Public Law 92-211

December 22, 1971
[S. 2429]

AN ACT

To amend the District of Columbia Unemployment Compensation Act in order to conform to Federal law, and for other purposes.

District of Columbia Unemployment Compensation Act Amendments of 1971.
57 Stat. 100.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "District of Columbia Unemployment Compensation Act Amendments of 1971".

SEC. 2. The District of Columbia Unemployment Compensation Act, approved August 28, 1935, as amended, is further amended as follows:

Definitions.

(1) Section 1(b)(1) of such Act (D.C. Code, sec. 46–301(b)(1)) is amended to read as follows:

"(1) 'Employment' means:

"(A) Any service performed prior to January 1, 1972, which was employment as defined in this subsection prior to such date and, subject to the other provisions of this subsection, service performed after December 31, 1971, including service in interstate commerce, by—

"(i) any officer of a corporation; or

"(ii) any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee; or

"(iii) any individual other than an individual who is an employee under subdivision (i) or (ii) who performs services for remuneration for any person—

"(I) as an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or drycleaning services, for his principal;

"(II) as a traveling or city salesman, other than as an agent-driver or commission-driver, engaged upon a full-time basis in the solicitation on behalf of, and the transmission to, his principal (except for side-line sales activities on behalf of some other person) of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations: *Provided*, That for purposes of subparagraph (A)(iii), the term 'employment' shall include services described in (I) and (II) above performed after December 31, 1971, only if:

"1. The contract of service contemplates that substantially all of the services are to be performed personally by such individual;

"2. The individual does not have a substantial investment in facilities used in connection with the performance of the services (other than in facilities for transportation); and

"3. The services are not in the nature of a single transaction that is not part of a continuing relationship with the person for whom the services are performed.

"(B) Service performed after December 31, 1971, by an individual in the employ of the District or any of its instrumentalities (or in the employ of the District and one or more States or their instrumentalities) for a hospital or institution of higher education: *Provided*, That such service is excluded from 'employment' as defined in the Federal Unemployment Tax Act solely by reason of section 3306(c)(7) of that Act and is not excluded from 'employment' under section 1(b)(1)(D) of this Act;

68A Stat. 439; 84 Stat. 695.
26 USC 3301.
26 USC 3306.

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"(C) Service performed after March 30, 1962, by an individual in the employ of an educational organization, and service performed after December 31, 1971, by an individual in the employ of a religious, charitable, or other organization which is excluded from the term 'employment' as defined in the Federal Unemployment Tax Act solely by reason of section 3306(c)(8) of that Act, except as provided in section 1(b)(1)(D) of this Act; 68A Stat. 439; 84 Stat. 695. 26 USC 3301. 74 Stat. 984. 26 USC 3306.

"(D) For the purposes of subparagraphs (B) and (C) the term 'employment' does not apply to service performed after December 31, 1971—

"(i) in the employ of (I) a church or convention or association of churches, or (II) an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches; or

"(ii) by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; or

"(iii) in a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market, by an individual receiving such rehabilitation or remunerative work; or

"(iv) as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any Federal agency or an agency of a State or political subdivision thereof, by an individual receiving such work relief or work training; or

"(v) for a hospital in a State prison or other State correctional institution, by an inmate of the prison or correctional institution.

"(E) The term 'employment' shall include the service of an individual who is a citizen of the United States, performed outside the United States (except in Canada or the Virgin Islands), after December 31, 1971, in the employ of an American employer (other than service which is deemed 'employment' under the provisions of section 1(b)(2) of this Act or the parallel provisions of another State's law), if: Post, p. 758.

"(i) the employer's principal place of business in the United States is located in the District; or

"(ii) the employer has no place of business in the United States, but

"(I) the employer is an individual who is a resident of the District; or

"(II) the employer is a corporation which is organized under the laws of the District or the laws of the United States; or

"(III) the employer is a partnership or a trust and the number of the partners or trustees who are residents of the District is greater than the number who are residents of any one other State; or

"(iii) none of the criteria of clauses (i) and (ii) of this subparagraph are met but the employer has elected coverage in the District or, the employer having failed to elect coverage in any State, the individual has filed a claim for benefits, based on such service, under the law of the District.

"(iv) an 'American employer', for purposes of this subparagraph, means a persons who is—

"(I) an individual who is a resident of the United States; or

"(II) a partnership if two-thirds or more of the partners are residents of the United States; or

"(III) a trust, if all of the trustees are residents of the United States; or

"(IV) a corporation organized under the laws of the United States or of any State.

"(v) as used in this subparagraph the term 'United States' includes the States, the District of Columbia, and the Commonwealth of Puerto Rico.

"(F) The term 'employment' shall include personal or domestic service in a private home for an employer who paid cash remuneration of $500 or more in any calendar quarter. 'Personal or domestic service' for the purpose of this subparagraph shall include all persons employed by an employer in his capacity as a householder, as distinguished from a person employed by the employer in the pursuit of a trade, occupation, profession, enterprise, or vocation."

Service.
57 Stat. 100;
68 Stat. 988.

(2) Section 1(b)(2) of such Act (D.C. Code, sec. 46–301(b)(2)) is amended—

(A) by striking out "or" after "performed within" and inserting in lieu thereof a comma;

(B) by inserting after "within and without" the following: "or entirely without";

(C) by adding after subparagraph (B) the following new paragraph:

"(C) the service is performed anywhere within the United States, the Virgin Islands, or Canada: *Provided*, That (i) such service is not covered under the unemployment compensation law of any State, the Virgin Islands, or Canada, and (ii) the place from which the service is directed or controlled is in the District."

Service on vessels or aircraft.

(3) Section 1(b)(4) of such Act (D.C. Code, sec. 46–301(b)(4)) is amended to read as follows:

"(4) Notwithstanding any other provisions of this subsection, the term 'employment' shall also include all service performed after January 1, 1955, by an officer or member of the crew of an American vessel or American aircraft on or in connection with such vessel or aircraft: *Provided*, That the operating office from which the operations of such vessel or aircraft are ordinarily and regularly supervised, managed, directed, and controlled, is within the District."

(4) Section 1(b)(5) of such Act (D.C. Code, sec. 46–301(b)(5)) is amended—

(A) by amending subparagraph (A) to read as follows:

"(A) service performed by an individual under 18 years of age as a babysitter;";

(B) by redesignating clauses (a) and (b) of subparagraph (D) as (i) and (ii), respectively;

(C) by inserting immediately before the semicolon at the end of subparagraph (E) the following: ", except for service performed after December 31, 1971, as provided in section 1(b)(1)(B) of this Act";

(D) by striking out in subparagraph (I)(1)(c) "at a" and inserting in lieu thereof "at such";

(E) by redesignating clauses (1), (2), and (5) of subparagraph (I) is (i), (ii), and (iii), respectively;

(F) by striking out clauses (3) and (4) of subparagraph (I);

(G) by redesignating (a) and (c) of clause (i) as (I) and (II) respectively;

(H) by striking out (b) of clause (i);

(I) by redesignating clauses (1) and (2) of subparagraph (K) as (i) and (ii), respectively;

(J) by inserting in subparagraph (Q), "or aircraft" after "vessel" the first and third times it appears, and by inserting "or American aircraft" after "vessel" the second time it appears; 68 Stat. 988. D.C. Code 46-301.

(K) by redesignating clauses (A) and (B) of subparagraph (R) as (i) and (ii), respectively;

(L) by striking out subparagraphs (G) and (P); and

(M) by redesignating subparagraphs (H) through (T) as subparagraphs (G) through (R), respectively. 57 Stat. 100; 72 Stat. 417; 83 Stat. 130.

(5) Section 1(b)(6) of such Act (D.C. Code, sec. 46–301(b)(6)) is amended by striking out "5(H)" in the last sentence and inserting in lieu thereof "5(G)".

(6) Section 1(b)(7) of such Act (D.C. Code, sec. 46–301(b)(7)) is amended by inserting before the period at the end thereof the following: "or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under this Act". 68 Stat. 988. 68A Stat. 439; 84 Stat. 695. 26 USC 3301.

(7) Section 1(b)(8) of such Act (D.C. Code, sec. 46–301(b)(8)) is amended—

(A) by inserting "localized" after "Any" in subparagraph (i);

(B) by striking out "section 1(b)(5)" in such subparagraph (i) and inserting in lieu thereof "section 1(b)";

(C) by striking out "section 1(b)(8)(i)" in subparagraph (ii) and inserting in lieu thereof "section 1(b)(8)(A)";

(D) by redesignating clauses (A) and (B) of subparagraph (i) as (i) and (ii), respectively; and

(E) by redesignating subparagraphs (i), (ii), and (iii) as (A), (B), and (C), respectively. 70 Stat. 643.

(8) Section 1(c) of such Act, (D.C. Code, sec. 46–301(c)) is amended—

(A) by striking out "; or" at the end of paragraph (2) and inserting in lieu thereof a period; and

(B) by striking out paragraph (3).

(9) Section 1(d) of such Act (D.C. Code, sec. 46–301(d)) is amended by inserting immediately after the first sentence the following new sentence: "After August 29, 1946, back pay awarded under any statute of the District or of the United States shall be treated as earnings." 57 Stat. 104.

(10) Section 1(q) of such Act (D.C. Code, sec. 46–301(q)) is amended to read as follows:

"(q) 'State' includes, in addition to the States of the United States of America, the District of Columbia (herein referred to as the 'District'), Puerto Rico, and the Virgin Islands." "State."

(11) Section 1(r) of such Act (D.C. Code, sec. 46–301(r)) is amended by inserting immediately after "including" the following: "the District government and its instrumentalities (as specified in section 1(b)(1)(B)) of this Act,". *Ante*, p. 756.

(12) Section 1(t) of such Act (D.C. Code, sec. 46–301(t)) is amended by inserting immediately before the period at the end thereof the following "; and the term 'American aircraft' means an aircraft registered under the laws of the United States". 68 Stat. 989.

(13) Section 1 of such Act (D.C. Code, sec. 46–301) is amended by adding at the end thereof the following new subsections: 76 Stat. 47.

"(w) 'Institution of higher education', for the purposes of this section, means an educational institution which— "Institution of higher education."

"(1) admits as regular students only individuals having a certificate of graduation from a high school, or recognized equivalent of such a certificate;

"(2) is legally authorized in the District to provide a program of education beyond high school;

"(3) provides an educational program for which it awards a bachelor's or higher degree, or provides a program which is acceptable for full credit toward such a degree, a program of postgraduate or postdoctoral studies, or a program of training to prepare students for gainful employment in a recognized occupation; and all colleges and universities in the District are institutions of higher education for purposes of this section.

"(4) is a public or other nonprofit institution.

"Hospital." "(x) 'Hospital' means an institution which has been licensed by the Commissioner of the District as a hospital."

57 Stat. 105. (14) Section 3(b) of such Act (D.C. Code, sec. 46–303(b)) is amended by striking out ", until the effective date of this Act,".

(15) Section 3(c)(2) of such Act (D.C. Code, sec. 46–303(c)(2)) is amended by inserting immediately before the period at the end of the first sentence thereof a colon and the following: "*Provided*, That after December 31, 1971, benefits paid to an individual for any week during which he is attending a training or retraining course under the provisions of section 10(d)(2) of this Act or extended benefits paid to an exhaustee under the provisions of section 7(g) of this Act shall not be charged against such employer accounts".

76 Stat. 49. D.C. Code 46-310.

Post, p. 768.

New employers' contribution. (16) Section 3(c)(3) of such Act (D.C. Code, sec. 46–303(c)(3)) is amended to read as follows:

57 Stat. 105. "(3) The standard rate of contributions shall be 2.7 per centum, except that after December 31, 1971, each employer newly subject to this Act shall pay contributions at a rate equal to the average rate on taxable wages of all employers for the preceding calendar year (rounded to the next higher one-tenth of 1 per centum), or 1 per centum, whichever is higher (not exceeding 2.7 per centum) until he has been an employer for a sufficient period to meet the requirement to qualify for a reduced rate as provided in paragraph (4) of this subsection; thereafter, his contribution rate shall be determined in accordance with the provisions of such paragraph (4)."

76 Stat. 633. (17) Section 3(c)(4) of such Act (D.C. Code, sec. 46–303(c)(4)) is amended—

(A) by striking out subparagraph (i) and inserting in lieu thereof:

Employers' contribution, reduction. "(A) No employer's rate of contribution for any calendar year or part thereof shall be reduced below the standard rate unless and until his account could have been charged with benefits paid throughout the thirty-six-consecutive-calendar-month period ending on the computation date applicable to such year or part thereof. For the calendar years 1963 to 1971, inclusive, any employer who is subject to this Act by virtue of the amendment of former section (1)(b)(5)(G) of this Act by the Act of March 30, 1962, and who has not been subject to this Act for a sufficient period to meet this requirement, may qualify for a rate less than the standard rate if his account could have been charged with benefit payments throughout a lesser period but, in no event, less than the twelve consecutive calendar months ending on the computation date (as herein defined) for that calendar year.";

Ante, p. 759.

(B) by striking out subparagraph (ii) and inserting in lieu thereof:

Contribution increase. "(B) If the amount of the fund as of June 30 of any year is less than 4 per centum of the total payrolls subject to contributions under this Act for the twelve-consecutive-month period ending on the preceding December 31, the contribution rate for each employer (including newly subject employers) shall be increased by the percentage differential between said 4 per centum of such total payrolls and said fund's percentage of such total payrolls, but in no event shall the contribution rate for any employer be more than 2.7 per centum. Said

percentage differential for each employer shall be computed to the next higher one-tenth of 1 per centum.";

(C) by striking out subparagraph (iii) and inserting in lieu thereof: 57 Stat. 105. D.C. Code 46-303.

"(C) If on December 20 of any year, the amount in the fund becomes less than 2 per centum of the total annual payrolls subject to contributions under the Act for the twelve-consecutive-month period ending on the preceding June 30, the Board shall make a declaration to that effect. Effective the quarter following such announcement, each employer's (including each new subject employer's) rate of contribution shall be the standard rate.";

(D) by striking out "paragraph (iv)" in the last sentence of subparagraph (iv) and inserting in lieu thereof "subparagraph (D)"; and 61 Stat. 494.

(E) by redesignating subparagraph (iv) as subparagraph (D).

(18) Section 3(c)(5) of such Act (D.C. Code, sec. 46–303(c)(5)) is amended— Employers, classification. 60 Stat. 527.

(A) by amending the first sentence to read as follows: "The Board shall for any uncompleted portion of the calendar year beginning July 1, 1943, and for each calendar year thereafter classify employers in accordance with their actual experience in the payment of contributions and with respect to benefits charged against their accounts, except as provided in section 3(c)(3) of this Act."; and *Ante*, p. 760.

(B) by striking out "3(c)(4)(i)" and inserting in lieu thereof "3(c)(4)(A)".

(19) Section 3(c)(7) of such Act (D.C. Code, sec. 46–303(c)(7)) is amended— 60 Stat. 527; 68 Stat. 990.

(A) by redesignating subclauses (1), (2), (3), and (4) of clause (ii) as (I), (II), (III), and (IV), respectively; and

(B) by redesignating subparagraphs (a) through (f) as subparagraphs (A) through (F), respectively.

(20) Section 3(c)(8) of such Act (D.C. Code, sec. 46–303(c)(8)) is amended— Contribution rate.

(A) by amending subparagraph (i) to read as follows: 68 Stat. 991.

"(A) If as of the computation date the total of all contributions credited to any employer's account, with respect to employment since May 31, 1939, is in excess of the total benefits paid after June 30, 1939, then chargeable or charged to his account, such excess shall be known as the employer's reserve, and his contribution rate for the ensuing calendar year or part thereof shall be—

"(i) 2.7 per centum if such reserve is less than 0.5 per centum of his average annual payroll;

"(ii) 2 per centum if such reserve equals or exceeds 0.5 per centum but is less than 1 per centum of his average annual payroll;

"(iii) 1.5 per centum if such reserve equals or exceeds 1 per centum but is less than 1.5 per centum of his average annual payroll;

"(iv) 1 per centum if such reserve equals or exceeds 1.5 per centum but is less than 2.5 per centum of his average annual payroll;

"(v) 0.5 per centum if such reserve equals or exceeds 2.5 per centum but is less than 3 per centum of his average annual payroll;

"(vi) 0.1 per centum if such reserve equals or exceeds 3 per centum of his average annual payroll.";

(B) by inserting immediately before the period at the end of subparagraph (ii) "except as provided in subsection (c)(3) of this section"; and 57 Stat. 105.

(C) by redesignating subparagraphs (ii), (iii), and (iv) as subparagraphs (B), (C), and (D), respectively. 60 Stat. 528; 76 Stat. 48.

57 Stat. 105; 61 Stat. 495.

(21) Section 3(c)(9) of such Act (D.C. Code, sec. 46-303(c)(9)) is amended —

(A) by striking out "(iv)" in subparagraph (b) and inserting in lieu thereof "(D)"; and

(B) by redesignating subparagraphs (a), (b), (c), (d), and (e) as (A), (B), (C), (D), and (E), respectively.

Certain accounts, termination.

(22) Section 3(c) of such Act (D.C. Code, sec. 46-303(c)) is amended by adding at the end thereof the following new paragraph:

"(11) After December 31, 1971, the separate account established for an employer under the provisions of paragraph (1) of this subsection shall be discontinued effective the calendar quarter next succeeding three calendar years after the employer has been determined out of business. Thereafter no employer shall have any right to or interest in such discontinued account."

Wage limitation.
68 Stat. 991.

(23) Section 3(e) of such Act (D.C. Code, sec. 46-303(e)) is amended to read as follows:

"(e) From December 31, 1939, to January 1, 1955, wages, for the purpose of section 3, shall not include any amount in excess of $3,000 paid by an employer to any person arising out of his or her employment during any calendar year. From January 1, 1955, to December 31, 1971, wages shall not include any amount in excess of $3,000 actually paid by an employer to any person during any calendar year. After December 31, 1971, wages shall not include any amount in excess of $4,200 (or in excess of the limitation on the amount of taxable wages fixed by the Federal Unemployment Tax Act (26 U.S.C. 3301-3311), whichever is greater) actually paid by an employer to any person during any calendar year. After December 31, 1954, the term 'employment' for the purpose of this subsection shall include services constituting employment under any employment security law of a State or of the Federal Government. After December 31, 1971, the term 'employment' for the purpose of this subsection shall include services constituting employment performed in the employ of a transferor as determined under the provisions of section 3(c)(7) of this Act."

68A Stat. 439; 84 Stat. 695.

"Employment."

Ante, p. 761.

D.C. payments.
68 Stat. 991.

(24) Section 3(f) of such Act (D.C. Code, sec. 46-303(f)) is amended—

"(A) by striking out in the first sentence "(i)" and inserting in lieu thereof "(A), or in the event any of its instrumentalities are required to be covered under this Act,"; and

"(B) by adding at the end of the second paragraph thereof the following: "The District of Columbia shall be liable only for 50 per centum of any extended benefits paid."

Employer liability, limitation.

(25) Section 3(g) of such Act (D.C. Code, sec. 46-303(g)) is amended by inserting immediately before the period at the end of the first sentence a colon and the following: "*Provided*, That liability to the fund shall not exceed contributions for the three calendar years next preceding the quarter in which liability was determined."

Nonprofit organizations.

(26) Section 3 of such Act (D.C. Code, sec. 46-303) is amended by adding at the end thereof the following new subsections:

"(h) Notwithstanding any other provisions of this section, benefits paid to employees of nonprofit organizations shall be financed in accordance with the provisions of this subsection. For the purpose of this subsection and subsection (i), a nonprofit organization is an organization (or group of organizations) described in section 501(c)(3) of the Internal Revenue Code of 1954 which is exempt from income tax under section 501(a) of such Code.

Post, p. 766.

68A Stat. 163. 26 USC 501.

"(1) Any nonprofit organization which, pursuant to section 1(b)(1)(C), is, or becomes, subject to this Act on or after January 1, 1972, shall pay contributions under the provisions of section 3(c), unless it elects, in accordance with this paragraph to pay to the Board for

Ante, p. 756.

Ante, p. 760.

the District Unemployment Fund an amount equal to the amount of regular benefits plus one-half of the amount of extended benefits paid that is attributable to service in the employ of such nonprofit organization, to individuals for weeks of unemployment which begin during the effective period of such election.

Payments, liability.

"(A) Any nonprofit organization which is, or becomes, subject to this Act on January 1, 1972, may elect to become liable for payments in lieu of contributions for a period of not less than one taxable year beginning with January 1, 1972: *Provided*, That it files with the Board a written notice of its election within the thirty-day period immediately following such date or within a like period immediately following the date of enactment of this subparagraph whichever occurs later.

"(B) Any nonprofit organization which becomes subject to this Act after January 1, 1972, may elect to become liable for payments in lieu of contributions for a period of not less than the remainder of that and the next year beginning with the date on which such liability begins by filing a written notice of its election with the Board not later than thirty days immediately following the date of the determination of such liability.

Termination.

"(C) Any nonprofit organization which makes an election in accordance with subparagraph (A) or subparagraph (B) of this paragraph will continue to be liable for payments in lieu of contributions until it files with the Board a written notice terminating its election not later than thirty days prior to the beginning of the taxable year for which such termination shall first be effective.

"(D) Any nonprofit organization which has been paying contributions under this Act for a period subsequent to January 1, 1972 may change to a reimbursable basis by filing with the Board not later than thirty days prior to the beginning of any taxable year a written notice of election to become liable for payments in lieu of contributions. Such election shall not be terminable by the organization for that and the next year.

Extension.

"(E) The Board may for good cause extend the period within which a notice of election, or a notice of termination, must be filed and may permit an election to be retroactive but not any earlier than with respect to benefits paid after December 31, 1969.

Notification.

"(F) The Board, in accordance with such regulations as it may prescribe, shall notify each nonprofit organization of any determination which the Board may make of its status as an employer and of the effective date of any election which it makes and of any termination of such election. Such determinations shall be subject to reconsideration, appeal and review in accordance with the provisions of section 3(c).

Ante, p. 760.

"(2) Payments in lieu of contributions shall be made in accordance with the provisions of this paragraph including either subparagraph (A) or subparagraph (B).

Billing.

"(A) At the end of each calendar quarter, or at the end of any other period as determined by the Board, the Board shall bill each nonprofit organization (or group of such organizations) which has elected to make payments in lieu of contributions for an amount equal to the full amount of regular benefits plus one-half of the amount of extended benefits paid that is attributable to service in the employ of such organization.

"(B)(i) Each nonprofit organization that has elected payments in lieu of contributions may request permission to make such payments as provided in this subparagraph. Such method of payment shall become effective upon approval by the Board.

"(ii) At the end of each calendar quarter, or at the end of such other period as determined by the Board, the Board shall bill each nonprofit organization for an amount representing one of the following:

"(I) For 1972, one-fourth of 1 percent of its total payroll for 1971.

"(II) For years after 1972, such percentage of its total payroll for the immediately preceding calendar year as the Board shall determine. Such determination shall be based each year on the average benefit costs attributable to service in the employ of nonprofit organizations during the preceding calendar year.

"(III) For any organization which did not pay wages throughout the four calendar quarters of the preceding calendar year, such percentage of its payroll during such year as the Board shall determine.

Payroll percentage, modification.

"(iii) At the end of each taxable year, the Board may modify the quarterly percentage of payroll thereafter payable by the nonprofit organization in order to minimize excess or insufficient payments.

"(iv) At the end of each taxable year, the Board shall determine whether the total of payments for such year made by a nonprofit organization is less than, or in excess of, the total amount of regular benefits plus one-half of the amount of extended benefits paid to individuals during such taxable year based on wages attributable to service in the employ of such organization. Each nonprofit organization whose total payments for such year are less than the amount so determined shall be liable for payment of the unpaid balance to the fund in accordance with subparagraph (C). If the total payments exceed the amount so determined for the taxable year, all or a part of the excess may, at the discretion of the Board, be refunded from the fund or retained in the fund as part of the payments which may be required for the next taxable year.

Excess payments, disposition.

"(C) Payment of any bill rendered under subparagraph (A) or subparagraph (B) shall be made not later than thirty days after such bill was mailed to the last known address of the nonprofit organization or was otherwise delivered to it, unless there has been an application for review and redetermination in accordance with subparagraph (E).

"(D) Payments made by a nonprofit organization under the provisions of this subsection shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of the organization.

"(E) The amount due specified in any bill from the Board shall be conclusive on the organization unless, not later than fifteen days after the bill was mailed to its last known address or otherwise delivered to it, the organization files an application for redetermination by the Board, setting forth the grounds for such application or appeal. The Board shall promptly review and reconsider the amount due specified in the bill and shall thereafter issue a redetermination in any case in which such application for redetermination has been filed. Any such redetermination shall be conclusive on the organization unless the organization files an appeal as set forth in section 3(c)(10), setting forth the grounds for the appeal.

57 Stat. 105. D.C. Code 46-303.

"(F) Past due payments of amounts in lieu of contributions shall be subject to the same interest and penalties that, pursuant to section 4(c), apply to past due contributions.

Post, p. 767.

Surety bond or deposit.

"(3) In the discretion of the Director, any nonprofit organization that elects to become liable for payments in lieu of contributions shall be required within thirty days after the effective date of its election, to execute and file with the Board a surety bond approved by the Director, or it may elect instead to deposit with the Board money. The amount of such bond or deposit shall be determined in accordance with the provisions of this paragraph.

"(A) The amount of the bond or deposit required by this paragraph shall be equal to one-fourth of 1 per centum of the organization's total wages paid for employment as defined in section 1(b)(1)(C) for the

Ante, p. 756.

four calendar quarters immediately preceding the effective date of the election, the renewal date in the case of a bond, or the biennial anniversary of the effective date of election in the case of a deposit of money, whichever date shall be most recent and applicable. If the nonprofit organization did not pay wages in each of such four calendar quarters, the amount of the bond or deposit shall be as determined by the Director.

"(B) Any bond deposited under this paragraph shall be in force for a period of not less than two taxable years and shall be renewed with the approval of the Director at such times as the Director may prescribe, but not less frequently than at two-year intervals as long as the organization continues to be liable for payments in lieu of contributions. The Director shall require adjustments to be made in a previously filed bond as he deems appropriate. If the bond is to be increased, the adjusted bond shall be filed by the organization within fifteen days of the date notice of the required adjustment was mailed or otherwise delivered to it. Failure by any organization covered by such bond to pay the full amount of payments in lieu of contributions when due, together with any applicable interest and penalties provided for in section 4(c) of this Act, shall render the surety liable on said bond to the extent of the bond, as though the surety was such organization.

Bond renewal.

Adjustments.

Post, p. 767.

"(C) Any deposit of money in accordance with this paragraph shall be retained by the Board in an escrow account until liability under the election is terminated, at which time it shall be returned to the organization, less any deductions as hereinafter provided. The Director may deduct from the money deposited under this paragraph by a nonprofit organization to the extent necessary to satisfy any due and unpaid payments in lieu of contributions and any applicable interest and penalties provided for in section 4(c). The Director shall require the organization within fifteen days following any deduction from a money deposit under the provisions of this subparagraph to deposit sufficient additional money to make whole the organization's deposit at the prior level. The Director may, at anytime, review the adequacy of the deposit made by any organization. If, as the result of such review, he determines that an adjustment is necessary, he shall require the organization to make additional deposit within fifteen days of written notice of his determination or shall return to it such portion of the deposit as he no longer considers necessary, whichever action is appropriate.

Deposits, retention in escrow account.

Additional deposit.

Review.

"(D) If any nonprofit organization fails to file a bond or make a deposit, or to file a bond in an increased amount or to increase or make whole the amount of a previously made deposit, as provided under this paragraph, the Director may terminate such organization's election to make payments in lieu of contributions and such termination shall continue for not less than the four-consecutive-calendar-quarter period beginning with the quarter in which such termination becomes effective: *Provided*, That the Director may extend for good cause the applicable filing, deposit or adjustment period by not more than fifteen days.

"(4) If any nonprofit organization is delinquent in making payments in lieu of contributions as required under paragraph (2) of this subsection, the Board may terminate such organization's election to make payments in lieu of contributions as of the beginning of the next taxable year, and such termination shall be effective for that and the next taxable year.

Delinquent payments.

"(5) Each employer that is liable for payments in lieu of contributions shall pay to the Board for the fund the amount of regular benefits plus one-half of the amount of extended benefits paid that are attributable to service in the employ of such employer. If benefits paid

to an individual are based on wages paid by more than one employer and one or more of such employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of subparagraph (A) or subparagraph (B).

"(A) If benefits paid to an individual are based on wages paid by one or more employers that are liable for payments in lieu of contributions and on wages paid by one or more employers who are liable for contributions, the amount of benefits payable by each employer that is liable for payments in lieu of contributions shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bear to the total base-period wages paid to the individual by all of his base-period employers.

"(B) If benefits paid to an individual are based on wages paid by two or more employers that are liable for payments in lieu of contributions, the amount of benefits payable by each such employer shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by such employer bear to the total base-period wages paid to the individual by all of his base-period employers.

Group account.

"(6) Two or more employers that have become liable for payments in lieu of contributions, in accordance with the provisions of subsection (h)(1), may file a joint application to the Board for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers. Each such application shall identify and authorize a group representative to act as the group's agent for the purposes of this paragraph. Upon approval of the application, the Board shall establish a group account for such employers effective as of the beginning of the calendar quarter in which it receives the application and shall notify the group's representative of the effective date of the account. Such account shall remain in effect for not less than two years and thereafter until terminated at the discretion of the Board or upon application by the group. Upon establishment of the account, each member of the group shall be liable for payments in lieu of contributions with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in such quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by such member in such quarter bear to the total wages paid during such quarter for service performed in the employ of all members of the group. The Board shall prescribe such regulations as it deems necessary with respect to applications for establishment, maintenance, and termination of group accounts that are authorized by this paragraph, for addition of new members to, and withdrawal of active members from, such accounts, and for the determination of the amounts that are payable under this paragraph by members of the group and the time and manner of such payments.

Ante, p. 762.

Agent.

Termination.

Payment liability.

Regulations.

"(i) Notwithstanding any provisions in subsection (h) any nonprofit organization that prior to January 1, 1969, paid contributions required by subsection (c) of this section and, pursuant to subsection (h) of this section, elects, within thirty days after the effective date of such subsection (h), to make payments in lieu of contributions, shall not be required to make any such payment on account of any benefits paid, on the basis of wages paid by such organization to individuals for weeks of unemployment which began on or after the effective date of such election until the total amount of such benefits equals the amount of the positive balance in the experience rating account of such organization."

Ante, p. 760.

(27) Section 4(a) of such Act (D.C. Code, sec. 46–304(a)) is amended by inserting ", or payment in lieu of contributions under section 3(h)," immediately after "section 3". Employer contributions. 57 Stat. 108. *Ante*, p. 762. 72 Stat. 417.

(28) Section 4(b) of such Act (D.C. Code, sec. 46–304(b)) is amended by inserting ", except as provided in section 3(h) of this Act" immediately before the period at the end of the first sentence.

(29) Section 4(c) of such Act (D.C. Code, sec. 46–304(c)) is amended to read as follows: Past due payments, interest.

"(c)(1) If contributions or payments in lieu of contributions under section 3(h) are not paid when due, there shall be added interest at the rate of one-half of 1 per centum per month or fraction thereof from the date they become due until paid: *Provided*, That interest shall not run against a court-appointed fiduciary when the contributions or payments in lieu of contributions under section 3(h) are not paid timely because of a court order.

"(2) If contributions or wage reports are not filed on or before the fifteenth day of the second month following the close of the calendar quarter for which they are due or contributions, or payments in lieu of contributions under section 3(h), are not paid by that time, there shall be added a penalty of 10 per centum of the contributions, or payments in lieu of contributions under section 3(h), but such penalty shall not be less than $5 nor more than $25 and for good cause such penalty may be waived by the Board." Penalty.

(30) Section 4(d) of such Act (D.C. Code, sec. 46–304(d)) is amended by inserting ", or payments in lieu of contributions under section 3(h)," immediately after "contributions". 68 Stat. 992.

(31) Section 4(e) of such Act (D.C. Code, sec. 46–304(e)) is amended by striking out "or tax" in the first and fifteenth sentences and inserting in lieu thereof ", or payments in lieu of contributions under section 3(h),".

(32) Section 4(h) of such Act (D.C. Code, sec. 46–304(h)) is amended by inserting "or penalty" immediately after "interest" in the second sentence.

(33) Section 4(i) of such Act (D.C. Code, sec. 46–304(i)) is amended to read as follows:

"(i) REFUNDS.—If not later than three years after the date on which any contributions (or payments in lieu of contributions under section 3(h)) or interest thereon were paid, an employing unit which has paid such contributions (or payments in lieu of contributions under section 3(h)) or interest thereon shall make application for an adjustment thereof in connection with subsequent contribution payments (or payments in lieu of contributions under section 3(h)) or for a refund thereof because such adjustment cannot be made, and the Board shall determine that such contributions (or payments in lieu of contributions under section 3(h)) or interest on any portion thereof was erroneously collected, the Board shall allow such employing unit to make an adjustment thereof, without interest, in connection with subsequent contribution payments (or payments in lieu of contributions under section 3(h)) by it, or if such adjustment cannot be made the Board shall refund said amount, without interest, from the clearing account or benefit account upon checks issued by the Board or its duly authorized agent. For like cause and within the same period, adjustment or refund may be so made on the Board's own initiative. Should benefits have been paid based upon work records filed by the employing unit, claiming an adjustment or refund, such benefit should be disregarded for purposes of figuring such adjustment or refund, and any such benefit payments already having been made at the time of the adjustment or refund, based upon records filed with this Board by such employing unit, shall to that extent be allowed and shall not be deemed to have been paid erroneously."

Compromise.
57 Stat. 108;
68 Stat. 992.

(34) Section 4(1) of such Act (D.C. Code, sec. 46–304(1)) is amended by striking out the first and second sentences and inserting in lieu thereof the following:

"(1) The Board may compromise any civil case arising under this Act. Whenever a compromise is made by the Board in each such case, there shall be placed in the minutes of the Board the opinion of an attorney of the Board with the reasons therefor, including a statement of (1) the amount of the contributions, or payments in lieu of contributions under section 3(h), due, (2) the amount of interest due on the same, and (3) the amount actually paid in accordance with the terms of the compromise."

Ante, p. 762.

Weekly benefit amount.
76 Stat. 48.

(35) Section 7(b) of such Act (D.C. Code, sec. 46–307(b)) is amended—

(A) by striking out the second sentence; and

(B) by striking out in the third sentence "50 per centum" and inserting in lieu thereof "66⅔ per centum".

Benefit qualifications.

(36) Section 7(c) of such Act (D.C. Code, sec. 46–307(c)) is amended to read as follows:

"(c) To qualify for benefits an individual must have (1) been paid wages for employment of not less than $300 in one quarter in his base period, (2) been paid wages for employment of not less than $450 in not less than two quarters in such period, and (3) received during such period wages the total amount of which is equal to at least one and one-half times the amount of his wages actually received in the quarter in such period in which his wages were the highest. Notwithstanding the provisions of paragraph (3), any otherwise qualified individual, the total amount of whose wages during such period is less than the amount required to have been received during such period under such paragraph, may qualify for benefits if the difference between the amounts so required to have been received and the total amount of his wages during such period does not exceed $70, but the amount of his weekly benefit, as computed under section 7(b), shall be reduced by $1 if such difference does not exceed $35 or by $2 if such difference is more than $35. Wages received by an individual in the period intervening between the end of his last base period and the beginning of his last benefit year shall not be available for benefit purposes in a subsequent benefit year unless he has, subsequent to the commencement of such last benefit year, performed services for which he received remuneration for personal services, whether or not such services were performed in employment as defined in this Act, in an amount equal to at least ten times the weekly benefit amount for which he qualifies in such last benefit year. Benefits payable to an individual with respect to a week shall be reduced, under regulations prescribed by the Board, by any amount received or applied for with respect to such week as a retirement pension or annuity under a public or private retirement plan or system provided, or contributed to, by any base period employer. An amount received with respect to a period other than a week shall be prorated by weeks. No reduction shall be made under the preceding two sentences for any amount received under title II of the Social Security Act."

Supra.

42 USC 401.

68 Stat. 993;
76 Stat. 48.

(37) Section 7 of such Act (D.C. Code, sec. 46–307) is amended by adding the following new subsection:

"(g) EXTENDED BENEFITS PROGRAM.—Notwithstanding any other provisions of this section, this subsection provides a program of extended benefits on and after January 1, 1972.

"(1) DEFINITIONS.—As used in this subsection, unless the context clearly requires otherwise—

"(A) 'Extended benefit period' means a period which—

"(i) begins with the third week after whichever of the following weeks occurs first: (I) a week for which there is a

national 'on' indicator, or (II) a week for which there is a State 'on' indicator; and

"(ii) ends with either of the following weeks, whichever occurs later: (I) the third week after the first week for which there is both a national 'off' indicator and a State 'off' indicator; or (II) the thirteenth consecutive week of such period: *Provided*, That no extended benefit period may begin by reason of a State 'on' indicator before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to the District.

"(B) There is a national 'on' indicator for a week if the Secretary of Labor determines that for each of the three most recent completed calendar months ending before such week, the rate of insured unemployment (seasonally adjusted) for all States equaled or exceeded 4.5 per centum.

"(C) There is a national 'off' indicator for a week if the Secretary of Labor determines that for each of the three most recent completed calendar months ending before such week, the rate of insured unemployment (seasonally adjusted) for all States was less than 4.5 per centum.

"(D) There is a State 'on' indicator for the District for a week if the Board determines, in accordance with regulations of the Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve weeks, the rate of insured unemployment (not seasonably adjusted) under this Act—

"(i) equaled or exceeded 120 per centum of the average of such rates for the corresponding thirteen-week period ending in each of the preceding two calendar years, and

"(ii) equaled or exceeded 4 per centum.

"(E) There is a State 'off' indicator for the District for a week if the Board determines in accordance with regulations of the Secretary of Labor, that for the period consisting of such week and the immediately preceding twelve weeks, the rate of insured unemployment (not seasonally adjusted) under this Act—

"(i) was less than 120 per centum of the average of such rates for the corresponding thirteen-week period ending in each of the preceding two calendar years, or

"(ii) was less than 4 per centum.

"(F) 'Rate of insured unemployment', for purposes of subparagraphs (D) and (E) of this subsection, means the percentage derived by dividing (i) the average weekly number of individuals filing claims in the District for weeks of unemployment with respect to the most recent thirteen-consecutive-week period, as determined by the Board on the basis of its reports to the Secretary of Labor, by (ii) the average monthly employment covered under this Act for the first four of the most recent six completed calendar quarters ending before the end of such thirteen-week period.

"(G) 'Regular benefits' means benefits payable to an individual under this Act or under any State law (including benefits payable to Federal civilian employees and to ex-servicemen pursuant to chapter 85 of title 5, United States Code) other than extended benefits. 5 USC 8501.

"(H) 'Extended benefits' means benefits (including benefits payable to Federal civilian employees and to ex-servicemen pursuant to chapter 85 of title 5, United States Code) payable to an individual under the provisions of this subsection for weeks of unemployment in his eligibility period.

"(I) 'Eligibility period' of an individual means the period consisting of the weeks in his benefit year which begin in an extended

benefit period and, if his benefit year ends within such extended benefit period, any weeks thereafter which begins in such period.

"(J) 'Exhaustee' means an individual who, with respect to any week of unemployment in his eligibility period:

"(i) has received, prior to such week, all of the regular benefits that were available to him under this Act or any State law (including dependents' allowances and benefits payable to Federal civilian employees and ex-servicemen under chapter 85 of title 5, United States Code) in his current benefit year that includes such week: *Provided*, That, for the purposes of this subparagraph, an individual shall be deemed to have received all of the regular benefits that were available to him although as a result of a pending appeal with respect to wages that were not considered in the original monetary determination in his benefit year, he may subsequently be determined to be entitled to added regular benefits; or

5 USC 8501.

"(ii) his benefit year having expired prior to such week, has no, or insufficient, wages on the basis of which he could establish a new benefit year that would include such week; and

"(iii) (I) has no right to unemployment benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act, the Trade Expansion Act of 1962, the Automotive Products Trade Act of 1965, and such other Federal laws as are specified in regulations issued by the Secretary of Labor; and (II) has not received and is not seeking unemployment benefits under the unemployment compensation law of the Virgin Islands or of Canada; but if he is seeking such benefits and the appropriate agency finally determines that he is not entitled to benefits under such law he is considered an exhaustee.

52 Stat. 1094.
45 USC 367.
76 Stat. 872.
19 USC 1801 note.
79 Stat. 1016.
19 USC 2001 note.

"(K) 'State law' means the unemployment insurance law of any State, approved by the Secretary of Labor under section 3304 of the Internal Revenue Code of 1954.

68A Stat. 443; 84 Stat. 697.
26 USC 3304.

"(2) Except when the result would be inconsistent with the other provisions of this subsection, as provided in the regulations of the Board, the provisions of this Act which apply to claims for, or the payment of, regular benefits shall apply to claims for, and the payment of, extended benefits.

Extended benefits, eligibility.

"(3) An individual shall be eligible to receive extended benefits with respect to any week of unemployment in his eligibility period only if the Board finds that with respect to such week:

"(A) he is an 'exhaustee' as defined in paragraph (1)(J) of this subsection, and

"(B) he has satisfied the requirements of this Act for the receipt of regular benefits that are applicable to individuals claiming extended benefits, including not being subject to a disqualification for the receipt of benefits.

"(4) The weekly extended benefit amount payable to an individual for a week of total unemployment in his eligibility period shall be an amount equal to the weekly basic or augmented benefit amount, whichever is appropriate, payable to him during his applicable benefit year.

"(5) The total extended benefit amount payable to any eligible individual with respect to his applicable year shall be the least of the following amounts:

"(A) 50 percent of the total amount of regular benefits (including dependents' allowances) which were payable to him under this Act in his applicable benefit year;

"(B) thirteen times his weekly benefit amount (including dependents' allowances) which was payable to him under this Act

for a week of total unemployment in the applicable benefit year; or

"(C) thirty-nine times his weekly benefit amount (including dependents' allowances) which was payable to him under this Act for a week of total unemployment in the applicable benefit year, reduced by the total amount of regular benefits which were paid (or deemed paid) to him under this Act with respect to the benefit year.

"(D) For purposes of this paragraph, the total regular benefit amount shall be that amount (including dependents' allowances) provided in the individual's monetary determination or the amount of regular benefits (including dependents' allowances) actually received, whichever is the greater.

"(6) (A) Whenever an extended benefit period is to become effective in the District (or in all States) as a result of a State or a National 'on' indicator, or an extended benefit period is to be terminated in the District as a result of State and National 'off' indicators, the Director shall make an appropriate public announcement as provided in the regulations of the Board.

"(B) Computations required by the provisions of paragraph (1) (F) of this subsection shall be made by the Board in accordance with regulations prescribed by the Secretary of Labor."

(38) Section 9 of such Act (D.C. Code, sec. 46–309) is amended by adding the following new subsection: 57 Stat. 114; 80 Stat. 1520.

"(g) Benefits based on service in employment defined in section 1(b)(1) (B) and (C) shall be payable in the same amount, on the same terms, and subject to the same conditions as compensation payable on the basis of other service subject to this Act; except that benefits based on service in an instructional, research, or principal administrative capacity in an institution of higher education (as defined in section 1(w)) shall not be paid to an individual for any week of unemployment which begins during the period between two successive academic years, or during a similar period between two regular terms, whether or not successive, or during a period of paid subbatical leave provided for in the individual's contract, if the individual has a contract or contracts to perform services in any such capacity for any institution or institutions of higher education for both such academic years or both such terms." *Ante*, p. 756. *Ante*, p. 759.

(39) Section 10(d) of such Act (D.C. Code, sec. 46–310(d)) is amended by adding the following new paragraph: 76 Stat. 49.

"(3) Notwithstanding any other provision of this Act, compensation shall not be denied or reduced to an individual solely because he files a claim in another State (or a contiguous country with which the United States has an agreement with respect to unemploment compensation) or because he resides in another State (or such a contiguous country) at the time he files a claim for unemployment compensation."

(40) Section 11 of such Act (D.C. Code, sec. 46–311) is amended— Claims, determination. 57 Stat. 116.

(A) by striking out the fifth sentence in subsection (b) and inserting in lieu thereof "The Board shall promptly notify the claimant and any party to the proceeding of its determination, and such determination shall be final within 10 days after the mailing of notice thereof to the party's last known address or in the absence of such mailing, within 10 days of actual delivery of such notice."

(B) by striking out the sixth sentence in subsection (b); by striking out the seventh sentence through the words "*Provided*, That" in subsection (b) and capitalize the word "if" immediately thereafter.

(C) by striking out "after the date of notification or" in the fourth sentence of subsection (e) and inserting in lieu thereof "of".

(D) by striking out "(a)" in the penultimate sentence of subsection (e); and

(E) by inserting "or recording device" immediately after "stenographer" in the second sentence of subsection (f).

57 Stat. 118.

(41) Section 13 of such Act (D.C. Code, sec. 46–313) is amended (A) by amending subsection (e) to read as follows:

"(e) FEDERAL-STATE COOPERATION.—(1) In the administration of this Act, the Board shall cooperate with the Department of Labor to the fullest extent consistent with the provisions of this Act, and shall take such action, through the adoption of appropriate rules, regulations, administrative methods, and standards, as may be necessary to secure to the District and its citizens all advantages available under the provisions of the Social Security Act that relate to unemployment compensation, the Federal Unemployment Tax Act, the Wagner-Peyser Act, and the Federal-State Extended Unemployment Compensation Act of 1970, or other Manpower Acts.

42 USC 1305.
26 USC 3301.
29 USC 49 et seq.
26 USC 3304 notes.

"(2) In the administration of the provisions in section 7(g) of this Act, which are enacted to conform with the requirements of the Federal-State Extended Unemployment Compensation Act of 1970, the Board shall take such action as may be necessary (A) to ensure that the provisions are so interpreted and applied as to meet the requirements of such Federal Act as interpreted by the Department of Labor, and (B) to secure to the District the full reimbursement of the Federal share of extended and regular benefits paid under this Act that are reimbursable under the Federal Act." and (B) by striking out "the District of Columbia" in the third sentence of subsection (f) and inserting in lieu thereof "any State".

Ante, p. 768.

Administrative expenses.

(42) Section 14 of such Act (D.C. Code, sec. 46–314) is amended—

(A) by inserting the subsection designation "(a)" immediately before "All";

(B) by striking out "$40" in such subsection (a) and inserting in lieu thereof "$65"; and

(C) by adding at the end thereof the following new subsection:

Special Administrative Expense Fund.

"(b) (1) There is hereby created a special deposit fund in the Treasury of the United States, separate and apart from the District Unemployment Fund, to be known as the Special Administrative Expense Fund. Notwithstanding any contrary provisions of this Act, (A) interest and penalties collected from employers, and dishonored check penalties authorized by Public Law 89–208 (79 Stat. 844), shall after January 31, 1972, be deposited into the clearing account in the District Unemployment Fund in the Treasury of the United States for clearance only and shall not, except as provided in paragraph (4) of this subsection, be deemed a part of the District Unemployment Fund; (B) thereafter, during each calendar quarter, there shall be transferred from the clearing account to such Special Administrative Expense Fund all moneys described in subparagraph (A) of this subsection collected during the preceding quarter; and (C) refunds of such moneys paid into the Special Administrative Expense Fund shall be made from such fund.

D.C. Code 1-264.

Transfer of funds.

Refunds.

Expenditure, restriction.

"(2) Said moneys shall not be expended or available for expenditure in any manner which would permit their substitution for, or a corresponding reduction in, Federal funds which would, in the absence of said moneys, be available to finance expenditures for the administration of this Act. Nothing in this subsection shall prevent said moneys from being used as a revolving fund to cover expenditures, necessary and proper under the law, for which Federal funds have been duly requested but not yet received, subject to the charging of such expenditures against such funds when received. The moneys in this fund shall be used by the Board for the payment of costs of administration which are found by the Board not to be proper and valid charges payable out of Federal grants or other funds received

for the administration of this Act. All such payments of expenses shall be made by checks drawn by the Board and shall be subject to audit by the District in the same manner as are payments of other expenses of the District. Audit.

"(3) No expenditure of this fund shall be made unless and until the Board by resolution duly entered in its minutes finds that no other funds are available or can properly be used to finance such expenditures. Vouchers drawn to pay expenditures of this fund shall, among other things, include a duly certified copy of the resolution of the Board hereinbefore referred to.

"(4) The moneys in this fund shall be continuously available to the Board for expenditures and refunds in accordance with the provisions of this subsection and shall not lapse at any time or be transferred to any other fund or account except as herein provided. If, on June 30 of any calendar year, the balance in this fund exceeds $250,000 by $1,000 or more, the Board shall transfer such excess to the Unemployment Trust Fund. It shall be the duty of the Secretary of the Treasury to invest such portion of this fund in excess of $10,000 at the end of each month. Such investments shall be made in the same manner as provided in section 904 of the Social Security Act. The interest on, and the proceeds from, the sale of redemptions or any obligations held in this fund shall be credited to and form a part of this fund." Funds, availability. Transfer. Investment. 74 Stat. 976. 42 USC 1104.

(43) Section 15 of such Act (D.C. Code, sec. 46–315) is amended by striking out "$25" in subsection (c) and inserting in lieu thereof "$50". 68 Stat. 996.

(44) Section 16 of such Act (D.C. Code, sec. 46–316) is amended to read as follows: Reciprocal arrangements. 57 Stat. 121.

"(a) The Board is hereby authorized to enter into reciprocal arrangements with appropriate and duly authorized agencies of other States or of the Federal Government, or both, whereby services performed by an individual for a single employing unit for which services are customarily performed by such individual in more than one State shall be deemed to be services performed entirely within any one of the States (1) in which any part of such individual's service is performed or (2) in which such individual has his residence or (3) in which the employing unit maintains a place of business, provided there is in effect, as to such services, an election, approved by the agency charged with the administration of such State's unemployment-compensation law, pursuant to which all the services performed by such individual for such employing unit are deemed to be performed entirely within such State.

"(b) The Board is hereby authorized to enter into reciprocal arrangements with appropriate and duly authorized agencies of other States or of the Federal Government, or both, whereby potential rights to benefits accumulated under the unemployment-compensation laws of one or more States or under one or more such laws of the Federal Government, or both, may constitute the basis for the payment of benefits through a single appropriate agency under terms which the Board finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund.

"(c) The Board shall participate in any arrangements for the payment of compensation on the basis of combining an individual's wages and employment covered under this Act with his wages and employment covered under the unemployment-compensation laws of other States which are approved by the Secretary of Labor in consultation with the State unemployment-compensation agencies as reasonably calculated to assure the prompt and full payment of compensation in such situations and which include provisions for (1) applying the base period of a single State law to a claim involving the combining of an individual's wages and employment covered under two or more State unemployment-compensation laws, and (2) avoiding the duplicate use of wages and employment by reason of such combining.

"(d) The Board is hereby authorized to enter into reciprocal arrangements with appropriate and duly authorized agencies of other States or of the Federal Government, or both, whereby contributions due under this Act with respect to wages for employment shall for the purposes of section 4 of this Act be deemed to have been paid to the fund as of the date payment was made as contributions therefor under another State or Federal unemployment-compensation law, but no such arrangement shall be entered into unless it contains provisions for such reimbursement to the fund of such contributions and the actual earnings thereon as the Board finds will be fair and reasonable as to all affected interests.

Ante, p. 767.

Reimbursements.

"(e) Reimbursements paid from the fund pursuant to subsection (c) of this section shall be deemed to be benefits for the purpose of sections 6, 7, and 8 of this Act. The Board is authorized to make to other State or Federal agencies and to receive from such other State or Federal agencies reimbursements from or to the fund, in accordance with arrangements entered into pursuant to this section.

57 Stat. 112. D.C. Code 46-306 to 46-308.

"(f) The administration of this Act and of State and Federal unemployment-compensation and public-employment-service laws will be promoted by cooperation between the District and such States and the appropriate Federal agencies in exchanging services and making available facilities and information. The Board is therefore authorized to make such investigations, secure and transmit such information, make available such services and facilities, and exercise such of the other powers provided herein with respect to the administration of this Act as it deems necessary or appropriate to facilitate the administration of any such unemployment-compensation or public-employment-service law, and in like manner to accept and utilize information, services, and facilities made available to the District by the agency charged with the administration of any such other unemployment-compensation or public-employment-service law.

Investigations, authorization.

"(g) To the extent permissible under the laws and Constitution of the United States, the Board is authorized to enter into or cooperate in arrangements whereby facilities and services provided under this Act and facilities and services provided under the unemployment-compensation law of any foreign government may be utilized for the taking of claims and the payment of benefits under the employment-security law of the District or under a similar law of such government."

USC prec. title 1.

SEC. 3. The amendments made by this Act shall take effect on January 1, 1972, except that the amendments made by sections 2(35) and 2(36) of this Act shall take effect only with respect to benefit years that begin on or after January 2, 1972.

Effective dates.

Approved December 22, 1971.

Public Law 92-212

AN ACT

December 22, 1971
[H. R. 8312]

To continue for two additional years the duty-free status of certain gifts by members of the Armed Forces serving in combat zones.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) item 915.25 of the appendix to the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by striking out "On or before 12/31/71" and inserting in lieu thereof "On or before 12/31/73".

Armed Forces. Gifts, duty-free status. 83 Stat. 837.

(b) The amendment made by subsection (a) shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after January 1, 1972.

Approved December 22, 1971.