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## SENATE BILL No. 214

Proposed Changes to introduced printing by AM021401

### DIGEST OF PROPOSED AMENDMENT

Unemployment. Removes payments of supplemental unemployment insurance benefits from the definition of "remuneration". Provides that a party requesting a hearing with respect to certain unemployment determinations must include either a copy of the determination being appealed or the identification number of the determination being appealed.

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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  
16 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
17 1, 2026]: **Sec. 45. As used in this article, "approved training"**  
18 **means training:**

2026

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

(2) that is approved by the department.

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

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

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

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

(1) the state; or

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

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

(1) teaching, tutoring, or lecturing;

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

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

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

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

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

SECTION 8. IC 22-4-2-51 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY



1, 2026]: **Sec. 51. As used in this article, "political subdivision" means a:**

- (1) county;
- (2) city;
- (3) town;
- (4) village;
- (5) school; or
- (6) sanitation, utility, reclamation, improvement, drainage, irrigation, flood control, or similar district.

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

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

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

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

SECTION 12. IC 22-4-4-1, AS AMENDED BY P.L.122-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 1. "Remuneration" whenever used in this article, unless the context clearly denotes otherwise, means all compensation for personal services, including but not limited to commissions, bonuses, dismissal pay, vacation pay, sick pay (subject to the provisions of section 2(c)(1) of this chapter) payments in lieu of compensation for services, ~~<payments of supplemental unemployment insurance benefits,>~~ and cash value of all compensation paid in any medium other than cash. The reasonable cash value of compensation paid in any medium other than cash may be estimated and determined in accordance with rules prescribed by the department.** Such term shall not, however, include the value of meals,



lodging, books, tuition, or educational facilities furnished to a student while such student is attending an established school, college, university, hospital, or training course for services performed within the regular school term or school year, including the customary vacation days or periods falling within such school term or school year.

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

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

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

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



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



employee under Sections 3101 et seq. of the Internal Revenue Code (Federal Insurance Contributions Act).

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

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

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

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

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

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

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

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

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

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

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

**(5) The following with respect to certain executives:**

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



shall be considered wages.

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

(13) Remuneration paid by an employer to an employee for vacation periods or leaves of absence, in the regular course of employment, is considered wages.

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

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

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

(A) A minor child who performs services for a partnership or corporation controlled by the parents of



the minor child is considered to be employed by the partnership or corporation, and not by the minor child's parent or parents, but the relationship is not employment if the firm is a partnership and the parents of the minor child are the sole owners and members of the partnership.

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

(5) The following with respect to religious organizations:

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

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

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

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

(E) For purposes of this subdivision, "exercise of the ministry" includes the following:

- (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;

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).



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(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 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



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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.



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

(b) The commissioner shall also maintain a separate account for



each employer electing to make payments in lieu of contributions as provided in section 1(b) through 1(e) of this chapter and shall charge to such account all benefits chargeable to such employer and credit to such account all reimbursements made by such employer.

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

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

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

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

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

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

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

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

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

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

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

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



- 1           (2) merges, incorporates, or reorganizes the employing unit's  
2           business;  
3           immediately qualifies as a covered employer under this article and  
4           assumes the position of the predecessor with respect to all the  
5           resources and liabilities of the predecessor's experience account.  
6           (b) The successor and predecessor described in subsection (a)  
7           must complete all reports via employer self service or the current  
8           state form approved for such reporting. Reports must be filed by  
9           the earlier of thirty (30) days from the dispositions date or ten (10)  
10          days from a request for information by the department.  
11          (c) An employing unit, whether or not an employer at the time  
12          of transfer, that:  
13              (1) acquires a distinct and segregable portion of an  
14              organization, trade, or business; and  
15              (2) retains assets, which may include the workforce or  
16              employees, or both, of that business;  
17          shall be entitled to consider the wages reported by the predecessor  
18          when computing the tax base per employee, per calendar year.  
19          (d) The predecessor described in subsection (c) must transfer  
20          a proportionate portion of its experience balance, and the merit  
21          rate, to the successor described in subsection (c) by:  
22              (1) the earlier of thirty (30) days from the date of disposition;  
23              or  
24              (2) not later than ten (10) days after notification from the  
25              department.  
26          The employers must complete all reports in the manner and form  
27          prescribed by the department. Failure to complete the required  
28          forms shall result in the department making an independent  
29          determination with regard to the percentage of the transfer of the  
30          predecessor's experience balance to the successor's experience  
31          balance.  
32          SECTION 19. IC 22-4-10-9 IS ADDED TO THE INDIANA  
33          CODE AS A NEW SECTION TO READ AS FOLLOWS  
34          [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) Where employing units are  
35          related because one (1) employing unit has created or acquired a  
36          separate employing unit with no existing experience account, the  
37          employing units are responsible for determining whether they are  
38          eligible for separate accounts before requesting a new account.  
39          (b) Where employing units with properly acquired experience  
40          accounts become related and ineligible for separate accounts  
41          through acquisition or merger, the entities are responsible for  
42          reporting the acquisition or merger to the department. The





1 department shall combine the experience balance of the two (2)  
2 accounts once it receives the report.

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

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

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

38 The wage and employment report is due on or before the last day  
39 of the month next following the quarter for which the report is  
40 filed. Contributions are due and payable on or before the last day  
41 of the month next following the quarter for which the wage and  
42 employment report was filed, except for those employers that have



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1 elected to become liable for payments in lieu of contributions.

2 (b) The quarterly wage and employment reports and  
3 contributions from an employer are required for the entire  
4 calendar year in which the employer first becomes subject to this  
5 article.

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

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

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

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

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

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

39 (b) If an employer owes additional contributions as a result of  
40 a correction, the employer must remit all additional contributions  
41 due.

42 (c) If the employer has paid more contributions than owed,



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1 according to the corrected quarterly wage and employment report,  
 2 the employer's account will show a credit balance. If the credit  
 3 balance is greater than the amount due on the subsequent  
 4 quarterly wage and employment report, the employer may file a  
 5 claim for refund in the form and manner prescribed by the  
 6 department.

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

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

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

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

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

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

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

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

41 (c) After the department has done a contribution estimation  
 42 and liability assessment, the department shall send the employer an



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

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

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

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

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

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

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

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

(b) Any employer with:

(1) outstanding liabilities;

(2) missing quarterly wage and employment reports; or

(3) outstanding predecessor liabilities;

is sent a nonprotestable merit rate delinquency notice. The notification provides the employer an opportunity to avoid being assigned a penalty rate for the next calendar year by making the payments due, or by submitting the missing reports, within ten (10)



days of the date the notice was sent by the department.

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

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

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

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

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

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

(b) The employer:

- (1) will estimate the amount of the accelerated contribution payment based upon its projection of its estimated payroll for the accelerated quarter; and
- (2) must remit that amount in whole or in a percentage of the whole as determined by the department.

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



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

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

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

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

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

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

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

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

(b) Whenever an employer disposes of its organization, trade,



1 or business, in whole or in part, it shall be the duty of both the  
 2 employer and its successor to notify the department of the  
 3 disposition on the forms prescribed by the department. If the  
 4 disposing employer is a corporation, the employer shall follow the  
 5 dissolution procedure described in IC 22-4-32-23.

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

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

- 29 (1) The surviving spouse.
- 30 (2) Children.
- 31 (3) Parents.
- 32 (4) Brothers and sisters.
- 33 (5) Other relatives.

34 However, the department is not bound to follow this order of  
 35 preference.

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

40 (d) Application for payment of benefits must be made in  
 41 writing and on the prescribed form within six (6) months after the  
 42 death of the deceased, provided that the department, upon good



1 cause shown, may extend the time for filing.

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

9 (1) filing of a valid claim for benefits; and

10 (2) issuance of an eligibility determination by the  
11 department;

12 all notices filed or issued under this section shall be served upon the  
13 authorized representative of the deceased claimant, as determined  
14 under subsection (b).

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

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

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

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

35 (b) With respect to initial claims filed for any week beginning on  
36 and after July 1, 2012, each eligible ~~individual~~ **claimant** who is totally  
37 unemployed (as defined in IC 22-4-3-1) in any week in the ~~individual's~~  
38 **claimant's** benefit period shall be paid for the week, if properly  
39 claimed, an amount equal to forty-seven percent (47%) of the  
40 ~~individual's~~ **claimant's** prior average weekly wage, rounded (if not  
41 already a multiple of one dollar (\$1)) to the next lower dollar.  
42 However, the maximum weekly benefit amount may not exceed three





1 hundred ninety dollars (\$390).

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

4 (1) the ~~individual's~~ **claimant's** total wage credits during the [  
5 ~~individual's~~ **claimant's** base period; divided by

6 (2) fifty-two (52).

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

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

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

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

26 **(1)** whose normal work is in an occupation in which the  
27 individual's services are not required for the customary  
28 scheduled full-time hours prevailing in the establishment in  
29 which the individual is employed; or

30 **(2)** who:

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

32 **(B) owing to personal circumstances;**

33 does not customarily work the customary scheduled full-time  
34 hours prevailing in the establishment in which the individual is  
35 employed.

36 **(b)** The department may prescribe rules applicable to part-time  
37 workers for determining their weekly benefit amount and the wage  
38 credits required to qualify such individuals for benefits. Such rules  
39 shall, with respect to such individuals, supersede any inconsistent  
40 provisions of this article, but, so far as practicable, shall secure results  
41 reasonably equivalent to those provided in the analogous provisions of  
42 this article.



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

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

~~(1) (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**

~~(2) (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;**

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

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

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

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

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

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

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

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

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

(A) a hiring service;

(B) a referral service; or



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

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

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

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

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

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

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

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

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

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

SECTION 35. IC 22-4-14-3, AS AMENDED BY P.L.200-2025, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) ~~An individual~~ **A claimant** who is receiving



benefits as determined under IC 22-4-15-1(c)(8) may restrict the ~~individual's~~ **claimant's** availability because of the ~~individual's~~ **claimant's** need to address the physical, psychological, or legal effects of being a victim of domestic or family violence (as defined in IC 31-9-2-42).

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

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

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

- (1) that ~~such individual~~ **the claimant** is engaged by any unit, agency, or instrumentality of the United States, in charge of public works or assistance through public employment, or any unit, agency, or instrumentality of this state, or any political subdivision thereof, in charge of any public works or assistance through public employment;
- (2) that ~~such individual~~ **the claimant** is in full-time active military service of the United States, or is enrolled in civilian service as a conscientious objector to military service;
- (3) that ~~such individual~~ **the claimant** is suspended for misconduct in connection with the ~~individual's~~ **the claimant's** work; or
- (4) that ~~such individual~~ **the claimant** is in attendance at a regularly established public or private school during the customary hours of the ~~individual's~~ **claimant's** occupation or is in any vacation period intervening between regular school terms during which the ~~individual~~ **claimant** is a student. However, this subdivision does not apply to any ~~individual~~ **claimant** who is



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attending a regularly established school, has been regularly employed and upon becoming unemployed makes an effort to secure full-time work and is available for suitable full-time work with the ~~individual's~~ **claimant's** last employer, or is available for any other full-time employment deemed suitable.

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

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

- (1) obtain from the court proof of the ~~individual's~~ **claimant's** 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.

(f) If an otherwise eligible ~~individual~~ **claimant** is unable to work or unavailable for work on any normal work day of the week, the ~~individual~~ **claimant** shall be eligible to receive benefits with respect to such week reduced by one-third (1/3) of the ~~individual's~~ **claimant's** weekly benefit amount for each day of such inability to work or unavailability for work.

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

- (1) **The claimant has** completed activities directed by the department under sections 3.2 and 3.5 of this chapter;
- (2) **completed any work search activities as directed by the department under rules adopted by the department; and The claimant has performed at least two (2) acceptable work search activities, including any work search activities**



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provided by the department to the claimant through the claimant's uplink home page.

(3) The claimant has affirmed that the individual claimant has made an effort to secure full-time work.

(4) The claimant applies to, and accepts if offered, suitable jobs referred to the claimant by the department.

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

(1) creating a reemployment plan, in conjunction with a work one office;

(2) creating a resume;

(3) uploading the claimant's resume to Indiana career connect;

(4) registering for work with Indiana career connect, a placement firm, temporary work agencies, or an educational institution with job placement offices;

(5) using online career tools reasonably expected to improve the claimant's likelihood of finding employment;

(6) logging on and looking for work in Indiana career connect;

(7) using reemployment services in a work one center or completing similar online or self-service activities;

(8) completing job applications for employers that have, or are reasonably expected to have, job openings, or following through on job referrals or job development attempts, as directed by state workforce or unemployment insurance staff;

(9) applying for or participating in employment and training services provided by partner programs in work one centers;

(10) creating a personal user profile on a professional networking site appropriate for the claimant's prior training and experience;

(11) participating in work related networking events;

(12) making contacts or in person visits to employers that 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 (j).

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

SECTION 36. IC 22-4-14-11, AS AMENDED BY P.L.122-2019, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 11. (a) For weeks of unemployment occurring after October 1, 1983, benefits may be paid to an individual a claimant



on the basis of service performed in seasonal employment (as defined in IC 22-4-8-4) only if the claim is filed within the operating period of the seasonal employment. If the claim is filed outside the operating period of the seasonal employment, benefits may be paid on the basis of nonseasonal wages only.

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

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

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

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

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

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

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

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





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

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

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

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

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

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

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

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

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

**(b) When it has been determined that an individual has been separated from employment under disqualifying conditions as outlined in this section, the maximum benefit amount of the individual's current**



claim, as initially determined, shall be reduced by an amount determined as follows:

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

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

(B) seventy-five percent (75%);

rounded (if not already a multiple of one dollar (\$1)) to the next higher dollar.

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

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

(B) eighty-five percent (85%);

rounded (if not already a multiple of one dollar (\$1)) to the next higher dollar.

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

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

(B) ninety percent (90%);

rounded (if not already a multiple of one dollar (\$1)) to the next higher dollar.

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

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

(A) the individual left to accept with another employer previously secured permanent full-time work which offered reasonable expectation of continued covered employment and betterment of wages or working conditions and thereafter was employed on said job;

(B) having been simultaneously employed by two (2) employers, the individual leaves one (1) such employer voluntarily without good cause in connection with the work but remains in employment with the second employer with a reasonable expectation of continued employment; or

(C) the individual left to accept recall made by a base



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- 1 period employer.
- 2 (2) An individual whose unemployment is the result of medically  
3 substantiated physical disability and who is involuntarily  
4 unemployed after having made reasonable efforts to maintain the  
5 employment relationship shall not be subject to disqualification  
6 under this section for such separation.
- 7 (3) An individual who left work to enter the armed forces of the  
8 United States shall not be subject to disqualification under this  
9 section for such leaving of work.
- 10 (4) An individual whose employment is terminated under the  
11 compulsory retirement provision of a collective bargaining  
12 agreement to which the employer is a party, or under any other  
13 plan, system, or program, public or private, providing for  
14 compulsory retirement and who is otherwise eligible shall not be  
15 deemed to have left the individual's work voluntarily without  
16 good cause in connection with the work. However, if such  
17 individual subsequently becomes reemployed and thereafter  
18 voluntarily leaves work without good cause in connection with  
19 the work, the individual shall be deemed ineligible as outlined  
20 in this section.
- 21 (5) An otherwise eligible individual shall not be denied benefits  
22 for any week because the individual is in training approved  
23 under Section 236(a)(1) of the Trade Act of 1974, nor shall the  
24 individual be denied benefits by reason of leaving work to enter  
25 such training, provided the work left is not suitable employment,  
26 or because of the application to any week in training of  
27 provisions in this law (or any applicable federal unemployment  
28 compensation law), relating to availability for work, active  
29 search for work, or refusal to accept work. For purposes of this  
30 subdivision, the term "suitable employment" means with respect  
31 to an individual, work of a substantially equal or higher skill  
32 level than the individual's past adversely affected employment  
33 (as defined for purposes of the Trade Act of 1974), and wages  
34 for such work at not less than eighty percent (80%) of the  
35 individual's average weekly wage as determined for the purposes  
36 of the Trade Act of 1974.
- 37 (6) An individual is not subject to disqualification because of  
38 separation from the individual's employment if:
- 39 (A) the employment was outside the individual's labor  
40 market;
- 41 (B) the individual left to accept previously secured full-time  
42 work with an employer in the individual's labor market; and



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1 (C) the individual actually became employed with the  
2 employer in the individual's labor market.

3 (7) An individual who, but for the voluntary separation to move  
4 to another labor market to join a spouse who had moved to that  
5 labor market, shall not be disqualified for that voluntary  
6 separation, if the individual is otherwise eligible for benefits.  
7 Benefits paid to the spouse whose eligibility is established under  
8 this subdivision shall not be charged against the employer from  
9 whom the spouse voluntarily separated.

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

18 (9) An individual shall not be subject to disqualification if the  
19 individual:

20 (A) has requested an exemption from an employer's  
21 COVID-19 immunization requirement;

22 (B) has complied with the requirements set forth in  
23 IC 22-5-4.6; and

24 (C) was discharged from employment for failing or refusing  
25 to receive an immunization against COVID-19.

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

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

33 (1) separation initiated by an employer for falsification of an  
34 employment application to obtain employment through  
35 subterfuge;

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

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

41 (4) damaging the employer's property through willful and wanton  
42 misconduct;



- (5) refusing to obey instructions;
- (6) conduct endangering safety of self or coworkers;
- (7) incarceration in jail following conviction of a misdemeanor or felony by a court of competent jurisdiction; or
- (8) any breach of duty in connection with work which is reasonably owed an employer by an employee.

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

**(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.**

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

- (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.**

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

- (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;**
- (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**



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**(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**

**(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**



1 a resignation from employment, rather than be discharged, and the  
 2 employee resigns, this is a quit in lieu of discharge, and the  
 3 separation will be analyzed under the discharge for just cause  
 4 criteria, as the employer is the moving party in the separation.

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

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

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

30 (b) Except when the result would be inconsistent with the other  
 31 provisions of this article, as provided in the rules of the department, the  
 32 provisions of this article which apply to claims for, or the payment of,  
 33 regular benefits shall apply to claims for, and the payment of, extended  
 34 benefits.

35 (c) Whenever an extended benefit period is to become effective in  
 36 this state as a result of a state "on" indicator, or an extended benefit  
 37 period is to be terminated in this state as a result of a state "off"  
 38 indicator, the commissioner shall make an appropriate public  
 39 announcement.

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



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

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

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

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

(b) The department shall promptly furnish **the claimant's last**



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

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

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

- (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.**
- (4) Left due to the claimant's physical condition.**
- (5) Left to accept other employment.**
- (6) Left to enter self-employment.**

**(e) An employer shall notify the department when the following circumstances exist with regard to a separated claimant in the form and manner prescribed by the department:**

- (1) The claimant is entitled to:**
  - (A) vacation pay;**
  - (B) payment in lieu of vacation;**
  - (C) standby pay; or**
  - (D) wages in lieu of notice.**
- (2) The claimant is receiving, or will receive, retirement pay.**



**(3) There are other circumstances, of which the employer is aware, that are potentially disqualifying for claimant benefits.**

~~(d)~~ **(f)** In addition to the foregoing determination of insured status by the department, the deputy shall, throughout the benefit period, determine the claimant's eligibility with respect to each week for which the claimant claims waiting period credit or benefit rights, the validity of the claimant's claim, and the cause for which the claimant left the claimant's work, or may refer the claim to an administrative law judge who shall make the initial determination in accordance with the procedure in section 3 of this chapter.

~~(e)~~ **(g)** In cases where the claimant's benefit eligibility or disqualification is disputed, the department shall promptly notify the claimant and the employer or employers directly involved or connected with the issue raised as to the validity of the claim, the eligibility of the claimant for waiting period credit or benefits, or the imposition of a disqualification period or penalty, or the denial of the claim, and of the cause for which the claimant left the claimant's work, of the determination and the reasons for the determination.

~~(f)~~ **(h)** Except as otherwise provided in this section regarding parties located in Alaska, Hawaii, and Puerto Rico, unless the claimant or the employer, within fifteen (15) days after the notification required by ~~subsection (e);~~ **subsection (g)**, was sent by the department to the claimant or the employer, asks for a hearing before an administrative law judge, the decision shall be final and benefits shall be paid or denied in accordance with the decision.

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

~~(h)~~ **(j)** If a claimant or an employer requests a hearing under ~~subsection (f) or (g);~~ **subsection (h) or (i)**, the request shall be filed with the department within the prescribed periods provided in this section and shall be in the form and manner prescribed by the department. **The party requesting the hearing shall include with its request a copy of the determination being appealed or the identification number of the determination being appealed.** In the event a hearing is requested by an employer or the department after it



has been administratively determined that benefits should be allowed to a claimant, entitled benefits shall continue to be paid to the claimant unless the administrative determination has been reversed by a due process hearing. Benefits with respect to any week not in dispute shall be paid promptly regardless of any appeal.

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

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

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

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

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

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

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

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

**(1) the initial claim;**



1           (2) a reopened claim; or  
 2           (3) an additional claim;  
 3       for any purpose, other than administrative error on the part of  
 4       department staff or to backdate a combined wage claim to the  
 5       effective date of a combined wage claim originally filed in another  
 6       state.

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

12      (b) As used in this section, "benefits" means the compensation  
 13      payable to a claimant under the unemployment insurance law of  
 14      any state.

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

- 17          (1) under the unemployment insurance law of a liable state
- 18          from another state;
- 19          (2) through the facilities of an agent state; or
- 20          (3) directly with the liable state.

21      The term does not include any claimant who customarily  
 22      commutes across state lines from a residence in one (1) state to  
 23      work in a liable state unless the department finds that this  
 24      exclusion would create undue hardship on such claimants in  
 25      specified areas.

26      (d) As used in this section, "liable state" means any state  
 27      against which a claimant files, from or through another state, a  
 28      claim for benefits.

29      (e) Each interstate claimant shall be registered for work  
 30      through any public employment office in the agent state when and  
 31      as required by the law, regulations, rules, and procedures of the  
 32      agent state. The registration shall be accepted as meeting the  
 33      registration requirements of the liable state.

34      (f) Each agent state shall duly report to the liable state in  
 35      question whether each interstate claimant meets the registration  
 36      requirements of the agent state.

37      (g) If a claimant files a claim against any state, and it is  
 38      determined by the state that the claimant has available benefit  
 39      credits in the state, then claims must be filed only against the state  
 40      as long as benefit credits are available in that state. If benefit  
 41      credits are not available in the state, the claimant may file claims  
 42      against any other state in which there are available benefit credits.



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1 (h) Benefit credits shall be deemed to be unavailable whenever  
2 benefits:

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

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

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

10 (j) The agent state shall, in connection with each claim filed by  
11 an interstate claimant, ascertain and report to the liable state in  
12 question readily determinable facts relating to the claimant's  
13 availability for work and eligibility for benefits in and by the agent  
14 state.

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

19 (l) With respect to the time limits imposed by the law of a  
20 liable state upon the filing of an appeal in connection with a  
21 disputed benefit claim, an appeal made by an interstate claimant  
22 shall be deemed to have been made and communicated to the liable  
23 state on the date when the appeal is received by any qualified  
24 officer of the agent state.

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

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

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

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

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

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



- 1 (2) an attorney;  
 2 (3) an accountant certified by and in good standing with the  
 3 state; or  
 4 (4) a representative of an unemployment compensation service  
 5 firm.  
 6 (c) A claimant for benefits may be represented by:  
 7 (1) the claimant in person;  
 8 (2) an attorney;  
 9 (3) an accountant certified by and in good standing with the  
 10 state; or  
 11 (4) an authorized agent of a bona fide labor organization to  
 12 which the claimant belonged at the time the pending claim  
 13 occurred.  
 14 (d) In addition to the persons listed in subsection (c), a claimant  
 15 for benefits may designate a lay person of the claimant's choice to assist  
 16 the claimant in the presentation of the claimant's case to the  
 17 administrative law judge, the review board, or another individual who  
 18 adjudicates claims.  
 19 **(e) An administrative law judge, or the review board, in their**  
 20 **discretion, may refuse to allow any person to represent a party in**  
 21 **any proceeding before the administrative law judge, or the review**  
 22 **board, if the administrative law judge, or the review board, finds**  
 23 **that the person is or has been guilty of unethical conduct, or has**  
 24 **intentionally or repeatedly failed to observe the provisions of this**  
 25 **article, the rules of the department, or other rules or regulations**  
 26 **relating to unemployment insurance hearings.**  
 27 SECTION 44. IC 22-4-17-5, AS AMENDED BY P.L.136-2018,  
 28 SECTION 113, IS AMENDED TO READ AS FOLLOWS  
 29 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The governor shall appoint a  
 30 review board composed of three (3) members, not more than two (2) of  
 31 whom shall be members of the same political party, with salaries to be  
 32 fixed by the governor. The review board shall consist of the chairman  
 33 and the two (2) members who shall serve for terms of three (3) years.  
 34 At least one (1) member must be admitted to the practice of law in  
 35 Indiana.  
 36 (b) Any claim pending before an administrative law judge, and all  
 37 proceedings arising from that claim, may be transferred to and  
 38 determined by the review board upon its own motion, at any time  
 39 before the administrative law judge announces a decision. If the review  
 40 board considers it advisable to procure additional evidence, it may  
 41 direct the taking of additional evidence within a time period it shall fix.  
 42 An employer that is a party to a claim transferred to the review board



under this subsection is entitled to receive notice in accordance with section 6 of this chapter of the transfer or any other action to be taken under this section before a determination is made or other action concerning the claim is taken.

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

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

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

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

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

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

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

**(f) Each hearing before the review board shall be confined to the evidence submitted before the administrative law judge unless it is an original hearing. However, the review board may hear or procure additional evidence upon its own motion, or upon written application of either party, and for good cause shown, together with a showing of good reason why the additional evidence was not procured and introduced at the hearing before the administrative 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 individuals who adjudicate claims during a hearing or other adjudicative process, shall be in accordance with ~~rules adopted by the department for determining the rights of the parties, whether or not the rules conform to common law or statutory rules of evidence and other technical rules of procedure.~~ **this article.**

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

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

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



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

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

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

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

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

(g) No paper or document written in any foreign language shall be introduced into evidence in a proceeding related to a disputed claim unless it is accompanied by an accurate English translation, with satisfactory proof, as determined by the administrative law judge, or the review board, that the translation is a correct translation of the original. Testimony in a language other than English, or by the hearing impaired, shall be translated by an interpreter provided by the department, at the department's expense. The interpreter is subject to the interpreter oath or affirmation, which shall be administered by the administrative law judge or the review board.

~~(d)~~ (h) A full and complete record shall be kept of all proceedings in connection with a disputed claim. The testimony at any hearing upon a disputed claim ~~need~~ may not be transcribed unless the ~~disputed claim~~



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1 ~~is further appealed.~~ **a review board decision is appealed to the court**  
 2 **of appeals of Indiana.**

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

10 ~~(f)~~ **(j)** If a hearing so scheduled has not commenced within at least  
 11 sixty (60) minutes of the time for which it was scheduled, then a party  
 12 involved in the hearing may request a continuance of the hearing. Upon  
 13 submission of a request for continuance of a hearing under  
 14 circumstances provided in this section, the continuance shall be  
 15 granted unless the party requesting the continuance was responsible for  
 16 the delay in the commencement of the hearing as originally scheduled.  
 17 In the latter instance, the continuance shall be discretionary with the  
 18 administrative law judge. Testimony or other evidence introduced by  
 19 a party at a hearing before an administrative law judge or the review  
 20 board that another party to the hearing:

21 (1) is not prepared to meet; and

22 (2) by ordinary prudence could not be expected to have  
 23 anticipated;

24 shall be good cause for continuance of the hearing and upon motion  
 25 such continuance shall be granted.

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

28 **SECTION 46. IC 22-4-17-6.3 IS ADDED TO THE INDIANA**  
 29 **CODE AS A NEW SECTION TO READ AS FOLLOWS**  
 30 **[EFFECTIVE JULY 1, 2026]: Sec. 6.3. (a) Except as provided in**  
 31 **section 6 of this chapter, an administrative law judge or the review**  
 32 **board may continue any hearing upon its own motion, or upon**  
 33 **request by any party to the appeal. The request must be received**  
 34 **not later than three (3) days before the date of the hearing, unless**  
 35 **the requesting party can demonstrate an unforeseen emergency.**  
 36 **The request must set forth good cause for the granting of the**  
 37 **request. A copy of the request must be served upon all parties to**  
 38 **the hearing. A request for a continuance of a hearing pending**  
 39 **before an administrative law judge shall be filed with that**  
 40 **administrative law judge. A request for a continuance of a hearing**  
 41 **pending before the review board shall be filed with the chairperson**  
 42 **of the review board.**



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

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

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

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

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

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

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

(f) After an appeal has been withdrawn, the appealing party may file a request for reinstatement of the appeal within seven (7) days after the date the notice of withdrawal was sent. The request 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



1 administrative law judge or review board must contain conclusions  
2 of law that are supported by specific findings of fact. The decision  
3 must be:

4 (1) in writing;

5 (2) electronically signed by the administrative law judge or  
6 the review board; and

7 (3) sent to:

8 (A) the named parties; and

9 (B) their designated representatives or attorneys.

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

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

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

28 (b) Whenever the attendance of a witness, or the production of  
29 documents or other evidence, is desired by any party to a hearing,  
30 the party must request the issuance of a subpoena. The request  
31 must be submitted to the administrative law judge in writing or by  
32 telephone directed to the clerk of the administrative law judge. If  
33 the request is made by telephone, the clerk will:

34 (1) take the information from the requesting party; and

35 (2) submit the request to the administrative law judge for  
36 consideration.

37 The request must be made in time for the subpoena to be issued,  
38 and served, prior to the time and date of the hearing. The request  
39 will be granted or denied at the discretion of the administrative law  
40 judge.

41 (c) A subpoena shall be issued only upon a showing of necessity  
42 by the party requesting the subpoena. The request for a subpoena



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1 must contain:

2 (1) the name and address of the individual being subpoenaed;  
3 and

4 (2) a description of the document, record, or object to be  
5 produced.

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

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

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

18 (1) The claimant who filed the claim for benefits.

19 (2) Any employer whose account may be affected by the  
20 adjudication of the claim.

21 (3) Any employer in the claimant's base period.

22 (4) Any employer:

23 (A) who has made an offer of work to the claimant; or

24 (B) to whose employment the claimant has been  
25 furnished a referral.

26 (5) The claimant's last, separating employer prior to the  
27 filing of the claim.

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

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

35 ~~(c)~~ (d) A party to a hearing scheduled by telephone has a right to  
36 object to telephone or electronic participation and be allowed to  
37 participate in the hearing in person. An objection shall be filed in  
38 accordance with the procedures set out in 646 IAC 5-10-24. An  
39 objection must be filed with the administrative law judge assigned  
40 to the case or the review board not later than three (3) days prior  
41 to the scheduled hearing date. A revised notice of hearing will then  
42 be sent to the parties, changing the type of hearing for the



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1 requesting party to an in-person hearing at the hearing site closest  
 2 to where the employment services were performed. Whether the  
 3 nonrequesting party will also be required to participate in person  
 4 shall be at the discretion of the administrative law judge assigned  
 5 to the case.

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

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

11 (1) exchange any exhibits to be introduced into the record at  
 12 the hearing; and

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

17 For exhibits mailed using certified mail or a private carrier, a copy  
 18 of the certified mail mailing label or a copy of the label from a  
 19 private carrier shall serve as proof of mailing.

20 (g) If, at the time of the scheduled hearing, all participants  
 21 have not received copies of any exhibits and the presenting party  
 22 can establish proof that the party provided a copy of the exhibits  
 23 in the form and manner prescribed by the department, the  
 24 administrative law judge, or the review board, has the discretion  
 25 of:

26 (1) continuing the hearing in order to allow all participants  
 27 to obtain copies of all exhibits; or

28 (2) attempting to have any missing exhibits read into the  
 29 record, while affording the opposing party the opportunity  
 30 to object to the admission of the exhibits.

31 If the presenting party cannot establish proof that the party  
 32 provided a copy of the exhibits in the form and manner prescribed  
 33 by the department, then the hearing will proceed as scheduled,  
 34 without the consideration of the missing exhibits.

35 (h) A party to a telephonic hearing before an administrative  
 36 law judge, or the review board, shall submit one (1) contact  
 37 telephone number for the hearing. If a party has a representative,  
 38 or has witnesses, that party shall arrange for that party's  
 39 representative, or witnesses, to be at that party's location, or shall  
 40 arrange for the conferencing of the additional individuals into the  
 41 hearing. Absent prior approval for calling additional numbers per  
 42 party, an administrative law judge, or the review board, will call



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**only one (1) contact telephone number per party.**

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 51. IC 22-4-17-16 IS ADDED TO THE INDIANA



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CODE AS A NEW SECTION TO READ AS FOLLOWS  
 [EFFECTIVE JULY 1, 2026]: **Sec. 16. When computing any period of time prescribed or allowed by this article, by order of an administrative law judge or the review board, or by any applicable statute, the day of the act or event from which the designated period of time begins to run shall not be included. The last day of the period so computed is to be included, unless it is:**

- (1) a Saturday;**
- (2) a Sunday;**
- (3) a legal holiday as defined by state statute; or**
- (4) a day that the department is closed during regular business hours.**

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

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

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

- (1) Administer the unemployment insurance program.
- (2) Enter into agreements with the United States government that may be required as a condition of obtaining federal funds related to activities of the department under this article.
- (3) Enter into contracts or agreements and cooperate with local governmental units or corporations, including profit or nonprofit corporations, or combinations of units and corporations to carry out the duties of the department imposed by this article, including contracts for the delegation of the department's administrative, monitoring, and program responsibilities and duties set forth in this article.

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

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

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

(e) The department of workforce development may not charge any





1 claimant for benefits for providing services under this article, except as  
2 provided in IC 22-4-17-12.

3 (f) The department of workforce development shall do the  
4 following:

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

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

12 (B) Information regarding expenditures from the special  
13 employment and training services fund.

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

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

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

23 (B) Information regarding expenditures from the special  
24 employment and training services fund.

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

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

29 (g) In addition to the duties prescribed in subsections (a) through  
30 (f), the department of workforce development shall establish,  
31 implement, and maintain a training program in the nature and dynamics  
32 of domestic and family violence for training of all employees of the  
33 department who interact with a claimant for benefits to determine  
34 whether the claim of the ~~individual~~ **claimant** for unemployment  
35 benefits is valid and to determine that employment separations  
36 stemming from domestic or family violence are reliably screened,  
37 identified, and adjudicated and that victims of domestic or family  
38 violence are able to take advantage of the full range of job services  
39 provided by the department. The training presenters shall include  
40 domestic violence experts with expertise in the delivery of direct  
41 services to victims of domestic violence, including using the staff of  
42 shelters for battered women in the presentation of the training. The



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1 initial training shall consist of instruction of not less than six (6) hours.  
 2 Refresher training shall be required annually and shall consist of  
 3 instruction of not less than three (3) hours.

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

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

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

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

17 The department may make all notices available electronically.

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

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

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

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

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

33 (1) "Agency" means any officer, board, commission, or other  
 34 authority charged with the administration of the  
 35 unemployment compensation law of a participating  
 36 jurisdiction.

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

- 40 (A) the nature of the services gives reasonable assurance
- 41 that the services will continue to be performed in more
- 42 than one (1) jurisdiction; or



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

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

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

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

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

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

(B) adherence thereto has not terminated.

SECTION 55. IC 22-4-22-2, AS AMENDED BY P.L.171-2016, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE 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.

(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



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



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

4 (l) Whenever an individual covered by an election under this  
 5 section is separated from employment, the electing unit shall notify  
 6 the individual as to the jurisdiction under whose unemployment  
 7 compensation law the services have been covered. If, at the time of  
 8 termination, the individual is not located in the elected jurisdiction,  
 9 the electing unit shall notify the individual as to the procedure for  
 10 filing interstate benefit claims.

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

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

17 (2) a change in the work assigned to an individual requires  
 18 the individual to perform services in a new participating  
 19 jurisdiction.

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

28 (1) potential rights to benefits accumulated under the  
 29 unemployment compensation laws of one (1) or more states or  
 30 jurisdictions or of the United States, or both, may constitute the  
 31 basis for the payment of benefits through a single appropriate  
 32 agency under terms which the commissioner finds will be fair  
 33 and reasonable to all affected interests and which will not result  
 34 in any substantial loss to the fund; and

35 (2) wages or services in employment subject to an  
 36 unemployment compensation law of another state or of the  
 37 United States shall be deemed to be wages in employment for  
 38 employers for the purpose of determining ~~an individual's~~ a  
 39 **claimant's** rights to unemployment compensation benefits under  
 40 this article, and wages in employment for employers as defined  
 41 in this article shall be deemed to be wages or services on the  
 42 basis of which unemployment compensation under the law of



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another state or of the United States is payable, but no such arrangement shall be entered into unless it contains provisions for reimbursements to the unemployment insurance benefit fund for such of the unemployment compensation benefits paid under this part upon the basis of such wages or services, and provisions for reimbursements from the unemployment insurance benefit fund for such of the compensation paid under such other law upon the basis of wages for employment as defined in this article as the commissioner finds will be fair and reasonable to all affected interests.

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

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

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

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

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

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

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

(3) successorships, and related matters arising from a successorship, including but not limited to:

(A) the transfer of accounts;

(B) the determination of rates of contribution; and

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

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

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

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



1           **(b) A liability administrative law judge does not have**  
 2           **jurisdiction to determine the benefit rights of any claimant to**  
 3           **whom benefits have been paid as the result of a final**  
 4           **determination.**

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

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

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

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

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

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

41               (3) The date on which the document is deposited with a private  
 42               carrier, as shown by a receipt issued by the carrier, if the



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document is sent to the unemployment insurance appeals division by a private carrier.

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

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

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

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

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

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

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

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

(d) If a person described in subsection (c) fails to ~~obtain~~ **initiate**





1 authorization under this chapter from the department within fifteen (15)  
2 days from the date the notice is issued, the department may assess a  
3 civil penalty of one hundred dollars (\$100) per student who:  
4 (1) attends the subject postsecondary proprietary educational  
5 institution; and  
6 (2) resides in Indiana.  
7 (e) Civil penalties collected under this section shall be deposited  
8 in the proprietary educational institution authorization fund established  
9 by section 39 of this chapter. [\[](#)  
10 [\]](#)

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