

# SENATE NO. 1051

## **AN ACT** RELATIVE TO UNEMPLOYMENT INSURANCE REFORM

*Be it enacted by the Senate and House of Representatives in General Court assembled,  
And by the authority of the same, as follows:*

- 1 SECTION 1. . Subsection (2) of paragraph (a) of section 14 of chapter 151A, as so appearing,  
2 is hereby amended by striking the words “employer’s total taxable payroll for the period of  
3 twelve consecutive months ending on” and inserting in place thereof the following:- average of  
4 the employer’s total taxable payroll for the three years prior to
- 5 Section 2. Said subsection is hereby further amended by striking the words “total taxable  
6 payrolls reported by all employers whose experience rate is determined under paragraph (1) of  
7 subsection (i), for the period of twelve consecutive months ending on” and inserting in place  
8 thereof the following:- average of the total taxable payrolls reported by all employers whose  
9 experience rate is determined under paragraph (1) of subsection (i), for the three years preceding
- 10 Section 3. Said subsection is hereby further amended by striking the words “total payrolls  
11 reported by all employers liable for contributions under section fourteen for the calendar year”  
12 and inserting in place thereof the following:-the average of the total payrolls reported by all  
13 employers liable for contributions under section fourteen for the three years
- 14 Section 4. Subsection (1) of paragraph (h) of said section 14 is hereby amended by striking the  
15 words “The commissioner shall determine each employer’s total taxable wages for the twelve

16 months” and inserting in place thereof the following:- The commissioner shall determine the  
17 average of each employer’s total taxable wages for the three-year  
18 Section 5. Subsection (2) of paragraph (h) of section 14 of said chapter 151A of the General  
19 Laws, as so appearing, is hereby amended by striking the words “commissioner shall determine  
20 the total taxable wages of all employers in the commonwealth, whose experience rate is  
21 determined under paragraph (1) of subsection (i) during the calendar year” and inserting in  
22 place thereof the following:- commissioner shall determine the average of the total taxable  
23 wages of all employers in the commonwealth, whose experience rate is determined under  
24 paragraph (1) of subsection (i) for the three-year period  
25 Section 6. Section 24 of said chapter 151A, as so appearing, is hereby amended in  
26 subparagraph (a) by striking the words “Have been paid wages in the base period amounting to  
27 at least thirty times the weekly benefit rate” and inserting in place thereof the following:- Have  
28 been paid wages in at least two quarters of the base period amounting to at least thirty times the  
29 weekly benefit rate