SYNOPSIS

Excludes unemployment benefits paid during coronavirus pandemic state of emergency from calculation of employer unemployment contributions and payments in lieu of contributions.

CURRENT VERSION OF TEXT

As introduced.
AN ACT concerning employer contributions to the unemployment compensation fund and payments in lieu of contributions and supplementing Title 43 of the Revised Statutes.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. a. The costs of any unemployment compensation benefits paid during the public health emergency and state of emergency declared by the Governor on March 9, 2020, and any subsequent extensions of that public health emergency and state of emergency shall not be considered when calculating employer contributions to the State unemployment compensation fund pursuant to R.S.43:21-7.

b. A nonprofit organization which elects to make payments in lieu of contributions pursuant to section 3 of P.L.1971, c.346 (C.43:21-7.2) or a governmental entity or instrumentality which elects to make payments in lieu of contributions pursuant to section 4 of P.L.1971, c.346 (C.43:21-7.3), shall not be liable for payments in lieu of contributions with respect to payments of unemployment compensation benefits made during the public health emergency and state of emergency declared by the Governor on March 9, 2020, and any subsequent extensions of that public health emergency and state of emergency.

2. This act shall take effect immediately.

STATEMENT

This bill excludes from the calculation of employer contributions to the State unemployment compensation fund any unemployment benefits paid during the public health emergency and state of emergency declared by the Governor on March 9, 2020, and any subsequent extensions of that public health emergency and state of emergency. It also exempts nonprofit organizations and governmental entities or instrumentalities which elect to make payments in lieu of contributions from liability for payments in lieu of contributions with respect to payments of unemployment benefits made during that public health emergency and state of emergency and any extensions of that public health emergency and state of emergency.