

AN ACT

*Codification
District of
Columbia
Code
2001 Supp.*

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend the District of Columbia Unemployment Compensation Act to allow District residents with household employees to pay on an annual basis the unemployment compensation taxes owed to the Department of Employment Services on behalf of the household employees and to authorize the use of surplus interest surcharge funds for the improvement of the administration of the unemployment compensation program.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Unemployment Compensation Administration Enhancement Amendment Act of 2000".

Sec. 2. The District of Columbia Unemployment Compensation Act is amended as follows:

(a) Section 4(b)(1)(A) is amended to read as follows:

"(A) Not later than the last day of the following month after the close of each calendar quarter, or at such other time as the Director may by regulations prescribe, every employer shall make a return of, and shall pay the contributions which shall have accrued with respect to wages paid during such quarter with respect to employment, with the following exceptions: (i) An employer with a household employee may make a return of and pay the contributions that have accrued with respect to the household employee on an annual basis on April 15th to the Department of Employment Services; and (ii) as provided in section 3(h). The Director of Department of Employment Services shall prescribe such regulations as the director deems necessary to carry out the purpose of allowing household employer to convert from a quarterly system of payments and filing to annual filing."

(b) Section 14(c)(2) is amended to read as follows:

"(2) Twenty-five percent of total amount of funds deposited in the Interest Account that are unexpended after all interest-bearing advances and interest assessments are paid to a zero balance shall be transferred to the Special Administrative Expense Fund established by subsection (b) of this section; upon certification of the Director to the Chief Financial Officer of the District of Columbia that such moneys are no longer needed to pay such interest bearing

advances and interest assessments. The funds transferred from the Interest Account to the Special Administrative Account shall not be subject to the limitations imposed by subsection (b)(4) of this section and shall be expended on:

"(A) Implementation of the program allowing District residents with household employees to report and pay unemployment compensation tax on annual basis; and

"(B) Upon completion of the program in subparagraph (A) of this subsection, funds may be expended on:

"(i) Installation of an interactive voice response system;

"(ii) Installation of an integrated scanning, imaging and retrieval system;

"(iii) Implementation of a Internet based electronic reporting system for employer quarterly reports; and

"(iv) Any other items for the improvement of the administration of the unemployment compensation.".

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(3)).

Sec. 4. This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved

ENROLLED ORIGINAL

December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia