

Andy Beshear  
Governor



Larry Roberts  
Secretary

Jacqueline Coleman  
Lieutenant Governor

Buddy R. Hoskinson  
Executive Director

**LABOR CABINET  
OFFICE OF UNEMPLOYMENT INSURANCE**

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Dear Employer,

During the 2021 Legislative Session, the Kentucky General Assembly passed House Bill 413 which was signed into law in part by Governor Beshear on March 26, 2021. This legislation resulted in the following changes to your Unemployment Insurance Reserve Account:

1. **Amended KRS 341.030(7) to suspend the taxable wage base increase for calendar year 2021 and to utilize the same taxable wage base as 2020.**
2. **Amended KRS 341.270(3) to provide that, for calendar year 2021 the employer contribution rate schedule will be determined by the rates set forth in "Schedule A" of "Table A" of KRS 341.270(4).**
3. **Amended KRS 341.530 to provide that unemployment benefits payable related to a state or federal emergency or disaster declaration would be paid from the unemployment insurance fund pooled account and not charged to an employer's reserve account.**
4. **Amended KRS 341.614 to provide there would be no unemployment administration account surcharge assessment for calendar year 2021.**

Attached you will find an "Amended 2021 Contribution Rate Notice" which reflects the change of your contribution rate based on "Schedule A" of "Table A" of KRS 341.270(4). In addition, the taxable wage base for calendar year 2021 will remain at **\$10,800 per worker**.

Please ensure to make these adjustments before filing your 1<sup>st</sup> quarter of 2021 Quarterly Unemployment Tax and Wage Reports which are due on or before April 30, 2021.

For more information concerning your unemployment reserve account, please visit: <https://kewes.ky.gov>



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