

May 26, 2009

TO ALL EMPLOYERS:

The West Virginia Legislature, meeting in regular session, passed Senate Bill 246 which amended the West Virginia Unemployment Compensation Law. Governor Manchin has signed this bill into law.

21A-1A-5. Base period; alternative base period.

The definition of “alternative base period” was added, which reads: “Alternative base period” means the last four completed calendar quarters immediately preceding the first day of the individual’s benefit year.

21A-1A-6. Base period employer; alternative base period employer.

Added “alternative base period employer” to the definition.

21A-1A-7. Base period wages; alternative base period wages.

Added “alternative base period wages” to the definition.

21A-1A-28. Wages; average annual wage; threshold wage.

This amendment changed the definition of wages to include that part of remuneration equal to \$12,000 per calendar year per employee. This increases the taxable wage base from \$8,000 per employee to \$12,000. It also, states that the threshold wage will be reduced to \$9,000 when the Unemployment Compensation Trust Fund reaches \$220 million and sets the calculation for the threshold wage for each year thereafter.

If you have already filed your first quarter 2009 wage and contribution reports and your employee(s) met the \$8,000 limit in the first quarter, you will need to pay on \$4,000 when you file your second quarter 2009 wage and contribution reports. If your employee(s) did not meet the \$8,000 in the first quarter, you will need to pay until they have reached the \$12,000 taxable wage base.

21A-6-1. Eligibility qualifications.

Added language addressing the use of an “alternative base period”. An “alternative base period” would only be used if the claimant was not eligible for benefits in the “base period”.

21A-6-3. Disqualification for benefits.

This amendment changed misconduct to gross misconduct and added language pertaining to drug use without a valid prescription, manipulating a sample for a drug or alcohol test or refusing to submit to random drug testing for alcohol or illegal controlled substances for employees in safety sensitive positions.

Contribution Accounting Section
Unemployment Compensation Division
112 California Avenue, Charleston, West Virginia 25305-0112
<http://www.wvbep.org/bep/> • <https://www.workforcewv.org/>

This amendment also disqualifies an individual from receiving unemployment benefits if they accepted an early retirement incentive package except in certain circumstances.

21A-6-10. Benefit rate –Total Unemployment; annual computation and publication of rates.

This amendment freezes the present level of unemployment benefits until the threshold wage is reduced to \$9,000.

Statements in this letter are intended for general information and do not have the effect of law or regulation.

Questions concerning assessments and contributions may be addressed to Mr. Wade Wolfingbarger, Assistant Director, Contribution Accounting, 112 California Avenue, Charleston, WV 25305; or by calling Accounts Receivable Unit (304) 558-2676; or Contribution Accounting (304) 558-2675.

Sincerely

Russell L. Fry
Acting Executive Director

RLF/WW/ks

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