

CHAPTER 80
FORMERLY
HOUSE BILL NO. 198

AN ACT TO AMEND TITLE 19 OF THE DELAWARE CODE RELATING TO THE DELAWARE DIVISION OF UNEMPLOYMENT COMPENSATION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend § 3302, Title 19 of the Delaware Code, by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3302. Definitions.

(19) "Wages" does not include:

(A) For the purpose of §§ 3345 and 3348 of this title:

(i) After December 31, 1982, that part of the remuneration which, after remuneration equal to \$7,200 with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year; or

(ii) After December 31, 1983, that part of the remuneration which, after remuneration equal to \$8,000 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year; or

(iii) After December 31, 1985, that part of the remuneration which, after remuneration equal to \$8,250 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year; or

(iv) After December 31, 1986, that part of the remuneration which, after remuneration equal to \$8,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year; or

(v) After December 31, 2007, that part of the remuneration which, after remuneration equal to \$10,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year.

(vi) After December 31, 2013, that part of the remuneration which, after remuneration equal to \$18,500 (or such greater amount as may be specified as the taxable wage base in the Federal

Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is \$125.0 million or less as of the preceding September 30; or that part of the remuneration which, after remuneration equal to \$16,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is greater than \$125.0 million, but less than \$175.0 million as of the preceding September 30; or that part of the remuneration which, after remuneration equal to \$14,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is at least \$175.0 million, but no greater than \$ 225.0 million as of the preceding September 30; or that part of the remuneration which, after remuneration equal to \$12,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is greater than \$225.0 million, but less than \$275.0 million as of the preceding September 30; or that part of the remuneration which, after remuneration equal to \$10,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is \$275.0 million or greater as of the preceding September 30.

(vii) For the purpose of this paragraph, the term "employment" shall include service constituting employment under any unemployment compensation law of another state.

(viii) Notwithstanding any other provisions in this section, from July 1, 2019 to October 29, 2020, "wages" does not include that part of the remuneration which, after remuneration equal to \$16,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar year.

Section 2. Amend § 3313, Title 19 of the Delaware Code, by making deletions as shown by strike through and insertions as shown by underline as follows and redesignating accordingly:

§ 3313. Wages defined; weekly benefit amount; total annual amount of benefits; child support obligations.

(k) ~~Notwithstanding any other provisions in this section, for~~ For claims establishing a benefit year beginning January 1, 2004 and thereafter, an individual's weekly benefit amount shall be an amount equal to 1/46 of the individual's total wages for employment by employers paid during the 2 quarters of the individual's base period in which such wages were highest. If such weekly benefit amount is not an even dollar amount, it shall be rounded down to the next whole dollar. The amount shall not be less than \$20 nor more than \$330.

(l) Notwithstanding any other provisions in this section, for claims establishing a benefit year beginning June 30, 2019 and thereafter, an individual's weekly benefit amount shall be an amount equal to 1/46 of the individual's total wages for employment by employers paid during the 2 quarters of the individual's base period in which such wages were highest. If the weekly benefit amount is not an even dollar amount, it will be rounded down to the next whole dollar. The amount shall not be less than \$20 nor more than \$400.

Approved June 30, 2019