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ENGROSSED SENATE BILL No. 162

Proposed Changes to February 12, 2026 printing by AM016203

DIGEST OF PROPOSED AMENDMENT

Conflict resolution. Amends SECTIONS 12, 13, and 17 of the bill to resolve conflicts with SB 214.

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
- 18 (B) the amount (if any) of supplemental unemployment
- 19 compensation benefits (as defined in Section 501(c)(17)(D)
- 20 of the Internal Revenue Code) payable to the individual for

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- 1 the week.
- 2 (2) If the position was not offered to the individual in writing or
- 3 was not listed with the department.
- 4 (3) If failure to accept the new work would not result in a denial
- 5 of compensation under the provisions of this article, to the extent
- 6 that the provisions are not inconsistent with the applicable
- 7 federal law.
- 8 (4) If the position pays less than the higher of:
- 9 (A) the minimum wage provided by 29 U.S.C. 206(a)(1)
- 10 (the Fair Labor Standards Act of 1938), without regard to
- 11 any exception; or
- 12 (B) the state minimum wage (IC 22-2-2).
- 13 SECTION 2. IC 22-4-4-3, AS AMENDED BY P.L.122-2019,
- 14 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 JULY 1, 2026]: Sec. 3. (a) For calendar quarters beginning on and after
- 16 July 1, 1997, and before July 1, 1998, "wage credits" means
- 17 remuneration paid for employment by an employer to an individual and
- 18 remuneration received as tips or gratuities in accordance with Sections
- 19 3102 and 3301 et seq. of the Internal Revenue Code. Wage credits may
- 20 not exceed five thousand four hundred dollars (\$5,400) and may not
- 21 include payments specified in section 2 of this chapter.
- 22 (b) For calendar quarters beginning on and after July 1, 1998, and
- 23 before July 1, 1999, "wage credits" means remuneration paid for
- 24 employment by an employer to an individual and remuneration
- 25 received as tips or gratuities in accordance with Sections 3102 and
- 26 3301 et seq. of the Internal Revenue Code. Wage credits may not
- 27 exceed five thousand six hundred dollars (\$5,600) and may not include
- 28 payments that are excluded from the definition of wages under section
- 29 2 of this chapter.
- 30 (c) For calendar quarters beginning on and after July 1, 1999, and
- 31 before July 1, 2000, "wage credits" means remuneration paid for
- 32 employment by an employer to an individual and remuneration
- 33 received as tips or gratuities in accordance with Sections 3102 and
- 34 3301 et seq. of the Internal Revenue Code. Wage credits may not
- 35 exceed five thousand eight hundred dollars (\$5,800) and may not
- 36 include payments that are excluded from the definition of wages under
- 37 section 2 of this chapter.
- 38 (d) For calendar quarters beginning on and after July 1, 2000, and
- 39 before July 1, 2001, "wage credits" means remuneration paid for
- 40 employment by an employer to an individual and remuneration
- 41 received as tips or gratuities in accordance with Sections 3102 and
- 42 3301 et seq. of the Internal Revenue Code. Wage credits may not

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1 exceed six thousand seven hundred dollars (\$6,700) and may not
2 include payments that are excluded from the definition of wages under
3 section 2 of this chapter.

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

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

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

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

36 (i) For calendar quarters beginning on and after July 1, 2005, and
37 before July 1, 2012, "wage credits" means remuneration paid for
38 employment by an employer to an individual and remuneration
39 received as tips or gratuities in accordance with Sections 3102 and
40 3301 et seq. of the Internal Revenue Code. Wage credits may not
41 exceed nine thousand two hundred fifty dollars (\$9,250) and may not
42 include payments that are excluded from the definition of wages under

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1 section 2 of this chapter:

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

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

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

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

19 (A) money that an employer pays to a dismissed employee
20 to compensate the employee for income lost due to
21 unemployment; and

22 (B) remuneration paid to a dismissed employee under a
23 separation agreement.

24 ~~(3) Vacation pay.~~

25 ~~(4) (3) Pay for idle time.~~

26 ~~(5) Sick pay.~~

27 ~~(6) (4) Traveling expenses granted to an individual by an~~
28 ~~employing unit and not fully accounted for by such individual.~~

29 ~~(7) (5) Net earnings from self-employment.~~

30 ~~(8) (6) Payments in lieu of compensation for services.~~

31 ~~(9) (7) Awards by the National Labor Relations Board of~~
32 ~~additional pay, back pay, or for loss of employment, or any such~~
33 ~~payments made under an agreement entered into by an employer,~~
34 ~~a union, and the National Labor Relations Board.~~

35 ~~(10) (8) Payments made to an individual by an employing unit~~
36 ~~pursuant to the terms of the Fair Labor Standards Act (Federal~~
37 ~~Wage and Hour Law, 29 U.S.C. 201 et seq.).~~

38 (b) Deductible income shall not include one hundred dollars
39 (\$100) of remuneration paid or payable to an individual with respect to
40 any week.

41 (c) For the purpose of deductible income only, remuneration for
42 services from employing units does not include holiday pay, **sick pay**,

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1 **vacation pay**, bonuses, gifts, or prizes awarded to an employee by an
2 employing unit.

3 (d) Deductible income does not include a supplemental
4 unemployment insurance benefit made under a valid negotiated
5 contract or agreement.

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

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

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

- 21 ~~(c) (b)~~ Pay for:
 - 22 (1) idle time;
 - 23 ~~(2) sick pay;~~
 - 24 ~~(3) (2)~~ traveling expenses granted to an individual by an
 - 25 employing unit and not fully accounted for by such individual;
 - 26 ~~(4) (3)~~ earnings from self-employment;
 - 27 ~~(5) (4)~~ awards by the National Labor Relations Board of
 - 28 additional pay, back pay, or for loss of employment;
 - 29 ~~(6) (5)~~ payments made under an agreement entered into by an
 - 30 employer, a union, and the National Labor Relations Board; or
 - 31 ~~(7) (6)~~ payments to an employee by an employing unit made
 - 32 pursuant to the terms and provisions of the Fair Labor Standards
 - 33 Act;

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

41 ~~(d)~~ Payment of vacation pay shall be deemed deductible income
42 with respect to the week or weeks falling within such vacation period

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1 for which vacation payment is made:

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

6 (b) If:

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

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

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

19 the work week specified in the contract may be used for purposes of
20 this chapter.

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

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

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

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

39 (1) An employing unit that has incurred liability for wages
40 payable to one (1) or more individuals.

41 (2) An employing unit that in any calendar quarter during the
42 current or preceding calendar year paid for service in

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1 employment wages of one dollar (\$1) or more, except as
2 provided in section 2(e), 2(h), and 2(i) of this chapter.

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

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

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

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

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

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

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

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

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

41 (d) Services covered by an election duly approved by the
42 department, in accordance with an agreement pursuant to IC 22-4-22-1

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1 through IC 22-4-22-5, shall be deemed to be employment during the
2 effective period of such election.

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

4 (1) the service is performed entirely within such state; or

5 (2) the service is performed both within and without such state,
6 but the service performed without such state is incidental to the
7 individual's service within the state, such as is temporary or
8 transitory in nature or consists of isolated transactions.

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

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

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

24 (i) The following:

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

30 (2) Service performed after December 31, 1977, by an individual
31 in the employ of this state or a political subdivision of the state
32 or any instrumentality of the state or a political subdivision, or
33 any instrumentality which is wholly owned by the state and one
34 (1) or more other states or political subdivisions, if the service is
35 excluded from "employment" as defined in Section 3306(c)(7)
36 of the Federal Unemployment Tax Act (26 U.S.C. 3306(c)(7)).
37 However, service performed after December 31, 1977, as the
38 following is excluded:

39 (A) An elected official.

40 (B) A member of a legislative body or of the judiciary of a
41 state or political subdivision.

42 (C) A member of the state national guard or air national

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

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- 1 (C) Before January 1, 1978, in the employ of a school which
- 2 is not an eligible postsecondary educational institution.
- 3 (D) In a facility conducted for the purpose of carrying out a
- 4 program of rehabilitation for individuals whose earning
- 5 capacity is impaired by age or physical or mental deficiency
- 6 or injury or providing remunerative work for individuals
- 7 who because of their impaired physical or mental capacity
- 8 cannot be readily absorbed in the competitive labor market
- 9 by an individual receiving such rehabilitation or
- 10 remunerative work.
- 11 (E) As part of an unemployment work relief or work
- 12 training program assisted or financed in whole or in part by
- 13 any federal agency or an agency of a state or political
- 14 subdivision thereof, by an individual receiving such work
- 15 relief or work training.
- 16 (k) The service of an individual who is a citizen of the United
- 17 States, performed outside the United States (except in Canada), after
- 18 December 31, 1971, in the employ of an American employer (other
- 19 than service which is deemed "employment" under the provisions of
- 20 subsection (a), (b), or (e) or the parallel provisions of another state's
- 21 law), if the following apply:
- 22 (1) The employer's principal place of business in the United
- 23 States is located in this state.
- 24 (2) The employer has no place of business in the United States,
- 25 but the employer is:
- 26 (A) an individual who is a resident of this state;
- 27 (B) a corporation which is organized under the laws of this
- 28 state;
- 29 (C) a partnership, limited liability partnership, or a trust and
- 30 the number of the partners or trustees who are residents of
- 31 this state is greater than the number who are residents of
- 32 any one (1) other state; or
- 33 (D) an association, a joint venture, an estate, a limited
- 34 liability company, a joint stock company, or an insurance
- 35 company (referred to as an "entity" in this clause), and
- 36 either:
- 37 (i) the entity is organized under the laws of this state;
- 38 or
- 39 (ii) the number of owners, members, or beneficiaries
- 40 who are residents of this state is greater than the
- 41 number who are residents of any one (1) other state.
- 42 (3) None of the criteria of subdivisions (1) and (2) is met but the

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1 employer has elected coverage in this state or, the employer
2 having failed to elect coverage in any state, the individual has
3 filed a claim for benefits, based on such service, under the law
4 of this state.

5 (4) An "American employer," for purposes of this subsection,
6 means:

7 (A) an individual who is a resident of the United States;

8 (B) a partnership or limited liability partnership, if
9 two-thirds (2/3) or more of the partners are residents of the
10 United States;

11 (C) a trust, if all of the trustees are residents of the United
12 States; or

13 (D) a corporation, an association, a joint venture, an estate,
14 a limited liability company, a joint stock company, or an
15 insurance company organized or established under the laws
16 of the United States or of any state.

17 (l) The term "employment" also includes the following:

18 (1) Service performed after December 31, 1977, by an individual
19 in agricultural labor (as defined in section 3(c) of this chapter)
20 when the service is performed for an employing unit which:

21 (A) during any calendar quarter in either the current or
22 preceding calendar year paid cash remuneration of twenty
23 thousand dollars (\$20,000) or more to individuals employed
24 in agricultural labor; or

25 (B) for some portion of a day in each of twenty (20)
26 different calendar weeks, whether or not the weeks were
27 consecutive, in either the current or the preceding calendar
28 year, employed in agricultural labor ten (10) or more
29 individuals, regardless of whether they were employed at
30 the same time.

31 (2) For the purposes of this subsection, any individual who is a
32 member of a crew furnished by a crew leader to perform service
33 in agricultural labor for any other person shall be treated as an
34 employee of the crew leader:

35 (A) if the crew leader holds a valid certificate of registration
36 under the Farm Labor Contractor Registration Act of 1963,
37 or substantially all the members of the crew operate or
38 maintain tractors, mechanized harvesting or crop dusting
39 equipment, or any other mechanized equipment, which is
40 provided by the crew leader; and

41 (B) if the individual is not an employee of another person
42 within the meaning of section 1 of this chapter.

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1 (3) For the purposes of subdivision (1), in the case of an
2 individual who is furnished by a crew leader to perform service
3 in agricultural labor for any other person and who is not treated
4 as an employee of the crew leader under subdivision (2):

5 (A) the other person and not the crew leader shall be treated
6 as the employer of the individual; and

7 (B) the other person shall be treated as having paid cash
8 remuneration to the individual in an amount equal to the
9 amount of cash remuneration paid to the individual by the
10 crew leader (either on the individual's own behalf or on
11 behalf of the other person) for the service in agricultural
12 labor performed for the other person.

13 (4) For the purposes of this subsection, the term "crew leader"
14 means an individual who:

15 (A) furnishes individuals to perform service in agricultural
16 labor for any other person;

17 (B) pays (either on the individual's own behalf or on behalf
18 of the other person) the agricultural laborers furnished by
19 the individual for the service in agricultural labor performed
20 by them; and

21 (C) has not entered into a written agreement with the other
22 person under which the individual is designated as an
23 employee of the other person.

24 (m) The term "employment" includes domestic service after
25 December 31, 1977, in a private home, local college club, or local
26 chapter of a college fraternity or sorority performed for a person who
27 paid cash remuneration of one thousand dollars (\$1,000) or more after
28 December 31, 1977, in the current calendar year or the preceding
29 calendar year to individuals employed in the domestic service in any
30 calendar quarter.

31 SECTION 8. IC 22-4-10-3, AS AMENDED BY P.L.2-2011,
32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2026]: Sec. 3. (a) ~~This subsection applies before January 1,~~
34 ~~2011. Except as provided in section 1(b) through 1(e) of this chapter,~~
35 ~~each employer shall pay contributions equal to five and six-tenths~~
36 ~~percent (5.6%) of wages, except as otherwise provided in IC 22-4-11-2,~~
37 ~~IC 22-4-11-3, IC 22-4-11.5, and IC 22-4-37-3.~~

38 (b) ~~This subsection applies after December 31, 2010.~~ Except as
39 provided in section 1(b) through 1(e) of this chapter and IC 22-4-37-3,
40 each employer shall pay contributions equal to the amount determined
41 or estimated by the department under section 6 of this chapter,
42 IC 22-4-11-2, IC 22-4-11-3.5, and IC 22-4-11.5.

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

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

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

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

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

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

28 (B) there has been some annual payroll in each of the three

29 (3) twelve (12) month periods immediately preceding the
30 computation date. **and**

31 ~~(C) the employer has properly filed all required contribution
32 and wage reports; and all contributions, penalties, and
33 interest due and owing by the employer or the employer's
34 predecessors have been paid.~~

35 (c) In addition to the conditions and requirements set forth and
36 provided in subsection (b)(2)(A) **and** (b)(2)(B), ~~and (b)(2)(C)~~, an
37 employer's rate is equal to the sum of the employer's contribution rate
38 determined or estimated by the department under this article plus two
39 percent (2%) unless all required contributions and wage reports have
40 been filed within thirty-one (31) days following the computation date
41 and all contributions, penalties, and interest due and owing by the
42 employer or the employer's predecessor for periods before and

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1 including the computation date have been paid:
 2 (1) within thirty-one (31) days following the computation date;
 3 or
 4 (2) within ten (10) days after the department has given the
 5 employer a written notice by mail of:
 6 (A) the delinquency; or
 7 (B) failure to file the reports;
 8 whichever is the later date. The department or the department's
 9 designee may waive the imposition of rates under this subsection if the
 10 department finds the employer's failure to meet the deadlines was for
 11 excusable cause. The department shall give written notice to the
 12 employer before this additional condition or requirement shall apply.
 13 An employer's rate under this subsection may not exceed twelve
 14 percent (12%).
 15 (d) However, if the employer is the state or a political subdivision
 16 of the state or any instrumentality of a state or a political subdivision,
 17 or any instrumentality which is wholly owned by the state and one (1)
 18 or more other states or political subdivisions, the employer may
 19 contribute at a rate of one and six-tenths percent (1.6%) until it has
 20 been subject to this article throughout the thirty-six (36) consecutive
 21 calendar months immediately preceding the computation date.
 22 (e) On the computation date every employer who had taxable
 23 wages in the previous calendar year shall have the employer's
 24 experience account charged with the amount determined under the
 25 following formula:
 26 STEP ONE: Divide:
 27 (A) the employer's taxable wages for the preceding calendar
 28 year; by
 29 (B) the total taxable wages for the preceding calendar year.
 30 STEP TWO: Subtract:
 31 (A) the amount described in IC 22-4-10-4.5(e)(2), if any;
 32 from
 33 (B) the total amount of benefits charged to the fund under
 34 section 1 of this chapter.
 35 STEP THREE: Multiply the quotient determined under STEP
 36 ONE by the difference determined under STEP TWO.
 37 (f) One (1) percentage point of the rate imposed under subsection
 38 (c), or the amount of the employer's payment that is attributable to the
 39 increase in the contribution rate, whichever is less, shall be imposed as
 40 a penalty that is due and shall be deposited upon collection into the
 41 special employment and training services fund established under
 42 IC 22-4-25-1. The remainder of the contributions paid by an employer

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1 pursuant to the maximum rate shall be:
 2 (1) considered a contribution for the purposes of this article; and
 3 (2) deposited in the unemployment insurance benefit fund
 4 established under IC 22-4-26.
 5 (g) Except as otherwise provided in IC 22-4-37-3, this subsection,
 6 instead of subsection (b)(2), applies to an employer in the construction
 7 industry. As used in the subsection, "construction industry" means
 8 business establishments whose proper primary classification in the
 9 current edition of the North American Industry Classification System
 10 Manual - United States, published by the National Technical
 11 Information Service of the United States Department of Commerce is
 12 23 (construction). For each calendar year beginning after December 31,
 13 2013, an employer's rate shall be equal to the lesser of four percent
 14 (4%) or the average of the contribution rates paid by all employers in
 15 the construction industry subject to this article during the twelve (12)
 16 months preceding the computation date, unless:
 17 (1) the employer has been subject to this article throughout the
 18 thirty-six (36) consecutive calendar months immediately
 19 preceding the computation date;
 20 (2) there has been some annual payroll in each of the three (3)
 21 twelve (12) month periods immediately preceding the
 22 computation date; and
 23 (3) the employer has properly filed all required contribution and
 24 wage reports, and all contributions, penalties, and interest due
 25 and owing by the employer or the employer's predecessors have
 26 been paid.
 27 (h) The department shall satisfy the notice requirement in
 28 subsection (c) by sending:
 29 (1) physical mail to the employer's last known address; or
 30 (2) electronic mail to an electronic mail address provided to the
 31 department by the employer or a representative of the employer.
 32 However, if electronic mail is used and the department does not receive
 33 a receipt or electronic confirmation within five (5) days of
 34 transmission, the notice is insufficient and notice must be sent by
 35 physical mail as soon as practicable.
 36 SECTION 11. IC 22-4-12-0.1, AS ADDED BY P.L.220-2011,
 37 SECTION 365, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2026]: Sec. 0.1. The amendments made to
 39 section 4 of this chapter by P.L.172-1991 apply to individuals who file
 40 a disaster unemployment **assistance** claim or a state unemployment
 41 insurance claim after June 1, 1990, and before June 2, 1991, or during
 42 a period to be determined by the general assembly.

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

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

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

- 14 (1) has a physical branch location in Indiana; or
- 15 (2) is designated as an approved depository by the treasurer
16 of state.

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

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

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

- 36 (1) The surviving spouse.
- 37 (2) Children.
- 38 (3) Parents.
- 39 (4) Brothers and sisters.
- 40 (5) Other relatives.

41 However, the department is not bound to follow this order of
42 preference.

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1 (g) Whenever there is more than one (1) legal heir in any of the
2 classes established in subsection (f), payment may be made to any
3 one (1) of that group as agent for the others upon submission of
4 proper evidence of authority and identification.

5 (h) Application for payment of benefits must be made in
6 writing and on the prescribed form within six (6) months after the
7 death of the deceased, provided that the department, upon good
8 cause, may extend the time for filing.

9 (i) In cases where the claimant's benefit eligibility, or
10 disqualification, is disputed, the department shall promptly notify
11 the claimant and the employer, or employers, directly involved
12 with the issue or issues raised, and the determination will set forth
13 the right to appeal of the party receiving the adverse
14 determination. In the event of the death of the claimant between
15 the:

- 16 (1) filing of a valid claim for benefits; and
- 17 (2) issuance of an eligibility determination by the
18 department;

19 all notices filed or issued under this section shall be served upon the
20 authorized representative of the deceased claimant, as determined
21 under subsection (f).

22 (j) In the event a hearing is scheduled in an appeal involving
23 a deceased claimant, the claimant's authorized representative of
24 the estate shall be allowed to participate in the hearing in place of
25 the claimant, and the appeal shall proceed as set forth under this
26 section.

27] SECTION 1↔[2]. IC 22-4-12-2, AS AMENDED BY
28 P.L.2-2011, SECTION 11, IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) With respect to initial claims
30 filed for any week beginning on and after July 1, 1997, and before July
31 1, 2012; each eligible individual who is totally unemployed (as defined
32 in IC 22-4-3-1) in any week in the individual's benefit period shall be
33 paid for the week, if properly claimed; benefits at the rate of:

- 34 (1) five percent (5%) of the first two thousand dollars (\$2,000)
35 of the individual's wage credits in the calendar quarter during the
36 individual's base period in which the wage credits were highest;
37 and
- 38 (2) four percent (4%) of the individual's remaining wage credits
39 in the calendar quarter during the individual's base period in
40 which the wage credits were highest.

41 (b) (a) With respect to initial claims filed for any week beginning
42 on and after July 1, 2012; Each eligible []individual[] [claimant] who

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1 is totally unemployed (as defined in IC 22-4-3-1) in any week in the
2 [individual's] [claimant's] benefit period shall be paid for the week,
3 if properly claimed, an amount equal to forty-seven percent (47%) of
4 the [individual's] [claimant's] prior average weekly wage, rounded
5 (if not already a multiple of one dollar (\$1)) to the next lower dollar.
6 However, the maximum weekly benefit amount may not exceed three
7 hundred ninety dollars (\$390).

8 (c) (b) [] For purposes of this section, "prior average weekly wage"
9 means the result of:

10 (1) the [individual's] [claimant's] total wage credits during the
11 [individual's] [claimant's] base period; divided by

12 (2) fifty-two (52).

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

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

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

28] SECTION 1 [3]. IC 22-4-12-4, AS AMENDED BY
29 P.L.200-2025, SECTION 7, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) Benefits shall be computed
31 upon the basis of wage credits of an individual in the individual's base
32 period. Wage credits shall be reported by the employer and credited to
33 the individual in the manner prescribed by the department. With
34 respect to initial claims filed for any week beginning on and after July
35 7, 1991, the maximum total amount of benefits payable to any eligible
36 individual during any benefit period shall not exceed twenty-six (26)
37 times the individual's weekly benefit, or twenty-eight percent (28%) of
38 the individual's wage credits with respect to the individual's base
39 period, whichever is less. If such maximum total amount of benefits is
40 not a multiple of one dollar (\$1), it shall be computed to the next lower
41 multiple of one dollar (\$1).

42 (b) Except as provided in subsection (d), the total extended benefit

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

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

15 (1) the individual has established:

- 16 (A) a disaster unemployment **assistance** claim under the
- 17 Stafford Disaster Relief and Emergency Assistance Act; or
- 18 (B) a state unemployment insurance claim as a direct result
- 19 of a major disaster;

20 (2) all regular benefits and all disaster unemployment assistance
21 benefits:

- 22 (A) have been exhausted by the individual; or
- 23 (B) are no longer payable to the individual due to the
- 24 expiration of the disaster assistance period; and

25 (3) the individual remains unemployed as a direct result of the
26 disaster.

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

- 35 (1) Eighty percent (80%) of the total amount of regular benefits
- 36 that were payable to the eligible individual under this article in
- 37 the applicable benefit year.
- 38 (2) Twenty (20) times the weekly benefit amount that was
- 39 payable to the eligible individual under this article for a week of
- 40 total unemployment in the applicable benefit year.
- 41 (3) Forty-six (46) 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, reduced by
2 the regular unemployment compensation benefits paid (or
3 deemed paid) during the benefit year.

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

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

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

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

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

36 (b) A person who:

37 (1) accepts a layoff under an inverse seniority clause of a validly
38 negotiated contract; and

39 (2) otherwise meets the eligibility requirements established by
40 this article;

41 is entitled to receive benefits in the same amounts, under the same
42 terms, and subject to the same conditions as any other unemployed

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

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

11 (2) otherwise meets the eligibility requirements established by
 12 this article;

13 is entitled to receive benefits in the same amounts, under the same
 14 terms, and subject to the same conditions as any other unemployed
 15 person:

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

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

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

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

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

40 (1) (A) performed insured work;

41 (2) (B) earned remuneration in employment in at least each
 42 of eight (8) weeks; and

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

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

7 (1) (2) the individual ~~must have~~ **has** established, after the last
8 day of the individual's last base period, if any, wage credits (as
9 defined in IC 22-4-4-3 and within the meaning of wages under
10 IC 22-4-22-3) equal to at least one and five-tenths (1.5) times the
11 wages paid to the individual in the calendar quarter in which the
12 individual's wages were highest; and

13 (2) (3) the individual ~~must have~~ **has** established wage credits in
14 the last two (2) calendar quarters of the individual's base period
15 in a total amount of not less than two thousand five hundred
16 dollars (\$2,500) and a total amount in the four (4) calendar
17 quarters of the individual's base period of not less than four
18 thousand two hundred dollars (\$4,200).

19 SECTION 1 ~~6~~ [6]. IC 22-4-17-2, AS AMENDED BY
20 P.L.200-2025, SECTION 22, IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) When [an]
22 [individual] a claimant files an initial claim, the department shall
23 promptly make a determination of the [individual's] [claimant's]
24]status as an insured worker. A notice of the determination of insured
25 status shall be furnished to the [individual] [claimant] promptly.
26 Each determination shall be based on and include a statement showing
27 the amount of wages paid to the [individual] [claimant] for insured
28 work by each employer during the [individual's] [claimant's] base
29 period and shall include a finding as to whether the wages meet the
30 requirements for the [individual] [claimant] to be an insured worker,
31 and, if so, the week ending date of the first week of the [individual's]
32 [claimant's] benefit period, the [individual's] [claimant's] weekly
33 benefit amount, and the maximum amount of benefits that may be paid
34 to the [individual] [claimant] for weeks of unemployment in the
35 [individual's] [claimant's] benefit period. For the [individual]
36 [claimant] who is not insured, the notice shall include the reason for
37 the determination. The following apply in regard to the determination:

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

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

4 (2) If [an] [individual] a claimant asks for a wage
 5 investigation, the unemployment insurance tax division shall
 6 promptly perform an investigation to determine whether wages
 7 from insured work should be added or subtracted from the claim.
 8 A determination of the wage investigation shall be furnished to
 9 the [individual] [claimant] promptly upon completion. Unless
 10 the [individual] [claimant,] within fifteen (15) days after the
 11 determination was sent by the unemployment insurance tax
 12 division, requests an appeal to a liability administrative law
 13 judge under IC 22-4-32-1, 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]
 18] with a notice of the employer's benefit liability. The notice shall
 19 contain the date, the name and Social Security account number of the
 20 [individual] [claimant,] the ending date of the [individual's]
 21 [claimant's] base period, and the week ending date of the first week of
 22 the [individual's] [claimant's] benefit period. The notice shall further
 23 contain information as to the proportion of benefits chargeable to the
 24 employer's experience or reimbursable account in ratio to the earnings
 25 of the [individual] [claimant] from the employer. Unless the
 26 employer within fifteen (15) days after the notice of benefit liability
 27 was sent by the department to the employer, asks for a hearing before
 28 a liability administrative law judge, the determination shall be final and
 29 benefits paid shall be 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]
 32 eligibility or right to waiting period credits or benefits, shall notify the
 33 department in the form and manner prescribed by the department of
 34 those facts within ten (10) days after the claim for benefits was sent by
 35 the department.

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

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

42 (2) Was discharged for just cause.

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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
 38 or the employer, asks for a hearing before an administrative law judge,
 39 the 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
 42 or decision sent by the department to the claimant or employer either

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

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

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

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

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

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

42 ~~(m)~~ **(o)** All ~~individuals~~ **claimants** who have not

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1 previously verified their identity with the department shall, prior to
2 filing a new claim for unemployment benefits, verify their identity in
3 the form and manner prescribed by the department.

4 ~~< (n) An individual >~~ **(p) No claimant will be eligible for a**
5 **monetary determination of benefits without first providing the**
6 **department with the claimant's Social Security number.**

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

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

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

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

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

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