

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

HOUSE BILL 1033

By: Representative D. Altes

## For An Act To Be Entitled

AN ACT TO REQUIRE EMPLOYEE CONTRIBUTIONS TO THE  
UNEMPLOYMENT COMPENSATION FUND; AND FOR OTHER  
PURPOSES.

### Subtitle

TO REQUIRE EMPLOYEE CONTRIBUTIONS TO THE  
UNEMPLOYMENT COMPENSATION FUND.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Title 11, Chapter 10, Subchapter 7, is amended to add an additional section to read as follows:

11-10-724. Employee contributions.

(a)(1) Each employee shall contribute to the Unemployment Compensation Fund one-half of one percent (0.5%) of all wages paid for employment as defined under § 11-10-210.

(2) In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to one-half cent (0.5¢) or more, in which case the fractional part shall be increased to one cent (1¢).

(b) An employer shall:

(1) Deduct from each employee's wages the contributions required under this section; and

(2) Hold the deducted wages in trust until the employee contributions are required by rule to be deposited into the fund.

(c) Funds deducted under this section are not subject to garnishment or attachment, and in the event of lien, judgment, or bankruptcy proceedings are not considered assets of the employer.



(d) An employer who fails to make the deductions under this section from the wages of employees is liable for the payment of the contributions required under subsection (a) of this section.

(e) The Department of Workforce Services shall be adopt rules to implement this section.