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H.205

Introduced by Representative Donahue of Northfield

Referred to Committee on

Date:

Subject: Unemployment compensation; general benefits; definitions

Statement of purpose of bill as introduced: This bill proposes to exempt certain providers of home-based personal care and support services to elders and disabled individuals from the State unemployment compensation program.

An act relating to unemployment compensation

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 21 V.S.A. § 1301 shall be amended as follows:

§ 1301. DEFINITIONS

The following words and phrases, as used in this chapter, shall have the following meanings unless the context clearly requires otherwise:

\* \* \*

(6)(A)(i) “Employment,” subject to the other provisions of this subdivision (6), means service within the jurisdiction of this State, performed prior to January 1, 1978, which was employment as defined in this subdivision prior to such date and, subject to the other provisions of this subdivision, service performed after December 31, 1977, by an employee, as defined in

1 subsections 3306(i) and (o) of the Federal Unemployment Tax Act, including  
2 service in interstate commerce, performed for wages or under any contract of  
3 hire, written or oral, expressed or implied. Services partly within and partly  
4 ~~without~~ outside this State may by election as hereinbefore provided be treated  
5 as if wholly within the jurisdiction of this State. And whenever an employing  
6 unit shall have elected to come under the provisions of a similar act of a state  
7 where a part of the services of an employee are performed, the Commissioner,  
8 upon his or her approval of ~~said~~ the election as to any such employee, may  
9 treat the services covered by ~~said~~ the approved election as having been  
10 performed wholly without the jurisdiction of this State.

11 \* \* \*

12 (viii) The term "employment" shall also include domestic service  
13 as used in subdivision (6)(C)(ii) of this section after December 31, 1977, if:

14 (I) the domestic service is performed in a private home, in a  
15 local college club, or a local chapter of a college fraternity or sorority,  
16 performed for a person who paid cash remuneration of \$1,000.00 or more in  
17 any calendar quarter after December 31, 1977, in the current calendar year  
18 or the preceding calendar year to individuals employed in such domestic  
19 service; or

20 (II) the domestic service is limited to personal care and support  
21 services provided in a private home for an elder or individual with disabilities

1 that paid cash remuneration of \$9,000.00 or more in the current calendar year  
2 or the preceding calendar year to the individuals employed in providing the  
3 personal care and support services. As used in this subdivision, “personal care  
4 and support services” means providing physical assistance with meal  
5 preparation and eating, dressing, movement, bathing and grooming,  
6 ambulation, light housekeeping and household maintenance, laundry,  
7 shopping, transportation, medication management, and general supervision of  
8 physical and mental well-being.

9 \* \* \*

10 (D) Notwithstanding any other provisions of this subdivision, service  
11 with respect to which a tax is required to be paid under any federal law  
12 ~~imposing a tax against which credit may be taken for contributions required to~~  
13 ~~be paid into a state unemployment fund or which~~ as a condition for full tax  
14 credit against the tax imposed by the Federal Unemployment Tax Act is  
15 required to be covered under this chapter.

16 \* \* \*

17 Sec. 2. EFFECTIVE DATE

18 This act shall take effect on July 1, 2015.