- following circumstances shall not be construed as wages: subsection (e)(2)(D) (e)(2)(C)For the purposes of this section, remuneration received under the
- assistance work project; (A) Remuneration received for services performed on a public
- (B) vacation pay, except as set out in subsection (e)(1)(A) above;
- with a condition of attendance on another regularly scheduled day or days; holiday pay that was not payable unless the individual complied
- (29 U.S.C.A. §§ 2101 through 2109); law 100-379, the federal worker adjustment and retraining notification act severance pay, in lieu of notice, under the provisions of public
- severance of the employment relationship, except as set out in subsection of notice or remuneration of a similar nature that is payable after the (e)(1)(G)(e)(1)(B); and all other severance pay, separation pay, bonuses, wages in lieu
- (E) moneys received as federal social security payments.
- employees which are employee benefit plans as defined by section 3 of the within the employer's control" means benefits offered by the employer to that employer. provide to the employee after the last day that the employee worked to U.S.C. § 1002) and which the employer has the option to continue to federal employee retirement income security act of 1974, as amended, (29 For the purposes of this subsection (e), "employment benefits
- \$1, shall be reduced to the next lower multiple of \$1. amount, or 1/3 of such individual's wages for insured work paid during such entitled during any benefit year to a total amount of benefits equal to individual's base period. Such total amount of benefits, if not a multiple of whichever is the lesser of 26 times such individual's weekly benefit Duration of benefits. Any otherwise eligible individual shall be
- conditions of subsection (h) of K.S.A. 44-703, and amendments thereto employing unit by whom such wages were paid has satisfied the only if such benefit year begins subsequent to the date on which the with respect to becoming an employer. for insured work" for benefit purposes with respect to any benefit year (g) For the purposes of this section, wages shall be counted as "wages
- shall be postponed for the number of weeks as determined in paragraph contrary, if the claimant has received a single lump-sum amount which is (2) after the week in which such separation or severance pay is received. attributed to separation or severance pay, then the claimant's benefits (h) (1) Nothwithstanding any other provisions of this section to the

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received shall be divided by the amount of claimant's base period wages to <u>determine the number of weeks benefits shall be delayed.</u> The lump-sum amount of separation pay or severance pay

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(b)—If the result of the calculation in subparagraph (A) is not a whole number of weeks, the result shall be rounded up to the next whole number of weeks.

employing unit shall file the report or a corrected or sufficient report as the such estimates, and the rate as so determined shall be subject to increase shall compute such employing unit's rate of contributions on the basis of case may be, within 15 days after the mailing of such notice, the secretary reasonably available to the secretary at the time, and notify the employing required from such employing unit on the basis of the best evidence such contribution rates as will reflect such experience. If, as of the date accordance with the requirements of this section. The secretary shall determine the contribution rate of each employer in but not to reduction on the basis of subsequently ascertained information. unit thereof by mail addressed to its last known address. Unless such insufficient, the secretary shall make an estimate of the information therewith, or has filed a report which the secretary finds incorrect or employing unit has failed to file any report required in connection such classification of employers is made, the secretary finds that any respect to benefits charged against their accounts with a view of fixing experience in the payment of contributions on their own behalf and with term "employer" as used in this section refers to contributing employers follows: 44-710a. (a) Classification of employers by the secretary. The The secretary shall classify employers in accordance with their actua K.S.A. 2011 Supp. 44-710a is hereby amended to read as

(1) New employers. (A) No employer will be eligible for a rate computation until there have been 24 consecutive calendar months immediately preceding the computation date throughout which benefits could have been charged against such employer's account.

(B) (i) (a) For the rate year 2007 and each rate year thereafter years 2007 through 2012, each employer who is not eligible for a rate contribution shall pay contributions equal to 4% of wages paid during each calendar year with regard to employment except such employers engaged in the construction industry shall pay a rate equal to 6%.

(b) For the rate year 2013 and each rate year thereafter, except as provided in subclause (c), each employer who is not eligible for a rate contribution shall pay contributions equal to 4% of wages paid during each calendar year with regard to employment except such employers engaged in the construction industry shall pay a rate equal to 6%.

(c) For the rate year 2013 and each rate year thereafter, except for the construction industry, each employer who starts a new business and who is not eligible for a rate contribution shall pay contributions equal to 2.7% of wages paid during each calendar year with regard to employment

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On forms required by the secretary, the employer shall report to the secretary the lump sum amount of severance pay or separation pay received by the employee and the number of weeks such lump sum payment represents in reference to the employee's gross weekly wage or gross weekly salary.