

FISCAL NOTE

May 9, 2022

Bill No:	SB 993	Printer's No:	1287	Sponsor:	Ward, J
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COST / (SAVINGS)

Fund (s)	2021-22	2022-23
Unemployment Trust Fund	See Fiscal Impact	See Fiscal Impact

SUMMARY: SB 993 amends the Unemployment Compensation Law to exclude wages of foreign workers, employed in the United States under H-2A visas, from unemployment compensation tax obligations.

ANALYSIS: SB 993 would amend the Unemployment Compensation Law to bring it more in line with the federal unemployment compensation law that does not require H-2A workers or their employers to pay into the unemployment compensation system. It would excludes H-2A workers from the definition of employment.

FISCAL IMPACT: The Department of Labor and Industry estimates that the Unemployment Trust Fund would annually lose \$874,293 in employer tax revenue and \$22,377 in employee contributions for a total of \$896,670.