
SENATE BILL 5203

State of Washington

53rd Legislature

1993 Regular Session

By Senators Skratek, Gaspard and Sheldon

Read first time 01/15/93. Referred to Committee on Trade, Technology & Economic Development.

1 AN ACT Relating to employment and training; amending RCW 50.16.010,
2 50.16.020, and 50.29.025; adding new sections to chapter 50.16 RCW;
3 adding new sections to chapter 50.24 RCW; adding new sections to
4 chapter 50.29 RCW; creating new sections; and making appropriations.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** The legislature finds that:

7 (1) The economy of the state depends on a well-trained work force
8 and a strong employment and unemployment system. A well-trained work
9 force generates the productivity employers need in order to compete in
10 the global economy and to pay workers good wages. A strong employment
11 and unemployment system ameliorates the negative impacts of
12 unemployment and matches the needs of employers with individuals
13 seeking employment.

14 (2) The legislature further finds that too many Washington workers
15 are unemployed, many of whom need new or enhanced work force skills in
16 order to meet current demand in the labor market. With the increasing
17 pace of economic change, employees must become life-long learners who
18 periodically obtain additional education and training. The state
19 should provide unemployed workers a variety of effective services,

1 including timely payment of unemployment benefits, job and career
2 counseling, job referral services, and training.

3 (3) At the same time, too many employers report problems finding
4 workers with the right skills. The state should provide employers with
5 an effective training system and an efficient method for locating well-
6 qualified workers. The state should also maintain the administrative
7 integrity of the state's unemployment insurance system.

8 (4) Despite these needs, contributions paid by Washington employers
9 specifically for the benefit of the unemployed in the state of
10 Washington have increasingly been held hostage by the federal deficit.
11 42 U.S.C. Sec. 502(a) mandates that the secretary of labor must certify
12 payment to each state the amounts necessary for the proper and
13 efficient administration of employment security services. However,
14 this duty of the secretary of labor is now curtailed by other federal
15 acts dealing with the federal deficit that have no relationship to the
16 unemployment insurance program. This results in uncertainty for the
17 customers of Washington state employment security services. Continued
18 federal funding reductions may result in widespread closure of
19 employment security offices, increased inability to administer an
20 efficient and effective employment security system, and elimination of
21 employment and training services for all but a handful of the most
22 impoverished citizens.

23 Therefore, the legislature finds it necessary and in the public
24 interest to create an employment and training trust fund in order to
25 provide state funding for employment and training services. The
26 legislature further finds it necessary and in the public interest to
27 create a state reserve trust fund for the payment of unemployment
28 insurance benefits in the event moneys in the unemployment compensation
29 trust fund in the federal treasury are insufficient or unavailable for
30 payment of unemployment insurance benefits within the state of
31 Washington.

32 NEW SECTION. **Sec. 2.** A new section is added to chapter 50.16 RCW
33 to read as follows:

34 (1) A separate and identifiable fund, separate and apart from all
35 public moneys or funds of this state, to provide a reserve for payment
36 of unemployment insurance benefits shall be established and
37 administered under the direction of the commissioner. This fund shall
38 be called the Washington benefit reserve trust fund. This fund shall

1 consist of contributions payable by each employer described under RCW
2 50.04.080 for any calendar quarter that begins on or after January 1,
3 1994, except employers as described by RCW 50.44.010 and 50.44.030 who
4 have properly elected to make payments in lieu of contributions,
5 employers who are required to make payments in lieu of contributions,
6 and employers paying contributions under RCW 50.44.035. The amount of
7 wages subject to contributions shall be determined according to RCW
8 50.24.010. The tax rate applicable to wages paid during the calendar
9 quarter shall be determined under section 7 of this act.

10 (2) Contributions under this section are due and must be paid by an
11 employer in accordance with rules adopted by the commissioner and may
12 not be deducted, in whole or in part, from the remuneration of an
13 individual in the employ of the employer. A deduction in violation of
14 this section is unlawful.

15 (3) In the payment of a contribution under this section, a
16 fractional part of a cent shall be disregarded unless it amounts to
17 one-half cent or more, in which case it shall be increased to one cent.

18 (4) The Washington benefit reserve trust fund is irrevocably vested
19 for the payment of unemployment insurance benefits.

20 (5) The Washington benefit reserve trust fund shall be a separate
21 and identifiable account in the state treasury. The state treasurer
22 shall invest the funds and deposit the interest earned in the
23 employment and training trust fund.

24 (6) The Washington benefit reserve trust fund is not available for
25 appropriation for a purpose other than the payment of unemployment
26 benefits. Should the unemployment compensation fund have insufficient
27 funds to meet benefit payment needs without requesting advances from
28 the federal government, the necessary funds must be transferred to the
29 unemployment compensation fund. No payment may be made from the
30 Washington benefit reserve trust fund nor transfers made except through
31 transfer to the unemployment compensation fund.

32 (7) Should the legislature appropriate funds from the Washington
33 benefit reserve trust fund inconsistent with federal requirements for
34 the use of the unemployment compensation fund or with the mandate of
35 chapter . . ., Laws of 1993 (this act), the entire balance in the state
36 reserve trust fund must be transferred immediately into the
37 unemployment insurance trust fund.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 50.24 RCW
2 to read as follows:

3 Employment and training trust fund contributions to the employment
4 and training trust fund shall accrue and become payable by each
5 employer, except employers as described in RCW 50.44.010 and 50.44.030
6 who have properly elected to make payments in lieu of contributions,
7 taxable local government employers as described in RCW 50.44.035, and
8 those employers who are required to make payments in lieu of
9 contributions, at the rate of one-tenth of one percent for rate year
10 1994, seventy-eight one-thousandths of one percent for rate year 1995,
11 five one-hundredths of one percent for rate year 1996, and sixteen one-
12 thousandths of one percent for rate year 1997. The amount of wages
13 subject to tax shall be determined under RCW 50.24.010.

14 NEW SECTION. **Sec. 4.** A new section is added to chapter 50.16 RCW
15 to read as follows:

16 There is hereby established the employment and training trust fund.
17 All moneys in this fund are irrevocably vested for the administration
18 of this title. The employment and training trust fund shall consist of
19 all moneys from employment and training trust fund contributions as
20 established in section 3 of this act and all moneys received as
21 interest earned on the investments made by the state treasurer from the
22 Washington benefit reserve trust fund. The treasurer of the employment
23 security department shall deposit, administer, and disburse all moneys
24 in the fund under rules adopted by the commissioner and RCW 43.01.050
25 and 43.84.092 are not applicable to this fund. The treasurer of the
26 employment security department shall be the treasurer of the employment
27 and training trust fund as described in RCW 50.16.020 and shall give a
28 bond conditioned upon the faithful performance of his or her duties in
29 connection with the fund. All sums recovered on the official bond for
30 losses sustained by the employment and training trust fund must be
31 deposited in the fund. Notwithstanding any provision of this section,
32 all moneys received and deposited in the fund under chapter . . . , Laws
33 of 1993 (this act), remain part of the employment and training trust
34 fund and may be used solely for the following purposes:

35 (1) Providing training and related support services to individuals
36 who have been terminated or have received a notice of termination from
37 employment, and who are eligible for or have exhausted their

1 entitlement to unemployment compensation benefits within the previous
2 twenty-four months;

3 (2) Maintaining and improving quality of unemployment insurance
4 service;

5 (3) Assisting workers in finding employment through job referral,
6 job development, counseling, and referral to training resources;

7 (4) Providing access to services in locations remote from permanent
8 office locations;

9 (5) Maintaining and improving service delivery to speed appropriate
10 payment of unemployment insurance benefits;

11 (6) Obtaining labor market information necessary for the
12 administration of the unemployment insurance program and to assist
13 unemployed workers in finding employment;

14 (7) Performing research to determine effectiveness of unemployment
15 insurance programs and to determine whether program changes would
16 benefit workers and employers;

17 (8) Collecting contributions for the benefit reserve trust fund and
18 the employment and training trust fund;

19 (9) Providing related services for the benefit of individuals
20 eligible for programs administered by the employment security
21 department; and

22 (10) Improving service through improved use of information
23 technology.

24 NEW SECTION. **Sec. 5.** The treasurer of the employment security
25 department shall disburse the amounts appropriated by section 12 of
26 this act to the state board for community and technical colleges.
27 These funds shall be allotted for, and only for, training programs and
28 related support services in the community and technical college system
29 that:

30 (1) Are consistent with the work force training priorities
31 developed by the work force training and education coordinating board;

32 (2) Provide increased enrollments for individuals who have been
33 terminated or have received a notice of termination from employment,
34 and who are eligible for or have exhausted their entitlement to
35 unemployment compensation benefits within the previous twenty-four
36 months, with first priority given to individuals who are unlikely to
37 return to employment in the individuals' principal occupation or

1 previous industry because of a diminishing demand for their skills in
2 that occupation or industry; and

3 (3) Provide increased enrollments and support services that do not
4 replace or supplant any existing enrollments, programs, support
5 services, or funding sources.

6 NEW SECTION. **Sec. 6.** A new section is added to chapter 50.24 RCW
7 to read as follows:

8 (1) The Washington benefit reserve trust fund balance ratio shall
9 be determined by dividing the balance in the state reserve trust fund
10 as of the June 30th immediately preceding the rate year by the total
11 taxable wages paid by all employers subject to contributions during the
12 second calendar year preceding the rate year and reported to the
13 department by the following March 31st. The division shall be carried
14 to the fourth decimal place with the remaining fraction, if any,
15 disregarded. The fund balance ratio shall be expressed as a
16 percentage.

17 (2) If the Washington benefit reserve trust fund balance ratio
18 exceeds two percent on the date of calculation, any amount in excess of
19 two percent shall be transferred to the unemployment compensation trust
20 fund.

21 NEW SECTION. **Sec. 7.** A new section is added to chapter 50.29 RCW
22 to read as follows:

23 The Washington benefit reserve trust fund contribution rate for
24 each employer shall be determined as follows:

25 (1) The effective tax schedule and rate classes shall be assigned
26 as required in RCW 50.29.025.

27 (2) The Washington benefit reserve trust fund contribution rate for
28 an employer shall be the rate specified in the following table for the
29 rate class to which the employer has been assigned, as determined under
30 RCW 50.29.025(5) within the tax schedule which is to be in effect
31 during the rate year:

Percent of			Schedule of Contribution Rates for					
Cumulative			Effective Tax Schedule					
Taxable Payrolls								
Rate								
From	To	Class:	A	B	C	D	E	F

1	0.00	5.00	1	0.10	0.12	0.20	0.30	0.38	0.50
2	5.01	10.00	2	0.10	0.16	0.24	0.34	0.42	0.54
3	10.01	15.00	3	0.12	0.20	0.28	0.36	0.46	0.58
4	15.01	20.00	4	0.16	0.24	0.32	0.40	0.50	0.62
5	20.01	25.00	5	0.20	0.28	0.36	0.44	0.54	0.64
6	25.01	30.00	6	0.24	0.32	0.40	0.48	0.56	0.66
7	30.01	35.00	7	0.28	0.36	0.44	0.52	0.60	0.68
8	35.01	40.00	8	0.32	0.40	0.48	0.56	0.64	0.72
9	40.01	45.00	9	0.36	0.44	0.52	0.60	0.68	0.76
10	45.01	50.00	10	0.40	0.48	0.56	0.64	0.72	0.80
11	50.01	55.00	11	0.46	0.52	0.60	0.68	0.76	0.82
12	55.01	60.00	12	0.50	0.56	0.64	0.72	0.80	0.86
13	60.01	65.00	13	0.54	0.60	0.68	0.76	0.84	0.90
14	65.01	70.00	14	0.58	0.64	0.72	0.80	0.88	0.94
15	70.01	75.00	15	0.62	0.68	0.76	0.84	0.92	0.96
16	75.01	80.00	16	0.66	0.72	0.80	0.88	0.94	0.98
17	80.01	85.00	17	0.70	0.76	0.84	0.92	0.98	1.00
18	85.01	90.00	18	0.78	0.84	0.92	0.98	1.00	1.04
19	90.01	95.00	19	0.86	0.92	1.00	1.02	1.04	1.08
20	95.01	100.00	20	0	0	0	0	0	0

21 (3) The contribution rate for an employer not qualified to be in
22 the array shall be determined as follows:

23 (a) An employer who does not meet the definition of "qualified
24 employer" by reason of failure to pay contributions when due shall be
25 assigned the contribution rate of one and eight one-hundredths percent,
26 except employers who have an approved agency-deferred payment contract
27 by September 30 of the previous rate year. If an employer with an
28 approved agency-deferred payment contract fails to make one of the
29 succeeding deferred payments or fails to submit a succeeding tax report
30 and payment in a timely manner, the employer's tax rate shall
31 immediately revert to one and eight one-hundredths percent for the
32 current rate year;

33 (b) The contribution rate for employers exempt as of December 31,
34 1989, who are newly covered under the section 78, chapter 380, Laws of
35 1989 amendment to RCW 50.04.150 and not yet qualified to be in the
36 array shall be 0.5 percent for employers whose standard industrial code
37 is "013", "016", "017", "018", "019", "021", or "081"; and

1 (c) For all other employers not qualified to be in the array, the
2 contribution rate shall be a rate equal to twenty percent of the
3 average industry rate as determined by the commissioner, but the rate
4 may not be less than two-tenths of one percent. The calculated rate
5 shall be rounded to the nearest one-hundredth percent. Assignment of
6 an employer by the commissioner to industrial classification, for
7 purposes of this subsection, shall be in accordance with established
8 classification practices found in the "Standard Industrial
9 Classification Manual" issued by the federal office of management and
10 budget to the third digit provided in the Standard Industrial
11 Classification code.

12 **Sec. 8.** RCW 50.16.010 and 1991 sp.s. c 13 s 59 are each amended
13 to read as follows:

14 There shall be maintained as special funds, separate and apart
15 from all public moneys or funds of this state an unemployment
16 compensation fund, an administrative contingency fund, a Washington
17 benefit reserve trust fund, an employment and training trust fund, and
18 a federal interest payment fund, which shall be administered by the
19 commissioner exclusively for the purposes of this title, and to which
20 RCW 43.01.050 and 43.84.092 shall not be applicable.

21 (1) The unemployment compensation fund shall consist of

22 ~~((+1))~~ (a) all contributions and payments in lieu of
23 contributions collected pursuant to the provisions of this title,

24 ~~((+2))~~ (b) any property or securities acquired through the use
25 of moneys belonging to the fund,

26 ~~((+3))~~ (c) all earnings of such property or securities,

27 ~~((+4))~~ (d) any moneys received from the federal unemployment
28 account in the unemployment trust fund in accordance with Title XII of
29 the social security act, as amended,

30 ~~((+5))~~ (e) all money recovered on official bonds for losses
31 sustained by the fund,

32 ~~((+6))~~ (f) all money credited to this state's account in the
33 unemployment trust fund pursuant to section 903 of the social security
34 act, as amended,

35 ~~((+7))~~ (g) all money received from the federal government as
36 reimbursement pursuant to section 204 of the federal-state extended
37 compensation act of 1970 (84 Stat. 708-712; 26 U.S.C. Sec. 3304), and

1 (~~(8)~~) (h) all moneys received for the fund from any other
2 source.

3 All moneys in the unemployment compensation fund shall be
4 commingled and undivided.

5 (2)(a) The administrative contingency fund shall consist of:

6 (i) All interest on delinquent contributions collected pursuant
7 to this title(~~(7)~~);

8 (ii) All fines and penalties collected pursuant to the provisions
9 of this title(~~(7)~~);

10 (iii) All sums recovered on official bonds for losses sustained
11 by the fund(~~(7)~~); and

12 (iv) Revenue received under RCW 50.24.014:

13 PROVIDED, That all fees, fines, forfeitures and penalties
14 collected or assessed by a district court because of the violation of
15 a state law shall be remitted as provided in chapter 3.62 RCW as now
16 exists or is later amended.

17 (b) Moneys available in the administrative contingency fund,
18 other than money in the special account created under RCW 50.24.014,
19 shall be expended upon the direction of the commissioner, with the
20 approval of the governor, whenever it appears to him or her that such
21 expenditure is necessary for:

22 (~~(a)~~) (i) The proper administration of this title and no
23 federal funds are available for the specific purpose to which such
24 expenditure is to be made, provided, the moneys are not substituted for
25 appropriations from federal funds which, in the absence of such moneys,
26 would be made available.

27 (~~(b)~~) (ii) The proper administration of this title for which
28 purpose appropriations from federal funds have been requested but not
29 yet received, provided, the administrative contingency fund will be
30 reimbursed upon receipt of the requested federal appropriation.

31 Money in the special account created under RCW 50.24.014 may only
32 be expended, after appropriation, for the purposes specified in RCW
33 (~~(74.09.035, 74.09.510, 74.09.520, and 74.09.700)~~) 50.62.010,
34 50.62.020, 50.62.030, 50.04.070, 50.04.072, 50.16.010, 50.29.025,
35 50.24.014, 50.44.053, and 50.22.010.

36 (3) The Washington benefit reserve trust fund shall consist of
37 those contributions collected under section 2 of this act, and shall be
38 used in accordance with section 2 of this act.

1 (4) The employment and training trust fund shall consist of all
2 contributions received from the employment and training trust fund
3 contributions in accordance with section 3 of this act and interest
4 earned and deposited by the state treasurer in accordance with section
5 2 of this act.

6 **Sec. 9.** RCW 50.16.020 and 1983 1st ex.s. c 23 s 10 are each
7 amended to read as follows:

8 The commissioner shall designate a treasurer and custodian of the
9 unemployment compensation fund, the Washington benefit reserve trust
10 fund, the employment and training trust fund, and ~~((of))~~ the
11 administrative contingency fund, who shall administer such funds in
12 accordance with the directions of the commissioner and shall issue his
13 or her warrants upon them in accordance with such regulations as the
14 commissioner shall prescribe. ~~((He))~~ The treasurer and custodian shall
15 maintain within the unemployment compensation fund three separate
16 accounts as follows:

- 17 (1) a clearing account,
18 (2) an unemployment trust fund account, and
19 (3) a benefit account.

20 All moneys payable to the unemployment compensation fund, upon
21 receipt thereof by the commissioner, shall be forwarded to the
22 treasurer, who shall immediately deposit them in the clearing account.
23 Refunds payable pursuant to the provisions of this title from the
24 unemployment compensation fund may be paid from the clearing account
25 upon warrants issued by the treasurer under the direction of the
26 commissioner: PROVIDED, HOWEVER, That refunds of interest or penalties
27 on delinquent contributions shall be paid from the administrative
28 contingency fund upon warrants issued by the treasurer under the
29 direction of the commissioner.

30 After clearance thereof, all other moneys in the clearing account
31 shall be immediately deposited with the Secretary of the Treasury of
32 the United States to the credit of the account of this state in the
33 unemployment trust fund, established and maintained pursuant to section
34 904 of the social security act, as amended, any provisions of law in
35 this state relating to the deposit, administration, release, or
36 disbursement of moneys in the possession or custody of this state to
37 the contrary notwithstanding.

1 The benefit account shall consist of all moneys requisitioned
2 from this state's account in the unemployment trust fund. Moneys in
3 the clearing and benefit accounts and in the administrative contingency
4 fund shall not be commingled with other state funds, but shall be
5 deposited by the treasurer, under the direction of the commissioner, in
6 any bank or public depository in which general funds of the state may
7 be deposited, but no public deposit insurance charge or premium shall
8 be paid out of the fund.

9 Such moneys shall be secured by said bank or public depository to
10 the same extent and in the same manner as required by the general
11 depository law of the state and collateral pledged shall be maintained
12 in a separate custody account.

13 The treasurer shall give a bond conditioned upon the faithful
14 performance of his or her duties as a custodian of the funds in an
15 amount fixed by the director of the department of general
16 administration and in a form prescribed by law or approved by the
17 attorney general. Premiums for said bond shall be paid from the
18 administration fund. All sums recovered on official bonds for losses
19 sustained by the unemployment compensation fund shall be deposited in
20 such fund. All sums recovered on official bonds for losses sustained
21 by the administrative contingency fund shall be deposited in such fund.

22 **Sec. 10.** RCW 50.29.025 and 1990 c 245 s 7 are each amended to
23 read as follows:

24 The contribution rate for each employer shall be determined under
25 this section.

26 (1) A fund balance ratio shall be determined by dividing the
27 balance in the unemployment compensation fund as of the June 30th
28 immediately preceding the rate year by the total remuneration paid by
29 all employers subject to contributions during the second calendar year
30 preceding the rate year and reported to the department by the following
31 March 31st. The division shall be carried to the fourth decimal place
32 with the remaining fraction, if any, disregarded. The fund balance
33 ratio shall be expressed as a percentage.

34 (2) The fund balance ratio, expressed as a percentage, shall be
35 increased by 1.20 to determine the adjusted fund balance ratio.
36 However, the increase for rate years 1994 and 1995 shall be 0.00, for
37 rate year 1996 shall be 0.40, for rate year 1997 shall be 0.60, and for
38 rate year 1998 shall be 1.00.

1 (3) The interval of the adjusted fund balance ratio, expressed as
2 a percentage, shall determine which tax schedule in subsection ~~((+5))~~
3 (6) of this section shall be in effect for assigning tax rates for the
4 rate year. The intervals for determining the effective tax schedule
5 shall be:

6	Interval of the	
7	Fund Balance Ratio	Effective
8	Expressed as a Percentage	Tax Schedule
9	3.40 and above	A
10	2.90 to 3.39	B
11	2.40 to 2.89	C
12	1.90 to 2.39	D
13	1.40 to 1.89	E
14	Less than 1.40	F

15 ~~((+3))~~ (4) An array shall be prepared, listing all qualified
16 employers in ascending order of their benefit ratios. The array shall
17 show for each qualified employer: (a) Identification number; (b)
18 benefit ratio; (c) taxable payrolls for the four calendar quarters
19 immediately preceding the computation date and reported to the
20 department by the cut-off date; (d) a cumulative total of taxable
21 payrolls consisting of the employer's taxable payroll plus the taxable
22 payrolls of all other employers preceding him or her in the array; and
23 (e) the percentage equivalent of the cumulative total of taxable
24 payrolls.

25 ~~((+4))~~ (5) Each employer in the array shall be assigned to one
26 of twenty rate classes according to the percentage intervals of
27 cumulative taxable payrolls set forth in subsection ~~((+5))~~ (6) of this
28 section: PROVIDED, That if an employer's taxable payroll falls within
29 two or more rate classes, the employer and any other employer with the
30 same benefit ratio shall be assigned to the lowest rate class which
31 includes any portion of the employer's taxable payroll.

32 ~~((+5))~~ (6) The contribution rate for each employer in the array
33 shall be the rate specified in the following tables for the rate class
34 to which he or she has been assigned, as determined under subsection
35 ~~((+4))~~ (5) of this section, within the tax schedule which is to be in
36 effect during the specified rate year:

For Rate Year 1994:									
Percent of									
Cumulative									
Schedule((s)) of Contribution((s)) Rates									
Taxable Payrolls									
for Effective Tax Schedule									
Rate									
From	To	Class	A	B	C	D	E	F	
7	(0.00	5.00	1	0.48	0.58	0.98	1.48	1.88	2.48
8	5.01	10.00	2	0.48	0.78	1.18	1.68	2.08	2.68
9	10.01	15.00	3	0.58	0.98	1.38	1.78	2.28	2.88
10	15.01	20.00	4	0.78	1.18	1.58	1.98	2.48	3.08
11	20.01	25.00	5	0.98	1.38	1.78	2.18	2.68	3.18
12	25.01	30.00	6	1.18	1.58	1.98	2.38	2.78	3.28
13	30.01	35.00	7	1.38	1.78	2.18	2.58	2.98	3.38
14	35.01	40.00	8	1.58	1.98	2.38	2.78	3.18	3.58
15	40.01	45.00	9	1.78	2.18	2.58	2.98	3.38	3.78
16	45.01	50.00	10	1.98	2.38	2.78	3.18	3.58	3.98
17	50.01	55.00	11	2.28	2.58	2.98	3.38	3.78	4.08
18	55.01	60.00	12	2.48	2.78	3.18	3.58	3.98	4.28
19	60.01	65.00	13	2.68	2.98	3.38	3.78	4.18	4.48
20	65.01	70.00	14	2.88	3.18	3.58	3.98	4.38	4.68
21	70.01	75.00	15	3.08	3.38	3.78	4.18	4.58	4.78
22	75.01	80.00	16	3.28	3.58	3.98	4.38	4.68	4.88
23	80.01	85.00	17	3.48	3.78	4.18	4.58	4.88	4.98
24	85.01	90.00	18	3.88	4.18	4.58	4.88	4.98	5.18
25	90.01	95.00	19	4.28	4.58	4.98	5.08	5.18	5.38
26	95.01	100.00	20	5.40	5.40	5.40	5.40	5.40	5.40))

27	<u>0.00</u>	<u>5.00</u>	<u>1</u>	<u>0.28</u>	<u>0.36</u>	<u>0.68</u>	<u>1.08</u>	<u>1.40</u>	<u>1.88</u>
28	<u>5.01</u>	<u>10.00</u>	<u>2</u>	<u>0.28</u>	<u>0.52</u>	<u>0.84</u>	<u>1.24</u>	<u>1.56</u>	<u>2.04</u>
29	<u>10.01</u>	<u>15.00</u>	<u>3</u>	<u>0.36</u>	<u>0.68</u>	<u>1.00</u>	<u>1.32</u>	<u>1.72</u>	<u>2.20</u>
30	<u>15.01</u>	<u>20.00</u>	<u>4</u>	<u>0.52</u>	<u>0.84</u>	<u>1.16</u>	<u>1.48</u>	<u>1.88</u>	<u>2.36</u>
31	<u>20.01</u>	<u>25.00</u>	<u>5</u>	<u>0.68</u>	<u>1.00</u>	<u>1.32</u>	<u>1.64</u>	<u>2.04</u>	<u>2.44</u>
32	<u>25.01</u>	<u>30.00</u>	<u>6</u>	<u>0.84</u>	<u>1.16</u>	<u>1.48</u>	<u>1.80</u>	<u>2.12</u>	<u>2.52</u>
33	<u>30.01</u>	<u>35.00</u>	<u>7</u>	<u>1.00</u>	<u>1.32</u>	<u>1.64</u>	<u>1.96</u>	<u>2.28</u>	<u>2.60</u>
34	<u>35.01</u>	<u>40.00</u>	<u>8</u>	<u>1.16</u>	<u>1.48</u>	<u>1.80</u>	<u>2.12</u>	<u>2.44</u>	<u>2.76</u>
35	<u>40.01</u>	<u>45.00</u>	<u>9</u>	<u>1.32</u>	<u>1.64</u>	<u>1.96</u>	<u>2.28</u>	<u>2.60</u>	<u>2.92</u>
36	<u>45.01</u>	<u>50.00</u>	<u>10</u>	<u>1.48</u>	<u>1.80</u>	<u>2.12</u>	<u>2.44</u>	<u>2.76</u>	<u>3.08</u>
37	<u>50.01</u>	<u>55.00</u>	<u>11</u>	<u>1.72</u>	<u>1.96</u>	<u>2.28</u>	<u>2.60</u>	<u>2.92</u>	<u>3.16</u>

1	<u>55.01</u>	<u>60.00</u>	<u>12</u>	<u>1.88</u>	<u>2.12</u>	<u>2.44</u>	<u>2.76</u>	<u>3.08</u>	<u>3.32</u>
2	<u>60.01</u>	<u>65.00</u>	<u>13</u>	<u>2.04</u>	<u>2.28</u>	<u>2.60</u>	<u>2.92</u>	<u>3.24</u>	<u>3.48</u>
3	<u>65.01</u>	<u>70.00</u>	<u>14</u>	<u>2.20</u>	<u>2.44</u>	<u>2.76</u>	<u>3.08</u>	<u>3.40</u>	<u>3.64</u>
4	<u>70.01</u>	<u>75.00</u>	<u>15</u>	<u>2.36</u>	<u>2.60</u>	<u>2.92</u>	<u>3.24</u>	<u>3.56</u>	<u>3.72</u>
5	<u>75.01</u>	<u>80.00</u>	<u>16</u>	<u>2.52</u>	<u>2.76</u>	<u>3.08</u>	<u>3.40</u>	<u>3.64</u>	<u>3.80</u>
6	<u>80.01</u>	<u>85.00</u>	<u>17</u>	<u>2.68</u>	<u>2.92</u>	<u>3.24</u>	<u>3.56</u>	<u>3.80</u>	<u>3.88</u>
7	<u>85.01</u>	<u>90.00</u>	<u>18</u>	<u>3.00</u>	<u>3.24</u>	<u>3.56</u>	<u>3.80</u>	<u>3.88</u>	<u>4.04</u>
8	<u>90.01</u>	<u>95.00</u>	<u>19</u>	<u>3.32</u>	<u>3.56</u>	<u>3.88</u>	<u>3.96</u>	<u>4.04</u>	<u>4.20</u>
9	<u>95.01</u>	<u>100.00</u>	<u>20</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>

10 For Rate Year 1995:

11 Percent of

12 Cumulative

13 Taxable Payrolls

Schedule of Contribution Rates for

Effective Tax Schedule

14 Rate

15 From To Class A B C D E F

16	<u>0.00</u>	<u>5.00</u>	<u>1</u>	<u>0.302</u>	<u>0.382</u>	<u>0.702</u>	<u>1.102</u>	<u>1.422</u>	<u>1.902</u>
17	<u>5.01</u>	<u>10.00</u>	<u>2</u>	<u>0.302</u>	<u>0.542</u>	<u>0.862</u>	<u>1.262</u>	<u>1.582</u>	<u>2.062</u>
18	<u>10.01</u>	<u>15.00</u>	<u>3</u>	<u>0.382</u>	<u>0.702</u>	<u>1.022</u>	<u>1.342</u>	<u>1.742</u>	<u>2.222</u>
19	<u>15.01</u>	<u>20.00</u>	<u>4</u>	<u>0.542</u>	<u>0.862</u>	<u>1.182</u>	<u>1.502</u>	<u>1.902</u>	<u>2.382</u>
20	<u>20.01</u>	<u>25.00</u>	<u>5</u>	<u>0.702</u>	<u>1.022</u>	<u>1.342</u>	<u>1.662</u>	<u>2.062</u>	<u>2.462</u>
21	<u>25.01</u>	<u>30.00</u>	<u>6</u>	<u>0.862</u>	<u>1.182</u>	<u>1.502</u>	<u>1.822</u>	<u>2.142</u>	<u>2.542</u>
22	<u>30.01</u>	<u>35.00</u>	<u>7</u>	<u>1.022</u>	<u>1.342</u>	<u>1.662</u>	<u>1.982</u>	<u>2.302</u>	<u>2.622</u>
23	<u>35.01</u>	<u>40.00</u>	<u>8</u>	<u>1.182</u>	<u>1.502</u>	<u>1.822</u>	<u>2.142</u>	<u>2.462</u>	<u>2.782</u>
24	<u>40.01</u>	<u>45.00</u>	<u>9</u>	<u>1.342</u>	<u>1.662</u>	<u>1.982</u>	<u>2.302</u>	<u>2.622</u>	<u>2.942</u>
25	<u>45.01</u>	<u>50.00</u>	<u>10</u>	<u>1.502</u>	<u>1.822</u>	<u>2.142</u>	<u>2.462</u>	<u>2.782</u>	<u>3.102</u>
26	<u>50.01</u>	<u>55.00</u>	<u>11</u>	<u>1.742</u>	<u>1.982</u>	<u>2.302</u>	<u>2.622</u>	<u>2.942</u>	<u>3.182</u>
27	<u>55.01</u>	<u>60.00</u>	<u>12</u>	<u>1.902</u>	<u>2.142</u>	<u>2.462</u>	<u>2.782</u>	<u>3.102</u>	<u>3.342</u>
28	<u>60.01</u>	<u>65.00</u>	<u>13</u>	<u>2.062</u>	<u>2.302</u>	<u>2.622</u>	<u>2.942</u>	<u>3.262</u>	<u>3.502</u>
29	<u>65.01</u>	<u>70.00</u>	<u>14</u>	<u>2.222</u>	<u>2.462</u>	<u>2.782</u>	<u>3.102</u>	<u>3.422</u>	<u>3.662</u>
30	<u>70.01</u>	<u>75.00</u>	<u>15</u>	<u>2.382</u>	<u>2.622</u>	<u>2.942</u>	<u>3.262</u>	<u>3.582</u>	<u>3.742</u>
31	<u>75.01</u>	<u>80.00</u>	<u>16</u>	<u>2.542</u>	<u>2.782</u>	<u>3.102</u>	<u>3.422</u>	<u>3.662</u>	<u>3.822</u>
32	<u>80.01</u>	<u>85.00</u>	<u>17</u>	<u>2.702</u>	<u>2.942</u>	<u>3.262</u>	<u>3.582</u>	<u>3.822</u>	<u>3.902</u>
33	<u>85.01</u>	<u>90.00</u>	<u>18</u>	<u>3.022</u>	<u>3.262</u>	<u>3.582</u>	<u>3.822</u>	<u>3.902</u>	<u>4.062</u>
34	<u>90.01</u>	<u>95.00</u>	<u>19</u>	<u>3.342</u>	<u>3.582</u>	<u>3.902</u>	<u>3.982</u>	<u>4.062</u>	<u>4.222</u>
35	<u>95.01</u>	<u>100.00</u>	<u>20</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>

<u>For Rate Year 1996:</u>			<u>Schedule of Contribution Rates for</u>					
<u>Percent of</u>			<u>Effective Tax Schedule</u>					
<u>Cumulative</u>								
<u>Taxable Payrolls</u>								
<u>Rate</u>								
<u>From</u>	<u>To</u>	<u>Class</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
0.00	5.00	1	0.33	0.41	0.73	1.13	1.45	1.93
5.01	10.00	2	0.33	0.57	0.89	1.29	1.61	2.09
10.01	15.00	3	0.41	0.73	1.05	1.37	1.77	2.25
15.01	20.00	4	0.57	0.89	1.21	1.53	1.93	2.41
20.01	25.00	5	0.73	1.05	1.37	1.69	2.09	2.49
25.01	30.00	6	0.89	1.21	1.53	1.85	2.17	2.57
30.01	35.00	7	1.05	1.37	1.69	2.01	2.33	2.65
35.01	40.00	8	1.21	1.53	1.85	2.17	2.49	2.81
40.01	45.00	9	1.37	1.69	2.01	2.33	2.65	2.97
45.01	50.00	10	1.53	1.85	2.17	2.49	2.81	3.13
50.01	55.00	11	1.77	2.01	2.33	2.65	2.97	3.21
55.01	60.00	12	1.93	2.17	2.49	2.81	3.13	3.37
60.01	65.00	13	2.09	2.33	2.65	2.97	3.29	3.53
65.01	70.00	14	2.25	2.49	2.81	3.13	3.45	3.69
70.01	75.00	15	2.41	2.65	2.97	3.29	3.61	3.77
75.01	80.00	16	2.57	2.81	3.13	3.45	3.69	3.85
80.01	85.00	17	2.73	2.97	3.29	3.61	3.85	3.93
85.01	90.00	18	3.05	3.29	3.61	3.85	3.93	4.09
90.01	95.00	19	3.37	3.61	3.93	4.01	4.09	4.25
95.01	100.00	20	5.40	5.40	5.40	5.40	5.40	5.40

<u>For Rate Year 1997:</u>			<u>Schedule of Contribution Rates for</u>					
<u>Percent of</u>			<u>Effective Tax Schedule</u>					
<u>Cumulative</u>								
<u>Taxable Payrolls</u>								
<u>Rate</u>								
<u>From</u>	<u>To</u>	<u>Class</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
0.00	5.00	1	0.364	0.444	0.764	1.164	1.484	1.964
5.01	10.00	2	0.364	0.604	0.924	1.324	1.644	2.124
10.01	15.00	3	0.444	0.764	1.084	1.404	1.804	2.284
15.01	20.00	4	0.604	0.924	1.244	1.564	1.964	2.444

1	<u>20.01</u>	<u>25.00</u>	<u>5</u>	<u>0.764</u>	<u>1.084</u>	<u>1.404</u>	<u>1.724</u>	<u>2.124</u>	<u>2.524</u>
2	<u>25.01</u>	<u>30.00</u>	<u>6</u>	<u>0.924</u>	<u>1.244</u>	<u>1.564</u>	<u>1.884</u>	<u>2.204</u>	<u>2.604</u>
3	<u>30.01</u>	<u>35.00</u>	<u>7</u>	<u>1.084</u>	<u>1.404</u>	<u>1.724</u>	<u>2.044</u>	<u>2.364</u>	<u>2.684</u>
4	<u>35.01</u>	<u>40.00</u>	<u>8</u>	<u>1.244</u>	<u>1.564</u>	<u>1.884</u>	<u>2.204</u>	<u>2.524</u>	<u>2.844</u>
5	<u>40.01</u>	<u>45.00</u>	<u>9</u>	<u>1.404</u>	<u>1.724</u>	<u>2.044</u>	<u>2.364</u>	<u>2.684</u>	<u>3.004</u>
6	<u>45.01</u>	<u>50.00</u>	<u>10</u>	<u>1.564</u>	<u>1.884</u>	<u>2.204</u>	<u>2.524</u>	<u>2.844</u>	<u>3.164</u>
7	<u>50.01</u>	<u>55.00</u>	<u>11</u>	<u>1.804</u>	<u>2.044</u>	<u>2.364</u>	<u>2.684</u>	<u>3.004</u>	<u>3.244</u>
8	<u>55.01</u>	<u>60.00</u>	<u>12</u>	<u>1.964</u>	<u>2.204</u>	<u>2.524</u>	<u>2.844</u>	<u>3.164</u>	<u>3.404</u>
9	<u>60.01</u>	<u>65.00</u>	<u>13</u>	<u>2.124</u>	<u>2.364</u>	<u>2.684</u>	<u>3.004</u>	<u>3.324</u>	<u>3.564</u>
10	<u>65.01</u>	<u>70.00</u>	<u>14</u>	<u>2.284</u>	<u>2.524</u>	<u>2.844</u>	<u>3.164</u>	<u>3.484</u>	<u>3.724</u>
11	<u>70.01</u>	<u>75.00</u>	<u>15</u>	<u>2.444</u>	<u>2.684</u>	<u>3.004</u>	<u>3.324</u>	<u>3.644</u>	<u>3.804</u>
12	<u>75.01</u>	<u>80.00</u>	<u>16</u>	<u>2.604</u>	<u>2.844</u>	<u>3.164</u>	<u>3.484</u>	<u>3.724</u>	<u>3.884</u>
13	<u>80.01</u>	<u>85.00</u>	<u>17</u>	<u>2.764</u>	<u>3.004</u>	<u>3.324</u>	<u>3.644</u>	<u>3.884</u>	<u>3.964</u>
14	<u>85.01</u>	<u>90.00</u>	<u>18</u>	<u>3.084</u>	<u>3.324</u>	<u>3.644</u>	<u>3.884</u>	<u>3.964</u>	<u>4.124</u>
15	<u>90.01</u>	<u>95.00</u>	<u>19</u>	<u>3.404</u>	<u>3.644</u>	<u>3.964</u>	<u>4.044</u>	<u>4.124</u>	<u>4.284</u>
16	<u>95.01</u>	<u>100.00</u>	<u>20</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>	<u>5.400</u>

17 For Rate Year 1998 and Beyond:

18 Percent of

19 Cumulative

20 Taxable Payrolls

Schedule of Contribution Rates for

Effective Tax Schedule

21 Rate

22 From To Class A B C D E F

23	<u>0.00</u>	<u>5.00</u>	<u>1</u>	<u>0.38</u>	<u>0.46</u>	<u>0.78</u>	<u>1.18</u>	<u>1.50</u>	<u>1.98</u>
24	<u>5.01</u>	<u>10.00</u>	<u>2</u>	<u>0.38</u>	<u>0.62</u>	<u>0.94</u>	<u>1.34</u>	<u>1.66</u>	<u>2.14</u>
25	<u>10.01</u>	<u>15.00</u>	<u>3</u>	<u>0.46</u>	<u>0.78</u>	<u>1.10</u>	<u>1.42</u>	<u>1.82</u>	<u>2.30</u>
26	<u>15.01</u>	<u>20.00</u>	<u>4</u>	<u>0.62</u>	<u>0.94</u>	<u>1.26</u>	<u>1.58</u>	<u>1.98</u>	<u>2.46</u>
27	<u>20.01</u>	<u>25.00</u>	<u>5</u>	<u>0.78</u>	<u>1.10</u>	<u>1.42</u>	<u>1.74</u>	<u>2.14</u>	<u>2.54</u>
28	<u>25.01</u>	<u>30.00</u>	<u>6</u>	<u>0.94</u>	<u>1.26</u>	<u>1.58</u>	<u>1.90</u>	<u>2.22</u>	<u>2.62</u>
29	<u>30.01</u>	<u>35.00</u>	<u>7</u>	<u>1.10</u>	<u>1.42</u>	<u>1.74</u>	<u>2.06</u>	<u>2.38</u>	<u>2.70</u>
30	<u>35.01</u>	<u>40.00</u>	<u>8</u>	<u>1.26</u>	<u>1.58</u>	<u>1.90</u>	<u>2.22</u>	<u>2.54</u>	<u>2.86</u>
31	<u>40.01</u>	<u>45.00</u>	<u>9</u>	<u>1.42</u>	<u>1.74</u>	<u>2.06</u>	<u>2.38</u>	<u>2.70</u>	<u>3.02</u>
32	<u>45.01</u>	<u>50.00</u>	<u>10</u>	<u>1.58</u>	<u>1.90</u>	<u>2.22</u>	<u>2.54</u>	<u>2.86</u>	<u>3.18</u>
33	<u>50.01</u>	<u>55.00</u>	<u>11</u>	<u>1.82</u>	<u>2.06</u>	<u>2.38</u>	<u>2.70</u>	<u>3.02</u>	<u>3.26</u>
34	<u>55.01</u>	<u>60.00</u>	<u>12</u>	<u>1.98</u>	<u>2.22</u>	<u>2.54</u>	<u>2.86</u>	<u>3.18</u>	<u>3.42</u>
35	<u>60.01</u>	<u>65.00</u>	<u>13</u>	<u>2.14</u>	<u>2.38</u>	<u>2.70</u>	<u>3.02</u>	<u>3.34</u>	<u>3.58</u>
36	<u>65.01</u>	<u>70.00</u>	<u>14</u>	<u>2.30</u>	<u>2.54</u>	<u>2.86</u>	<u>3.18</u>	<u>3.50</u>	<u>3.74</u>
37	<u>70.01</u>	<u>75.00</u>	<u>15</u>	<u>2.46</u>	<u>2.70</u>	<u>3.02</u>	<u>3.34</u>	<u>3.66</u>	<u>3.82</u>

1	<u>75.01</u>	<u>80.00</u>	<u>16</u>	<u>2.62</u>	<u>2.86</u>	<u>3.18</u>	<u>3.50</u>	<u>3.74</u>	<u>3.90</u>
2	<u>80.01</u>	<u>85.00</u>	<u>17</u>	<u>2.78</u>	<u>3.02</u>	<u>3.34</u>	<u>3.66</u>	<u>3.90</u>	<u>3.98</u>
3	<u>85.01</u>	<u>90.00</u>	<u>18</u>	<u>3.10</u>	<u>3.34</u>	<u>3.66</u>	<u>3.90</u>	<u>3.98</u>	<u>4.14</u>
4	<u>90.01</u>	<u>95.00</u>	<u>19</u>	<u>3.42</u>	<u>3.66</u>	<u>3.98</u>	<u>4.06</u>	<u>4.14</u>	<u>4.30</u>
5	<u>95.01</u>	<u>100.00</u>	<u>20</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>	<u>5.40</u>

6 (~~(6)~~) (7) The contribution rate for each employer not qualified
7 to be in the array shall be as follows:

8 (a) Employers who do not meet the definition of "qualified
9 employer" by reason of failure to pay contributions when due shall be
10 assigned the contribution rate of (~~(five and four tenths)~~) four and
11 thirty-two one-hundredths percent, except employers who have an
12 approved agency-deferred payment contract by September 30 of the
13 previous rate year. If any employer with an approved agency-deferred
14 payment contract fails to make any one of the succeeding deferred
15 payments or fails to submit any succeeding tax report and payment in a
16 timely manner, the employer's tax rate shall immediately revert to
17 (~~(five and four tenths)~~) four and thirty-two one-hundredths percent for
18 the current rate year;

19 (b) The contribution rate for employers exempt as of December 31,
20 1989, who are newly covered under the section 78, chapter 380, Laws of
21 1989 amendment to RCW 50.04.150 and not yet qualified to be in the
22 array shall be (~~(2.5)~~) 2.0 percent for employers whose standard
23 industrial code is "013", "016", "017", "018", "019", "021", or "081";
24 and

25 (c) For all other employers not qualified to be in the array, the
26 contribution rate shall be a rate equal to the average industry rate as
27 determined by the commissioner; however, the rate may not be less than
28 one percent. Assignment of employers by the commissioner to industrial
29 classification, for purposes of this subsection, shall be in accordance
30 with established classification practices found in the "Standard
31 Industrial Classification Manual" issued by the federal office of
32 management and budget to the third digit provided in the Standard
33 Industrial Classification code.

34 **NEW SECTION.** **Sec. 11.** A new section is added to chapter 50.29
35 RCW to read as follows:

36 For the purpose of simplification of employer reports, the
37 "combined contribution rate" shall be used in the calculation of

1 employer taxes. The combined contribution rate shall include the
2 regular contribution rate as determined under RCW 50.29.025, the
3 Washington benefit reserve trust fund contribution rate as determined
4 under section 7 of this act, employment and training trust fund
5 contributions as determined under section 3 of this act, and special
6 contributions required under RCW 50.24.014. A mention of the "combined
7 contribution rate" may not be made on a tax form or publication unless
8 the form or publication specifically identifies the specific
9 contributions. The combined contribution rate may not be quoted on a
10 form unless the specific component rates are also quoted. The sole
11 purpose of the combined contribution rate is to allow an employer to
12 perform a single calculation on a tax return rather than four separate
13 calculations.

14 NEW SECTION. **Sec. 12.** The sum of fifteen million five hundred
15 thousand dollars, or as much thereof as may be necessary, is
16 appropriated from the employment and training trust fund to the state
17 board for community and technical colleges for the biennium ending June
18 30, 1995, to carry out training and related support services under this
19 act. Of the amount appropriated by this section, thirteen million five
20 hundred thousand dollars shall provide for training enrollments and two
21 million dollars shall provide for child care for dependents of
22 individuals being trained under this section.

23 (1) The sum of twenty-two million nine hundred thousand dollars,
24 or as much thereof as may be necessary, is appropriated from the
25 employment and training trust fund to the state board for community and
26 technical colleges for the biennium ending June 30, 1997, to carry out
27 training and related support services under this act.

28 (2) The sum of thirteen million nine hundred thousand dollars, or
29 as much thereof as may be necessary, is appropriated from the
30 employment and training trust fund to the state board for community and
31 technical colleges for the biennium ending June 30, 1999, to carry out
32 training and related support services under this act.

33 (3) The sum of one million two hundred thousand dollars, or as
34 much thereof as may be necessary, is appropriated from the employment
35 and training trust fund to the state board for community and technical
36 colleges for the fiscal year ending June 30, 2000, to carry out
37 training and related support services under this act.

1 NEW SECTION. **Sec. 13.** The sum of twenty-three million four
2 hundred thousand dollars, or as much thereof as may be necessary, is
3 appropriated from the employment and training trust fund to the
4 employment security department for the biennium ending June 30, 1995,
5 to carry out the purposes of section 4 of this act.

6 (1) The sum of forty-nine million four hundred thousand dollars,
7 or as much thereof as may be necessary, is appropriated from the
8 employment and training trust fund to the employment security
9 department for the biennium ending June 30, 1997, to carry out the
10 purposes of section 4 of this act.

11 (2) The sum of seventy-three million three hundred thousand
12 dollars, or as much thereof as may be necessary, is appropriated from
13 the employment and training trust fund to the employment security
14 department for the biennium ending June 30, 1999, to carry out the
15 purposes of section 4 of this act.

16 (3) The sum of forty-six million one hundred thousand dollars, or
17 as much thereof as may be necessary, is appropriated from the
18 employment and training trust fund to the employment security
19 department for the fiscal year ending June 30, 2000, to carry out the
20 purposes of section 4 of this act.

21 NEW SECTION. **Sec. 14.** To the extent that available funding from
22 the employment and training trust fund is not sufficient to provide the
23 appropriations in sections 12 and 13 of this act, the available funds
24 shall be appropriated to the state board for community and technical
25 colleges and the employment security department in the same ratio as
26 funds are appropriated in sections 12 and 13 of this act.

27 NEW SECTION. **Sec. 15.** If any part of this act is found to be
28 in conflict with federal requirements that are a prescribed condition
29 to the allocation of federal funds to the state or the eligibility of
30 employers in this state for federal unemployment tax credits, the
31 conflicting part of this act is hereby declared to be inoperative
32 solely to the extent of the conflict, and such finding or determination
33 shall not affect the operation of the remainder of this act. The rules
34 under this act shall meet federal requirements that are a necessary
35 condition to the receipt of federal funds by the state or the granting
36 of federal unemployment tax credits to employers in this state.

1 NEW SECTION. **Sec. 16.** If any provision of this act or its
2 application to any person or circumstance is held invalid, the
3 remainder of the act or the application of the provision to other
4 persons or circumstances is not affected.

5 NEW SECTION. **Sec. 17.** This act applies to tax rate years
6 beginning with tax rate year 1994.

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