

Department of Planning and Budget 2008 Fiscal Impact Statement

1. Bill Number: HB1349

House of Origin X Introduced Substitute Engrossed
Second House In Committee Substitute Enrolled

2. Patron: Barlow

3. Committee: Commerce and Labor

4. Title: **Unemployment compensation; trailing spouse of clergy**

5. Summary: The bill provides that good cause for leaving employment exists if an employee voluntarily leaves a job to accompany the employee's spouse to a new location from which the employee's place of employment is not reasonably accessible, when (i) the spouse is a minister, priest, rabbi, or accredited practitioner of any religious organization or denomination usually referred to as a church and (ii) the church has involuntarily reassigned the spouse to serve a congregation in such new location. Benefits paid to qualifying claimants shall be charged against the pool rather than against the claimant's employer.

6. Fiscal Impact Estimates: Preliminary.

6a. Expenditure Impact:

<i>Fiscal Year</i>	<i>Dollars</i>	<i>Fund</i>
2009	\$8,320	Unemployment insurance trust fund
2010	\$7,680	Unemployment insurance trust fund
2011	\$7,360	Unemployment insurance trust fund
2012	\$7,360	Unemployment insurance trust fund
2013	\$7,680	Unemployment insurance trust fund
2014	\$8,000	Unemployment insurance trust fund

7. Budget Amendment Necessary: No.

8. Fiscal Implications: According to the Virginia Employment Commission, only two to four claimants each year will be affected by the bill. The bill will have only minimal impact on payments from the unemployment insurance trust fund, and it will not impact employer taxes paid into the fund. Any impact on the general fund as a result of changes in corporate tax deductions will be miniscule.

9. Specific Agency or Political Subdivisions Affected: Virginia Employment Commission.

10. Technical Amendment Necessary: No.

11. Other Comments: None.

Date: 1/16/2008 dpbkbs

Document: G:\08 FIS\VEC\HB1349.DOC

cc: