

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1057

5 By: Representative D. Altes
6

For An Act To Be Entitled

8 AN ACT TO REQUIRE EMPLOYEE CONTRIBUTIONS TO THE
9 UNEMPLOYMENT COMPENSATION FUND; AND FOR OTHER
10 PURPOSES.
11

Subtitle

14 AN ACT TO REQUIRE EMPLOYEE CONTRIBUTIONS
15 TO THE UNEMPLOYMENT COMPENSATION FUND.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code Title 11, Chapter 10, Subchapter 7 is amended
21 to add an additional section to read as follows:

22 11-10-724. Employee contributions.

23 (a)(1) Each employee shall contribute to the Unemployment Compensation
24 Fund five tenths of one percent (0.5%) of all wages paid for employment as
25 defined under § 11-10-210.

26 (2) In the payment of any contributions, a fractional part of a
27 cent shall be disregarded unless it amounts to one-half cent ($\frac{1}{2}\text{¢}$) or more, in
28 which case the fractional part shall be increased to one cent (1¢).

29 (b) An employer shall:

30 (1) Deduct from each employee's wages the contributions required
31 under this section; and

32 (2) Hold the deducted wages in trust until the employee
33 contributions are required by rule to be deposited into the Unemployment
34 Compensation Fund.

35 (c) Funds deducted under this section are not subject to garnishment
36 or attachment, and in the event of lien, judgment, or bankruptcy proceedings



1 are not considered assets of the employer.

2 (d) An employer who fails to make the deductions under this section
3 from the wages of employees is liable for the payment of the contributions
4 required under subsection (a) of this section.

5 (e) The Department of Workforce Services shall be adopt rules to
6 implement this section.

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