

ACT 117

H.B. NO. 2181-80

A Bill for an Act Relating to Employment Security.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Chapter 383, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read:

“Sec. 383- Retirement payments. For any week which begins after March 31, 1980 with respect to which an individual is receiving a governmental or other pension and claiming unemployment compensation, the weekly benefit amount payable to such individual for such weeks shall be reduced (but not below zero):

- (1) By one-half the prorated weekly amount of the pension, if at least half the cost of the pension plan was contributed by an employer who employed the individual during the base period; and
- (2) By the entire prorated weekly amount of the pension, if the entire cost of the pension plan was contributed by such employer; or
- (3) By the entire prorated weekly amount of any governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on any previous work of such individual.

Paragraphs (1) and (2) of this section shall be applicable, if section 3304(a) (15) of the Federal Unemployment Tax Act is amended by Congress to allow for such reduction as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act.

Paragraph (3) of this section shall be applicable, only if such reduction is required as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act.

No portion of this section shall be applicable, if section 3304(a) (15) of the Federal Unemployment Tax Act is repealed in its entirety.

If Section 3304(a) (15) of the Federal Unemployment Tax Act, whether amended or not, is made effective at a later date by Congress, application of this section shall be effective at that later effective date.”

SECTION 2. New statutory material is underscored.*

SECTION 3. This Act shall take effect upon its approval.

(Approved May 24, 1980.)

*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.