

HOUSE BILL No. 1329

DIGEST OF INTRODUCED BILL

Citations Affected: IC 22-4.

Synopsis: Charging of employer unemployment experience accounts. Provides that after December 31, 2013, unemployment benefits paid to an eligible individual are charged to the experience or reimbursable account of the separating employer. (Currently, benefits are charged proportionately to the experience or reimbursable accounts of the individual's base period employers in reverse chronological order.)

Effective: July 1, 2013.

Hamm, Harman, Ziemke

January 17, 2013, read first time and referred to Committee on Employment, Labor and Pensions.

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First Regular Session 118th General Assembly (2013)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2012 Regular Session of the General Assembly.

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HOUSE BILL No. 1329



A BILL FOR AN ACT to amend the Indiana Code concerning labor and safety.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 22-4-5-1, AS AMENDED BY P.L.2-2011,
- 2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2013]: Sec. 1. (a) "Deductible income" wherever used in this
- 4 article, means income deductible from the weekly benefit amount of an
- 5 individual in any week, and shall include, but shall not be limited to,
- 6 any of the following:
- 7 (1) Remuneration for services from employing units, whether or
- 8 not such remuneration is subject to contribution under this article,
- 9 except as provided in subsection (c).
- 10 (2) Dismissal pay.
- 11 (3) Vacation pay.
- 12 (4) Pay for idle time.
- 13 (5) Holiday pay.
- 14 (6) Sick pay.
- 15 (7) Traveling expenses granted to an individual by an employing
- 16 unit and not fully accounted for by such individual.
- 17 (8) Net earnings from self-employment.



- 1 (9) Payments in lieu of compensation for services.
- 2 (10) Awards by the national labor relations board of additional
3 pay, back pay, or for loss of employment, or any such payments
4 made under an agreement entered into by an employer, a union,
5 and the National Labor Relations Board.
- 6 (11) Payments made to an individual by an employing unit
7 pursuant to the terms of the Fair Labor Standards Act (Federal
8 Wage and Hour Law, 29 U.S.C. 201 et seq.).
- 9 (12) This subdivision applies to initial claims for unemployment
10 filed for a week that begins after March 14, 2008, and before
11 October 1, 2011. For a week in which a payment is actually
12 received by an individual, payments made by an employer to an
13 individual who accepts an offer from the employer in connection
14 with a layoff or a plant closure.
- 15 (13) This subdivision applies to initial claims for unemployment
16 filed for a week that begins after March 14, 2008, and before
17 October 1, 2011. Except as provided in subsection (c)(2), the part
18 of a payment made by an employer to an individual who accepts
19 an offer from the employer in connection with a layoff or a plant
20 closure if that part is attributable to a week and the week:
- 21 (A) occurs after an individual receives the payment; and
- 22 (B) was used under the terms of a written agreement to
23 compute the payment.
- 24 (b) Deductible income shall not include the first three dollars (\$3),
25 or twenty percent (20%) of the claimant's weekly benefit amount
26 rounded to the next lowest dollar, whichever is the larger, of
27 remuneration paid or payable to an individual with respect to any week
28 by other than the individual's:
- 29 (1) base period employer or employers, **before January 1, 2014;**
30 **or**
- 31 (2) **separating employer, after December 31, 2013.**
- 32 (c) For the purpose of deductible income only, remuneration for
33 services from employing units does not include:
- 34 (1) bonuses, gifts, or prizes awarded to an employee by an
35 employing unit; or
- 36 (2) for initial claims for unemployment filed for a week that
37 begins after March 14, 2008, and before October 1, 2011,
38 compensation made under a valid negotiated contract or
39 agreement in connection with a layoff or plant closure, without
40 regard to how the compensation is characterized by the contract
41 or agreement.
- 42 (d) Deductible income does not include a supplemental

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1 unemployment insurance benefit made under a valid negotiated
2 contract or agreement.

3 (e) Deductible income does not include any payments made to an
4 individual by a court system under a summons for jury service.

5 SECTION 2. IC 22-4-11-1, AS AMENDED BY P.L.175-2009,
6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2013]: Sec. 1. (a) For the purpose of charging employers'
8 experience or reimbursable accounts with regular benefits paid
9 subsequent to July 3, 1971, **and before January 1, 2014**, to any
10 eligible individual but except as provided in IC 22-4-22 and subsection
11 ~~(f)~~, **(g)**, such benefits paid shall be charged proportionately against the
12 experience or reimbursable accounts of the individual's employers in
13 the individual's base period (on the basis of total wage credits
14 established in such base period) against whose accounts the maximum
15 charges specified in this section shall not have been previously made.
16 Such charges shall be made in the inverse chronological order in which
17 the wage credits of such individuals were established. However, when
18 an individual's claim has been computed for the purpose of determining
19 the individual's regular benefit rights, maximum regular benefit
20 amount, and the proportion of such maximum amount to be charged to
21 the experience or reimbursable accounts of respective chargeable
22 employers in the base period, the experience or reimbursable account
23 of any employer charged with regular benefits paid shall not be
24 credited or recredited with any portion of such maximum amount
25 because of any portion of such individual's wage credits remaining
26 uncharged at the expiration of the individual's benefit period. The
27 maximum so charged against the account of any employer shall not
28 exceed twenty-eight percent (28%) of the total wage credits of such
29 individual with each such employer with which wage credits were
30 established during such individual's base period. **After December 31,**
31 **2013, regular benefits paid to an eligible individual shall be**
32 **charged to the experience or reimbursable account of the**
33 **separating employer only.**

34 (b) Benefits paid under provisions of IC 22-4-22-3 in excess of the
35 amount that the claimant would have been monetarily eligible for under
36 other provisions of this article shall be paid from the fund and not
37 charged to the experience account of any employer. This exception
38 shall not apply to those employers electing to make payments in lieu of
39 contributions who shall be charged for the full amount of regular
40 benefit payments and the part of benefits not reimbursed by the federal
41 government under the Federal-State Extended Unemployment
42 Compensation Act of 1970 that are attributable to service in their



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1 employ. ~~Irrespective of~~ **Notwithstanding** the twenty-eight percent
 2 (28%) maximum limitation provided for in this ~~section~~, **subsection for**
 3 **benefits charged before January 1, 2014**, the part of benefits not
 4 reimbursed by the federal government under the Federal-State
 5 Extended Unemployment Compensation Act of 1970 paid to an eligible
 6 individual based on service with a governmental entity of this state or
 7 its political subdivisions shall be charged to the experience or
 8 reimbursable accounts of the employers **before January 1, 2014, and**
 9 **to the experience or reimbursable account of the separating**
 10 **employer after December 31, 2013**, and the part of benefits not
 11 reimbursed by the federal government under the Federal-State
 12 Extended Unemployment Compensation Act of 1970 paid to an eligible
 13 individual shall be charged to the experience or reimbursable accounts
 14 of the individual's employers in the individual's base period, other than
 15 governmental entities of this state or its political subdivisions, in the
 16 same proportion and sequence as are provided in this section for
 17 regular benefits paid **before January 1, 2014, and to the experience**
 18 **or reimbursable accounts of the separating employer, other than**
 19 **governmental entities of the state or its political subdivisions, in the**
 20 **same manner as regular benefits paid after December 31, 2013.**
 21 Additional benefits paid under IC 22-4-12-4(c) and benefits paid under
 22 IC 22-4-15-1(c)(8) shall:

23 (1) be paid from the fund; and

24 (2) not be charged to the experience account or the reimbursable
 25 account of any employer.

26 ~~(b)~~ **(c) This subsection applies to benefits charged before**
 27 **January 1, 2014.** If the aggregate of wages paid to an individual by
 28 two (2) or more employers during the same calendar quarter exceeds
 29 the maximum wage credits (as defined in IC 22-4-4-3) then the
 30 experience or reimbursable account of each such employer shall be
 31 charged in the ratio which the amount of wage credits from such
 32 employer bears to the total amount of wage credits during the base
 33 period.

34 ~~(c)~~ **(d) This subsection applies to benefits charged before**
 35 **January 1, 2014.** When wage records show that an individual has been
 36 employed by two (2) or more employers during the same calendar
 37 quarter of the base period but do not indicate both that such
 38 employment was consecutive and the order of sequence thereof, then
 39 and in such cases it shall be deemed that the employer with whom the
 40 individual established a plurality of wage credits in such calendar
 41 quarter is the most recent employer in such quarter and its experience
 42 or reimbursable account shall be first charged with benefits paid to

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1 such individual. The experience or reimbursable account of the
 2 employer with whom the next highest amount of wage credits were
 3 established shall be charged secondly and the experience or
 4 reimbursable accounts of other employers during such quarters, if any,
 5 shall likewise be charged in order according to plurality of wage credits
 6 established by such individual.

7 ~~(d)~~ (e) Except as provided in subsection ~~(f)~~; (g), if an individual:

8 (1) voluntarily leaves an employer without good cause in
 9 connection with the work; or

10 (2) is discharged from an employer for just cause;

11 wage credits earned with the employer from whom the employee has
 12 separated under these conditions shall be used to compute the
 13 claimant's eligibility for benefits, but charges based on such wage
 14 credits shall be paid from the fund and not charged to the experience
 15 account of any employer. However, this exception shall not apply to
 16 those employers who elect to make payments in lieu of contributions,
 17 who shall be charged for all benefit payments which are attributable to
 18 service in their employ.

19 ~~(e)~~ (f) Any nonprofit organization which elects to make payments
 20 in lieu of contributions into the unemployment compensation fund as
 21 provided in this article is not liable to make the payments with respect
 22 to the benefits paid to any individual whose base period wages include
 23 wages for previously uncovered services as defined in IC 22-4-4-4, nor
 24 is the experience account of any other employer liable for charges for
 25 benefits paid the individual to the extent that the unemployment
 26 compensation fund is reimbursed for these benefits pursuant to Section
 27 121 of P.L.94-566. Payments which otherwise would have been
 28 chargeable to the reimbursable or contributing employers shall be
 29 charged to the fund.

30 ~~(f)~~ (g) If an individual:

31 (1) earns wages during the individual's base period through
 32 employment with two (2) or more employers concurrently;

33 (2) is separated from work by one (1) of the employers for reasons
 34 that would not result in disqualification under IC 22-4-15-1; and

35 (3) continues to work for one (1) or more of the other employers
 36 after the end of the base period and continues to work during the
 37 applicable benefit year on substantially the same basis as during
 38 the base period;

39 wage credits earned with the base period employers shall be used to
 40 compute the claimant's eligibility for benefits, but charges based on the
 41 wage credits from the employer who continues to employ the individual
 42 shall be charged to the experience or reimbursable account of the

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1 separating employer.
 2 ~~(g)~~ **(h)** Subsection ~~(f)~~ **(g)** does not affect the eligibility of a claimant
 3 who otherwise qualifies for benefits nor the computation of benefits.
 4 ~~(h)~~ **(i)** Unemployment benefits paid shall not be charged to the
 5 experience account of a base period **or separating** employer when the
 6 claimant's unemployment from the employer was a direct result of the
 7 condemnation of property by a municipal corporation (as defined in
 8 IC 36-1-2-10), the state, or the federal government, a fire, a flood, or an
 9 act of nature, when at least fifty percent (50%) of the employer's
 10 employees, including the claimant, became unemployed as a result.
 11 This exception does not apply when the unemployment was an
 12 intentional result of the employer or a person acting on behalf of the
 13 employer.

14 SECTION 3. IC 22-4-11-3, AS AMENDED BY P.L.6-2012,
 15 SECTION 154, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2013]: Sec. 3. (a) The applicable schedule of
 17 rates for calendar years before January 1, 2011, shall be determined by
 18 the ratio resulting when the balance in the fund as of the determination
 19 date is divided by the total payroll of all subject employers for the
 20 immediately preceding calendar year. Schedule A, B, C, or D,
 21 appearing on the line opposite the fund ratio in the schedule below,
 22 shall be applicable in determining and assigning each employer's
 23 contribution rate for the calendar year immediately following the
 24 determination date. For the purposes of this subsection, "total payroll"
 25 means total remuneration reported by all contributing employers as
 26 required by this article and does not include the total payroll of any
 27 employer who elected to become liable for payments in lieu of
 28 contributions (as defined in IC 22-4-2-32). For the purposes of this
 29 subsection, "subject employers" means those employers who are
 30 subject to contribution.

31 FUND RATIO SCHEDULE

32 When the Fund Ratio Is:

	As Much As	But Less Than	Applicable Schedule
		1.0%	A
	1.0%	1.5%	B
	1.5%	2.25%	C
	2.25%		D

39 (b) Except as provided in subsection (c), the applicable schedule of
 40 rates for calendar years after December 31, 2010, shall be determined
 41 by the ratio resulting when the balance in the fund as of the
 42 determination date is divided by the total payroll of all subject

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1 employers for the immediately preceding calendar year. Schedules A
 2 through I appearing on the line opposite the fund ratio in the schedule
 3 below are applicable in determining and assigning each employer's
 4 contribution rate for the calendar year immediately following the
 5 determination date. For purposes of this subsection, "total payroll"
 6 means total remuneration reported by all contributing employers as
 7 required by this article and does not include the total payroll of any
 8 employer who elected to become liable for payments in lieu of
 9 contributions (as defined in IC 22-4-2-32). For purposes of this
 10 subsection, "subject employers" means those employers who are
 11 subject to contribution.

12 FUND RATIO SCHEDULE

13 When the Fund Ratio Is:

14	15	16	17	18	19	20	21	22	23	24	25
	As Much As	But Less Than		Applicable							
				Schedule							
		0.2%		A							
	0.2%	0.4%		B							
	0.4%	0.6%		C							
	0.6%	0.8%		D							
	0.8%	1.0%		E							
	1.0%	1.2%		F							
	1.2%	1.4%		G							
	1.4%	1.6%		H							
	1.6%			I							

25 (c) For calendar years 2011 through 2020, Schedule E applies in
 26 determining and assigning each employer's contribution rate.

27 (d) Any adjustment in the amount charged to any employer's
 28 experience account made subsequent to the assignment of rates of
 29 contributions for any calendar year shall not operate to alter the amount
 30 charged to the experience accounts of:

31 **(1) any other base-period employers, before January 1, 2014; or**

32 **(2) any other separating employer, after December 31, 2013.**

33 SECTION 4. IC 22-4-17-2, AS AMENDED BY P.L.42-2011,
 34 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2013]: Sec. 2. (a) When an individual files an initial claim, the
 36 department shall promptly make a determination of the individual's
 37 status as an insured worker in a form prescribed by the department. A
 38 written notice of the determination of insured status shall be furnished
 39 to the individual promptly. Each such determination shall be based on
 40 and include a written statement showing the amount of wages paid to
 41 the individual for insured work by each employer during the
 42 individual's base period and shall include a finding as to whether such



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1 wages meet the requirements for the individual to be an insured
 2 worker, and, if so, the week ending date of the first week of the
 3 individual's benefit period, the individual's weekly benefit amount, and
 4 the maximum amount of benefits that may be paid to the individual for
 5 weeks of unemployment in the individual's benefit period. For the
 6 individual who is not insured, the notice shall include the reason for the
 7 determination. Unless the individual, within ten (10) days after such
 8 determination was mailed to the individual's last known address, or
 9 otherwise delivered to the individual, asks a hearing thereon before an
 10 administrative law judge, such determination shall be final and benefits
 11 shall be paid or denied in accordance therewith.

12 (b) The department shall promptly furnish:

13 (1) **before January 1, 2014, to** each employer in the base period;

14 **or**

15 (2) **after December 31, 2014, to the separating employer;**

16 whose experience or reimbursable account is potentially chargeable
 17 with benefits to be paid to such individual with a notice in writing of
 18 the employer's benefit liability. The notice shall contain the date, the
 19 name and Social Security account number of the individual, the ending
 20 date of the individual's base period, and the week ending date of the
 21 first week of the individual's benefit period. **For a notice sent before**
 22 **January 1, 2014,** the notice shall further contain information as to the
 23 proportion of benefits chargeable to the employer's experience or
 24 reimbursable account in ratio to the earnings of such individual from
 25 such employer. Unless the employer within ten (10) days after such
 26 notice of benefit liability was mailed to the employer's last known
 27 address, or otherwise delivered to the employer, asks a hearing thereon
 28 before an administrative law judge, such determination shall be final
 29 and benefits paid shall be charged in accordance therewith.

30 (c) An employing unit, including an employer, having knowledge
 31 of any facts which may affect an individual's eligibility or right to
 32 waiting period credits or benefits, shall notify the department of such
 33 facts within ten (10) days after the mailing of notice that a former
 34 employee has filed an initial or additional claim for benefits on a form
 35 prescribed by the department.

36 (d) If, after the department determines that additional information
 37 is necessary to make a determination under this chapter:

38 (1) the department makes a request in writing for additional
 39 information from an employing unit, including an employer, on
 40 a form prescribed by the department; and

41 (2) the employing unit fails to respond within ten (10) days after
 42 the date the request is mailed to the employing unit;

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1 the department shall make a decision with the information available.

2 (e) If:

3 (1) an employer appeals an original determination granting
4 benefits to a claimant and the determination is reversed on appeal;
5 and

6 (2) the decision to reverse the determination is at least in part
7 based on information that the department requested from the
8 employer under subsection (d), but which the employer failed to
9 provide within ten (10) days after the department's request was
10 mailed to the employer;

11 the employer's experience account shall be charged an amount equal to
12 fifty percent (50%) of the benefits paid to the employee to which the
13 employee was not entitled and for which the employer's experience
14 account may be charged.

15 (f) If:

16 (1) the employer's experience account is charged under subsection
17 (e); and

18 (2) the employee repays all or a part of the benefits on which the
19 charge under subsection (e) is based;

20 the employer shall receive a credit to the employer's experience
21 account that is equal to the amount of the employee's repayment up to
22 fifty percent (50%) of the amount charged to the employer's experience
23 account under subsection (e).

24 (g) In addition to the foregoing determination of insured status by
25 the department, the deputy shall, throughout the benefit period,
26 determine the claimant's eligibility with respect to each week for which
27 the claimant claims waiting period credit or benefit rights, the validity
28 of the claimant's claim therefor, and the cause for which the claimant
29 left the claimant's work, or may refer such claim to an administrative
30 law judge who shall make the initial determination with respect thereto
31 in accordance with the procedure in section 3 of this chapter.

32 (h) In cases where the claimant's benefit eligibility or
33 disqualification is disputed, the department shall promptly notify the
34 claimant and the employer or employers directly involved or connected
35 with the issue raised as to the validity of such claim, the eligibility of
36 the claimant for waiting period credit or benefits, or the imposition of
37 a disqualification period or penalty, or the denial thereof, and of the
38 cause for which the claimant left the claimant's work, of such
39 determination and the reasons thereof.

40 (i) Except as otherwise hereinafter provided in this section regarding
41 parties located in Alaska, Hawaii, and Puerto Rico, unless the claimant
42 or such employer, within ten (10) days after the notification required

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1 by subsection (h), was mailed to the claimant's or the employer's last
2 known address or otherwise delivered to the claimant or the employer,
3 asks for a hearing before an administrative law judge thereon, such
4 decision shall be final and benefits shall be paid or denied in
5 accordance therewith.

6 (j) For a notice of disputed administrative determination or decision
7 mailed or otherwise delivered to the claimant or employer either of
8 whom is located in Alaska, Hawaii, or Puerto Rico, unless the claimant
9 or employer, within fifteen (15) days after the notification required by
10 subsection (h), was mailed to the claimant's or employer's last known
11 address or otherwise delivered to the claimant or employer, asks for a
12 hearing before an administrative law judge thereon, such decision shall
13 be final and benefits shall be paid or denied in accordance therewith.

14 (k) If a claimant or an employer requests a hearing under subsection
15 (i) or (j), the request therefor shall be filed with the department in
16 writing within the prescribed periods as above set forth in this section
17 and shall be in such form as the department may prescribe. In the event
18 a hearing is requested by an employer or the department after it has
19 been administratively determined that benefits should be allowed to a
20 claimant, entitled benefits shall continue to be paid to said claimant
21 unless said administrative determination has been reversed by a due
22 process hearing. Benefits with respect to any week not in dispute shall
23 be paid promptly regardless of any appeal.

24 (l) A person may not participate on behalf of the department in any
25 case in which the person is an interested party.

26 (m) Solely on the ground of obvious administrative error appearing
27 on the face of an original determination, and within the benefit year of
28 the affected claims, the commissioner, or a representative authorized
29 by the commissioner to act in the commissioner's behalf, may
30 reconsider and direct the deputy to revise the original determination so
31 as to correct the obvious error appearing therein. Time for filing an
32 appeal and requesting a hearing before an administrative law judge
33 regarding the determinations handed down pursuant to this subsection
34 shall begin on the date following the date of revision of the original
35 determination and shall be filed with the commissioner in writing
36 within the prescribed periods as above set forth in subsection (c).

37 (n) Notice to the employer and the claimant that the determination
38 of the department is final if a hearing is not requested shall be
39 prominently displayed on the notice of the determination which is sent
40 to the employer and the claimant.

41 (o) If an allegation of the applicability of IC 22-4-15-1(c)(8) is made
42 by the individual at the time of the claim for benefits, the department

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1 shall not notify the employer of the claimant's current address or
2 physical location.

3 SECTION 5. IC 22-4-19-13 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 13. (a) Where an
5 employer makes an offer of employment directly to a claimant,
6 promptly giving written notice to the department of such offer, or when
7 any such employer makes such offer of employment in writing through
8 the department, the commissioner, the deputy, or an authorized
9 representative of the state or the United States employment service,
10 which offer shall specify such claimant by name, and when such
11 claimant thereafter fails to register subsequent to the receipt of such
12 offer of employment by the department, the commissioner, the deputy,
13 or an authorized representative of the state or the United States
14 employment service, then a notice in writing shall promptly be mailed
15 to such employer of such claimant's said failure to return and to
16 register. If such claimant thereafter, in the claimant's benefit period,
17 again registers or renews and continues the claimant's claim for
18 benefits, such employer shall promptly be mailed notice of such fact in
19 order that the employer may have an opportunity to renew and remake
20 an offer of employment to such claimant.

21 (b) Upon the filing by an individual of an additional claim for
22 benefits, a notice in writing or a carbon copy of such additional claim
23 shall be mailed promptly to:

- 24 (1) the:
 - 25 (A) base period employer or employers, **for a notice sent**
 - 26 **before January 1, 2014; or**
 - 27 (B) **separating employer for the individual's initial claim**
 - 28 **for benefits, for a notice sent after December 31, 2013; and**
 - 29 **to**

30 (2) the employing unit, including an employer from whose
31 employ the individual claims to have been last separated.

32 (c) Upon the filing by an individual of an initial claim for benefits,
33 a notice in writing or a carbon copy of such initial claim shall be
34 mailed promptly to the employing unit including an employer from
35 whose employ the individual claims to have been last separated. The
36 computation of the benefit rights of such individual shall be made as
37 promptly as possible and, if such claim is deemed valid, then a notice
38 of benefit liability shall be mailed to each employer whose experience
39 account is potentially chargeable with benefits to be paid to such
40 individual. Such notice shall contain the date, the name and Social
41 Security number of the individual, the ending date of the individual's
42 base period, and the week ending date of the first week of the

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1 individual's benefit year. Such notice shall further contain information
2 as to the proportion of benefits chargeable to the employer's experience
3 account in ratio to the earnings of such individual from such employer
4 and shall advise such employer of the employer's right to protest such
5 claim and the payment of any benefits thereon and of the place and
6 time within which protest must be made and the form and contents
7 thereof.

8 (d) Whenever a determination is made with respect to the validity
9 of any claim for benefits, or the eligibility of any claimant for benefits,
10 which involves the cancellation of wage credits or benefit rights, the
11 imposition of any disqualification, period of ineligibility or penalty, or
12 the denial thereof, a notice in writing shall promptly be mailed to such
13 claimant and to each employer directly involved or connected with the
14 issue raised as to the validity of such claim, the eligibility of such
15 claimant for benefits, or the imposition of a disqualification period of
16 ineligibility or penalty, or the denial thereof. Such employer or such
17 claimant may protest any such determination within such time limits
18 and in such manner as provided in IC 22-4-17-2 and upon said protest
19 shall be entitled to a hearing as provided in IC 22-4-17-2 and
20 IC 22-4-17-3.

21 (e) Every employer shall be mailed a monthly report of benefit
22 charges which shall contain an itemized statement showing the names
23 of individuals to whom benefits were paid and charged to the
24 experience account of such employer, the weeks with respect to which
25 each such individual received benefits, the amount thereof, and the
26 total amount of benefits charged to such employer's said account during
27 the period covered by such report.

28 (f) Following the computation of rates of contribution for employers
29 for each calendar year, each employer shall be mailed not later than
30 ninety (90) days after the effective date of such rates a notice in writing
31 setting out the employer's rate of contribution for such year, computed
32 by the department as of the preceding June 30, together with sufficient
33 information for such employer to determine and compute the amount
34 of a voluntary payment required from such employer in order to qualify
35 for and obtain a lower rate of contribution for such year and also
36 advising such employer of the length of time within which or last date
37 upon which said voluntary payment will be received or can be made.

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