

MICHIGAN EMPLOYMENT SECURITY ACT (EXCERPT)
Act 1 of 1936 (Ex. Sess.)

421.13k Payment by governmental entity of regular benefits plus extended benefits and training benefits; ascertainment of amount; statement of charges; reimbursement of fund; past due reimbursement payments; liability for and payment of contributions; delinquency; termination of election; reimbursement of benefits; charging benefits to experience account.

Sec. 13k. (1) Except as provided in section 13g, a governmental entity which is liable for reimbursement payments in lieu of contributions shall pay to the commission an amount equal to the full amount of regular benefits plus the amount of extended benefits and training benefits paid during a calendar quarter that are attributable to service in the employ of the organization and which are not reimbursable by the federal government.

(2) The amount required to be paid by a governmental entity shall be ascertained by the commission as soon as practicable after the end of each calendar quarter and a statement of charges shall be mailed to each entity. A governmental entity shall reimburse the fund within 30 days after the start of the next fiscal year of the governmental entity following the calendar year for which the governmental entity is to be charged.

(3) Past due reimbursement payments in lieu of contributions shall be subject to the interest, penalty, assessment, and collection provisions provided in section 15.

(4) A school district or community college district which is liable for contributions for a calendar year shall pay the contributions within 30 days after the start of its next fiscal year after that calendar year.

(5) A governmental entity, other than the state or a school district or community college district which is liable for contributions shall pay the contributions due as required by section 13.

(6) If a governmental entity other than the state is delinquent for 2 consecutive calendar years in making reimbursement payments in lieu of contributions, the commission may terminate the employer's election to make reimbursement payments in lieu of contributions as of the beginning of the next calendar year, which termination shall be effective for that and the next calendar year.

(7) For benefit years established before the conversion date prescribed in section 75, benefits paid on the basis of credit weeks earned with a governmental entity while it was a reimbursing employer shall be reimbursed by the employer pursuant to subsections (1), (2), and (3), and the benefits paid on the basis of credit weeks earned with a governmental entity while it was a contributing employer shall be charged to the experience account of the employer pursuant to section 20. For benefit years established after the conversion date prescribed in section 75, benefits paid on the basis of base period wages paid by a governmental entity while it was a reimbursing employer shall be reimbursed by the employer pursuant to subsections (1), (2), and (3), and benefits paid on the basis of base period wages paid by a governmental entity while it was a contributing employer shall be charged to the experience account of the employer pursuant to section 20. Benefits paid to an individual and chargeable to the governmental entity on the basis that the governmental entity was the separating employer in the claim shall be charged to the experience account of the governmental entity if it was a contributing employer at the time of the separation, or shall be reimbursed by the governmental entity if it was a reimbursing employer at the time of the separation.

History: Add. 1974, Act 104, Eff. Jan. 1, 1975;—Am. 1977, Act 277, Eff. Jan. 1, 1978;—Am. 1994, Act 162, Imd. Eff. June 17, 1994.