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IN THE

Supreme Court of the United States

OCTOBER TERM, 1936

No. 837

CHAS. C. STEWARD MACHINE COMPANY,
Petitioner,

v.

HARWELL G. DAVIS, Individually and as Collector of
Internal Revenue,
Respondent.

APPENDIX A TO
BRIEF FOR PETITIONER

BORDEN BURR,
WALTER BOULDIN,
WM. LOGAN MARTIN,

Attorneys for Petitioner.

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PURPOSE OF APPENDIX

This Appendix is for the purpose of indicating the system of coercion and compulsion imposed on the states by the Government of the United States to bring about the enactment of unemployment compensation laws by the former, so as to put into effect the system of unemployment compensation provided in the Federal Act and the state acts, which Congress alone is powerless to make effective.

We invite the Court's scrutiny of the similarity of the provisions of the laws of the states to the "draft bills" proposed by the governmental agencies, and which have been adopted by the states pursuant to the plan and policy of Congress.

The Appendix covers laws of states enacted prior to April 1, 1937.

BORDEN BURR,
WALTER BOULDIN,
WM. LOGAN MARTIN,
Attorneys for Petitioner.

COMPARISON OF DRAFT BILLS PREPARED BY FEDERAL AGENCIES
WITH UNEMPLOYMENT COMPENSATION LAWS OF STATES
APRIL 1, 1937

PART I

CONTRIBUTIONS					BENEFITS					
TYPE OF FUND	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT	MINIMUM	PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD
A Draft Bill for State Unemployment Compensation prepared by Committee on Economic Security (Senate Hearings Feb 9, 1935, p 395)	3% Optional provision allowing reduction in 1936 & 1937 Sec. 5 (2) p. 397	Optional provision for 1% Sec. 5 (5) p. 598	None	Optional provision: After 1940, Com'n determines merit rating on employer's 3-year contribution and benefit experience Minimum 3% Maximum average 5% Sec. 3 (4) pp 597-598	(a) Employment on a Gov't relief project (b) Employment as an elected or appointed public officer (c) Employment by a Gov't unit on an annual salary basis (d) Employment as a teacher in a public school, college, or university Sec. 3 (7) pp. 594-595	50% of wages Sec. 6 (2) p. 598	\$15 per week Sec. 6 (2) p. 598	\$-per week Sec. 6 (2) p. 598	Wages plus benefits more than total unemployment benefits Sec. 6 (3) p. 598	40 weeks employment in 52 weeks Sec. 7 (1) p. 600
B Draft Bill for State Unemployment Compensation prepared by Social Security Board January, 1936	19%—1936 18%—1937 27%—1938-40 Merit rating thereafter Sec. 7 (a) & (c) pp 18-19	Optional provision for 1/2% Sec. 7 (d) p. 22	Same	After 1940, Com'n determines merit rating under requirements 18% if excess is 7 1/2-10% of average annual contribution; 27% if benefits exceed contributions. Not less than 18% unless assets are twice the benefit for preceding year. Sec. 7 (c) pp. 19-20 Alternative provision allows wider discretion. p. 21.	(1) Service in the state incidental to service performed in another in which contributions are required (2) Service in employ of instrumentalities of other states or U. S. Government or their instrumentalities (3) Service with respect to which unemployment compensation is payable under compensation system established by an act of Congress (4) Service on vessel (5) Agricultural labor (6) Domestic service (7) Service for son, daughter or spouse, or minor for parents for service for charitable organization Sec. 19 (g) pp. 47-49	Same Sec. 3 (b) p. 2	Same Sec. 3 (b) p. 2	\$5 per week or 1/4 of full weekly wage, whichever is lesser Sec. 3 (b) p. 2	Difference between weekly benefit amount and 5/6 of wages Sec. 3 (c) p. 3	13 weeks employment in 52 weeks Sec. 4 (c) p. 8
C Draft Bill for State Unemployment Compensation prepared by Social Security Board September, 1936	Same as B	Same as A	Same	Same as B	Same as B, except does not contain (1)	Same	Same	Same as B	Same as B	Same as B

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS						BENEFITS					
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT MAXIMUM	MINIMUM	PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD
ALABAMA Unemployment Compensation Law Chapter 447 Laws 1935 (Page No. refers to pamphlet form of act)	Same	Same as B Sec. 2 (f) p. 2	Same as B Sec. 4 (b&c) pp. 6-7	Same as A Sec. 4 (d) p. 7	Same	Same as A, except minimum of 1½% and maximum of 4% Sec. 4 (c) p. 7	Contains sections covering those in A and (2), (3), (5), (6), (7), (8), and (9). Also contains: provisions for in interstate com- merce and subject to Ry. Labor Act; agents of Ins Co. Sec. 2 (f) p. 3	Same Sec. 5 (b) pp. 7-8	Same Sec. 5 (b) pp. 7-8	None	Wages plus benefits equal to \$2 more than total un- employment benefits Sec. 5 (c) p. 8	Same as A Sec. 6 (a) p. 9
ARIZONA Chapter Senate Bill 3 1st Special Session 1935	Pooled fund with separate employer accounts for merit rating only	Employer of 3 or more within each of 20 weeks	Same as B	None	Same	Same as B	Same as B	Same	Same	Same as B	Wages plus benefits equal to \$2 more than total unemployment benefits	Same as B
ARKANSAS Act No. 135 House Bill 331 Laws 1937	Pooled fund with separate employer accounts for merit rating only	Employer of 1 or more within each of 20 weeks	1.8%—1937 2.7%—1938-42 merit rating thereafter	None	Same	After 1942, if during preceding 3 years excess account is 7½- 10% of annual payroll, rate 2%; if excess is 10% or more, rate 1%; if contributions less than benefits, rate 4%	Same as B	Same	Same	None	Wages plus benefits equal to \$2 more than total unemployment benefits	Earned 16 times his weekly benefit in 1st 3 out of last 4 quarters
CALIFORNIA Chapter 352 Laws 1935	Pooled fund with separate employer accounts for merit rating only	Same as B	Same as B	0.45%—1936 0.66%—1937 1% there- after; not to exceed 50% of general employer rate	Same	After 1940, if during preceding 3 or 5 year reserve; 8-10% contribution rate 2½%; 10-12% rate 2%; 12-15% rate 1½%; 15% or more, rate 1%. Also guaranteed employment accounts	Same as C	Same	Same	\$7 per week	Wages plus benefits equal total unemployment benefits	State resident for year, or employed 26 weeks in State during that year
COLORADO House Bill 1, Third Special Session 1935	Pooled fund with separate employer ac- counts for merit rating only	Same as B	10.8% for Dec. 1936 1.8%—1937 2.7%—1938- 1941 Merit rating thereafter	None	Same	After 1941, if during preceding 3 years excess in account is 7½-10% of annual payroll, rate 1.8%; if excess is 10% or more, rate 0.9% contributions less than benefits, rate 3.6% or 2.7%	Same as C, except does not contain (7)	Same	Same	If wages \$10 week or less, 70% of wages. Not to exceed \$5	Same as B	13 weeks em- ployment in last 30 weeks or 20 weeks in 104

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS				BENEFITS						
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT	PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD
CONNECTICUT Chapter Senate bill 5 at Special Session 1935	Employer reserve accounts	Employer of 5 or more within each of 20 weeks	Same as B	None	Same	After 1940, if reserve ratio is 7½-10%, rate is 2.5%; 16-13½%, rate 2%; 12½-15%, rate 1.5%; 15-17½%, rate 1%; 17½% or more, no contribution	Same as B	4% of total wages of one of last four quarters	Same	Wages plus benefits equal to \$2 more than total unem- ployment benefits	Earned 24 times his weekly benefit rate in last 52 weeks
DISTRICT OF COLUMBIA Pub. No. 319, 74th Congress	Same	Employer or 1 or more	1%—1936 2%—1937 3%—1938- 1940 Merit rating thereafter	None	1936 \$100,000, 1937 \$125,000, 1938, \$175,000	After 1940, Board of Retirement employer's unemploy- ment hazard after 3 years benefit expe- rience; minimum ¼%, maximum 4%. Result- ing average, 3%	Contains Secs. (6), (8), & (9) which contain: 1. A list of persons in the course of the employer's business, service in employ of U. S. Government or instrumentality of U. S.; service in em- ploy in Senior, Depen- dent, or Disabled categories of the or Resident Commissioner; 2. service in employ of Dis- trict as school officer or teacher, police or fire dep't or individuals subject to act for retirement of employees.	40% of wages plus 10% for depend- ent plus 5% for each dependent relative; 65% maximum	Same	Wages plus benefits equal \$2 more than total un- employment benefits	Same as B
INDIANA Chapter 12 Laws 1936	Pooled fund accounts for merit rating only	Employer of 1 or more within each of 20 weeks (In 1936 tax applies only to employers of 8 or more)	Same as B, except merit rating after first 8 months in 1941	Beginning in 1937, ½ of employ- ment based on first \$3,000 of employee's wage	Same	After September 1, 1941, rate is 2.7% unless 36 months of service; 1.8% if excess in- employee's account is 10-12½% of aver- age annual payroll; 0.9% if excess is 12½-15%; cease if over 15%	Same as C	Same	Wages plus benefits equal \$2 more than total un- employment benefits	Same as A.	
INDIANA Chapter 4 Laws 1936	Employer Reserve Account	Same as B	For employ- ment begin- ning April 1, 1936, the rate is 1.2%; 1.8% 1937, 2.7% 1938 & first quarter of 1939, there- after rate based on re- serve ratio	One-half of amount his employer pays Monthly No contri- bution for first cal- endar year	Same	Including the last ¾ of 1939 and be- ginning in 1940, 2.7% if reserve account not normal, 2% if normal and balance is 10.3- 13.7% of payroll for preceding year; 1% if 13.7-17.1%; cease if over 17.1%	Same as B	Same	Wages plus benefits equal total unemployment benefits	20 weeks em- ployment in 52 weeks	

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

		CONTRIBUTIONS				BENEFITS					
TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT	MINIMUM	PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD
Iowa Senate Bill 1 1st Special Session 1936	Employer of 8 or more within each of 15 weeks merit rating only	1 8%—July 1, 1936 to end of year not to exceed 0.9% of annual pay- ment 1937 2%—1938-41 merit rating thereafter	None	Same	Same as B except if benefits exceed contri- butions, rate 3.6%	Same as B	Same	Same	\$5 per week or full weekly wage, whichever is lesser	Wages plus benefits equal to \$2 more than total unem- ployment benefits	Earned 15 times his weekly benefit rate in 4 out of last 5 quarters
KANSAS Chapter House Bill 542 Laws 1937	Same as B	1 8%—1937 2 7%—1938-41 merit rating thereafter	None	Same	Same as B	Same as B	4% of total wages of one of last 4 quarters	Same	\$5 per week or 6% of total wages earned in such quarter, whichever is lesser	Same as B	Earned 16 times his weekly benefit rate in last 3 out of last 4 quarters
KENTUCKY Act No. Senate Sub- stitute for House Bill 1 Special Session 1936	Same as B	Same as B except merit rating can begin in 1939	Same as A	Same	2 7% until 1 yr which employees could receive benefits. There- after, if balance in reserve account is 5 times largest annual benefits: 2% if balance is 10% of payroll 1% if 13 7-17 1% contributions cease if over 17 1%: if reserve account exhausted, rate 3.7%	Same as B but also exempts service in insurance co by agents or solicitors	Same	Same	Same as B	Committee to study and report not later than Dec 1, 1937	20 weeks employ- ment in 52 weeks
LOUISIANA Act No. 97 Laws 1936	Same as B	Same as B	Beginning in 1937, rate is 1/2 of 1%	Same	2 7% until 3 years of benefit expe- rience. Beginning January 1, 1942, if total contribu- tion exceeds total benefits, rate is 1.8% if excess is 7 1/2-10% of annual average payroll; 0.9% if excess is 10% or over; if con- tributions less than benefits, rate 3.6% or 2.7%	Same as B	Same	Same	Same as B	Same as B	Same as B

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS				STATE	MERIT RATING	EXEMPTIONS	BENEFITS				
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE				RATE	TOTAL UNEMPLOYMENT	PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD	
MAINE House Bill 1983 1st Special Session 1935	Pooled fund with separate employer accounts	Same as B	Same as B except no merit rating	None	Same	None	Same as B	Same	Same as B	Same as B	Earned 16 times benefit rate in last 4 out of last 5 quarters	
MARYLAND Chapter 1 House Bill 1 2nd Special Session 1935	Pooled fund	Same as B	0.6%—1936 1%—1937 2%—1938 and thereafter	None	Same	None	Same as B	Same	Same as B	Same as B	Earned 16 times benefit rate in 4 out of last 5 quarters	
MASSACHUSETTS Chapter 479 Laws 1935	Same	Same as B	Less Federal amount not credited, rate is 1%—1936; 2%—1937; 3% 1938-40, merit rating there- after	1%—1937; 50% of amount con- tributed by employer	Same	After 1940, Commis- sion determines merit rating on em- ployer's 3 year con- tribution and bene- fit experience, minimum, 1%	Same as C, except does not contain (4)	Same	None	None	90 days employ- ment in 52 weeks or 130 days in 104 weeks	
MICHIGAN Chapter House Bill 1 1st Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Employer of 1 month within each of 3 months whose aggre- gate remunera- tion was \$50 in each such month	2.0%—1937 3.0%— 1938-41 merit rating thereafter	None	Same	3% until 3 yrs. elapsed during which employees could receive benefits. There- after, if contri- butions exceed benefits; if re- spective rates is 8-10%, rate is 2.5%; 10-12%, rate 2%; 12-15%, rate 1.5%; more than 15%, rate 1%	Same as C but also ex- empt service in a purely professional capacity not in the nature of permanent employment	\$16	4% of total wages of one of last four quarters	Monthly bene- fit equal to wages plus 5 times benefit rate less any remuneration in excess of \$2000 per employment not subject to Act	Earned wages equal to \$50 in each of any 3 out of 5 preceding quarters, or an aggregate of \$250 in any 3 out of 5 quarters	
MINNESOTA Chapter 2 House Bill 11 2nd Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	Same as B	None	Same	2.7% until 3 yrs. elapsed during which employees could receive benefits. There- after, if contribu- tions exceed bene- fits, 3% of annual average payroll; 7 1/2-10% of annual average payroll; 1.3% if excess is 10-12%, 0.9% if excess is 12 1/2% or more or excess equals 3 times total benefits for preceding year; assets must be twice benefits for rate under 1.8% if assets less than benefits, rate 2.7%	Same as C	Same	Same	Same as B	Same as B	Earned 16 times benefit rate in 4 out of last 5 quarters and has had in last half of base period

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS					BENEFITS						
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	TOTAL UNEMPLOYMENT		PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD	
								MAXIMUM	MINIMUM			
Mississippi Chapter 176 Laws 1936 Amended Chapter 3 Laws 1936	Pooled fund with separate employer ac- counts for merit rating only	Same as B	1.2% for em- ployment be- ginning April 1, 1937; 2.8% thereafter. Future rates may be reduced	None	Same	Report of committee as to advisability	Same as C	Same	None	Same as B	Same as B	Earned 16 times his weekly benefit rate in last 3 quarters
MISSISSIPPI Chapter House Bill 344 Laws 1937	Same	Employer of 1 or more within each of 20 weeks	1.8%—1937 2.7%—1938-41 merit rating thereafter	None	Same	Same as A except based on preceding 12 months; mini- mum is 1%; maximum is 3.6%; resulting average is 2.7%	Same as B	Same	None	Same as B	None	Earned 16 times his weekly benefit rate in last 3 quarters
NEVADA Assembly Bill 93 Laws 1937	Same	Employer of 1 or more within each of 20 weeks	1.8%—1937 2.7%—1938-41 merit rating thereafter	None	Same	Same as A except based on preceding 12 months and minimum is 1%; resulting average is 2.7%	Same as B	Same	None	Same as B	None	Earned 16 times his weekly benefit rate in last 3 quarters
NEW HAMPSHIRE Chapter 99, 142 Laws 1935	Pooled fund with separate employer ac- counts for merit rating only	Same as A	1%—1936; 2%—1937; 3%—1938-40, thereafter	0.5%—1936, 1% there- after; not to exceed 50% of gen- eral employ- er rate	Same	After 1940 Commission determines merit rating on employer's 3 or 5 year contri- bution and benefit rate 8-10% (merit), reserve rate 2½%; 10-12% rate 2%; 12-15% rate 1½%; 15% or more, rate 1%	Contains sections covering those in A and (2), (3), (4), (5), (6), and (9)	Same	Wages plus benefits equal \$2 more than total unemployment benefits	Same as B	None	Earned 16 times his weekly benefit rate in last 3 quarters
NEW JERSEY Chapter 270 1st Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	10.8% Dec 1936 not to exceed 0.9% of annual payroll 1937 2.7%—1938-41 merit rating thereafter	Same as A	Same	Same as B except if benefits exceed contri- butions, rate 3.6%	Same as B except does not contain (4)	Same	Same as B	None	None	Earned 16 times his weekly benefit rate in base period
NEW MEXICO Act No. House Bill 1 1st Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	10.8%—Dec. 1936 not to exceed 0.9% of annual payroll 1.8%—1937 2.7%—1938-41 merit rating thereafter	None	Same	Same as B except if benefits exceed contri- butions, rate 3.6%	Same as B	Same	Same as B	None	None	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	C O N T R I B U T I O N S					B E N E F I T S					
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERT RATING	EXEMPTIONS	TOTAL UNEMPLOYMENT		PARTIAL UNEMPLOYMENT	QUALIFICATION PERIOD
								MAXIMUM	MINIMUM		
New York Chapter 468 Laws 1935	Pooled fund	Same as A	1%—1936; 2%—1937; 3% thereafter	None	Same	Advisory Council to study advisability of establishing merit rate system. Report by March 1, 1939. No rate to be less than 1% of payroll	Contains sections covering (5) and (9) Also contains employment by employer or his spouse or minor child.	Same	\$5 per week	None	90 days employment in 12 months or 130 days in 24 months
NORTH CAROLINA Chapter House Bill 1 1st Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	0.9%—1936 1.8%—1937 2.7%—1938 and thereafter	None	Same	Commission to make study and report as to advisability of merit rating. Report to be made 30 days after convening of legs in 1939	Same as B	Same	Same as B	Same as B	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters
NORTH DAKOTA Chapter Senate Bill 62 Laws 1937	Pooled fund with separate employer accounts for merit rating only	Same as B	1.8%—1937 2.7%—1938-41 merit rating thereafter	None	Same	After 1941, if during preceding 3 years excess in employer's account is 7%—10% of annual payroll, rate 2% more, rate 1% if excess is 10% or more, rate 1% if less than 10% or less than benefits, rate 2.7%	Same as B	Same	Same as B	Same as B	Earned 16 times his weekly benefit rate in 1st 3 out of last 4 quarters
OHIO Chapter House Bill 608 1st Special Session 1935	Pooled fund with separate employer accounts for merit rating only	Beginning in 1937, employer of 3 or more	Same as B	None	Same	2.7% until 3 yrs elapse during which employees could receive benefits. Thereafter, if contributions exceed benefits, if excess is less than 6% of average annual payroll, rate is 4.5%; 8-10%, rate 2.5%; 10-12%, rate 1.75%; 12% or more, rate 1%	Same as B except does not contain (4), (8) and (9). Also contains: service in employment of school, service as a casual laborer, service as a student, service on commission basis, service of not more than one day a week	Same	None	Where loss of weekly wages is 40-55%, benefit is 10% of weekly wage; 55-70%, benefit 20%; 70-80%, benefit 30%; 80% or more, benefit 40%	None
OKLAHOMA Chapter House Bill 1 1st Special Session 1935	Pooled fund with separate employer accounts for merit rating only	Same as B	10.8%—Dec 1936 not to exceed 0.9% of annual payroll 1.8%—1937 2.7%—1938-40 merit rating thereafter.	None	Same	Same as B except if benefits exceed contributions, rate 3.6%	Same as B except does not contain (4)	Same	\$8 per week for 1/4 of full weekly wage, whichever is lesser	Same as B	Earned 16 times his weekly benefit rate during base year

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	C O N T R I B U T I O N S				B E N E F I T S								
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT	MINIMUM	MAXIMUM	UNEMPLOYMENT	PARTIAL UNEMPLOYMENT
Oregon House Bill 71, Special Session 1935	Pooled fund with separate accounts for merit rating only	Employer of 4 or more within each of 20 weeks	0.9%—1935; 1.8%—1937, 2.7% there- after	Included by error in enrolled law but de- clared void	Same	Commission to in- vestigate relation of contribution rates to employ- ment, report to Legislature by March 1, 1941. Also guaranteed employ- ment accounts	Same as C, except does not contain (4). Also contains: usual labor not in the course of employ- er's business	Same	Same	\$7 per week	Same	Wages plus benefits equal total unemployment benefits; but benefit of less than \$2 paid	Same as A
PENNSYLVANIA Act No. 1 House Bill 1 2nd Special Session 1935	Pooled fund	Employer of 1 or more within each of 20 weeks	0.9%—1936 1.8%—1937 2.7%—1938 and thereafter	None	Same	None	Same as B except does not contain (4)	Same	Same	\$7.50 per week	Same	None but study to be made as to advisability	Earned 13 times his weekly benefit rate during base year
RHODE ISLAND Chapter 2333 Laws 1935	Pooled fund with separate accounts for merit rating only	Employer of 4 or more within each of 20 weeks	0.9%—1936 1.8%—1937 2.7%—1938 and thereafter	Employee contributions, state on first \$3,000 of his annual wages 1%—1937 1.5%—1938 and thereafter	Same	Board to study the operation of act for period of 3 years and report on ability of merit rat- ing system. Report to general assembly by February 15, 1941	Same as C, except does not contain (4) and (6). Also contains: in employ of spouse and service by minor child for parents	Same	Same	\$7.50 per week	Same	Same as A	Same as A
SOUTH CAROLINA Act No. 788 Laws 1935	Pooled fund with separate employer ac- counts for merit rating only	Same as B	For employment from July 1 to end of 1936, rate 1.8%; 1.8%—1937; 2.7%—1938- 1940 and first six months of 1941. Merit rating there- after	None	Same	After July 1, 1941, if assets in fund exceed benefits paid in 12 months, and if em- ployer's account is 7½-10% of annual average payroll, rate is 1.8%; if assets are twice benefits and ac- count is 10% or more, rate is 0.9%. If assets are less than benefits, rate is 3.6% or 2.7%	Same as B, but also contains: employ of insurance company by agents or representatives	Same	Same	Same as B	Same	Wages plus bene- fits, but not more than weekly benefit amount or exceed his weekly benefit amount by the sum received for such partial employment	Same as B
SOUTH DAKOTA Chapter Senate Bill 1 Special Session Approved 1935	Pooled fund	Same as B	90% of Fed- eral excise tax on em- ployer prior to 7/1/37 1.8%—1937 2.7%—1938 and thereafter	None	Same	None	Same as B	Same	Same	Same as B	Same	Same as B	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS				EXEMPTIONS	BENEFITS					
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE		STATE	MERIT RATING	RATE	TOTAL UNEMPLOYMENT MAXIMUM	MINIMUM	SUBSIDIARY UNEMPLOYMENT
TENNESSEE House Bill 1 2d Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	Same as B	None	Same	Same as B except if benefits are not distributed at rate 3.6%	Same	Same	Same as B	Same as B	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters
TEXAS S. B. 5 Third Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	Same as B	None	Same	After 1940, if employer's account is 7½-10% of average annual payroll, rate is 1.8%; if account is 10% or more, rate is 0.9%. If contribution rate is less than benefits rate is 3.6% or 2.7%	Same	Same	Same as B	Same as B	Same as B
UTAH Chapter 38 Laws 1935	Employer Reserve Account	Employer of 4 or more	3% during an employer's first 5 years of contribution, based on reserve ratio thereafter	None	Same	After an employer is subject to act for 2 years, when reserve per employee is less than \$75, rate is 3%, \$75-\$100, rate is 1%, \$100 or more, no contribution	Same	\$18 per week	\$6 per week	None	20 weeks employment in 52 weeks
VERMONT Act No. House Bill 1 2d Special Session Approved 1936	Pooled fund with separate employer accounts for merit rating only and employer reserve effects	Same as B	Same as B	None	Same	Pooled fund after 1940 com'n. determines merit rating on employment, contribution and benefit experience. Separate reserve account if employer's contributions of preceding year exceed benefits and his reserve account equals at least 7½% of preceding annual payroll and 3 times the amount of benefits paid in any of preceding 3 years. Contribution shall be reduced to such % as will provide compensation under this act without reducing the reserve below either of said standards.	Same	Same	Same as B	Difference between weekly benefit amount and ¾ of his wages	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters
VIRGINIA Act No. Senate Bill 5-4 1st Special Session 1936	Pooled Fund	Same as B	0.9%—1936 1.8%—1937 2.7%—1938 and thereafter	None	Same	None	Same	Same	Same as B	Same as B	Earned 16 times his weekly benefit rate in 4 out of last 5 quarters

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	CONTRIBUTIONS				BENEFITS						
	TYPE OF FUND	COVERAGE	EMPLOYER	EMPLOYEE	STATE	MERIT RATING	EXEMPTIONS	RATE	TOTAL UNEMPLOYMENT MAXIMUM MINIMUM	PARTIAL UNEMPLOYMENT Same as B	QUALIFICATION PERIOD
WASHINGTON Chapter 162 Senate Bill 113 Law 1937	Pooled fund with separate employer accounts for merit rating only	Same as B	1 1/2%—1937 2 7/8%—1938-41 thereafter	None	Same	Same as A except based on preceding 12 months and minimum is 0.9%, resulting average is 2.7%	Same as B	Same	Same \$7 per week or 3/4 of full time weekly wage, whichever is lesser	Same as B	Earned 16 times his weekly benefit rate in his base year
WEST VIRGINIA Act No. House Bill 1 2nd Special Session 1936	Pooled fund with separate employer accounts for merit rating only	Same as B	Same as B	None	Same	Same as B except if benefits exceed contributions, rate 3.6%	Same as B	Same	Same as B	Wages plus benefits equal to \$2 more than total unemployment benefits	Same as B
WISCONSIN Chapter 108 Law	Employer Reserve Accounts	Employer of 8 or more within each of 18 weeks	2% from July 1, 1934 thru 1937; 1938 and thereafter based on reserve ratio; standard rate 2.7%	None	Same	After 1937 if reserve percentage is 7 1/2-10%, rate 1%, 10% or more, 0.8% thereafter Merit rating based on specified requirements in the law. maximum, 4%. Also guaranteed employment accounts	Same as A. Also contains provision covering by railroads in industry and employment in logging operations, employment by state fair and by Wisconsin National Guard	Same	\$5 per week \$10 if wages less than \$25, \$12.50 less than \$25-\$30; \$15 if wages \$30 or more	Wages plus benefits equal or exceed employment benefits as further specified in law	4 weeks employment by given employer
WYOMING Chapter 113 House Bill 143 Regular Session 1937	Pooled fund with separate employer accounts for merit rating only	Employer of 1 or more within each of 20 weeks	Same as B except merit rating after 1941	None	Same	After 1941, if during preceding 3 years excess in employers' account is 2% or more, rate 1%; if excess is 10% or more, rate 1%; if contributions less than benefits, rate 3.6%	Same as B	60% of wages	\$7 per week or 3/4 of full time weekly wage, whichever is lesser \$18 per week	Same as B	Earned 14 times his weekly benefit rate in first 3 out of last 4 quarters

COMPARISON OF DRAFT BILLS PREPARED BY FEDERAL AGENCIES
WITH UNEMPLOYMENT COMPENSATION LAWS OF STATES
APRIL 1, 1937

PART II

	WAITING PERIOD	RATIO OF BENEFIT WEEK TO DURATION OF PREVIOUS EMPLOYMENT ORDINARY	MAXIMUM DURATION OF ORDINARY BENEFIT	CLAIM PROCEDURE	RECIPROCAL ARRANGEMENT WITH OTHER STATES	NON-LIABILITY OF STATE
A Draft Bill for State Unemployment Compensation prepared by Committee on Economic Security (Senate Hearings February 9, 1935 p. 593)	—weeks in 52 weeks Sec. 7 (3) p. 600	1 to 40 within 104 weeks Sec. 6 (4) p. 599	—weeks Note suggests 16 weeks or less Sec. 6 (5) p. 599	Claim to be made at employment office and initial determination made by deputy or representative of the Commission. Appeal may be made to appeal tribunal and to the Commission, thereafter to the courts Sec. 8, pp. 602-603	Provision allowing for reciprocal arrangements Sec. 13, p. 606	Provision for non-liability of state in excess of sum paid into fund Sec. 4 (1) p. 596
B Draft Bill for State Unemployment Compensation prepared by Social Security Board January, 1936	2 weeks in 13 weeks Sec. 4 (d) p. 7	Same Sec. 3 (e) p. 4	12 weeks in 52 weeks Sec. 3 (e) p. 4	Same Sec. 6, pp. 12-17	None	Same Sec. 18, p. 43
C Draft Bill for State Unemployment Compensation prepared by Social Security Board September 1936	Same as B	Same	Same as B	Same	None	Same
ALABAMA Unemployment Compensation Law Chapter 447 Laws 1935 (Page No refers to pamphlet form of act)	3 weeks in 52 weeks Sec. 6 (c) p. 9	Same Sec. 5 (e) p. 8	16 weeks in 52 weeks Sec. 5 (e) p. 8	Same Sec. 7, pp. 10-12	Same as A Sec. 12, p. 16	Same Sec. 3 (a) p. 5
ARIZONA Chapter Senate Bill 3 1st Special Session 1935	Same as B	Same	Same as B	Same except claim is made at place prescribed by Commission	None	Same
ARKANSAS Act No 155 House Bill 331 Laws 1937	Same as B	None	16 weeks in 52 weeks or 1/6 of uncharged wage credits, whichever is lesser	Same except claim is made at place prescribed by commission and appeal is to Industrial Board instead of Commission	Same as A	None
CALIFORNIA Chapter 352 Laws 1935	4 weeks in 12 months through 1938-39; thereafter 3 weeks in 12 months	1 to 4	For 52 weeks of contribution, 13 weeks of benefits in 12 months, for 104 contributions 20 weeks in 12 months, plus 6 weeks in ensuing 12 months	Claim to be made at employment office or with deputy of Commission and initial determination made by manager of employment office or deputy. Appeal may be made to Commission	None	Same

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	WAITING PERIOD	DURATION OF ORDINARY PERIOD	RATIO OF BENEFIT WEEK TO DURATION OF PREVIOUS EMPLOYMENT ADDITIONAL	MAXIMUM DURATION OF ORDINARY BENEFIT	CLAIM PROCEDURE	RECIPROCAL ARRANGEMENT WITH OTHER STATES	NON-LIABILITY OF STATE
COLORADO House Bill 1, 3rd Special Session 1935	Same as B	Same	None	13 weeks in 52 weeks	Same except claim is made at place prescribed by Commission	None	Same
CONNECTICUT Chapter Senate Bill 5 1st Special Session 1935	Same as B	None	None	13 weeks in 52 weeks	Same except appeal is to Commissioner instead of appeal tribunal and Commission	Same as A	None
DISTRICT OF COLUMBIA Pub No 319 74th Congress	3 weeks in 52 weeks	1 to 3 within 104 weeks	Same	16 weeks in 52 weeks	Same	Same as A	None
IDAHO Chapter 12 Laws 1936	5 weeks in 52 weeks	Same	Same	18 weeks in 52 weeks	Claim to be made in accordance with such rules as board may prescribe. After initial de-termination appeal may be made to board, thereafter to the courts	None	Same
INDIANA Chapter 4 Laws 1936	Same as B	Same	None	15 weeks in 52 weeks	Same except appeal to Board of Review instead of Commission	None	Same
IOWA Senate Bill 1 1st Special Session 1935	Same as B	None	None	15 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Board of Review instead of Commission	Same as A	Same
KANSAS Chapter House Bill 542 Laws 1937	Same as B	None	None	Not to exceed 8% of wages earned during base period	Same except claim is made at place prescribed by commission	Same as A	Same
KENTUCKY Act No Senate Sub- stitute for House Bill 1 Special Session 1936	3 weeks in 26 weeks	Same	None	15 weeks in 52 weeks	Same except no appeal to appeal tribunal	None	Same
LOUISIANA Act No 97, Laws 1936	4 weeks in 52 weeks	Same	Same	15 weeks in 52 weeks	Same except appeal to Board of Review instead of Commission	None	Same
MAINE House Bill 1883 1st Special Session 1935	Same as B	None	None	16 weeks in 52 weeks or not to exceed 1/6 of total wages earned in base period, whichever is lesser	Same	Same as A	Same

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	WAITING PERIOD	DURATION OF ORDINARY EMPLOYMENT	RATIO OF BENEFIT WEEK TO ADDITIONAL EMPLOYMENT	MAXIMUM DURATION OF ORDINARY BENEFIT	CLAIM PROCEDURE	RECIPROCAL ARRANGEMENT WITH OTHER STATES	NON-LIABILITY OF STATE
MARYLAND Chapter 1 House Bill 1 2nd Special Session 1935	Same as B	None	None	16 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Board of Review instead of Commission	Same as A	Same
MASSACHUSETTS Chapter 479 Laws 1935	4 weeks in 12 months	Same	1 to 18 within 6 years; after these exhausted, 1 to 26 for which employee contributed	16 weeks in 52 weeks	Same	None	Same
MICHIGAN Chapter House Bill 1 1st Special Session 1936	3 consecutive weeks or 5 weeks in 52 weeks	None	None	16 weeks in 52 weeks	Same except claim is made at place prescribed by Commission and appeal is to Appeal Board instead of Commission	Same as A	None
MINNESOTA Chapter 2 House Bill 11 2nd Special Session 1936	Same as B	None	None	16 weeks in 52 weeks or not to exceed 1/6 of total wages earned in base period, whichever is lesser	Same except claim is made at place prescribed by Commission	Same as A	Same
MISSISSIPPI Chapter 176 Laws 1936 Amended Chapter 3 Laws 1936	Same as B	Same	Same	Same as B	Same	None	Same
MONTANA Chapter House Bill 344 Laws 1937	3 weeks in 13 weeks	None	None	16 weeks in 52 weeks or 1/6 of uncharged wage credits, whichever is lesser	Same except claim is made at place prescribed by Commission	Same as A	Same
NAVADA Assembly Bill 93 Laws 1937	Same as B	None	None	16 weeks in 52 weeks or 1/6 of uncharged wage credits, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Board of Review instead of Commission	Same as A	None
NEW HAMPSHIRE Chapters 99, 142 Laws 1935	3 weeks	Same	1 to 24 within 6 years to maximum of 10 weeks	16 weeks in 52 weeks	Same	Same as A	Same
NEW JERSEY Chapter 270 1st Special Session 1936	Same as B	None	None	16 weeks in 52 weeks or not to exceed 1/6 of total wages earned in base period, whichever is lesser.	Same except claim is made at place prescribed by Commission and appeal is to Board of Review instead of Commission	Same as A	Same

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	WAITING PERIOD	DURATION OF PREVIOUS EMPLOYMENT RATIO OF BENEFIT WEEK TO ORDINARY	ADDITIONAL	MAXIMUM DURATION OF ORDINARY BENEFIT	CLAIM PROCEDURE	RECIPROCAL ARRANGEMENT WITH OTHER STATES	NON-LIABILITY OF STATE
NEW MEXICO Act No. House Bill 1 1st Special Session 1936	Same as B	None	None	16 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser.	Same except claim is made at place prescribed by Commission	Same as A	Same
NEW YORK Chapter 468 Laws 1935	3 weeks, but not more than 5 weeks in calendar year	1 to 15 days within 52 weeks	None	16 weeks in 52 weeks	Same except no appeal to Commission	None	Same
NORTH CAROLINA Chapter House Bill 1 1st Special Session 1936	Same as B	None	None	16 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser	Same except claim is made at place prescribed by Commission	Same as A	Same
NORTH DAKOTA Chapter Senate Bill 62 Laws 1937	Same as B	None	None	16 weeks in 52 weeks or 1/6 of uncharged wage credits, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Bureau instead of Commission	Same as A	Same
OHIO Chapter House Bill 608 1st Special Session 1935	3 weeks in 52 weeks	None	None	16 weeks in 52 weeks	Same	None	Same
OKLAHOMA Chapter House Bill 1 1st Special Session 1935	Same as B	None	None	16 weeks in 52 weeks or not to exceed 1/6 of total wages earned in base period, whichever is lesser.	Same except claim is made at place prescribed by Commission, and appeal is to Board of Review instead of Commission.	Same as A	Same
OREGON House Bill 71, Special Session 1935	3 weeks in 52 weeks	Same	None	15 weeks in 52 weeks	Same except no appeal to appeal tribunal	None	Same
PENNSYLVANIA Act No. 1 House Bill 1 2nd Special Session 1935	3 weeks in 52 weeks	None	None	13 weeks in 52 weeks or not to exceed 1/8 of total wages earned in 1st 8 of preceding 9 quarters, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Board instead of appeal tribunal and Commission	Same as A	Same
RHODE ISLAND Chapter 2333 Laws 1936	3 weeks in 52 weeks	Same	Same	20 weeks in 52 weeks	Same	Same as A	Same
SOUTH CAROLINA Act No. 768 Laws 1936	Same as B	Same	Same	Same as B	Same	None	Same
SOUTH DAKOTA Chapter Senate Bill 1 Special Session Approved 1936	Same as B	None	None	16 weeks in 52 weeks or amount equal to bal- ance credited to employ- ee's account, whichever is lesser	Same except claim is made at place prescribed by Commission.	Same as A	Same

COMPARISON OF DRAFT BILLS WITH STATE LAWS (Continued)

	WAITING PERIOD	RATIO OF BENEFIT WEEK TO DURATION OF PREVIOUS EMPLOYMENT ORDINARY	ADDITIONAL	MAXIMUM DURATION OF ORDINARY BENEFIT	CLAIM PROCEDURE	RECIPROCAL ARRANGEMENT WITH OTHER STATES	NON-LIABILITY OF STATE
<p>TENNESSEE House Bill 1 2nd Special Session 1936</p>	3 weeks in 13 weeks	None	None	16 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to Board of Review instead of Commission.	Same as A	Same
<p>TEXAS S. B. 5 Third Special Session 1936</p>	Same as B	Same	Same	15 weeks in 52 weeks	Same	None	Same
<p>UTAH Chapter 38 Laws 1935</p>	Same as B	1 to 3 within 52 weeks	None	16 weeks in 12 months	Same except place of making claim is not stated in law	None	Same
<p>VERMONT Act No. House Bill 1 2nd Special Session Approved 1936</p>	3 weeks in 52 weeks	None	None	14 weeks in 52 weeks or amount equal to balance credited to employee's account, whichever is lesser	Same except claim is made at place prescribed by Commission and appeal is to referee instead of appeal tribunal	Same as A	Same
<p>VIRGINIA Act No. Senate Bill 1-x 1st Special Session 1936</p>	Same as B	None	None	16 weeks in 52 weeks or an amount equal to balance credited to employee's account, whichever is lesser.	Same except claim is made at place prescribed by Commission.	None	Same
<p>WASHINGTON Chapter 162 Senate Bill 113 Laws 1937</p>	Same as B	None	None	16 weeks in 52 weeks or 1/6 of unchanged wage credits, whichever is lesser	Same except claim is made at place prescribed by Commission, and appeal is to director instead of Commission	Same as A	Same
<p>WEST VIRGINIA Act No. House Bill 1 2nd Special Session 1936</p>	Same as B	Same	None	12 weeks in 52 weeks	Same except claim is made at place prescribed by Commission.	Provision allowing for cooperation with other states.	Same
<p>WISCONSIN Chapter 108 Law</p>	3 weeks in 52 weeks	1 to 4 within 52 weeks when benefit rate is \$10 a week; 1 to 5 when benefit rate is \$12.50; 1 to 6 when benefit rate is \$15	None	Between 14 and 20 weeks within 52 weeks as computed under the ratio provision	Same	None	Same
<p>WYOMING Chapter 113 House Bill 143 Regular Session 1937</p>	Same as B	None	None	14 weeks in 52 weeks or 1/6 of unchanged wage credits, whichever is lesser	Same except claim is made at place prescribed by Commission.	Same as A	Same