



SPONSOR: Rep. Osienski & Sen. Paradee & Sen. Walsh  
Reps. Bentz, Bush, Cooke, Matthews

HOUSE OF REPRESENTATIVES  
150th GENERAL ASSEMBLY

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):

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

3           § 3302. Definitions.

4           (19) "Wages" does not include:

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

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

9           (ii) After December 31, 1983, that part of the remuneration which, after remuneration equal to \$8,000  
10 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act  
11 [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an individual by  
12 an employer or the employer's predecessor during such calendar year; or

13           (iii) After December 31, 1985, that part of the remuneration which, after remuneration equal to  
14 \$8,250 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment  
15 Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an  
16 individual by an employer or the employer's predecessor during such calendar year; or

17           (iv) After December 31, 1986, that part of the remuneration which, after remuneration equal to  
18 \$8,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment  
19 Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an  
20 individual by an employer or the employer's predecessor during such calendar year; or

21 (v) After December 31, 2007, that part of the remuneration which, after remuneration equal to  
22 \$10,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment  
23 Tax Act [26 U.S.C. § 3301 et seq.]) with respect to employment during any calendar year, is paid to an  
24 individual by an employer or the employer's predecessor during such calendar year.

25 (vi) After December 31, 2013, that part of the remuneration which, after remuneration equal to  
26 \$18,500 (or such greater amount as may be specified as the taxable wage base in the Federal Unemployment  
27 Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is paid to an  
28 individual by an employer or the employer's predecessor during such calendar year if the balance in the  
29 Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the  
30 Secretary of Labor, is \$125.0 million or less as of the preceding September 30; or that part of the  
31 remuneration which, after remuneration equal to \$16,500 (or such greater amount as may be specified as the  
32 taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to  
33 employment during any calendar year, is paid to an individual by an employer or the employer's predecessor  
34 during such calendar year if the balance in the Unemployment Insurance Trust Fund, as certified by the  
35 Director of Unemployment Insurance to the Secretary of Labor, is greater than \$125.0 million, but less than  
36 \$175.0 million as of the preceding September 30; or that part of the remuneration which, after remuneration  
37 equal to \$14,500 (or such greater amount as may be specified as the taxable wage base in the Federal  
38 Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during any calendar year, is  
39 paid to an individual by an employer or the employer's predecessor during such calendar year if the balance in  
40 the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment Insurance to the  
41 Secretary of Labor, is at least \$175.0 million, but no greater than \$ 225.0 million as of the preceding  
42 September 30; or that part of the remuneration which, after remuneration equal to \$12,500 (or such greater  
43 amount as may be specified as the taxable wage base in the Federal Unemployment Tax Act (26 U.S.C. §  
44 3301 et seq.)) with respect to employment during any calendar year, is paid to an individual by an employer or  
45 the employer's predecessor during such calendar year if the balance in the Unemployment Insurance Trust  
46 Fund, as certified by the Director of Unemployment Insurance to the Secretary of Labor, is greater than  
47 \$225.0 million, but less than \$275.0 million as of the preceding September 30; or that part of the remuneration  
48 which, after remuneration equal to \$10,500 (or such greater amount as may be specified as the taxable wage  
49 base in the Federal Unemployment Tax Act (26 U.S.C. § 3301 et seq.)) with respect to employment during  
50 any calendar year, is paid to an individual by an employer or the employer's predecessor during such calendar

51 year if the balance in the Unemployment Insurance Trust Fund, as certified by the Director of Unemployment  
52 Insurance to the Secretary of Labor, is \$275.0 million or greater as of the preceding September 30.

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

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

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

62 § 3313. Wages defined; weekly benefit amount; total annual amount of benefits; child support obligations.

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

68 (l) Notwithstanding any other provisions in this section, for claims establishing a benefit year beginning June 30,  
69 2019 and thereafter, an individual's weekly benefit amount shall be an amount equal to 1/46 of the individual's total wages  
70 for employment by employers paid during the 2 quarters of the individual's base period in which such wages were highest.  
71 If the weekly benefit amount is not an even dollar amount, it will be rounded down to the next whole dollar. The amount  
72 shall not be less than \$20 nor more than \$400.

#### SYNOPSIS

This bill would increase the maximum weekly benefit amount that would be payable to claimants seeking unemployment compensation benefits from the Delaware Division of Unemployment Insurance from \$330 a week to \$400 a week. The funds necessary to pay the increased weekly benefit amounts would be paid from the Unemployment Trust Fund. This bill would also freeze the taxable wage base used by employers to determine what portion of employee's wages are subject to unemployment insurance tax assessments, for the period July 1, 2019 to October 29, 2020, to allow the Division of Unemployment Insurance and the Unemployment Compensation Advisory Council to analyze whether to revise the taxable wage base formula into the future.