
ENGROSSED
SENATE BILL No. 162

AM016203 has been incorporated into February 12, 2026 printing.

Synopsis: Department of workforce development.

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ES 162—LS 6648/DI 153



February 12, 2026

Second Regular Session of the 124th General Assembly (2026)

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 2025 Regular Session of the General Assembly.

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ENGROSSED SENATE BILL No. 162

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 22-4-2-41, AS ADDED BY P.L.200-2025,
- 2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2026]: Sec. 41. (a) Except as provided in subsection (b), as
- 4 used in this article, "suitable work" means the following **with respect**
- 5 **to extended benefit claims:**
- 6 (1) For an individual classified as having good job prospects
- 7 under IC 22-4-14-6.1, any work which would be considered
- 8 suitable work for the individual under IC 22-4-15-2(e).
- 9 (2) For an individual classified as having not good job prospects
- 10 under IC 22-4-14-6.1, any work which the individual has the
- 11 physical and mental capacity to perform.
- 12 (b) The term does not include any work that meets the following
- 13 conditions:
- 14 (1) If the gross average weekly remuneration payable to the
- 15 individual for the position would not exceed the sum of:
- 16 (A) the individual's average weekly benefit amount for the
- 17 individual's benefit year; plus

ES 162—LS 6648/DI 153



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1 (B) the amount (if any) of supplemental unemployment
2 compensation benefits (as defined in Section 501(c)(17)(D)
3 of the Internal Revenue Code) payable to the individual for
4 the week.

5 (2) If the position was not offered to the individual in writing or
6 was not listed with the department.

7 (3) If failure to accept the new work would not result in a denial
8 of compensation under the provisions of this article, to the extent
9 that the provisions are not inconsistent with the applicable
10 federal law.

11 (4) If the position pays less than the higher of:

12 (A) the minimum wage provided by 29 U.S.C. 206(a)(1)
13 (the Fair Labor Standards Act of 1938), without regard to
14 any exception; or

15 (B) the state minimum wage (IC 22-2-2).

16 SECTION 2. IC 22-4-4-3, AS AMENDED BY P.L.122-2019,
17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2026]: Sec. 3. (a) For calendar quarters beginning on and after
19 July 1, 1997, and before July 1, 1998, "wage credits" means
20 remuneration paid for employment by an employer to an individual and
21 remuneration received as tips or gratuities in accordance with Sections
22 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may
23 not exceed five thousand four hundred dollars (\$5,400) and may not
24 include payments specified in section 2 of this chapter.

25 (b) For calendar quarters beginning on and after July 1, 1998, and
26 before July 1, 1999, "wage credits" means remuneration paid for
27 employment by an employer to an individual and remuneration
28 received as tips or gratuities in accordance with Sections 3102 and
29 3301 et seq. of the Internal Revenue Code. Wage credits may not
30 exceed five thousand six hundred dollars (\$5,600) and may not include
31 payments that are excluded from the definition of wages under section
32 2 of this chapter.

33 (c) For calendar quarters beginning on and after July 1, 1999, and
34 before July 1, 2000, "wage credits" means remuneration paid for
35 employment by an employer to an individual and remuneration
36 received as tips or gratuities in accordance with Sections 3102 and
37 3301 et seq. of the Internal Revenue Code. Wage credits may not
38 exceed five thousand eight hundred dollars (\$5,800) and may not
39 include payments that are excluded from the definition of wages under
40 section 2 of this chapter.

41 (d) For calendar quarters beginning on and after July 1, 2000, and
42 before July 1, 2001, "wage credits" means remuneration paid for

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1 employment by an employer to an individual and remuneration
2 received as tips or gratuities in accordance with Sections 3102 and
3 3301 et seq. of the Internal Revenue Code. Wage credits may not
4 exceed six thousand seven hundred dollars (\$6,700) and may not
5 include payments that are excluded from the definition of wages under
6 section 2 of this chapter.

7 (e) For calendar quarters beginning on and after July 1, 2001, and
8 before July 1, 2002, "wage credits" means remuneration paid for
9 employment by an employer to an individual and remuneration
10 received as tips or gratuities in accordance with Sections 3102 and
11 3301 et seq. of the Internal Revenue Code. Wage credits may not
12 exceed seven thousand three hundred dollars (\$7,300) and may not
13 include payments that are excluded from the definition of wages under
14 section 2 of this chapter.

15 (f) For calendar quarters beginning on and after July 1, 2002, and
16 before July 1, 2003, "wage credits" means remuneration paid for
17 employment by an employer to an individual and remuneration
18 received as tips or gratuities in accordance with Sections 3102 and
19 3301 et seq. of the Internal Revenue Code. Wage credits may not
20 exceed seven thousand nine hundred dollars (\$7,900) and may not
21 include payments that are excluded from the definition of wages under
22 section 2 of this chapter.

23 (g) For calendar quarters beginning on and after July 1, 2003, and
24 before July 1, 2004, "wage credits" means remuneration paid for
25 employment by an employer to an individual and remuneration
26 received as tips or gratuities in accordance with Sections 3102 and
27 3301 et seq. of the Internal Revenue Code. Wage credits may not
28 exceed eight thousand two hundred sixteen dollars (\$8,216) and may
29 not include payments that are excluded from the definition of wages
30 under section 2 of this chapter.

31 (h) For calendar quarters beginning on and after July 1, 2004, and
32 before July 1, 2005, "wage credits" means remuneration paid for
33 employment by an employer to an individual and remuneration
34 received as tips or gratuities in accordance with Sections 3102 and
35 3301 et seq. of the Internal Revenue Code. Wage credits may not
36 exceed eight thousand seven hundred thirty-three dollars (\$8,733) and
37 may not include payments that are excluded from the definition of
38 wages under section 2 of this chapter.

39 (i) For calendar quarters beginning on and after July 1, 2005, and
40 before July 1, 2012, "wage credits" means remuneration paid for
41 employment by an employer to an individual and remuneration
42 received as tips or gratuities in accordance with Sections 3102 and

ES 162—LS 6648/DI 153



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1 3301 et seq. of the Internal Revenue Code. Wage credits may not
 2 exceed nine thousand two hundred fifty dollars (\$9,250) and may not
 3 include payments that are excluded from the definition of wages under
 4 section 2 of this chapter.

5 (j) For calendar quarters beginning on and after July 1, 2012,
 6 "Wage credits" means remuneration paid for employment by an
 7 employer to an individual and remuneration received as tips or
 8 gratuities in accordance with Sections 3102 and 3301 et seq. of the
 9 Internal Revenue Code. Wage credits may not include payments that
 10 are excluded from the definition of wages under section 2 of this
 11 chapter.

12 SECTION 3. IC 22-4-5-1, AS AMENDED BY P.L.85-2023,
 13 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2026]: Sec. 1. (a) "Deductible income" wherever used in this
 15 article, means income deductible from the weekly benefit amount of an
 16 individual in any week, and shall include, but shall not be limited to,
 17 any of the following:

18 (1) Remuneration for services from employing units, whether or
 19 not such remuneration is subject to contribution under this
 20 article, except as provided in subsection (c).

21 (2) Dismissal pay or severance pay, including:

22 (A) money that an employer pays to a dismissed employee
 23 to compensate the employee for income lost due to
 24 unemployment; and

25 (B) remuneration paid to a dismissed employee under a
 26 separation agreement.

27 ~~(3) Vacation pay.~~

28 ~~(4) (3) Pay for idle time.~~

29 ~~(5) Sick pay.~~

30 ~~(6) (4) Traveling expenses granted to an individual by an~~
 31 ~~employing unit and not fully accounted for by such individual.~~

32 ~~(7) (5) Net earnings from self-employment.~~

33 ~~(8) (6) Payments in lieu of compensation for services.~~

34 ~~(9) (7) Awards by the National Labor Relations Board of~~
 35 ~~additional pay, back pay, or for loss of employment, or any such~~
 36 ~~payments made under an agreement entered into by an employer,~~
 37 ~~a union, and the National Labor Relations Board.~~

38 ~~(10) (8) Payments made to an individual by an employing unit~~
 39 ~~pursuant to the terms of the Fair Labor Standards Act (Federal~~
 40 ~~Wage and Hour Law, 29 U.S.C. 201 et seq.).~~

41 (b) Deductible income shall not include one hundred dollars
 42 (\$100) of remuneration paid or payable to an individual with respect to

ES 162—LS 6648/DI 153



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1 any week.

2 (c) For the purpose of deductible income only, remuneration for
3 services from employing units does not include holiday pay, **sick pay,**
4 **vacation pay,** bonuses, gifts, or prizes awarded to an employee by an
5 employing unit.

6 (d) Deductible income does not include a supplemental
7 unemployment insurance benefit made under a valid negotiated
8 contract or agreement.

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

11 SECTION 4. IC 22-4-5-2, AS AMENDED BY P.L.9-2024,
12 SECTION 439, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2026]: Sec. 2. ~~(a) Payments in lieu of a vacation~~
14 ~~awarded to an employee by an employing unit shall be considered as~~
15 ~~deductible income in and with respect to the week in which the~~
16 ~~vacation occurs.~~

17 ~~(b) (a) The payment of accrued vacation pay,~~ dismissal pay or
18 severance pay to an individual separated from employment by an
19 employing unit shall be allocated to the period of time for which such
20 payment is made immediately following the date of separation, and an
21 individual receiving such payments shall not be deemed unemployed
22 with respect to a week during which such allocated deductible income
23 equals or exceeds the weekly benefit amount of the individual's claim.

24 ~~(c) (b) Pay for:~~

25 (1) idle time;

26 ~~(2) sick pay;~~

27 ~~(3) (2) traveling expenses granted to an individual by an~~
28 ~~employing unit and not fully accounted for by such individual;~~

29 ~~(4) (3) earnings from self-employment;~~

30 ~~(5) (4) awards by the National Labor Relations Board of~~
31 ~~additional pay, back pay, or for loss of employment;~~

32 ~~(6) (5) payments made under an agreement entered into by an~~
33 ~~employer, a union, and the National Labor Relations Board; or~~

34 ~~(7) (6) payments to an employee by an employing unit made~~
35 ~~pursuant to the terms and provisions of the Fair Labor Standards~~

36 ~~Act;~~

37 shall be deemed to constitute deductible income with respect to the
38 week or weeks for which such payments are made. However, if
39 payments made under subdivision ~~(5) (4)~~ or ~~(6) (5)~~ are not, by the
40 terms of the order or agreement under which the payments are made,
41 allocated to any designated week or weeks, then, and in such cases,
42 such payments shall be considered as deductible income in and with

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ES 162—LS 6648/DI 153



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1 respect to the week in which the same is actually paid.

2 ~~(d) Payment of vacation pay shall be deemed deductible income~~
 3 ~~with respect to the week or weeks falling within such vacation period~~
 4 ~~for which vacation payment is made.~~

5 SECTION 5. IC 22-4-5-3, AS AMENDED BY P.L.122-2019,
 6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2026]: Sec. 3. (a) This section applies for purposes of
 8 deductible income only.

9 (b) If:

10 (1) an employee and an employing unit have agreed in a labor
 11 contract ~~that is negotiated on or before May 10, 1987, and any~~
 12 ~~renewals of the contract,~~ to establish a work week that is a
 13 different term of seven (7) days than the calendar week;

14 (2) the employing unit has filed a written notice with the
 15 department in the form and manner prescribed by the department
 16 stating that a work week other than the calendar week has been
 17 established under the labor contract between the employing unit
 18 and its employees; and

19 (3) the notice has been filed with the department before an
 20 employee working on the contractual work week files a claim for
 21 unemployment compensation benefits;

22 the work week specified in the contract may be used for purposes of
 23 this chapter.

24 SECTION 6. IC 22-4-7-1, AS AMENDED BY P.L.171-2016,
 25 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2026]: Sec. 1. (a) ~~Before January 1, 2015, "employer" means:~~

27 ~~(1) any employing unit which for some portion of a day, but not~~
 28 ~~necessarily simultaneously, in each of twenty (20) different~~
 29 ~~weeks, whether or not such weeks are or were consecutive within~~
 30 ~~either the current or the preceding year, has or had in~~
 31 ~~employment, and/or has incurred liability for wages payable to,~~
 32 ~~one (1) or more individuals (irrespective of whether the same~~
 33 ~~individual or individuals are or were employed in each such~~
 34 ~~day); or~~

35 ~~(2) any employing unit which in any calendar quarter in either~~
 36 ~~the current or preceding calendar year paid for service in~~
 37 ~~employment wages of one thousand five hundred dollars~~
 38 ~~(\$1,500) or more, except as provided in section 2(e), 2(h), and~~
 39 ~~2(i) of this chapter.~~

40 ~~(b) (a) After December 31, 2014, "Employer" means either of the~~
 41 ~~following:~~

42 (1) An employing unit that has incurred liability for wages

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ES 162—LS 6648/DI 153



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1 payable to one (1) or more individuals.
 2 (2) An employing unit that in any calendar quarter during the
 3 current or preceding calendar year paid for service in
 4 employment wages of one dollar (\$1) or more, except as
 5 provided in section 2(e), 2(h), and 2(i) of this chapter.

6 ~~(e)~~ (b) For the purpose of this definition, if any week includes both
 7 December 31, and January 1, the days up to January 1 shall be deemed
 8 one (1) calendar week and the days beginning January 1 another such
 9 week.

10 ~~(d)~~ (c) For purposes of this section, "employment" shall include
 11 services which would constitute employment but for the fact that such
 12 services are deemed to be performed entirely within another state
 13 pursuant to an election under an arrangement entered into by the
 14 department (pursuant to IC 22-4-22) and an agency charged with the
 15 administration of any other state or federal unemployment
 16 compensation law.

17 SECTION 7. IC 22-4-8-2, AS AMENDED BY P.L.200-2025,
 18 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2026]: Sec. 2. The term "employment" shall include:

20 (a) An individual's entire service performed within or both within
 21 and without Indiana if the service is localized in Indiana.

22 (b) An individual's entire service performed within or both within
 23 and without Indiana if the service is not localized in any state, but some
 24 of the service is performed in Indiana and:

25 (1) the base of operations, or, if there is no base of operations,
 26 then the place from which such service is directed or controlled
 27 is in Indiana;

28 (2) the base of operations or place from which such service is
 29 directed or controlled is not in any state in which some part of
 30 the service is performed but the individual's residence is in
 31 Indiana; or

32 (3) such service is not covered under the unemployment
 33 compensation law of any other state or Canada, and the place
 34 from which the service is directed or controlled is in Indiana.

35 (c) Services not covered under subsections (a) and (b) and
 36 performed entirely without Indiana, with respect to no part of which
 37 contributions are required and paid under an unemployment
 38 compensation law of any other state or of the United States, shall be
 39 deemed to be employment subject to this article if the department
 40 approves the election of the individual performing such services and
 41 the employing unit for which such services are performed, that the
 42 entire services of such individual shall be deemed to be employment

ES 162—LS 6648/DI 153



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subject to this article.

(d) Services covered by an election duly approved by the department, in accordance with an agreement pursuant to IC 22-4-22-1 through IC 22-4-22-5, shall be deemed to be employment during the effective period of such election.

(e) Service shall be deemed to be localized within a state if:

- (1) the service is performed entirely within such state; or
- (2) the service is performed both within and without such state, but the service performed without such state is incidental to the individual's service within the state, such as is temporary or transitory in nature or consists of isolated transactions.

(f) Periods of vacation with pay or leave with pay, other than military leave granted or given to an individual by an employer.

(g) Notwithstanding any other provisions of this article, the term employment shall also include all services performed by an officer or member of the crew of an American vessel or American aircraft, on or in connection with such vessel or such aircraft, provided that the operating office, from which the operations of such vessel operating on navigable waters within or the operations of such aircraft within, or the operation of such vessel or aircraft within and without the United States are ordinarily and regularly supervised, managed, directed, and controlled, is within this state.

(h) Services performed for an employer which is subject to contribution solely by reason of liability for any federal tax against which credit may be taken for contributions paid into a state unemployment compensation fund.

(i) The following:

(1) Service performed after December 31, 1971, by an individual in the employ of this state or any of its instrumentalities (or in the employ of this state and one (1) or more other states or their instrumentalities) for a hospital or eligible postsecondary educational institution located in Indiana.

(2) Service performed after December 31, 1977, by an individual in the employ of this state or a political subdivision of the state or any instrumentality of the state or a political subdivision, or any instrumentality which is wholly owned by the state and one

(1) or more other states or political subdivisions, if the service is excluded from "employment" as defined in Section 3306(c)(7) of the Federal Unemployment Tax Act (26 U.S.C. 3306(c)(7)). However, service performed after December 31, 1977, as the following is excluded:

(A) An elected official.

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- 1 (B) A member of a legislative body or of the judiciary of a
 2 state or political subdivision.
- 3 (C) A member of the state national guard or air national
 4 guard.
- 5 (D) An employee serving on a temporary basis in the case
 6 of fire, snow, storm, earthquake, flood, or similar
 7 emergency.
- 8 (E) An individual in a position which, under the laws of the
 9 state, is designated as:
- 10 (i) a major nontenured policymaking or advisory
 11 position; or
- 12 (ii) a policymaking or advisory position the
 13 performance of the duties of which ordinarily does not
 14 require more than eight (8) hours per week.
- 15 (3) Service performed after March 31, 1981, by an individual
 16 whose service is part of an unemployment work relief or work
 17 training program assisted or financed in whole by any federal
 18 agency or an agency of this state or a political subdivision of this
 19 state, by an individual receiving such work relief or work
 20 training is excluded.
- 21 (j) Service performed after December 31, 1971, by an individual
 22 in the employ of a religious, charitable, educational, or other
 23 organization, but only if the following conditions are met:
- 24 (1) The service is excluded from "employment" as defined in the
 25 Federal Unemployment Tax Act solely by reason of Section
 26 3306(c)(8) of that act (26 U.S.C. 3306(c)(8)).
- 27 (2) The organization had four (4) or more individuals in
 28 employment ~~within the state of Indiana~~, for some portion of a
 29 day in each of twenty (20) different weeks, whether or not such
 30 weeks were consecutive, within either the current or preceding
 31 calendar year, regardless of whether they were employed at the
 32 same moment of time.
- 33 (3) For the purposes of subdivisions (1) and (2), the term
 34 "employment" does not apply to service performed as follows:
- 35 (A) In the employ of:
- 36 (i) a church or convention or association of churches;
 37 or
- 38 (ii) an organization which is operated primarily for
 39 religious purposes and which is operated, supervised,
 40 controlled, or principally supported by a church or
 41 convention or association of churches.
- 42 (B) By a duly ordained, commissioned, or licensed minister

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ES 162—LS 6648/DI 153



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1 of a church in the exercise of his ministry or by a member
 2 of a religious order in the exercise of duties required by
 3 such order.

4 (C) Before January 1, 1978, in the employ of a school which
 5 is not an eligible postsecondary educational institution.

6 (D) In a facility conducted for the purpose of carrying out a
 7 program of rehabilitation for individuals whose earning
 8 capacity is impaired by age or physical or mental deficiency
 9 or injury or providing remunerative work for individuals
 10 who because of their impaired physical or mental capacity
 11 cannot be readily absorbed in the competitive labor market
 12 by an individual receiving such rehabilitation or
 13 remunerative work.

14 (E) As part of an unemployment work relief or work
 15 training program assisted or financed in whole or in part by
 16 any federal agency or an agency of a state or political
 17 subdivision thereof, by an individual receiving such work
 18 relief or work training.

19 (k) The service of an individual who is a citizen of the United
 20 States, performed outside the United States (except in Canada), after
 21 December 31, 1971, in the employ of an American employer (other
 22 than service which is deemed "employment" under the provisions of
 23 subsection (a), (b), or (e) or the parallel provisions of another state's
 24 law), if the following apply:

25 (1) The employer's principal place of business in the United
 26 States is located in this state.

27 (2) The employer has no place of business in the United States,
 28 but the employer is:

29 (A) an individual who is a resident of this state;

30 (B) a corporation which is organized under the laws of this
 31 state;

32 (C) a partnership, limited liability partnership, or a trust and
 33 the number of the partners or trustees who are residents of
 34 this state is greater than the number who are residents of
 35 any one (1) other state; or

36 (D) an association, a joint venture, an estate, a limited
 37 liability company, a joint stock company, or an insurance
 38 company (referred to as an "entity" in this clause), and
 39 either:

40 (i) the entity is organized under the laws of this state;
 41 or

42 (ii) the number of owners, members, or beneficiaries

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- 1 who are residents of this state is greater than the
- 2 number who are residents of any one (1) other state.
- 3 (3) None of the criteria of subdivisions (1) and (2) is met but the
- 4 employer has elected coverage in this state or, the employer
- 5 having failed to elect coverage in any state, the individual has
- 6 filed a claim for benefits, based on such service, under the law
- 7 of this state.
- 8 (4) An "American employer," for purposes of this subsection,
- 9 means:
- 10 (A) an individual who is a resident of the United States;
- 11 (B) a partnership or limited liability partnership, if
- 12 two-thirds (2/3) or more of the partners are residents of the
- 13 United States;
- 14 (C) a trust, if all of the trustees are residents of the United
- 15 States; or
- 16 (D) a corporation, an association, a joint venture, an estate,
- 17 a limited liability company, a joint stock company, or an
- 18 insurance company organized or established under the laws
- 19 of the United States or of any state.
- 20 (l) The term "employment" also includes the following:
- 21 (1) Service performed after December 31, 1977, by an individual
- 22 in agricultural labor (as defined in section 3(c) of this chapter)
- 23 when the service is performed for an employing unit which:
- 24 (A) during any calendar quarter in either the current or
- 25 preceding calendar year paid cash remuneration of twenty
- 26 thousand dollars (\$20,000) or more to individuals employed
- 27 in agricultural labor; or
- 28 (B) for some portion of a day in each of twenty (20)
- 29 different calendar weeks, whether or not the weeks were
- 30 consecutive, in either the current or the preceding calendar
- 31 year, employed in agricultural labor ten (10) or more
- 32 individuals, regardless of whether they were employed at
- 33 the same time.
- 34 (2) For the purposes of this subsection, any individual who is a
- 35 member of a crew furnished by a crew leader to perform service
- 36 in agricultural labor for any other person shall be treated as an
- 37 employee of the crew leader:
- 38 (A) if the crew leader holds a valid certificate of registration
- 39 under the Farm Labor Contractor Registration Act of 1963,
- 40 or substantially all the members of the crew operate or
- 41 maintain tractors, mechanized harvesting or crop dusting
- 42 equipment, or any other mechanized equipment, which is

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- 1 provided by the crew leader; and
- 2 (B) if the individual is not an employee of another person
- 3 within the meaning of section 1 of this chapter.
- 4 (3) For the purposes of subdivision (1), in the case of an
- 5 individual who is furnished by a crew leader to perform service
- 6 in agricultural labor for any other person and who is not treated
- 7 as an employee of the crew leader under subdivision (2):
- 8 (A) the other person and not the crew leader shall be treated
- 9 as the employer of the individual; and
- 10 (B) the other person shall be treated as having paid cash
- 11 remuneration to the individual in an amount equal to the
- 12 amount of cash remuneration paid to the individual by the
- 13 crew leader (either on the individual's own behalf or on
- 14 behalf of the other person) for the service in agricultural
- 15 labor performed for the other person.
- 16 (4) For the purposes of this subsection, the term "crew leader"
- 17 means an individual who:
- 18 (A) furnishes individuals to perform service in agricultural
- 19 labor for any other person;
- 20 (B) pays (either on the individual's own behalf or on behalf
- 21 of the other person) the agricultural laborers furnished by
- 22 the individual for the service in agricultural labor performed
- 23 by them; and
- 24 (C) has not entered into a written agreement with the other
- 25 person under which the individual is designated as an
- 26 employee of the other person.
- 27 (m) The term "employment" includes domestic service after
- 28 December 31, 1977, in a private home, local college club, or local
- 29 chapter of a college fraternity or sorority performed for a person who
- 30 paid cash remuneration of one thousand dollars (\$1,000) or more after
- 31 December 31, 1977, in the current calendar year or the preceding
- 32 calendar year to individuals employed in the domestic service in any
- 33 calendar quarter.
- 34 SECTION 8. IC 22-4-10-3, AS AMENDED BY P.L.2-2011,
- 35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 36 JULY 1, 2026]: Sec. 3. ~~(a) This subsection applies before January 1,~~
- 37 ~~2011. Except as provided in section 1(b) through 1(e) of this chapter,~~
- 38 ~~each employer shall pay contributions equal to five and six-tenths~~
- 39 ~~percent (5.6%) of wages, except as otherwise provided in IC 22-4-11-2,~~
- 40 ~~IC 22-4-11-3, IC 22-4-11.5, and IC 22-4-37-3.~~
- 41 ~~(b) This subsection applies after December 31, 2010. Except as~~
- 42 ~~provided in section 1(b) through 1(e) of this chapter and IC 22-4-37-3,~~

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1 each employer shall pay contributions equal to the amount determined
 2 or estimated by the department under section 6 of this chapter,
 3 IC 22-4-11-2, IC 22-4-11-3.5, and IC 22-4-11.5.

4 SECTION 9. IC 22-4-11-0.1, AS ADDED BY P.L.220-2011,
 5 SECTION 364, IS AMENDED TO READ AS FOLLOWS
 6 [EFFECTIVE JULY 1, 2026]: Sec. 0.1. The amendments made to
 7 section 1 of this chapter by P.L.172-1991 apply to individuals who file
 8 a disaster unemployment **assistance** claim or a state unemployment
 9 insurance claim after June 1, 1990, and before June 2, 1991, or during
 10 a period to be determined by the general assembly.

11 SECTION 10. IC 22-4-11-2, AS AMENDED BY P.L.200-2025,
 12 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2026]: Sec. 2. (a) Except as provided in IC 22-4-10-6 and
 14 IC 22-4-11.5, the department shall for each year determine the
 15 contribution rate applicable to each employer.

16 (b) The balance shall include contributions with respect to the
 17 period ending on the computation date and actually paid on or before
 18 July 31 immediately following the computation date and benefits
 19 actually paid on or before the computation date and shall also include
 20 any voluntary payments made in accordance with IC 22-4-10-5 or
 21 IC 22-4-10-5.5 (repealed):

22 (1) for each calendar year, an employer's rate shall be determined
 23 in accordance with the rate schedules in section 3.3 or 3.5 of this
 24 chapter; and

25 (2) for each calendar year, an employer's rate shall be two and
 26 five-tenths percent (2.5%), except as otherwise provided in
 27 subsection (g) or IC 22-4-37-3, unless:

28 (A) the employer has been subject to this article throughout
 29 the thirty-six (36) consecutive calendar months immediately
 30 preceding the computation date; **and**

31 (B) there has been some annual payroll in each of the three
 32 (3) twelve (12) month periods immediately preceding the
 33 computation date. **and**

34 ~~(C) the employer has properly filed all required contribution~~
 35 ~~and wage reports; and all contributions, penalties, and~~
 36 ~~interest due and owing by the employer or the employer's~~
 37 ~~predecessors have been paid:~~

38 (c) In addition to the conditions and requirements set forth and
 39 provided in subsection (b)(2)(A) **and** (b)(2)(B), **and** ~~(b)(2)(C)~~; an
 40 employer's rate is equal to the sum of the employer's contribution rate
 41 determined or estimated by the department under this article plus two
 42 percent (2%) unless all required contributions and wage reports have

ES 162—LS 6648/DI 153



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1 been filed within thirty-one (31) days following the computation date
2 and all contributions, penalties, and interest due and owing by the
3 employer or the employer's predecessor for periods before and
4 including the computation date have been paid:

5 (1) within thirty-one (31) days following the computation date;

6 or

7 (2) within ten (10) days after the department has given the
8 employer a written notice by mail of:

9 (A) the delinquency; or

10 (B) failure to file the reports;

11 whichever is the later date. The department or the department's
12 designee may waive the imposition of rates under this subsection if the
13 department finds the employer's failure to meet the deadlines was for
14 excusable cause. The department shall give written notice to the
15 employer before this additional condition or requirement shall apply.
16 An employer's rate under this subsection may not exceed twelve
17 percent (12%).

18 (d) However, if the employer is the state or a political subdivision
19 of the state or any instrumentality of a state or a political subdivision,
20 or any instrumentality which is wholly owned by the state and one (1)
21 or more other states or political subdivisions, the employer may
22 contribute at a rate of one and six-tenths percent (1.6%) until it has
23 been subject to this article throughout the thirty-six (36) consecutive
24 calendar months immediately preceding the computation date.

25 (e) On the computation date every employer who had taxable
26 wages in the previous calendar year shall have the employer's
27 experience account charged with the amount determined under the
28 following formula:

29 STEP ONE: Divide:

30 (A) the employer's taxable wages for the preceding calendar
31 year; by

32 (B) the total taxable wages for the preceding calendar year.

33 STEP TWO: Subtract:

34 (A) the amount described in IC 22-4-10-4.5(e)(2), if any;
35 from

36 (B) the total amount of benefits charged to the fund under
37 section 1 of this chapter.

38 STEP THREE: Multiply the quotient determined under STEP
39 ONE by the difference determined under STEP TWO.

40 (f) One (1) percentage point of the rate imposed under subsection
41 (c), or the amount of the employer's payment that is attributable to the
42 increase in the contribution rate, whichever is less, shall be imposed as

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1 a penalty that is due and shall be deposited upon collection into the
 2 special employment and training services fund established under
 3 IC 22-4-25-1. The remainder of the contributions paid by an employer
 4 pursuant to the maximum rate shall be:

- 5 (1) considered a contribution for the purposes of this article; and
- 6 (2) deposited in the unemployment insurance benefit fund
 7 established under IC 22-4-26.

8 (g) Except as otherwise provided in IC 22-4-37-3, this subsection,
 9 instead of subsection (b)(2), applies to an employer in the construction
 10 industry. As used in the subsection, "construction industry" means
 11 business establishments whose proper primary classification in the
 12 current edition of the North American Industry Classification System
 13 Manual - United States, published by the National Technical
 14 Information Service of the United States Department of Commerce is
 15 23 (construction). For each calendar year beginning after December 31,
 16 2013, an employer's rate shall be equal to the lesser of four percent
 17 (4%) or the average of the contribution rates paid by all employers in
 18 the construction industry subject to this article during the twelve (12)
 19 months preceding the computation date, unless:

- 20 (1) the employer has been subject to this article throughout the
 21 thirty-six (36) consecutive calendar months immediately
 22 preceding the computation date;
- 23 (2) there has been some annual payroll in each of the three (3)
 24 twelve (12) month periods immediately preceding the
 25 computation date; and
- 26 (3) the employer has properly filed all required contribution and
 27 wage reports, and all contributions, penalties, and interest due
 28 and owing by the employer or the employer's predecessors have
 29 been paid.

30 (h) The department shall satisfy the notice requirement in
 31 subsection (c) by sending:

- 32 (1) physical mail to the employer's last known address; or
- 33 (2) electronic mail to an electronic mail address provided to the
 34 department by the employer or a representative of the employer.

35 However, if electronic mail is used and the department does not receive
 36 a receipt or electronic confirmation within five (5) days of
 37 transmission, the notice is insufficient and notice must be sent by
 38 physical mail as soon as practicable.

39 SECTION 11. IC 22-4-12-0.1, AS ADDED BY P.L.220-2011,
 40 SECTION 365, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2026]: Sec. 0.1. The amendments made to
 42 section 4 of this chapter by P.L.172-1991 apply to individuals who file

ES 162—LS 6648/DI 153



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1 a disaster unemployment **assistance** claim or a state unemployment
 2 insurance claim after June 1, 1990, and before June 2, 1991, or during
 3 a period to be determined by the general assembly.

4 SECTION 12. IC 22-4-12-1, AS AMENDED BY P.L.108-2006,
 5 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2026]: Sec. 1. (a) Benefits designated as unemployment
 7 insurance benefits shall become payable from the fund to any
 8 ~~individual~~ **claimant** who is or becomes unemployed and eligible for
 9 benefits under the terms of this article.

10 (b) All benefits shall be paid through the department or such other
 11 agencies as the department by rule may designate at such times and in
 12 such manner as the department may prescribe.

13 (c) **Except as provided in subsection (d), the department may**
 14 **make direct deposit disbursements with respect to the payment of**
 15 **benefits to a financial institution account designated by an**
 16 **individual only if the financial institution:**

17 (1) **has a physical branch location in Indiana; or**

18 (2) **is designated as an approved depository by the treasurer**
 19 **of state.**

20 (d) **The department may approve a financial institution that**
 21 **does not qualify under subsection (c)(1) or (c)(2) if the financial**
 22 **institution is in compliance with IC 22-4-17-7, IC 22-4-17-8, and**
 23 **IC 22-4-19.**

24 (e) The department may adopt rules to provide for the payment of
 25 benefits due and payable on executed vouchers to persons since
 26 deceased; benefits so due and payable may be paid to the legal
 27 representative, dependents, or next of kin of the deceased as are found
 28 to be entitled thereto, which rules need not conform with the laws of
 29 the state governing decedent estates, and every such payment shall be
 30 deemed a valid payment to the same extent as if made to the legal
 31 representative of the deceased.

32 (f) **If there is an executor or administrator of the estate of the**
 33 **decedent, payments must be made to the executor or**
 34 **administrator. If it is shown to the satisfaction of the department**
 35 **that there is no executor, and no administrator has been appointed,**
 36 **and in all probability no administrator will be appointed, payment**
 37 **may be made to the next of kin, with due regard being given to the**
 38 **following order of preference:**

39 (1) **The surviving spouse.**

40 (2) **Children.**

41 (3) **Parents.**

42 (4) **Brothers and sisters.**

ES 162—LS 6648/DI 153



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1 **(5) Other relatives.**
2 **However, the department is not bound to follow this order of**
3 **preference.**
4 **(g) Whenever there is more than one (1) legal heir in any of the**
5 **classes established in subsection (f), payment may be made to any**
6 **one (1) of that group as agent for the others upon submission of**
7 **proper evidence of authority and identification.**
8 **(h) Application for payment of benefits must be made in**
9 **writing and on the prescribed form within six (6) months after the**
10 **death of the deceased, provided that the department, upon good**
11 **cause, may extend the time for filing.**
12 **(i) In cases where the claimant's benefit eligibility, or**
13 **disqualification, is disputed, the department shall promptly notify**
14 **the claimant and the employer, or employers, directly involved**
15 **with the issue or issues raised, and the determination will set forth**
16 **the right to appeal of the party receiving the adverse**
17 **determination. In the event of the death of the claimant between**
18 **the:**
19 **(1) filing of a valid claim for benefits; and**
20 **(2) issuance of an eligibility determination by the**
21 **department;**
22 **all notices filed or issued under this section shall be served upon the**
23 **authorized representative of the deceased claimant, as determined**
24 **under subsection (f).**
25 **(j) In the event a hearing is scheduled in an appeal involving**
26 **a deceased claimant, the claimant's authorized representative of**
27 **the estate shall be allowed to participate in the hearing in place of**
28 **the claimant, and the appeal shall proceed as set forth under this**
29 **section.**
30 **SECTION 12. IC 22-4-12-2, AS AMENDED BY P.L.2-2011,**
31 **SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
32 **JULY 1, 2026]: Sec. 2. (a) With respect to initial claims filed for any**
33 **week beginning on and after July 1, 1997, and before July 1, 2012,**
34 **each eligible individual who is totally unemployed (as defined in**
35 **IC 22-4-3-1) in any week in the individual's benefit period shall be paid**
36 **for the week, if properly claimed, benefits at the rate of:**
37 **(1) five percent (5%) of the first two thousand dollars (\$2,000)**
38 **of the individual's wage credits in the calendar quarter during the**
39 **individual's base period in which the wage credits were highest;**
40 **and**
41 **(2) four percent (4%) of the individual's remaining wage credits**
42 **in the calendar quarter during the individual's base period in**

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1 which the wage credits were highest.

2 ~~(b) (a)~~ With respect to initial claims filed for any week beginning
 3 on and after July 1, 2012, Each eligible individual **claimant** who is
 4 totally unemployed (as defined in IC 22-4-3-1) in any week in the
 5 individual's **claimant's** benefit period shall be paid for the week, if
 6 properly claimed, an amount equal to forty-seven percent (47%) of the
 7 individual's **claimant's** prior average weekly wage, rounded (if not
 8 already a multiple of one dollar (\$1)) to the next lower dollar.
 9 However, the maximum weekly benefit amount may not exceed three
 10 hundred ninety dollars (\$390).

11 ~~(e)~~ **(b)** For purposes of this section, "prior average weekly wage"
 12 means the result of:

13 (1) the individual's **claimant's** total wage credits during the
 14 individual's **claimant's** base period; divided by

15 (2) fifty-two (52).

16 **(c) In cases where a claimant is paid the statutory minimum**
 17 **weekly benefit amount established under this section, although the**
 18 **claimant's actual weekly benefit amount computes to less than the**
 19 **statutory minimum, the additional benefits paid shall not increase**
 20 **the claimant's maximum benefit amount.**

21 **(d) If the claimant is partially unemployed, the amount of**
 22 **benefits computed and paid to the claimant will be the difference**
 23 **between the statutory minimum and the claimant's deductible**
 24 **income for a particular week.**

25 **(e) In cases where a claimant's actual computed weekly benefit**
 26 **amount is less than the statutory minimum, and a penalty**
 27 **suspension has been imposed under IC 22-4-15-1 or IC 22-4-15-2,**
 28 **the statutory weekly benefit amount, relating to the lifting of the**
 29 **suspension, refers to the claimant's actual computed weekly benefit**
 30 **amount, not to the statutory minimum.**

31 SECTION 13. IC 22-4-12-4, AS AMENDED BY P.L.200-2025,
 32 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2026]: Sec. 4. (a) Benefits shall be computed upon the basis
 34 of wage credits of an individual in the individual's base period. Wage
 35 credits shall be reported by the employer and credited to the individual
 36 in the manner prescribed by the department. With respect to initial
 37 claims filed for any week beginning on and after July 7, 1991, the
 38 maximum total amount of benefits payable to any eligible individual
 39 during any benefit period shall not exceed twenty-six (26) times the
 40 individual's weekly benefit, or twenty-eight percent (28%) of the
 41 individual's wage credits with respect to the individual's base period,
 42 whichever is less. If such maximum total amount of benefits is not a

ES 162—LS 6648/DI 153



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1 multiple of one dollar (\$1), it shall be computed to the next lower
2 multiple of one dollar (\$1).

3 (b) Except as provided in subsection (d), the total extended benefit
4 amount payable to any eligible individual with respect to the
5 individual's applicable benefit period shall be fifty percent (50%) of the
6 total amount of regular benefits (~~including dependents' allowances~~)
7 which were payable to the individual under this article in the applicable
8 benefit year, or thirteen (13) times the weekly benefit amount
9 (~~including dependents' allowances~~) which was payable to the individual
10 under this article for a week of total unemployment in the applicable
11 benefit year, whichever is the lesser amount.

12 (c) This subsection applies to individuals who file a disaster
13 unemployment **assistance** claim. ~~or a state unemployment insurance~~
14 ~~claim after June 1, 1990, and before June 2, 1991, or during another~~
15 ~~time specified in another state statute.~~ An individual is **entitled to may**
16 **be eligible for** thirteen (13) weeks of additional benefits ~~as originally~~
17 ~~determined~~, if:

18 (1) the individual has established:

19 (A) a disaster unemployment **assistance** claim under the
20 Stafford Disaster Relief and Emergency Assistance Act; or

21 (B) a state unemployment insurance claim as a direct result
22 of a major disaster;

23 (2) all regular benefits and all disaster unemployment assistance
24 benefits:

25 (A) have been exhausted by the individual; or

26 (B) are no longer payable to the individual due to the
27 expiration of the disaster assistance period; and

28 (3) the individual remains unemployed as a direct result of the
29 disaster.

30 (d) For purposes of this subsection, "high unemployment period"
31 means a period during which an extended benefit period would be in
32 effect if IC 22-4-14-6.9(d)(1) were applied by substituting "eight
33 percent (8%)" for "six and five-tenths percent (6.5%)". Effective with
34 respect to weeks beginning in a high unemployment period, the total
35 extended benefit amount payable to an eligible individual with respect
36 to the applicable benefit year is equal to the least of the following
37 amounts:

38 (1) Eighty percent (80%) of the total amount of regular benefits
39 that were payable to the eligible individual under this article in
40 the applicable benefit year.

41 (2) Twenty (20) times the weekly benefit amount that was
42 payable to the eligible individual under this article for a week of

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1 total unemployment in the applicable benefit year.
 2 (3) Forty-six (46) times the weekly benefit amount that was
 3 payable to the eligible individual under this article for a week of
 4 total unemployment in the applicable benefit year, reduced by
 5 the regular unemployment compensation benefits paid (or
 6 deemed paid) during the benefit year.

7 This subsection expires on the later of December 5, 2009, or the week
 8 ending four (4) weeks before the last week for which federal sharing is
 9 authorized by Section 2005(a) of Division B, Title II (the federal
 10 Assistance to Unemployed Workers and Struggling Families Act) of
 11 the federal American Recovery and Reinvestment Act of 2009 (P.L.
 12 111-5).

13 (e) For purposes of this subsection, "high unemployment period"
 14 means a period during which an extended benefit period would be in
 15 effect if IC 22-4-14-6.9(h)(1) were applied by substituting "eight
 16 percent (8%)" for "six and one-half percent (6.5%)". Effective with
 17 respect to weeks of unemployment beginning after March 1, 2011, and
 18 ending on the later of December 10, 2011, or the week ending four (4)
 19 weeks before the last week for which federal sharing is authorized by
 20 Section 2005(a) of Division B, Title II (the federal Assistance to
 21 Unemployed and Struggling Families Act) of the federal American
 22 Recovery and Reinvestment Act of 2009 (P.L. 111-5), in a high
 23 unemployment period, the total extended benefit amount payable to an
 24 eligible individual with respect to the applicable benefit year is equal
 25 to the lesser of the following amounts:

26 (1) Eighty percent (80%) of the total amount of regular benefits
 27 that were payable to the eligible individual under this article in
 28 the applicable benefit year.

29 (2) Twenty (20) times the weekly benefit amount that was
 30 payable to the eligible individual under this article for a week of
 31 total unemployment in the applicable benefit year.

32 SECTION 14. IC 22-4-14-1, AS AMENDED BY P.L.2-2011,
 33 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2026]: Sec. 1. (a) Except as provided in IC 22-4-5-1 or
 35 subsection (b), ~~or (c)~~; an unemployed individual shall be eligible to
 36 receive benefits with respect to any week only if the individual has
 37 made a claim for benefits in accordance with IC 22-4-17.

38 (b) A person who:
 39 (1) accepts a layoff under an inverse seniority clause of a validly
 40 negotiated contract; and
 41 (2) otherwise meets the eligibility requirements established by
 42 this article;

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1 is entitled to receive benefits in the same amounts, under the same
 2 terms, and subject to the same conditions as any other unemployed
 3 person.

4 (c) This subsection applies to initial claims for unemployment
 5 filed for a week that begins after March 14, 2008, and before October
 6 1, 2011. This subsection does not apply to a person who elects to retire
 7 in connection with a layoff or plant closure and receive pension,
 8 retirement, or annuity payments. Except as provided in IC 22-4-5-1, a
 9 person who:

10 (1) accepts an offer of payment or other compensation offered by
 11 an employer to avert or lessen the effect of a layoff or plant
 12 closure; and

13 (2) otherwise meets the eligibility requirements established by
 14 this article;

15 is entitled to receive benefits in the same amounts, under the same
 16 terms, and subject to the same conditions as any other unemployed
 17 person.

18 SECTION 15. IC 22-4-14-5, AS AMENDED BY P.L.183-2015,
 19 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2026]: Sec. 5. (a) As further conditions precedent to the
 21 payment of benefits to an individual with respect to benefit periods
 22 established on and after July 1, 1995, but before January 1, 2010:

23 (1) the individual must have established, after the last day of the
 24 individual's last base period, if any, wage credits (as defined in
 25 IC 22-4-4-3 and within the meaning of IC 22-4-22-3) equal to at
 26 least one and one-quarter (1.25) times the wages paid to the
 27 individual in the calendar quarter in which the individual's wages
 28 were highest; and

29 (2) the individual must have established wage credits in the last
 30 two (2) calendar quarters of the individual's base period in a total
 31 amount of not less than one thousand six hundred fifty dollars
 32 (\$1,650) and an aggregate in the four (4) calendar quarters of the
 33 individual's base period of not less than two thousand seven
 34 hundred fifty dollars (\$2,750).

35 (b) As a further condition precedent to the payment of benefits to
 36 an individual with respect to a benefit year established on and after July
 37 1, 1995; An insured worker may not receive benefits in a benefit year
 38 unless:

39 (1) after the beginning of the immediately preceding benefit year
 40 during which the individual received benefits, the individual:

41 (1) (A) performed insured work;

42 (2) (B) earned remuneration in employment in at least each

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1 of eight (8) weeks; and
 2 ~~(3)~~ (C) earned remuneration equal to or exceeding the
 3 product of the individual's weekly benefit amount
 4 multiplied by eight (8);

5 (c) As further conditions precedent to the payment of benefits to
 6 an individual with respect to benefit periods established on and after
 7 January 1, 2010:

8 ~~(1)~~ (2) the individual ~~must have~~ **has** established, after the last
 9 day of the individual's last base period, if any, wage credits (as
 10 defined in IC 22-4-4-3 and within the meaning of wages under
 11 IC 22-4-22-3) equal to at least one and five-tenths (1.5) times the
 12 wages paid to the individual in the calendar quarter in which the
 13 individual's wages were highest; and

14 ~~(2)~~ (3) the individual ~~must have~~ **has** established wage credits in
 15 the last two (2) calendar quarters of the individual's base period
 16 in a total amount of not less than two thousand five hundred
 17 dollars (\$2,500) and a total amount in the four (4) calendar
 18 quarters of the individual's base period of not less than four
 19 thousand two hundred dollars (\$4,200).

20 SECTION 16. IC 22-4-17-2, AS AMENDED BY P.L.200-2025,
 21 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2026]: Sec. 2. (a) When ~~an individual~~ **a claimant** files an
 23 initial claim, the department shall promptly make a determination of
 24 the ~~individual's~~ **claimant's** status as an insured worker. A notice of the
 25 determination of insured status shall be furnished to the ~~individual~~
 26 **claimant** promptly. Each determination shall be based on and include
 27 a statement showing the amount of wages paid to the ~~individual~~
 28 **claimant** for insured work by each employer during the ~~individual's~~
 29 **claimant's** base period and shall include a finding as to whether the
 30 wages meet the requirements for the ~~individual~~ **claimant** to be an
 31 insured worker, and, if so, the week ending date of the first week of the
 32 ~~individual's~~ **claimant's** benefit period, the ~~individual's~~ **claimant's**
 33 weekly benefit amount, and the maximum amount of benefits that may
 34 be paid to the ~~individual~~ **claimant** for weeks of unemployment in the
 35 ~~individual's~~ **claimant's** benefit period. For the ~~individual~~ **claimant** who
 36 is not insured, the notice shall include the reason for the determination.
 37 The following apply in regard to the determination:

38 (1) Unless the ~~individual,~~ **claimant**, within fifteen (15) days after
 39 the determination was sent by the department to the ~~individual,~~
 40 **claimant**, asks for a hearing before an administrative law judge,
 41 the determination shall be final and benefits shall be paid or
 42 denied in accordance with the determination. ~~The date listed~~

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1 under date sent on the determination of eligibility is prima facie
 2 evidence that the determination was sent to the party on that
 3 date.

4 (2) If ~~an individual~~ **a claimant** asks for a wage investigation, the
 5 unemployment insurance tax division shall promptly perform an
 6 investigation to determine whether wages from insured work
 7 should be added or subtracted from the claim. A determination
 8 of the wage investigation shall be furnished to the ~~individual~~
 9 **claimant** promptly upon completion. Unless the ~~individual~~,
 10 **claimant**, within fifteen (15) days after the determination was
 11 sent by the unemployment insurance tax division, requests an
 12 appeal to a liability administrative law judge under IC 22-4-32-1,
 13 the determination shall be final.

14 (b) The department shall promptly furnish **the claimant's last**
 15 **employer prior to filing of a claim and** each employer in the base
 16 period whose experience or reimbursable account is potentially
 17 chargeable with benefits to be paid to the ~~individual~~ **claimant** with a
 18 notice of the employer's benefit liability. The notice shall contain the
 19 date, the name and Social Security account number of the ~~individual~~,
 20 **claimant**, the ending date of the ~~individual's~~ **claimant's** base period,
 21 and the week ending date of the first week of the ~~individual's~~
 22 **claimant's** benefit period. The notice shall further contain information
 23 as to the proportion of benefits chargeable to the employer's experience
 24 or reimbursable account in ratio to the earnings of the ~~individual~~
 25 **claimant** from the employer. Unless the employer within fifteen (15)
 26 days after the notice of benefit liability was sent by the department to
 27 the employer, asks for a hearing before a liability administrative law
 28 judge, the determination shall be final and benefits paid shall be
 29 charged in accordance with the determination.

30 (c) An employing unit, including an employer, having knowledge
 31 of any facts which may affect ~~an individual's~~ **a claimant's** eligibility or
 32 right to waiting period credits or benefits, shall notify the department
 33 in the form and manner prescribed by the department of those facts
 34 within ten (10) days after the claim for benefits was sent by the
 35 department.

36 (d) **If the claimant has been separated for any of the following**
 37 **reasons, the employer shall notify the department of the separation**
 38 **circumstances in the form and manner prescribed by the**
 39 **department:**

40 (1) **Voluntarily left the employment without good cause in**
 41 **connection with the work.**

42 (2) **Was discharged for just cause.**

ES 162—LS 6648/DI 153



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- 1 **(3) Was discharged for gross misconduct in connection with**
 2 **the claimant's work.**
 3 **(4) Left due to the claimant's physical condition.**
 4 **(5) Left to accept other employment.**
 5 **(6) Left to enter self-employment.**
 6 **(e) An employer shall notify the department when the**
 7 **following circumstances exist with regard to a separated claimant**
 8 **in the form and manner prescribed by the department:**
 9 **(1) The claimant is entitled to:**
 10 **(A) vacation pay;**
 11 **(B) payment in lieu of vacation;**
 12 **(C) standby pay; or**
 13 **(D) wages in lieu of notice.**
 14 **(2) The claimant is receiving, or will receive, retirement pay.**
 15 **(3) There are other circumstances, of which the employer is**
 16 **aware, that are potentially disqualifying for claimant**
 17 **benefits.**
 18 ~~(d)~~ **(f)** In addition to the foregoing determination of insured status
 19 by the department, the deputy shall, throughout the benefit period,
 20 determine the claimant's eligibility with respect to each week for which
 21 the claimant claims waiting period credit or benefit rights, the validity
 22 of the claimant's claim, and the cause for which the claimant left the
 23 claimant's work, or may refer the claim to an administrative law judge
 24 who shall make the initial determination in accordance with the
 25 procedure in section 3 of this chapter.
 26 ~~(e)~~ **(g)** In cases where the claimant's benefit eligibility or
 27 disqualification is disputed, the department shall promptly notify the
 28 claimant and the employer or employers directly involved or connected
 29 with the issue raised as to the validity of the claim, the eligibility of the
 30 claimant for waiting period credit or benefits, or the imposition of a
 31 disqualification period or penalty, or the denial of the claim, and of the
 32 cause for which the claimant left the claimant's work, of the
 33 determination and the reasons for the determination.
 34 ~~(f)~~ **(h)** Except as otherwise provided in this section regarding
 35 parties located in Alaska, Hawaii, and Puerto Rico, unless the claimant
 36 or the employer, within fifteen (15) days after the notification required
 37 by subsection ~~(e)~~, **(g)**, was sent by the department to the claimant or the
 38 employer, asks for a hearing before an administrative law judge, the
 39 decision shall be final and benefits shall be paid or denied in
 40 accordance with the decision.
 41 ~~(g)~~ **(i)** For a notice of disputed administrative determination or
 42 decision sent by the department to the claimant or employer either of

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1 whom is located in Alaska, Hawaii, or Puerto Rico, unless the claimant
 2 or employer, within fifteen (15) days after the notification required by
 3 subsection ~~(e)~~ **(g)** was sent to the claimant or employer, asks for a
 4 hearing before an administrative law judge, the decision shall be final
 5 and benefits shall be paid or denied in accordance with the decision.

6 ~~(h)~~ **(j)** If a claimant or an employer requests a hearing under
 7 subsection ~~(f)~~ ~~or (g)~~; **(h) or (i)**, the request shall be filed with the
 8 department within the prescribed periods provided in this section and
 9 shall be in the form and manner prescribed by the department. **The**
 10 **party requesting the hearing shall include with its request a copy**
 11 **of the determination being appealed or the identification number**
 12 **of the determination being appealed.** In the event a hearing is
 13 requested by an employer or the department after it has been
 14 administratively determined that benefits should be allowed to a
 15 claimant, entitled benefits shall continue to be paid to the claimant
 16 unless the administrative determination has been reversed by a due
 17 process hearing. Benefits with respect to any week not in dispute shall
 18 be paid promptly regardless of any appeal.

19 ~~(i)~~ **(k)** A person may not participate on behalf of the department
 20 in any case in which the person is an interested party.

21 ~~(j)~~ **(l)** Solely on the ground of obvious administrative error
 22 appearing on the face of an original determination, and within the
 23 benefit year of the affected claims, the commissioner, or a
 24 representative authorized by the commissioner to act in the
 25 commissioner's behalf, may reconsider and direct the deputy to revise
 26 the original determination so as to correct the obvious error. Time for
 27 filing an appeal and requesting a hearing before an administrative law
 28 judge regarding the determinations handed down pursuant to this
 29 subsection shall begin on the date following the date of revision of the
 30 original determination and shall be filed with the commissioner in the
 31 form and manner prescribed by the department within the prescribed
 32 periods provided in subsection (c).

33 ~~(k)~~ **(m)** Notice to the employer and the claimant that the
 34 determination of the department is final if a hearing is not requested
 35 shall be prominently displayed on the notice of the determination
 36 which is sent to the employer and the claimant.

37 ~~(l)~~ **(n)** If an allegation of the applicability of IC 22-4-15-1(c)(8) is
 38 made by the ~~individual claimant~~ **individual claimant** at the time of the claim for benefits,
 39 the department shall not notify the employer of the claimant's current
 40 address or physical location.

41 ~~(m)~~ **(o)** All ~~individuals claimants~~ **individuals claimants** who have not previously
 42 verified their identity with the department shall, prior to filing a new

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1 claim for unemployment benefits, verify their identity in the form and
2 manner prescribed by the department.

3 **(p) No claimant will be eligible for a monetary determination**
4 **of benefits without first providing the department with the**
5 **claimant's Social Security number.**

6 ~~(n)~~ **(q) An individual A claimant** is ineligible for unemployment
7 benefits or extended benefits unless the ~~individual~~ **claimant** has
8 verified the ~~individual's~~ **claimant's** identity in the form and manner
9 prescribed by the department.

10 **(r) Once a valid claim has been filed by a claimant, during the**
11 **benefit period established the claimant cannot cancel, withdraw, or**
12 **change the time of filing of:**

- 13 **(1) the initial claim;**
- 14 **(2) a reopened claim; or**
- 15 **(3) an additional claim;**

16 **for any purpose, other than administrative error on the part of**
17 **department staff or to backdate a combined wage claim to the**
18 **effective date of a combined wage claim originally filed in another**
19 **state.**

20 **(s) The date listed under date sent on a determination of**
21 **eligibility issued under this section is prima facie evidence that the**
22 **determination was sent to the party on that date.**

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