

LAWS OF DELAWARE
VOLUME 83
CHAPTER 268
151st GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 285

AN ACT TO AMEND TITLES 19, 29 AND 30 OF THE DELAWARE CODE RELATING TO COVID-19 RELATED UNEMPLOYMENT BENEFITS, ASSESSMENTS AND RULEMAKING AUTHORITY.

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 § 1106(b), Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1106 Modifications.

(b) Subtractions. – There shall be subtracted from federal adjusted gross income:

(10) The amount of any unemployment benefits received in calendar ~~year~~ years 2020 and 2021, to the extent included in federal adjusted gross income.

Section 2. Amend § 3348, Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3348 Average employer assessment rate; average industry assessment rate; average construction industry assessment rate; new employer rate; standard rate of assessment.

(k) Notwithstanding the required computation of the average employer assessment rate, the average industry assessment rate or the average construction industry assessment rate to be established by the Secretary of Labor for the next succeeding calendar year pursuant to subsections (a) through (c) of this section, for calendar year 2022, all employers assigned an assessment rate under subsections (d) or (e) of this section shall have the same rate as established by the Secretary of Labor for the calendar year 2020.

Section 3. Amend § 3350, Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3350 Variations from new employer rate.

(12) Notwithstanding the required computation of the employer assessment rate to be determined by the Department for the next succeeding calendar year pursuant to this section, for calendar year 2022, employers shall be assigned an assessment rate equal to the lowest of the rate determined by the Department pursuant to this section for the calendar year 2020, 2021, or 2022; except that employers who are determined for calendar year 2022 to have the delinquency rate of assessment pursuant to subsection (6) of this section shall continue to be assigned the delinquency rate, subject to the administrative authority provided for in subsection (13) of this section.

(13) Notwithstanding subsection (6) of this section, the Department shall have the authority in its sole discretion to make changes to the delinquency assessment rate of any employer to take effect on the date determined by the Department, and to provide assessment credits to any employer, as necessary to correct administrative errors or address fraudulent claims charged to employers, except with respect to employers who are charged the delinquency assessment rate because they have not filed any quarterly tax report owed to the Department.

Section 4. Amend § 3302(19)(A), Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

(ix) Notwithstanding any other provisions in this section, from January 1, 2022 to December 31, 2022, “wages” does not include 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.

Section 5. Amend Title 29, Chapter 85 of the Delaware Code by making deletions as shown by strike through and additions as shown by underline as follows:

Departments of Government

Chapter 85. Department of Labor

§ 8503 Powers, duties and functions of the Secretary.

(7) To establish and to promulgate such rules and regulations governing the operation of the Department as may be deemed necessary by the Secretary and which are not inconsistent with the laws of this State. The Secretary is authorized to develop emergency rules amending the Delaware Unemployment Insurance Code which enhance the flexibility of the unemployment insurance program in response to COVID-19 and alleviate some of the burden of temporary layoffs, isolation and quarantine by ensuring unemployment benefits are available to individuals whose employment has been impacted directly by COVID-19.

Section 6. Section 5 of this Act expires on December 31, 2022.

Approved January 27, 2022