

# SENATE, No. 3310

## STATE OF NEW JERSEY

### 221st LEGISLATURE

INTRODUCED JUNE 3, 2024

**Sponsored by:**

**Senator JOSEPH A. LAGANA**

**District 38 (Bergen)**

**SYNOPSIS**

Redirects portion of worker's unemployment compensation trust fund contribution to unemployment compensation administration fund.

**CURRENT VERSION OF TEXT**

As introduced.



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2

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

18 (a) Payment.

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

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

30 (b) Rate of contributions. Each employer shall pay the following  
31 contributions:

32 (1) For the calendar year 1947, and each calendar year thereafter, 2  
33 7/10% of wages paid by him during each such calendar year, except as  
34 otherwise prescribed by subsection (c) of this section.

35 (2) The "wages" of any individual, with respect to any one  
36 employer, as the term is used in this subsection (b) and in subsections  
37 (c), (d) and (e) of this section 7, shall include the first \$4,800.00 paid  
38 during calendar year 1975, for services performed either within or  
39 without this State; provided that no contribution shall be required by this  
40 State with respect to services performed in another state if such other  
41 state imposes contribution liability with respect thereto. If an employer  
42 (hereinafter referred to as a successor employer) during any calendar  
43 year acquires substantially all the property used in a trade or business of  
44 another employer (hereinafter referred to as a predecessor), or used in a  
45 separate unit of a trade or business of a predecessor, and immediately

**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.**

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1 after the acquisition employs in his trade or business an individual who  
2 immediately prior to the acquisition was employed in the trade or  
3 business of such predecessors, then, for the purpose of determining  
4 whether the successor employer has paid wages with respect to  
5 employment equal to the first \$4,800.00 paid during calendar year 1975,  
6 any wages paid to such individual by such predecessor during such  
7 calendar year and prior to such acquisition shall be considered as having  
8 been paid by such successor employer.

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

27 (4) For calendar years beginning on and after January 1, 2020, the  
28 "wages" of any individual, as defined in the preceding paragraph (2) of  
29 this subsection (b) for purposes of contributions of workers to the State  
30 disability benefits fund, including the "Family Temporary Disability  
31 Leave Account" pursuant to subsection (d) of this section, shall be  
32 established and promulgated by the Commissioner of Labor and  
33 Workforce Development on or before September 1 of the preceding year  
34 and shall be 107 times the Statewide average weekly remuneration paid  
35 to workers by employers, as determined under R.S.43:21-3(c), raised to  
36 the next higher multiple of \$100.00 if not already a multiple thereof,  
37 provided that if the amount of wages so determined for a calendar year  
38 is less than the amount similarly determined for the preceding year, the  
39 greater amount will be used.

40 (c) Future rates based on benefit experience.

41 (1) A separate account for each employer shall be maintained and  
42 this shall be credited with all the contributions which he has paid on his  
43 own behalf on or before January 31 of any calendar year with respect to  
44 employment occurring in the preceding calendar year; provided,  
45 however, that if January 31 of any calendar year falls on a Saturday or  
46 Sunday, an employer's account shall be credited as of January 31 of such  
47 calendar year with all the contributions which he has paid on or before  
48 the next succeeding day which is not a Saturday or Sunday. But nothing

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1 in this chapter (R.S.43:21-1 et seq.) shall be construed to grant any  
2 employer or individuals in his service prior claims or rights to the  
3 amounts paid by him into the fund either on his own behalf or on behalf  
4 of such individuals. Benefits paid with respect to benefit years  
5 commencing on and after January 1, 1953, to any individual on or before  
6 December 31 of any calendar year with respect to unemployment in  
7 such calendar year and in preceding calendar years shall be charged  
8 against the account or accounts of the employer or employers in whose  
9 employment such individual established base weeks constituting the  
10 basis of such benefits, except that, with respect to benefit years  
11 commencing after January 4, 1998, an employer's account shall not be  
12 charged for benefits paid to a claimant if the claimant's employment by  
13 that employer was ended in any way which, pursuant to subsection (a),  
14 (b), (c), (f), (g) or (h) of R.S.43:21-5, would have disqualified the  
15 claimant for benefits if the claimant had applied for benefits at the time  
16 when that employment ended. Benefits paid under a given benefit  
17 determination shall be charged against the account of the employer to  
18 whom such determination relates. When each benefit payment is made,  
19 notification shall be promptly provided to each employer included in the  
20 unemployment insurance monetary calculation of benefits. Such  
21 notification shall identify the employer against whose account the  
22 amount of such payment is being charged, shall show at least the name  
23 and social security account number of the claimant and shall specify the  
24 period of unemployment to which said benefit payment applies.

25 An annual summary statement of unemployment benefits charged  
26 to the employer's account shall be provided.

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

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

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

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

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

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

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

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

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

14 (6) 1%, if such excess equals or exceeds 9%, but is less than 10%,  
15 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 average  
19 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 less  
22 than the total benefits charged against his account during the same  
23 period, his rate shall be:

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

25 (2)  $4\frac{3}{10}\%$ , if such excess equals or exceeds 10%, but is less than  
26 20%, of his average annual payroll;

27 (3)  $4\frac{6}{10}\%$ , if such excess equals or exceeds 20% of his average  
28 annual payroll.

29 (C) Specially assigned rates.

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

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

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

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

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

47 (D) The contribution rates prescribed by subparagraphs (A) and (B)  
48 of this paragraph (4) shall be increased or decreased in accordance with

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1 the provisions of paragraph (5) of this subsection (c) for experience  
2 rating periods through June 30, 1986.

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

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

39 (B) If on March 31 of any calendar year the balance in the  
40 unemployment trust fund equals or exceeds 10% but is less than 12  
41 1/2% of the total taxable wages reported to the controller as of that date  
42 in respect to employment during the preceding calendar year, the  
43 contribution rate, effective July 1 following, of each employer eligible  
44 for a contribution rate calculation based upon benefit experience, shall  
45 be reduced by 3/10 of 1% under the contribution rate otherwise  
46 established under the provisions of paragraphs (3) and (4) of this  
47 subsection; provided that in no event shall the contribution rate of any  
48 employer be reduced to less than 4/10 of 1%. If on March 31 of any

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

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

19 (D) Prior to July 1 of each calendar year the controller shall  
 20 determine the Unemployment Trust Fund Reserve Ratio, which shall be  
 21 calculated by dividing the balance of the unemployment trust fund as of  
 22 the prior March 31 by total taxable wages reported to the controller by  
 23 all employers as of March 31 with respect to their employment during  
 24 the last calendar year.

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

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

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

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

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

30 (vi) (Deleted by amendment, P.L.2013, c.75).

31 (vii) With respect to experience rating years beginning on or after  
 32 July 1, 2011, the new employer rate or the unemployment experience  
 33 rate of an employer under this section shall be the rate which appears in  
 34 the column headed by the Unemployment Trust Fund Reserve Ratio as  
 35 of the applicable calculation date and on the line with the Employer  
 36 Reserve Ratio, as defined in paragraph (4) of this subsection (R.S.43:21-  
 37 7 (c)(4)), as set forth in the following table:

38 EXPERIENCE RATING TAX TABLE

	Fund Reserve Ratio <sup>1</sup>					
	3.50%	3.00%	2.5%	2.0%	1.99%	
Employer	and		to	to	to	and
Reserve	Over	3.49%	2.99%	2.49%	Under	
Ratio <sup>2</sup>		A	B	C	D	E
44 Positive Reserve Ratio:						
45 17% and over		0.3	0.4	0.5	0.6	1.2
46 16.00% to 16.99%		0.4	0.5	0.6	0.6	1.2
47 15.00% to 15.99%		0.4	0.6	0.7	0.7	1.2
48 14.00% to 14.99%		0.5	0.6	0.7	0.8	1.2

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1	13.00% to 13.99%	0.6	0.7	0.8	0.9	1.2
2	12.00% to 12.99%	0.6	0.8	0.9	1.0	1.2
3	11.00% to 11.99%	0.7	0.8	1.0	1.1	1.2
4	10.00% to 10.99%	0.9	1.1	1.3	1.5	1.6
5	9.00% to 9.99%	1.0	1.3	1.6	1.7	1.9
6	8.00% to 8.99%	1.3	1.6	1.9	2.1	2.3
7	7.00% to 7.99%	1.4	1.8	2.2	2.4	2.6
8	6.00% to 6.99%	1.7	2.1	2.5	2.8	3.0
9	5.00% to 5.99%	1.9	2.4	2.8	3.1	3.4
10	4.00% to 4.99%	2.0	2.6	3.1	3.4	3.7
11	3.00% to 3.99%	2.1	2.7	3.2	3.6	3.9
12	2.00% to 2.99%	2.2	2.8	3.3	3.7	4.0
13	1.00% to 1.99%	2.3	2.9	3.4	3.8	4.1
14	0.00% to 0.99%	2.4	3.0	3.6	4.0	4.3
15	Deficit Reserve Ratio:					
16	-0.00% to -2.99%	3.4	4.3	5.1	5.6	6.1
17	-3.00% to -5.99%	3.4	4.3	5.1	5.7	6.2
18	-6.00% to -8.99%	3.5	4.4	5.2	5.8	6.3
19	-9.00% to -11.99%	3.5	4.5	5.3	5.9	6.4
20	-12.00% to -14.99%	3.6	4.6	5.4	6.0	6.5
21	-15.00% to -19.99%	3.6	4.6	5.5	6.1	6.6
22	-20.00% to -24.99%	3.7	4.7	5.6	6.2	6.7
23	-25.00% to -29.99%	3.7	4.8	5.6	6.3	6.8
24	-30.00% to -34.99%	3.8	4.8	5.7	6.3	6.9
25	-35.00% and under	5.4	5.4	5.8	6.4	7.0
26	New Employer Rate	2.8	2.8	2.8	3.1	3.4

27 1Fund balance as of March 31 as a percentage of taxable wages in  
28 the prior calendar year.

29 2Employer Reserve Ratio (Contributions minus benefits as a  
30 percentage of employer's taxable wages).

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

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

33 (iii) (Deleted by amendment, P.L.2013, c.75).

34 (iv) With respect to experience rating years beginning on or after  
35 July 1, 2011 and before July 1, 2013, if the fund reserve ratio, based on  
36 the fund balance as of the prior March 31, is less than 1.0%, the  
37 contribution rate for each employer liable to pay contributions, as  
38 computed under subparagraph (E) of this paragraph (5), shall be  
39 increased by a factor of 10% computed to the nearest multiple of 1/10%  
40 if not already a multiple thereof.

41 (v) With respect to experience rating years beginning on or after  
42 July 1, 2014, if the fund reserve ratio, based on the fund balance as of  
43 the prior March 31, is less than 1.0%, the contribution rate for each  
44 employer liable to pay contributions, as computed under subparagraph  
45 (E) of this paragraph (5), shall be increased by a factor of 10% computed  
46 to the nearest multiple of 1/10% if not already a multiple thereof.

47 (G) On or after January 1, 1993, notwithstanding any other  
48 provisions of this paragraph (5), the contribution rate for each employer



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

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

17 From January 1, 1998 until December 31, 1998, a factor of 12%;

18 From January 1, 1999 until December 31, 1999, a factor of 10%;

19 From January 1, 2000 until December 31, 2000, a factor of 7%;

20 From January 1, 2002 until March 31, 2002, a factor of 36%;

21 From April 1, 2002 until June 30, 2002, a factor of 85%;

22 From July 1, 2002 until June 30, 2003, a factor of 15%;

23 From July 1, 2003 until June 30, 2004, a factor of 15%;

24 From July 1, 2004 until June 30, 2005, a factor of 7%;

25 From July 1, 2005 until December 31, 2005, a factor of 16%; and

26 From January 1, 2006 until June 30, 2006, a factor of 34%.

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

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

36 (J) On or after July 1, 2001, notwithstanding any other provisions  
37 of this paragraph (5), the contribution rate for each employer liable to  
38 pay contributions, as computed under subparagraph (E) of this  
39 paragraph (5), shall be decreased by 0.0175%, except that, during any  
40 experience rating year starting on or after July 1, 2001, in which the  
41 fund reserve ratio is equal to or greater than 3.5%, there shall be no  
42 decrease pursuant to this subparagraph (J) in the contribution of any  
43 employer who has a deficit reserve ratio of negative 35.00% or under.  
44 The amount of the reduction in the employer contributions stipulated by  
45 this subparagraph (J) shall be in addition to the amount of the reduction  
46 in the employer contributions stipulated by subparagraphs (G) and (H)  
47 of this paragraph (5), except that the rate of contribution of an employer  
48 who has a deficit reserve ratio of negative 35.0% or under shall not be

1 reduced pursuant to this subparagraph (J) to less than 5.4% and the rate  
2 of contribution of any other employer shall not be reduced to less than  
3 0.0%.

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

7 (i) Equal to or greater than 5.00% but less than 7.5%, the  
8 contribution rate for each employer liable to pay contributions, as  
9 computed under subparagraph (E) of this paragraph (5), shall be reduced  
10 by a factor of 25% computed to the nearest multiple of 1/10% if not  
11 already a multiple thereof except that there shall be no decrease pursuant  
12 to this subparagraph (K) in the contribution of any employer who has a  
13 deficit reserve ratio of 35.00% or under;

14 (ii) Equal to or greater than 7.5%, the contribution rate for each  
15 employer liable to pay contributions, as computed under subparagraph  
16 (E) of this paragraph (5), shall be reduced by a factor of 50% computed  
17 to the nearest multiple of 1/10% if not already a multiple thereof except  
18 that there shall be no decrease pursuant to this subparagraph (K) in the  
19 contribution of any employer who has a deficit reserve ratio of 35.00%  
20 or under.

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

26 (M) Notwithstanding any other provision of this paragraph (5) and  
27 notwithstanding the actual fund reserve ratio, the contribution rate for  
28 employers liable to pay contributions, as computed under subparagraph  
29 (E) of this paragraph (5), shall be, for fiscal year 2012, the rates set by  
30 column "D" of the table in that subparagraph.

31 (N) Notwithstanding any other provision of this paragraph (5) and  
32 notwithstanding the actual fund reserve ratio, the contribution rate for  
33 employers liable to pay contributions, as computed under subparagraph  
34 (E) of this paragraph (5), shall be, for fiscal year 2013, the rates set by  
35 column "E" of the table in that subparagraph.

36 (O) Notwithstanding any other provision of this paragraph (5) and  
37 notwithstanding the actual fund reserve ratio, the contribution rate for  
38 employers liable to pay contributions, as computed under subparagraph  
39 (E) of this paragraph (5), shall be, for fiscal year 2022, the rates set by  
40 column "C" of the table in that subparagraph.

41 (P) Notwithstanding any other provision of this paragraph (5) and  
42 notwithstanding the actual fund reserve ratio, the contribution rate for  
43 employers liable to pay contributions, as computed under subparagraph  
44 (E) of this paragraph (5), shall be, for fiscal year 2023, the rates set by  
45 column "D" of the table in that subparagraph, unless the application of  
46 the provisions of this paragraph (5) using the actual fund reserve ratio  
47 would result in the contribution rate for employers being set by a column  
48 which has lower tax rates than the rates in column "D", in which case

1 the employers shall be liable to pay contributions at the rates set by the  
2 column with the lower tax rates.

3 (Q) Notwithstanding any other provision of this paragraph (5) and  
4 notwithstanding the actual fund reserve ratio, the contribution rate for  
5 employers liable to pay contributions, as computed under subparagraph  
6 (E) of this paragraph (5), shall be, for fiscal year 2024, the rates set by  
7 column "E" of the table in that subparagraph, unless the application of  
8 the provisions of this paragraph (5) using the actual fund reserve ratio  
9 would result in the contribution rate for employers being set by a column  
10 which has lower tax rates than the rates in column "E", in which case  
11 the employers shall be liable to pay contributions at the rates set by the  
12 column with the lower tax rates.

13 (6) Additional contributions.

14 Notwithstanding any other provision of law, any employer who has  
15 been assigned a contribution rate pursuant to subsection (c) of this  
16 section for the year commencing July 1, 1948, and for any year  
17 commencing July 1 thereafter, may voluntarily make payment of  
18 additional contributions, and upon such payment shall receive a  
19 recomputation of the experience rate applicable to such employer,  
20 including in the calculation the additional contribution so made, except  
21 that, following a transfer as described under R.S.43:21-7(c)(7)(D),  
22 neither the predecessor nor successor in interest shall be eligible to make  
23 a voluntary payment of additional contributions during the year the  
24 transfer occurs and the next full calendar year. Any such additional  
25 contribution shall be made during the 30-day period following the  
26 notification to the employer of his contribution rate as prescribed in this  
27 section, unless, for good cause, the time for payment has been extended  
28 by the controller for not to exceed an additional 60 days; provided that  
29 in no event may such payments which are made later than 120 days after  
30 the beginning of the year for which such rates are effective be  
31 considered in determining the experience rate for the year in which the  
32 payment is made. Any employer receiving any extended period of time  
33 within which to make such additional payment and failing to make such  
34 payment timely shall be, in addition to the required amount of additional  
35 payment, liable for a penalty of 5% thereof or \$5.00, whichever is  
36 greater, not to exceed \$50.00. Any adjustment under this subsection  
37 shall be made only in the form of credits against accrued or future  
38 contributions.

39 (7) Transfers.

40 (A) Upon the transfer of the organization, trade or business, or  
41 substantially all the assets of an employer to a successor in interest,  
42 whether by merger, consolidation, sale, transfer, descent or otherwise,  
43 the controller shall transfer the employment experience of the  
44 predecessor employer to the successor in interest, including credit for  
45 past years, contributions paid, annual payrolls, benefit charges, et cetera,  
46 applicable to such predecessor employer, pursuant to regulation, if it is  
47 determined that the employment experience of the predecessor  
48 employer with respect to the organization, trade, assets or business

1 which has been transferred may be considered indicative of the future  
2 employment experience of the successor in interest. The successor in  
3 interest may, within four months of the date of such transfer of the  
4 organization, trade, assets or business, or thereafter upon good cause  
5 shown, request a reconsideration of the transfer of employment  
6 experience of the predecessor employer. The request for  
7 reconsideration shall demonstrate, to the satisfaction of the controller,  
8 that the employment experience of the predecessor is not indicative of  
9 the future employment experience of the successor.

10 (B) An employer who transfers part of his or its organization, trade,  
11 assets or business to a successor in interest, whether by merger,  
12 consolidation, sale, transfer, descent or otherwise, may jointly make  
13 application with such successor in interest for transfer of that portion of  
14 the employment experience of the predecessor employer relating to the  
15 portion of the organization, trade, assets or business transferred to the  
16 successor in interest, including credit for past years, contributions paid,  
17 annual payrolls, benefit charges, et cetera, applicable to such  
18 predecessor employer. The transfer of employment experience may be  
19 allowed pursuant to regulation only if it is found that the employment  
20 experience of the predecessor employer with respect to the portion of  
21 the organization, trade, assets or business which has been transferred  
22 may be considered indicative of the future employment experience of  
23 the successor in interest. Credit shall be given to the successor in  
24 interest only for the years during which contributions were paid by the  
25 predecessor employer with respect to that part of the organization, trade,  
26 assets or business transferred.

27 (C) A transfer of the employment experience in whole or in part  
28 having become final, the predecessor employer thereafter shall not be  
29 entitled to consideration for an adjusted rate based upon his or its  
30 experience or the part thereof, as the case may be, which has thus been  
31 transferred. A successor in interest to whom employment experience or  
32 a part thereof is transferred pursuant to this subsection shall, as of the  
33 date of the transfer of the organization, trade, assets or business, or part  
34 thereof, immediately become an employer if not theretofore an  
35 employer subject to this chapter (R.S.43:21-1 et seq.).

36 (D) If an employer transfers in whole or in part his or its  
37 organization, trade, assets or business to a successor in interest, whether  
38 by merger, consolidation, sale, transfer, descent or otherwise and both  
39 the employer and successor in interest are at the time of the transfer  
40 under common ownership, management or control, then the  
41 employment experience attributable to the transferred business shall  
42 also be transferred to and combined with the employment experience of  
43 the successor in interest. The transfer of the employment experience is  
44 mandatory and not subject to appeal or protest.

45 (E) The transfer of part of an employer's employment experience to  
46 a successor in interest shall become effective as of the first day of the  
47 calendar quarter following the acquisition by the successor in interest.  
48 As of the effective date, the successor in interest shall have its employer

1 rate recalculated by merging its existing employment experience, if any,  
2 with the employment experience acquired. If the successor in interest  
3 is not an employer as of the date of acquisition, it shall be assigned the  
4 new employer rate until the effective date of the transfer of employment  
5 experience.

6 (F) Upon the transfer in whole or in part of the organization, trade,  
7 assets or business to a successor in interest, the employment experience  
8 shall not be transferred if the successor in interest is not an employer at  
9 the time of the acquisition and the controller finds that the successor in  
10 interest acquired the business solely or primarily for the purpose of  
11 obtaining a lower rate of contributions.

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

14 (1) (A) For periods after January 1, 1975, each worker shall  
15 contribute to the fund 1% of his wages with respect to his employment  
16 with an employer, which occurs on and after January 1, 1975, after such  
17 employer has satisfied the condition set forth in subsection (h) of  
18 R.S.43:21-19 with respect to becoming an employer; provided,  
19 however, that such contributions shall be at the rate of 1/2 of 1% of  
20 wages paid with respect to employment while the worker is in the  
21 employ of the State of New Jersey, or any governmental entity or  
22 instrumentality which is an employer as defined under R.S.43:21-  
23 19(h)(5), or is covered by an approved private plan under the  
24 "Temporary Disability Benefits Law" or while the worker is exempt  
25 from the provisions of the "Temporary Disability Benefits Law" under  
26 section 7 of that law, P.L.1948, c.110 (C.43:21-31).

27 (B) Effective January 1, 1978 there shall be no contributions by  
28 workers in the employ of any governmental or nongovernmental  
29 employer electing or required to make payments in lieu of contributions  
30 unless the employer is covered by the State plan under the "Temporary  
31 Disability Benefits Law" (C.43:21-25 et al.), and in that case  
32 contributions shall be at the rate of 1/2 of 1%, except that commencing  
33 July 1, 1986, workers in the employ of any nongovernmental employer  
34 electing or required to make payments in lieu of contributions shall be  
35 required to make contributions to the fund at the same rate prescribed  
36 for workers of other nongovernmental employers.

37 (C) (i) Notwithstanding the above provisions of this paragraph (1),  
38 during the period starting July 1, 1986 and ending December 31, 1992,  
39 each worker shall contribute to the fund 1.125% of wages paid with  
40 respect to his employment with a governmental employer electing or  
41 required to pay contributions or nongovernmental employer, including  
42 a nonprofit organization which is an employer as defined under  
43 R.S.43:21-19(h)(6), regardless of whether that nonprofit organization  
44 elects or is required to finance its benefit costs with contributions to the  
45 fund or by payments in lieu of contributions, after that employer has  
46 satisfied the conditions set forth in subsection R.S.43:21-19(h) with  
47 respect to becoming an employer. Contributions, however, shall be at  
48 the rate of 0.625% while the worker is covered by an approved private

1 plan under the "Temporary Disability Benefits Law" or while the  
2 worker is exempt under section 7 of that law, P.L.1948, c.110 (C.43:21-  
3 31) or any other provision of that law; provided that such contributions  
4 shall be at the rate of 0.625% of wages paid with respect to employment  
5 with the State of New Jersey or any other governmental entity or  
6 instrumentality electing or required to make payments in lieu of  
7 contributions and which is covered by the State plan under the  
8 "Temporary Disability Benefits Law," except that, while the worker is  
9 exempt from the provisions of the "Temporary Disability Benefits Law"  
10 under section 7 of that law, P.L.1948, c.110 (C.43:21-31) or any other  
11 provision of that law, or is covered for disability benefits by an approved  
12 private plan of the employer, the contributions to the fund shall be  
13 0.125%.

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

15 (D) Notwithstanding any other provisions of this paragraph (1),  
16 during the period starting January 1, 1993 and ending June 30, 1994,  
17 each worker shall contribute to the unemployment compensation fund  
18 0.5% of wages paid with respect to the worker's employment with a  
19 governmental employer electing or required to pay contributions or  
20 nongovernmental employer, including a nonprofit organization which is  
21 an employer as defined under paragraph (6) of subsection (h) of  
22 R.S.43:21-19, regardless of whether that nonprofit organization elects  
23 or is required to finance its benefit costs with contributions to the fund  
24 or by payments in lieu of contributions, after that employer has satisfied  
25 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
26 to becoming an employer. No contributions, however, shall be made by  
27 the worker while the worker is covered by an approved private plan  
28 under the "Temporary Disability Benefits Law," P.L.1948, c.110  
29 (C.43:21-25 et al.) or while the worker is exempt under section 7 of  
30 P.L.1948, c.110 (C.43:21-31) or any other provision of that law;  
31 provided that the contributions shall be at the rate of 0.50% of wages  
32 paid with respect to employment with the State of New Jersey or any  
33 other governmental entity or instrumentality electing or required to  
34 make payments in lieu of contributions and which is covered by the  
35 State plan under the "Temporary Disability Benefits Law," except that,  
36 while the worker is exempt from the provisions of the "Temporary  
37 Disability Benefits Law" under section 7 of that law, P.L.1948, c.110  
38 (C.43:21-31) or any other provision of that law, or is covered for  
39 disability benefits by an approved private plan of the employer, no  
40 contributions shall be made to the fund.

41 Each worker shall, starting on January 1, 1996 and ending March  
42 31, 1996, contribute to the unemployment compensation fund 0.60% of  
43 wages paid with respect to the worker's employment with a  
44 governmental employer electing or required to pay contributions or  
45 nongovernmental employer, including a nonprofit organization which is  
46 an employer as defined under paragraph (6) of subsection (h) of  
47 R.S.43:21-19, regardless of whether that nonprofit organization elects  
48 or is required to finance its benefit costs with contributions to the fund

1 or by payments in lieu of contributions, after that employer has satisfied  
2 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
3 to becoming an employer, provided that the contributions shall be at the  
4 rate of 0.10% of wages paid with respect to employment with the State  
5 of New Jersey or any other governmental entity or instrumentality  
6 electing or required to make payments in lieu of contributions.

7 Each worker shall, starting on January 1, 1998 and ending December  
8 31, 1998, contribute to the unemployment compensation fund 0.10% of  
9 wages paid with respect to the worker's employment with a  
10 governmental employer electing or required to pay contributions or  
11 nongovernmental employer, including a nonprofit organization which is  
12 an employer as defined under paragraph (6) of subsection (h) of  
13 R.S.43:21-19, regardless of whether that nonprofit organization elects  
14 or is required to finance its benefit costs with contributions to the fund  
15 or by payments in lieu of contributions, after that employer has satisfied  
16 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
17 to becoming an employer, provided that the contributions shall be at the  
18 rate of 0.10% of wages paid with respect to employment with the State  
19 of New Jersey or any other governmental entity or instrumentality  
20 electing or required to make payments in lieu of contributions.

21 Each worker shall, starting on January 1, 1999 until December 31,  
22 1999, contribute to the unemployment compensation fund 0.15% of  
23 wages paid with respect to the worker's employment with a  
24 governmental employer electing or required to pay contributions or  
25 nongovernmental employer, including a nonprofit organization which is  
26 an employer as defined under paragraph (6) of subsection (h) of  
27 R.S.43:21-19, regardless of whether that nonprofit organization elects  
28 or is required to finance its benefit costs with contributions to the fund  
29 or by payments in lieu of contributions, after that employer has satisfied  
30 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
31 to becoming an employer, provided that the contributions shall be at the  
32 rate of 0.10% of wages paid with respect to employment with the State  
33 of 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, 2000 until December 31,  
36 2001, contribute to the unemployment compensation fund 0.20% of  
37 wages paid with respect to the worker's employment with a  
38 governmental employer electing or required to pay contributions or  
39 nongovernmental employer, including a nonprofit organization which is  
40 an employer as defined under paragraph (6) of subsection (h) of  
41 R.S.43:21-19, regardless of whether that nonprofit organization elects  
42 or is required to finance its benefit costs with contributions to the fund  
43 or by payments in lieu of contributions, after that employer has satisfied  
44 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
45 to becoming an employer, provided that the contributions shall be at the  
46 rate of 0.10% of wages paid with respect to employment with the State  
47 of New Jersey or any other governmental entity or instrumentality  
48 electing or required to make payments in lieu of contributions.

1 Each worker shall, starting on January 1, 2002 until June 30, 2004,  
2 contribute to the unemployment compensation fund 0.1825% of wages  
3 paid with respect to the worker's employment with a governmental  
4 employer electing or required to pay contributions or a  
5 nongovernmental employer, including a nonprofit organization which is  
6 an employer as defined under paragraph (6) of subsection (h) of  
7 R.S.43:21-19, regardless of whether that nonprofit organization elects  
8 or is required to finance its benefit costs with contributions to the fund  
9 or by payments in lieu of contributions, after that employer has satisfied  
10 the conditions set forth in subsection (h) of R.S.43:21-19 with respect  
11 to becoming an employer, provided that the contributions shall be at the  
12 rate of 0.0825% of wages paid with respect to employment with the  
13 State of New Jersey or any other governmental entity or instrumentality  
14 electing or required to make payments in lieu of contributions.

15 Each worker shall, starting on **[and after]** July 1, 2004 until  
16 December 31, 2023, contribute to the unemployment compensation  
17 fund 0.3825% of wages paid with respect to the worker's employment  
18 with a governmental employer electing or required to pay contributions  
19 or nongovernmental employer, including a nonprofit organization  
20 which is an employer as defined under paragraph (6) of subsection (h)  
21 of R.S.43:21-19, regardless of whether that nonprofit organization  
22 elects or is required to finance its benefit costs with contributions to the  
23 fund or by payments in lieu of contributions, after that employer has  
24 satisfied the conditions set forth in subsection (h) of R.S.43:21-19 with  
25 respect to becoming an employer, provided that the contributions shall  
26 be at the rate of 0.0825% of wages paid with respect to employment  
27 with the State of New Jersey or any other governmental entity or  
28 instrumentality electing or required to make payments in lieu of  
29 contributions.

30 Each worker shall, starting on and after January 1, 2024, contribute  
31 to the unemployment compensation fund 0.3625% of wages paid with  
32 respect to the worker's employment with a governmental employer  
33 electing or required to pay contributions or nongovernmental employer,  
34 including a nonprofit organization which is an employer as defined  
35 under paragraph (6) of subsection (h) of R.S.43:21-19, regardless of  
36 whether that nonprofit organization elects or is required to finance its  
37 benefit costs with contributions to the fund or by payments in lieu of  
38 contributions, after that employer has satisfied the conditions set forth  
39 in subsection (h) of R.S.43:21-19 with respect to becoming an  
40 employer, provided that the contributions shall be at the rate of 0.0625%  
41 of wages paid with respect to employment with the State of New Jersey  
42 or any other governmental entity or instrumentality electing or required  
43 to make payments in lieu of contributions.

44 Each worker shall, starting on and after January 1, 2024, contribute  
45 to the unemployment compensation administration fund, established  
46 pursuant to R.S.43:21-13, 0.0200% of wages paid with respect to the  
47 worker's employment with a governmental employer electing or  
48 required to pay contributions, the State of New Jersey or any other



1 governmental entity or instrumentality electing or required to make  
2 payments in lieu of contributions, or nongovernmental employer,  
3 including a nonprofit organization which is an employer as defined  
4 under paragraph (6) of subsection (h) of R.S.43:21-19, regardless of  
5 whether that nonprofit organization elects or is required to finance its  
6 benefit costs with contributions to the fund or by payments in lieu of  
7 contributions, after that employer has satisfied the conditions set forth  
8 in subsection (h) of R.S.43:21-19 with respect to becoming an  
9 employer.

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

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

26 (G) (i) Each worker, with respect to the worker's employment with  
27 a government employer electing or required to pay contributions to the  
28 State disability benefits fund or nongovernmental employer, including  
29 a nonprofit organization which is an employer as defined under  
30 paragraph (6) of subsection (h) of R.S.43:21-19, unless the employer is  
31 covered by an approved private disability plan or is exempt from the  
32 provisions of the "Temporary Disability Benefits Law," P.L.1948, c.110  
33 (C.43:21-25 et al.) under section 7 of that law (C.43:21-31) or any other  
34 provision of that law, shall, for calendar year 2012 and each subsequent  
35 calendar year, make contributions to the State disability benefits fund at  
36 the annual rate of contribution necessary to obtain a total amount of  
37 contributions, which, when added to employer contributions made to the  
38 State disability benefits fund pursuant to subsection (e) of this section,  
39 is, for calendar years prior to calendar year 2018, equal to 120% of the  
40 benefits paid for periods of disability, excluding periods of family  
41 temporary disability, during the immediately preceding calendar year  
42 plus an amount equal to 100% of the cost of administration of the  
43 payment of those benefits during the immediately preceding calendar  
44 year, less the amount of net assets remaining in the State disability  
45 benefits fund, excluding net assets remaining in the "Family Temporary  
46 Disability Leave Account" of that fund, as of December 31 of the  
47 immediately preceding year, and is, for calendar year 2018 and year  
48 2019, equal to 120% of the benefits paid for periods of disability,

1 excluding periods of family temporary disability, during the last  
2 preceding full fiscal year plus an amount equal to 100% of the cost of  
3 administration of the payment of those benefits during the last preceding  
4 full fiscal year, less the amount of net assets anticipated to be remaining  
5 in the "Family Temporary Disability Leave Account" of that fund, as of  
6 December 31 of the immediately preceding calendar year, and is, for  
7 each of calendar years 2020 and 2021, equal to 120% of the benefits  
8 which the department anticipates will be paid for periods of disability,  
9 excluding periods of family temporary disability, during the respective  
10 calendar year plus an amount equal to 100% of the cost of  
11 administration of the payment of those benefits which the department  
12 anticipates during the respective calendar year, less the amount of net  
13 assets anticipated to be remaining in the State disability benefits fund,  
14 excluding net assets remaining in the "Family Temporary Disability  
15 Leave Account" of that fund, as of December 31 of the immediately  
16 preceding calendar year, and is, for calendar year 2022 and any  
17 subsequent calendar year, equal to 120% of the benefits paid for periods  
18 of disability, excluding periods of family temporary disability, during  
19 the last preceding full fiscal year plus an amount equal to 100% of the  
20 cost of administration of the payment of those benefits during the last  
21 preceding full fiscal year, less the amount of net assets anticipated to be  
22 remaining in the State disability benefits fund, excluding net assets  
23 remaining in the "Family Temporary Disability Leave Account" of that  
24 fund, as of December 31 of the immediately preceding calendar year.  
25 All increases in the cost of benefits for periods of disability caused by  
26 the increases in the weekly benefit rate commencing July 1, 2020,  
27 pursuant to section 16 of P.L.1948, c.110 (C.43:21-40), shall be funded  
28 by contributions made by workers pursuant to this paragraph (i) and  
29 none of those increases shall be funded by employer contributions. The  
30 estimated rates for the next calendar year shall be made available on the  
31 department's website no later than 60 days after the end of the last  
32 preceding full fiscal year. The rates of employer contributions  
33 determined pursuant to subsection (e) of this section for any year shall  
34 be determined prior to the determination of the rate of employee  
35 contributions pursuant to this subparagraph (i) and any consideration of  
36 employee contributions in determining employer rates for any year shall  
37 be based on amounts of employee contributions made prior to the year  
38 to which the rate of employee contributions applies and shall not be  
39 based on any projection or estimate of the amount of employee  
40 contributions for the year to which that rate applies.

41 (ii) Each worker shall contribute to the State disability benefits fund,  
42 in addition to any amount contributed pursuant to subparagraph (i) of  
43 this paragraph (1)(G), an amount equal to, during calendar year 2009,  
44 0.09%, and during calendar year 2010 0.12%, of wages paid with  
45 respect to the worker's employment with any covered employer,  
46 including a governmental employer which is an employer as defined  
47 under R.S.43:21-19(h)(5), unless the employer is covered by an  
48 approved private disability plan for benefits during periods of family

1 temporary disability leave. The contributions made pursuant to this  
2 subparagraph (ii) to the State disability benefits fund shall be deposited  
3 into an account of that fund reserved for the payment of benefits during  
4 periods of family temporary disability leave as defined in section 3 of  
5 the "Temporary Disability Benefits Law," P.L.1948, c.110 (C.43:21-27)  
6 and for the administration of those payments and shall not be used for  
7 any other purpose. This account shall be known as the "Family  
8 Temporary Disability Leave Account." For calendar year 2011 and  
9 each subsequent calendar year until 2018, the annual rate of contribution  
10 to be paid by workers pursuant to this subparagraph (ii) shall be, for  
11 calendar years prior to calendar year 2018, the rate necessary to obtain  
12 a total amount of contributions equal to 125% of the benefits paid for  
13 periods of family temporary disability leave during the immediately  
14 preceding calendar year plus an amount equal to 100% of the cost of  
15 administration of the payment of those benefits during the immediately  
16 preceding calendar year, less the amount of net assets remaining in the  
17 account as of December 31 of the immediately preceding year, and shall  
18 be, for calendar year 2018 and calendar year 2019, the rate necessary to  
19 obtain a total amount of contributions equal to 125% of the benefits paid  
20 for periods of family temporary disability leave during the last  
21 preceding full fiscal year plus an amount equal to 100% of the cost of  
22 administration of the payment of those benefits during the last preceding  
23 full fiscal year, less the amount of net assets anticipated to be remaining  
24 in the account as of December 31 of the immediately preceding calendar  
25 year. For each of calendar years 2020 and 2021, the annual rate of  
26 contribution to be paid by workers pursuant to this subparagraph (ii)  
27 shall be the rate necessary to obtain a total amount of contributions equal  
28 to 125% of the benefits which the department anticipates will be paid  
29 for periods of family temporary disability leave during the respective  
30 calendar year plus an amount equal to 100% of the cost of  
31 administration of the payment of those benefits which the department  
32 anticipates during the respective calendar year, less the amount of net  
33 assets remaining in the account as of December 31 of the immediately  
34 preceding calendar year. For 2022 and any subsequent calendar year,  
35 the annual rate of contribution to be paid by workers pursuant to this  
36 subparagraph (ii) shall be the rate necessary to obtain a total amount of  
37 contributions equal to 125% of the benefits which were paid for periods  
38 of family temporary disability leave during the last preceding full fiscal  
39 year plus an amount equal to 100% of the cost of administration of the  
40 payment of those benefits during the last preceding full fiscal year, less  
41 the amount of net assets remaining in the account as of December 31 of  
42 the immediately preceding calendar year. All increases in the cost of  
43 benefits for periods of family temporary disability leave caused by the  
44 increases in the weekly benefit rate commencing July 1, 2020 pursuant  
45 to section 16 of P.L.1948, c.110 (C.43:21-40) and increases in the  
46 maximum duration of benefits commencing July 1, 2020 pursuant to  
47 sections 14 and 15 of P.L.1948, c.110 (C.43:21-38 and 43:21-39) shall  
48 be funded by contributions made by workers pursuant to this paragraph

1 (ii) and none of those increases shall be funded by employer  
2 contributions. The estimated rates for the next calendar year shall be  
3 made available on the department's website no later than 60 days after  
4 the end of the last preceding full fiscal year. Necessary administrative  
5 costs shall include the cost of an outreach program to inform employees  
6 of the availability of the benefits and the cost of issuing the reports  
7 required or permitted pursuant to section 13 of P.L.2008, c.17 (C.43:21-  
8 39.4). No monies, other than the funds in the "Family Temporary  
9 Disability Leave Account," shall be used for the payment of benefits  
10 during periods of family temporary disability leave or for the  
11 administration of those payments, with the sole exception that, during  
12 calendar years 2008 and 2009, a total amount not exceeding \$25 million  
13 may be transferred to that account from the revenues received in the  
14 State disability benefits fund pursuant to subparagraph (i) of this  
15 paragraph (1)(G) and be expended for those payments and their  
16 administration, including the administration of the collection of  
17 contributions made pursuant to this subparagraph (ii) and any other  
18 necessary administrative costs. Any amount transferred to the account  
19 pursuant to this subparagraph (ii) shall be repaid during a period  
20 beginning not later than January 1, 2011 and ending not later than  
21 December 31, 2015. No monies, other than the funds in the "Family  
22 Temporary Disability Leave Account," shall be used under any  
23 circumstances after December 31, 2009, for the payment of benefits  
24 during periods of family temporary disability leave or for the  
25 administration of those payments, including for the administration of  
26 the collection of contributions made pursuant to this subparagraph (ii).

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

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

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

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

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

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

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

34 (3) (A) If an employee receives wages from more than one  
35 employer during any calendar year, and either the sum of his  
36 contributions deposited in and credited to the State disability benefits  
37 fund plus the amount of his contributions, if any, required towards the  
38 costs of benefits under one or more approved private plans under the  
39 provisions of section 9 of the "Temporary Disability Benefits Law"  
40 (C.43:21-33) and deducted from his wages, or the sum of such latter  
41 contributions, if the employee is covered during such calendar year only  
42 by two or more private plans, exceeds an amount equal to 1/2 of 1% of  
43 the "wages" determined in accordance with the provisions of R.S.43:21-  
44 7(b)(3) during the calendar years beginning on or after January 1, 1976  
45 or, during calendar year 2012 or any subsequent calendar year, the total  
46 amount of his contributions for the year exceeds the amount set by the  
47 annual rate of contribution determined by the Commissioner of Labor  
48 and Workforce Development pursuant to subparagraph (i) of paragraph

1 (1)(G) of this subsection (d), the employee shall be entitled to a refund  
2 of the excess if he makes a claim to the controller within two years after  
3 the end of the calendar year in which the wages are received with respect  
4 to which the refund is claimed and establishes his right to such refund.  
5 Such refund shall be made by the controller from the State disability  
6 benefits fund. No interest shall be allowed or paid with respect to any  
7 such refund. The controller shall, in accordance with prescribed  
8 regulations, determine the portion of the aggregate amount of such  
9 refunds made during any calendar year which is applicable to private  
10 plans for which deductions were made under section 9 of the  
11 "Temporary Disability Benefits Law" (C.43:21-33) such determination  
12 to be based upon the ratio of the amount of such wages exempt from  
13 contributions to such fund, as provided in subparagraph (B) of  
14 paragraph (1) of this subsection with respect to coverage under private  
15 plans, to the total wages so exempt plus the amount of such wages  
16 subject to contributions to the disability benefits fund, as provided in  
17 subparagraph (G) of paragraph (1) of this subsection. The controller  
18 shall, in accordance with prescribed regulations, prorate the amount so  
19 determined among the applicable private plans in the proportion that the  
20 wages covered by each plan bear to the total private plan wages involved  
21 in such refunds, and shall assess against and recover from the employer,  
22 or the insurer if the insurer has indemnified the employer with respect  
23 thereto, the amount so prorated. The provisions of R.S.43:21-14 with  
24 respect to collection of employer contributions shall apply to such  
25 assessments. The amount so recovered by the controller shall be paid  
26 into the State disability benefits fund.

27 (B) If an employee receives wages from more than one employer  
28 during any calendar year, and the sum of his contributions deposited in  
29 the "Family Temporary Disability Leave Account" of the State  
30 disability benefits fund plus the amount of his contributions, if any,  
31 required towards the costs of family temporary disability leave benefits  
32 under one or more approved private plans under the provisions of the  
33 "Temporary Disability Benefits Law" (C.43:21-25 et al.) and deducted  
34 from his wages, exceeds an amount equal to, during calendar year 2009,  
35 0.09% of the "wages" determined in accordance with the provisions of  
36 R.S.43:21-7(b)(3), or during calendar year 2010, 0.12% of those wages,  
37 or, during calendar year 2011 or any subsequent calendar year, the  
38 percentage of those wages set by the annual rate of contribution  
39 determined by the Commissioner of Labor and Workforce Development  
40 pursuant to subparagraph (ii) of paragraph (1)(G) of this subsection (d),  
41 the employee shall be entitled to a refund of the excess if he makes a  
42 claim to the controller within two years after the end of the calendar year  
43 in which the wages are received with respect to which the refund is  
44 claimed and establishes his right to the refund. The refund shall be made  
45 by the controller from the "Family Temporary Disability Leave  
46 Account" of the State disability benefits fund. No interest shall be  
47 allowed or paid with respect to any such refund. The controller shall, in  
48 accordance with prescribed regulations, determine the portion of the

1 aggregate amount of the refunds made during any calendar year which  
2 is applicable to private plans for which deductions were made under  
3 section 9 of the "Temporary Disability Benefits Law" (C.43:21-33),  
4 with that determination based upon the ratio of the amount of such  
5 wages exempt from contributions to the fund, as provided in paragraph  
6 (1)(B) of this subsection (d) with respect to coverage under private  
7 plans, to the total wages so exempt plus the amount of such wages  
8 subject to contributions to the "Family Temporary Disability Leave  
9 Account" of the State disability benefits fund, as provided in  
10 subparagraph (ii) of paragraph (1)(G) of this subsection (d). The  
11 controller shall, in accordance with prescribed regulations, prorate the  
12 amount so determined among the applicable private plans in the  
13 proportion that the wages covered by each plan bear to the total private  
14 plan wages involved in such refunds, and shall assess against and  
15 recover from the employer, or the insurer if the insurer has indemnified  
16 the employer with respect thereto, the prorated amount. The provisions  
17 of R.S.43:21-14 with respect to collection of employer contributions  
18 shall apply to such assessments. The amount so recovered by the  
19 controller shall be paid into the "Family Temporary Disability Leave  
20 Account" of the State disability benefits fund.

21 (4) If an individual does not receive any wages from the employing  
22 unit which for the purposes of this chapter (R.S.43:21-1 et seq.) is  
23 treated as his employer, or receives his wages from some other  
24 employing unit, such employer shall nevertheless be liable for such  
25 individual's contributions in the first instance; and after payment thereof  
26 such employer may deduct the amount of such contributions from any  
27 sums payable by him to such employing unit, or may recover the amount  
28 of such contributions from such employing unit, or, in the absence of  
29 such an employing unit, from such individual, in a civil action; provided  
30 proceedings therefor are instituted within three months after the date on  
31 which such contributions are payable. General rules shall be prescribed  
32 whereby such an employing unit may recover the amount of such  
33 contributions from such individuals in the same manner as if it were the  
34 employer.

35 (5) Every employer who has elected to become an employer subject  
36 to this chapter (R.S.43:21-1 et seq.), or to cease to be an employer  
37 subject to this chapter (R.S.43:21-1 et seq.), pursuant to the provisions  
38 of R.S.43:21-8, shall post and maintain printed notices of such election  
39 on his premises, of such design, in such numbers, and at such places as  
40 the director may determine to be necessary to give notice thereof to  
41 persons in his service.

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

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

46 (1) Except as hereinafter provided, each employer shall, in addition  
47 to the contributions required by subsections (a), (b), and (c) of this  
48 section, contribute 1/2 of 1% of the wages paid by such employer to

1 workers with respect to employment unless he is not a covered employer  
2 as defined in subsection (a) of section 3 of the "Temporary Disability  
3 Benefits Law" (C.43:21-27 (a)), except that the rate for the State of New  
4 Jersey shall be 1/10 of 1% for the calendar year 1980 and for the first  
5 six months of 1981. Prior to July 1, 1981 and prior to July 1 each year  
6 thereafter, the controller shall review the experience accumulated in the  
7 account of the State of New Jersey and establish a rate for the next  
8 following fiscal year which, in combination with worker contributions,  
9 will produce sufficient revenue to keep the account in balance; except  
10 that the rate so established shall not be less than 1/10 of 1%. Such  
11 contributions shall become due and be paid by the employer to the  
12 controller for the State disability benefits fund as established by law, in  
13 accordance with such regulations as may be prescribed, and shall not be  
14 deducted, in whole or in part, from the remuneration of individuals in  
15 his employ. In the payment of any contributions, a fractional part of a  
16 cent shall be disregarded unless it amounts to \$0.005 or more, in which  
17 case it shall be increased to \$0.01.

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

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

26 (B) A separate disability benefits account shall be maintained for  
27 each employer required to contribute to the State disability benefits fund  
28 and such account shall be credited with contributions deposited in and  
29 credited to such fund with respect to employment occurring on and after  
30 January 1, 1949. Each employer's account shall be credited with all  
31 contributions paid on or before January 31 of any calendar year on his  
32 own behalf and on behalf of individuals in his service with respect to  
33 employment occurring in preceding calendar years; provided, however,  
34 that if January 31 of any calendar year falls on a Saturday or Sunday an  
35 employer's account shall be credited as of January 31 of such calendar  
36 year with all the contributions which he has paid on or before the next  
37 succeeding day which is not a Saturday or Sunday. But nothing in this  
38 act shall be construed to grant any employer or individuals in his service  
39 prior claims or rights to the amounts paid by him to the fund either on  
40 his own behalf or on behalf of such individuals. Benefits paid to any  
41 covered individual in accordance with Article III of the "Temporary  
42 Disability Benefits Law" on or before December 31 of any calendar year  
43 with respect to disability in such calendar year and in preceding calendar  
44 years shall be charged against the account of the employer by whom  
45 such individual was employed at the commencement of such disability  
46 or by whom he was last employed, if out of employment.

47 (C) The controller may prescribe regulations for the establishment,  
48 maintenance, and dissolution of joint accounts by two or more

1 employers, and shall, in accordance with such regulations and upon  
2 application by two or more employers to establish such an account, or  
3 to merge their several individual accounts in a joint account, maintain  
4 such joint account as if it constituted a single employer's account.

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

9 (1) Such preliminary rate shall be  $\frac{1}{2}$  of 1% unless on the preceding  
10 January 31 of such year such employer shall have been a covered  
11 employer who has paid contributions to the State disability benefits fund  
12 with respect to employment in the three calendar years immediately  
13 preceding such year.

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

17 (i)  $\frac{2}{10}$  of 1% if such excess over \$500.00 exceeds 1% but is less  
18 than  $1\frac{1}{4}$ % of his average annual payroll as defined in this chapter  
19 (R.S.43:21-1 et seq.);

20 (ii)  $\frac{15}{100}$  of 1% if such excess over \$500.00 equals or exceeds 1  
21  $\frac{1}{4}$ % but is less than  $1\frac{1}{2}$ % of his average annual payroll;

22 (iii)  $\frac{1}{10}$  of 1% if such excess over \$500.00 equals or exceeds 1  
23  $\frac{1}{2}$ % of his average annual payroll.

24 (3) If the minimum requirements in subparagraph (D) (1) above  
25 have been fulfilled and the contributions credited exceed the benefits  
26 charged but by not more than \$500.00 plus 1% of his average annual  
27 payroll, or if the benefits charged exceed the contributions credited but  
28 by not more than \$500.00, the preliminary rate shall be  $\frac{1}{4}$  of 1%.

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

32 (i)  $\frac{35}{100}$  of 1% if such excess over \$500.00 is less than  $\frac{1}{4}$  of 1%  
33 of his average annual payroll;

34 (ii)  $\frac{45}{100}$  of 1% if such excess over \$500.00 equals or exceeds  $\frac{1}{4}$   
35 of 1% but is less than  $\frac{1}{2}$  of 1% of his average annual payroll;

36 (iii)  $\frac{55}{100}$  of 1% if such excess over \$500.00 equals or exceeds  $\frac{1}{2}$   
37 of 1% but is less than  $\frac{3}{4}$  of 1% of his average annual payroll;

38 (iv)  $\frac{65}{100}$  of 1% if such excess over \$500.00 equals or exceeds  $\frac{3}{4}$   
39 of 1% but is less than 1% of his average annual payroll;

40 (v)  $\frac{75}{100}$  of 1% if such excess over \$500.00 equals or exceeds 1%  
41 of his average annual payroll.

42 (5) Determination of the preliminary rate as specified in  
43 subparagraphs (D)(2), (3) and (4) above shall be subject, however, to  
44 the condition that it shall in no event be decreased by more than  $\frac{1}{10}$  of  
45 1% of wages or increased by more than  $\frac{2}{10}$  of 1% of wages from the  
46 preliminary rate determined for the preceding year in accordance with  
47 subparagraph (D) (1), (2), (3) or (4), whichever shall have been  
48 applicable.



1 (E) (1) Prior to July 1 of each calendar year the controller shall  
2 determine the amount of the State disability benefits fund as of  
3 December 31 of the preceding calendar year, increased by the  
4 contributions paid thereto during January of the current calendar year  
5 with respect to employment occurring in the preceding calendar year. If  
6 such amount exceeds the net amount withdrawn from the  
7 unemployment trust fund pursuant to section 23 of the "Temporary  
8 Disability Benefits Law," P.L.1948, c.110 (C.43:21-47) plus the amount  
9 at the end of such preceding calendar year of the unemployment  
10 disability account as defined in section 22 of said law (C.43:21-46),  
11 such excess shall be expressed as a percentage of the wages on which  
12 contributions were paid to the State disability benefits fund on or before  
13 January 31 with respect to employment in the preceding calendar year.

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

18 (i) If the percentage determined in accordance with subparagraph  
19 (E)(1) of this paragraph equals or exceeds  $1\frac{1}{4}\%$ , the final employer  
20 rates shall be the preliminary rates determined as provided in  
21 subparagraph (D) hereof, except that if the employer's preliminary rate  
22 is determined as provided in subparagraph (D)(2) or subparagraph  
23 (D)(3) hereof, the final employer rate shall be the preliminary employer  
24 rate decreased by such percentage of excess taken to the nearest  $\frac{5}{100}$   
25 of 1%, but in no case shall such final rate be less than  $\frac{1}{10}$  of 1%.

26 (ii) If the percentage determined in accordance with subparagraph  
27 (E)(1) of this paragraph equals or exceeds  $\frac{3}{4}$  of 1% and is less than  $1\frac{1}{4}$   
28 of 1%, the final employer rates shall be the preliminary employer  
29 rates.

30 (iii) If the percentage determined in accordance with subparagraph  
31 (E)(1) of this paragraph is less than  $\frac{3}{4}$  of 1%, but in excess of  $\frac{1}{4}$  of  
32 1%, the final employer rates shall be the preliminary employer rates  
33 determined as provided in subparagraph (D) hereof increased by the  
34 difference between  $\frac{3}{4}$  of 1% and such percentage taken to the nearest  
35  $\frac{5}{100}$  of 1%; provided, however, that no such final rate shall be more  
36 than  $\frac{1}{4}$  of 1% in the case of an employer whose preliminary rate is  
37 determined as provided in subparagraph (D)(2) hereof, more than  $\frac{1}{2}$  of  
38 1% in the case of an employer whose preliminary rate is determined as  
39 provided in subparagraph (D)(1) and subparagraph (D)(3) hereof, nor  
40 more than  $\frac{3}{4}$  of 1% in the case of an employer whose preliminary rate  
41 is determined as provided in subparagraph (D)(4) hereof.

42 (iv) If the amount of the State disability benefits fund determined  
43 as provided in subparagraph (E)(1) of this paragraph is equal to or less  
44 than  $\frac{1}{4}$  of 1%, then the final rate shall be  $\frac{2}{5}$  of 1% in the case of an  
45 employer whose preliminary rate is determined as provided in  
46 subparagraph (D)(2) hereof,  $\frac{7}{10}$  of 1% in the case of an employer  
47 whose preliminary rate is determined as provided in subparagraph  
48 (D)(1) and subparagraph (D)(3) hereof, and 1.1% in the case of an

1 employer whose preliminary rate is determined as provided in  
2 subparagraph (D)(4) hereof. Notwithstanding any other provision of law  
3 or any determination made by the controller with respect to any 12-  
4 month period commencing on July 1, 1970, the final rates for all  
5 employers for the period beginning January 1, 1971, shall be as set forth  
6 herein.

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

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

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

15 (iii) No amounts were transferred from the State disability benefits  
16 fund to the "Family Temporary Disability Leave Account" pursuant to  
17 paragraph (1)(G)(ii) of subsection (d) of this section; and

18 (iv) The total amount of benefits paid for periods of disability were  
19 not subject to the increases in the weekly benefit rate for those benefits  
20 commencing July 1, 2020 pursuant to section 16 of P.L.1948, c.110  
21 (C.43:21-40).

22 (cf: P.L.2020, c.150, s.2)

23  
24 2. This act shall take effect immediately, and shall apply to all  
25 wages paid on or after January 1, 2024.

## 26 27 28 STATEMENT

29  
30 This bill requires that a portion of what would have been the  
31 worker contribution to the unemployment compensation trust fund  
32 instead be collected and deposited directly into the unemployment  
33 compensation administration fund. Under current law, workers who  
34 are either employed by nongovernmental employers, including non-  
35 profit employers, or who are employed by governmental employers  
36 that elect or are required to pay contributions, contribute 0.3825  
37 percent of their wages to the unemployment compensation trust fund.  
38 The bill reduces this worker contribution to the unemployment  
39 compensation trust fund to 0.3625 percent of wages and requires that  
40 0.0200 percent of wages be collected and deposited directly into the  
41 unemployment compensation administration fund.

42 Under current law, workers who are employed by the State of New  
43 Jersey or any other governmental entity or instrumentality that elects  
44 or is required to make payments in lieu of contributions, contribute  
45 0.0825 percent of their wages to the unemployment compensation  
46 trust fund. The bill reduces this worker contribution to the  
47 unemployment compensation trust fund to 0.0625 percent of wages  
48 and requires that 0.0200 percent of wages be collected and deposited

1 directly into the unemployment compensation administration fund.  
2 The bill's redirection of funds is less than the amount that is not  
3 committed to separate trust funds of self-insured employers, so the  
4 amount that goes to the separate funds, and consequently employer  
5 contributions, will not be affected by the bill's provisions.

6 The unemployment compensation trust fund provides the funding  
7 for unemployment benefits for workers. While the unemployment  
8 compensation trust fund is adequately funded, the unemployment  
9 compensation administration fund does not have adequate funding to  
10 maintain efficient operations of the unemployment compensation  
11 system.

12 The unemployment compensation administration fund is funded  
13 by contributions from the federal government, but these contributions  
14 do not provide sufficient resources to maintain the State system. This  
15 redirection of contributions from the unemployment compensation  
16 trust fund to unemployment compensation administration fund will  
17 provide needed resources to the unemployment compensation  
18 administration fund.