

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

SENATE BILL 964

4
5 By: Senator Elliott

For An Act To Be Entitled

8 AN ACT TO PROVIDE FOR THE MODIFICATION OF THE TAXABLE
9 WAGE BASE UNDER THE DEPARTMENT OF WORKFORCE SERVICES
10 LAW; AND FOR OTHER PURPOSES.

Subtitle

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14 AN ACT TO PROVIDE FOR THE MODIFICATION OF
15 THE TAXABLE WAGE BASE UNDER THE
16 DEPARTMENT OF WORKFORCE SERVICES LAW.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 11-10-215(a)(1)(A), concerning the
22 definition of wages for unemployment benefits, is amended to read as follows:

23 (a) As used in this chapter, unless the context clearly requires
24 otherwise, "wages" means all remuneration paid for personal services,
25 including, but not limited to, commissions, bonuses, cash value of all
26 remuneration paid in any medium other than cash, the value of which shall be
27 estimated and determined in accordance with regulations prescribed by the
28 Director of the Department of Workforce Services, and tips received while
29 performing services which constitute employment and which are included in a
30 written statement furnished to the employer pursuant to 26 U.S.C. § 6053(a).
31 Provided that, the term "wages" shall not include:

32 (1)(A) For the purposes of §§ 11-10-701 – 11-10-715:

33 (i) That part of remuneration paid to an individual
34 by an employer with respect to employment during any calendar year beginning
35 after December 31, ~~2003~~ 2010, and ending December 31, ~~2009~~ 2011, ~~which that~~
36 ~~exceeds ten thousand dollars (\$10,000)~~ thirteen thousand dollars (\$13,000);



1 and

2 (ii) For any calendar year beginning after December
3 31, ~~2009~~ 2011, that part of remuneration ~~which~~ that exceeds ~~twelve thousand~~
4 ~~dollars (\$12,000)~~ fourteen thousand dollars (\$14,000).

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