



February 12, 2026

ENGROSSED

SENATE BILL No. 214

DIGEST OF SB 214 (Updated February 11, 2026 2:34 pm - DI 140)

Citations Affected: IC 22-4; IC 22-4.1.

Synopsis: Department of workforce development. Defines or amends certain terms. Codifies certain administrative rules with respect to: (1) experience accounts; (2) reporting; (3) contribution rates and payment; (4) seasonal workers; (5) benefit payments to the deceased; (6) part-time workers; (7) work searches; (8) partial unemployment; (9) the filing of claims; (10) interstate claimants; (11) administrative law proceedings; and (12) notice. Alters the powers of the department of workforce development with respect to administrative cooperation agreements. Changes when the department may issue a civil penalty with respect to unauthorized postsecondary proprietary educational institutions. Makes conforming changes.

Effective: July 1, 2026.

Gaskill, Rogers

(HOUSE SPONSOR — LAWSON)

January 8, 2026, read first time and referred to Committee on Pensions and Labor.
January 15, 2026, amended, reported favorably — Do Pass; reassigned to Committee on Appropriations.
January 22, 2026, reported favorably — Do Pass.
January 26, 2026, read second time, ordered engrossed. Engrossed.
January 27, 2026, read third time, passed. Yeas 45, nays 0.
HOUSE ACTION
January 29, 2026, read first time and referred to Committee on Employment, Labor and Pensions.
February 12, 2026, reported — Do Pass.

ES 214—LS 6965/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.

ENGROSSED SENATE BILL No. 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 22-4-2-44 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2026]: **Sec. 44. As used in this article, "American vessel" means**
4 **a vessel:**
5 (1) **documented or numbered under the laws of the United**
6 **States; or**
7 (2) **that meets both of the following conditions:**
8 (A) **The vessel is not documented under the laws of any**
9 **country.**
10 (B) **The crew of the vessel is employed solely by one (1) or**
11 **more:**
12 (i) **citizens or residents of the United States; or**
13 (ii) **corporations organized under the laws of the United**
14 **States or any state.**
15 SECTION 2. IC 22-4-2-45 IS ADDED TO THE INDIANA CODE
16 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
17 1, 2026]: **Sec. 45. As used in this article, "approved training"**

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1 means training:

2 (1) when a claimant is enrolled in services under the federal
3 Workforce Innovation and Opportunity Act of 2014 (29
4 U.S.C. 3101 et seq.); or

5 (2) that is approved by the department.

6 SECTION 3. IC 22-4-2-46 IS ADDED TO THE INDIANA CODE
7 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
8 1, 2026]: Sec. 46. (a) As used in this article, except as provided in
9 subsection (b), "employee" means an individual performing
10 personal services that constitute employment under IC 22-4-8, for
11 remuneration.

12 (b) For purposes of IC 22-4-10-8, "employee" has the meaning
13 set forth in IC 22-4-10-8.

14 SECTION 4. IC 22-4-2-47 IS ADDED TO THE INDIANA CODE
15 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
16 1, 2026]: Sec. 47. As used in this article, "full time" means the
17 number of hours that are customarily considered full time in a
18 particular industry.

19 SECTION 5. IC 22-4-2-48 IS ADDED TO THE INDIANA CODE
20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
21 1, 2026]: Sec. 48. As used in this article, "governmental entity"
22 means an instrumentality of:

23 (1) the state; or

24 (2) one (1) or more political subdivisions of the state.

25 SECTION 6. IC 22-4-2-49 IS ADDED TO THE INDIANA CODE
26 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
27 1, 2026]: Sec. 49. As used in this article, "instructional" means
28 services that consist of:

29 (1) teaching, tutoring, or lecturing;

30 (2) directing or supervising the instructional activities of
31 others; or

32 (3) counseling, advising, or otherwise determining curriculum,
33 courses, and academic pursuits for students.

34 SECTION 7. IC 22-4-2-50 IS ADDED TO THE INDIANA CODE
35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
36 1, 2026]: Sec. 50. As used in this article, "instrumentality" means
37 an independent legal entity:

38 (1) organized to carry on some function of government for the
39 state or a political subdivision; and

40 (2) with the power to hire, supervise, and discharge its
41 employees.

42 SECTION 8. IC 22-4-2-51 IS ADDED TO THE INDIANA CODE



1 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
2 1, 2026]: **Sec. 51. As used in this article, "political subdivision"**
3 **means a:**

4 (1) **county;**

5 (2) **city;**

6 (3) **town;**

7 (4) **village;**

8 (5) **school; or**

9 (6) **sanitation, utility, reclamation, improvement, drainage,**
10 **irrigation, flood control, or similar district.**

11 **The term also includes libraries, hospitals, and similar**
12 **organizations that are a part of an entity listed in subdivisions (1)**
13 **through (6).**

14 SECTION 9. IC 22-4-2-52 IS ADDED TO THE INDIANA CODE
15 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
16 1, 2026]: **Sec. 52. As used in this article, "principal administrative"**
17 **means all executive, managerial, or administrative services**
18 **performed for an educational institution.**

19 SECTION 10. IC 22-4-2-53 IS ADDED TO THE INDIANA CODE
20 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
21 1, 2026]: **Sec. 53. As used in this article, "research" means any**
22 **study or investigation in a field of science or knowledge.**

23 SECTION 11. IC 22-4-2-54 IS ADDED TO THE INDIANA CODE
24 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
25 1, 2026]: **Sec. 54. As used in this article, "vessel" means watercraft**
26 **or other contrivances used as a means of transportation on water.**
27 **The term includes dredges used for navigation and transportation**
28 **in deepening and removing obstructions from channels, rivers, or**
29 **other waterways.**

30 SECTION 12. IC 22-4-4-1, AS AMENDED BY P.L.122-2019,
31 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2026]: **Sec. 1. "Remuneration" whenever used in this article,**
33 **unless the context clearly denotes otherwise, means all compensation**
34 **for personal services, including but not limited to commissions,**
35 **bonuses, dismissal pay, vacation pay, sick pay (subject to the**
36 **provisions of section 2(c)(1) of this chapter) payments in lieu of**
37 **compensation for services, and cash value of all compensation paid in**
38 **any medium other than cash. The reasonable cash value of**
39 **compensation paid in any medium other than cash may be estimated**
40 **and determined in accordance with rules prescribed by the department.**
41 **Such term shall not, however, include the value of meals, lodging,**
42 **books, tuition, or educational facilities furnished to a student while**



1 such student is attending an established school, college, university,
 2 hospital, or training course for services performed within the regular
 3 school term or school year, including the customary vacation days or
 4 periods falling within such school term or school year.

5 SECTION 13. IC 22-4-4-2, AS AMENDED BY P.L.122-2019,
 6 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2026]: Sec. 2. (a) Except as otherwise provided in this section,
 8 "wages" means all remuneration as defined in section 1 of this chapter
 9 paid to an individual by an employer, remuneration received as tips or
 10 gratuities in accordance with Sections 3301 and 3102 et seq. of the
 11 Internal Revenue Code, and includes all remuneration considered as
 12 wages under Sections 3301 and 3102 et seq. of the Internal Revenue
 13 Code. However, the term shall not include any amounts paid as
 14 compensation for services specifically excluded by IC 22-4-8-3 or
 15 IC 22-4-8-3.5 from the definition of employment as defined in
 16 IC 22-4-8-1 and IC 22-4-8-2. The term shall include, but not be limited
 17 to, any payments made by an employer to an employee or former
 18 employee, under order of the National Labor Relations Board, or a
 19 successor thereto, or agency named to perform the duties thereof, as
 20 additional pay, back pay, or for loss of employment, or any such
 21 payments made in accordance with an agreement made and entered
 22 into by an employer, a union, and the National Labor Relations Board.

23 (b) For the purpose of determining wages subject to contribution,
 24 the taxable wage base is no higher than nine thousand five hundred
 25 dollars (\$9,500) paid in a calendar year to an individual by an employer
 26 or the employer's predecessor for employment during a calendar year
 27 that begins after December 31, 2010. For the purposes of this
 28 subsection, the term "employment" shall include service constituting
 29 employment under any employment security law of any state or of the
 30 federal government. However, nothing in this subsection shall be taken
 31 as an approval or disapproval of any related federal legislation.

32 (c) The term "wages" may not include the following:

33 (1) The amount of any payment (including any amount paid by an
 34 employer for insurance or annuities or into a fund to provide for
 35 any such payment) made to, or on behalf of, an individual or any
 36 of the individual's dependents under a plan or system established
 37 by an employer which makes provision generally for individuals
 38 performing service for it (or for such individuals generally and
 39 their dependents) or for a class or classes of such individuals (or
 40 for a class or classes of such individuals and their dependents) on
 41 account of:

42 (A) retirement;



- 1 (B) sickness or accident disability, and in the case of payments
 2 made to an employee or any dependents, this clause shall
 3 exclude from the term "wages" only payments that are
 4 received under a worker's compensation or occupational
 5 diseases compensation law;
 6 (C) medical or hospitalization expenses in connection with
 7 sickness or accident disability; or
 8 (D) death.
- 9 (2) The amount of any payment made by an employer to an
 10 individual performing service for it (including any amount paid
 11 by an employer for insurance or annuities or into a fund to
 12 provide for any such payment) on account of retirement.
- 13 (3) The amount of any payment on account of sickness or accident
 14 disability, or medical or hospitalization expenses in connection
 15 with sickness or accident disability made by an employer to, or on
 16 behalf of, an individual performing services for it and after the
 17 expiration of six (6) calendar months following the last calendar
 18 month in which the individual performed services for such
 19 employer.
- 20 (4) The amount of any payment made by an employer to, or on
 21 behalf of, an individual performing services for it or to the
 22 individual's beneficiary:
- 23 (A) from or to a trust exempt from tax under Section 401(a) of
 24 the Internal Revenue Code at the time of such payment unless
 25 such payment is made to an individual performing services for
 26 the trust as remuneration for such services and not as a
 27 beneficiary of the trust; or
- 28 (B) under or to an annuity plan which, at the time of such
 29 payments, meets the requirements of Section 401(a)(3),
 30 401(a)(4), 401(a)(5), and 401(a)(6) of the Internal Revenue
 31 Code.
- 32 (5) Remuneration paid in any medium other than cash to an
 33 individual for service not in the course of the employer's trade or
 34 business.
- 35 (6) The amount of any payment (other than vacation or sick pay)
 36 made to an individual after the month in which the individual
 37 attains the age of sixty-five (65) if the individual did not perform
 38 services for the employer in the period for which such payment is
 39 made.
- 40 (7) The payment by an employer (without deduction from the
 41 remuneration of the employee) of the tax imposed upon an
 42 employee under Sections 3101 et seq. of the Internal Revenue



Code (Federal Insurance Contributions Act).

(d) The following apply for purposes of determining wages subject to contribution:

(1) Costs for meal and lodging allowed by an employer as increased or additional remuneration for employees are wages subject to contribution, except that:

(A) where the employer provides a fixed amount to employees for meals and lodging, that fixed amount is the amount of additional remuneration;

(B) where the employer does not provide a fixed amount to employees, the actual cost of the meals and lodging is the amount of additional remuneration; and

(C) where meals and lodging are furnished by the employer on the premises of the employer for the convenience of the employer, the value of those meals and lodging is not remuneration subject to contributions.

(2) Wages in lieu of notice, or termination allowances, include amounts paid by an employer to an employee at the time of employment separation and are wages subject to contribution.

(3) The following with respect to back pay awards:

(A) Awards of back pay to individuals by the National Labor Relations Board are reportable as wages for the quarter covered by the award.

(B) Payments of additional wages made pursuant to terms of the Fair Labor Standards Act are reportable as wages for the quarter covered by the payment.

(C) Awards of back pay to individuals resulting from arbitration are reportable as wages for the quarter covered by the arbitration award.

(4) Where commissions are paid to salespersons each time a purchaser makes a payment under an installment contract, the commissions are considered wages paid at the time that they are credited to the salesperson in the employer's financial records.

(5) The following with respect to certain executives:

(A) An officer of a corporation who receives remuneration for the officer's services as a corporate officer from a corporation is in employment during the entire term of the officer's office, and the remuneration shall be considered wages.

(B) A member of the board of directors of a corporation is not considered in employment, and fees paid for



- 1 attendance at meetings of the board of directors shall not
2 be deemed wages subject to contribution.
- 3 (C) A member of a board of directors is in employment,
4 however, if the member performs services for
5 remuneration for the corporation other than those
6 required by attendance at, and participation in, the
7 meetings of the board of directors.
- 8 (6) Payments made by a partnership to a partner are not
9 wages.
- 10 (7) Where an employer:
- 11 (A) guarantees employees a minimum number of hours of
12 employment per week; and
- 13 (B) makes payments to employees for idle time when they
14 do not render services for the minimum number of hours;
15 the payment for the idle time constitutes wages.
- 16 (8) Discounts allowed employees on the purchase of goods
17 from the employer are not wages if the:
- 18 (A) purchase is optional for the employee; and
19 (B) discounts do not constitute regular or systematic
20 remuneration for services rendered.
- 21 (9) The following with respect to prizes or bonuses:
- 22 (A) A prize or a bonus given by an employer to an
23 employee in cash is considered wages. When given in any
24 medium other than cash, the prize or bonus will be
25 considered wages unless it is not remuneration for
26 employment.
- 27 (B) A prize or bonus paid in cash or in any other medium,
28 whether or not paid as a result of a contractual obligation,
29 shall be reported as wages for the week in which the prize
30 or bonus is due or paid.
- 31 (10) Where an employee accepts a promissory note in lieu of
32 wages, the:
- 33 (A) face amount of the note at the time it is delivered to
34 and accepted by the employee is considered the amount of
35 wages subject to contribution; and
- 36 (B) wages are considered paid at the time of the delivery
37 and the acceptance of the note.
- 38 (11) The following with respect to tips and gratuities:
- 39 (A) Tips and gratuities received by an employee from
40 persons other than the employer, and not accounted for to
41 the employer, are not wages. However, the amount of tips
42 or gratuities accounted for by the employee to the



1 employer by written statement, as required by Section
 2 6053 of the Internal Revenue Code when the tips are in
 3 excess of twenty dollars (\$20) per month, are wages.

4 (B) Where an employer does not permit tipping of
 5 employees, but rather:

6 (i) adds a certain percent to the charges made to patrons;
 7 and

8 (ii) disburses the added amounts to employees;
 9 the sums disbursed are wages and not tips.

10 (12) The following with respect to travel expenses and
 11 drawing accounts:

12 (A) Actual amounts advanced or reimbursed to employees
 13 for traveling expenses, which are expenses of the employer
 14 incurred by the employee in connection with the
 15 employee's position and the business of the employer, are
 16 not wages.

17 (B) Where:

18 (i) an employee is allowed a drawing account against
 19 which earned commissions are credited;

20 (ii) the commissions earned do not equal the amounts
 21 withdrawn; and

22 (iii) the employee is required to account to the employer
 23 for amounts overdrawn;

24 the commissions earned, and not the amounts overdrawn,
 25 are wages. However, if the employee is not required to
 26 account to the employer for the amounts overdrawn, all
 27 amounts advanced to the employee are wages.

28 (C) In determining contributions due for a quarter, each
 29 employee is to be considered individually, and, if the
 30 expenses of an employee exceed earnings, the excess may
 31 not be credited against the contribution liability incurred
 32 by the employer by reason of wages payable to other
 33 employees of that employer.

34 (D) If an employee earns wages in excess of expenses in one
 35 (1) calendar quarter, contributions are due and payable on
 36 the wages. If the same employee, in a subsequent calendar
 37 quarter, incurs expenses in excess of wages, the excess shall
 38 not be taken as a credit against contributions due for a
 39 previous calendar quarter, or contributions in future
 40 months or calendar quarters, respectively.

41 (13) Remuneration paid by an employer to an employee for
 42 vacation periods or leaves of absence, in the regular course of



1 employment, is considered wages.

2 (14) The following apply with respect to the taxable wage
3 base:

4 (A) When an employing unit qualifies under subsections (a)
5 or (b), the remuneration paid by the predecessor in such
6 calendar year is combined with the remuneration paid by
7 the successor in that same calendar year in determining
8 when an employee has reached the taxable wage base limit.
9 The combining of the remuneration paid to an individual
10 by separate employers, in establishing the taxable wage
11 base limitation, applies only in successorship cases.

12 (B) Remuneration paid to an employee in another state is
13 considered in determining the taxable wage base limitation
14 for a calendar year, if wages are paid to the same employee
15 by the same employer in this state during that calendar
16 year.

17 (15) Remuneration paid to an individual for services rendered
18 as a trustee in bankruptcy is not considered wages.

19 SECTION 14. IC 22-4-8-5 IS ADDED TO THE INDIANA CODE
20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
21 1, 2026]: Sec. 5. For purposes of determining "employment" under
22 this chapter, the following apply:

23 (1) Individuals hired by a trustee to perform services in
24 connection with the trust property, and who are paid from the
25 funds of the trust, are considered in the employment of the
26 trust, and not the trustee.

27 (2) A bankruptcy trustee may be an employing unit or an
28 employer, but the individual is not in employment with
29 respect to services rendered as a trustee in bankruptcy.

30 (3) A caddie who performs services for a member or guest of
31 a golf club is not an employee of the club, although the
32 caddie's fees are paid directly or indirectly by the club.

33 (4) The following apply with respect to a family business:

34 (A) A minor child who performs services for a partnership
35 or corporation controlled by the parents of the minor child
36 is considered to be employed by the partnership or
37 corporation, and not by the minor child's parent or
38 parents, but the relationship is not employment if the firm
39 is a partnership and the parents of the minor child are the
40 sole owners and members of the partnership.

41 (B) Services performed for an employing unit by a minor
42 child or spouse of the owner do not constitute employment,



- 1 but if the employing unit is a partnership, an exempt
 2 relationship must exist with each member for the services
 3 to be considered excluded.
- 4 (5) The following with respect to religious organizations:
- 5 (A) Service performed for a college devoted primarily to
 6 the preparation of students for the ministry is not
 7 employment, as is the service for a novitiate or a house of
 8 study training candidates to become members of a
 9 religious order.
- 10 (B) A church related charitable organization, such as an
 11 orphanage or home for the aged, is not considered to be
 12 operated primarily for religious purposes for purposes of
 13 section 2(j) of this chapter, and service performed for the
 14 organization is employment. However, services performed
 15 by an individual as a chaplain in an orphanage or in a
 16 home for the aged is not employment.
- 17 (C) For purposes of section 2(j) of this chapter, the
 18 exclusion of service performed by ministers in the exercise
 19 of the ministry, and by members of a religious order in
 20 performing the duties required by the order, applies only
 21 when the service is performed for nonprofit organizations
 22 required to be covered by state law.
- 23 (D) For purposes of section 2(j) of this chapter, a minister
 24 is ordained, commissioned, or licensed if the individual has
 25 been vested with ministerial status in accordance with the
 26 procedure followed by the particular church
 27 denomination. However, the individual does not have to be
 28 connected with a congregation. Ministerial authority
 29 continues until revoked by the church.
- 30 (E) For purposes of this subdivision, "exercise of the
 31 ministry" includes the following:
- 32 (i) The conduct of religious worship and the ministration
 33 of sacerdotal functions.
- 34 (ii) Service performed in the control, conduct, and
 35 maintenance of a religious organization under the
 36 authority of a religious body constituting a church or
 37 church denomination, or an organization operated as an
 38 integral agency of a religious organization or of a church
 39 or church denomination.
- 40 (iii) Service performed for any organization under an
 41 assignment or designation by a church, not including
 42 cases in which a church merely helps a minister by



- 1 recommending the minister for a position involving
 2 nonministerial services for an organization not
 3 connected with the church.
- 4 (iv) Missionary service or administrative work in the
 5 employ of a missionary organization.
- 6 (F) Service of an individual who is a member of a teaching
 7 or nursing order who is engaged in teaching or nursing is
 8 not in employment, if the order requires the performance
 9 of the service.
- 10 (G) Control, conduct, and maintenance of an organization
 11 is the performance of services directing, managing, or
 12 promoting the activities of the organization.
- 13 (6) The following with respect to domestic services:
- 14 (A) Domestic services excluded from employment are
 15 services:
- 16 (i) of a household nature performed by an individual in
 17 or about the private home of the person for whom the
 18 services are performed; or
- 19 (ii) performed in or about the club rooms or house of a
 20 local college club, or local chapter of a college fraternity
 21 or sorority, for which the services are performed.
- 22 (B) If a:
- 23 (i) private home;
 24 (ii) club room; or
 25 (iii) house of a local college club, or local chapter of a
 26 college fraternity or sorority;
 27 is utilized primarily for the purpose of supplying board or
 28 lodging to the public as a business enterprise, the services
 29 performed in the private home, club room, or house are
 30 not excluded as described in clause (A).
- 31 (C) The services described in clause (A) are not excluded
 32 if they are performed in or about:
- 33 (i) rooming or lodging houses;
 34 (ii) boarding houses;
 35 (iii) clubs (except local college clubs);
 36 (iv) hotels; or
 37 (v) commercial offices or establishments.
- 38 (D) Services performed as a private secretary, even though
 39 performed in the employer's home, are not excluded.
- 40 (E) As used in this subdivision, "private home" means the
 41 fixed place of abode of an individual or a family.
- 42 (F) As used in this subdivision, "local college club, or local



- 1 chapter of a college fraternity or sorority" does not include
 2 an alumni club or chapter.
- 3 (7) The following with respect to agricultural labor:
- 4 (A) Agricultural labor does not include services performed
 5 in connection with forestry, lumbering, or landscaping.
- 6 (B) Greenhouses and other similar structures used
 7 primarily for other purposes, such as display, storage, or
 8 fabrication of wreaths, corsages, and bouquets, do not
 9 constitute farms.
- 10 (C) Services performed for the owner or tenant or
 11 operator of one (1) or more farms in connection with the:
- 12 (i) operation;
 13 (ii) management;
 14 (iii) conservation;
 15 (iv) improvement; or
 16 (v) maintenance;
 17 of any of the farms or its tools or equipment are excluded
 18 as agricultural labor, provided the major part of the
 19 services is performed on a farm.
- 20 (D) Excluded services do not include services performed:
- 21 (i) in connection with commercial canning or commercial
 22 freezing or in connection with any commodity after its
 23 delivery to a terminal market for distribution for
 24 consumption; or
 25 (ii) as stenographers, bookkeepers, clerks, and other
 26 office employees, even though the services may be in
 27 connection with the activities described in item (i), except
 28 to the extent that the services of the individuals are
 29 performed in the employ of the owner or tenant or other
 30 operator of a farm and are rendered in major part on a
 31 farm.
- 32 (E) The exclusion of agricultural labor does not apply to
 33 those employers meeting the requirements of
 34 IC 22-4-7-2(e).
- 35 (8) The following with respect to product demonstrators:
- 36 (A) Demonstrators who:
- 37 (1) are placed by a manufacturer in department and
 38 specialty stores to aid in the sale of the specialized
 39 products of the manufacturer;
 40 (2) are engaged by the manufacturer;
 41 (3) are paid directly or indirectly by the manufacturer;
 42 and



- 1 (4) work under the direction of the manufacturer,
2 although this direction may be delegated to the retailer;
3 are employed by the manufacturer.
- 4 **(B) If the retailer, not acting as an agent for the**
5 **manufacturer, engages the demonstrator, and the**
6 **demonstrator works under the direction of the retailer and**
7 **receives remuneration directly from the retailer, the**
8 **retailer is the employer.**
- 9 **(C) If wages are paid in part by the manufacturer and in**
10 **part by the retailer, the demonstrator is employed by both**
11 **the manufacturer and the retailer. Each is required to pay**
12 **contributions on the part of the remuneration that they**
13 **pay, provided that one (1) or both are employers under this**
14 **article.**
- 15 **(9) Services performed where potential unemployment**
16 **benefits are payable under the Railroad Unemployment**
17 **Insurance Act shall not be deemed employment within the**
18 **meaning of this article.**
- 19 **(10) Services performed by an individual as an insurance**
20 **agent or insurance solicitor are excluded, provided that these**
21 **services are performed solely on a commission basis. If any**
22 **part of an individual's remuneration for these services is a**
23 **salary, none of the individual's services are excluded, and the**
24 **total remuneration is included in the contribution**
25 **computation.**
- 26 **(11) The lessee of a leased workforce is the employer of the**
27 **individuals in the workforce when the lessor hires and pays**
28 **the individuals as the agent of the lessee.**
- 29 **(12) Where property is held by a mortgagee in possession, an**
30 **assignee of rent, or a trustee or receiver under the mortgage,**
31 **the mortgagee, the assignee, or the trustee or receiver, not the**
32 **owner of the property, is the employer of individuals**
33 **performing services with respect to the property.**
- 34 SECTION 15. IC 22-4-8-6 IS ADDED TO THE INDIANA CODE
35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
36 1, 2026]: **Sec. 6. (a) This section does not apply with respect to any**
37 **services performed by an individual for an employing unit:**
- 38 **(1) if the periods for which the employing unit makes**
39 **payments of remuneration to the individual vary to the extent**
40 **that there is no period for which a payment of remuneration**
41 **is ordinarily made to the individual;**
42 **(2) if the period for which a payment of remuneration is**



1 **ordinarily made to the individual by the employing unit**
 2 **exceeds thirty-one (31) consecutive calendar days; or**
 3 **(3) during a pay period if any of such service is excepted**
 4 **under section 3 of this chapter.**

5 **(b) To determine whether one-half (1/2) of the services**
 6 **performed in a pay period constitute employment under section 3**
 7 **of this chapter, the department must compare the duration of the**
 8 **services that constitute employment to the duration of the services**
 9 **that do not constitute employment.**

10 **(c) For claims that involve multiple pay periods, the department**
 11 **may consider the average of all pay periods to determine whether**
 12 **the services constitute employment.**

13 **(d) If, during any period for which an employing unit makes a**
 14 **payment of remuneration to an individual, only a portion of the**
 15 **individual's services constitutes employment and this section is not**
 16 **applicable, contributions are due with respect to the services that**
 17 **constitute employment.**

18 SECTION 16. IC 22-4-10-4, AS AMENDED BY P.L.108-2006,
 19 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2026]: Sec. 4. (a) Except as provided in section 1(b) through
 21 1(e) of this chapter, the commissioner shall maintain within the fund
 22 a separate experience account for each employer and shall credit to
 23 such account all contributions paid by such employer on its behalf
 24 except as otherwise provided in this article.

25 (b) The commissioner shall also maintain a separate account for
 26 each employer electing to make payments in lieu of contributions as
 27 provided in section 1(b) through 1(e) of this chapter and shall charge
 28 to such account all benefits chargeable to such employer and credit to
 29 such account all reimbursements made by such employer.

30 **(c) Any employing unit that is wholly or partially owned by**
 31 **another employing unit will not be eligible for a separate**
 32 **experience account if:**

33 **(1) the employing units are so closely related that it would be**
 34 **appropriate to disregard the corporate structure under**
 35 **Indiana law; or**

36 **(2) one (1) of the employing units has failed to assume all of**
 37 **the requisite employment responsibilities necessary to provide**
 38 **its employees with employment.**

39 **(d) Employing units not eligible for separate accounts are**
 40 **responsible for ensuring that their wages are reported under a**
 41 **single account.**

42 SECTION 17. IC 22-4-10-4.3 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2026]: Sec. 4.3. (a) If employing units that
 3 are not eligible for separate accounts obtain and use separate
 4 accounts, the department shall, once the error has been discovered,
 5 retroactively recalculate the employing units' experience rate as if
 6 the employing units had reported using a single account.

7 (b) The recalculation must be made not later than four (4)
 8 completed calendar years subsequent to the date that the
 9 contributions, penalties, or interest would have become due, except
 10 that this limitation shall not apply to any contributions, penalty, or
 11 interest that should have been paid with respect to any incorrect
 12 report filed with the department which report was known or
 13 should have been known to be incorrect by the employing unit.

14 (c) Employing units may be subject to the following penalties for
 15 violating this section:

16 (1) An increased merit rate under IC 22-4-11-2.

17 (2) Penalties and interest as set forth in IC 22-4-29-1.

18 (3) Criminal penalties set forth in IC 22-4-34-2.

19 SECTION 18. IC 22-4-10-7.3 IS ADDED TO THE INDIANA
 20 CODE AS A NEW SECTION TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2026]: Sec. 7.3. (a) An employing unit,
 22 whether or not an employer at the time of transfer, that:

23 (1) acquires all or a portion of an employer's trade or business
 24 (including the employer's workforce), which results in the
 25 continuance of an organization, trade, or business; or

26 (2) merges, incorporates, or reorganizes the employing unit's
 27 business;

28 immediately qualifies as a covered employer under this article and
 29 assumes the position of the predecessor with respect to all the
 30 resources and liabilities of the predecessor's experience account.

31 (b) The successor and predecessor described in subsection (a)
 32 must complete all reports via employer self service or the current
 33 state form approved for such reporting. Reports must be filed by
 34 the earlier of thirty (30) days from the dispositions date or ten (10)
 35 days from a request for information by the department.

36 (c) An employing unit, whether or not an employer at the time
 37 of transfer, that:

38 (1) acquires a distinct and segregable portion of an
 39 organization, trade, or business; and

40 (2) retains assets, which may include the workforce or
 41 employees, or both, of that business;

42 shall be entitled to consider the wages reported by the predecessor



1 when computing the tax base per employee, per calendar year.

2 (d) The predecessor described in subsection (c) must transfer a
3 proportionate portion of its experience balance, and the merit rate,
4 to the successor described in subsection (c) by:

- 5 (1) the earlier of thirty (30) days from the date of disposition;
6 or
7 (2) not later than ten (10) days after notification from the
8 department.

9 The employers must complete all reports in the manner and form
10 prescribed by the department. Failure to complete the required
11 forms shall result in the department making an independent
12 determination with regard to the percentage of the transfer of the
13 predecessor's experience balance to the successor's experience
14 balance.

15 SECTION 19. IC 22-4-10-9 IS ADDED TO THE INDIANA CODE
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
17 1, 2026]: **Sec. 9. (a) Where employing units are related because one
18 (1) employing unit has created or acquired a separate employing
19 unit with no existing experience account, the employing units are
20 responsible for determining whether they are eligible for separate
21 accounts before requesting a new account.**

22 (b) Where employing units with properly acquired experience
23 accounts become related and ineligible for separate accounts
24 through acquisition or merger, the entities are responsible for
25 reporting the acquisition or merger to the department. The
26 department shall combine the experience balance of the two (2)
27 accounts once it receives the report.

28 SECTION 20. IC 22-4-10-10 IS ADDED TO THE INDIANA
29 CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 10. All payments made or due to
30 the department under this chapter must be made in the manner
31 prescribed by the department. The department may require all
32 payments to be made electronically.**

33 SECTION 21. IC 22-4-11-5 IS ADDED TO THE INDIANA CODE
34 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
35 1, 2026]: **Sec. 5. (a) Every employer subject to this article shall
36 report the following information to the department in the form and
37 manner prescribed by the department:**

- 38 (1) Federal employer identification number assigned to the
39 employer by the Internal Revenue Service.
40 (2) Total gross wages paid to all employees.
41 (3) Total remuneration paid for covered employment.
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- 1 **(4) Total wages subject to contribution.**
 2 **(5) Total number of employees on the payroll.**
 3 **(6) For every employee, the following:**
 4 **(A) Full first name.**
 5 **(B) Full last name.**
 6 **(C) Social Security number or individual taxpayer**
 7 **identification number.**
 8 **(D) Gross wages paid.**
 9 **(E) Start date.**
 10 **(F) ZIP code of the physical work site location.**
 11 **(G) Whether the employee is classified by the employer as**
 12 **full time or part time, or whether the employee is**
 13 **designated as a seasonal worker pursuant to a decision**
 14 **issued by the department.**
 15 **(H) Whether the employee worked for the employer during**
 16 **the week containing the twelfth day of the month for each**
 17 **month in the quarter.**
 18 **(I) Standard occupational classification code applicable to**
 19 **the employee as prescribed by the federal Bureau of Labor**
 20 **Statistics.**

21 **The wage and employment report is due on or before the last day**
 22 **of the month next following the quarter for which the report is**
 23 **filed. Contributions are due and payable on or before the last day**
 24 **of the month next following the quarter for which the wage and**
 25 **employment report was filed, except for those employers that have**
 26 **elected to become liable for payments in lieu of contributions.**

27 **(b) The quarterly wage and employment reports and**
 28 **contributions from an employer are required for the entire**
 29 **calendar year in which the employer first becomes subject to this**
 30 **article.**

31 **(c) If the due date for a quarterly wage and employment report**
 32 **falls on a Sunday or federal holiday, then that due date shall roll**
 33 **over to the next department business day. In all other situations,**
 34 **the due date is the final date indicated on the report for a timely**
 35 **submission.**

36 **SECTION 22. IC 22-4-11-6 IS ADDED TO THE INDIANA CODE**
 37 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
 38 **1, 2026]: Sec. 6. (a) Each employer shall ascertain the Social**
 39 **Security number or individual taxpayer identification number of**
 40 **each employee and include the employee's name and Social**
 41 **Security number or individual taxpayer identification number in**
 42 **any report filed under this article with the department for which**



1 the department requires any employee's Social Security number or
2 individual taxpayer identification number.

3 (b) All reports under this article required shall be filed on the
4 forms required by the department.

5 (c) Reports under this article shall be filed electronically if
6 required by the department.

7 (d) Any report under this article that is incomplete or contains
8 inaccurate information may be rejected by the department and
9 shall not be considered submitted until such completions and
10 inaccuracies are corrected by the employer.

11 SECTION 23. IC 22-4-11-7 IS ADDED TO THE INDIANA CODE
12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
13 1, 2026]: Sec. 7. (a) If an employer has incurred no payroll, and no
14 contributions are due for a particular quarter, the employer's
15 quarterly wage and employment report may be marked "nothing
16 to report" in the form and manner required by the department in
17 lieu of completing the report with zeros. Quarterly wage and
18 employment reports must be sent to the department on a quarterly
19 basis until the department terminates or inactivates the employer's
20 account.

21 (b) If an employer owes additional contributions as a result of
22 a correction, the employer must remit all additional contributions
23 due.

24 (c) If the employer has paid more contributions than owed,
25 according to the corrected quarterly wage and employment report,
26 the employer's account will show a credit balance. If the credit
27 balance is greater than the amount due on the subsequent
28 quarterly wage and employment report, the employer may file a
29 claim for refund in the form and manner prescribed by the
30 department.

31 (d) A claim for refund must be executed by the person to whom
32 the claim is alleged to be due. A claim for refund by a corporation
33 must be made in the name of the corporation and executed by an
34 officer of the corporation. A fiduciary will be required to furnish
35 a certified copy of appointment to accompany a claim for refund
36 on contributions not paid in fiduciary capacity.

37 SECTION 24. IC 22-4-11-8 IS ADDED TO THE INDIANA CODE
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
39 1, 2026]: Sec. 8. (a) If an employer fails to timely submit quarterly
40 wage and employment reports, the department shall determine
41 whether to estimate employer contributions. The following
42 circumstances relate to a contribution estimation by the



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department:

(1) An employer's contact with other state agencies regarding unemployment issues does not constitute the submission of quarterly wage and employment reports required by the department.

(2) An employer's failure to claim certified mail notices sent by the department does not constitute a lack of notice to the employer.

(b) Once the department has determined that there is sufficient reason to begin the estimation process, the department shall send the employer a penalty letter. The penalty letter shall:

(1) state the quarter and year of the missing quarterly wage and employment report; and

(2) inform the employer that it has ten (10) days to produce the quarterly wage and employment reports or the department will estimate the data.

If the employer does not submit the quarterly wage and employment reports in question, the department shall estimate the employer contributions, penalties, and interest for the covered quarters. A penalty of twenty-five dollars (\$25) for failure to file any required quarterly wage and employment report within ten (10) days of the department's written request shall be applied.

(c) After the department has done a contribution estimation and liability assessment, the department shall send the employer an original assessment for payment. The original assessment sets forth the quarter or quarters and year or years in question, and the contributions, surcharge, penalties, and interest due to the department. The employer has fifteen (15) days from the date the original assessment was sent by the department within which to file a timely protest.

SECTION 25. IC 22-4-11-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) An employer shall be subject to the penalty rate, as established under section 2 of this chapter, if either of the following occur:

(1) The employer fails to file any required quarterly wage and employment report.

(2) The employer fails to pay the contributions, surcharge, penalties, and interest charges owed for past quarters, or owed by a predecessor account, within ten (10) days of the date specified on the merit rate delinquency notice that is sent by the department. The merit rate delinquency notice is not a



1 **protestable notification.**
 2 **(b) Employers that no longer hold new employer status, and are**
 3 **not subject to the penalty rate, qualify for an experience based**
 4 **merit rate. An employer's merit rate contribution is based upon the**
 5 **following:**

6 **(1) The employer's experience account status as of the June 30**
 7 **computation date.**

8 **(2) The employer's payroll in the thirty-six (36) months**
 9 **immediately preceding the computation date.**

10 SECTION 26. IC 22-4-11-10 IS ADDED TO THE INDIANA
 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2026]: **Sec. 10. (a) Merit rate calculations**
 13 **begin with the allocation of the pool account to employers.**
 14 **Employers are notified of the mutualized benefit charges on the**
 15 **annual merit rate notice. Mutualized benefit charges are**
 16 **nonprotestable.**

17 **(b) Any employer with:**
 18 **(1) outstanding liabilities;**
 19 **(2) missing quarterly wage and employment reports; or**
 20 **(3) outstanding predecessor liabilities;**
 21 **is sent a nonprotestable merit rate delinquency notice. The**
 22 **notification provides the employer an opportunity to avoid being**
 23 **assigned a penalty rate for the next calendar year by making the**
 24 **payments due, or by submitting the missing reports, within ten (10)**
 25 **days of the date the notice was sent by the department.**

26 **(c) A merit rate notice is sent to each employer not later than**
 27 **March 30 of the rate year. The notice may contain the following**
 28 **information with respect to the employer:**

29 **(1) The employer's experience balance.**
 30 **(2) The employer's prior three (3) fiscal years of taxable**
 31 **payroll.**

32 **(3) A voluntary payment offer, if eligible.**

33 **(4) Any requirements that have not been met.**

34 **An employer that has not met the listed requirements, or whose**
 35 **account is at the lowest available rate, is not eligible for a voluntary**
 36 **buy down.**

37 SECTION 27. IC 22-4-11-11 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2026]: **Sec. 11. (a) If a city or town had**
 40 **previously been a covered employer to the extent of its municipal**
 41 **utilities, the utilities will pay contributions at their computed rate,**
 42 **but the rate will not exceed the prescribed rate under section 2(c)**



1 of this chapter.

2 (b) If, by statute, a municipal utility is set apart as a separate
3 political subdivision, the utility will retain the utility's experience
4 account and assigned rate, and section 2(d) of this chapter will
5 apply to the new account assigned to the city or town for the
6 purpose of reporting nonutility employment.

7 SECTION 28. IC 22-4-11-12 IS ADDED TO THE INDIANA
8 CODE AS A NEW SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2026]: **Sec. 12. (a)** The department may
10 accelerate contribution payments under IC 22-4-10-1(a). When the
11 department determines that contribution payments should be
12 accelerated under the conditions set forth by statute, each subject
13 employer will be notified not fewer than thirty (30) days prior to
14 the date the accelerated contribution is due.

15 (b) The employer:

16 (1) will estimate the amount of the accelerated contribution
17 payment based upon its projection of its estimated payroll for
18 the accelerated quarter; and

19 (2) must remit that amount in whole or in a percentage of the
20 whole as determined by the department.

21 (c) Any amount of the estimated accelerated payment that
22 exceeds the amount of contribution actually owed by the employer
23 for the quarter to which the acceleration applies will be applied as
24 a credit against the employer's future liability.

25 (d) If the amount of the estimated accelerated contribution
26 remitted is less than the contribution actually owed by the
27 employer for the accelerated quarter, the difference between the
28 estimated contribution paid and the actual contribution owed must
29 be paid at the time the contribution would normally be due for the
30 accelerated quarter.

31 (e) All enforcement procedures that apply to regular
32 contributions, including the interest and penalty provisions of
33 IC 22-4-29-1, will apply to accelerated contributions.

34 SECTION 29. IC 22-4-11-13 IS ADDED TO THE INDIANA
35 CODE AS A NEW SECTION TO READ AS FOLLOWS
36 [EFFECTIVE JULY 1, 2026]: **Sec. 13.** Any employer that makes an
37 election to reimburse benefit charges under IC 22-4-10-1 will
38 continue to be liable for payments in lieu of contributions until the
39 employer files a written request to terminate its election. If the
40 department approves the election, the employer will continue to be
41 liable for payments of benefits that applied to an employee's base
42 period falling in quarters in which the employer's election to



1 **reimburse was in effect.**

2 SECTION 30. IC 22-4-11-14 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2026]: **Sec. 14. (a) Where the status of an**
5 **employer is changed by cessation or disposition of a business or an**
6 **appointment of a receiver, trustee, trustee in bankruptcy, or other**
7 **fiduciary, the following apply:**

8 **(1) The employer shall immediately notify the department in**
9 **the manner and on the form prescribed by the department of**
10 **the status change.**

11 **(2) Contributions with respect to wages for employment up to**
12 **and including the date of the change of status, and with**
13 **respect to amounts that would otherwise constitute wages,**
14 **except for nonpayment of wages, are immediately due and**
15 **payable.**

16 **(3) The employer shall immediately file necessary quarterly**
17 **wage and employment reports, showing all remuneration paid**
18 **per employee for employment occurring in the calendar**
19 **quarter in which the change of status occurred, and all**
20 **previous unreported contributions and remuneration.**

21 **Quarterly wage and employment reports covering the calendar**
22 **quarter in which the change of status occurred shall be marked**
23 **"final report".**

24 **(b) Whenever an employer disposes of its organization, trade, or**
25 **business, in whole or in part, it shall be the duty of both the**
26 **employer and its successor to notify the department of the**
27 **disposition on the forms prescribed by the department. If the**
28 **disposing employer is a corporation, the employer shall follow the**
29 **dissolution procedure described in IC 22-4-32-23.**

30 SECTION 31. IC 22-4-12-1, AS AMENDED BY P.L.108-2006,
31 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2026]: **Sec. 1. (a) Benefits designated as unemployment**
33 **insurance benefits shall become payable from the fund to any**
34 **individual claimant** who is or becomes unemployed and eligible for
35 benefits under the terms of this article. All benefits shall be paid
36 through the department or such other agencies as the department by
37 rule may designate at such times and in such manner as the department
38 may prescribe. The department may adopt rules to provide for the
39 payment of benefits due and payable on executed vouchers to persons
40 since deceased; benefits so due and payable may be paid to the legal
41 representative, dependents, or next of kin of the deceased as are found
42 to be entitled thereto, which rules need not conform with the laws of



1 the state governing decedent estates, and every such payment shall be
 2 deemed a valid payment to the same extent as if made to the legal
 3 representative of the deceased.

4 **(b) If there is an executor or administrator of the estate of the**
 5 **decedent, payments must be made to the executor or**
 6 **administrator. If it is shown to the satisfaction of the department**
 7 **that there is no executor, and no administrator has been appointed,**
 8 **and in all probability no administrator will be appointed, payment**
 9 **may be made to the next of kin, with due regard being given to the**
 10 **following order of preference:**

- 11 (1) The surviving spouse.
 12 (2) Children.
 13 (3) Parents.
 14 (4) Brothers and sisters.
 15 (5) Other relatives.

16 However, the department is not bound to follow this order of
 17 preference.

18 **(c) Whenever there is more than one (1) legal heir in any of the**
 19 **classes established in subsection (b), payment may be made to any**
 20 **one (1) of that group as agent for the others upon submission of**
 21 **proper evidence of authority and identification.**

22 **(d) Application for payment of benefits must be made in writing**
 23 **and on the prescribed form within six (6) months after the death of**
 24 **the deceased, provided that the department, upon good cause**
 25 **shown, may extend the time for filing.**

26 **(e) In cases where the claimant's benefit eligibility, or**
 27 **disqualification, is disputed, the department shall promptly notify**
 28 **the claimant and the employer, or employers, directly involved**
 29 **with the issue or issues raised, and the determination will set forth**
 30 **the right to appeal of the party receiving the adverse**
 31 **determination. In the event of the death of the claimant between**
 32 **the:**

- 33 (1) filing of a valid claim for benefits; and
 34 (2) issuance of an eligibility determination by the department;
 35 all notices filed or issued under this section shall be served upon the
 36 authorized representative of the deceased claimant, as determined
 37 under subsection (b).

38 **(f) In the event a hearing is scheduled in an appeal involving a**
 39 **deceased claimant, the claimant's authorized representative of the**
 40 **estate shall be allowed to participate in the hearing in place of the**
 41 **claimant, and the appeal shall proceed as set forth under this**
 42 **section.**



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

9 (1) five percent (5%) of the first two thousand dollars (\$2,000) of
 10 the ~~individual's~~ **claimant's** wage credits in the calendar quarter
 11 during the ~~individual's~~ **claimant's** base period in which the wage
 12 credits were highest; and

13 (2) four percent (4%) of the ~~individual's~~ **claimant's** remaining
 14 wage credits in the calendar quarter during the ~~individual's~~
 15 **claimant's** base period in which the wage credits were highest.

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

25 (c) For purposes of this section, "prior average weekly wage" means
 26 the result of:

27 (1) the ~~individual's~~ **claimant's** total wage credits during the
 28 ~~individual's~~ **claimant's** base period; divided by

29 (2) fifty-two (52).

30 **(d) In cases where a claimant is paid the statutory minimum**
 31 **weekly benefit amount established under this section, although the**
 32 **claimant's actual weekly benefit amount computes to less than the**
 33 **statutory minimum, the additional benefits paid shall not increase**
 34 **the claimant's maximum benefit amount.**

35 **(e) If the claimant is partially unemployed, the amount of**
 36 **benefits computed and paid to the claimant will be the difference**
 37 **between the statutory minimum and the claimant's deductible**
 38 **income for a particular week.**

39 **(f) In cases where a claimant's actual computed weekly benefit**
 40 **amount is less than the statutory minimum, and a penalty**
 41 **suspension has been imposed under IC 22-4-15-1 or IC 22-4-15-2,**
 42 **the statutory weekly benefit amount, relating to the lifting of the**



1 **suspension, refers to the claimant's actual computed weekly benefit**
 2 **amount, not to the statutory minimum.**

3 SECTION 33. IC 22-4-12-5, AS AMENDED BY P.L.171-2016,
 4 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2026]: Sec. 5. (a) As used in this section, the term "part-time
 6 worker" means an individual:

7 (1) whose normal work is in an occupation in which the
 8 individual's services are not required for the customary scheduled
 9 full-time hours prevailing in the establishment in which the
 10 individual is employed; or

11 (2) who:

12 (A) **by agreement, policy, or practice; or**

13 (B) owing to personal circumstances;

14 does not customarily work the customary scheduled full-time
 15 hours prevailing in the establishment in which the individual is
 16 employed.

17 (b) The department may prescribe rules applicable to part-time
 18 workers for determining their weekly benefit amount and the wage
 19 credits required to qualify such individuals for benefits. Such rules
 20 shall, with respect to such individuals, supersede any inconsistent
 21 provisions of this article, but, so far as practicable, shall secure results
 22 reasonably equivalent to those provided in the analogous provisions of
 23 this article.

24 SECTION 34. IC 22-4-14-2, AS AMENDED BY P.L.200-2025,
 25 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2026]: Sec. 2. (a) An unemployed individual is eligible to
 27 receive benefits with respect to any week only if the individual: ~~has:~~

28 (1) **has filed a claim for benefits;**

29 ~~(1)~~ (2) **has** registered for work at an employment office or branch
 30 thereof or other agency designated by the commissioner within
 31 the time limits ~~that the department by rule adopts;~~ **required by**
 32 **statute or rule; and**

33 ~~(2)~~ (3) **has** subsequently reported with the frequency and in the
 34 manner, either in person or in writing, ~~that the department by rule~~
 35 ~~adopts;~~ **required by statute or rule;**

36 (4) **meets all eligibility requirements and has verified that**
 37 **information by submitting each weekly voucher with the**
 38 **department; and**

39 (5) **has responded completely to all inquiries from the**
 40 **department.**

41 (b) Failure to comply with subsection (a) shall be excused by the
 42 commissioner or the commissioner's authorized representative upon a



1 showing of good cause therefor. The department shall waive or alter the
 2 requirements of this section as to such types of cases or situations that
 3 compliance with such requirements would be oppressive.

4 (c) The department may provide job counseling or training to ~~an~~
 5 ~~individual~~ **a claimant** receiving unemployment benefits. The manner
 6 and duration of the counseling shall be determined by the department.

7 (d) ~~An individual~~ **A claimant** who is receiving benefits as
 8 determined under IC 22-4-15-1(c)(8) is entitled to complete the
 9 reporting, counseling, or training that must be conducted in person at
 10 a one stop center selected by the ~~individual~~ **claimant**. The department
 11 shall advise an eligible ~~individual~~ **claimant** that this option is
 12 available.

13 (e) The department may waive the requirements of subsection (a)
 14 for a week only when one (1) of the following applies to ~~an individual~~
 15 **a claimant** for that week:

16 (1) The ~~individual~~ **claimant** is attending training or retraining
 17 approved by the department.

18 (2) The ~~individual~~ **claimant** is a job-attached worker with a
 19 specific recall date that is not more than sixty (60) days after the
 20 individual's separation date.

21 (3) The ~~individual~~ **claimant** is using:

22 (A) a hiring service;

23 (B) a referral service; or

24 (C) another job placement service as determined by the
 25 department.

26 (f) **Those registering for work under subsection (a)(2) must**
 27 **comply with the following:**

28 (1) **Registration is accomplished through enrollment in the**
 29 **Indiana career connect data base.**

30 (2) **Once a claimant files a claim for unemployment insurance**
 31 **benefits, the department will automatically start an account**
 32 **for the claimant in the Indiana career connect data base,**
 33 **based on the information the claimant entered for their uplink**
 34 **account.**

35 (3) **The claimant should then log into the Indiana career**
 36 **connect data base, using the login information from the filing**
 37 **of the claim, and complete the claimant's profile and create a**
 38 **resume. The claimant can also upload an existing resume.**

39 (4) **If for some reason a claimant fails to become registered**
 40 **within ten (10) days of filing an initial claim for benefits, the**
 41 **claimant will be denied unemployment insurance benefits.**
 42 **The claimant will not be eligible for benefits until the**



1 requirement has been completely met.

2 (5) If a claimant has a work search waiver, which includes
3 department approved training, a return to work date of sixty
4 (60) days or less, or is an active member of a union hiring hall,
5 the claimant does not have to be registered in the Indiana
6 career connect data base, and does not have to report work
7 search efforts each week. However, the claimant is still
8 required to complete a weekly online voucher.

9 (g) A claimant must report on the claimant's work search on a
10 weekly basis via submission of the online claim form, or in any
11 other manner as required by the department.

12 (h) A claimant's claim for benefits, weekly reports to the
13 department, and responses to all department inquiries must be
14 filed in the form and manner prescribed by the department.

15 (i) If a claimant does not timely file a claim for benefits or a
16 weekly report, the department shall deny benefits for that week
17 and shall refuse to accept late filed claims and reports unless the
18 department finds that the claimant personally experienced a
19 verified medical emergency that made it impossible for the
20 claimant to file a timely claim or weekly report.

21 SECTION 35. IC 22-4-14-3, AS AMENDED BY P.L.200-2025,
22 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2026]: Sec. 3. (a) ~~An individual~~ **A claimant** who is receiving
24 benefits as determined under IC 22-4-15-1(c)(8) may restrict the
25 ~~individual's~~ **claimant's** availability because of the ~~individual's~~
26 **claimant's** need to address the physical, psychological, or legal effects
27 of being a victim of domestic or family violence (as defined in
28 IC 31-9-2-42).

29 (b) An unemployed ~~individual~~ **claimant** shall be eligible to receive
30 benefits with respect to any week only if the ~~individual:~~ **claimant:**

- 31 (1) is physically and mentally able to work;
32 (2) is available for work;
33 (3) is found by the department to be **actively** making an effort to
34 secure full-time work; and
35 (4) participates in reemployment services and reemployment and
36 eligibility assessment activities when directed by the department
37 as provided under sections 3.2 and 3.5 of this chapter, unless the
38 department determines that:

39 (A) the ~~individual~~ **claimant** has completed the reemployment
40 services; or

41 (B) failure by the ~~individual~~ **claimant** to participate in or
42 complete the reemployment services is excused by the director



1 under IC 22-4-14-2(b).

2 (c) For the purpose of this article, unavailability for work of ~~an~~
 3 ~~individual a claimant~~ exists in, but is not limited to, any case in which,
 4 with respect to any week, it is found:

5 (1) that ~~such individual~~ **the claimant** is engaged by any unit,
 6 agency, or instrumentality of the United States, in charge of
 7 public works or assistance through public employment, or any
 8 unit, agency, or instrumentality of this state, or any political
 9 subdivision thereof, in charge of any public works or assistance
 10 through public employment;

11 (2) that ~~such individual~~ **the claimant** is in full-time active
 12 military service of the United States, or is enrolled in civilian
 13 service as a conscientious objector to military service;

14 (3) that ~~such individual~~ **the claimant** is suspended for misconduct
 15 in connection with the ~~individual's~~ **the claimant's** work; or

16 (4) that ~~such individual~~ **the claimant** is in attendance at a
 17 regularly established public or private school during the
 18 customary hours of the ~~individual's~~ **claimant's** occupation or is in
 19 any vacation period intervening between regular school terms
 20 during which the ~~individual~~ **claimant** is a student. However, this
 21 subdivision does not apply to any ~~individual~~ **claimant** who is
 22 attending a regularly established school, has been regularly
 23 employed and upon becoming unemployed makes an effort to
 24 secure full-time work and is available for suitable full-time work
 25 with the ~~individual's~~ **claimant's** last employer, or is available for
 26 any other full-time employment deemed suitable.

27 (d) Notwithstanding any other provisions in this section or
 28 IC 22-4-15-2, no otherwise eligible ~~individual~~ **claimant** shall be denied
 29 benefits for any week because the ~~individual~~ **claimant** is in training
 30 with the approval of the department, nor shall ~~such individual~~ **the**
 31 **claimant** be denied benefits with respect to any week in which the
 32 ~~individual~~ **claimant** is in training with the approval of the department
 33 by reason of the application of the provisions of this section with
 34 respect to the availability for work or active search for work or by
 35 reason of the application of the provisions of IC 22-4-15-2 relating to
 36 failure to apply for, or the refusal to accept, suitable work. The
 37 department ~~shall~~ **may** by rule prescribe the conditions under which
 38 approval of such training will be granted.

39 (e) Notwithstanding subsection (b), (c), or (d), or IC 22-4-15-2, an
 40 otherwise eligible ~~individual~~ **claimant** shall not be denied benefits for
 41 any week or determined not able, available, and actively seeking work,
 42 because the ~~individual~~ **claimant** is responding to a summons for jury



- 1 service. The ~~individual~~ **claimant** shall:
- 2 (1) obtain from the court proof of the ~~individual's~~ **claimant's** jury
- 3 service; and
- 4 (2) provide to the department, in the manner the department
- 5 prescribes by rule, proof of the ~~individual's~~ **claimant's** jury
- 6 service.
- 7 (f) If an otherwise eligible ~~individual~~ **claimant** is unable to work or
- 8 unavailable for work on any normal work day of the week, the
- 9 ~~individual~~ **claimant** shall be eligible to receive benefits with respect to
- 10 such week reduced by one-third (1/3) of the ~~individual's~~ **claimant's**
- 11 weekly benefit amount for each day of such inability to work or
- 12 unavailability for work.
- 13 (g) ~~An individual~~ **A claimant** has made an effort to secure full-time
- 14 work with respect to any week in which ~~the individual has:~~ **any of the**
- 15 **following apply:**
- 16 (1) **The claimant has** completed activities directed by the
- 17 department under sections 3.2 and 3.5 of this chapter;
- 18 (2) completed any work search activities as directed by the
- 19 department under rules adopted by the department; and **The**
- 20 **claimant has performed at least two (2) acceptable work**
- 21 **search activities, including any work search activities**
- 22 **provided by the department to the claimant through the**
- 23 **claimant's uplink home page.**
- 24 (3) **The claimant has affirmed that** the ~~individual~~ **claimant** has
- 25 made an effort to secure full-time work.
- 26 (4) **The claimant applies to, and accepts if offered, suitable**
- 27 **jobs referred to the claimant by the department.**
- 28 (h) For purposes of this section, acceptable work search
- 29 activities may include:
- 30 (1) **creating a reemployment plan, in conjunction with a work**
- 31 **one office;**
- 32 (2) **creating a resume;**
- 33 (3) **uploading the claimant's resume to Indiana career**
- 34 **connect;**
- 35 (4) **registering for work with Indiana career connect, a**
- 36 **placement firm, temporary work agencies, or an educational**
- 37 **institution with job placement offices;**
- 38 (5) **using online career tools reasonably expected to improve**
- 39 **the claimant's likelihood of finding employment;**
- 40 (6) **logging on and looking for work in Indiana career connect;**
- 41 (7) **using reemployment services in a work one center or**
- 42 **completing similar online or self-service activities;**



- 1 **(8) completing job applications for employers that have, or**
- 2 **are reasonably expected to have, job openings, or following**
- 3 **through on job referrals or job development attempts, as**
- 4 **directed by state workforce or unemployment insurance staff;**
- 5 **(9) applying for or participating in employment and training**
- 6 **services provided by partner programs in work one centers;**
- 7 **(10) creating a personal user profile on a professional**
- 8 **networking site appropriate for the claimant's prior training**
- 9 **and experience;**
- 10 **(11) participating in work related networking events;**
- 11 **(12) making contacts or in person visits to employers that**
- 12 **have, or are reasonably expected to have, job openings;**
- 13 **(13) taking a civil service exam; or**
- 14 **(14) going on interviews with employers virtually or in person.**
- 15 **(i) For purposes of this section, the department will determine**
- 16 **whether work is suitable on a case by case basis pursuant to the**
- 17 **criteria set forth in IC 22-4-15-2. The following apply with respect**
- 18 **to suitable work:**
- 19 **(1) In order to maintain benefit eligibility, when the**
- 20 **department directs, a claimant must apply for any available**
- 21 **position.**
- 22 **(2) Suitable work must be accepted, if the offer is received by**
- 23 **a claimant at any time after the claimant's separation from**
- 24 **employment.**
- 25 **(3) Failure to accept suitable work, without good cause, will**
- 26 **result in the claimant being ineligible for benefits.**
- 27 **(j) Except for activities that the department will verify under**
- 28 **subsection (h)(1), (h)(3), (h)(5), (h)(6), and (h)(8) of this section, for**
- 29 **a period of six (6) months following the week in which the work**
- 30 **search activities occurred, the claimant must keep a detailed**
- 31 **record of the claimant's weekly work search activities so that the**
- 32 **department can verify the activity for an audit or eligibility review.**
- 33 **A detailed record includes the following information:**
- 34 **(1) The date of the activity.**
- 35 **(2) The name of the employer, event host, organizer, platform,**
- 36 **or other identifying information, such as a job reference**
- 37 **number.**
- 38 **(3) Contact information, such as the employer's mailing**
- 39 **address, telephone number, electronic mail address, or**
- 40 **website address, and name of the person contacted, if**
- 41 **available.**
- 42 **(4) Details of the position for which the claimant applied or**



1 **activity in which the claimant participated.**

2 **(5) Method of contact or participation.**

3 **(6) Confirmation of the claimant's contact or participation.**

4 **(7) Results of the claimant's contact or participation.**

5 **(k) A contemporaneous document generated by an employer, an**
 6 **event host, an organizer, a platform, or other relevant third party**
 7 **that includes the date and details of an activity as well as**
 8 **confirmation of the claimant's submission or participation, will be**
 9 **presumed to satisfy the requirements of subsection (j).**

10 **(l) The department may allow a claimant to satisfy the**
 11 **requirements of subsection (j) through a document other than one**
 12 **described in subsection (j) or (k), but the claimant must**
 13 **demonstrate the reliability and appropriateness of the**
 14 **documentation.**

15 SECTION 36. IC 22-4-14-11, AS AMENDED BY P.L.122-2019,
 16 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2026]: Sec. 11. (a) For weeks of unemployment occurring
 18 after October 1, 1983, benefits may be paid to ~~an individual~~ **a claimant**
 19 on the basis of service performed in seasonal employment (as defined
 20 in IC 22-4-8-4) only if the claim is filed within the operating period of
 21 the seasonal employment. If the claim is filed outside the operating
 22 period of the seasonal employment, benefits may be paid on the basis
 23 of nonseasonal wages only.

24 (b) An employer shall file an application for a seasonal
 25 determination (as defined by IC 22-4-7-3) with the department. A
 26 seasonal determination shall be made by the department within ninety
 27 (90) days after the filing of such an application. Until a seasonal
 28 determination by the department has been made in accordance with this
 29 section, no employer or worker may be considered seasonal.

30 **(c) Any interested party may file an appeal to a determination**
 31 **regarding an approval or disapproval of an election to become a**
 32 **seasonal employer. The appeal must be filed within fifteen (15)**
 33 **days after the determination to obtain review in accordance with**
 34 **IC 22-4-32.**

35 ~~(c)~~ **(d) Whenever an employer is determined to be a seasonal**
 36 **employer, the following provisions apply:**

37 (1) The seasonal determination becomes effective the first day of
 38 the calendar quarter commencing after the date of the seasonal
 39 determination.

40 (2) The seasonal determination does not affect any benefit rights
 41 of seasonal workers with respect to employment before the
 42 effective date of the seasonal determination.



1 (Ⓣ) (e) If a seasonal employer, after the date of its seasonal
 2 determination, operates its business or its seasonal operation during a
 3 period or periods of twenty-six (26) weeks or more in a calendar year,
 4 the employer shall be determined by the department to have lost its
 5 seasonal status with respect to that business or operation effective at
 6 the end of the then current calendar quarter. The redetermination shall
 7 be reported in writing to the employer.

8 (f) **A seasonal employer shall give written notice to the**
 9 **department when the seasonal operation exceeds twenty-five (25)**
 10 **weeks in a calendar year, within thirty (30) days after completion**
 11 **of the twenty-sixth week of operation. The seasonal employer shall**
 12 **automatically lose its seasonal status for that portion of its**
 13 **operation at the end of the calendar quarter, and wages paid to**
 14 **individuals in that portion of the employer's operation will be**
 15 **useable as regular wages to establish claims.**

16 (g) **An employer that loses seasonal status may apply for**
 17 **reinstatement in any calendar year after the year in which its**
 18 **designation as a seasonal employer was revoked.**

19 (Ⓣ) (h) Seasonal employers shall keep account of wages paid to
 20 seasonal workers within the seasonal period as determined by the
 21 department and shall report these wages in the form and manner
 22 prescribed by the department.

23 (Ⓣ) (i) The department ~~shall~~ **may** adopt rules applicable to seasonal
 24 employers for determining their normal seasonal period or periods.

25 SECTION 37. IC 22-4-14-12 IS ADDED TO THE INDIANA
 26 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2026]: **Sec. 12. (a) For purposes of this**
 28 **section, "normal customarily scheduled hours" means the hours to**
 29 **which the claimant has agreed to work. Any reduction in hours**
 30 **that regularly occurs as a matter of practice, policy, or procedure**
 31 **of which the claimant was aware and to which the claimant has**
 32 **agreed will not be considered partial or part-total unemployment.**

33 **(b) For purposes of this section, "regular employer" means an**
 34 **employing unit for which the claimant has performed services in**
 35 **the last twenty-six (26) weeks, except as provided under federal**
 36 **law.**

37 **(c) A claimant who applies for benefits due to partial or**
 38 **part-total unemployment is ineligible unless the claimant can show**
 39 **that the claimant is working less than the claimant's normal**
 40 **customarily scheduled hours for the claimant's regular employer.**

41 SECTION 38. IC 22-4-15-1, AS AMENDED BY P.L.186-2025,
 42 SECTION 121, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) Regarding an individual's
 2 most recent separation from employment before filing an initial or
 3 additional claim for benefits, an individual who voluntarily left the
 4 employment without good cause in connection with the work or was
 5 discharged from the employment for just cause is ineligible for waiting
 6 period or benefit rights for the week in which the disqualifying
 7 separation occurred and until:

- 8 (1) the individual has earned remuneration in employment in at
 9 least eight (8) weeks; and
 10 (2) the remuneration earned equals or exceeds the product of the
 11 weekly benefit amount multiplied by eight (8).

12 If the qualification amount has not been earned at the expiration of an
 13 individual's benefit period, the unearned amount shall be carried
 14 forward to an extended benefit period or to the benefit period of a
 15 subsequent claim.

16 (b) When it has been determined that an individual has been
 17 separated from employment under disqualifying conditions as outlined
 18 in this section, the maximum benefit amount of the individual's current
 19 claim, as initially determined, shall be reduced by an amount
 20 determined as follows:

21 (1) For the first separation from employment under disqualifying
 22 conditions, the maximum benefit amount of the individual's
 23 current claim is equal to the result of:

24 (A) the maximum benefit amount of the individual's current
 25 claim, as initially determined; multiplied by

26 (B) seventy-five percent (75%);
 27 rounded (if not already a multiple of one dollar (\$1)) to the next
 28 higher dollar.

29 (2) For the second separation from employment under
 30 disqualifying conditions, the maximum benefit amount of the
 31 individual's current claim is equal to the result of:

32 (A) the maximum benefit amount of the individual's current
 33 claim determined under subdivision (1); multiplied by

34 (B) eighty-five percent (85%);
 35 rounded (if not already a multiple of one dollar (\$1)) to the next
 36 higher dollar.

37 (3) For the third and any subsequent separation from employment
 38 under disqualifying conditions, the maximum benefit amount of
 39 the individual's current claim is equal to the result of:

40 (A) the maximum benefit amount of the individual's current
 41 claim determined under subdivision (2); multiplied by

42 (B) ninety percent (90%);



- 1 rounded (if not already a multiple of one dollar (\$1)) to the next
2 higher dollar.
- 3 (c) The disqualifications provided in this section shall be subject to
4 the following modifications:
- 5 (1) An individual shall not be subject to disqualification because
6 of separation from the individual's employment if:
- 7 (A) the individual left to accept with another employer
8 previously secured permanent full-time work which offered
9 reasonable expectation of continued covered employment and
10 betterment of wages or working conditions and thereafter was
11 employed on said job;
- 12 (B) having been simultaneously employed by two (2)
13 employers, the individual leaves one (1) such employer
14 voluntarily without good cause in connection with the work
15 but remains in employment with the second employer with a
16 reasonable expectation of continued employment; or
- 17 (C) the individual left to accept recall made by a base period
18 employer.
- 19 (2) An individual whose unemployment is the result of medically
20 substantiated physical disability and who is involuntarily
21 unemployed after having made reasonable efforts to maintain the
22 employment relationship shall not be subject to disqualification
23 under this section for such separation.
- 24 (3) An individual who left work to enter the armed forces of the
25 United States shall not be subject to disqualification under this
26 section for such leaving of work.
- 27 (4) An individual whose employment is terminated under the
28 compulsory retirement provision of a collective bargaining
29 agreement to which the employer is a party, or under any other
30 plan, system, or program, public or private, providing for
31 compulsory retirement and who is otherwise eligible shall not be
32 deemed to have left the individual's work voluntarily without
33 good cause in connection with the work. However, if such
34 individual subsequently becomes reemployed and thereafter
35 voluntarily leaves work without good cause in connection with the
36 work, the individual shall be deemed ineligible as outlined in this
37 section.
- 38 (5) An otherwise eligible individual shall not be denied benefits
39 for any week because the individual is in training approved under
40 Section 236(a)(1) of the Trade Act of 1974, nor shall the
41 individual be denied benefits by reason of leaving work to enter
42 such training, provided the work left is not suitable employment,



1 or because of the application to any week in training of provisions
 2 in this law (or any applicable federal unemployment
 3 compensation law), relating to availability for work, active search
 4 for work, or refusal to accept work. For purposes of this
 5 subdivision, the term "suitable employment" means with respect
 6 to an individual, work of a substantially equal or higher skill level
 7 than the individual's past adversely affected employment (as
 8 defined for purposes of the Trade Act of 1974), and wages for
 9 such work at not less than eighty percent (80%) of the individual's
 10 average weekly wage as determined for the purposes of the Trade
 11 Act of 1974.

12 (6) An individual is not subject to disqualification because of
 13 separation from the individual's employment if:

- 14 (A) the employment was outside the individual's labor market;
- 15 (B) the individual left to accept previously secured full-time
 16 work with an employer in the individual's labor market; and
- 17 (C) the individual actually became employed with the
 18 employer in the individual's labor market.

19 (7) An individual who, but for the voluntary separation to move
 20 to another labor market to join a spouse who had moved to that
 21 labor market, shall not be disqualified for that voluntary
 22 separation, if the individual is otherwise eligible for benefits.
 23 Benefits paid to the spouse whose eligibility is established under
 24 this subdivision shall not be charged against the employer from
 25 whom the spouse voluntarily separated.

26 (8) An individual shall not be subject to disqualification if the
 27 individual voluntarily left employment or was discharged due to
 28 circumstances directly caused by domestic or family violence (as
 29 defined in IC 31-9-2-42). An individual who may be entitled to
 30 benefits based on this modification may apply to the office of the
 31 attorney general under IC 5-26.5 to have an address designated by
 32 the office of the attorney general to serve as the individual's
 33 address for purposes of this article.

34 (9) An individual shall not be subject to disqualification if the
 35 individual:

- 36 (A) has requested an exemption from an employer's
 37 COVID-19 immunization requirement;
- 38 (B) has complied with the requirements set forth in
 39 IC 22-5-4.6; and
- 40 (C) was discharged from employment for failing or refusing to
 41 receive an immunization against COVID-19.

42 As used in this subsection, "labor market" means the area surrounding



1 an individual's permanent residence, outside which the individual
 2 cannot reasonably commute on a daily basis. In determining whether
 3 an individual can reasonably commute under this subdivision, the
 4 department shall consider the nature of the individual's job.

5 (d) "Discharge for just cause" as used in this section is defined to
 6 include but not be limited to:

7 (1) separation initiated by an employer for falsification of an
 8 employment application to obtain employment through
 9 subterfuge;

10 (2) knowing violation of a reasonable and uniformly enforced rule
 11 of an employer, including a rule regarding attendance;

12 (3) if an employer does not have a rule regarding attendance, an
 13 individual's unsatisfactory attendance, if good cause for absences
 14 or tardiness is not established;

15 (4) damaging the employer's property through willful and wanton
 16 misconduct;

17 (5) refusing to obey instructions;

18 (6) conduct endangering safety of self or coworkers;

19 (7) incarceration in jail following conviction of a misdemeanor or
 20 felony by a court of competent jurisdiction; or

21 (8) any breach of duty in connection with work which is
 22 reasonably owed an employer by an employee.

23 **(e) For purposes of subsection (d), the following apply:**

24 **(1) An employer rule will be found to be reasonable if it:**

25 **(A) is lawful;**

26 **(B) is related to the employer's business operations;**

27 **(C) is intended by the employer to broadly apply to classes,
 28 categories, or all employees; and**

29 **(D) does not create a harsh or unconscionable requirement
 30 for employees.**

31 **(2) In order to qualify as a breach of duty for unemployment
 32 insurance purposes, the duty must be:**

33 **(A) reasonably connected to the work;**

34 **(B) reasonably owed to the employer by the employee; and**

35 **(C) of a nature that a reasonable employee would
 36 recognize as a violation of the duty and would understand
 37 that a violation of the duty would subject the individual to
 38 discharge.**

39 **(3) A breach of duty reasonably owed to an employer includes
 40 conduct that establishes that the individual:**

41 **(A) damaged the employer's trust and confidence in the
 42 individual's ability to effectively perform the job;**



- 1 **(B) willfully failed to meet the employer's reasonable**
 2 **expectation;**
 3 **(C) chose a course of action that the individual knew, or**
 4 **should have known, would negatively impact the**
 5 **employer's financial interests;**
 6 **(D) demonstrated an intentional or substantial disregard**
 7 **for the employer's interests;**
 8 **(E) intentionally or knowingly injured, or attempted to**
 9 **injure, the employer's financial interests;**
 10 **(F) intentionally chose a course of action that set the**
 11 **individual's interests against the employer's interests to the**
 12 **detriment of the employer;**
 13 **(G) showed carelessness or negligence to such a degree, or**
 14 **with such recurrence, as to cause damage to the employer's**
 15 **interests; or**
 16 **(H) performed some volitional act or exercised some**
 17 **control over the circumstances resulting in discharge from**
 18 **employment.**

19 ~~(e)~~ **(f)** To verify that domestic or family violence has occurred, an
 20 individual who applies for benefits under subsection (c)(8) shall
 21 provide one (1) of the following:

- 22 (1) A report of a law enforcement agency (as defined in
 23 IC 10-13-3-10).
 24 (2) A protection order issued under IC 34-26-5.
 25 (3) A foreign protection order (as defined in IC 34-6-2.1-76).
 26 (4) An affidavit from a domestic violence service provider
 27 verifying services provided to the individual by the domestic
 28 violence service provider.

29 **(g) An individual will not be considered to have voluntarily left**
 30 **employment for good cause in connection with the work unless it**
 31 **is established that a reasonable individual in the same or similar**
 32 **circumstances would also have left the employment.**

33 **(h) A voluntary leave of employment due to excessive discipline,**
 34 **or inappropriate comments or conduct by managers or coworkers,**
 35 **does not constitute good cause in connection with the work unless**
 36 **it is established that an individual in the same or similar**
 37 **circumstances would reasonably believe that the:**

- 38 **(1) conduct was severe and pervasive;**
 39 **(2) conduct:**
 40 **(A) was motivated by the individual's:**
 41 **(i) race;**
 42 **(ii) age;**



- 1 (iii) sex;
- 2 (iv) national origin; or
- 3 (v) religious beliefs or other status protected by law;
- 4 **(B) endangered the individual's physical safety; or**
- 5 **(C) endangered the individual's mental health; and**
- 6 **(3) the individual reported the conduct pursuant to the**
- 7 **employer's procedures, if any, but no employer action was**
- 8 **taken within a reasonable period of time.**
- 9 **(i) An individual who leaves employment in anticipation of an**
- 10 **imminent discharge does so with good cause if it is established that**
- 11 **the:**
 - 12 **(1) discharge was imminent; and**
 - 13 **(2) imminent discharge would not have been for just cause.**
- 14 **(j) If an employer gives an employee the opportunity to submit**
- 15 **a resignation from employment, rather than be discharged, and the**
- 16 **employee resigns, this is a quit in lieu of discharge, and the**
- 17 **separation will be analyzed under the discharge for just cause**
- 18 **criteria, as the employer is the moving party in the separation.**
- 19 SECTION 39. IC 22-4-15-9 IS ADDED TO THE INDIANA CODE
- 20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 21 1, 2026]: **Sec. 9. (a) Where an individual takes a voluntary leave of**
- 22 **absence, with the consent of the employer, it shall not constitute**
- 23 **voluntarily leaving work without good cause within the meaning of**
- 24 **section 1 of this chapter. However, no benefit or waiting period**
- 25 **weeks may be accumulated during that period, unless the**
- 26 **individual terminates the leave of absence by notifying the**
- 27 **employer and becomes available for work.**
- 28 **(b) A voluntary leave of absence granted to an individual by an**
- 29 **employer pursuant to the employer's rule or pursuant to terms of**
- 30 **a collective bargaining agreement shall be deemed terminated on**
- 31 **the day when the individual again becomes mentally and physically**
- 32 **able to work and available for work and establishes the individual's**
- 33 **ability to work and availability for work.**
- 34 SECTION 40. IC 22-4-17-1, AS AMENDED BY P.L.200-2025,
- 35 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 36 JULY 1, 2026]: **Sec. 1. (a) Claims for benefits shall be made in**
- 37 **accordance with rules adopted by the department. The department shall**
- 38 **adopt reasonable procedures consistent with the provisions of this**
- 39 **article for the expediting of the taking of claims of individuals for**
- 40 **benefits in instances of mass layoffs by employers, the purpose of**
- 41 **which shall be to minimize the amount of time required for such**
- 42 **individuals to file claims upon becoming unemployed as the result of**



1 such mass layoffs.

2 (b) Except when the result would be inconsistent with the other
3 provisions of this article, as provided in the rules of the department, the
4 provisions of this article which apply to claims for, or the payment of,
5 regular benefits shall apply to claims for, and the payment of, extended
6 benefits.

7 (c) Whenever an extended benefit period is to become effective in
8 this state as a result of a state "on" indicator, or an extended benefit
9 period is to be terminated in this state as a result of a state "off"
10 indicator, the commissioner shall make an appropriate public
11 announcement.

12 (d) Computations described in IC 22-4-2-34(b) shall be made by the
13 department in accordance with regulations prescribed by the United
14 States Department of Labor.

15 (e) Each employer shall display and maintain in places readily
16 accessible to all employees posters concerning its regulations and shall
17 make available to each such individual **upon request or** at the time the
18 individual becomes unemployed printed benefit rights information
19 furnished by the department.

20 SECTION 41. 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



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

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

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

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

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

- 39 (1) **Voluntarily left the employment without good cause in**
40 **connection with the work.**
41 (2) **Was discharged for just cause.**
42 (3) **Was discharged for gross misconduct in connection with**



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



1 ~~subsection (e)~~ **subsection (g)** was sent to the claimant or employer,
 2 asks for a hearing before an administrative law judge, the decision shall
 3 be final and benefits shall be paid or denied in accordance with the
 4 decision.

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

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

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

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

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

40 ~~(m)~~ **(o)** All ~~individuals claimants~~ **individuals claimants** who have not previously verified
 41 their identity with the department shall, prior to filing a new claim for
 42 unemployment benefits, verify their identity in the form and manner



1 prescribed by the department.

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

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

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

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

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

19 SECTION 42. IC 22-4-17-2.3 IS ADDED TO THE INDIANA
 20 CODE AS A NEW SECTION TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2026]: **Sec. 2.3. (a) As used in this section,**
 22 **"agent state" means any state from or through which a claimant**
 23 **files an interstate claim for benefits against another state.**

24 **(b) As used in this section, "benefits" means the compensation**
 25 **payable to a claimant under the unemployment insurance law of**
 26 **any state.**

27 **(c) As used in this section, "interstate claimant" means a**
 28 **claimant who files an interstate claim for benefits:**

- 29 **(1) under the unemployment insurance law of a liable state**
 30 **from another state;**
 31 **(2) through the facilities of an agent state; or**
 32 **(3) directly with the liable state.**

33 **The term does not include any claimant who customarily**
 34 **commutes across state lines from a residence in one (1) state to**
 35 **work in a liable state unless the department finds that this**
 36 **exclusion would create undue hardship on such claimants in**
 37 **specified areas.**

38 **(d) As used in this section, "liable state" means any state against**
 39 **which a claimant files, from or through another state, a claim for**
 40 **benefits.**

41 **(e) Each interstate claimant shall be registered for work**
 42 **through any public employment office in the agent state when and**



1 as required by the law, regulations, rules, and procedures of the
 2 agent state. The registration shall be accepted as meeting the
 3 registration requirements of the liable state.

4 (f) Each agent state shall duly report to the liable state in
 5 question whether each interstate claimant meets the registration
 6 requirements of the agent state.

7 (g) If a claimant files a claim against any state, and it is
 8 determined by the state that the claimant has available benefit
 9 credits in the state, then claims must be filed only against the state
 10 as long as benefit credits are available in that state. If benefit
 11 credits are not available in the state, the claimant may file claims
 12 against any other state in which there are available benefit credits.

13 (h) Benefit credits shall be deemed to be unavailable whenever
 14 benefits:

15 (1) have been exhausted, terminated, or postponed for an
 16 indefinite period or for the entire period in which benefits
 17 would otherwise be payable; or

18 (2) are affected by the application of a seasonal restriction.

19 (i) Claims for benefits or a waiting period shall be filed by
 20 interstate claimants with the liable state in accordance with the
 21 liable state's procedures.

22 (j) The agent state shall, in connection with each claim filed by
 23 an interstate claimant, ascertain and report to the liable state in
 24 question readily determinable facts relating to the claimant's
 25 availability for work and eligibility for benefits in and by the agent
 26 state.

27 (k) The agent state's responsibility and authority in connection
 28 with the determination of interstate claims shall be limited to
 29 investigation and reporting of relevant facts. The agent state may
 30 not refuse to take an interstate claim.

31 (l) With respect to the time limits imposed by the law of a liable
 32 state upon the filing of an appeal in connection with a disputed
 33 benefit claim, an appeal made by an interstate claimant shall be
 34 deemed to have been made and communicated to the liable state on
 35 the date when the appeal is received by any qualified officer of the
 36 agent state.

37 (m) The provisions of this section also apply to claims taken in
 38 and for Canada.

39 SECTION 43. IC 22-4-17-3.2, AS ADDED BY P.L.120-2016,
 40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2026]: Sec. 3.2. (a) As used in this section, "attorney" refers
 42 to one (1) of the following:



- 1 (1) An attorney in good standing admitted to the practice of law
 2 in Indiana.
 3 (2) An attorney in good standing admitted to the practice of law
 4 in another state who has been granted temporary admission to the
 5 state bar under Rule 3 of the Rules for Admission to the Bar and
 6 the Discipline of Attorneys adopted by the supreme court.
 7 (b) An employer or an employing unit having an interest in a claim
 8 for benefits pending before an administrative law judge, the review
 9 board, or other individuals who adjudicate claims may be represented
 10 by:
 11 (1) an officer or other employee of the employer or employing
 12 unit as designated by the employer or the employing unit;
 13 (2) an attorney;
 14 (3) an accountant certified by and in good standing with the state;
 15 or
 16 (4) a representative of an unemployment compensation service
 17 firm.
 18 (c) A claimant for benefits may be represented by:
 19 (1) the claimant in person;
 20 (2) an attorney;
 21 (3) an accountant certified by and in good standing with the state;
 22 or
 23 (4) an authorized agent of a bona fide labor organization to which
 24 the claimant belonged at the time the pending claim occurred.
 25 (d) In addition to the persons listed in subsection (c), a claimant for
 26 benefits may designate a lay person of the claimant's choice to assist
 27 the claimant in the presentation of the claimant's case to the
 28 administrative law judge, the review board, or another individual who
 29 adjudicates claims.
 30 **(e) An administrative law judge, or the review board, in their**
 31 **discretion, may refuse to allow any person to represent a party in**
 32 **any proceeding before the administrative law judge, or the review**
 33 **board, if the administrative law judge, or the review board, finds**
 34 **that the person is or has been guilty of unethical conduct, or has**
 35 **intentionally or repeatedly failed to observe the provisions of this**
 36 **article, the rules of the department, or other rules or regulations**
 37 **relating to unemployment insurance hearings.**
 38 SECTION 44. IC 22-4-17-5, AS AMENDED BY P.L.136-2018,
 39 SECTION 113, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The governor shall appoint a
 41 review board composed of three (3) members, not more than two (2) of
 42 whom shall be members of the same political party, with salaries to be



1 fixed by the governor. The review board shall consist of the chairman
 2 and the two (2) members who shall serve for terms of three (3) years.
 3 At least one (1) member must be admitted to the practice of law in
 4 Indiana.

5 (b) Any claim pending before an administrative law judge, and all
 6 proceedings arising from that claim, may be transferred to and
 7 determined by the review board upon its own motion, at any time
 8 before the administrative law judge announces a decision. If the review
 9 board considers it advisable to procure additional evidence, it may
 10 direct the taking of additional evidence within a time period it shall fix.
 11 An employer that is a party to a claim transferred to the review board
 12 under this subsection is entitled to receive notice in accordance with
 13 section 6 of this chapter of the transfer or any other action to be taken
 14 under this section before a determination is made or other action
 15 concerning the claim is taken.

16 (c) Any proceeding so removed to the review board shall be heard
 17 by a quorum of the review board in accordance with the requirements
 18 of section 3 of this chapter. The review board shall notify the parties to
 19 any claim of its decision, together with its reasons for the decision.

20 (d) Members of the review board, when acting as administrative law
 21 judges, are subject to section 15 of this chapter.

22 (e) The review board may on the board's own motion affirm, modify,
 23 set aside, remand, or reverse the findings, conclusions, or orders of an
 24 administrative law judge on the basis of any of the following:

25 (1) Evidence previously submitted to the administrative law
 26 judge.

27 (2) The record of the proceeding after the taking of additional
 28 evidence as directed by the review board.

29 (3) A procedural error by the administrative law judge.

30 **(4) The record of the proceeding after holding a hearing on**
 31 **the matter appealed.**

32 **(f) Each hearing before the review board shall be confined to the**
 33 **evidence submitted before the administrative law judge unless it is**
 34 **an original hearing. However, the review board may hear or**
 35 **procure additional evidence upon its own motion, or upon written**
 36 **application of either party, and for good cause shown, together**
 37 **with a showing of good reason why the additional evidence was not**
 38 **procured and introduced at the hearing before the administrative**
 39 **law judge.**

40 **(g) An application for leave to introduce additional evidence**
 41 **made by either party shall set forth the:**

42 **(1) names of the witnesses whose testimony will be offered;**



1 **and**

2 **(2) facts to which they are expected to testify.**

3 **If the new evidence is documentary, then a copy of the document**
 4 **proposed to be introduced shall accompany the application. The**
 5 **application, if made by the appellant, must be presented at the time**
 6 **the request for hearing is filed.**

7 **(h) No additional evidence shall be admitted except after notice**
 8 **is issued by the review board to all parties to the appeal giving each**
 9 **party an opportunity to rebut the additional evidence. The notice**
 10 **must:**

11 **(1) designate the time and place at which additional evidence**
 12 **will be received;**

13 **(2) set forth the names of the witnesses whose testimony will**
 14 **be heard, together with a summary of the facts about which**
 15 **they are expected to testify; and**

16 **(3) include a copy of any document offered as additional**
 17 **evidence.**

18 **However, if all parties to an appeal are present at a hearing at**
 19 **which the review board upon its own motion determines to take**
 20 **additional evidence and the parties voluntarily waive their right of**
 21 **notice of the taking of additional evidence, the review board in its**
 22 **own discretion may proceed in the taking of additional evidence.**

23 **(i) The review board may remand any proceeding to an**
 24 **administrative law judge for the hearing of additional evidence**
 25 **under the same conditions and after notice is provided in the same**
 26 **manner as for the hearing of additional evidence by the review**
 27 **board.**

28 **(j) In the hearing of an appeal, the review board may allow oral**
 29 **argument, the filing of written argument, or both. After notice to**
 30 **all parties, any party to any proceeding in which additional**
 31 **evidence is taken may present material evidence relative to the**
 32 **question upon which the review board has authorized or directed**
 33 **the taking of additional evidence, and evidence in rebuttal also may**
 34 **be introduced.**

35 **SECTION 45. IC 22-4-17-6, AS AMENDED BY P.L.200-2025,**
 36 **SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
 37 **JULY 1, 2026]: Sec. 6. (a) The manner in which disputed claims shall**
 38 **be presented and the conduct of hearings and appeals, including the**
 39 **conduct of administrative law judges, review board members, and other**
 40 **individuals who adjudicate claims during a hearing or other**
 41 **adjudicative process, shall be in accordance with rules adopted by the**
 42 **department for determining the rights of the parties, whether or not the**



1 rules conform to common law or statutory rules of evidence and other
2 technical rules of procedure. **this article.**

3 (b) The proceedings before an administrative law judge are de novo,
4 except as provided in ~~subsection (c)~~. **subsection (e).**

5 (c) **All proceedings before an administrative law judge shall be**
6 **conducted informally in order to determine the substantial rights**
7 **of the parties. The parties may present evidence as the**
8 **administrative law judge deems necessary for determining the**
9 **substantial rights of the parties. An administrative law judge:**

10 (1) shall have the right to examine all witnesses;

11 (2) may require the parties to produce any available evidence
12 that the parties deem necessary for a proper determination of
13 the case; and

14 (3) where either party fails to appear, or where either party
15 is not represented by an attorney or duly authorized agent,
16 shall have the duty to examine the party's witnesses, and to
17 cross-examine all witnesses of the other party, in order to
18 ensure complete presentation of the case.

19 (d) **If this article does not provide for the procedural rules**
20 **governing a claim or action before an administrative law judge or**
21 **the review board, the proceedings are governed by the Indiana**
22 **Rules of Trial Procedure and the Indiana Rules of Evidence.**

23 ~~(e)~~ (e) Administrative law judges, review board members, and other
24 individuals who adjudicate claims during a hearing or other
25 adjudicative process may consider as evidence and include in the
26 record described in ~~subsection (d)~~ **subsection (h)** records of the
27 department that are material to the issues being considered in the
28 hearing if the records are made available to the interested parties prior
29 to the hearing.

30 (f) **An administrative law judge shall consider all hearsay**
31 **evidence as would be admissible under common law or the Indiana**
32 **Rules of Evidence. Hearsay evidence that is not admissible under**
33 **a recognized hearsay exception may be admitted but is not entitled**
34 **to the same evidentiary weight as direct testimony. Hearsay**
35 **evidence properly objected to, but not falling within a recognized**
36 **hearsay exception, that is admitted into the record may not form**
37 **the sole basis for a decision by an administrative law judge or the**
38 **review board.**

39 (g) **No paper or document written in any foreign language shall**
40 **be introduced into evidence in a proceeding related to a disputed**
41 **claim unless it is accompanied by an accurate English translation,**
42 **with satisfactory proof, as determined by the administrative law**



1 judge, or the review board, that the translation is a correct
 2 translation of the original. Testimony in a language other than
 3 English, or by the hearing impaired, shall be translated by an
 4 interpreter provided by the department, at the department's
 5 expense. The interpreter is subject to the interpreter oath or
 6 affirmation, which shall be administered by the administrative law
 7 judge or the review board.

8 ~~(d)~~ **(h)** A full and complete record shall be kept of all proceedings
 9 in connection with a disputed claim. The testimony at any hearing upon
 10 a disputed claim ~~need may~~ not be transcribed unless ~~the disputed claim~~
 11 ~~is further appealed.~~ **a review board decision is appealed to the court**
 12 **of appeals of Indiana.**

13 ~~(e)~~ **(i)** Each party to a hearing before an administrative law judge
 14 held under section 3 of this chapter shall be sent a notice of the hearing
 15 at least ten (10) days before the date of the hearing specifying the date,
 16 place, and time of the hearing, identifying the issues to be decided, and
 17 providing complete information about the rules of evidence and
 18 standards of proof that the administrative law judge will use to
 19 determine the validity of the claim.

20 ~~(f)~~ **(j)** If a hearing so scheduled has not commenced within at least
 21 sixty (60) minutes of the time for which it was scheduled, then a party
 22 involved in the hearing may request a continuance of the hearing. Upon
 23 submission of a request for continuance of a hearing under
 24 circumstances provided in this section, the continuance shall be
 25 granted unless the party requesting the continuance was responsible for
 26 the delay in the commencement of the hearing as originally scheduled.
 27 In the latter instance, the continuance shall be discretionary with the
 28 administrative law judge. Testimony or other evidence introduced by
 29 a party at a hearing before an administrative law judge or the review
 30 board that another party to the hearing:

31 (1) is not prepared to meet; and

32 (2) by ordinary prudence could not be expected to have
 33 anticipated;

34 shall be good cause for continuance of the hearing and upon motion
 35 such continuance shall be granted.

36 ~~(g)~~ **(k)** The administrative records of the department are
 37 self-authenticating and admissible in the administrative hearing.

38 SECTION 46. IC 22-4-17-6.3 IS ADDED TO THE INDIANA
 39 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2026]: **Sec. 6.3. (a) Except as provided in**
 41 **section 6 of this chapter, an administrative law judge or the review**
 42 **board may continue any hearing upon its own motion, or upon**



1 request by any party to the appeal. The request must be received
2 not later than three (3) days before the date of the hearing, unless
3 the requesting party can demonstrate an unforeseen emergency.
4 The request must set forth good cause for the granting of the
5 request. A copy of the request must be served upon all parties to
6 the hearing. A request for a continuance of a hearing pending
7 before an administrative law judge shall be filed with that
8 administrative law judge. A request for a continuance of a hearing
9 pending before the review board shall be filed with the chairperson
10 of the review board.

11 (b) Requests for continuances for cases pending longer than
12 sixty (60) days from the filing date of the appeal will not be
13 granted, unless the requesting party can demonstrate an
14 unforeseen emergency.

15 (c) If the appealing party in a hearing pending before an
16 administrative law judge or the review board fails to appear for a
17 scheduled hearing, after having received due notice, the
18 administrative law judge or the review board shall dismiss the
19 appeal, and the underlying, appealed determination shall be
20 deemed final.

21 (d) An administrative law judge, or the review board, may, in
22 their discretion, dismiss any appeal that in their judgment has been
23 abandoned by all interested parties, and the underlying, appealed
24 determination of eligibility, or administrative law judge decision,
25 shall be deemed final.

26 (e) A party appealing an initial determination of a deputy, or a
27 party appealing a decision of an administrative law judge, may
28 withdraw the appeal by written request. A written request must be
29 filed as follows:

30 (1) For an appeal pending before an administrative law judge,
31 with the presiding administrative law judge.

32 (2) For an appeal pending before the review board, with the
33 chairperson of the review board.

34 If the request is approved, the underlying determination, or
35 decision, shall become final.

36 (f) After an appeal has been withdrawn, the appealing party
37 may file a request for reinstatement of the appeal within seven (7)
38 days after the date the notice of withdrawal was sent. The request
39 must be filed as follows:

40 (1) For an appeal before an administrative law judge, with the
41 director of unemployment insurance appeals, or the director's
42 designee.



1 (2) For an appeal pending before the review board, the
2 request shall be filed with the chairperson of the review
3 board, or the chairperson's designee.

4 **The request for reinstatement must show good cause for the**
5 **reinstatement and will be granted or denied at the discretion of the**
6 **person described in subdivision (1) or (2), as applicable. No appeal**
7 **shall be reinstated more than once after a withdrawal.**

8 SECTION 47. IC 22-4-17-6.5 IS ADDED TO THE INDIANA
9 CODE AS A NEW SECTION TO READ AS FOLLOWS
10 [EFFECTIVE JULY 1, 2026]: **Sec. 6.5. (a) The decision of an**
11 **administrative law judge or review board must contain conclusions**
12 **of law that are supported by specific findings of fact. The decision**
13 **must be:**

- 14 (1) in writing;
15 (2) electronically signed by the administrative law judge or
16 the review board; and
17 (3) sent to:
18 (A) the named parties; and
19 (B) their designated representatives or attorneys.

20 (b) If a decision of the review board is not unanimous, the
21 decision of the majority is controlling, but the dissenting member
22 may file an opinion.

23 (c) A decision of the review board that reverses, in whole or in
24 part, the decision of the administrative law judge must contain its
25 own findings and conclusions and may not incorporate by
26 reference or restatement, in whole, the findings of the
27 administrative law judge.

28 SECTION 48. IC 22-4-17-7, AS AMENDED BY P.L.171-2016,
29 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2026]: **Sec. 7. (a) In the discharge of the duties imposed by**
31 **this article, the department, the review board, an administrative law**
32 **judge, or any duly authorized representative of any of them, shall have**
33 **power to administer oaths and affirmations, take depositions, certify to**
34 **official acts, and issue and serve subpoenas to compel the attendance**
35 **of witnesses and the production of books, papers, correspondence,**
36 **memoranda, and other records deemed necessary as evidence in**
37 **connection with the disputed claim or the administration of this article.**

38 **(b) Whenever the attendance of a witness, or the production of**
39 **documents or other evidence, is desired by any party to a hearing,**
40 **the party must request the issuance of a subpoena. The request**
41 **must be submitted to the administrative law judge in writing or by**
42 **telephone directed to the clerk of the administrative law judge. If**



1 the request is made by telephone, the clerk will:

- 2 (1) take the information from the requesting party; and
 3 (2) submit the request to the administrative law judge for
 4 consideration.

5 The request must be made in time for the subpoena to be issued,
 6 and served, prior to the time and date of the hearing. The request
 7 will be granted or denied at the discretion of the administrative law
 8 judge.

9 (c) A subpoena shall be issued only upon a showing of necessity
 10 by the party requesting the subpoena. The request for a subpoena
 11 must contain:

- 12 (1) the name and address of the individual being subpoenaed;
 13 and
 14 (2) a description of the document, record, or object to be
 15 produced.

16 (d) A subpoena, or a denial of a request for a subpoena, shall be
 17 served on all interested parties by the clerk of the administrative
 18 law judge. Subpoenas shall be enforced in the manner set forth in
 19 section 8 of this chapter.

20 (e) In all hearings, proof may be made by oral testimony, by
 21 documentary exhibits, or by depositions when the convenience of
 22 the witnesses or the parties so requires. Depositions shall be taken
 23 in the manner set forth in the Indiana Rules of Trial Procedure.

24 SECTION 49. IC 22-4-17-8.5, AS AMENDED BY P.L.200-2025,
 25 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2026]: Sec. 8.5. (a) As used in this section, "interested party"
 27 has the meaning set forth in ~~646 IAC 5-10-2~~; means the following:

- 28 (1) The claimant who filed the claim for benefits.
 29 (2) Any employer whose account may be affected by the
 30 adjudication of the claim.
 31 (3) Any employer in the claimant's base period.
 32 (4) Any employer:
 33 (A) who has made an offer of work to the claimant; or
 34 (B) to whose employment the claimant has been furnished
 35 a referral.
 36 (5) The claimant's last, separating employer prior to the filing
 37 of the claim.

38 (b) Any interested party in the claim of an employee shall be
 39 entitled to a hearing before an administrative law judge relative to
 40 the merits of the claim.

41 ~~(b)~~ (c) Except as otherwise provided in this section, all hearings
 42 scheduled before an administrative law judge or the review board shall



1 be set as telephone hearings, in which all parties to the appeal shall
2 participate by telephone or other means of electronic communication.

3 ~~(e)~~ **(d)** A party to a hearing scheduled by telephone has a right to
4 object to telephone or electronic participation and be allowed to
5 participate in the hearing in person. ~~An objection shall be filed in~~
6 ~~accordance with the procedures set out in 646 IAC 5-10-24. An~~
7 **objection must be filed with the administrative law judge assigned**
8 **to the case or the review board not later than three (3) days prior**
9 **to the scheduled hearing date. A revised notice of hearing will then**
10 **be sent to the parties, changing the type of hearing for the**
11 **requesting party to an in-person hearing at the hearing site closest**
12 **to where the employment services were performed. Whether the**
13 **nonrequesting party will also be required to participate in person**
14 **shall be at the discretion of the administrative law judge assigned**
15 **to the case.**

16 ~~(d)~~ **(e)** An administrative law judge or the review board may, at their
17 discretion, schedule and conduct an in-person hearing.

18 **(f) When a hearing before an administrative law judge, or the**
19 **review board, is scheduled by telephone, either with one (1) or both**
20 **parties participating by telephone, the parties shall:**

21 **(1) exchange any exhibits to be introduced into the record at**
22 **the hearing; and**

23 **(2) provide a copy of those exhibits in the form and manner**
24 **prescribed by the department to the administrative law judge,**
25 **or to the review board, no later than three (3) days prior to**
26 **the scheduled hearing date.**

27 **For exhibits mailed using certified mail or a private carrier, a copy**
28 **of the certified mail mailing label or a copy of the label from a**
29 **private carrier shall serve as proof of mailing.**

30 **(g) If, at the time of the scheduled hearing, all participants have**
31 **not received copies of any exhibits and the presenting party can**
32 **establish proof that the party provided a copy of the exhibits in the**
33 **form and manner prescribed by the department, the**
34 **administrative law judge, or the review board, has the discretion**
35 **of:**

36 **(1) continuing the hearing in order to allow all participants to**
37 **obtain copies of all exhibits; or**

38 **(2) attempting to have any missing exhibits read into the**
39 **record, while affording the opposing party the opportunity to**
40 **object to the admission of the exhibits.**

41 **If the presenting party cannot establish proof that the party**
42 **provided a copy of the exhibits in the form and manner prescribed**



1 by the department, then the hearing will proceed as scheduled,
2 without the consideration of the missing exhibits.

3 (h) A party to a telephonic hearing before an administrative law
4 judge, or the review board, shall submit one (1) contact telephone
5 number for the hearing. If a party has a representative, or has
6 witnesses, that party shall arrange for that party's representative,
7 or witnesses, to be at that party's location, or shall arrange for the
8 conferencing of the additional individuals into the hearing. Absent
9 prior approval for calling additional numbers per party, an
10 administrative law judge, or the review board, will call only one (1)
11 contact telephone number per party.

12 SECTION 50. IC 22-4-17-14, AS AMENDED BY P.L.171-2016,
13 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2026]: Sec. 14. (a) This section applies to notices given under
15 sections 2, 3, **6.3, 8.5**, 11, and 12 of this chapter. This section does not
16 apply to rules adopted by the department, unless specifically provided.

17 (b) As used in this section, "notices" includes mailings of notices,
18 determinations, decisions, orders, motions, or the filing of any
19 document with the appellate division or review board.

20 (c) **Notice of all hearings or proceedings before an**
21 **administrative law judge, or the review board, unless otherwise**
22 **directed by statute, shall be given by:**

23 (1) **United States mail, with proof of mailing being prima facie**
24 **evidence of service; or**

25 (2) **facsimile or electronic means, addressed to the parties'**
26 **addresses of record on file with the department.**

27 (d) **A document mailed or electronically transmitted to a party**
28 **is presumed to be received if the document was mailed or**
29 **electronically transmitted to the complete, correct address of**
30 **record unless:**

31 (1) **there is tangible evidence of nondelivery, such as the**
32 **document being returned to the department by the United**
33 **States Postal Service; or**

34 (2) **credible and persuasive evidence is submitted to the**
35 **department to establish nondelivery, delayed delivery, or**
36 **misdelivery of the document.**

37 (e) (e) If a notice is served through the United States mail, three (3)
38 days must be added to a period that commences upon service of that
39 notice.

40 (f) (f) The filing of a document with the appellate division or review
41 board is complete on the earliest of the following dates that apply to the
42 filing:



- 1 (1) The date on which the document is delivered to the appellate
2 division or review board.
- 3 (2) The date of the postmark on the envelope containing the
4 document if the document is mailed to the appellate division or
5 review board by the United States Postal Service.
- 6 (3) The date on which the document is deposited with a private
7 carrier, as shown by a receipt issued by the carrier, if the
8 document is sent to the appellate division or review board by a
9 private carrier.
- 10 SECTION 51. IC 22-4-17-16 IS ADDED TO THE INDIANA
11 CODE AS A NEW SECTION TO READ AS FOLLOWS
12 [EFFECTIVE JULY 1, 2026]: **Sec. 16. When computing any period
13 of time prescribed or allowed by this article, by order of an
14 administrative law judge or the review board, or by any applicable
15 statute, the day of the act or event from which the designated
16 period of time begins to run shall not be included. The last day of
17 the period so computed is to be included, unless it is:**
- 18 (1) a Saturday;
- 19 (2) a Sunday;
- 20 (3) a legal holiday as defined by state statute; or
- 21 (4) a day that the department is closed during regular
22 business hours.
- 23 **If the last day of the response period falls on a day described in
24 subdivisions (1) through (4), then the period runs until the end of
25 the next regular business day of the department.**
- 26 SECTION 52. IC 22-4-18-1, AS AMENDED BY P.L.177-2017,
27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JULY 1, 2026]: Sec. 1. (a) There is created a department under
29 IC 22-4.1-2-1 which shall be known as the department of workforce
30 development.
- 31 (b) The department of workforce development may do the
32 following:
- 33 (1) Administer the unemployment insurance program.
- 34 (2) Enter into agreements with the United States government that
35 may be required as a condition of obtaining federal funds related
36 to activities of the department under this article.
- 37 (3) Enter into contracts or agreements and cooperate with local
38 governmental units or corporations, including profit or nonprofit
39 corporations, or combinations of units and corporations to carry
40 out the duties of the department imposed by this article, including
41 contracts for the delegation of the department's administrative,
42 monitoring, and program responsibilities and duties set forth in



- 1 this article.
- 2 **(4) Enter into administrative cooperation agreements with**
 3 **other states adopting a similar regulation for the payment of**
 4 **benefits to interstate claimants.**
- 5 (c) The payment of unemployment insurance benefits must be made
 6 in accordance with 26 U.S.C. 3304.
- 7 (d) The department of workforce development may do all acts and
 8 things necessary or proper to carry out the powers expressly granted
 9 under this article, including the adoption of rules under IC 4-22-2.
- 10 (e) The department of workforce development may not charge any
 11 claimant for benefits for providing services under this article, except as
 12 provided in IC 22-4-17-12.
- 13 (f) The department of workforce development shall do the
 14 following:
- 15 (1) Submit a report to the general assembly in an electronic
 16 format under IC 5-14-6 and to the governor before December 1 of
 17 each year concerning the status of the unemployment
 18 compensation system, including the following:
- 19 (A) Recommendations for maintaining the solvency of the
 20 unemployment insurance benefit fund established under
 21 IC 22-4-26-1.
- 22 (B) Information regarding expenditures from the special
 23 employment and training services fund.
- 24 (C) Information regarding money released under
 25 IC 22-4-25-1(c).
- 26 (2) Make a presentation before November 1 of each year to the
 27 interim study committee on employment and labor (established
 28 under IC 2-5-1.3-4) concerning the status of the unemployment
 29 compensation system, including the following:
- 30 (A) Recommendations for maintaining the solvency of the
 31 unemployment insurance benefit fund established under
 32 IC 22-4-26-1.
- 33 (B) Information regarding expenditures from the special
 34 employment and training services fund.
- 35 (C) Information regarding money released under
 36 IC 22-4-25-1(c).
- 37 (D) Any other information requested by the interim study
 38 committee on employment and labor.
- 39 (g) In addition to the duties prescribed in subsections (a) through (f),
 40 the department of workforce development shall establish, implement,
 41 and maintain a training program in the nature and dynamics of
 42 domestic and family violence for training of all employees of the



1 department who interact with a claimant for benefits to determine
 2 whether the claim of the ~~individual~~ **claimant** for unemployment
 3 benefits is valid and to determine that employment separations
 4 stemming from domestic or family violence are reliably screened,
 5 identified, and adjudicated and that victims of domestic or family
 6 violence are able to take advantage of the full range of job services
 7 provided by the department. The training presenters shall include
 8 domestic violence experts with expertise in the delivery of direct
 9 services to victims of domestic violence, including using the staff of
 10 shelters for battered women in the presentation of the training. The
 11 initial training shall consist of instruction of not less than six (6) hours.
 12 Refresher training shall be required annually and shall consist of
 13 instruction of not less than three (3) hours.

14 SECTION 53. IC 22-4-19-16 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2026]: **Sec. 16. (a) All notices to employers**
 17 **from the department shall be sent to one (1) of the following:**

18 (1) **An address designated by the employer. The designation**
 19 **must be entered into the employer self-service application by**
 20 **an employee of the employer with the authority to designate**
 21 **a correspondence agent.**

22 (2) **The employer's designated agent or representative, if the**
 23 **employer elects to be represented by an agent or**
 24 **representative and has properly entered the designation in the**
 25 **employer self-service application.**

26 (3) **The employer's employer self-service account.**

27 **The department may make all notices available electronically.**

28 (b) **The department may send the employer notices described in**
 29 **section 13 of this chapter solely through electronic means unless**
 30 **the employer elects to receive notices solely through the United**
 31 **States mail on the form and in the manner prescribed by the**
 32 **department.**

33 (c) **Each employer shall provide to the department current,**
 34 **accurate contact information, including, but not limited to:**

35 (1) **a mailing address for service of registered mail; and**

36 (2) **an electronic mail address.**

37 (d) **Each employer shall notify the department within fifteen**
 38 **(15) days of a change of mailing address or electronic mail address.**

39 SECTION 54. IC 22-4-22-0.5 IS ADDED TO THE INDIANA
 40 CODE AS A NEW SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2026]: **Sec. 0.5. The following definitions**
 42 **apply throughout this chapter:**



1 (1) "Agency" means any officer, board, commission, or other
 2 authority charged with the administration of the
 3 unemployment compensation law of a participating
 4 jurisdiction.

5 (2) "Customarily performed services by an individual in more
 6 than one (1) jurisdiction" means services performed in more
 7 than one (1) jurisdiction during a reasonable period, if:

8 (A) the nature of the services gives reasonable assurance
 9 that the services will continue to be performed in more
 10 than one (1) jurisdiction; or

11 (B) the services are required or expected to be performed
 12 in more than one (1) jurisdiction under the election.

13 (3) "Interested agency" means the agency of jurisdiction.

14 (4) "Interested jurisdiction" means any participating
 15 jurisdiction to which an election submitted under this chapter
 16 is sent for its approval.

17 (5) "Jurisdiction" means any state of the United States, the
 18 District of Columbia, Canada, or, with respect to the federal
 19 government, the coverage of any federal unemployment
 20 compensation law.

21 (6) "Participating jurisdiction" means a jurisdiction whose:

22 (A) administrative agency has subscribed to the
 23 arrangement; and

24 (B) adherence thereto has not terminated.

25 SECTION 55. IC 22-4-22-2, AS AMENDED BY P.L.171-2016,
 26 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2026]: Sec. 2. (a) The department is authorized to enter into
 28 reciprocal arrangements with the appropriate agencies of other states
 29 or jurisdictions or the United States of America, adjusting the
 30 collection and payment of contributions by employers with respect to
 31 employment not localized within this state.

32 (b) Any employing unit may file an election to cover under the
 33 law of a single participating jurisdiction all of the services
 34 performed for the employing unit by an individual who
 35 customarily works for an employing unit in more than one (1)
 36 participating jurisdiction. An election may be filed, with respect to
 37 an individual, with any participating jurisdiction in which:

38 (1) any part of the individual's services are performed;

39 (2) the individual has a residence; or

40 (3) the employing unit maintains a place of business to which
 41 the individual's services bear a reasonable relation.

42 (c) The electing unit shall:



- 1 (1) promptly notify each individual affected by its approved
2 election; and
3 (2) furnish the elected agency a copy of the notice.
- 4 (d) The agency of the elected jurisdiction shall initially approve
5 or disapprove the election. If the agency approves the election, it
6 shall forward a copy to the agency of each other participating
7 jurisdiction specified, under whose unemployment compensation
8 law the individual or individuals in question might, in the absence
9 of the elections, be covered. Each interested agency shall:
- 10 (1) approve or disapprove the election, as promptly as
11 practicable; and
12 (2) notify the agency of the elected jurisdiction accordingly.
- 13 (e) In case its law so requires, any interested agency may, before
14 taking action, require from the electing employing unit satisfactory
15 evidence that the affected employees have been notified of, and
16 have acquiesced in, the election.
- 17 (f) If the agency of the elected jurisdiction, or the agency of any
18 interested jurisdiction, disapproves the election, the disapproving
19 agency shall notify the elected jurisdiction and the electing
20 employing unit of its action and of its reasons. An election shall
21 take effect as to the elected jurisdiction only if approved by its
22 agency and by one (1) or more interested agencies. An approved
23 election shall take effect, as to any interested agency, only if it is
24 approved by the agency.
- 25 (g) In case any election is approved only in part, or is
26 disapproved by some of the agencies, the electing employing unit
27 may withdraw its election within ten (10) days after being notified
28 of this action.
- 29 (h) An election duly approved under this section shall become
30 effective at the beginning of the calendar quarter in which the
31 election was submitted unless the election, as approved, specifies
32 the beginning of a different calendar quarter. If the electing unit
33 requests an earlier effective date than the beginning of the calendar
34 quarter in which the election is submitted, the earlier date may be
35 approved solely as to those interested jurisdictions in which the
36 employer had no liability to pay contributions for the earlier
37 period in question.
- 38 (i) The application of an election to any individual under this
39 section shall terminate if the agency of the elected jurisdiction finds
40 that the nature of the services customarily performed by the
41 individual for the electing unit has changed, so that they are no
42 longer customarily performed in more than one (1) participating



1 jurisdiction. The termination shall be effective at the close of the
 2 calendar quarter in which notice of the finding is sent to all parties
 3 affected.

4 (j) Except as provided in subsection (i), each election approved
 5 shall remain in effect through the close of the calendar year in
 6 which it is submitted until the close of the calendar quarter in
 7 which the electing unit gives written notice of its termination to all
 8 affected agencies.

9 (k) Whenever an election under this section ceases to apply to
 10 any individual under subsection (i) or (j), the electing unit shall
 11 notify the affected individual accordingly.

12 (l) Whenever an individual covered by an election under this
 13 section is separated from employment, the electing unit shall notify
 14 the individual as to the jurisdiction under whose unemployment
 15 compensation law the services have been covered. If, at the time of
 16 termination, the individual is not located in the elected jurisdiction,
 17 the electing unit shall notify the individual as to the procedure for
 18 filing interstate benefit claims.

19 (m) The electing unit shall immediately report to the elected
 20 jurisdiction any change that occurs in the conditions of
 21 employment pertinent to its election, such as cases where:

22 (1) an individual's services for the employer cease to be
 23 customarily performed in more than one (1) participating
 24 jurisdiction; or

25 (2) a change in the work assigned to an individual requires the
 26 individual to perform services in a new participating
 27 jurisdiction.

28 SECTION 56. IC 22-4-22-3, AS AMENDED BY P.L.108-2006,
 29 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2026]: Sec. 3. The commissioner is authorized to enter into
 31 reciprocal agreements with the proper agencies under the laws of other
 32 states or jurisdictions or of the United States, which agreements shall
 33 become effective after filing with the secretary of state, ~~in accordance~~
 34 ~~with rules adopted by the department under IC 4-22-2,~~ by the terms of
 35 which agreements:

36 (1) potential rights to benefits accumulated under the
 37 unemployment compensation laws of one (1) or more states or
 38 jurisdictions or of the United States, or both, may constitute the
 39 basis for the payment of benefits through a single appropriate
 40 agency under terms which the commissioner finds will be fair and
 41 reasonable to all affected interests and which will not result in any
 42 substantial loss to the fund; and



1 (2) wages or services in employment subject to an unemployment
 2 compensation law of another state or of the United States shall be
 3 deemed to be wages in employment for employers for the purpose
 4 of determining ~~an individual's~~ **a claimant's** rights to
 5 unemployment compensation benefits under this article, and
 6 wages in employment for employers as defined in this article shall
 7 be deemed to be wages or services on the basis of which
 8 unemployment compensation under the law of another state or of
 9 the United States is payable, but no such arrangement shall be
 10 entered into unless it contains provisions for reimbursements to
 11 the unemployment insurance benefit fund for such of the
 12 unemployment compensation benefits paid under this part upon
 13 the basis of such wages or services, and provisions for
 14 reimbursements from the unemployment insurance benefit fund
 15 for such of the compensation paid under such other law upon the
 16 basis of wages for employment as defined in this article as the
 17 commissioner finds will be fair and reasonable to all affected
 18 interests.

19 **(3) In accordance with reciprocal agreements entered into**
 20 **under this chapter, coverage and allocation to certain states**
 21 **of services and wages paid for such services, performed both**
 22 **in Indiana and one (1) or more other states, shall be deemed**
 23 **employment and wages in the state as provided in those**
 24 **agreements so long as they remain in force.**

25 **(4) If services are performed both in Indiana and in one (1) or**
 26 **more other states with which no reciprocal agreement exists**
 27 **relating to the allocation of services and wages, and the**
 28 **services are not localized in any state, then contributions will**
 29 **be required on wages for services performed in Indiana, if:**

30 **(A) those services constitute employment within the**
 31 **meaning of IC 22-4-8-1; and**

32 **(B) contributions are not required and paid in another**
 33 **state.**

34 SECTION 57. IC 22-4-32-1, AS AMENDED BY P.L.200-2025,
 35 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2026]: Sec. 1. **(a)** A liability administrative law judge shall
 37 hear all matters pertaining to:

38 (1) the assessment of contributions, payment in lieu of
 39 contributions, surcharge, penalties, and interest;

40 (2) which accounts, if any, benefits paid, or finally ordered to be
 41 paid, should be charged;

42 (3) successorships, and related matters arising from a



1 successorship, including but not limited to:

2 (A) the transfer of accounts;

3 (B) the determination of rates of contribution; and

4 (C) determinations under IC 22-4-11.5;

5 (4) claims for refunds of contributions or adjustments; and

6 (5) the definition of employment under IC 22-4-8;

7 for which an interested party has timely filed a protest under section 4
8 of this chapter.

9 **(b) A liability administrative law judge does not have**
10 **jurisdiction to determine the benefit rights of any claimant to**
11 **whom benefits have been paid as the result of a final**
12 **determination.**

13 SECTION 58. IC 22-4-32-3, AS AMENDED BY P.L.108-2006,
14 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2026]: Sec. 3. The proceedings before a liability
16 administrative law judge shall be conducted in accordance with such
17 rules of practice and procedure as the department may adopt under its
18 rulemaking authority under IC 22-4-18-1. **If this article and the rules**
19 **of the department do not provide for the procedural rules**
20 **governing a claim or action before a liability administrative law**
21 **judge, the proceedings are governed by the Indiana Rules of Trial**
22 **Procedure and the Indiana Rules of Evidence.** Any person
23 representing any interested party in the prosecution or defense of any
24 proceedings before a liability administrative law judge must be
25 admitted to practice law in the courts of the state of Indiana, except that
26 persons admitted to practice before the courts of other states may on
27 special order be permitted to appear in any proceeding before the
28 liability administrative law judge. This section shall not be construed
29 to prohibit an interested party from electing to be heard in his own
30 cause without counsel.

31 SECTION 59. IC 22-4-32-4, AS AMENDED BY P.L.200-2025,
32 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2026]: Sec. 4. (a) An interested party shall have fifteen (15)
34 calendar days, beginning on the date an initial determination is sent to
35 the interested party, within which to protest in writing an initial
36 determination of the department with respect to section 1 of this
37 chapter.

38 (b) If a notice under this chapter is served through the United States
39 Postal Service, three (3) days must be added to a period that
40 commences upon service of notice.

41 (c) The filing of a document with the unemployment insurance
42 appeals division is complete on the earliest of the following dates that



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apply to the filing:

- (1) The date on which the document is delivered to the unemployment insurance appeals division.
- (2) The date of the postmark on the envelope containing the document if the document is mailed to the unemployment insurance appeals division by the United States Postal Service.
- (3) The date on which the document is deposited with a private carrier, as shown by a receipt issued by the carrier, if the document is sent to the unemployment insurance appeals division by a private carrier.

(d) Any protest filed by an employer under this section must contain the cause or grounds for the protest, and the particular fact or facts relied upon to support the protest. The protesting employer may file either on the form provided by the department for that purpose or on any other document that shows an intent to protest the department's determination. The employer:

- (1) must sign the protest; and**
- (2) shall file the protest in the manner prescribed by the department.**

(e) Unless the employer's protest is filed within the statutory time period, the department's liability determination shall be considered to be correct and final.

SECTION 60. IC 22-4-32-5, AS AMENDED BY P.L.200-2025, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. Upon receipt of such protest in writing, the liability administrative law judge **will notify the interested parties and shall set a the date, time, and place** for a hearing before the liability administrative law judge. ~~and will notify the interested parties.~~ **A hearing must be held no fewer than ten (10) days following the date the notice of hearing is sent. By permission of the liability administrative law judge, the employer may amend the employer's protest at any time prior to the beginning of the hearing. The hearing will be confined to the issues raised by the employer's protest.** Unless such written protest is withdrawn, the liability administrative law judge, after affording the parties a reasonable opportunity for a fair hearing, shall make findings and conclusions, and, on the basis thereof, affirm, modify, or reverse the initial determination of the department.

SECTION 61. IC 22-4.1-21-12, AS AMENDED BY P.L.200-2025, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 12. (a) A person may not do business as a postsecondary proprietary educational institution in Indiana without



- 1 having obtained authorization under this chapter.
- 2 (b) Upon discovery by the department, the department shall issue a
3 written notice of violation to a person who fails to obtain authorization
4 under this chapter.
- 5 (c) A person who receives a written notice of violation under
6 subsection (b) has fifteen (15) days from the date the notice is issued
7 by the department to ~~obtain~~ **initiate** authorization under this chapter.
- 8 (d) If a person described in subsection (c) fails to ~~obtain~~ **initiate**
9 authorization under this chapter from the department within fifteen (15)
10 days from the date the notice is issued, the department may assess a
11 civil penalty of one hundred dollars (\$100) per student who:
- 12 (1) attends the subject postsecondary proprietary educational
13 institution; and
- 14 (2) resides in Indiana.
- 15 (e) Civil penalties collected under this section shall be deposited in
16 the proprietary educational institution authorization fund established
17 by section 39 of this chapter.



COMMITTEE REPORT

Mr. President: The Senate Committee on Pensions and Labor, to which was referred Senate Bill No. 214, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 37, delete "payments of supplemental unemployment".

Page 3, line 38, delete "insurance benefits,".

Page 42, line 11, delete "appealed." and insert "**appealed or the identification number of the determination being appealed.**".

and when so amended that said bill do pass and be reassigned to the Senate Committee on Appropriations.

(Reference is to SB 214 as introduced.)

ROGERS, Chairperson

Committee Vote: Yeas 9, Nays 0.

COMMITTEE REPORT

Mr. President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 214, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 214 as printed January 16, 2026.)

GARTEN, Chairperson

Committee Vote: Yeas 13, Nays 0

COMMITTEE REPORT

Mr. Speaker: Your Committee on Employment, Labor and Pensions, to which was referred Senate Bill 214, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 214 as printed January 23, 2026.)

VANNATTER

ES 214—LS 6965/DI 153



Committee Vote: Yeas 12, Nays 0

