

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

As Engrossed: H2/27/19

A Bill

SENATE BILL 298

5 By: Senators K. Hammer, *J. Hendren, B. Davis, Hester*
6 By: Representatives Lundstrum, *Barker, Boyd, Cavanaugh, Coleman, Crawford, Dotson, M. Gray, G.*
7 *Hodges, Ladyman, McCollum, Petty, Richmond, Penzo, B. Smith, Hawks, Bentley, Maddox, Hollowell,*
8 *Payton, Slape, C. Cooper, Christiansen*

For An Act To Be Entitled

11 AN ACT TO AMEND THE TAXABLE WAGE BASE UNDER THE
12 DEPARTMENT OF WORKFORCE SERVICES LAW; AND FOR OTHER
13 PURPOSES.
14
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Subtitle

17 TO AMEND THE TAXABLE WAGE BASE UNDER THE
18 DEPARTMENT OF WORKFORCE SERVICES LAW.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 11-10-215(a)(2)(A)(i), concerning the
24 taxable wage base, is amended to add an additional subdivision to read as
25 follows:

26 (d) For a calendar year beginning after
27 December 31, 2019:

28 (1) Except as provided under subdivision
29 (a)(2)(A)(i)(d)(2) and subdivision (a)(2)(A)(i)(d)(3), if the average
30 seasonal unadjusted insured unemployment rate, as reported by the United
31 States Department of Labor, for completed weeks during the period of July 1
32 through June 30 of the most recently completed state fiscal year is:

33 (A) Zero percent (0%) to one
34 percent (1%), then that part of remuneration that exceeds seven thousand
35 dollars (\$7,000), unless that part of the remuneration is subject to a tax
36 under a federal law imposing the tax and against which credit may be taken



1 for contributions required to be paid into a state unemployment fund is
2 increased then the new federal taxable wage base shall be the new minimum
3 amount under this subsection;

4 (B) One and one hundredths of a
5 percent (1.01%) to one and forty-nine hundredths of a percent (1.49%), then
6 that part of remuneration that exceeds eight thousand dollars (\$8,000),
7 unless, under a federal law imposing the tax and against which credit may be
8 taken for contributions required to be paid into a state unemployment fund is
9 increased, then that part of remuneration that is one thousand dollars
10 (\$1,000) greater than the minimum amount under subdivision
11 (a)(2)(A)(i)(d)(1)(A) of this section;

12 (C) One and one-half percent
13 (1.5%) to two and nineteen hundredths of a percent (2.19%), then that part of
14 remuneration that exceeds nine thousand dollars (\$9,000), unless under a
15 federal law imposing the tax and against which credit may be taken for
16 contributions required to be paid into a state unemployment fund is
17 increased, then that part of remuneration that is two thousand dollars
18 (\$2,000) greater than the minimum amount under subdivision
19 (a)(2)(A)(i)(d)(1)(A) of this section; or

20 (D) Two and twenty hundredths of a
21 percent (2.20%) or greater, then that part of remuneration that exceeds ten
22 thousand dollars (\$10,000) unless under a federal law imposing the tax and
23 against which credit may be taken for contributions required to be paid into
24 a state unemployment fund is increased, then that part of remuneration that
25 is three thousand dollars (\$3,000) greater than the minimum amount under
26 subdivision (a)(2)(A)(i)(d)(1)(A) of this section;

27 (2) If during the period of July 1
28 through June 30 of the most recently completed state fiscal year,
29 disbursements from the unemployment insurance trust fund exceed two hundred
30 million dollars (\$200,000,000) and the balance of the unemployment insurance
31 trust fund is less than six hundred million dollars (\$600,000,000), then that
32 part of remuneration that exceeds eleven thousand dollars (\$11,000); or

33 (3) If during the period of July 1
34 through June 30 of the most recently completed state fiscal year,
35 disbursements from the unemployment insurance trust fund exceed two hundred
36 and fifty million dollars (\$250,000,000) and the balance of the unemployment

1 insurance trust fund is less than four hundred million dollars
2 (\$400,000,000), then that part of remuneration that exceeds twelve thousand
3 dollars (\$12,000).

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/s/K. Hammer

APPROVED: 3/19/19