



**DEPARTMENT OF
LABOR**
& INDUSTRIAL RELATIONS

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MICHAEL L. PARSON
GOVERNOR

ANNA S. HUI
DEPARTMENT DIRECTOR

TAMMY CAVENDER
DEPUTY DEPARTMENT DIRECTOR

PUBLIC NOTICE AND ORDER

I, ANNA S. HUI, DIRECTOR OF THE DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS, hereby issue the following order pursuant to the authority of the Governor (including but not limited to the authority in Chapter 44, RSMo) and delegated to me through Executive Order 20-19 (and through incorporation by reference of Executive Order 20-04 and successive orders):

1). For purposes of tax rate calculations for calendar year 2022, portions of Section 288.036.2, RSMo, shall be waived so that quarters ending December 31, 2020, and March 31, 2021, shall not be required to be included in the calculation of the state taxable wage base as follows:

Sec. 288.036.2. The increases or decreases to the state taxable wage base for the remainder of calendar year 2004 shall be eight thousand dollars, and the state taxable wage base in calendar year 2005, and each calendar year thereafter, shall be determined by the provisions within this subsection. On January 1, 2005, the state taxable wage base for calendar year 2005, 2006, and 2007 shall be eleven thousand dollars. The taxable wage base for calendar year 2008 shall be twelve thousand dollars. The state taxable wage base for each calendar year thereafter shall be determined by the average balance of the unemployment compensation trust fund of the ~~four~~ preceding calendar quarters (September thirtieth, June thirtieth, ~~March thirty first, and December thirty first of the preceding calendar year~~), less any outstanding federal Title XII advances received pursuant to section 288.330, less the principal, interest, and administrative expenses related to any credit instrument issued under section 288.030, and less the principal, interest, and administrative expenses related to any financial agreements under subdivision (17) of subsection 2 of section 288.330. When the average balance of the unemployment compensation trust fund of the ~~four~~ preceding quarters (September thirtieth, June thirtieth, ~~March thirty first, and December thirty first of the preceding calendar year~~), as so determined is:

(1) Less than, or equal to, three hundred fifty million dollars, then the wage base shall increase by one thousand dollars; or

(2) Six hundred fifty million or more, then the state taxable wage base for the subsequent calendar year shall be decreased by five hundred dollars. In no event, however, shall the state taxable wage base increase beyond twelve thousand five hundred dollars, or decrease to less than seven thousand dollars. For calendar year 2009, the tax wage base shall be twelve thousand five hundred dollars. For calendar year 2010 and each calendar year thereafter, in no event shall the state taxable wage base increase beyond thirteen thousand dollars, or decrease to less than seven thousand dollars.

For any calendar year, the state taxable wage base shall not be reduced to less than that part of the remuneration which is subject to a tax under a federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment

compensation trust fund. Nothing in this section shall be construed to prevent the wage base from increasing or decreasing by increments of five hundred dollars.

2). For purposes of tax rate calculations for calendar year 2022, portions of Section 288.121, RSMo, shall be waived so that quarters ending December 31, 2020, and March 31, 2021, shall not be required to be included in the employer contribution rate calculation as follows:

Sec. 288.121. On October first of each calendar year, if the average balance, less any federal advances, of the unemployment compensation trust fund of the ~~four~~ preceding quarters (September thirtieth, June thirtieth, ~~March thirty-first and December thirty-first of the preceding calendar year~~) is less than four hundred fifty million dollars, then each employer's contribution rate calculated for the four calendar quarters of the succeeding calendar year shall be increased by the percentage determined from the following table:

Balance in Trust Fund		
Less Than	Equals or Exceeds	Percentage of Increase
\$450,000,000	\$400,000,000	10%
\$400,000,000	\$350,000,000	20%
\$350,000,000		30%

For calendar years 2005, 2006, and 2007, the contribution rate of any employer who is paying the maximum contribution rate shall be increased by forty percent, instead of thirty percent as previously indicated in the table in this section.

3). For purposes of tax rate calculations for calendar year 2022, portions of Section 288.122, RSMo, shall be waived so that quarters ending December 31, 2020, and March 31, 2021, shall not be required to be included in the employer contribution rate calculation as follows:

Sec. 288.122. On October first of each calendar year, if the average balance, less any federal advances, of the unemployment compensation trust fund of the ~~four~~ preceding quarters (September thirtieth, June thirtieth, ~~March thirty-first and December thirty-first of the preceding calendar year~~) is more than six hundred million dollars, then each employer's contribution rate calculated for the four calendar quarters of the succeeding calendar year shall be decreased by the percentage determined from the following table:

Balance in Trust Fund		
More Than	Equal to or Less Than	Percentage of Decrease
\$600,000,000	\$750,000,000	7%
\$750,000,000		12%

Notwithstanding the table in this section, if the balance in the unemployment insurance compensation trust fund as calculated in this section is more than seven hundred fifty million dollars, the percentage of decrease of the employer's contribution rate calculated for the four calendar quarters of the succeeding calendar year shall be no greater than ten percent for any employer whose calculated contribution rate under section 288.120 is six percent or greater.

The Governor has approved this order as provided in Executive Order 20-19 (and through incorporation by reference of Executive Order 20-04 and successive orders).

SO ORDERED on this 31st day of December, 2020.

A handwritten signature in black ink, reading "Anna S. Hui". The signature is written in a cursive style with a horizontal line underneath it.

ANNA S. HUI, DIRECTOR
DEPARTMENT OF LABOR AND
INDUSTRIAL RELATIONS