

SENATE FILE NO. SF0176

Unemployment compensation-employer contributions.

Sponsored by: Senator(s) Kolb

A BILL

for

1 AN ACT relating to unemployment compensation; specifying
2 the maximum contribution that may be charged to an employer
3 for the unemployment compensation fund; and providing for
4 an effective date.

5

6 *Be It Enacted by the Legislature of the State of Wyoming:*

7

8 **Section 1.** W.S. 27-3-503(b), (d) and (f) and
9 27-3-505(d) are amended to read:

10

11 **27-3-503. Payment; base rate; maximum contribution;**
12 **failure to pay; rate variations; benefit ratio; new**
13 **employer rate; special reserve rate.**

14

15 (b) Except as otherwise provided by law and subject
16 to the maximum amount specified in this subsection, the

1 base rate of contributions assigned to any employer is
2 eight and one-half percent (8.5%) for 1988 and each
3 calendar year thereafter subject to rate variations under
4 subsections (d) and (f) of this section in addition to the
5 adjustment factors computed under W.S. 27-3-505.
6 Notwithstanding any other provision of law, no employer
7 shall be required to contribute an amount that, when the
8 base rate is combined with rate variations or adjustment
9 factors, exceeds one dollar (\$1.00) per employee in a
10 calendar year. Except as hereafter provided and subject to
11 the maximum amount specified in this subsection, a
12 contributing employer failing to pay all contributions,
13 interest and penalties or to submit all quarterly
14 contribution reports due on his account or any account
15 assumed under W.S. 27-3-507 on or before September 30
16 preceding the effective date of his assigned rate shall be
17 assigned a delinquent rate which shall include a two
18 percent (2%) tax rate increase in his base rate and shall
19 also include in addition thereto the adjustment factors for
20 the next calendar year beginning January 1. The delinquent
21 rate shall not exceed the maximum assignable rate. The
22 delinquent rate shall continue to be assigned through and
23 including the calendar quarter in which the delinquent

1 employer satisfies his delinquent account by paying all
2 contributions, interest and penalties due and submitting
3 all contribution reports due. Upon satisfaction of the
4 delinquent account, the contributing employer shall be
5 assigned the contribution rate otherwise applicable under
6 this article beginning the next full calendar quarter.
7 Provided however, that a delinquent employer shall pay an
8 assigned delinquent rate for at least the first quarter
9 even if the account is satisfied before January 1 of the
10 new calendar year.

11

12 (d) Rate variations from the base rate of
13 contributions based upon the employer's benefit ratio shall
14 be assigned to eligible employers each calendar year,
15 provided that the total contribution required of an
16 employer in any calendar year shall not exceed the maximum
17 amount per employee specified in subsection (a) of this
18 section.

19

20 (f) Any new employer not previously subject to this
21 act or having no established experience period shall pay
22 contributions at a rate equal to the average rate of
23 contributions paid by his major industrial classification

1 for the calendar year preceding the year in which he first
2 employed workers in this state in addition to the
3 adjustment factors computed under W.S. 27-3-505. In no
4 case, however, will any new employer be assigned a rate of
5 less than one percent (1%), plus the adjustment factors
6 computed under W.S. 27-3-505, ~~nor shall the total~~
7 contribution required of a new employer in any calendar
8 year exceed the maximum amount per employee specified in
9 subsection (a) of this section. The rate shall be adjusted
10 annually and the rate shall remain in effect until the
11 employer has established an experience period in accordance
12 with this article. The commission shall by rule and
13 regulation develop the major industrial classifications for
14 the state and the department shall annually determine the
15 contribution rate for each classification based upon
16 contributions paid during the preceding calendar year.

17

18 **27-3-505. Adjustment for noncharged and ineffectively**
19 **charged benefits; adjustment for positive and negative fund**
20 **balance; computations; exception; maximum rate.**

21

22 (d) The adjustment factors computed pursuant to this
23 section are separate from an employer's experience rating,

1 shall be algebraically added to the employer's contribution
2 rate and payable by each employer subject to this article,
3 provided that the total contribution required of an
4 employer in any calendar year shall not exceed the maximum
5 amount per employee specified in W.S. 27-3-503(a). The
6 adjustment factor computed under subsection (c) of this
7 section shall be algebraically added only to the
8 contribution rate of those employers eligible for an
9 experience rating. The adjustment factors applied to an
10 employer's contribution rate shall not be less than zero
11 (0).

12

13 **Section 2.** This act is effective January 1, 2026.

14

15 (END)