

[First Reprint]

SENATE, No. 1813

STATE OF NEW JERSEY
214th LEGISLATURE

INTRODUCED MARCH 16, 2010

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Assemblyman Coughlin, Assemblywoman Watson Coleman, Assemblymen
Wisniewski and Fuentes**

SYNOPSIS

Reduces employer unemployment taxes during fiscal year 2011.

CURRENT VERSION OF TEXT

As amended on June 28, 2010 by the Senate pursuant to the Governor's recommendations.

(Sponsorship Updated As Of: 5/21/2010)

1 AN ACT reducing employer unemployment taxes and amending
2 R.S.43:21-7.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. R.S.43:21-7 is amended to read as follows:

8 43:21-7. Contributions. Employers other than governmental
9 entities, whose benefit financing provisions are set forth in section 4
10 of P.L.1971, c.346 (C.43:21-7.3), and those nonprofit organizations
11 liable for payment in lieu of contributions on the basis set forth in
12 section 3 of P.L.1971, c.346 (C.43:21-7.2), shall pay to the
13 controller for the unemployment compensation fund, contributions
14 as set forth in subsections (a), (b) and (c) hereof, and the provisions
15 of subsections (d) and (e) shall be applicable to all employers,
16 consistent with the provisions of the "unemployment compensation
17 law" and the "Temporary Disability Benefits Law," P.L.1948, c.110
18 (C.43:21-25 et al.).

19 (a) Payment.

20 (1) Contributions shall accrue and become payable by each
21 employer for each calendar year in which he is subject to this
22 chapter (R.S.43:21-1 et seq.), with respect to having individuals in
23 his employ during that calendar year, at the rates and on the basis
24 hereinafter set forth. Such contributions shall become due and be
25 paid by each employer to the controller for the fund, in accordance
26 with such regulations as may be prescribed, and shall not be
27 deducted, in whole or in part, from the remuneration of individuals
28 in his employ.

29 (2) In the payment of any contributions, a fractional part of a
30 cent shall be disregarded unless it amounts to \$0.005 or more, in
31 which case it shall be increased to \$0.01.

32 (b) Rate of contributions. Each employer shall pay the following
33 contributions:

34 (1) For the calendar year 1947, and each calendar year
35 thereafter, 2 7/10% of wages paid by him during each such calendar
36 year, except as otherwise prescribed by subsection (c) of this
37 section.

38 (2) The "wages" of any individual, with respect to any one
39 employer, as the term is used in this subsection (b) and in
40 subsections (c), (d) and (e) of this section 7, shall include the first
41 \$4,800.00 paid during calendar year 1975, for services performed
42 either within or without this State; provided that no contribution
43 shall be required by this State with respect to services performed in
44 another state if such other state imposes contribution liability with

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate amendments adopted in accordance with Governor's recommendations

June 28, 2010.

1 respect thereto. If an employer (hereinafter referred to as a
2 successor employer) during any calendar year acquires substantially
3 all the property used in a trade or business of another employer
4 (hereinafter referred to as a predecessor), or used in a separate unit
5 of a trade or business of a predecessor, and immediately after the
6 acquisition employs in his trade or business an individual who
7 immediately prior to the acquisition was employed in the trade or
8 business of such predecessors, then, for the purpose of determining
9 whether the successor employer has paid wages with respect to
10 employment equal to the first \$4,800.00 paid during calendar year
11 1975, any wages paid to such individual by such predecessor during
12 such calendar year and prior to such acquisition shall be considered
13 as having been paid by such successor employer.

14 (3) For calendar years beginning on and after January 1, 1976,
15 the "wages" of any individual, as defined in the preceding
16 paragraph (2) of this subsection (b), shall be established and
17 promulgated by the Commissioner of Labor and Workforce
18 Development on or before September 1 of the preceding year and
19 shall be, 28 times the Statewide average weekly remuneration paid
20 to workers by employers, as determined under R.S.43:21-3(c),
21 raised to the next higher multiple of \$100.00 if not already a
22 multiple thereof, provided that if the amount of wages so
23 determined for a calendar year is less than the amount similarly
24 determined for the preceding year, the greater amount will be used;
25 provided, further, that if the amount of such wages so determined
26 does not equal or exceed the amount of wages as defined in
27 subsection (b) of section 3306 of the [Federal Unemployment Tax
28 Act, Chapter 23 of the] Internal Revenue Code of 1986 (26 U.S.C.
29 s.3306(b)), the wages as determined in this paragraph in any
30 calendar year shall be raised to equal the amount established under
31 the "Federal Unemployment Tax Act," chapter 23 of the Internal
32 Revenue Code of 1986 (26 U.S.C. s.3301 et seq.), for that calendar
33 year.

34 (c) Future rates based on benefit experience.

35 (1) A separate account for each employer shall be maintained
36 and this shall be credited with all the contributions which he has
37 paid on his own behalf on or before January 31 of any calendar year
38 with respect to employment occurring in the preceding calendar
39 year; provided, however, that if January 31 of any calendar year
40 falls on a Saturday or Sunday, an employer's account shall be
41 credited as of January 31 of such calendar year with all the
42 contributions which he has paid on or before the next succeeding
43 day which is not a Saturday or Sunday. But nothing in this chapter
44 (R.S.43:21-1 et seq.) shall be construed to grant any employer
45 or individuals in his service prior claims or rights to the amounts
46 paid by him into the fund either on his own behalf or on behalf
47 of such individuals. Benefits paid with respect to benefit years
48 commencing on and after January 1, 1953, to any individual on or

1 before December 31 of any calendar year with respect to
2 unemployment in such calendar year and in preceding calendar
3 years shall be charged against the account or accounts of the
4 employer or employers in whose employment such individual
5 established base weeks constituting the basis of such benefits,
6 except that, with respect to benefit years commencing after January
7 4, 1998, an employer's account shall not be charged for benefits
8 paid to a claimant if the claimant's employment by that employer
9 was ended in any way which, pursuant to subsection (a), (b), (c),
10 (f), (g) or (h) of R.S.43:21-5, would have disqualified the claimant
11 for benefits if the claimant had applied for benefits at the time when
12 that employment ended. Benefits paid under a given benefit
13 determination shall be charged against the account of the employer
14 to whom such determination relates. When each benefit payment is
15 made, either a copy of the benefit check or other form of
16 notification shall be promptly sent to the employer against whose
17 account the benefits are to be charged. Such copy or notification
18 shall identify the employer against whose account the amount of
19 such payment is being charged, shall show at least the name and
20 social security account number of the claimant and shall specify the
21 period of unemployment to which said check applies.

22 Each employer shall be furnished an annual summary statement
23 of benefits charged to his account.

24 (2) Regulations may be prescribed for the establishment,
25 maintenance, and dissolution of joint accounts by two or more
26 employers, and shall, in accordance with such regulations and upon
27 application by two or more employers to establish such an account,
28 or to merge their several individual accounts in a joint account,
29 maintain such joint account as if it constituted a single employer's
30 account.

31 (3) No employer's rate shall be lower than 5.4% unless
32 assignment of such lower rate is consistent with the conditions
33 applicable to additional credit allowance for such year under section
34 3303(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C.
35 s.3303(a)(1)), any other provision of this section to the contrary
36 notwithstanding.

37 (4) Employer Reserve Ratio. (A) Each employer's rate shall be
38 $2 \frac{8}{10}\%$, except as otherwise provided in the following provisions.
39 No employer's rate for the 12 months commencing July 1 of any
40 calendar year shall be other than $2 \frac{8}{10}\%$, unless as of the
41 preceding January 31 such employer shall have paid contributions
42 with respect to wages paid in each of the three calendar years
43 immediately preceding such year, in which case such employer's
44 rate for the 12 months commencing July 1 of any calendar year
45 shall be determined on the basis of his record up to the beginning of
46 such calendar year. If, at the beginning of such calendar year, the
47 total of all his contributions, paid on his own behalf, for all past

1 years exceeds the total benefits charged to his account for all such
2 years, his contribution rate shall be:

3 (1) $2\frac{5}{10}\%$, if such excess equals or exceeds 4%, but less than
4 5%, of his average annual payroll (as defined in paragraph (2),
5 subsection (a) of R.S.43:21-19);

6 (2) $2\frac{2}{10}\%$, if such excess equals or exceeds 5%, but is less
7 than 6%, of his average annual payroll;

8 (3) $1\frac{9}{10}\%$, if such excess equals or exceeds 6%, but is less
9 than 7%, of his average annual payroll;

10 (4) $1\frac{6}{10}\%$, if such excess equals or exceeds 7%, but is less
11 than 8%, of his average annual payroll;

12 (5) $1\frac{3}{10}\%$, if such excess equals or exceeds 8%, but is less
13 than 9%, of his average annual payroll;

14 (6) 1%, if such excess equals or exceeds 9%, but is less than
15 10%, of his average annual payroll;

16 (7) $\frac{7}{10}$ of 1%, if such excess equals or exceeds 10%, but is less
17 than 11%, of his average annual payroll;

18 (8) $\frac{4}{10}$ of 1%, if such excess equals or exceeds 11% of his
19 average annual payroll.

20 (B) If the total of an employer's contributions, paid on his own
21 behalf, for all past periods for the purposes of this paragraph (4), is
22 less than the total benefits charged against his account during the
23 same period, his rate shall be:

24 (1) 4%, if such excess is less than 10% of his average annual
25 payroll;

26 (2) $4\frac{3}{10}\%$, if such excess equals or exceeds 10%, but is less
27 than 20%, of his average annual payroll;

28 (3) $4\frac{6}{10}\%$, if such excess equals or exceeds 20% of his
29 average annual payroll.

30 (C) Specially assigned rates.

31 (i) If no contributions were paid on wages for employment in
32 any calendar year used in determining the average annual payroll of
33 an employer eligible for an assigned rate under this paragraph (4),
34 the employer's rate shall be specially assigned as follows:

35 if the reserve balance in its account is positive, its assigned rate
36 shall be the highest rate in effect for positive balance accounts for
37 that period, or 5.4%, whichever is higher, and

38 if the reserve balance in its account is negative, its assigned rate
39 shall be the highest rate in effect for deficit accounts for that period.

40 (ii) If, following the purchase of a corporation with little or no
41 activity, known as a corporate shell, the resulting employing unit
42 operates a new or different business activity, the employing unit
43 shall be assigned a new employer rate.

44 (iii) Entities operating under common ownership, management or
45 control, when the operation of the entities is not identifiable,
46 distinguishable and severable, shall be considered a single employer
47 for the purposes of this chapter (R.S.43:21-1 et seq.).

1 (D) The contribution rates prescribed by subparagraphs (A) and
2 (B) of this paragraph (4) shall be increased or decreased in
3 accordance with the provisions of paragraph (5) of this subsection
4 (c) for experience rating periods through June 30, 1986.

5 (5) (A) Unemployment Trust Fund Reserve Ratio. If on March
6 31 of any calendar year the balance in the unemployment trust fund
7 equals or exceeds 4% but is less than 7% of the total taxable wages
8 reported to the controller as of that date in respect to employment
9 during the preceding calendar year, the contribution rate, effective
10 July 1 following, of each employer eligible for a contribution rate
11 calculation based upon benefit experience, shall be increased by
12 $\frac{3}{10}$ of 1% over the contribution rate otherwise established under
13 the provisions of paragraph (3) or (4) of this subsection. If on
14 March 31 of any calendar year the balance of the unemployment
15 trust fund exceeds $2\frac{1}{2}\%$ but is less than 4% of the total taxable
16 wages reported to the controller as of that date in respect to
17 employment during the preceding calendar year, the contribution
18 rate, effective July 1 following, of each employer eligible for a
19 contribution rate calculation based upon benefit experience, shall be
20 increased by $\frac{6}{10}$ of 1% over the contribution rate otherwise
21 established under the provisions of paragraph (3) or (4) of this
22 subsection.

23 If on March 31 of any calendar year the balance of the
24 unemployment trust fund is less than $2\frac{1}{2}\%$ of the total taxable
25 wages reported to the controller as of that date in respect to
26 employment during the preceding calendar year, the contribution
27 rate, effective July 1 following, of each employer: (1) eligible for a
28 contribution rate calculation based upon benefit experience, shall be
29 increased by (i) $\frac{6}{10}$ of 1% over the contribution rate otherwise
30 established under the provisions of paragraph (3), (4)(A) or (4)(B)
31 of this subsection, and (ii) an additional amount equal to 20% of the
32 total rate established herein, provided, however, that the final
33 contribution rate for each employer shall be computed to the nearest
34 multiple of $\frac{1}{10}\%$ if not already a multiple thereof; (2) not eligible
35 for a contribution rate calculation based upon benefit experience,
36 shall be increased by $\frac{6}{10}$ of 1% over the contribution rate
37 otherwise established under the provisions of paragraph (4) of this
38 subsection. For the period commencing July 1, 1984 and ending
39 June 30, 1986, the contribution rate for each employer liable to pay
40 contributions under R.S.43:21-7 shall be increased by a factor of
41 10% computed to the nearest multiple of $\frac{1}{10}\%$ if not already a
42 multiple thereof.

43 (B) If on March 31 of any calendar year the balance in the
44 unemployment trust fund equals or exceeds 10% but is less than $12\frac{1}{2}\%$
45 of the total taxable wages reported to the controller as of that
46 date in respect to employment during the preceding calendar year,

1 the contribution rate, effective July 1 following, of each employer
2 eligible for a contribution rate calculation based upon benefit
3 experience, shall be reduced by 3/10 of 1% under the contribution
4 rate otherwise established under the provisions of paragraphs (3)
5 and (4) of this subsection; provided that in no event shall the
6 contribution rate of any employer be reduced to less than 4/10 of
7 1%. If on March 31 of any calendar year the balance in the
8 unemployment trust fund equals or exceeds 12 1/2% of the total
9 taxable wages reported to the controller as of that date in respect to
10 employment during the preceding calendar year, the contribution
11 rate, effective July 1 following, of each employer eligible for a
12 contribution rate calculation based upon benefit experience, shall be
13 reduced by 6/10 of 1% if his account for all past periods reflects an
14 excess of contributions paid over total benefits charged of 3% or
15 more of his average annual payroll, otherwise by 3/10 of 1% under
16 the contribution rate otherwise established under the provisions of
17 paragraphs (3) and (4) of this subsection; provided that in no event
18 shall the contribution rate of any employer be reduced to less than
19 4/10 of 1%.

20 (C) The "balance" in the unemployment trust fund, as the term is
21 used in subparagraphs (A) and (B) above, shall not include moneys
22 credited to the State's account under section 903 of the Social
23 Security Act, as amended (42 U.S.C. s.1103), during any period in
24 which such moneys are appropriated for the payment of expenses
25 incurred in the administration of the "unemployment compensation
26 law."

27 (D) Prior to July 1 of each calendar year the controller shall
28 determine the Unemployment Trust Reserve Ratio, which shall be
29 calculated by dividing the balance of the unemployment trust fund
30 as of the prior March 31 by total taxable wages reported to the
31 controller by all employers as of March 31 with respect to their
32 employment during the last calendar year.

33 (E) (i)(Deleted by amendment, P.L.1997, c.263).

34 (ii) (Deleted by amendment, P.L.2001, c.152).

35 (iii) (Deleted by amendment, P.L.2003, c.107).

36 (iv) (Deleted by amendment, P.L.2004, c.45).

37 (v) (Deleted by amendment, P.L.2008, c.17).

38 (vi) With respect to experience rating years beginning on or after
39 July 1, 2004, the new employer rate or the unemployment
40 experience rate of an employer under this section shall be the rate
41 which appears in the column headed by the Unemployment Trust
42 Fund Reserve Ratio as of the applicable calculation date and on the
43 line with the Employer Reserve Ratio, as defined in paragraph (4)
44 of this subsection (R.S.43:21-7 (c)(4)), as set forth in the following
45 table:

EXPERIENCE RATING TAX TABLE					
Fund Reserve Ratio ¹					
1.40% 1.00% 0.75% 0.50% 0.49%					
Employer	and	to	to	to	and
Reserve	Over	1.39%	0.99%	0.74%	Under
Ratio ²	A	B	C	D	E
Positive Reserve Ratio:					
17% and over	0.3	0.4	0.5	0.6	1.2
16.00% to 16.99%	0.4	0.5	0.6	0.6	1.2
15.00% to 15.99%	0.4	0.6	0.7	0.7	1.2
14.00% to 14.99%	0.5	0.6	0.7	0.8	1.2
13.00% to 13.99%	0.6	0.7	0.8	0.9	1.2
12.00% to 12.99%	0.6	0.8	0.9	1.0	1.2
11.00% to 11.99%	0.7	0.8	1.0	1.1	1.2
10.00% to 10.99%	0.9	1.1	1.3	1.5	1.6
9.00% to 9.99%	1.0	1.3	1.6	1.7	1.9
8.00% to 8.99%	1.3	1.6	1.9	2.1	2.3
7.00% to 7.99%	1.4	1.8	2.2	2.4	2.6
6.00% to 6.99%	1.7	2.1	2.5	2.8	3.0
5.00% to 5.99%	1.9	2.4	2.8	3.1	3.4
4.00% to 4.99%	2.0	2.6	3.1	3.4	3.7
3.00% to 3.99%	2.1	2.7	3.2	3.6	3.9
2.00% to 2.99%	2.2	2.8	3.3	3.7	4.0
1.00% to 1.99%	2.3	2.9	3.4	3.8	4.1
0.00% to 0.99%	2.4	3.0	3.6	4.0	4.3
Deficit Reserve Ratio:					
-0.00% to -2.99%	3.4	4.3	5.1	5.6	6.1
-3.00% to -5.99%	3.4	4.3	5.1	5.7	6.2
-6.00% to -8.99%	3.5	4.4	5.2	5.8	6.3
-9.00% to -11.99%	3.5	4.5	5.3	5.9	6.4
-12.00% to -14.99%	3.6	4.6	5.4	6.0	6.5
-15.00% to -19.99%	3.6	4.6	5.5	6.1	6.6
-20.00% to -24.99%	3.7	4.7	5.6	6.2	6.7
-25.00% to -29.99%	3.7	4.8	5.6	6.3	6.8
-30.00% to -34.99%	3.8	4.8	5.7	6.3	6.9
-35.00% and under	5.4	5.4	5.8	6.4	7.0
New Employer Rate	2.8	2.8	2.8	3.1	3.4

¹Fund balance as of March 31 as a percentage of taxable wages in the prior calendar year.

²Employer Reserve Ratio (Contributions minus benefits as a percentage of employer's taxable wages).

(F) (i) (Deleted by amendment, P.L.1997, c.263).

(ii) (Deleted by amendment, P.L.2008, c.17).

(iii) With respect to experience rating years beginning on or after July 1, 2004, if the fund reserve ratio, based on the fund balance as of the prior March 31, is less than 0.50%, the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be increased by a

1 factor of 10% computed to the nearest multiple of 1/10% if not
2 already a multiple thereof.

3 (G) On or after January 1, 1993, notwithstanding any other
4 provisions of this paragraph (5), the contribution rate for each
5 employer liable to pay contributions, as computed under
6 subparagraph (E) of this paragraph (5), shall be decreased by 0.1%,
7 except that, during any experience rating year starting before
8 January 1, 1998 in which the fund reserve ratio is equal to or greater
9 than 7.00% or during any experience rating year starting on or after
10 January 1, 1998, in which the fund reserve ratio is equal to or
11 greater than 3.5%, there shall be no decrease pursuant to this
12 subparagraph (G) in the contribution of any employer who has a
13 deficit reserve ratio of negative 35.00% or under.

14 (H) On and after January 1, 1998 until December 31, 2000 and
15 on or after January 1, 2002 until June 30, 2006, the contribution rate
16 for each employer liable to pay contributions, as computed under
17 subparagraph (E) of this paragraph (5), shall be decreased by a
18 factor, as set out below, computed to the nearest multiple of 1/10%,
19 except that, if an employer has a deficit reserve ratio of negative
20 35.0% or under, the employer's rate of contribution shall not be
21 reduced pursuant to this subparagraph (H) to less than 5.4%:

22 From January 1, 1998 until December 31, 1998, a factor of 12%;
23 From January 1, 1999 until December 31, 1999, a factor of 10%;
24 From January 1, 2000 until December 31, 2000, a factor of 7%;
25 From January 1, 2002 until March 31, 2002, a factor of 36%;
26 From April 1, 2002 until June 30, 2002, a factor of 85%;
27 From July 1, 2002 until June 30, 2003, a factor of 15%;
28 From July 1, 2003 until June 30, 2004, a factor of 15%;
29 From July 1, 2004 until June 30, 2005, a factor of 7%;
30 From July 1, 2005 until December 31, 2005, a factor of 16%; and
31 From January 1, 2006 until June 30, 2006, a factor of 34%.

32 The amount of the reduction in the employer contributions
33 stipulated by this subparagraph (H) shall be in addition to the
34 amount of the reduction in the employer contributions stipulated by
35 subparagraph (G) of this paragraph (5), except that the rate of
36 contribution of an employer who has a deficit reserve ratio of
37 negative 35.0% or under shall not be reduced pursuant to this
38 subparagraph (H) to less than 5.4% and the rate of contribution of
39 any other employer shall not be reduced to less than 0.0%.

40 (I) (Deleted by amendment, P.L.2008, c.17).

41 (J) On or after July 1, 2001, notwithstanding any other
42 provisions of this paragraph (5), the contribution rate for each
43 employer liable to pay contributions, as computed under
44 subparagraph (E) of this paragraph (5), shall be decreased by
45 0.0175%, except that, during any experience rating year starting on
46 or after July 1, 2001, in which the fund reserve ratio is equal to or
47 greater than 3.5%, there shall be no decrease pursuant to this
48 subparagraph (J) in the contribution of any employer who has a

1 deficit reserve ratio of negative 35.00% or under. The amount of the
2 reduction in the employer contributions stipulated by this
3 subparagraph (J) shall be in addition to the amount of the reduction
4 in the employer contributions stipulated by subparagraphs (G) and
5 (H) of this paragraph (5), except that the rate of contribution of an
6 employer who has a deficit reserve ratio of negative 35.0% or under
7 shall not be reduced pursuant to this subparagraph (J) to less than
8 5.4% and the rate of contribution of any other employer shall not be
9 reduced to less than 0.0%.

10 (K) With respect to experience rating years beginning on or after
11 July 1, 2009, if the fund reserve ratio, based on the fund balance as
12 of the prior March 31, is:

13 **[(1)] (i)** Equal to or greater than 5.00% but less than 7.5%, the
14 contribution rate for each employer liable to pay contributions, as
15 computed under subparagraph (E) of this paragraph (5), shall be
16 reduced by a factor of 25% computed to the nearest multiple of
17 1/10% if not already a multiple thereof except that there shall be no
18 decrease pursuant to this subparagraph (K) in the contribution of
19 any employer who has a deficit reserve ratio of 35.00% or under~~].~~
20 ;

21 **[(2)] (ii)** Equal to or greater than 7.5% but less than 10.0%, the
22 contribution rate for each employer liable to pay contributions, as
23 computed under subparagraph (E) of this paragraph (5), shall be
24 reduced by a factor of 50% computed to the nearest multiple of
25 1/10% if not already a multiple thereof except that there shall be no
26 decrease pursuant to this subparagraph (K) in the contribution of
27 any employer who has a deficit reserve ratio of 35.00% or under.

28 (L) Notwithstanding any other provision of this paragraph (5)
29 and notwithstanding the actual fund reserve ratio, the contribution
30 rate for employers liable to pay contributions, as computed under
31 subparagraph (E) of this paragraph (5), shall be, for fiscal year
32 2011, the rates set by column "C" of the table in that subparagraph.

33 (6) Additional contributions.

34 Notwithstanding any other provision of law, any employer who
35 has been assigned a contribution rate pursuant to subsection (c) of
36 this section for the year commencing July 1, 1948, and for any year
37 commencing July 1 thereafter, may voluntarily make payment of
38 additional contributions, and upon such payment shall receive a
39 recomputation of the experience rate applicable to such employer,
40 including in the calculation the additional contribution so made,
41 except that, following a transfer as described under R.S.43:21-
42 7(c)(7)(D), neither the predecessor nor successor in interest shall be
43 eligible to make a voluntary payment of additional contributions
44 during the year the transfer occurs and the next full calendar year.
45 Any such additional contribution shall be made during the 30-day
46 period following the date of the mailing to the employer of the
47 notice of his contribution rate as prescribed in this section, unless,
48 for good cause, the time for payment has been extended by the

1 controller for not to exceed an additional 60 days; provided that in
2 no event may such payments which are made later than 120 days
3 after the beginning of the year for which such rates are effective be
4 considered in determining the experience rate for the year in which
5 the payment is made. Any employer receiving any extended period
6 of time within which to make such additional payment and failing
7 to make such payment timely shall be, in addition to the required
8 amount of additional payment, liable for a penalty of 5% thereof or
9 \$5.00, whichever is greater, not to exceed \$50.00. Any adjustment
10 under this subsection shall be made only in the form of credits
11 against accrued or future contributions.

12 (7) Transfers.

13 (A) Upon the transfer of the organization, trade or business, or
14 substantially all the assets of an employer to a successor in interest,
15 whether by merger, consolidation, sale, transfer, descent or
16 otherwise, the controller shall transfer the employment experience
17 of the predecessor employer to the successor in interest, including
18 credit for past years, contributions paid, annual payrolls, benefit
19 charges, et cetera, applicable to such predecessor employer,
20 pursuant to regulation, if it is determined that the employment
21 experience of the predecessor employer with respect to the
22 organization, trade, assets or business which has been transferred
23 may be considered indicative of the future employment experience
24 of the successor in interest. The successor in interest may, within
25 four months of the date of such transfer of the organization, trade,
26 assets or business, or thereafter upon good cause shown, request a
27 reconsideration of the transfer of employment experience of the
28 predecessor employer. The request for reconsideration shall
29 demonstrate, to the satisfaction of the controller, that the
30 employment experience of the predecessor is not indicative of the
31 future employment experience of the successor.

32 (B) An employer who transfers part of his or its organization,
33 trade, assets or business to a successor in interest, whether by
34 merger, consolidation, sale, transfer, descent or otherwise, may
35 jointly make application with such successor in interest for transfer
36 of that portion of the employment experience of the predecessor
37 employer relating to the portion of the organization, trade, assets or
38 business transferred to the successor in interest, including credit for
39 past years, contributions paid, annual payrolls, benefit charges, et
40 cetera, applicable to such predecessor employer. The transfer of
41 employment experience may be allowed pursuant to regulation only
42 if it is found that the employment experience of the predecessor
43 employer with respect to the portion of the organization, trade,
44 assets or business which has been transferred may be considered
45 indicative of the future employment experience of the successor in
46 interest. Credit shall be given to the successor in interest only for
47 the years during which contributions were paid by the predecessor

1 employer with respect to that part of the organization, trade, assets
2 or business transferred.

3 (C) A transfer of the employment experience in whole or in part
4 having become final, the predecessor employer thereafter shall not
5 be entitled to consideration for an adjusted rate based upon his or its
6 experience or the part thereof, as the case may be, which has thus
7 been transferred. A successor in interest to whom employment
8 experience or a part thereof is transferred pursuant to this
9 subsection shall, as of the date of the transfer of the organization,
10 trade, assets or business, or part thereof, immediately become an
11 employer if not theretofore an employer subject to this chapter
12 (R.S.43:21-1 et seq.).

13 (D) If an employer transfers in whole or in part his or its
14 organization, trade, assets or business to a successor in interest,
15 whether by merger, consolidation, sale, transfer, descent or
16 otherwise and both the employer and successor in interest are at the
17 time of the transfer under common ownership, management or
18 control, then the employment experience attributable to the
19 transferred business shall also be transferred to and combined with
20 the employment experience of the successor in interest. The
21 transfer of the employment experience is mandatory and not subject
22 to appeal or protest.

23 (E) The transfer of part of an employer's employment experience
24 to a successor in interest shall become effective as of the first day of
25 the calendar quarter following the acquisition by the successor in
26 interest. As of the effective date, the successor in interest shall
27 have its employer rate recalculated by merging its existing
28 employment experience, if any, with the employment experience
29 acquired. If the successor in interest is not an employer as of the
30 date of acquisition, it shall be assigned the new employer rate until
31 the effective date of the transfer of employment experience.

32 (F) Upon the transfer in whole or in part of the organization,
33 trade, assets or business to a successor in interest, the employment
34 experience shall not be transferred if the successor in interest is not
35 an employer at the time of the acquisition and the controller finds
36 that the successor in interest acquired the business solely or
37 primarily for the purpose of obtaining a lower rate of contributions.

38 (d) Contributions of workers to the unemployment
39 compensation fund and the State disability benefits fund.

40 (1) (A) For periods after January 1, 1975, each worker shall
41 contribute to the fund 1% of his wages with respect to his
42 employment with an employer, which occurs on and after January
43 1, 1975, after such employer has satisfied the condition set forth in
44 subsection (h) of R.S.43:21-19 with respect to becoming an
45 employer; provided, however, that such contributions shall be at the
46 rate of 1/2 of 1% of wages paid with respect to employment while
47 the worker is in the employ of the State of New Jersey, or any
48 governmental entity or instrumentality which is an employer as

1 defined under R.S.43:21-19(h)(5), or is covered by an approved
2 private plan under the "Temporary Disability Benefits Law" or
3 while the worker is exempt from the provisions of the "Temporary
4 Disability Benefits Law" under section 7 of that law, P.L.1948,
5 c.110 (C.43:21-31).

6 (B) Effective January 1, 1978 there shall be no contributions by
7 workers in the employ of any governmental or nongovernmental
8 employer electing or required to make payments in lieu of
9 contributions unless the employer is covered by the State plan under
10 the "Temporary Disability Benefits Law" (C.43:21-25 et al.), and in
11 that case contributions shall be at the rate of 1/2 of 1%, except that
12 commencing July 1, 1986, workers in the employ of any
13 nongovernmental employer electing or required to make payments
14 in lieu of contributions shall be required to make contributions to
15 the fund at the same rate prescribed for workers of other
16 nongovernmental employers.

17 (C) (i) Notwithstanding the above provisions of this paragraph
18 (1), during the period starting July 1, 1986 and ending December
19 31, 1992, each worker shall contribute to the fund 1.125% of wages
20 paid with respect to his employment with a governmental employer
21 electing or required to pay contributions or nongovernmental
22 employer, including a nonprofit organization which is an employer
23 as defined under R.S.43:21-19(h)(6), regardless of whether that
24 nonprofit organization elects or is required to finance its benefit
25 costs with contributions to the fund or by payments in lieu of
26 contributions, after that employer has satisfied the conditions set
27 forth in subsection R.S.43:21-19(h) with respect to becoming an
28 employer. Contributions, however, shall be at the rate of 0.625%
29 while the worker is covered by an approved private plan under the
30 "Temporary Disability Benefits Law" or while the worker is exempt
31 under section 7 of that law, P.L.1948, c.110 (C.43:21-31) or any
32 other provision of that law; provided that such contributions shall
33 be at the rate of 0.625% of wages paid with respect to employment
34 with the State of New Jersey or any other governmental entity or
35 instrumentality electing or required to make payments in lieu of
36 contributions and which is covered by the State plan under the
37 "Temporary Disability Benefits Law," except that, while the worker
38 is exempt from the provisions of the "Temporary Disability Benefits
39 Law" under section 7 of that law, P.L.1948, c.110 (C.43:21-31) or
40 any other provision of that law, or is covered for disability benefits
41 by an approved private plan of the employer, the contributions to
42 the fund shall be 0.125%.

43 (ii) (Deleted by amendment, P.L.1995, c.422.)

44 (D) Notwithstanding any other provisions of this paragraph (1),
45 during the period starting January 1, 1993 and ending June 30,
46 1994, each worker shall contribute to the unemployment
47 compensation fund 0.5% of wages paid with respect to the worker's
48 employment with a governmental employer electing or required to

1 pay contributions or nongovernmental employer, including a
2 nonprofit organization which is an employer as defined under
3 paragraph (6) of subsection (h) of R.S.43:21-19, regardless of
4 whether that nonprofit organization elects or is required to finance
5 its benefit costs with contributions to the fund or by payments in
6 lieu of contributions, after that employer has satisfied the conditions
7 set forth in subsection (h) of R.S.43:21-19 with respect to becoming
8 an employer. No contributions, however, shall be made by the
9 worker while the worker is covered by an approved private plan
10 under the "Temporary Disability Benefits Law," P.L.1948, c.110
11 (C.43:21-25 et al.) or while the worker is exempt under section 7 of
12 P.L.1948, c.110 (C.43:21-31) or any other provision of that law;
13 provided that the contributions shall be at the rate of 0.50% of
14 wages paid with respect to employment with the State of New
15 Jersey or any other governmental entity or instrumentality electing
16 or required to make payments in lieu of contributions and which is
17 covered by the State plan under the "Temporary Disability Benefits
18 Law," except that, while the worker is exempt from the provisions
19 of the "Temporary Disability Benefits Law" under section 7 of that
20 law, P.L.1948, c.110 (C.43:21-31) or any other provision of that
21 law, or is covered for disability benefits by an approved private plan
22 of the employer, no contributions shall be made to the fund.

23 Each worker shall, starting on January 1, 1996 and ending March
24 31, 1996, contribute to the unemployment compensation fund
25 0.60% of wages paid with respect to the worker's employment with
26 a governmental employer electing or required to pay contributions
27 or nongovernmental employer, including a nonprofit organization
28 which is an employer as defined under paragraph (6) of subsection
29 (h) of R.S.43:21-19, regardless of whether that nonprofit
30 organization elects or is required to finance its benefit costs with
31 contributions to the fund or by payments in lieu of contributions,
32 after that employer has satisfied the conditions set forth in
33 subsection (h) of R.S.43:21-19 with respect to becoming an
34 employer, provided that the contributions shall be at the rate of
35 0.10% of wages paid with respect to employment with the State of
36 New Jersey or any other governmental entity or instrumentality
37 electing or required to make payments in lieu of contributions.

38 Each worker shall, starting on January 1, 1998 and ending
39 December 31, 1998, contribute to the unemployment compensation
40 fund 0.10% of wages paid with respect to the worker's employment
41 with a governmental employer electing or required to pay
42 contributions or nongovernmental employer, including a nonprofit
43 organization which is an employer as defined under paragraph (6)
44 of subsection (h) of R.S.43:21-19, regardless of whether that
45 nonprofit organization elects or is required to finance its benefit
46 costs with contributions to the fund or by payments in lieu of
47 contributions, after that employer has satisfied the conditions set
48 forth in subsection (h) of R.S.43:21-19 with respect to becoming an

1 employer, provided that the contributions shall be at the rate of
2 0.10% of wages paid with respect to employment with the State of
3 New Jersey or any other governmental entity or instrumentality
4 electing or required to make payments in lieu of contributions.

5 Each worker shall, starting on January 1, 1999 until December
6 31, 1999, contribute to the unemployment compensation fund
7 0.15% of wages paid with respect to the worker's employment with
8 a governmental employer electing or required to pay contributions
9 or nongovernmental employer, including a nonprofit organization
10 which is an employer as defined under paragraph (6) of subsection
11 (h) of R.S.43:21-19, regardless of whether that nonprofit
12 organization elects or is required to finance its benefit costs with
13 contributions to the fund or by payments in lieu of contributions,
14 after that employer has satisfied the conditions set forth in
15 subsection (h) of R.S.43:21-19 with respect to becoming an
16 employer, provided that the contributions shall be at the rate of
17 0.10% of wages paid with respect to employment with the State of
18 New Jersey or any other governmental entity or instrumentality
19 electing or required to make payments in lieu of contributions.

20 Each worker shall, starting on January 1, 2000 until December
21 31, 2001, contribute to the unemployment compensation fund
22 0.20% of wages paid with respect to the worker's employment with
23 a governmental employer electing or required to pay contributions
24 or nongovernmental employer, including a nonprofit organization
25 which is an employer as defined under paragraph (6) of subsection
26 (h) of R.S.43:21-19, regardless of whether that nonprofit
27 organization elects or is required to finance its benefit costs with
28 contributions to the fund or by payments in lieu of contributions,
29 after that employer has satisfied the conditions set forth in
30 subsection (h) of R.S.43:21-19 with respect to becoming an
31 employer, provided that the contributions shall be at the rate of
32 0.10% of wages paid with respect to employment with the State of
33 New Jersey or any other governmental entity or instrumentality
34 electing or required to make payments in lieu of contributions.

35 Each worker shall, starting on January 1, 2002 until June 30,
36 2004, contribute to the unemployment compensation fund 0.1825%
37 of wages paid with respect to the worker's employment with a
38 governmental employer electing or required to pay contributions or
39 a nongovernmental employer, including a nonprofit organization
40 which is an employer as defined under paragraph (6) of subsection
41 (h) of R.S.43:21-19, regardless of whether that nonprofit
42 organization elects or is required to finance its benefit costs with
43 contributions to the fund or by payments in lieu of contributions,
44 after that employer has satisfied the conditions set forth in
45 subsection (h) of R.S.43:21-19 with respect to becoming an
46 employer, provided that the contributions shall be at the rate of
47 0.0825% of wages paid with respect to employment with the State

1 of New Jersey or any other governmental entity or instrumentality
2 electing or required to make payments in lieu of contributions.

3 Each worker shall, starting on and after July 1, 2004, contribute
4 to the unemployment compensation fund 0.3825% of wages paid
5 with respect to the worker's employment with a governmental
6 employer electing or required to pay contributions or
7 nongovernmental employer, including a nonprofit organization
8 which is an employer as defined under paragraph (6) of subsection
9 (h) of R.S.43:21-19, regardless of whether that nonprofit
10 organization elects or is required to finance its benefit costs with
11 contributions to the fund or by payments in lieu of contributions,
12 after that employer has satisfied the conditions set forth in
13 subsection (h) of R.S.43:21-19 with respect to becoming an
14 employer, provided that the contributions shall be at the rate of
15 0.0825% of wages paid with respect to employment with the State
16 of New Jersey or any other governmental entity or instrumentality
17 electing or required to make payments in lieu of contributions.

18 (E) Each employer shall, notwithstanding any provision of law
19 in this State to the contrary, withhold in trust the amount of his
20 workers' contributions from their wages at the time such wages are
21 paid, shall show such deduction on his payroll records, shall furnish
22 such evidence thereof to his workers as the division or controller
23 may prescribe, and shall transmit all such contributions, in addition
24 to his own contributions, to the office of the controller in such
25 manner and at such times as may be prescribed. If any employer
26 fails to deduct the contributions of any of his workers at the time
27 their wages are paid, or fails to make a deduction therefor at the
28 time wages are paid for the next succeeding payroll period, he alone
29 shall thereafter be liable for such contributions, and for the purpose
30 of R.S.43:21-14, such contributions shall be treated as employer's
31 contributions required from him.

32 (F) As used in this chapter (R.S.43:21-1 et seq.), except when
33 the context clearly requires otherwise, the term "contributions" shall
34 include the contributions of workers pursuant to this section.

35 (G) (i) Each worker shall, starting on July 1, 1994, contribute to
36 the State disability benefits fund an amount equal to 0.50% of
37 wages paid with respect to the worker's employment with a
38 government employer electing or required to pay contributions to
39 the State disability benefits fund or nongovernmental employer,
40 including a nonprofit organization which is an employer as defined
41 under paragraph (6) of subsection (h) of R.S.43:21-19, unless the
42 employer is covered by an approved private disability plan or is
43 exempt from the provisions of the "Temporary Disability Benefits
44 Law," P.L.1948, c.110 (C.43:21-25 et al.) under section 7 of that
45 law (C.43:21-31) or any other provision of that law.

46 (ii) Each worker shall contribute to the State disability benefits
47 fund, in addition to any amount contributed pursuant to
48 subparagraph (i) of this paragraph (1)(G), an amount equal to,

1 during calendar year 2009, 0.09%, and during calendar year 2010
2 0.12%, of wages paid with respect to the worker's employment with
3 any covered employer, including a governmental employer which is
4 an employer as defined under R.S.43:21-19(h)(5), unless the
5 employer is covered by an approved private disability plan for
6 benefits during periods of family temporary disability leave. The
7 contributions made pursuant to this subparagraph (ii) to the State
8 disability benefits fund shall be deposited into an account of that
9 fund reserved for the payment of benefits during periods of family
10 temporary disability leave as defined in section 3 of the "Temporary
11 Disability Benefits Law," P.L.1948, c.110 (C.43:21-27) and for the
12 administration of those payments and shall not be used for any other
13 purpose. This account shall be known as the "Family Temporary
14 Disability Leave Account." For calendar year 2011 and each
15 subsequent calendar year, the annual rate of contribution to be paid
16 by workers pursuant to this subparagraph (ii) shall be the rate
17 necessary to obtain a total amount of contributions equal to 125% of
18 the benefits paid for periods of family temporary disability leave
19 during the immediately preceding calendar year plus an amount
20 equal to 100% of the cost of administration of the payment of those
21 benefits during the immediately preceding calendar year, less the
22 amount of net assets remaining in the account as of December 31
23 of the immediately preceding year. Necessary administrative costs
24 shall include the cost of an outreach program to inform employees
25 of the availability of the benefits and the cost of issuing the reports
26 required or permitted pursuant to section 13 of P.L.2008, c.17
27 (C.43:21-39.4). No monies, other than the funds in the "Family
28 Temporary Disability Leave Account," shall be used for the
29 payment of benefits during periods of family temporary disability
30 leave or for the administration of those payments, with the sole
31 exception that, during calendar years 2008 and 2009, a total amount
32 not exceeding \$25 million may be transferred to that account from
33 the revenues received in the State disability benefits fund pursuant
34 to subparagraph (i) of this paragraph (1)(G) and be expended for
35 those payments and their administration, including the
36 administration of the collection of contributions made pursuant to
37 this subparagraph (ii) and any other necessary administrative costs.
38 Any amount transferred to the account pursuant to this
39 subparagraph (ii) shall be repaid during a period beginning not later
40 than January 1, 2011 and ending not later than December 31, 2015.
41 No monies, other than the funds in the "Family Temporary
42 Disability Leave Account," shall be used under any circumstances
43 after December 31, 2009, for the payment of benefits during periods
44 of family temporary disability leave or for the administration of
45 those payments, including for the administration of the collection of
46 contributions made pursuant to this subparagraph (ii).

47 (2) (A) (Deleted by amendment, P.L.1984, c.24.)

48 (B) (Deleted by amendment, P.L.1984, c.24.)

1 (C) (Deleted by amendment, P.L.1994, c.112.)

2 (D) (Deleted by amendment, P.L.1994, c.112.)

3 (E) (i) (Deleted by amendment, P.L.1994, c.112.)

4 (ii) (Deleted by amendment, P.L.1996, c.28.)

5 (iii) (Deleted by amendment, P.L.1994, c.112.)

6 (3) (A) If an employee receives wages from more than one
7 employer during any calendar year, and either the sum of his
8 contributions deposited in and credited to the State disability
9 benefits fund plus the amount of his contributions, if any, required
10 towards the costs of benefits under one or more approved private
11 plans under the provisions of section 9 of the "Temporary Disability
12 Benefits Law" (C.43:21-33) and deducted from his wages, or the
13 sum of such latter contributions, if the employee is covered during
14 such calendar year only by two or more private plans, exceeds an
15 amount equal to 1/2 of 1% of the "wages" determined in accordance
16 with the provisions of R.S.43:21-7(b)(3) during the calendar years
17 beginning on or after January 1, 1976, the employee shall be
18 entitled to a refund of the excess if he makes a claim to the
19 controller within two years after the end of the calendar year in
20 which the wages are received with respect to which the refund is
21 claimed and establishes his right to such refund. Such refund shall
22 be made by the controller from the State disability benefits fund.
23 No interest shall be allowed or paid with respect to any such refund.
24 The controller shall, in accordance with prescribed regulations,
25 determine the portion of the aggregate amount of such refunds made
26 during any calendar year which is applicable to private plans for
27 which deductions were made under section 9 of the "Temporary
28 Disability Benefits Law" (C.43:21-33) such determination to be
29 based upon the ratio of the amount of such wages exempt from
30 contributions to such fund, as provided in subparagraph (B) of
31 paragraph (1) of this subsection with respect to coverage under
32 private plans, to the total wages so exempt plus the amount of such
33 wages subject to contributions to the disability benefits fund, as
34 provided in subparagraph (G) of paragraph (1) of this subsection.
35 The controller shall, in accordance with prescribed regulations,
36 prorate the amount so determined among the applicable private
37 plans in the proportion that the wages covered by each plan bear to
38 the total private plan wages involved in such refunds, and shall
39 assess against and recover from the employer, or the insurer if the
40 insurer has indemnified the employer with respect thereto, the
41 amount so prorated. The provisions of R.S.43:21-14 with respect to
42 collection of employer contributions shall apply to such
43 assessments. The amount so recovered by the controller shall be
44 paid into the State disability benefits fund.

45 (B) If an employee receives wages from more than one employer
46 during any calendar year, and the sum of his contributions deposited
47 in the "Family Temporary Disability Leave Account" of the State
48 disability benefits fund plus the amount of his contributions, if any,

1 required towards the costs of family temporary disability leave
2 benefits under one or more approved private plans under the
3 provisions of the "Temporary Disability Benefits Law" (C.43:21-25
4 et [seq.] al.) and deducted from his wages, exceeds an amount
5 equal to, during calendar year 2009, 0.09% of the "wages"
6 determined in accordance with the provisions of R.S.43:21-7(b)(3),
7 or during calendar year 2010, 0.12% of those wages, or, during
8 calendar year 2011 or any subsequent calendar year, the percentage
9 of those wages set by the annual rate of contribution determined by
10 the Commissioner of Labor and Workforce Development pursuant
11 to subparagraph (ii) of paragraph(1)(G) of this subsection (d), the
12 employee shall be entitled to a refund of the excess if he makes a
13 claim to the controller within two years after the end of the calendar
14 year in which the wages are received with respect to which the
15 refund is claimed and establishes his right to the refund. The refund
16 shall be made by the controller from the "Family Temporary
17 Disability Leave Account" of the State disability benefits fund. No
18 interest shall be allowed or paid with respect to any such refund.
19 The controller shall, in accordance with prescribed regulations,
20 determine the portion of the aggregate amount of the refunds made
21 during any calendar year which is applicable to private plans for
22 which deductions were made under section 9 of the "Temporary
23 Disability Benefits Law" (C.43:21-33), with that determination
24 based upon the ratio of the amount of such wages exempt from
25 contributions to the fund, as provided in paragraph (1)(B) of this
26 subsection (d) with respect to coverage under private plans, to the
27 total wages so exempt plus the amount of such wages subject to
28 contributions to the "Family Temporary Disability Leave Account"
29 of the State disability benefits fund, as provided in subparagraph (ii)
30 of paragraph (1)(G) of this subsection (d). The controller shall, in
31 accordance with prescribed regulations, prorate the amount so
32 determined among the applicable private plans in the proportion
33 that the wages covered by each plan bear to the total private plan
34 wages involved in such refunds, and shall assess against and
35 recover from the employer, or the insurer if the insurer has
36 indemnified the employer with respect thereto, the prorated amount.
37 The provisions of R.S.43:21-14 with respect to collection of
38 employer contributions shall apply to such assessments. The
39 amount so recovered by the controller shall be paid into the "Family
40 Temporary Disability Leave Account" of the State disability
41 benefits fund.

42 (4) If an individual does not receive any wages from the
43 employing unit which for the purposes of this chapter (R.S.43:21-1
44 et [al.] seq.) is treated as his employer, or receives his wages from
45 some other employing unit, such employer shall nevertheless be
46 liable for such individual's contributions in the first instance; and
47 after payment thereof such employer may deduct the amount of
48 such contributions from any sums payable by him to such

1 employing unit, or may recover the amount of such contributions
2 from such employing unit, or, in the absence of such an employing
3 unit, from such individual, in a civil action; provided proceedings
4 therefor are instituted within three months after the date on which
5 such contributions are payable. General rules shall be prescribed
6 whereby such an employing unit may recover the amount of such
7 contributions from such individuals in the same manner as if it were
8 the employer.

9 (5) Every employer who has elected to become an employer
10 subject to this chapter (R.S.43:21-1 et [al.] seq.), or to cease to be
11 an employer subject to this chapter (R.S.43:21-1 et [al.] seq.),
12 pursuant to the provisions of R.S.43:21-8, shall post and maintain
13 printed notices of such election on his premises, of such design, in
14 such numbers, and at such places as the director may determine to
15 be necessary to give notice thereof to persons in his service.

16 (6) Contributions by workers, payable to the controller as herein
17 provided, shall be exempt from garnishment, attachment, execution,
18 or any other remedy for the collection of debts.

19 (e) Contributions by employers to State disability benefits fund.

20 (1) Except as hereinafter provided, each employer shall, in
21 addition to the contributions required by subsections (a), (b), and
22 (c) of this section, contribute 1/2 of 1% of the wages paid by such
23 employer to workers with respect to employment unless he is not a
24 covered employer as defined in subsection (a) of section 3 of the
25 "Temporary Disability Benefits Law" (C.43:21-27 (a)), except that
26 the rate for the State of New Jersey shall be 1/10 of 1% for the
27 calendar year 1980 and for the first six months of 1981. Prior to
28 July 1, 1981 and prior to July 1 each year thereafter, the controller
29 shall review the experience accumulated in the account of the State
30 of New Jersey and establish a rate for the next following fiscal year
31 which, in combination with worker contributions, will produce
32 sufficient revenue to keep the account in balance; except that the
33 rate so established shall not be less than 1/10 of 1%. Such
34 contributions shall become due and be paid by the employer to the
35 controller for the State disability benefits fund as established by
36 law, in accordance with such regulations as may be prescribed, and
37 shall not be deducted, in whole or in part, from the remuneration of
38 individuals in his employ. In the payment of any contributions, a
39 fractional part of a cent shall be disregarded unless it amounts to
40 \$0.005 or more, in which case it shall be increased to \$0.01.

41 (2) During the continuance of coverage of a worker by an
42 approved private plan of disability benefits under the "Temporary
43 Disability Benefits Law," the employer shall be exempt from the
44 contributions required by paragraph (1) above with respect to wages
45 paid to such worker.

46 (3) (A) The rates of contribution as specified in paragraph (1)
47 above shall be subject to modification as provided herein with
48 respect to employer contributions due on and after July 1, 1951.

1 (B) A separate disability benefits account shall be maintained for
2 each employer required to contribute to the State disability benefits
3 fund and such account shall be credited with contributions
4 deposited in and credited to such fund with respect to employment
5 occurring on and after January 1, 1949. Each employer's account
6 shall be credited with all contributions paid on or before January 31
7 of any calendar year on his own behalf and on behalf of individuals
8 in his service with respect to employment occurring in preceding
9 calendar years; provided, however, that if January 31 of any
10 calendar year falls on a Saturday or Sunday an employer's account
11 shall be credited as of January 31 of such calendar year with all the
12 contributions which he has paid on or before the next succeeding
13 day which is not a Saturday or Sunday. But nothing in this act shall
14 be construed to grant any employer or individuals in his service
15 prior claims or rights to the amounts paid by him to the fund either
16 on his own behalf or on behalf of such individuals. Benefits paid to
17 any covered individual in accordance with Article III of the
18 "Temporary Disability Benefits Law" on or before December 31 of
19 any calendar year with respect to disability in such calendar year
20 and in preceding calendar years shall be charged against the account
21 of the employer by whom such individual was employed at the
22 commencement of such disability or by whom he was last
23 employed, if out of employment.

24 (C) The controller may prescribe regulations for the
25 establishment, maintenance, and dissolution of joint accounts by
26 two or more employers, and shall, in accordance with such
27 regulations and upon application by two or more employers to
28 establish such an account, or to merge their several individual
29 accounts in a joint account, maintain such joint account as if it
30 constituted a single employer's account.

31 (D) Prior to July 1 of each calendar year, the controller shall
32 make a preliminary determination of the rate of contribution for the
33 12 months commencing on such July 1 for each employer subject to
34 the contribution requirements of this subsection (e).

35 (1) Such preliminary rate shall be 1/2 of 1% unless on the
36 preceding January 31 of such year such employer shall have been a
37 covered employer who has paid contributions to the State disability
38 benefits fund with respect to employment in the three calendar
39 years immediately preceding such year.

40 (2) If the minimum requirements in subparagraph (D) (1) above
41 have been fulfilled and the credited contributions exceed the
42 benefits charged by more than \$500.00, such preliminary rate shall
43 be as follows:

44 (i) 2/10 of 1% if such excess over \$500.00 exceeds 1% but is
45 less than 1 1/4% of his average annual payroll as defined in this
46 chapter (R.S.43:21-1 et **[al.]** seq.);

47 (ii) 15/100 of 1% if such excess over \$500.00 equals or exceeds
48 1 1/4% but is less than 1 1/2% of his average annual payroll;

1 (iii) 1/10 of 1% if such excess over \$500.00 equals or exceeds 1
2 1/2% of his average annual payroll.

3 (3) If the minimum requirements in subparagraph (D) (1) above
4 have been fulfilled and the contributions credited exceed the
5 benefits charged but by not more than \$500.00 plus 1% of his
6 average annual payroll, or if the benefits charged exceed the
7 contributions credited but by not more than \$500.00, the
8 preliminary rate shall be 1/4 of 1%.

9 (4) If the minimum requirements in subparagraph (D) (1) above
10 have been fulfilled and the benefits charged exceed the
11 contributions credited by more than \$500.00, such preliminary rate
12 shall be as follows:

13 (i) 35/100 of 1% if such excess over \$500.00 is less than 1/4 of
14 1% of his average annual payroll;

15 (ii) 45/100 of 1% if such excess over \$500.00 equals or exceeds
16 1/4 of 1% but is less than 1/2 of 1% of his average annual payroll;

17 (iii) 55/100 of 1% if such excess over \$500.00 equals or exceeds
18 1/2 of 1% but is less than 3/4 of 1% of his average annual payroll;

19 (iv) 65/100 of 1% if such excess over \$500.00 equals or exceeds
20 3/4 of 1% but is less than 1% of his average annual payroll;

21 (v) 75/100 of 1% if such excess over \$500.00 equals or exceeds
22 1% of his average annual payroll.

23 (5) Determination of the preliminary rate as specified in
24 subparagraphs (D)(2), (3) and (4) above shall be subject, however,
25 to the condition that it shall in no event be decreased by more than
26 1/10 of 1% of wages or increased by more than 2/10 of 1% of
27 wages from the preliminary rate determined for the preceding year
28 in accordance with subparagraph (D) (1), (2), (3) or (4), whichever
29 shall have been applicable.

30 (E) (1) Prior to July 1 of each calendar year the controller shall
31 determine the amount of the State disability benefits fund as of
32 December 31 of the preceding calendar year, increased by the
33 contributions paid thereto during January of the current calendar
34 year with respect to employment occurring in the preceding
35 calendar year. If such amount exceeds the net amount withdrawn
36 from the unemployment trust fund pursuant to section 23 of the
37 "Temporary Disability Benefits Law," P.L.1948, c.110 (C.43:21-47)
38 plus the amount at the end of such preceding calendar year of the
39 unemployment disability account as defined in section 22 of said
40 law (C.43:21-46), such excess shall be expressed as a percentage of
41 the wages on which contributions were paid to the State disability
42 benefits fund on or before January 31 with respect to employment
43 in the preceding calendar year.

44 (2) The controller shall then make a final determination of the
45 rates of contribution for the 12 months commencing July 1 of such
46 year for employers whose preliminary rates are determined as
47 provided in subparagraph (D) hereof, as follows:

1 (i) If the percentage determined in accordance with
2 subparagraph (E)(1) of this **subsection** paragraph equals or
3 exceeds 1 1/4%, the final employer rates shall be the preliminary
4 rates determined as provided in subparagraph (D) hereof, except
5 that if the employer's preliminary rate is determined as provided in
6 subparagraph (D)(2) or subparagraph (D)(3) hereof, the final
7 employer rate shall be the preliminary employer rate decreased by
8 such percentage of excess taken to the nearest 5/100 of 1%, but in
9 no case shall such final rate be less than 1/10 of 1%.

10 (ii) If the percentage determined in accordance with
11 subparagraph (E)(1) of this subsection equals or exceeds 3/4 of 1%
12 and is less than 1 1/4 of 1%, the final employer rates shall be the
13 preliminary employer rates.

14 (iii) If the percentage determined in accordance with
15 subparagraph (E)(1) of this **subsection** paragraph is less than 3/4
16 of 1%, but in excess of 1/4 of 1%, the final employer rates shall be
17 the preliminary employer rates determined as provided in
18 subparagraph (D) hereof increased by the difference between 3/4 of
19 1% and such percentage taken to the nearest 5/100 of 1%; provided,
20 however, that no such final rate shall be more than 1/4 of 1% in the
21 case of an employer whose preliminary rate is determined as
22 provided in subparagraph (D)(2) hereof, more than 1/2 of 1% in the
23 case of an employer whose preliminary rate is determined as
24 provided in subparagraph (D)(1) and subparagraph (D)(3) hereof,
25 nor more than 3/4 of 1% in the case of an employer whose
26 preliminary rate is determined as provided in subparagraph (D)(4)
27 hereof.

28 (iv) If the amount of the State disability benefits fund determined
29 as provided in subparagraph (E)(1) of this **subsection** paragraph
30 is equal to or less than 1/4 of 1%, then the final rate shall be 2/5
31 of 1% in the case of an employer whose preliminary rate is determined
32 as provided in subparagraph (D)(2) hereof, 7/10 of 1% in the case
33 of an employer whose preliminary rate is determined as provided in
34 subparagraph (D)(1) and subparagraph (D)(3) hereof, and 1.1% in
35 the case of an employer whose preliminary rate is determined as
36 provided in subparagraph (D)(4) hereof. Notwithstanding any other
37 provision of law or any determination made by the controller with
38 respect to any 12-month period commencing on July 1, 1970, the
39 final rates for all employers for the period beginning January 1,
40 1971, shall be as set forth herein.

41 (F) Notwithstanding any other provisions of this subsection (e),
42 the rate of contribution paid to the State disability benefits fund by
43 each covered employer as defined in paragraph (1) of subsection (a)
44 of section 3 of P.L.1948, c.110 (C.43:21-27), shall be determined as
45 if:

46 (i) No disability benefits have been paid with respect to periods
47 of family temporary disability leave;

1 (ii) No worker paid any contributions to the State disability
2 benefits fund pursuant to paragraph (1)(G)(ii) of subsection (d) of
3 this section; and

4 (iii) No amounts were transferred from the State disability
5 benefits funds to the "Family Temporary Disability Leave Account"
6 pursuant to paragraph (1)(G)(ii) of subsection (d) of this section.
7 (cf: P.L. 2009, c.195 s.1)

8
9 '2. R.S.43:21-5 is amended to read as follows:

10 43:21-5. An individual shall be disqualified for benefits:

11 (a) For the week in which the individual has left work
12 voluntarily without good cause attributable to such work, and for
13 each week thereafter until the individual becomes reemployed and
14 works **[four]** eight weeks in employment, which may include
15 employment for the federal government, and has earned in
16 employment at least **[six]** ten times the individual's weekly benefit
17 rate, as determined in each case. This subsection shall apply to any
18 individual seeking unemployment benefits on the basis of
19 employment in the production and harvesting of agricultural crops,
20 including any individual who was employed in the production and
21 harvesting of agricultural crops on a contract basis and who has
22 refused an offer of continuing work with that employer following
23 the completion of the minimum period of work required to fulfill
24 the contract.

25 (b) For the week in which the individual has been suspended or
26 discharged for misconduct connected with the work, and for the
27 **[five]** seven weeks which immediately follow that week, as
28 determined in each case.

29 For the week in which the individual has been suspended or
30 discharged for severe misconduct connected with the work, and for
31 each week thereafter until the individual becomes reemployed and
32 works four weeks in employment, which may include employment
33 for the federal government, and has earned in employment at least
34 six times the individual's weekly benefit rate, as determined in each
35 case. Examples of severe misconduct include, but are not
36 necessarily limited to, the following: repeated violations of an
37 employer's rule or policy, repeated lateness or absences after a
38 written warning by an employer, falsification of records, physical
39 assault or threats that do not constitute gross misconduct as defined
40 in this section, misuse of benefits, misuse of sick time, abuse of
41 leave, theft of company property, excessive use of intoxicants or
42 drugs on work premises, theft of time, or where the behavior is
43 malicious and deliberate but is not considered gross misconduct as
44 defined in this section.

45 In the event the discharge should be rescinded by the employer
46 voluntarily or as a result of mediation or arbitration, this subsection
47 (b) shall not apply, provided, however, an individual who is
48 restored to employment with back pay shall return any benefits

1 received under this chapter for any week of unemployment for
2 which the individual is subsequently compensated by the employer.

3 If the discharge was for gross misconduct connected with the
4 work because of the commission of an act punishable as a crime of
5 the first, second, third or fourth degree under the "New Jersey Code
6 of Criminal Justice," N.J.S.2C:1-1 et seq., the individual shall be
7 disqualified in accordance with the disqualification prescribed in
8 subsection (a) of this section and no benefit rights shall accrue to
9 any individual based upon wages from that employer for services
10 rendered prior to the day upon which the individual was discharged.

11 The director shall insure that any appeal of a determination
12 holding the individual disqualified for gross misconduct in
13 connection with the work shall be expeditiously processed by the
14 appeal tribunal.

15 (c) If it is found that the individual has failed, without good
16 cause, either to apply for available, suitable work when so directed
17 by the employment office or the director or to accept suitable work
18 when it is offered, or to return to the individual's customary self-
19 employment (if any) when so directed by the director. The
20 disqualification shall continue for the week in which the failure
21 occurred and for the three weeks which immediately follow that
22 week, as determined:

23 (1) In determining whether or not any work is suitable for an
24 individual, consideration shall be given to the degree of risk
25 involved to health, safety, and morals, the individual's physical
26 fitness and prior training, experience and prior earnings, the
27 individual's length of unemployment and prospects for securing
28 local work in the individual's customary occupation, and the
29 distance of the available work from the individual's residence. In
30 the case of work in the production and harvesting of agricultural
31 crops, the work shall be deemed to be suitable without regard to the
32 distance of the available work from the individual's residence if all
33 costs of transportation are provided to the individual and the terms
34 and conditions of hire are as favorable or more favorable to the
35 individual as the terms and conditions of the individual's base year
36 employment.

37 (2) Notwithstanding any other provisions of this chapter, no
38 work shall be deemed suitable and benefits shall not be denied
39 under this chapter to any otherwise eligible individual for refusing
40 to accept new work under any of the following conditions: the
41 position offered is vacant due directly to a strike, lockout, or other
42 labor dispute; the remuneration, hours, or other conditions of the
43 work offered are substantially less favorable to the individual than
44 those prevailing for similar work in the locality; or, the individual,
45 as a condition of being employed, would be required to join a
46 company union or to resign from or refrain from joining any bona
47 fide labor organization.

1 (d) If it is found that this unemployment is due to a stoppage of
2 work which exists because of a labor dispute at the factory,
3 establishment or other premises at which the individual is or was
4 last employed.

5 (1) No disqualification under this subsection (d) shall apply if it
6 is shown that:

7 (a) The individual is not participating in or financing or directly
8 interested in the labor dispute which caused the stoppage of work;
9 and

10 (b) The individual does not belong to a grade or class of workers
11 of which, immediately before the commencement of the stoppage,
12 there were members employed at the premises at which the
13 stoppage occurs, any of whom are participating in or financing or
14 directly interested in the dispute; provided that if in any case in
15 which (a) or (b) above applies, separate branches of work which are
16 commonly conducted as separate businesses in separate premises
17 are conducted in separate departments of the same premises, each
18 department shall, for the purpose of this subsection, be deemed to
19 be a separate factory, establishment, or other premises.

20 (2) For any claim for a period of unemployment commencing on
21 or after December 1, 2004, no disqualification under this subsection
22 (d) shall apply if it is shown that the individual has been prevented
23 from working by the employer, even though the individual's
24 recognized or certified majority representative has directed the
25 employees in the individual's collective bargaining unit to work
26 under the preexisting terms and conditions of employment, and the
27 employees had not engaged in a strike immediately before being
28 prevented from working.

29 (e) For any week with respect to which the individual is
30 receiving or has received remuneration in lieu of notice.

31 (f) For any week with respect to which or a part of which the
32 individual has received or is seeking unemployment benefits under
33 an unemployment compensation law of any other state or of the
34 United States; provided that if the appropriate agency of the other
35 state or of the United States finally determines that the individual is
36 not entitled to unemployment benefits, this disqualification shall not
37 apply.

38 (g) (1) For a period of one year from the date of the discovery
39 by the division of the illegal receipt or attempted receipt of benefits
40 contrary to the provisions of this chapter, as the result of any false
41 or fraudulent representation; provided that any disqualification may
42 be appealed in the same manner as any other disqualification
43 imposed hereunder; and provided further that a conviction in the
44 courts of this State arising out of the illegal receipt or attempted
45 receipt of these benefits in any proceeding instituted against the
46 individual under the provisions of this chapter or any other law of
47 this State shall be conclusive upon the appeals tribunal and the
48 board of review.

1 (2) A disqualification under this subsection shall not preclude
2 the prosecution of any civil, criminal or administrative action or
3 proceeding to enforce other provisions of this chapter for the
4 assessment and collection of penalties or the refund of any amounts
5 collected as benefits under the provisions of R.S.43:21-16, or to
6 enforce any other law, where an individual obtains or attempts to
7 obtain by theft or robbery or false statements or representations any
8 money from any fund created or established under this chapter or
9 any negotiable or nonnegotiable instrument for the payment of
10 money from these funds, or to recover money erroneously or
11 illegally obtained by an individual from any fund created or
12 established under this chapter.

13 (h) (1) Notwithstanding any other provisions of this chapter
14 (R.S.43:21-1 et seq.), no otherwise eligible individual shall be
15 denied benefits for any week because the individual is in training
16 approved under section 236(a)(1) of the "Trade Act of 1974,"
17 Pub.L.93-618 (19 U.S.C. s.2296 (a)(1)) nor shall the individual be
18 denied benefits by reason of leaving work to enter this training,
19 provided the work left is not suitable employment, or because of the
20 application to any week in training of provisions in this chapter
21 (R.S.43:21-1 et seq.), or any applicable federal unemployment
22 compensation law, relating to availability for work, active search
23 for work, or refusal to accept work.

24 (2) For purposes of this subsection (h), the term "suitable"
25 employment means, with respect to an individual, work of a
26 substantially equal or higher skill level than the individual's past
27 adversely affected employment, as defined for purposes of the
28 "Trade Act of 1974," Pub.L.93-618 (19 U.S.C. s.2101 et seq.) and
29 wages for this work at not less than 80% of the individual's average
30 weekly wage, as determined for the purposes of the "Trade Act of
31 1974."

32 (i) For benefit years commencing after June 30, 1984, for any
33 week in which the individual is a student in full attendance at, or on
34 vacation from, an educational institution, as defined in subsection
35 (y) of R.S.43:21-19; except that this subsection shall not apply to
36 any individual attending a training program approved by the
37 division to enhance the individual's employment opportunities, as
38 defined under subsection (c) of R.S.43:21-4; nor shall this
39 subsection apply to any individual who, during the individual's base
40 year, earned sufficient wages, as defined under subsection (e) of
41 R.S.43:21-4, while attending an educational institution during
42 periods other than established and customary vacation periods or
43 holiday recesses at the educational institution, to establish a claim
44 for benefits. For purposes of this subsection, an individual shall be
45 treated as a full-time student for any period:

46 (1) During which the individual is enrolled as a full-time student
47 at an educational institution, or

1 (2) Which is between academic years or terms, if the individual
2 was enrolled as a full-time student at an educational institution for
3 the immediately preceding academic year or term.

4 (j) Notwithstanding any other provisions of this chapter
5 (R.S.43:21-1 et seq.), no otherwise eligible individual shall be
6 denied benefits because the individual left work or was discharged
7 due to circumstances resulting from the individual being a victim of
8 domestic violence as defined in section 3 of P.L.1991, c.261
9 (C.2C:25-19). No employer's account shall be charged for the
10 payment of benefits to an individual who left work due to
11 circumstances resulting from the individual being a victim of
12 domestic violence.

13 For the purposes of this subsection (j), the individual shall be
14 treated as being a victim of domestic violence if the individual
15 provides one or more of the following:

16 (1) A restraining order or other documentation of equitable
17 relief issued by a court of competent jurisdiction;

18 (2) A police record documenting the domestic violence;

19 (3) Documentation that the perpetrator of the domestic violence
20 has been convicted of one or more of the offenses enumerated in
21 section 3 of P.L.1991, c.261 (C.2C:25-19);

22 (4) Medical documentation of the domestic violence;

23 (5) Certification from a certified Domestic Violence Specialist
24 or the director of a designated domestic violence agency that the
25 individual is a victim of domestic violence; or

26 (6) Other documentation or certification of the domestic
27 violence provided by a social worker, member of the clergy, shelter
28 worker or other professional who has assisted the individual in
29 dealing with the domestic violence.

30 For the purposes of this subsection (j):

31 "Certified Domestic Violence Specialist" means a person who
32 has fulfilled the requirements of certification as a Domestic
33 Violence Specialist established by the New Jersey Association of
34 Domestic Violence Professionals; and "designated domestic
35 violence agency" means a county-wide organization with a primary
36 purpose to provide services to victims of domestic violence, and
37 which provides services that conform to the core domestic violence
38 services profile as defined by the Division of Youth and Family
39 Services in the Department of Children and Families and is under
40 contract with the division for the express purpose of providing such
41 services.

42 (k) Notwithstanding any other provisions of this chapter (R.S.
43 43:21-1 et seq.), no otherwise eligible individual shall be denied
44 benefits for any week in which the individual left work voluntarily
45 and without good cause attributable to the work, if the individual
46 left work to accompany his or her spouse who is an active member
47 of the United States Armed Forces, as defined in N.J.S.38A:1-1(g),
48 to a new place of residence outside the State, due to the armed

1 forces member's transfer to a new assignment in a different
2 geographical location outside the State, and the individual moves to
3 the new place of residence not more than nine months after the
4 spouse is transferred, and upon arrival at the new place of residence
5 the individual was in all respects available for suitable work. No
6 employer's account shall be charged for the payment of benefits to
7 an individual who left work under the circumstances contained in
8 this subsection (k), except that this shall not be construed as
9 relieving the State of New Jersey and any other governmental entity
10 or instrumentality or nonprofit organization electing or required to
11 make payments in lieu of contributions from its responsibility to
12 make all benefit payments otherwise required by law and from
13 being charged for those benefits as otherwise required by law.¹

14 (cf: P.L.2007, c.162, s.1)

15

16 ¹3. (New section) a. There is created a task force to be known
17 as the "New Jersey Unemployment Insurance Task Force," which
18 shall be an independent body in, but not of, the Department of
19 Labor and Workforce Development. The task force shall consist of
20 12 members, including:

21 (1) Six non-voting members as follows: the Chairpersons of the
22 Senate Labor committee and the Assembly Labor Committee, ex
23 officio, a Senator nominated by the Minority Leader of the Senate, a
24 member of the General Assembly nominated by the Minority
25 Leader of the General Assembly, the Commissioner of Labor and
26 Workforce Development, ex officio, an individual appointed by the
27 Governor who has expertise in employment, unemployment and
28 unemployment insurance programs; and

29 (2) Six voting members appointed by the Governor. Three
30 members to be appointed by the Governor from the following
31 organizations: the New Jersey State Chamber of Commerce, the
32 New Jersey Business and Industry Association, the New Jersey
33 branch of the National Federation of Independent Business, the
34 New Jersey Food Council, the New Jersey Restaurant Association,
35 or the New Jersey Commerce and Industry Association. Three
36 members to be appointed by the Governor from the following
37 organizations: the New Jersey State AFL-CIO, the New Jersey State
38 Building Trades Council, the American Federation of State, County
39 and Municipal Employees, the Mechanical and Allied Crafts
40 Council of New Jersey, the New Jersey State Council of the Service
41 Employees International Union, or the New Jersey Regional
42 Council of Carpenters.

43 b. The task force shall have co-chairs who are elected by the
44 voting members: one co-chair shall be from the New Jersey State
45 Chamber of Commerce, the New Jersey Business and Industry
46 Association, the New Jersey branch of the National Federation of
47 Independent Business, the New Jersey Food Council, the New
48 Jersey Restaurant Association, or the New Jersey Commerce and

1 Industry Association; and one co-chair shall be from the New Jersey
2 State AFL-CIO, the New Jersey State Building Trades Council, the
3 New Jersey State Council of the Service Employees International
4 Union, the American Federation of State, County and Municipal
5 Employees, the Mechanical and Allied Crafts Council of New
6 Jersey, or the New Jersey Regional Council of Carpenters. Members
7 shall be appointed as soon as practicable. Members shall be
8 appointed for three-year terms and may be re-appointed for any
9 number of terms. Any member of the task force who is not a
10 legislator may be removed from office by the Governor, for cause,
11 upon notice and opportunity to be heard. Vacancies shall be filled in
12 the same manner as the original appointment for the balance of the
13 unexpired term. A member shall continue to serve upon the
14 expiration of his term until a successor is appointed and qualified,
15 unless the member is removed by the Governor.

16 c. Action may be taken by the task force by an affirmative vote
17 of a majority of its voting members. A majority of the voting
18 members and a majority of the non-voting members of the task
19 force shall constitute a quorum for the transaction of any business,
20 for the performance of any duty, or for the exercise of any power of
21 the task force.

22 d. Members of the task force shall serve without compensation,
23 but may be reimbursed for the actual and necessary expenses
24 incurred in the performance of their duties as members of the task
25 force within the limits of funds appropriated or otherwise made
26 available for that purpose.¹

27
28 ¹4. a. The task force shall study and assess the current
29 unemployment insurance crisis and recommend how the State can
30 stabilize the unemployment insurance fund. Specifically, the work
31 of the task force shall include, but not necessarily be limited to, an
32 evaluation of the following: eligibility standards; benefit levels;
33 certain definitions, such as "suitable work;" the statutory matrix for
34 payroll tax triggers; contributions and the experience rating table;
35 collections of overpayments of unemployment; methods used in
36 order to get individuals off unemployment insurance benefits; the
37 statutory and regulatory framework for the treatment of misconduct;
38 and other areas relevant to the short-term and long-term solvency of
39 the unemployment insurance fund.

40 b. In furtherance of its evaluation, the task force may hold
41 public meetings or hearings within the State on any matter or
42 matters related to the provisions of this act, and call to its assistance
43 and avail itself of the services of the Rutgers School of
44 Management and Labor Relations, the John J. Heldrich Center for
45 Workforce Development, and the employees of any State
46 department, board, task force or agency which the task force
47 determines possesses relevant data, analytical and professional
48 expertise or other resources which may assist the task force in

1 discharging its duties under this act. Each department, board,
2 commission or agency of this State is hereby directed, to the extent
3 not inconsistent with law, to cooperate fully with the task force and
4 to furnish such information and assistance as is necessary to
5 accomplish the purposes of this act. The task force shall submit a
6 written report of its findings regarding the subjects of its review and
7 evaluation of the unemployment insurance program, including any
8 recommendations of the task force regarding possible legislation or
9 changes in administrative procedures based on its review and
10 evaluation, to the Governor and to the Legislature by October 1,
11 2010, and for three years thereafter, unless an extension is deemed
12 necessary and appropriate by the Governor, who shall immediately
13 review each task force report upon its receipt. The task force
14 created under the provisions of this act shall expire upon the
15 issuance of the task force final report issued by October 1, 2013.¹

16

17 ¹5. Section 16 of P.L.1948, c.446 (C.34:1A-16) is hereby
18 repealed.¹

19

20 ¹[2.] 6.¹ This act shall take effect immediately.