

Approved: April 9, 2010  
Date

## MINUTES OF THE SENATE BUSINESS AND LABOR COMMITTEE

The meeting was called to order by Chairman Susan Wagle at 8:30 a.m. on February 17, 2010, in Room 548-S of the Capitol.

All members were present except:  
Senator Jay Emler- excused

Committee staff present:  
Ms. Margaret Cianciarulo, Committee Assistant  
Mr. Reed Holwegner, Kansas Legislative Research Department  
Ms. Kathie Sparks, Kansas Legislative Research Department  
Mr. Ken Wilke, Kansas Office of the Revisor of Statutes

Conferees appearing before the Committee:  
Dr. Ted Anders, Director of Graduate Education, Newman University, Wichita  
Dr. Carla Lee, Adjunct Professor, Newman University, Wichita  
Mr. Daniel Murray, State Director, National Federation of Independent Business-KS (NFIB-KS)  
Ms. Dina Cox, Legislative Director, Kansas Society for Human Resources management

Others attending:  
See attached list.

### **Hearing on SB343 - an act concerning employee leave for their child's school related educational activities.**

Upon calling the meeting to order, Chairman Wagle explained **SB343** allowed qualified employees 30 hours of leave for school-related educational activities of the employee's child during an academic year. The leave may be unpaid at the employer's discretion, taken at a time mutually agreed upon in increments of at least one hour, is in addition to emergencies or conferences required by the school administration, and may require documentation for verification.

She then recognized Senator Oletha Faust-Goudeau who stated on October 20, 2009 she participated in the Kansas Walkout Prevention Summit at Wichita State University organized by Representative Bob Bethel. She said research provides convincing evidence that children perform at higher levels both socially and academically, when parents and educators communicate regularly and participate actively in enhancing student achievement, and **SB343** would simply provide parents with another tool to help. She then introduced Dr. Ted Anders, Director of Graduate Education, Neuman University, Wichita, Kansas.

Dr. Anders offered instances on the impact of business, stating that National Human Resources research has shown that the single greatest cause of loss of productivity in the workplace is unresolved family issues brought into the workplace and for most families, this means parents worried about inadequately dealing with children who are not succeeding in the system. He also offered instances of the impact on the education system and the State at large, stating one key solution is planned, coordinated parent involvement.

The Chair then called on Dr. Carla Lee, Adjunct Profession, Newman University who stated if children are engaged as fully as possible, they can become earnest contributors to the system that provides formal instructions, extracurricular growth and development activities, as well as social civility and discipline.

A copy of Dr. Anders' and Dr. Lee's testimonies are (Attachment 1) attached and incorporated into the Minutes as referenced. A copy of Senator Faust-Goudeau's written only testimony is (Attachment 2) attached and incorporated into the Minutes as referenced.

As there were no questions for the proponents, the Chair called on the first of two opponents, Mr. Daniel Murray, State Director, National Federation of Independent Business - Kansas (NFIB-KS) who stated that the bill represents a state expansion of the Federal Family Medical Leave Act (FMLA) and any such expansion limits employer flexibility and increases administrative burdens. A copy of his testimony is (Attachment 3) attached and incorporated into the Minutes as referenced.



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The second opponent conferee to testify was Ms. Dina Cox, Legislative Director, Kansas Society for Human Resource Management (SHRM), who offered explanations of some lines in the bill that needed clarification, felt the current vacation and paid time off leave plans were built with this in mind, resentment by individuals who do not qualify for this benefit is also expected, and if there are two or more requesting this time off, do they both get to go? A copy of her testimony is Attachment 4) attached and incorporated into the Minutes as referenced.

The Chair offered opponent written testimony from:

1. Ms. Rachelle Colombo, Senior Director of Legislative Affairs, The Kansas Chamber
2. Ms. Natalie Bright, Legislative Counsel for the society of HRM
3. Mr. Phillip Hayes, Vice President, Human Resources Services & Operations The Arnold Group
4. Mr. Don Saylor, CEO, Kansas Restaurant & Hospitality Association.

A copy of the above testimonies is (Attachment 5) attached and incorporated into the Minutes as referenced.

Also offered was neutral testimony from Mr. Tom Krebs, Government Relations Specialist, Kansas Association of School Boards. A copy of his neutral testimony is (Attachment 6) attached and incorporated into the Minutes as referenced.

The Chair closed the hearing on **SB343** and recognized Senator Faust-Goudeau who stated if the Committee decided to work the bill, she would like to offer amendments addressing the opponents' point of view.

**Final action on SB474 - employment security law; pertaining to the definition of wages; SB468 - employment security law; pertaining to certain payments required; SB529 - employment security law; pertaining to the maximum weekly benefit; and SB545 - employment security law; relating to benefits and employer contributions and said the next order of business was working on unemployment in general.**

The Chair said that she would like to go through each concept that they have studied and, because it is so technical, decide what concepts the Committee wants in the bill and which ones they don't. She offered two options:

1. Some exempt bills are before them that we can work as a Senate bill and
2. The House is voting on a bill today, **HB2676**, and we can just put our version of what to do about the situation into the House bill.

The first question she had for the Committee is, do they want to work the Senate bill or do they want to amend the House bill and get it straight to conference? Senator Brownlee stated she would like to put out the Committee's own work product. The Chair stated that they have to resolve this with the Governor and get the first quarter report out to the businesses. She feels they could move it along more quickly if they amend the Senate product into the House bill, and go straight to conference, have it ready to go, have the will of the Committee determined, and if the Secretary needed to change anything, ex. Rates, feels he would appreciate a longer notice. Senator Kelsey made a motion to devise a bill that goes into the House bill. It was seconded by Senator Lynn and the motion carried.

The Chair said the first issue to address is the large bill that businesses received that was very unexpected and the Committee has studied two ways to deal with it:

1. Look at delaying the penalty and interest for three months after it is due.
2. Take the 2010 rate assessment as they were first originally calculated, which did portray the actual experience rating of the employer and rather than pay the rates that were just sent out, employers would be allowed to pay the original tax rate as computed originally within KDOL.

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She went on to say, the House is sending over a bill that has the KDOL adopt for this year and for next year, the 2010 original tax rate that reflects the experience of business and gives them a predictable bill for the next two years. Because the feds require that the rate has to be recalculated every year, it allows for that recalculation, and for businesses to move within classifications, but the classification rates were set and it is lower. They primarily heard from businesses who got hit hard because businesses with very positive experience got kicked very hard back in the middle group and so the House version adopts the 2010 original tax rate as opposed to the taxes that went out that were higher that people are thinking they have to pay right now.

The Chair asked how the Committee wanted to deal with the rates? Senator Schodorf made a motion to put in the bill the original 2010 rate for a two-year period. It was seconded by Senator Lynn.

Discussion and questions came from Senators Reitz, Faust-Goudeau, Brownlee, and Wagle, and Secretary Garner including: what is the down side and are part time workers affected? Answer: Benefits can only be reduced legislatively. This proposal deals with the tax rates. The original 2010 tax rates were set in mid-November of last year.

As there was no further discussion, the Chair said there is a motion on the floor to adopt the original 2010 rate for two years, it has been seconded by Senator Lynn. A vote was taken and the motion carried.

The Chair said this stills leaves those businesses paying higher rates and are unable to pay, but legislation was passed for the Kansas Department of Revenue (KDOR) that says in certain situations, if you are in a hardship situation and cannot pay your bill, you can apply to the Secretary of the KDOR for a payment waiver without interest or penalty.

The Chair made a motion to give the Secretary flexibility in case of hardship to allow the delay of payments. It was seconded by Senator Lynn.

Discussion and questions came from Senators Kelsey, Holland, Lynn, Brownlee, Reitz, Faust-Goudeau and Wagle and Secretary Garner including:

- The concept of paying half of the tax by April 30 and the other half by June 15 and that way you do not have to decide who is hardship. What does Secretary Garner think? Answer: You all are the policy makers we are the administrators and we will administer any policy they make.

- How many employers does KDOL work with? Answer: KDOL has 69K accounts.

- Do not agree with the flexibility and would be better off to delay payment and penalty because KDOL cannot handle the calls now. We have heard when people have appealed to the next higher level, and claims are overturned. With 73% of the lower level appeals being overturned, suggests the lower level appeals need to be reviewed and would rather the Secretary give his attention to that, the thinking being they are paying benefits where they should not be paid out.

- If this concept was passed, would KDOL need to hire more staff? Answer: Not in a position right now to answer.

- This is fair to the employers because employees have to go through the same thing to pay their bills if there is a hardship.

Senator Kelsey made a sub motion to adopt the concept of paying half of the tax before April 30 and the other half before June 15, with no penalty for the second half. It was seconded by Senator Brownlee. The Chair asked Senator Kelsey if he only wanted to deal with the first quarter payment? He answered yes, because after

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that the payments dropped dramatically. She asked him if he wanted it to be for two-years? He answered yes. Further discussion ensued with Senators Reitz, Schodorf, Kelsey, Wagle, Brownlee and Secretary Garner including:

- Now knowing KDOL has 69K employers, wonders if they need clearer parameters?
- Would they have the opportunity, if there was some language that in the event of hardship, to work with the Secretary to work out a schedule of payment or some flexibility since they cannot predict some of the circumstances of business.

The Chair asked the Secretary, KDOL assesses a penalty when we fail to file our quarterly paperwork and assess interest when we do not pay the taxes, is this correct? Answer: Correct. She asked if he would prefer we only deal with the interest to force people to get in their paperwork as KDOL needs to get this information into their system? Answer: Absolutely he said because they use this to determine eligibility, claimants, etc.

The Chair said the intent of the original motion was to not assess interest on what is due for two years. Does the Committee want to combine with this, that if someone has a further hardship, the Secretary could give them a hardship waiver? Secretary Garner said he would check to make sure he can do this. Senator Brownlee suggest they deal with just Senator Kelsey's motion and believes the Department of Revenue does work with people for this purpose and this may be a pattern they could consider.

As there was no further discussion, the Chair said there is a sub motion to adopt the concept of paying half the tax before April 30 and the other half before June 15 with no penalty for the second half and it was seconded by Senator Brownlee. A vote was taken and the motion carried.

The Chair asked Senator Brownlee if she wanted to put in interest or wait for Secretary Garner. Senator Brownlee suggested waiting for the Secretary and maybe he could pursue any models that might exist in KDOL as it applies to extreme hardship and flexibility.

Regarding Secretary Garner's comment to "ease the burden on positive balance employers, the Chair said one of the ESAC recommendations put forth was: the negative balance employers are upside down in that they paid less to the fund than what their paid off employees had taken out. She said they could ask the negative employers to pay a little more if we increase the negative employers an additional nine categories with Secretary Garner suggesting implementing in 2011.

The Chair asked the Secretary if they added the additional categories right now, what is the cap on payment on negative balance employers on a rate? Answer: They pay the 5.4% plus the surcharge of 2%, meaning the very worst rated group would pay 7%. (Referred them to his February 26, 2010 handout, page 12, indicating the 10 current categories and under the surcharge column it shows how it increases 2% per group. A copy of "Rates for Negative Balance and Ineligible Employers", page 12 is (Attachment 7) attached and incorporated into the Minutes as referenced.

A discussion ensued and questions were asked from Senators Kelsey, Brownlee, Lynn, and Schodorf, Secretary Garner and Ms. Rachelle Columbo including:

- Concern for the negative balance employers because they have laid off so many, wants to make sure we are not pushing them over the edge.
- How are the 501C3's being affected and how does, on what we are doing, impact those schools ? Answer: 501C3's along with governmental entities like school districts and municipalities, have options, they can choose to be rated employers, like other private sector employers, or reimbursing employers (actually reimbursed dollar for dollar for what is paid out for that year.)

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- What is the response from the Chamber on increasing the categories of the negative balance employers?  
Answer: Both sides are aware of the impact, negative paying less and positive paying more, but this is a provision they support.

As there was no further discussion, Senator Lynn made a motion for negative balance employees to increase their categories to 9. It was seconded by Senator Brownlee and the motion passed.

Next, the Chair wanted to talk about the ESAC recommendations saying one was a surcharge starting in 2011 on all employers and the reason they recommended that was because the federal government requires us to have in place, legislation that starts to pay back Federal money borrowed. She asked Secretary Garner how much the surcharge is going to be that he recommended? Answer: It would be determined by how much we have to pay, then the surcharge would be assessed on top of that. It is not capped and is a flat rate percentage.

The Chair said if we are not in compliance with the feds, then our federal tax increases dramatically. Senator Brownlee made a motion to send a resolution to Congress stating that we need a further delay in the interest payments due to the federal government. It was seconded by Senator Lynn and the motion carried..

### Adjournment

As there was no more time, the Chair said they would continue discussion of ESAC recommendations at the Committee's next meeting and adjourned the meeting.. The time was 9:30 a.m.

The next meeting is scheduled for February 19, 2010.

BUSINESS AND LABOR COMMITTEE GUEST LIST  
 DATE: 2-17-10

NAME	REPRESENTING
Natalie Bright	KS-SHRM
Dina Cox	KS-SHRM
Megyn Proffenberg	KDOL
Jim Garner	KDOL
Dan Murray	NFIB
Ron Seebor	KARA
Ashley Sherard	Lenexa Chamber
John DeFerson	Capital Strategies
Bruce Tunnell	AFL-CIO
Brenda Koops	Hein Law Firm
Mitta Casey	GSA
Mark Mirony	Ks Food D/As

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please continue passing for all  
 to sign  
 Thank you - Committee Assistant



MEMORANDUM TO:

KANSAS SENATE BUSINESS AND LABOR COMMITTEE:

SENATE BILL 343—Hearing Wednesday, February 17, 2010

FROM: Dr. Ted Anders and Dr. Carla Lee, Newman Faculty, on behalf of Newman University Graduate Education Division and The Newman Educational Law Project

DATE: Tuesday, February 16, 2010

CONTACT: Dr. Ted Anders, Phone: 678-778-7197 [anderst@newmanu.edu](mailto:anderst@newmanu.edu)

SUBJECT: PROPONENT Rationale in Support of Bill 343

A. The PROBLEM: Lack of Planned, Intentional Parent Involvement in Schools

IMPACT ON BUSINESS:

- National Human Resources research has shown that the single greatest cause of loss of productivity in the workplace is: ***UNRESOLVED FAMILY ISSUES BROUGHT INTO THE WORKPLACE. For most families, this means parents worried about/inadequately dealing with children who are not succeeding in the system.*** When parents are physically present and involved in their child's educational experience at school, students demonstrate much greater engagement and academic success.
- Research on student physical and emotional health indicates that a majority of students are sleep deprived, undernourished (plenty of calories but non-nutritive calories), dehydrated, and/or not physically fit. The obesity and diabetes cases are increasing and related health care costs skyrocketing. **The cost of family health insurance continues to increase and is a burden on businesses.**
- Businesses in Kansas have to remediate up to 60% of new young employees who are arriving in the workplace with ***inadequate : written and oral communication skills; spontaneous, proactive, critical thinking and problem solving skills; mental math abilities; general social knowledge which constitutes an ability to engage in civic stewardship***

Senate Business & Labor Committee

Date: February 17, 2010



## THE IMPACT ON EDUCATION SYSTEMS and THE STATE AT LARGE

- *25% official drop out rate*
- Educator “burn out” through revenue related staff and facility reduction, teacher responsibility for unpaid, non-instructional services (e.g. “parenting,” back pack weekend meal provision, social work, special education responsibilities beyond their level of certification/formal training)
- Elementary *students unprepared for Middle School* (academically and emotionally)
- Example: The Kansas Third Grade Reading Proficiency Score is set at 69% on the Kansas version of a nationally normed reading test. However, in order to have a chance at qualifying for annual AYP success, Kansas transformed the national scores such that a 34% on the national test is equivalent to a 69% on the Kansas test. Thus, we are funding abject failure beginning in elementary school. The subsequent failure of students in middle school leads to low self esteem and at risk behaviors.
- Follow on lack of preparation for High School and the adult world of work
- Teacher attrition at the 5 year career point----not enough support or pay to warrant dealing with the non-instructional challenges mentioned above
- Students are dis-engaging from the antiquated, underfunded, AMERICAN FACTORY SCHOOL MODEL ---i.e. they cannot withstand being treated like raw product run through a NCLB grade/standard driven “Stamp of Approval” like cattle or widgets. As the system collapses **WE NEED PARENTS ON THE SCENE TO ASSIST WITH REINVENTING THEIR COMMUNITY SCHOOL MODEL AND METHODS.**

### ONE OF THE KEY SOLUTIONS:

- PLANNED, COORDINATED PARENT INVOLVEMENT ---on the school grounds & in the classroom--- as an informed supporter of the administrator and teacher---so that children’s needs are addressed. With an adequate majority of parents able to help their children and the community school succeed during social reinvention/transformation, adult employees will be much more productive at work knowing the education-related family challenges are under control.

CLOSING THOUGHT: Dr. Carl Menninger –world renowned Topeka medical professional– stated: “WHAT WE DO TO OUR CHILDREN, WE DO TO OUR SOCIETY.”

*At present, as a society, we are not parenting our children or nurturing our school communities adequately to produce effective employees and functional citizens. The cost to business and the nation’s competitive ability is too great to ignore.*





ATTACHMENT A: COMMENTS FROM PROPONENT DR. CARLA LEE

1-3

2/17/10

Dear Senator Susan Wagle, Chair, Vice Chair Lynn, and all honored members: Brownlee, Emler, Kelsey, Reitz, Schodorf, Holland and Faust-Goudeau:

Thanks very much to Senator Wagle for your provision of this hearing today regarding SB 343, an act concerning labor and employment relating to leave for school-related Educational activities, and also a special thank you to Senator Faust-Goudeau for her sponsorship of said bill. I speak as a proponent of SB 343.

I am Dr. Carla A. Lee, Adjunct Faculty, Research, Newman University, Wichita, KS, here today in support to Dr. Ted Anders, Director of NU's School of Graduate Education and his School Law's Class investigating the need for increased parental involvement/engagement. With this class, focus was placed upon research and methods by which parental involvement could be increased K-12. I will leave the specifics of the results of this research to Dr. Anders and his class. I am a nurse and educator over 40 years, primary in Kansas, so interested in the health and welfare of our students and society.

Dear members, please note we are both here to share a concept that is already in place in over 16 states in America. We also appreciate this time, knowing that you energy, intellect, and social engineering is directed to many urgent issues, as are many other committees, including education, i.e. financial issues, health and social service urgencies as well as the economy and job market intersections, each of you working to achieve balance to life within this society.

This bill asks that parents be allowed time for enhanced involvement in the educational arena, as they, whether nuclear or non-nuclear family, serve as the primary educators in all families, also not matter the family constellation. Learning is a special feat that we are presented with from birth in order to survive or actualize, often dependent on the natural gifts so endowed as well as the nurturance so provided by families, schools, and society, both in developing times as well as assistance in troubled times. Education and its systems, whether public or private, is the nidus by which families are strengthened through the educational/schooling process, be it home schooling, public or private systems. The parent/s is/are crucial/essential to the learning process as the educational system attends to the formal operations, i.e. specific curricula designed for the achievement of specified competencies based upon identified values, so stated in "mottos, i.e. logos, or formally in the mission and vision documents. Parents, then, if they are engaged as fully as possible, can become earnest contributors to this system that provides the formal instruction, the extracurricular growth and development activities, as well as social civility and discipline addressment. All such leads to enhancement of life skills and dedication to work that each of us, as optimally as possible, can become a sustainable, even major, contribution to the continuance of society and its programs as we know them today or as they evolve to the needs and demands of change for actualizing

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individual's and society's dreams. Such was the dream in American, the school being the major institution so elected to provide the service.

Teachers, crucial to the focus, as well as administrators and boards of education that plan and structure the systems, serve, ideally, as facilitators to the individual and collective achievements on behalf of society. It is the premise of this concept, i.e. parental involvement in bill form, that outcomes, such as listed above, i.e. academic and personal achievement for the betterment of society, can also specifically be addressed in such theses as increased graduation rates, increased intellectual achievements, including the industrial/military complex, as well as decreased attrition, all returning to society, as actualized as possible in each ones' pursuit of life, liberty and happiness, the cardinal virtues.. If not so, then, the decrease in a productive citizen requires social interventions to attend to the dilemma, i.e. possible violence, decreased productivity/work, and even incarceration.

Theories abound, i.e. Knowles, Dewey, Cross, etc, on educational models, to many good ends. We also wish to share that the link to family and culture, usually social or anthropological theories, are crucial to the educational model so devised. I speak, today, also as a product of very good public and private systems as well as the primary mentors in my life, my parents and the quantum impact that these primal educators can have on one's life. We understand that such a bill is just a genesis for our state to consider the purported structural changes in labor laws (Sections 1 and 2), such as other states are already enacted, so noted above.

We ask your serious consideration, even if the bill at this point, with other substantive concerns, may not be feasible, to place such concept even to an interim study for your further and official research and investigation by the state's systems of legislative research. It is purported by our propotency of this bill that research will bear out the crucial contributions that parents make to the lives of their own children, when involved and actively contributing, to the emergence of an educated, responsible citizen, who is dedicated to the impact of all societal systems. When such does not occur, the consequence is to, then, have to address formal systems to attend to less than optimal circumstances to honor the lives of all citizens. Freedom to learn, Carl Rogers's work, is seminal research supporting the strength of a country is in its educational systems that undergird the social structures.

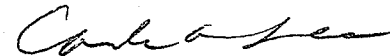
I close with, in deference to the scholarly work, today, of Dr. Anders and his class, to support him in his work to propose specific programs for the further collaboration of educational systems with family systems, noting the belief in local control of schools. In recapitulation, an ideology, so espoused by Samuel Goodrich, shares the essence of the above concepts:

"How many hopes and fears, how many ardent wishes and anxious apprehensions are 'twisted' together in the THREAD that connects a child to a parent."

Please consider this bill as an assurity through which to enhance this thread.

Sincerely,

Dr. Carla A. Lee, RN, ARNP-BC, FAAN



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1-4

State: Minnesota

State Statute: Minnesota Statute 181.9412

Covered Employers: 21 or more employees

Employees Covered: Employee

Children Covered: Employee's Child

Covered Activities: To attend School conferences or school-related activities, or if the child received child-care services or attends Pre-K, may also observe and monitor the services or program (provided, for all, that the activity cannot be scheduled during non-work hours)

Amount of Leave Available: Total of 24 hours during any 12 month period. Employer may deny the leave only if the granting of leave would disrupt business, etc.

Use of Accrued Time: Unpaid, except that an employee may substitute any accrued paid vacation leave or other appropriate paid leave for any part of the leave

Employee Requirements: 

1. If the need is foreseeable must provide "reasonable notice"
2. Employees must make reasonable effort to schedule leave so as not to disrupt unduly operations of the employer

State: Nevada

State Statute: Nevada Revised Statute 392.920 as amended by AB 243

Covered Employers: Employers of 50 or more employees

Employees Covered: Parent, guardian or custodian of a child in a public or private school

Children Covered: Per child basis

Covered Activities: Parent-teacher conferences, school-related activities during regular hours, volunteering or involvement at school, attendance at other school related events

Amount of Leave Available: Up to 4 hours for each child taken in increments of at least one hour

Use of Accrued Time: Unpaid

Employee Requirements: 1. Request in writing five days prior 2. Employer may require documentation 3. Both must confer on timing on the leave, and it must be taken on a time "mutually agreed upon"

State: North Carolina

State Statute: North Carolina Gen. Statute 95-28.3

Covered Employers: All

Employees Covered: Parent, guardian or person standing in loco parentis

Children Covered: School aged child

Covered Activities: Attendance or involvement at the child's school

Amount of Leave Available: 4 hours per year

Use of Accrued Time: Unpaid

Employee Requirements: 1. Leave shall be a mutually agreed upon time 2. The employer may require written verification

State: Rhode Island

State Statute: Rhode Island Gen. Laws 28-48-12

Covered Employers: 50 or more employees, except those for which leave could endanger the health of safety of others, such as medical facilities; public and private

Employees Covered: Parent, foster parent, guardian who have worked for 1 year and who work at least 30 hours per week

Children Covered: Child

Covered Activities: School conferences and other school related activities such as meetings related to special education services, dropout prevention, attendance/truancy and disciplinary issues

Amount of Leave Available: Up to 10 hours of leave during any 12 month period

Use of Accrued Time: Unpaid, except that an employee may substitute any accrued paid vacation leave or other appropriate paid leave for any part of the leave under this section

Employee Requirements: 1. Employees must provide notice of the need for leave at least one week in advance in except in emergencies 2. Employers can require written verification

State: Tennessee

State Statute: 49-6-7001 (b)

Covered Employers: State of Tennessee

Employees Covered: State employee

Children Covered:

Covered Activities: Participation in the educational and teaching process

Amount of Leave Available: Up to one day a month from work

Use of Accrued Time:

Employee Requirements: 1. Subject to departmental or supervisor approval 2. May be asked for written documentation

State: Texas

State Statute: Texas Government Code 661.206

Covered Employers: State of Texas

Employees Covered: State employee, person standing in parental relation

Children Covered: Children in Pre-K through 12

Covered Activities: Parent-teacher conferences

Amount of Leave Available: Up to eight hours of sick leave each calendar year

Use of Accrued Time: Sick leave

Employee Requirements: 1. Reasonable advance notice



State: Vermont

State Statute: Vermont Statute Ann. Title 21 472a

Covered Employers: 15 or more employees

Employees Covered: Employees employed for an average of at least 30 hours per week for one year

Children Covered: Child, step child or ward who lives with the employee

Covered Activities: Preschool or school activities directly related to academic educational advancement; The leave allotment includes other time off to attend medical appointments as specified in the statute

Amount of Leave Available: Not to exceed 4 hours in any 30-day period, and not to exceed 24 hours in any 12-month period; Employer may require a minimum of 2 hour segments

Use of Accrued Time: Unpaid leave, but at the employee's discretion the employee may use accrued paid leave, including vacation and personal leave

Employee Requirements: Provide earliest possible notice, but in no case later than 7 days before leave is to be taken, except in an emergency; Employee must make reasonable attempt to schedule during non-work hours

#### References

Berlin, Rachelle. (2009). Parental leave for School-Related Activities: A Continuing Trend Picks

Up Steam. *Employment Practices Solutions*. Retrieved from

<http://www.epspros.com/KNOWLEDGECENTER/Parentalleave/tabid/505/Default.aspx>

State: California  
State Statute: California Labor Code 230.7 & 230.8 (1995)  
Covered Employers: Employers with 25 or more employees  
Covered Employees: Parent, Guardian, or Custodial Grandparent  
Covered Children: K-12 or attending licensed daycare  
Covered Activities: Activities of the school or licensed daycare  
Amount of Leave Available: Up to 40 hours per year, not to exceed 8 hours in any calendar month  
Use of Accrued Time: Employees shall utilize existing vacation, personal leave, or comp times  
For purposes of the planned absence; employee may also utilize time off  
Without pay  
Employee Requirements: Must provide reasonable notice  
Employer may require documentation

State: Colorado

State Statute: Parental Involvement in K-12 Education Act H.B. 1057 (2009)

Covered Employers: Employers with 50 or more employees except those for which leave  
Could endanger the health or safety of others, such as medical facilities;  
Public and private or where the absence would lead to a halt in service or  
production

Covered Employees: Non-supervisory employees; Part-time Employees are entitled to a  
Prorated leave amount; Parent is defined as the person or persons  
Who have primary legal responsibility for the child. The definition  
Excludes independent contractors, domestic servants, seasonal workers,  
and farm and ranch laborers.

Covered Children: None specified

Covered Activities: Parent-Teacher conferences and other school related activities such as  
Meetings related to special education services, dropout prevention  
attendance/truancy, and disciplinary actions

Amount of Leave Available: Up to 18 hours of unpaid leave per school year or 6 hours in a  
Single month; Employers may require that the leave be taken in  
No more than 3 hour increments

Use of Accrued Time: None Specified

Employee Requirements: Employees must provide notice of the need for leave at least one  
week in advance, except in emergencies.  
Employers can require written verification.

State: District of Columbia

State Statute: D.C. Statute 32-1202 (1998)

Covered Employers: All Employers

Covered Employees: Parent includes individuals that act as guardians and can include uncles

Covered Children: Child

Covered Activities: To attend or participate in any school related activity of child; also a day  
Of leave on 4/16 (DC Emancipation Day)

Amount of Leave Available: Total of 24 hours during any 12 month period

Employer may deny the leave only if the granting of the leave  
Would disrupt business

Use of Accrued Time: Unpaid unless the parent or employee elects to use any paid family,  
vacation, personal compensatory or leave bank leave accrued

Employee Requirements: Employee must provide notice at least 10 days in advance, unless,  
In the case of a school related event, the need to attend cannot  
be reasonably foreseen.

Employer can deny if it would disrupt business.

State: Illinois (1998)

State Statute: 820 ILCS 147/15 et seq.

Covered Employers: Public and private employers with at least 50 employees in Illinois

Covered Employees: "Employee"

Covered Children: "Employee's Child"

Covered Activities: School conferences or classroom activities, if the same cannot be  
Scheduled during non-work hours

Amount of Leave Available: Up to a total of 8 hours during any school year, and no more than  
4 hours of which may be taken on any given day

Use of Accrued Time: Employee must first exhaust all accrued vacation, personal,  
compensatory and any other leave that may be granted other  
than sick and disability leave

Employee Requirements: None Provided

State: Louisiana (1993)

State Statute: La. R.S. 23: 1015.2 (Statute says employer may grant)

Covered Employers: "Employer"

Covered Employees: "Employee"

Covered Children: Employee's dependent children for whom he is the legal guardian

Covered Activities: Conferences or classroom activities at school or daycare, if cannot be scheduled during employee's non-work hours.

Amount of Leave Available: Up to 16 hours per 12 month period

Use of Accrued Time: Unpaid leave; employee may substitute any accrued vacation or other Paid leave

Employee Requirements: Shall provide "reasonable notice"

Employee must make reasonable effort to schedule the leave so as not to unduly disrupt the operations of the employer

State: Massachusetts (1998)  
State Statute: Mass. Ann. Laws Chapter 149 52D  
Covered Employers: Employers with 50 or more employees  
Covered Employees: Eligible employee which is defined the same as the FMLA  
Covered Children: Son or daughter  
Covered Activities: Activities directly related to the educational advancement of a son or daughter of the employee, such as parent-teacher conferences or interviewing for a new school  
Amount of Leave Available: Total of 24 hours of leave during any 12 month period; may be taken intermittently or on a reduced leave schedule  
Use of Accrued Time: Unpaid, but eligible employee may elect, or employer may require substitution accrued paid vacation, personal, or medical, or sick leave  
Employee Requirements: If need is foreseeable, employees must provide not less than 7 days notice; if not foreseeable, such notice as is practical

In addition to the above mentioned state statutes, there are a couple of other pieces of legislation to review. In February 2009, Representative Carolyn Maloney (D-NJ) introduced the Family and Medical Leave Enhancement Act of 2009 to amend the FMLA to allow public and private employees unpaid leave to participate in or attend their children or grandchildren's school or community organizational activities. The bill would allow up to 4 hours of leave in a 30 day period not to exceed 24 hours during any 12 month period. President Obama supports expanding the FMLA leave clause to include parental school leave. The Parent Protection Act HB 37 has been introduced in Georgia to allow unpaid leave for parents to attend school activities for their children.

#### References

Berlin, Rachelle. (2009). Parental leave for School-Related Activities: A Continuing Trend Picks Up Steam. *Employment Practices Solutions*. Retrieved from <http://www.epspros.com/KNOWLEDGECENTER/Parentalleave/tabid/505/Default.aspx>

STATE OF KANSAS



TOPEKA

SENATE CHAMBER

**OLETHA FAUST-GOUDEAU**

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COMMITTEE ASSIGNMENTS

RANKING  
MINORITY MEMBER: FEDERAL AND STATE AFFAIRS  
ETHICS AND ELECTIONS  
MEMBER: BUSINESS AND LABOR  
COMMERCE  
LOCAL GOVERNMENT  
JOINT COMMITTEES: ARTS AND CULTURAL  
RESOURCES  
CHILDREN'S ISSUES  
ECONOMIC DEVELOPMENT

To: Sen. Susan Wagle, Chair, Sen. Julia Lynn, Vice Chair,  
and Members of the Senate Business & Labor Committee  
From: Sen. Oletha Faust-Goudeau  
Date: February 17, 2010  
Subject: Senate Bill 343

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I appreciate the opportunity to speak today in support of SB 343.

Research provides convincing evidence that children perform at higher levels both socially and academically when parents and educators communicate regularly and participate actively in enhancing student achievement.

In other words, kids do better if their parents are involved in their school experience.

One of the major barriers to that involvement is employers who don't allow employees to take time off to participate in parent-teacher conferences. The parents receive the definite message that absence from work for ANY reason will be grounds for dismissal. So the parent faces the choice between being active in their child's education or holding onto the job that provides essentials like rent, meals and clothing. SB 343 simply provides parents with another tool to help with their children's educational success.

Thank you for your time and attention and I would appreciate your consideration for the favorable passage of SB 343.

Oletha Faust-Goudeau  
Senator, 29<sup>th</sup> District

Senate Business & Labor Committee  
Date: February 17, 2010  
Attachment 2





The Voice of Small Business®

**Senate Business & Labor Committee**  
**Daniel S. Murray: State Director, NFIB-Kansas**  
**Testimony in Opposition to SB343**  
**February 17, 2010**

Madame Chair, Members of the Committee: My name is Dan Murray and I am the State Director of the National Federation of Independent Business-Kansas. NFIB-KS is the leading small business association representing small and independent businesses. A nonprofit, nonpartisan organization founded in 1943, NFIB-KS represents the consensus views of its 4,000 members in Kansas. Thank you for the opportunity to comment on SB 343.

Our members oppose SB343. Very simply, SB343 represents a state expansion of the federal Family Medical Leave Act (FMLA). Any such expansion limits employer flexibility and increases administrative burdens.

Expansion of FMLA benefits in Kansas would create considerable burdens on small businesses. Most small business owners already provide a great amount of flexibility in allowing their employees to take time off for family or medical purposes. Government mandates take away small employers' and employees' freedom to negotiate the benefits package that best meets their mutual needs. Expanding FMLA mandates would drastically increase the amount of paperwork and money spent complying.

According to the NFIB Research Foundation, "optimism among small businesses has clearly stalled in spite of the improvements in the economy in the second half of 2009. Small business owners entered 2010 the same way they left 2009 – depressed." Kansas small businesses are clearly apprehensive of the many proposed changes in Washington. This fear has stalled investment in capitol and inventory and has exacerbated unemployment problems. Please do not compound the problem with the expansion proposed in SB343. Again, we ask that you oppose SB343.

***Small Business Isn't Small***

*Collectively, small business isn't small. It provides employment to 54.7% of the non-farm private work force in Kansas. It generates more than 50% of the gross domestic product. It possesses half of the business wealth in the U.S. In the past decade, it has annually provided 60% to 80% of net new jobs. It has been giving 67% of workers their first job. It hires a larger proportion of women, younger workers, older workers, and part-time workers than does big business. – Data Compiled in the 2009 Guide to Kansas Small Business Issues.*

Senate Business & Labor Committee

National Federation of Independent Business – KANSAS Date: February 17, 2010

5625 Nall Ave., Roeland Park, KS 66202 • 785-217-3442 • Fax – 785-232-170

Attachment 3

Testimony to the Kansas Senate Committee on Business and Labor  
SB 343

February 17, 2010

Dina M. Cox, SPHR, Kansas Society for Human Resource Management  
Legislative Director

Good morning, Chairperson Wagle and members of the committee. My name is Dina Cox and I am speaking on behalf of the Kansas Society for Human Resource Management. I would like to discuss the Society's position on SB 343.

Clarification Needed

Line 15 - Does "...discharge or in any manner discriminate or retaliate against an employee..." restrict the employer from disciplining an employee if they abuse this benefit?

Line 19 – The law allows for 30 hours of leave for qualifying employees. Is that per child or per children?

Line 19 – Giving an employee a flat amount of leave, such as 30 hours, guarantees that they will take all 30, in my professional opinion. Adding the words "up to 30 hours" would be better, however, I am not in favor of passage of this law either way.

Line 22 – While the leave may be unpaid, it runs afoul of the Fair Labor Standards Act with regard to exempt employees. Exempt employees cannot be docked pay for anything less than a full day's absence. A bona fide leave program that substitutes pay for the time away is allowed. This bill doesn't address this issue.

Line 23 – What does "...may be taken at a time mutually agreed upon by the employer and employee..." mean? Does this mean that the employer could require employees to request this leave time off two weeks in advance? That would allow the employer to plan for the absence rather than learn about it at the last minute and have to scramble for coverage.

Line 17 – school-related educational activities

SHRM's Position

Many employers have flexible work environments that allow employees to adjust their schedules, with the knowledge of the supervisor, and attend these educational activities for their children. In addition, the current vacation and paid time off (PTO) leave plans were built with this in mind. If employers are mandated to implement this additional leave plan, it may actually cause employers to reduce the current vacation and PTO plans.

Resentment by individuals who don't qualify for this benefit is also expected. They will be the ones to cover the work of their coworkers, but the bill doesn't allow for these individuals to receive greater merit increases because of their willingness because it would be perceived as discrimination or retaliation against the parent, guardian or custodian. Employees typically don't resent coworkers on Family and Medical Leave Act leave because it is available for those times when someone is seriously ill or injured and the benefit is not having to use it!

If there is more than one employee within the department who want to take time off for these educational activities, do they both get to attend or can the employer limit the number to be absent? A small department is likely to have parents of children in the same school district requesting the same dates and times off. This would be burdensome for these organizations and departments.

The work required to track and administer this bill will be complicated and tricky. First, employers would be required to verify that the employee is qualified; second, they would have to track the time separately from all other leave time; third, to reduce the incidence of abuse, they will have to verify that the documentation from the school is authentic. As someone from a very lean organization, and I'm sure that there are many others who would claim the same in this economy, tracking this time will become a nuisance and probably fall by the wayside because it will be too time-consuming for very little employer benefit.

There is also the question of how this coordinates with FMLA or if it will at all.

What was the genesis causing the introduction of this bill? If it was to encourage parents, guardians and custodians to be more involved in their children's school work and activities, this probably won't be the solution. Legislating employers to try and solve an educational problem, or a social problem, is not the solution. Encouraging and enticing parents to become more involved in their children's school-related educational activities needs to come from strong social mores and values. It can't be legislated.

## Legislative Testimony

SB 343

February 17, 2010

### Senate Business and Labor

**Rachelle Colombo, Senior Director of Legislative Affairs, The Kansas Chamber**

Madame Chair, members of the committee, thank you for allowing me to provide testimony on behalf of the Kansas Chamber in opposition to SB 343.

The Kansas Chamber, with headquarters in Topeka, is the leading statewide pro-business advocacy group moving Kansas towards becoming the best state in America to do business. The Chamber represents small, medium and large employers all across Kansas.

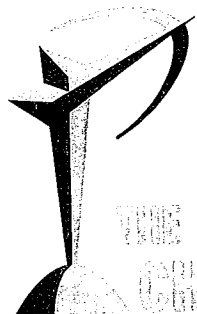
The Kansas Chamber opposes SB 343 because the state expansion of the federal Family Medical Leave Act (FMLA) increases employers' administrative burdens and reduces their ability to tailor benefits to their employees and business workflow.

Employers are already facing challenges in 2010 with growing costs, stagnant revenue streams and a significantly reduced workforce. Maintaining a competitive edge is crucial for business success. Government mandates reduce employers' ability to manage their costs and maintain flexibility in response to employee needs.

An employer who is forced to offer an additional 30 days of leave for school-related activities is offered no recourse for lost productivity or other leave options which may more fairly address all employees, such as flex time. Businesses cannot be expected to absorb the cost of 30 hours of lost productivity for each employee in addition to the cost of providing medical and vacation leave and compounded by other uncontrolled costs such as health care and worker's comp premiums and increasing business taxes.

**Employers want to maintain and grow jobs and need discretion over how to maintain productivity, contain cost and maximize their workforce. SB 343 only adds an additional burden.**

SB 343 expands FMLA benefits, increasing administrative burdens on employers and reducing their ability to determine how best to remain competitive employers. Please vote "no" on SB 343.



THE KANSAS  
CHAMBER



**Kansas State Council**  
**Society for Human Resource Management**



**Senate Committee on Business and Labor**

**Testimony in Opposition of SB 343**

**By Natalie S. Bright**

On behalf of the members of the Kansas Society of Human Resource Management, I would like to thank you for the opportunity to provide comments on the SB 343. As drafted, SB 343 proposes to prevent employers with 50 or more employees from discharging, discriminating against, or otherwise retaliating against any employee who is a parent, guardian, or custodian of a child and who takes time off to be actively involved in school-related activities. The bill defines an employee as one who works 20 or more calendar weeks in a year and would allow up to 30 hours of unpaid time off per academic year, which could be used in one-hour increments.

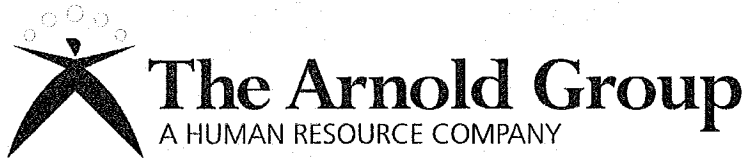
Upon sharing this proposal with our membership, our members do support the underlying purpose of this bill, which is to encourage parents to be engaged in their students' academics. However, as drafted the members KS SHRM members have expressed the following concerns:

- SB 343 is perceived as an infringement on the contractual employer/employee relationship. As a basic work practice, employers establish and work with their employees on items such as those set out in the bill. Some SHRM members raised concerns that SB 343 may actually restrict the time employees are allowed off for such activities because companies will be forced to put into place a structure for when time off is allowed and not allowed, removing the existing discretion an employer can apply. KS SHRM members believe a better practice is allowing employees "all purpose leave" or "paid time off" which gives employees a set amount of time off that can be used for vacation, sick leave, and even school activities.
- As drafted, SB 343 poses to put additional administrative burden on Kansas employers. For example, the bill would authorize an additional 30 times employees would be allowed time off, which would require tracking 30 hours per employee. This will simply increase the cost of doing business in Kansas.
- SB 343 poses a hardship to the workplace, particularly for production and assembly line operations. Employers would be required to employ additional workers or lose productivity to plan for such absences.
- As drafted, SB 343 gives all the discretion and control to the employee as to when time is taken and if prior notification is needed, which may create problems for employers.
- SB 343 too broadly covers any school activity and may encompass activities such as athletics, debate, band, etc. If passed, a better definition of what constitutes a "school activity" is needed in order to provide guidance for Kansas employers.

- Most production operations have multiple work shifts work with a seniority system that allows more senior employees to earn positions on other shifts based on job availability and seniority. SB 343 may be viewed as giving preferential treatment to less senior employees.
- SB 343 does not clearly define who qualifies as a "parent." Today's employee population has step-parents, live-in partners, etc. that live in the household and there is a need to better clarify who is considered the "parent."
- If SB 343 passes, KS SHRM members have concerns about those individuals who are not parents, but are actively involved in extra-curricular activities for a niece, nephew, or as a coach and how SB 343 would impact the interest of those employees. Some KS SHRM members also raised concerns for employees with other needs such as those caring for their parents and in need of time off. By carving out the exception there is concern this will cause disparity amongst employees.
- Finally, the bill's fiscal note indicates the KS Department of Labor reported passage of SB 343 could see an effect on its operations with regards to terminations of employment and unemployment claims. At a time when we our UI trust fund is in a state of bankruptcy, we question if it is appropriate at this time to pass SB 343.

While KS SHRM is not supportive of the mandate set out in SB 343 for the above concerns, we do support the underlying purpose and believe our members do what they can to accommodate the schedules of working parents. Therefore, it is their suggestion that if some form of legislative action is needed, perhaps this committee might consider a Resolution encouraging employers to work with their employees and their local school districts to improve parental involvement.

Again, thank you for the opportunity to appear on this important issue.



**Testimony for the KS Senate Business and Labor Committee  
Regarding Labor and Employment; Relating to Leave for School-Related Educational Activities**

**February 17, 2010  
Topeka, Kansas**

**By Phillip M. Hayes, SPHR  
VP, HR Services & Operations  
The Arnold Group  
530 S. Topeka, Wichita, KS 67208  
P – 316.263.9283 x223 / [phayes@the-arnold-group.com](mailto:phayes@the-arnold-group.com)**

Dear Members of the Committee:

My name is Phillip M. Hayes and I am writing on behalf of my employer, The Arnold Group. I am writing to comment about Senate Bill 343.

SB 343 proposes to prevent employers with 50 or more employees from discharging, discriminating against, or otherwise retaliating against any employee who is a parent, guardian, or custodian of a child and who takes time off to be actively involved in school-related activities. An employee would be defined as those individuals working 20 or more calendar weeks in a year. An employee would be allowed up to 30 hours of time off per academic year, but would not have to be paid for that time, which must be used in one-hour increments. Regularly scheduled conferences and emergencies would not be counted, and the employer may require documentation from the employee. According to the Department of Labor, enactment of SB 343 would have no fiscal effect on the agency, as the bill does not provide enforcement or penalties for violations. ***The KDOL has indicated it could see an effect on its operations with regards to terminations of employment and unemployment claims.***

Currently, school districts in and around the Wichita area schedule parent-teacher conferences from 8:00 a.m. to 8:00 p.m. to accommodate different work schedules of parents. Additionally, most time off policies allow for employees to submit a request in writing, in advance for time-off from their normal work schedule. The primary concern we share is if and when a school-related activity affects a large minority or small majority of an employer's workforce, what recourse does the employer have? Do we shut down operations for two to three hours so everyone can watch the holiday play or attend the local homecoming parade? Overall, as a parent of three daughters, ranging in age from 7 to 14, I feel that parents and guardians that want to be involved, find a way... they plan for it in advance and make arrangements with earned time off or they make arrangements with their employer. **The Arnold Group opposes SB 343.**

I am available for any questions the Committee might have and can be contacted at 316.263.9283 ext. 223 or by email at [phayes@the-arnold-group.com](mailto:phayes@the-arnold-group.com).

Respectfully,

Phillip M. Hayes, SPHR  
VP, HR Services & Operations

**Testimony Re: SB 343 – Employee Leave for School Functions  
Senate Business and Labor Committee  
February 16, 2010**

Chairman Wagle and Members of the Committee:

My name is Don Sayler and I am the CEO for the Kansas Restaurant & Hospitality Association (KRHA). KRHA is the leading business association for restaurants, hotels, motels, country clubs and allied business in Kansas. Along with the KRHA Educational Foundation, the association works to represent, educate and promote the growing industry of hospitality in Kansas.

On behalf of KRHA, we are expressing our opposition to this bill allowing unpaid leave for workers to attend school functions. At this time of economic stress in the State of KS, and the major issues being worked during the legislative session, particularly the devastating unemployment tax increases and the current year budget shortfall as well as next years budget shortfall, we have to question why this bill has been introduced.

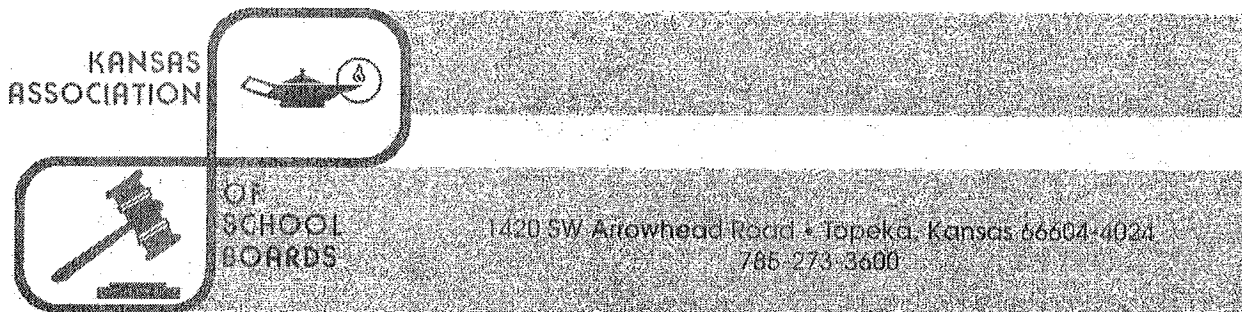
While we understand the need of employees to be able to attend school related functions, it seems that there are more pressing employment related issues, i.e. having to work when sick for fear of losing their job if they don't show up. Although the bill, as drafted, is for unpaid time, it lends itself to being converted to paid leave at some point in the future. We believe there are enough mandates placed on employers by state and federal government without adding this.

KRHA opposes this proposed legislation. As expressed above, we believe that there are far more pressing issues to be worked this session. We ask that you consider the implications this bill will have on employers and oppose this legislation. Thank you for allowing me to provide testimony on this important issue.

5-5







Testimony before the  
**Senate Business and Labor Committee**  
on  
**SB 343**

by  
**Tom Krebs, Governmental Relations Specialist**  
Kansas Association of School Boards

**February 17, 2010**

Madame Chair, members of the committee.

If there's any bill that KASB could support conceptually but oppose pragmatically, **SB 343** is it. For that reason, we come forward as neutral.

For many years, working with boards to help them improve student achievement for their students has been at the very core of our efforts. As part of that, we have embraced the role of parents, children's first and foremost teachers, and its impact on student achievement. The data is clear about that. When parents are involved in their children's school life, everything about school becomes more positive and productive for the student. To that end, KASB has pursued a number of strategies. First and foremost, we have encouraged, and offered training to help support it, quality two-way communications between the board and all constituents, but in particular, parents. Second, we continue to support our members' efforts to develop high-quality, effective site councils. We have absolutely supported the notion of site councils being no more than 50 percent staff. Non-staff input, again, particularly parents, is the essential voice in a quality site council. Third, our continued administrative training opportunities make it clear teachers without positive, regular communication with parents will need more administrative support than the teachers who develop those relationships.

On the other hand, KASB appears regularly on behalf of its members to block imposed mandates, and make no mistake, this is a mandate on districts, particularly in their role as employers. Even though the bill calls for mutual development of the time away from duties, KASB believes a mandate has a potential negative impact on a district's ability to staff all activities in the manner it feels necessary. We recognize that same potential on other employers as well.

It is in with this tension in mind that KASB would encourage this bill to become a resolution. We could absolutely support a resolution that could be used to raise awareness about the importance of parental involvement in student success and help employers and parents find ways that support involvement but still recognize employer needs as well.

Thank you for your consideration.

Senate Business & Labor Committee  
Date: February 17, 2010  
Attachment 6

# Rates for Negative Balance and Ineligible Employers

## Negative Balance Eligible Employers

Negative Reserve Ratio	Surcharge as % of Taxable		Cost per Employee	RY 2010			RY 2009		
	Wages	Tax Rate		Number of		Number of			
				Employers	Employment	Taxable Wages	Employers	Employment	Taxable Wages
Less than 2.0%	0.20%	5.60%	\$ 448.00	608	22,629	232,774,801	453	19,870	196,353,502
2.0% but less than 4.0	0.40	5.80%	\$ 464.00	546	10,864	116,562,550	394	8,266	80,566,921
4.0 but less than 6.0	0.60	6.00%	\$ 480.00	468	21,681	207,817,199	316	5,208	54,483,358
6.0 but less than 8.0	0.80	6.20%	\$ 496.00	397	11,599	126,585,553	290	5,581	46,484,708
8.0 but less than 10.0	1.00	6.40%	\$ 512.00	354	12,499	172,593,634	242	3,357	36,725,870
10.0 but less than 12.0	1.20	6.60%	\$ 528.00	263	3,141	32,570,642	225	3,016	31,950,328
12.0 but less than 14.0	1.40	6.80%	\$ 544.00	255	4,560	49,770,105	174	1,954	21,712,409
14.0 but less than 16.0	1.60	7.00%	\$ 560.00	240	3,385	41,654,947	156	1,852	23,479,192
16.0 but less than 18.0	1.80	7.20%	\$ 576.00	183	2,054	21,451,566	143	1,155	12,034,683
18.0 and over	2.00	7.40%	\$ 592.00	3,056	31,649	344,906,779	2,307	31,657	290,627,759
				6,370	124,061	1,346,687,776	4,700	81,916	794,418,730

Note: Cost per employee is based on the \$8,000 taxable wage base.

## Ineligible Employers

Industry	Tax Rate	Cost per Employee	RY 2010			RY 2009		
			Number of Employers	Employment	Taxable Wages	Number of Employers	Employment	Taxable Wages
Construction	6.0%	\$ 480.00	1,161	4,196	41,776,882	1,300	5,176	60,681,494
All Other Industries	4.0%	\$ 320.00	10,016	39,632	284,337,110	10,454	44,047	343,636,088
			11,177	43,828	326,113,992	11,754	49,223	404,317,582

Note: Cost per employee is based on the \$8,000 taxable wage base.