

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

421.21a Allocation of benefit charges and contributions attributable to service performed under CETA-PSE.

Sec. 21a. (1) Notwithstanding any other provision of this act, benefit charges and contributions attributable to services performed under the comprehensive employment and training act of 1973, as amended, 29 U.S.C. 801 to 992, in public service employment, referred to in this section as CETA-PSE services, shall be allocated in accordance with this section.

(2) If an employer's account has been charged with any unemployment benefits attributable to CETA-PSE services paid for weeks of unemployment beginning January 4, 1976, through October 2, 1976, the employer shall receive a credit to its account equal to the amount of those benefits reimbursed to the commission under the emergency jobs programs extension act of 1976 (Public Law 94-444). With respect to a reimbursing employer, the credit may only be used as a credit against the future reimbursement liability of the employer or his total or partial transferee. With respect to a contributing employer, the credit may only be used as a credit to the employer's rating account.

(3) A contributing employer shall receive a credit equal to the amount of contributions the employer paid, to the extent that the contributions were based on CETA-PSE wages paid from January 1, 1975, through October 2, 1976. The credit may only be used as a credit against the employer's future contribution liability.

(4) After October 2, 1976, an employer's account shall not be charged for benefits, based on CETA-PSE services, which are reimbursed to the commission under the emergency jobs programs extension act of 1976 (Public Law 94-444). Furthermore, a contributing employer shall not be liable for contributions on CETA-PSE wages paid after October 2, 1976. If a reimbursing employer's account has been charged for benefits or a contributing employer has made contributions based on CETA-PSE wages paid after October 2, 1976, the commission shall credit the employer's account in the same manner as provided in subsections (2) and (3).

(5) For the purposes of this section, a political subdivision of this state with its own unemployment compensation program under which unemployment benefits have been paid on the basis of CETA-PSE service in its employ, shall be entitled to cash reimbursement of those benefit costs to the extent that those benefit costs are reimbursed to the commission under the emergency jobs programs extension act of 1976 (Public Law 94-444). For purposes of obtaining the federal reimbursement, the commission shall act as agent for the political subdivision.

History: Add. 1977, Act 95, Imd. Eff. Aug. 4, 1977.

Compiler's note: Former MCL 421.21a, pertaining to seasonal employees and their rate of contribution, was repealed by Act 281 of 1965.