



# Virginia Employment Commission

## The Commission on Unemployment Compensation

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Virginia Employment Commission  
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## Seasonal Work Exclusion Option 1

- Re-enact law repealed in 1978, which requires employers to apply for seasonal status.
- About 7,300 employees, or 0.25% of covered employment, would be ineligible.
- Benefits of claimants who are eligible from other work would still be charged to the seasonal employer per 60.2 – 528(B) of the Code of Virginia.
- Sample industries include Tobacco Processing; Fruit, Vegetable, and Seafood Processing; Resort Hotels; Swimming Pools (at apartments); and Amusement Parks



## Seasonal Work Exclusion Option 2A

- Re-enact law repealed in 1978, but seasonal status would be automatic instead of applied for.
- If employer's highest monthly employment is at least **25%** higher than its annual average, it would be seasonal.
- About 100 industries would be classified as seasonal.
- About 85,000 employees, or 3% of covered employment, would be ineligible.
- Benefits of claimants who are eligible from other work would still be charged to the seasonal employer per 60.2 – 528(B) of the Code of Virginia.

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## Seasonal Work Exclusion Option 2A

- Industry Sectors include companies in:
  - Manufacturing
  - Agriculture, Forestry, & Fishing
  - Information and Arts, Entertainment & Recreation
  - Retail Trade and Transportation & Warehousing

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## Seasonal Work Exclusion Option 2B

- Re-enact law repealed in 1978, but seasonal status would be automatic instead of applied for.
- If employer's highest monthly employment is at least **50%** higher than its annual average, it would be seasonal.
- About 50 industries would be classified as seasonal.
- About 22,000 employees, or 0.75% of covered employment, would be ineligible.
- Benefits of claimants who are eligible from other work would still be charged to the seasonal employer per 60.2 – 528(B) of the Code of Virginia.

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## Seasonal Work Exclusion Option 2B

- Industry Sectors include companies in:
  - Manufacturing
  - Agriculture, Forestry, & Fishing
  - Information
  - Arts, Entertainment & Recreation
  - Finance, Insurance, & Real Estate and Accommodation & Food Services

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## Seasonal Work Exclusion Option 3

- Seasonal status for tax preparation firms (NAICS industry code 541213) only.
- About 3,000 employees, or 0.11% of covered employment, would be ineligible.
- Benefits of claimants who are eligible from other work would still be charged to the seasonal employer per 60.2 – 528(B) of the Code of Virginia.

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## Seasonal Work Exclusion Tax Preparers Information

- Active Accounts—366 in CY 2008, of which 201 have the minimum rate; 32 have the maximum rate; and 61 have the new employer rate
- Average Tax Rate—1.48% in CY 2008; compared to a statewide average tax rate of 1.10%
- Benefit charges—\$564,228 in CY 2007; \$532,619 in CY 2006

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