

**§1167. Unemployment Program Administrative Fund**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Unemployment Program Administrative Fund contributions" or "fund contributions" means the money payments required by this section to be made into the Unemployment Program Administrative Fund by an employer as a percentage of the employer's taxable payroll based on the Unemployment Program Administrative Fund predetermined yield in effect for the Unemployment Program Administrative Fund rate year. [PL 2019, c. 616, Pt. FF, §1 (NEW).]

B. "Unemployment Program Administrative Fund planned yield" means the percentage of wages, as defined in section 1043, subsection 19, equal to .04% of the total wages for each contributing employer subject to this chapter. [PL 2019, c. 616, Pt. FF, §1 (NEW).]

C. "Unemployment Program Administrative Fund predetermined yield" means the amount determined by multiplying the ratio of total wages to taxable wages, as defined by section 1221, subsection 6, paragraph L, by the Unemployment Program Administrative Fund planned yield. The Unemployment Program Administrative Fund predetermined yield is rounded to the nearest .01%. [PL 2019, c. 616, Pt. FF, §1 (NEW).]

D. "Unemployment Program Administrative Fund rate year" has the same meaning as "rate year" under section 1221, subsection 6, paragraph F. [PL 2019, c. 616, Pt. FF, §1 (NEW).]  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**2. Established.** The Unemployment Program Administrative Fund, referred to in this section as "the fund," is established as a special fund in the State Treasury. All receipts, including interest, fines and penalties collected from the Unemployment Program Administrative Fund contributions, must be paid into the fund. Income from the investment of the fund must be deposited to the credit of the fund. All money in the fund must be deposited, administered and disbursed in the same manner and under the same conditions and requirements as are provided by law for other special funds.  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**3. Administered.** The money in the fund must be administered by the commissioner exclusively for the purpose of administering this chapter and for the costs of administering the fund.  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**4. Employers liable for fund contribution.** Each employer, as defined in section 1043, subsection 9, other than an employer liable for a payment in lieu of a contribution, shall pay a fund contribution. Beginning January 1, 2021, fund contributions are payable in the same manner as described under section 1221, subsection 1 and in accordance with section 1221, subsection 4-A.  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**5. Receipts.** All receipts collected from fund contributions, including interest, fines and penalties on fund contributions not paid when due, must be paid into the fund.  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**6. Experience rating records.** Fund contributions may not be credited to an employer's experience rating record as described in section 1221, subsection 3.  
[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**7. Relationship to unemployment insurance contributions.** Fund contributions may not be considered as part of the employer's unemployment insurance contribution rate pursuant to section 1221. Unemployment insurance contributions for all employers subject to the contribution provisions of this chapter must be reduced by a percentage equal to the total fund contribution assessment as in section 1221, subsection 4-A. Exceptions pertaining to new employer rates and contribution rate category 20 are described in section 1221, subsection 4-A, paragraphs A and B.

[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**8. Other provisions of this chapter.** All provisions of this chapter and rules adopted under this chapter regarding payments, time limits, dates of payment, reports, interest and penalties on amounts not paid by employers when due, fines, liens and warrants that apply to the collection of contributions also apply to the collection of fund contributions.

[PL 2019, c. 616, Pt. FF, §1 (NEW).]

**9. Maximum fund balance.** The Department of Labor shall transfer any cash balance that exceeds 180 days working capital as of December 31, 2023, and every year thereafter, from the Unemployment Program Administrative Fund to the Unemployment Compensation Fund within 30 days.

[PL 2019, c. 616, Pt. FF, §1 (NEW).]

#### SECTION HISTORY

PL 2019, c. 616, Pt. FF, §1 (NEW).

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