

SENATE BILL No. 214

AM021401 has been incorporated into introduced printing.

Synopsis: Department of workforce development.

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Introduced

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.

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)**
11 **or more:**

12 **(i) citizens or residents of the United States; or**
13 **(ii) corporations organized under the laws of the**
14 **United States or any state.**

15 SECTION 2. IC 22-4-2-45 IS ADDED TO THE INDIANA CODE

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1 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 2 1, 2026]: **Sec. 45.** As used in this article, "approved training"
 3 means training:

- 4 (1) when a claimant is enrolled in services under the federal
 5 Workforce Innovation and Opportunity Act of 2014 (29
 6 U.S.C. 3101 et seq.); or
 7 (2) that is approved by the department.

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

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

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

21 SECTION 5. IC 22-4-2-48 IS ADDED TO THE INDIANA CODE
 22 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 23 1, 2026]: **Sec. 48.** As used in this article, "governmental entity"
 24 means an instrumentality of:

- 25 (1) the state; or
 26 (2) one (1) or more political subdivisions of the state.

27 SECTION 6. IC 22-4-2-49 IS ADDED TO THE INDIANA CODE
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 29 1, 2026]: **Sec. 49.** As used in this article, "instructional" means
 30 services that consist of:

- 31 (1) teaching, tutoring, or lecturing;
 32 (2) directing or supervising the instructional activities of
 33 others; or
 34 (3) counseling, advising, or otherwise determining
 35 curriculum, courses, and academic pursuits for students.

36 SECTION 7. IC 22-4-2-50 IS ADDED TO THE INDIANA CODE
 37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 38 1, 2026]: **Sec. 50.** As used in this article, "instrumentality" means
 39 an independent legal entity:

- 40 (1) organized to carry on some function of government for
 41 the state or a political subdivision; and
 42 (2) with the power to hire, supervise, and discharge its



1 **employees.**

2 SECTION 8. IC 22-4-2-51 IS ADDED TO THE INDIANA CODE
 3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 4 1, 2026]: **Sec. 51. As used in this article, "political subdivision"**
 5 **means a:**

6 **(1) county;**

7 **(2) city;**

8 **(3) town;**

9 **(4) village;**

10 **(5) school; or**

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

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

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

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

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

33 SECTION 12. IC 22-4-4-1, AS AMENDED BY P.L.122-2019,
 34 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2026]: Sec. 1. "Remuneration" whenever used in this article,
 36 unless the context clearly denotes otherwise, means all compensation
 37 for personal services, including but not limited to commissions,
 38 bonuses, dismissal pay, vacation pay, sick pay (subject to the
 39 provisions of section 2(c)(1) of this chapter) payments in lieu of
 40 compensation for services, and cash value of all compensation paid in
 41 any medium other than cash. ~~The reasonable cash value of~~
 42 ~~compensation paid in any medium other than cash may be estimated~~



1 and determined in accordance with rules prescribed by the department.
 2 Such term shall not, however, include the value of meals, lodging,
 3 books, tuition, or educational facilities furnished to a student while
 4 such student is attending an established school, college, university,
 5 hospital, or training course for services performed within the regular
 6 school term or school year, including the customary vacation days or
 7 periods falling within such school term or school year.

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

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

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

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



1 generally and their dependents) or for a class or classes of such
2 individuals (or for a class or classes of such individuals and their
3 dependents) on account of:

4 (A) retirement;
5 (B) sickness or accident disability, and in the case of
6 payments made to an employee or any dependents, this
7 clause shall exclude from the term "wages" only payments
8 that are received under a worker's compensation or
9 occupational diseases compensation law;
10 (C) medical or hospitalization expenses in connection with
11 sickness or accident disability; or
12 (D) death.

13 (2) The amount of any payment made by an employer to an
14 individual performing service for it (including any amount paid
15 by an employer for insurance or annuities or into a fund to
16 provide for any such payment) on account of retirement.

17 (3) The amount of any payment on account of sickness or
18 accident disability, or medical or hospitalization expenses in
19 connection with sickness or accident disability made by an
20 employer to, or on behalf of, an individual performing services
21 for it and after the expiration of six (6) calendar months
22 following the last calendar month in which the individual
23 performed services for such employer.

24 (4) The amount of any payment made by an employer to, or on
25 behalf of, an individual performing services for it or to the
26 individual's beneficiary:
27 (A) from or to a trust exempt from tax under Section 401(a)
28 of the Internal Revenue Code at the time of such payment
29 unless such payment is made to an individual performing
30 services for the trust as remuneration for such services and
31 not as a beneficiary of the trust; or
32 (B) under or to an annuity plan which, at the time of such
33 payments, meets the requirements of Section 401(a)(3),
34 401(a)(4), 401(a)(5), and 401(a)(6) of the Internal Revenue
35 Code.

36 (5) Remuneration paid in any medium other than cash to an
37 individual for service not in the course of the employer's trade or
38 business.

39 (6) The amount of any payment (other than vacation or sick pay)
40 made to an individual after the month in which the individual
41 attains the age of sixty-five (65) if the individual did not perform



1 services for the employer in the period for which such payment
2 is made.

3 (7) The payment by an employer (without deduction from the
4 remuneration of the employee) of the tax imposed upon an
5 employee under Sections 3101 et seq. of the Internal Revenue
6 Code (Federal Insurance Contributions Act).

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

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

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

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

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

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

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

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

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

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

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

42 (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 attendance at meetings of the board of directors shall not be deemed wages subject to contribution.

(C) A member of a board of directors is in employment, however, if the member performs services for remuneration for the corporation other than those required by attendance at, and participation in, the meetings of the board of directors.

(6) Payments made by a partnership to a partner are not wages.

(7) Where an employer:

(A) guarantees employees a minimum number of hours of employment per week; and

(B) makes payments to employees for idle time when they do not render services for the minimum number of hours;

the payment for the idle time constitutes wages.

(8) Discounts allowed employees on the purchase of goods from the employer are not wages if the:

(A) purchase is optional for the employee; and

(B) discounts do not constitute regular or systematic remuneration for services rendered.

(9) The following with respect to prizes or bonuses:

(A) A prize or a bonus given by an employer to an employee in cash is considered wages. When given in any medium other than cash, the prize or bonus will be considered wages unless it is not remuneration for employment.

(B) A prize or bonus paid in cash or in any other medium, whether or not paid as a result of a contractual obligation, shall be reported as wages for the week in which the prize or bonus is due or paid.

(10) Where an employee accepts a promissory note in lieu of wages, the:

(A) face amount of the note at the time it is delivered to and accepted by the employee is considered the amount

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**of wages subject to contribution; and
(B) wages are considered paid at the time of the delivery
and the acceptance of the note.**

(11) The following with respect to tips and gratuities:

(A) Tips and gratuities received by an employee from persons other than the employer, and not accounted for to the employer, are not wages. However, the amount of tips or gratuities accounted for by the employee to the employer by written statement, as required by Section 6053 of the Internal Revenue Code when the tips are in excess of twenty dollars (\$20) per month, are wages.

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

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

(ii) disburses the added amounts to employees;

the sums disbursed are wages and not tips.

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

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

(B) Where:

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

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

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

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

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



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

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

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

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

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

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

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

(3) A caddie who performs services for a member or guest of a golf club is not an employee of the club, although the



1 **caddie's fees are paid directly or indirectly by the club.**

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

3 (A) A minor child who performs services for a
 4 partnership or corporation controlled by the parents of
 5 the minor child is considered to be employed by the
 6 partnership or corporation, and not by the minor child's
 7 parent or parents, but the relationship is not
 8 employment if the firm is a partnership and the parents
 9 of the minor child are the sole owners and members of
 10 the partnership.

11 (B) Services performed for an employing unit by a
 12 minor child or spouse of the owner do not constitute
 13 employment, but if the employing unit is a partnership,
 14 an exempt relationship must exist with each member for
 15 the services to be considered excluded.

16 **(5) The following with respect to religious organizations:**

17 (A) Service performed for a college devoted primarily to
 18 the preparation of students for the ministry is not
 19 employment, as is the service for a novitiate or a house
 20 of study training candidates to become members of a
 21 religious order.

22 (B) A church related charitable organization, such as an
 23 orphanage or home for the aged, is not considered to be
 24 operated primarily for religious purposes for purposes
 25 of section 2(j) of this chapter, and service performed for
 26 the organization is employment. However, services
 27 performed by an individual as a chaplain in an
 28 orphanage or in a home for the aged is not employment.

29 (C) For purposes of section 2(j) of this chapter, the
 30 exclusion of service performed by ministers in the
 31 exercise of the ministry, and by members of a religious
 32 order in performing the duties required by the order,
 33 applies only when the service is performed for nonprofit
 34 organizations required to be covered by state law.

35 (D) For purposes of section 2(j) of this chapter, a
 36 minister is ordained, commissioned, or licensed if the
 37 individual has been vested with ministerial status in
 38 accordance with the procedure followed by the
 39 particular church denomination. However, the
 40 individual does not have to be connected with a
 41 congregation. Ministerial authority continues until
 42 revoked by the church.

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(i) The conduct of religious worship and the ministration of sacerdotal functions.

(ii) Service performed in the control, conduct, and maintenance of a religious organization under the authority of a religious body constituting a church or church denomination, or an organization operated as an integral agency of a religious organization or of a church or church denomination.

(iii) Service performed for any organization under an assignment or designation by a church, not including cases in which a church merely helps a minister by recommending the minister for a position involving nonministerial services for an organization not connected with the church.

(iv) Missionary service or administrative work in the employ of a missionary organization.

(F) Service of an individual who is a member of a teaching or nursing order who is engaged in teaching or nursing is not in employment, if the order requires the performance of the service.

(G) Control, conduct, and maintenance of an organization is the performance of services directing, managing, or promoting the activities of the organization.

(6) The following with respect to domestic services:

(A) Domestic services excluded from employment are services:

(i) of a household nature performed by an individual in or about the private home of the person for whom the services are performed; or

(ii) performed in or about the club rooms or house of a local college club, or local chapter of a college fraternity or sorority, for which the services are performed.

(B) If a:

(i) private home;

(ii) club room; or

(iii) house of a local college club, or local chapter of a college fraternity or sorority;

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is utilized primarily for the purpose of supplying board or lodging to the public as a business enterprise, the services performed in the private home, club room, or house are not excluded as described in clause (A).

(C) The services described in clause (A) are not excluded if they are performed in or about:

- (i) rooming or lodging houses;
- (ii) boarding houses;
- (iii) clubs (except local college clubs);
- (iv) hotels; or
- (v) commercial offices or establishments.

(D) Services performed as a private secretary, even though performed in the employer's home, are not excluded.

(E) As used in this subdivision, "private home" means the fixed place of abode of an individual or a family.

(F) As used in this subdivision, "local college club, or local chapter of a college fraternity or sorority" does not include an alumni club or chapter.

(7) The following with respect to agricultural labor:

(A) Agricultural labor does not include services performed in connection with forestry, lumbering, or landscaping.

(B) Greenhouses and other similar structures used primarily for other purposes, such as display, storage, or fabrication of wreaths, corsages, and bouquets, do not constitute farms.

(C) Services performed for the owner or tenant or operator of one (1) or more farms in connection with the:

- (i) operation;
- (ii) management;
- (iii) conservation;
- (iv) improvement; or
- (v) maintenance;

of any of the farms or its tools or equipment are excluded as agricultural labor, provided the major part of the services is performed on a farm.

(D) Excluded services do not include services performed:

(i) in connection with commercial canning or commercial freezing or in connection with any

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commodity after its delivery to a terminal market for distribution for consumption; or
(ii) as stenographers, bookkeepers, clerks, and other office employees, even though the services may be in connection with the activities described in item (i), except to the extent that the services of the individuals are performed in the employ of the owner or tenant or other operator of a farm and are rendered in major part on a farm.

(E) The exclusion of agricultural labor does not apply to those employers meeting the requirements of IC 22-4-7-2(e).

(8) The following with respect to product demonstrators:

(A) Demonstrators who:

(1) are placed by a manufacturer in department and specialty stores to aid in the sale of the specialized products of the manufacturer;

(2) are engaged by the manufacturer;

(3) are paid directly or indirectly by the manufacturer; and

(4) work under the direction of the manufacturer, although this direction may be delegated to the retailer;

are employed by the manufacturer.

(B) If the retailer, not acting as an agent for the manufacturer, engages the demonstrator, and the demonstrator works under the direction of the retailer and receives remuneration directly from the retailer, the retailer is the employer.

(C) If wages are paid in part by the manufacturer and in part by the retailer, the demonstrator is employed by both the manufacturer and the retailer. Each is required to pay contributions on the part of the remuneration that they pay, provided that one (1) or both are employers under this article.

(9) Services performed where potential unemployment benefits are payable under the Railroad Unemployment Insurance Act shall not be deemed employment within the meaning of this article.

(10) Services performed by an individual as an insurance agent or insurance solicitor are excluded, provided that these services are performed solely on a commission basis. If any



part of an individual's remuneration for these services is a salary, none of the individual's services are excluded, and the total remuneration is included in the contribution computation.

(11) The lessee of a leased workforce is the employer of the individuals in the workforce when the lessor hires and pays the individuals as the agent of the lessee.

(12) Where property is held by a mortgagee in possession, an assignee of rent, or a trustee or receiver under the mortgage, the mortgagee, the assignee, or the trustee or receiver, not the owner of the property, is the employer of individuals performing services with respect to the property.

SECTION 15. IC 22-4-8-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 6. (a) This section does not apply with respect to any services performed by an individual for an employing unit:**

(1) if the periods for which the employing unit makes payments of remuneration to the individual vary to the extent that there is no period for which a payment of remuneration is ordinarily made to the individual;

(2) if the period for which a payment of remuneration is ordinarily made to the individual by the employing unit exceeds thirty-one (31) consecutive calendar days; or

(3) during a pay period if any of such service is excepted under section 3 of this chapter.

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

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

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

SECTION 16. IC 22-4-10-4, AS AMENDED BY P.L.108-2006, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) Except as provided in section 1(b) through 1(e) of this chapter, the commissioner shall maintain within the fund

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1 a separate experience account for each employer and shall credit to
 2 such account all contributions paid by such employer on its behalf
 3 except as otherwise provided in this article.

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

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

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

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

18 (d) **Employing units not eligible for separate accounts are
 19 responsible for ensuring that their wages are reported under a
 20 single account.**

21 SECTION 17. IC 22-4-10-4.3 IS ADDED TO THE INDIANA
 22 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 23 [EFFECTIVE JULY 1, 2026]: **Sec. 4.3. (a) If employing units that**
 24 **are not eligible for separate accounts obtain and use separate**
 25 **accounts, the department shall, once the error has been discovered,**
 26 **retroactively recalculate the employing units' experience rate as if**
 27 **the employing units had reported using a single account.**

28 (b) **The recalculation must be made not later than four (4)**
 29 **completed calendar years subsequent to the date that the**
 30 **contributions, penalties, or interest would have become due, except**
 31 **that this limitation shall not apply to any contributions, penalty, or**
 32 **interest that should have been paid with respect to any incorrect**
 33 **report filed with the department which report was known or**
 34 **should have been known to be incorrect by the employing unit.**

35 (c) **Employing units may be subject to the following penalties
 36 for violating this section:**

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

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

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

40 SECTION 18. IC 22-4-10-7.3 IS ADDED TO THE INDIANA
 41 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 42 [EFFECTIVE JULY 1, 2026]: **Sec. 7.3. (a) An employing unit,**



1 **whether or not an employer at the time of transfer, that:**

2 **(1) acquires all or a portion of an employer's trade or**

3 **business (including the employer's workforce), which results**

4 **in the continuance of an organization, trade, or business; or**

5 **(2) merges, incorporates, or reorganizes the employing unit's**

6 **business;**

7 **immediately qualifies as a covered employer under this article and**

8 **assumes the position of the predecessor with respect to all the**

9 **resources and liabilities of the predecessor's experience account.**

10 **(b) The successor and predecessor described in subsection (a)**

11 **must complete all reports via employer self service or the current**

12 **state form approved for such reporting. Reports must be filed by**

13 **the earlier of thirty (30) days from the dispositions date or ten (10)**

14 **days from a request for information by the department.**

15 **(c) An employing unit, whether or not an employer at the time**

16 **of transfer, that:**

17 **(1) acquires a distinct and segregable portion of an**

18 **organization, trade, or business; and**

19 **(2) retains assets, which may include the workforce or**

20 **employees, or both, of that business;**

21 **shall be entitled to consider the wages reported by the predecessor**

22 **when computing the tax base per employee, per calendar year.**

23 **(d) The predecessor described in subsection (c) must transfer**

24 **a proportionate portion of its experience balance, and the merit**

25 **rate, to the successor described in subsection (c) by:**

26 **(1) the earlier of thirty (30) days from the date of disposition;**

27 **or**

28 **(2) not later than ten (10) days after notification from the**

29 **department.**

30 **The employers must complete all reports in the manner and form**

31 **prescribed by the department. Failure to complete the required**

32 **forms shall result in the department making an independent**

33 **determination with regard to the percentage of the transfer of the**

34 **predecessor's experience balance to the successor's experience**

35 **balance.**

36 **SECTION 19. IC 22-4-10-9 IS ADDED TO THE INDIANA**

37 **CODE AS A NEW SECTION TO READ AS FOLLOWS**

38 **[EFFECTIVE JULY 1, 2026]: Sec. 9. (a) Where employing units are**

39 **related because one (1) employing unit has created or acquired a**

40 **separate employing unit with no existing experience account, the**

41 **employing units are responsible for determining whether they are**

42 **eligible for separate accounts before requesting a new account.**

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

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

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

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

42 The wage and employment report is due on or before the last day

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1 **of the month next following the quarter for which the report is
2 filed. Contributions are due and payable on or before the last day
3 of the month next following the quarter for which the wage and
4 employment report was filed, except for those employers that have
5 elected to become liable for payments in lieu of contributions.**

6 **(b) The quarterly wage and employment reports and
7 contributions from an employer are required for the entire
8 calendar year in which the employer first becomes subject to this
9 article.**

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

15 SECTION 22. IC 22-4-11-6 IS ADDED TO THE INDIANA
16 CODE AS A NEW SECTION TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2026]: **Sec. 6. (a) Each employer shall
18 ascertain the Social Security number or individual taxpayer
19 identification number of each employee and include the employee's
20 name and Social Security number or individual taxpayer
21 identification number in any report filed under this article with the
22 department for which the department requires any employee's
23 Social Security number or individual taxpayer identification
24 number.**

25 **(b) All reports under this article required shall be filed on the
26 forms required by the department.**

27 **(c) Reports under this article shall be filed electronically if
28 required by the department.**

29 **(d) Any report under this article that is incomplete or contains
30 inaccurate information may be rejected by the department and
31 shall not be considered submitted until such completions and
32 inaccuracies are corrected by the employer.**

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



1 **(b) If an employer owes additional contributions as a result of
2 a correction, the employer must remit all additional contributions
3 due.**

4 **(c) If the employer has paid more contributions than owed,
5 according to the corrected quarterly wage and employment report,
6 the employer's account will show a credit balance. If the credit
7 balance is greater than the amount due on the subsequent
8 quarterly wage and employment report, the employer may file a
9 claim for refund in the form and manner prescribed by the
10 department.**

11 **(d) A claim for refund must be executed by the person to
12 whom the claim is alleged to be due. A claim for refund by a
13 corporation must be made in the name of the corporation and
14 executed by an officer of the corporation. A fiduciary will be
15 required to furnish a certified copy of appointment to accompany
16 a claim for refund on contributions not paid in fiduciary capacity.**

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

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

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

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

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

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

39 **If the employer does not submit the quarterly wage and
40 employment reports in question, the department shall estimate the
41 employer contributions, penalties, and interest for the covered
42 quarters. A penalty of twenty-five dollars (\$25) for failure to file**



1 **any required quarterly wage and employment report within ten
2 (10) days of the department's written request shall be applied.**

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

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

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

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

24 **(b) Employers that no longer hold new employer status, and
25 are not subject to the penalty rate, qualify for an experience based
26 merit rate. An employer's merit rate contribution is based upon the
27 following:**

28 **(1) The employer's experience account status as of the June
29 30 computation date.**

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

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

39 **(b) Any employer with:**

40 **(1) outstanding liabilities;
41 (2) missing quarterly wage and employment reports; or
42 (3) outstanding predecessor liabilities;**



1 is sent a nonprotestable merit rate delinquency notice. The
 2 notification provides the employer an opportunity to avoid being
 3 assigned a penalty rate for the next calendar year by making the
 4 payments due, or by submitting the missing reports, within ten (10)
 5 days of the date the notice was sent by the department.

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

- 9 (1) The employer's experience balance.
- 10 (2) The employer's prior three (3) fiscal years of taxable
 11 payroll.
- 12 (3) A voluntary payment offer, if eligible.
- 13 (4) Any requirements that have not been met.

14 An employer that has not met the listed requirements, or whose
 15 account is at the lowest available rate, is not eligible for a voluntary
 16 buy down.

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

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

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

37 (b) The employer:
 38 (1) will estimate the amount of the accelerated contribution
 39 payment based upon its projection of its estimated payroll
 40 for the accelerated quarter; and
 41 (2) must remit that amount in whole or in a percentage of the
 42 whole as determined by the department.



14 SECTION 29. IC 22-4-11-13 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2026]: **Sec. 13.** Any employer that makes an
17 election to reimburse benefit charges under IC 22-4-10-1 will
18 continue to be liable for payments in lieu of contributions until the
19 employer files a written request to terminate its election. If the
20 department approves the election, the employer will continue to be
21 liable for payments of benefits that applied to an employee's base
22 period falling in quarters in which the employer's election to
23 reimburse was in effect.

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

38 (3) The employer shall immediately file necessary quarterly
39 wage and employment reports, showing all remuneration
40 paid per employee for employment occurring in the calendar
41 quarter in which the change of status occurred, and all
42 previous unreported contributions and remuneration.

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1 **Quarterly wage and employment reports covering the calendar
2 quarter in which the change of status occurred shall be marked
3 "final report".**

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

10 SECTION 31. IC 22-4-12-1, AS AMENDED BY P.L.108-2006,
11 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2026]: Sec. 1. **(a) Benefits designated as unemployment
13 insurance benefits shall become payable from the fund to any
14 individual claimant who is or becomes unemployed and eligible for
15 benefits under the terms of this article. All benefits shall be paid
16 through the department or such other agencies as the department by
17 rule may designate at such times and in such manner as the department
18 may prescribe. The department may adopt rules to provide for the
19 payment of benefits due and payable on executed vouchers to persons
20 since deceased; benefits so due and payable may be paid to the legal
21 representative, dependents, or next of kin of the deceased as are found
22 to be entitled thereto, which rules need not conform with the laws of
23 the state governing decedent estates, and every such payment shall be
24 deemed a valid payment to the same extent as if made to the legal
25 representative of the deceased.**

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

- 33 **(1) The surviving spouse.**
- 34 **(2) Children.**
- 35 **(3) Parents.**
- 36 **(4) Brothers and sisters.**
- 37 **(5) Other relatives.**

38 **However, the department is not bound to follow this order of
39 preference.**

40 **(c) Whenever there is more than one (1) legal heir in any of the
41 classes established in subsection (b), payment may be made to any
42 one (1) of that group as agent for the others upon submission of**



1 **proper evidence of authority and identification.**

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

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

13 **(1) filing of a valid claim for benefits; and**
 14 **(2) issuance of an eligibility determination by the**
 15 **department;**

16 **all notices filed or issued under this section shall be served upon the**
 17 **authorized representative of the deceased claimant, as determined**
 18 **under subsection (b).**

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

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

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

39 (b) With respect to initial claims filed for any week beginning on
 40 and after July 1, 2012, each eligible ~~individual~~ **claimant** who is totally
 41 unemployed (as defined in IC 22-4-3-1) in any week in the ~~individual's~~ **claimant's**
 42 benefit period shall be paid for the week, if properly



1 claimed, an amount equal to forty-seven percent (47%) of the
 2 ~~individual's claimant's~~ prior average weekly wage, rounded (if not
 3 already a multiple of one dollar (\$1)) to the next lower dollar.
 4 However, the maximum weekly benefit amount may not exceed three
 5 hundred ninety dollars (\$390).

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

8 (1) the ~~individual's claimant's~~ total wage credits during the
 9 ~~individual's claimant's~~ base period; divided by
 10 (2) fifty-two (52).

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

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

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

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

30 (1) whose normal work is in an occupation in which the
 31 individual's services are not required for the customary
 32 scheduled full-time hours prevailing in the establishment in
 33 which the individual is employed; or

34 (2) who:

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

36 (B) owing to personal circumstances;

37 does not customarily work the customary scheduled full-time
 38 hours prevailing in the establishment in which the individual is
 39 employed.

40 (b) The department may prescribe rules applicable to part-time
 41 workers for determining their weekly benefit amount and the wage
 42 credits required to qualify such individuals for benefits. Such rules



1 shall, with respect to such individuals, supersede any inconsistent
 2 provisions of this article, but, so far as practicable, shall secure results
 3 reasonably equivalent to those provided in the analogous provisions of
 4 this article.

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

- 9 **(1) has filed a claim for benefits;**
- 10 **(†) (2) has registered for work at an employment office or**
 branch thereof or other agency designated by the commissioner
 within the time limits that the department by rule adopts;
 required by statute or rule; and
- 11 **(‡) (3) has subsequently reported with the frequency and in the**
 manner, either in person or in writing, that the department by
 rule adopts. required by statute or rule;
- 12 **(4) meets all eligibility requirements and has verified that**
 information by submitting each weekly voucher with the
 department; and
- 13 **(5) has responded completely to all inquiries from the**
 department.

22 (b) Failure to comply with subsection (a) shall be excused by the
 23 commissioner or the commissioner's authorized representative upon a
 24 showing of good cause therefor. The department shall waive or alter the
 25 requirements of this section as to such types of cases or situations that
 26 compliance with such requirements would be oppressive.

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

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

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

- 39 (1) The ~~individual~~ **claimant** is attending training or retraining
 approved by the department.
- 40 (2) The ~~individual~~ **claimant** is a job-attached worker with a



1 specific recall date that is not more than sixty (60) days after the
 2 individual's separation date.

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

4 (A) a hiring service;
 5 (B) a referral service; or
 6 (C) another job placement service as determined by the
 7 department.

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

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

12 (2) **Once a claimant files a claim for unemployment**
 13 **insurance benefits, the department will automatically start**
 14 **an account for the claimant in the Indiana career connect**
 15 **data base, based on the information the claimant entered for**
 16 **their uplink account.**

17 (3) **The claimant should then log into the Indiana career**
 18 **connect data base, using the login information from the filing**
 19 **of the claim, and complete the claimant's profile and create**
 20 **a resume. The claimant can also upload an existing resume.**
 21 (4) **If for some reason a claimant fails to become registered**
 22 **within ten (10) days of filing an initial claim for benefits, the**
 23 **claimant will be denied unemployment insurance benefits.**
 24 **The claimant will not be eligible for benefits until the**
 25 **requirement has been completely met.**

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

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

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

39 (i) **If a claimant does not timely file a claim for benefits or a**
 40 **weekly report, the department shall deny benefits for that week**
 41 **and shall refuse to accept late filed claims and reports unless the**
 42 **department finds that the claimant personally experienced a**



1 **verified medical emergency that made it impossible for the**
 2 **claimant to file a timely claim or weekly report.**

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

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

- 14 (1) is physically and mentally able to work;
- 15 (2) is available for work;
- 16 (3) is found by the department to be **actively** making an effort to
 17 secure full-time work; and
- 18 (4) participates in reemployment services and reemployment and
 19 eligibility assessment activities when directed by the department
 20 as provided under sections 3.2 and 3.5 of this chapter, unless the
 21 department determines that:
 - 22 (A) the ~~individual~~ **claimant** has completed the
 23 reemployment services; or
 - 24 (B) failure by the ~~individual~~ **claimant** to participate in or
 25 complete the reemployment services is excused by the
 26 director under IC 22-4-14-2(b).

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

- 30 (1) that ~~such individual~~ **the claimant** is engaged by any unit,
 31 agency, or instrumentality of the United States, in charge of
 32 public works or assistance through public employment, or any
 33 unit, agency, or instrumentality of this state, or any political
 34 subdivision thereof, in charge of any public works or assistance
 35 through public employment;
- 36 (2) that ~~such individual~~ **the claimant** is in full-time active
 37 military service of the United States, or is enrolled in civilian
 38 service as a conscientious objector to military service;
- 39 (3) that ~~such individual~~ **the claimant** is suspended for
 40 misconduct in connection with the ~~individual's~~ **the claimant's**
 41 work; or



1 (4) that ~~such individual~~ **the claimant** is in attendance at a
2 regularly established public or private school during the
3 customary hours of the ~~individual's~~ **claimant's** occupation or is
4 in any vacation period intervening between regular school terms
5 during which the ~~individual~~ **claimant** is a student. However, this
6 subdivision does not apply to any ~~individual~~ **claimant** who is
7 attending a regularly established school, has been regularly
8 employed and upon becoming unemployed makes an effort to
9 secure full-time work and is available for suitable full-time work
10 with the ~~individual's~~ **claimant's** last employer, or is available for
11 any other full-time employment deemed suitable.

29 (1) obtain from the court proof of the individual's claimant's
30 jury service; and

(2) provide to the department, in the manner the department prescribes by rule, proof of the individual's ~~claimant's~~ jury service.

40 (g) An individual A **claimant** has made an effort to secure
41 full-time work with respect to any week in which the individual has:

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1 **any of the following apply:**

2 (1) **The claimant has** completed activities directed by the
 3 department under sections 3.2 and 3.5 of this chapter;
 4 (2) **completed any work search activities as directed by the**
 5 **department under rules adopted by the department; and The**
 6 **claimant has performed at least two (2) acceptable work**
 7 **search activities, including any work search activities**
 8 **provided by the department to the claimant through the**
 9 **claimant's uplink home page.**
 10 (3) **The claimant has** affirmed that the individual **claimant** has
 11 made an effort to secure full-time work.
 12 (4) **The claimant applies to, and accepts if offered, suitable**
 13 **jobs referred to the claimant by the department.**

14 (h) **For purposes of this section, acceptable work search**
 15 **activities may include:**

16 (1) **creating a reemployment plan, in conjunction with a**
 17 **work one office;**
 18 (2) **creating a resume;**
 19 (3) **uploading the claimant's resume to Indiana career**
 20 **connect;**
 21 (4) **registering for work with Indiana career connect, a**
 22 **placement firm, temporary work agencies, or an educational**
 23 **institution with job placement offices;**
 24 (5) **using online career tools reasonably expected to improve**
 25 **the claimant's likelihood of finding employment;**
 26 (6) **logging on and looking for work in Indiana career**
 27 **connect;**
 28 (7) **using reemployment services in a work one center or**
 29 **completing similar online or self-service activities;**
 30 (8) **completing job applications for employers that have, or**
 31 **are reasonably expected to have, job openings, or following**
 32 **through on job referrals or job development attempts, as**
 33 **directed by state workforce or unemployment insurance**
 34 **staff;**
 35 (9) **applying for or participating in employment and training**
 36 **services provided by partner programs in work one centers;**
 37 (10) **creating a personal user profile on a professional**
 38 **networking site appropriate for the claimant's prior training**
 39 **and experience;**
 40 (11) **participating in work related networking events;**
 41 (12) **making contacts or in person visits to employers that**
 42 **have, or are reasonably expected to have, job openings;**



- (13) taking a civil service exam; or
- (14) going on interviews with employers virtually or in person.

(i) For purposes of this section, the department will determine whether work is suitable on a case by case basis pursuant to the criteria set forth in IC 22-4-15-2. The following apply with respect to suitable work:

(1) In order to maintain benefit eligibility, when the department directs, a claimant must apply for any available position.

(2) Suitable work must be accepted, if the offer is received by a claimant at any time after the claimant's separation from employment.

(3) Failure to accept suitable work, without good cause, will result in the claimant being ineligible for benefits.

(j) Except for activities that the department will verify under subsection (h)(1), (h)(3), (h)(5), (h)(6), and (h)(8) of this section, for a period of six (6) months following the week in which the work search activities occurred, the claimant must keep a detailed record of the claimant's weekly work search activities so that the department can verify the activity for an audit or eligibility review. A detailed record includes the following information:

(1) The date of the activity.

(2) The name of the employer, event host, organizer, platform, or other identifying information, such as a job reference number.

(3) Contact information, such as the employer's mailing address, telephone number, electronic mail address, or website address, and name of the person contacted, if available.

(4) Details of the position for which the claimant applied or activity in which the claimant participated.

(5) Method of contact or participation.

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

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

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

(l) The department may allow a claimant to satisfy the requirements of subsection (j) through a document other than one

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1 **described in subsection (j) or (k), but the claimant must**
 2 **demonstrate the reliability and appropriateness of the**
 3 **documentation.**

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

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

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

24 **(e) (d)** Whenever an employer is determined to be a seasonal
 25 employer, the following provisions apply:

26 (1) The seasonal determination becomes effective the first day
 27 of the calendar quarter commencing after the date of the seasonal
 28 determination.

29 (2) The seasonal determination does not affect any benefit rights
 30 of seasonal workers with respect to employment before the
 31 effective date of the seasonal determination.

32 **(d) (e)** If a seasonal employer, after the date of its seasonal
 33 determination, operates its business or its seasonal operation during a
 34 period or periods of twenty-six (26) weeks or more in a calendar year,
 35 the employer shall be determined by the department to have lost its
 36 seasonal status with respect to that business or operation effective at
 37 the end of the then current calendar quarter. The redetermination shall
 38 be reported in writing to the employer.

39 **(f) A seasonal employer shall give written notice to the**
 40 **department when the seasonal operation exceeds twenty-five (25)**
 41 **weeks in a calendar year, within thirty (30) days after completion**
 42 **of the twenty-sixth week of operation. The seasonal employer shall**



1 automatically lose its seasonal status for that portion of its
 2 operation at the end of the calendar quarter, and wages paid to
 3 individuals in that portion of the employer's operation will be
 4 useable as regular wages to establish claims.

5 (g) An employer that loses seasonal status may apply for
 6 reinstatement in any calendar year after the year in which its
 7 designation as a seasonal employer was revoked.

8 (e) (h) Seasonal employers shall keep account of wages paid to
 9 seasonal workers within the seasonal period as determined by the
 10 department and shall report these wages in the form and manner
 11 prescribed by the department.

12 (f) (i) The department shall may adopt rules applicable to seasonal
 13 employers for determining their normal seasonal period or periods.

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

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

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

30 SECTION 38. IC 22-4-15-1, AS AMENDED BY P.L.186-2025,
 31 SECTION 121, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) Regarding an individual's
 33 most recent separation from employment before filing an initial or
 34 additional claim for benefits, an individual who voluntarily left the
 35 employment without good cause in connection with the work or was
 36 discharged from the employment for just cause is ineligible for waiting
 37 period or benefit rights for the week in which the disqualifying
 38 separation occurred and until:

39 (1) the individual has earned remuneration in employment in at
 40 least eight (8) weeks; and

41 (2) the remuneration earned equals or exceeds the product of the
 42 weekly benefit amount multiplied by eight (8).



1 If the qualification amount has not been earned at the expiration of an
 2 individual's benefit period, the unearned amount shall be carried
 3 forward to an extended benefit period or to the benefit period of a
 4 subsequent claim.

5 (b) When it has been determined that an individual has been
 6 separated from employment under disqualifying conditions as outlined
 7 in this section, the maximum benefit amount of the individual's current
 8 claim, as initially determined, shall be reduced by an amount
 9 determined as follows:

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

13 (A) the maximum benefit amount of the individual's current
 14 claim, as initially determined; multiplied by
 15 (B) seventy-five percent (75%);
 16 rounded (if not already a multiple of one dollar (\$1)) to the next
 17 higher dollar.

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

21 (A) the maximum benefit amount of the individual's current
 22 claim determined under subdivision (1); multiplied by
 23 (B) eighty-five percent (85%);
 24 rounded (if not already a multiple of one dollar (\$1)) to the next
 25 higher dollar.

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

30 (A) the maximum benefit amount of the individual's current
 31 claim determined under subdivision (2); multiplied by
 32 (B) ninety percent (90%);
 33 rounded (if not already a multiple of one dollar (\$1)) to the next
 34 higher dollar.

35 (c) The disqualifications provided in this section shall be subject
 36 to the following modifications:

37 (1) An individual shall not be subject to disqualification because
 38 of separation from the individual's employment if:

39 (A) the individual left to accept with another employer
 40 previously secured permanent full-time work which offered
 41 reasonable expectation of continued covered employment



1 and betterment of wages or working conditions and
2 thereafter was employed on said job;
3 (B) having been simultaneously employed by two (2)
4 employers, the individual leaves one (1) such employer
5 voluntarily without good cause in connection with the work
6 but remains in employment with the second employer with
7 a reasonable expectation of continued employment; or
8 (C) the individual left to accept recall made by a base
9 period employer.

10 (2) An individual whose unemployment is the result of medically
11 substantiated physical disability and who is involuntarily
12 unemployed after having made reasonable efforts to maintain the
13 employment relationship shall not be subject to disqualification
14 under this section for such separation.

15 (3) An individual who left work to enter the armed forces of the
16 United States shall not be subject to disqualification under this
17 section for such leaving of work.

18 (4) An individual whose employment is terminated under the
19 compulsory retirement provision of a collective bargaining
20 agreement to which the employer is a party, or under any other
21 plan, system, or program, public or private, providing for
22 compulsory retirement and who is otherwise eligible shall not be
23 deemed to have left the individual's work voluntarily without
24 good cause in connection with the work. However, if such
25 individual subsequently becomes reemployed and thereafter
26 voluntarily leaves work without good cause in connection with
27 the work, the individual shall be deemed ineligible as outlined
28 in this section.

29 (5) An otherwise eligible individual shall not be denied benefits
30 for any week because the individual is in training approved
31 under Section 236(a)(1) of the Trade Act of 1974, nor shall the
32 individual be denied benefits by reason of leaving work to enter
33 such training, provided the work left is not suitable employment,
34 or because of the application to any week in training of
35 provisions in this law (or any applicable federal unemployment
36 compensation law), relating to availability for work, active
37 search for work, or refusal to accept work. For purposes of this
38 subdivision, the term "suitable employment" means with respect
39 to an individual, work of a substantially equal or higher skill
40 level than the individual's past adversely affected employment
41 (as defined for purposes of the Trade Act of 1974), and wages

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1 for such work at not less than eighty percent (80%) of the
 2 individual's average weekly wage as determined for the purposes
 3 of the Trade Act of 1974.

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

- 6 (A) the employment was outside the individual's labor
 7 market;
- 8 (B) the individual left to accept previously secured full-time
 9 work with an employer in the individual's labor market; and
- 10 (C) the individual actually became employed with the
 11 employer in the individual's labor market.

12 (7) An individual who, but for the voluntary separation to move
 13 to another labor market to join a spouse who had moved to that
 14 labor market, shall not be disqualified for that voluntary
 15 separation, if the individual is otherwise eligible for benefits.
 16 Benefits paid to the spouse whose eligibility is established under
 17 this subdivision shall not be charged against the employer from
 18 whom the spouse voluntarily separated.

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

27 (9) An individual shall not be subject to disqualification if the
 28 individual:

- 29 (A) has requested an exemption from an employer's
 30 COVID-19 immunization requirement;
- 31 (B) has complied with the requirements set forth in
 32 IC 22-5-4.6; and
- 33 (C) was discharged from employment for failing or refusing
 34 to receive an immunization against COVID-19.

35 As used in this subsection, "labor market" means the area surrounding
 36 an individual's permanent residence, outside which the individual
 37 cannot reasonably commute on a daily basis. In determining whether
 38 an individual can reasonably commute under this subdivision, the
 39 department shall consider the nature of the individual's job.

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



- 1 (1) separation initiated by an employer for falsification of an
- 2 employment application to obtain employment through
- 3 subterfuge;
- 4 (2) knowing violation of a reasonable and uniformly enforced
- 5 rule of an employer, including a rule regarding attendance;
- 6 (3) if an employer does not have a rule regarding attendance, an
- 7 individual's unsatisfactory attendance, if good cause for absences
- 8 or tardiness is not established;
- 9 (4) damaging the employer's property through willful and wanton
- 10 misconduct;
- 11 (5) refusing to obey instructions;
- 12 (6) conduct endangering safety of self or coworkers;
- 13 (7) incarceration in jail following conviction of a misdemeanor
- 14 or felony by a court of competent jurisdiction; or
- 15 (8) any breach of duty in connection with work which is
- 16 reasonably owed an employer by an employee.

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

18 (1) An employer rule will be found to be reasonable if it

- (A) is lawful;
- (B) is related to the employer's business operations;
- (C) is intended by the employer to broadly apply to classes, categories, or all employees; and
- (D) does not create a harsh or unconscionable requirement for employees.

- (A) reasonably connected to the work;
- (B) reasonably owed to the employer by the employee; and
- (C) of a nature that a reasonable employee would recognize as a violation of the duty and would understand that a violation of the duty would subject the individual to discharge.

- (A) damaged the employer's trust and confidence in the individual's ability to effectively perform the job;
- (B) willfully failed to meet the employer's reasonable expectation;
- (C) chose a course of action that the individual knew, or should have known, would negatively impact the employer's financial interests;

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(D) demonstrated an intentional or substantial disregard for the employer's interests;

(E) intentionally or knowingly injured, or attempted to injure, the employer's financial interests;

(F) intentionally chose a course of action that set the individual's interests against the employer's interests to the detriment of the employer;

(G) showed carelessness or negligence to such a degree, or with such recurrence, as to cause damage to the employer's interests; or

(H) performed some volitional act or exercised some control over the circumstances resulting in discharge from employment.

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

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

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

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

- (1) conduct was severe and pervasive;
- (2) conduct:

(A) was motivated by the individual's:

- (i) race;
- (ii) age;
- (iii) sex;
- (iv) national origin; or
- (v) religious beliefs or other status protected by law;

(B) endangered the individual's physical safety; or

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(C) endangered the individual's mental health; and

(3) the individual reported the conduct pursuant to the employer's procedures, if any, but no employer action was taken within a reasonable period of time.

(i) An individual who leaves employment in anticipation of an imminent discharge does so with good cause if it is established that the:

(1) discharge was imminent; and

(2) imminent discharge would not have been for just cause.

(j) If an employer gives an employee the opportunity to submit a resignation from employment, rather than be discharged, and the employee resigns, this is a quit in lieu of discharge, and the separation will be analyzed under the discharge for just cause criteria, as the employer is the moving party in the separation.

SECTION 39. IC 22-4-15-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 9. (a) Where an individual takes a voluntary leave of absence, with the consent of the employer, it shall not constitute voluntarily leaving work without good cause within the meaning of section 1 of this chapter. However, no benefit or waiting period weeks may be accumulated during that period, unless the individual terminates the leave of absence by notifying the employer and becomes available for work.**

(b) A voluntary leave of absence granted to an individual by an employer pursuant to the employer's rule or pursuant to terms of a collective bargaining agreement shall be deemed terminated on the day when the individual again becomes mentally and physically able to work and available for work and establishes the individual's ability to work and availability for work.

SECTION 40. IC 22-4-17-1, AS AMENDED BY P.L.200-2025, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) ~~Claims for benefits shall be made in accordance with rules adopted by the department.~~ The department shall adopt reasonable procedures consistent with the provisions of this article for the expediting of the taking of claims of individuals for benefits in instances of mass layoffs by employers, the purpose of which shall be to minimize the amount of time required for such individuals to file claims upon becoming unemployed as the result of such mass layoffs.

(b) Except when the result would be inconsistent with the other provisions of this article, as provided in the rules of the department, the provisions of this article which apply to claims for, or the payment of,

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1 regular benefits shall apply to claims for, and the payment of, extended
 2 benefits.

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

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

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

16 SECTION 41. IC 22-4-17-2, AS AMENDED BY P.L.200-2025,
 17 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2026]: Sec. 2. (a) When ~~an~~ **individual a claimant** files an
 19 initial claim, the department shall promptly make a determination of
 20 the ~~individual's~~ **claimant's** status as an insured worker. A notice of the
 21 determination of insured status shall be furnished to the ~~individual~~
 22 **claimant** promptly. Each determination shall be based on and include
 23 a statement showing the amount of wages paid to the ~~individual~~
 24 **claimant** for insured work by each employer during the ~~individual's~~
 25 **claimant's** base period and shall include a finding as to whether the
 26 wages meet the requirements for the ~~individual~~ **claimant** to be an
 27 insured worker, and, if so, the week ending date of the first week of the
 28 ~~individual's~~ **claimant's** benefit period, the ~~individual's~~ **claimant's**
 29 weekly benefit amount, and the maximum amount of benefits that may
 30 be paid to the ~~individual~~ **claimant** for weeks of unemployment in the
 31 ~~individual's~~ **claimant's** benefit period. For the ~~individual~~ **claimant** who
 32 is not insured, the notice shall include the reason for the determination.
 33 The following apply in regard to the determination:

34 (1) Unless the ~~individual~~, **claimant**, within fifteen (15) days after
 35 the determination was sent by the department to the ~~individual~~,
 36 **claimant**, asks for a hearing before an administrative law judge,
 37 the determination shall be final and benefits shall be paid or
 38 denied in accordance with the determination. The date listed
 39 under date sent on the determination of eligibility is *prima facie*
 40 evidence that the determination was sent to the party on that
 41 date.



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

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

- (1) Voluntarily left the employment without good cause in connection with the work.**
- (2) Was discharged for just cause.**
- (3) Was discharged for gross misconduct in connection with the claimant's work.**

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

20 ~~(h) (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 ~~(h) (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 ~~(h) (n)~~ If an allegation of the applicability of IC 22-4-15-1(c)(8) is
 37 made by the ~~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** who have not previously
 41 verified their identity with the department shall, prior to filing a new



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

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

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

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

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

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

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

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

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

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

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

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

42 **(e) Each interstate claimant shall be registered for work**



1 through any public employment office in the agent state when and
 2 as required by the law, regulations, rules, and procedures of the
 3 agent state. The registration shall be accepted as meeting the
 4 registration requirements of the liable state.

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

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

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

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

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

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

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

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

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

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

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



1 to one (1) of the following:

2 (1) An attorney in good standing admitted to the practice of law
3 in Indiana.

4 (2) An attorney in good standing admitted to the practice of law
5 in another state who has been granted temporary admission to
6 the state bar under Rule 3 of the Rules for Admission to the Bar
7 and the Discipline of Attorneys adopted by the supreme court.

8 (b) An employer or an employing unit having an interest in a claim
9 for benefits pending before an administrative law judge, the review
10 board, or other individuals who adjudicate claims may be represented
11 by:

12 (1) an officer or other employee of the employer or employing
13 unit as designated by the employer or the employing unit;

14 (2) an attorney;

15 (3) an accountant certified by and in good standing with the
16 state; or

17 (4) a representative of an unemployment compensation service
18 firm.

19 (c) A claimant for benefits may be represented by:

20 (1) the claimant in person;

21 (2) an attorney;

22 (3) an accountant certified by and in good standing with the
23 state; or

24 (4) an authorized agent of a bona fide labor organization to
25 which the claimant belonged at the time the pending claim
26 occurred.

27 (d) In addition to the persons listed in subsection (c), a claimant
28 for benefits may designate a lay person of the claimant's choice to assist
29 the claimant in the presentation of the claimant's case to the
30 administrative law judge, the review board, or another individual who
31 adjudicates claims.

32 (e) **An administrative law judge, or the review board, in their
33 discretion, may refuse to allow any person to represent a party in
34 any proceeding before the administrative law judge, or the review
35 board, if the administrative law judge, or the review board, finds
36 that the person is or has been guilty of unethical conduct, or has
37 intentionally or repeatedly failed to observe the provisions of this
38 article, the rules of the department, or other rules or regulations
39 relating to unemployment insurance hearings.**

40 SECTION 44. IC 22-4-17-5, AS AMENDED BY P.L.136-2018,
41 SECTION 113, IS AMENDED TO READ AS FOLLOWS
42 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The governor shall appoint a



1 review board composed of three (3) members, not more than two (2) of
 2 whom shall be members of the same political party, with salaries to be
 3 fixed by the governor. The review board shall consist of the chairman
 4 and the two (2) members who shall serve for terms of three (3) years.
 5 At least one (1) member must be admitted to the practice of law in
 6 Indiana.

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

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

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

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

- 28 (1) Evidence previously submitted to the administrative law
 29 judge.
- 30 (2) The record of the proceeding after the taking of additional
 31 evidence as directed by the review board.
- 32 (3) A procedural error by the administrative law judge.
- 33 (4) **The record of the proceeding after holding a hearing on
 34 the matter appealed.**

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



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

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

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

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

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

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

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

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

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

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

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

SECTION 45. IC 22-4-17-6, AS AMENDED BY P.L.200-2025, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The manner in which disputed claims shall be presented and the conduct of hearings and appeals, including the conduct of administrative law judges, review board members, and other

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1 individuals who adjudicate claims during a hearing or other
 2 adjudicative process, shall be in accordance with ~~rules adopted by the~~
 3 ~~department for determining the rights of the parties; whether or not the~~
 4 ~~rules conform to common law or statutory rules of evidence and other~~
 5 ~~technical rules of procedure: this article.~~

6 (b) The proceedings before an administrative law judge are *de*
 7 *novo*, except as provided in ~~subsection (e)~~; **subsection (e)**.

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

13 (1) shall have the right to examine all witnesses;
 14 (2) may require the parties to produce any available evidence
 15 that the parties deem necessary for a proper determination
 16 of the case; and
 17 (3) where either party fails to appear, or where either party
 18 is not represented by an attorney or duly authorized agent,
 19 shall have the duty to examine the party's witnesses, and to
 20 cross-examine all witnesses of the other party, in order to
 21 ensure complete presentation of the case.

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

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

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

42 (g) No paper or document written in any foreign language



1 **shall be introduced into evidence in a proceeding related to a**
 2 **disputed claim unless it is accompanied by an accurate English**
 3 **translation, with satisfactory proof, as determined by the**
 4 **administrative law judge, or the review board, that the translation**
 5 **is a correct translation of the original. Testimony in a language**
 6 **other than English, or by the hearing impaired, shall be translated**
 7 **by an interpreter provided by the department, at the department's**
 8 **expense. The interpreter is subject to the interpreter oath or**
 9 **affirmation, which shall be administered by the administrative law**
 10 **judge or the review board.**

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

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

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

34 (1) is not prepared to meet; and
 35 (2) by ordinary prudence could not be expected to have
 36 anticipated;

37 shall be good cause for continuance of the hearing and upon motion
 38 such continuance shall be granted.

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

41 SECTION 46. IC 22-4-17-6.3 IS ADDED TO THE INDIANA
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2026]: Sec. 6.3. (a) Except as provided in
 2 section 6 of this chapter, an administrative law judge or the review
 3 board may continue any hearing upon its own motion, or upon
 4 request by any party to the appeal. The request must be received
 5 not later than three (3) days before the date of the hearing, unless
 6 the requesting party can demonstrate an unforeseen emergency.
 7 The request must set forth good cause for the granting of the
 8 request. A copy of the request must be served upon all parties to
 9 the hearing. A request for a continuance of a hearing pending
 10 before an administrative law judge shall be filed with that
 11 administrative law judge. A request for a continuance of a hearing
 12 pending before the review board shall be filed with the chairperson
 13 of the review board.

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

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

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

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

- 33 (1) For an appeal pending before an administrative law
 34 judge, with the presiding administrative law judge.
- 35 (2) For an appeal pending before the review board, with the
 36 chairperson of the review board.

37 If the request is approved, the underlying determination, or
 38 decision, shall become final.

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



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

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

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

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

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

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

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

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

(b) Whenever the attendance of a witness, or the production of documents or other evidence, is desired by any party to a hearing,

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1 **the party must request the issuance of a subpoena. The request**
 2 **must be submitted to the administrative law judge in writing or by**
 3 **telephone directed to the clerk of the administrative law judge. If**
 4 **the request is made by telephone, the clerk will:**

5 **(1) take the information from the requesting party; and**
 6 **(2) submit the request to the administrative law judge for**
 7 **consideration.**

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

12 **(c) A subpoena shall be issued only upon a showing of necessity**
 13 **by the party requesting the subpoena. The request for a subpoena**
 14 **must contain:**

15 **(1) the name and address of the individual being subpoenaed;**
 16 **and**
 17 **(2) a description of the document, record, or object to be**
 18 **produced.**

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

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

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

31 **(1) The claimant who filed the claim for benefits.**
 32 **(2) Any employer whose account may be affected by the**
 33 **adjudication of the claim.**
 34 **(3) Any employer in the claimant's base period.**
 35 **(4) Any employer:**

36 **(A) who has made an offer of work to the claimant; or**
 37 **(B) to whose employment the claimant has been**
 38 **furnished a referral.**

39 **(5) The claimant's last, separating employer prior to the**
 40 **filing of the claim.**

41 **(b) Any interested party in the claim of an employee shall be**
 42 **entitled to a hearing before an administrative law judge relative to**



1 **the merits of the claim.**

2 **(b) (c)** Except as otherwise provided in this section, all hearings
 3 scheduled before an administrative law judge or the review board shall
 4 be set as telephone hearings, in which all parties to the appeal shall
 5 participate by telephone or other means of electronic communication.

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

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

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

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

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

30 For exhibits mailed using certified mail or a private carrier, a copy
 31 of the certified mail mailing label or a copy of the label from a
 32 private carrier shall serve as proof of mailing.

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

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

41 **(2) attempting to have any missing exhibits read into the**
 42 **record, while affording the opposing party the opportunity**



1 **to object to the admission of the exhibits.**
 2 If the presenting party cannot establish proof that the party
 3 provided a copy of the exhibits in the form and manner prescribed
 4 by the department, then the hearing will proceed as scheduled,
 5 without the consideration of the missing exhibits.

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

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

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

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

26 (1) **United States mail, with proof of mailing being prima**
 27 **facie evidence of service; or**
 28 (2) **facsimile or electronic means, addressed to the parties'**
 29 **addresses of record on file with the department.**

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

34 (1) **there is tangible evidence of nondelivery, such as the**
 35 **document being returned to the department by the United**
 36 **States Postal Service; or**
 37 (2) **credible and persuasive evidence is submitted to the**
 38 **department to establish nondelivery, delayed delivery, or**
 39 **misdelivery of the document.**

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



1 **(d) (f)** The filing of a document with the appellate division or
 2 review board is complete on the earliest of the following dates that
 3 apply to the filing:

4 (1) The date on which the document is delivered to the appellate
 5 division or review board.

6 (2) The date of the postmark on the envelope containing the
 7 document if the document is mailed to the appellate division or
 8 review board by the United States Postal Service.

9 (3) The date on which the document is deposited with a private
 10 carrier, as shown by a receipt issued by the carrier, if the
 11 document is sent to the appellate division or review board by a
 12 private carrier.

13 SECTION 51. IC 22-4-17-16 IS ADDED TO THE INDIANA
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2026]: **Sec. 16. When computing any period
 16 of time prescribed or allowed by this article, by order of an
 17 administrative law judge or the review board, or by any applicable
 18 statute, the day of the act or event from which the designated
 19 period of time begins to run shall not be included. The last day of
 20 the period so computed is to be included, unless it is:**

21 (1) a Saturday;

22 (2) a Sunday;

23 (3) a legal holiday as defined by state statute; or

24 (4) a day that the department is closed during regular
 25 business hours.

26 **If the last day of the response period falls on a day described in
 27 subdivisions (1) through (4), then the period runs until the end of
 28 the next regular business day of the department.**

29 SECTION 52. IC 22-4-18-1, AS AMENDED BY P.L.177-2017,
 30 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2026]: Sec. 1. (a) There is created a department under
 32 IC 22-4.1-2-1 which shall be known as the department of workforce
 33 development.

34 (b) The department of workforce development may do the
 35 following:

36 (1) Administer the unemployment insurance program.

37 (2) Enter into agreements with the United States government that
 38 may be required as a condition of obtaining federal funds related
 39 to activities of the department under this article.

40 (3) Enter into contracts or agreements and cooperate with local
 41 governmental units or corporations, including profit or nonprofit
 42 corporations, or combinations of units and corporations to carry



1 out the duties of the department imposed by this article,
 2 including contracts for the delegation of the department's
 3 administrative, monitoring, and program responsibilities and
 4 duties set forth in this article.

5 **(4) Enter into administrative cooperation agreements with**
 6 **other states adopting a similar regulation for the payment of**
 7 **benefits to interstate claimants.**

8 (c) The payment of unemployment insurance benefits must be
 9 made in accordance with 26 U.S.C. 3304.

10 (d) The department of workforce development may do all acts and
 11 things necessary or proper to carry out the powers expressly granted
 12 under this article, including the adoption of rules under IC 4-22-2.

13 (e) The department of workforce development may not charge any
 14 claimant for benefits for providing services under this article, except as
 15 provided in IC 22-4-17-12.

16 (f) The department of workforce development shall do the
 17 following:

18 (1) Submit a report to the general assembly in an electronic
 19 format under IC 5-14-6 and to the governor before December 1
 20 of each year concerning the status of the unemployment
 21 compensation system, including the following:

22 (A) Recommendations for maintaining the solvency of the
 23 unemployment insurance benefit fund established under
 24 IC 22-4-26-1.

25 (B) Information regarding expenditures from the special
 26 employment and training services fund.

27 (C) Information regarding money released under
 28 IC 22-4-25-1(c).

29 (2) Make a presentation before November 1 of each year to the
 30 interim study committee on employment and labor (established
 31 under IC 2-5-1.3-4) concerning the status of the unemployment
 32 compensation system, including the following:

33 (A) Recommendations for maintaining the solvency of the
 34 unemployment insurance benefit fund established under
 35 IC 22-4-26-1.

36 (B) Information regarding expenditures from the special
 37 employment and training services fund.

38 (C) Information regarding money released under
 39 IC 22-4-25-1(c).

40 (D) Any other information requested by the interim study
 41 committee on employment and labor.



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

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

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

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

The department may make all notices available electronically.

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

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

- (1) a mailing address for service of registered mail; and
- (2) an electronic mail address.

(d) Each employer shall notify the department within fifty

(15) days of a change of mailing address or electronic mail address.



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

5 (1) "Agency" means any officer, board, commission, or other
 6 authority charged with the administration of the
 7 unemployment compensation law of a participating
 8 jurisdiction.

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

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

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

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

19 (4) "Interested jurisdiction" means any participating
 20 jurisdiction to which an election submitted under this
 21 chapter is sent for its approval.

22 (5) "Jurisdiction" means any state of the United States, the
 23 District of Columbia, Canada, or, with respect to the federal
 24 government, the coverage of any federal unemployment
 25 compensation law.

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

27 (A) administrative agency has subscribed to the
 28 arrangement; and

29 (B) adherence thereto has not terminated.

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

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



- (1) any part of the individual's services are performed;
- (2) the individual has a residence; or
- (3) the employing unit maintains a place of business to which the individual's services bear a reasonable relation.

(c) The electing unit shall:

- (1) promptly notify each individual affected by its approved election; and**
- (2) furnish the elected agency a copy of the notice.**

(d) The agency of the elected jurisdiction shall initially approve or disapprove the election. If the agency approves the election, it shall forward a copy to the agency of each other participating jurisdiction specified, under whose unemployment compensation law the individual or individuals in question might, in the absence of the elections, be covered. Each interested agency shall:

(1) approve or disapprove the election, as promptly as practicable; and

(2) notify the agency of the elected jurisdiction accordingly.

(e) In case its law so requires, any interested agency may, before taking action, require from the electing employing unit satisfactory evidence that the affected employees have been notified of, and have acquiesced in, the election.

(f) If the agency of the elected jurisdiction, or the agency of any interested jurisdiction, disapproves the election, the disapproving agency shall notify the elected jurisdiction and the electing employing unit of its action and of its reasons. An election shall take effect as to the elected jurisdiction only if approved by its agency and by one (1) or more interested agencies. An approved election shall take effect, as to any interested agency, only if it is approved by the agency.

(g) In case any election is approved only in part, or is disapproved by some of the agencies, the electing employing unit may withdraw its election within ten (10) days after being notified of this action.

(h) An election duly approved under this section shall become effective at the beginning of the calendar quarter in which the election was submitted unless the election, as approved, specifies the beginning of a different calendar quarter. If the electing unit requests an earlier effective date than the beginning of the calendar quarter in which the election is submitted, the earlier date may be approved solely as to those interested jurisdictions in which the employer had no liability to pay contributions for the earlier

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1 **period in question.**

2 **(i) The application of an election to any individual under this**
 3 **section shall terminate if the agency of the elected jurisdiction finds**
 4 **that the nature of the services customarily performed by the**
 5 **individual for the electing unit has changed, so that they are no**
 6 **longer customarily performed in more than one (1) participating**
 7 **jurisdiction. The termination shall be effective at the close of the**
 8 **calendar quarter in which notice of the finding is sent to all parties**
 9 **affected.**

10 **(j) Except as provided in subsection (i), each election approved**
 11 **shall remain in effect through the close of the calendar year in**
 12 **which it is submitted until the close of the calendar quarter in**
 13 **which the electing unit gives written notice of its termination to all**
 14 **affected agencies.**

15 **(k) Whenever an election under this section ceases to apply to**
 16 **any individual under subsection (i) or (j), the electing unit shall**
 17 **notify the affected individual accordingly.**

18 **(l) Whenever an individual covered by an election under this**
 19 **section is separated from employment, the electing unit shall notify**
 20 **the individual as to the jurisdiction under whose unemployment**
 21 **compensation law the services have been covered. If, at the time of**
 22 **termination, the individual is not located in the elected jurisdiction,**
 23 **the electing unit shall notify the individual as to the procedure for**
 24 **filing interstate benefit claims.**

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

28 **(1) an individual's services for the employer cease to be**
 29 **customarily performed in more than one (1) participating**
 30 **jurisdiction; or**

31 **(2) a change in the work assigned to an individual requires**
 32 **the individual to perform services in a new participating**
 33 **jurisdiction.**

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

42 **(1) potential rights to benefits accumulated under the**



1 unemployment compensation laws of one (1) or more states or
 2 jurisdictions or of the United States, or both, may constitute the
 3 basis for the payment of benefits through a single appropriate
 4 agency under terms which the commissioner finds will be fair
 5 and reasonable to all affected interests and which will not result
 6 in any substantial loss to the fund; and

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

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

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

35 (A) **those services constitute employment within the
 36 meaning of IC 22-4-8-1; and**
 37 (B) **contributions are not required and paid in another
 38 state.**

39 SECTION 57. IC 22-4-32-1, AS AMENDED BY P.L.200-2025,
 40 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2026]: Sec. 1. **(a)** A liability administrative law judge shall



1 hear all matters pertaining to:
 2 (1) the assessment of contributions, payment in lieu of
 3 contributions, surcharge, penalties, and interest;
 4 (2) which accounts, if any, benefits paid, or finally ordered to be
 5 paid, should be charged;
 6 (3) successorships, and related matters arising from a
 7 successorship, including but not limited to:
 8 (A) the transfer of accounts;
 9 (B) the determination of rates of contribution; and
 10 (C) determinations under IC 22-4-11.5;
 11 (4) claims for refunds of contributions or adjustments; and
 12 (5) the definition of employment under IC 22-4-8;

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

15 **(b) A liability administrative law judge does not have
 16 jurisdiction to determine the benefit rights of any claimant to
 17 whom benefits have been paid as the result of a final
 18 determination.**

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

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



1 chapter.

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

5 (c) The filing of a document with the unemployment insurance
 6 appeals division is complete on the earliest of the following dates that
 7 apply to the filing:

8 (1) The date on which the document is delivered to the
 9 unemployment insurance appeals division.

10 (2) The date of the postmark on the envelope containing the
 11 document if the document is mailed to the unemployment
 12 insurance appeals division by the United States Postal Service.

13 (3) The date on which the document is deposited with a private
 14 carrier, as shown by a receipt issued by the carrier, if the
 15 document is sent to the unemployment insurance appeals
 16 division by a private carrier.

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

23 **(1) must sign the protest; and**

24 **(2) shall file the protest in the manner prescribed by the**
 25 **department.**

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

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



1 and, on the basis thereof, affirm, modify, or reverse the initial
2 determination of the department.

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

8 (b) Upon discovery by the department, the department shall issue
9 a written notice of violation to a person who fails to obtain
10 authorization under this chapter.

11 (c) A person who receives a written notice of violation under
12 subsection (b) has fifteen (15) days from the date the notice is issued
13 by the department to ~~obtain~~ **initiate** authorization under this chapter.

14 (d) If a person described in subsection (c) fails to ~~obtain~~ **initiate**
15 authorization under this chapter from the department within fifteen (15)
16 days from the date the notice is issued, the department may assess a
17 civil penalty of one hundred dollars (\$100) per student who:

18 (1) attends the subject postsecondary proprietary educational
19 institution; and
20 (2) resides in Indiana.

21 (e) Civil penalties collected under this section shall be deposited
22 in the proprietary educational institution authorization fund established
23 by section 39 of this chapter.

