

STATE OF NEW YORK

10304

IN ASSEMBLY

February 20, 2026

Introduced by M. of A. VALDEZ -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, in relation to the calculation of a claimant's weekly unemployment insurance benefit

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (a) of subdivision 5 of section 590 of the labor
2 law, as amended by section 3 of part KK of chapter 56 of the laws of
3 2025, is amended to read as follows:

4 (a) A claimant's **average** weekly [~~benefit amount~~] **wage** shall be one
5 [~~twenty-sixth~~] **thirteenth** of the remuneration paid during the highest
6 calendar quarter of the base period by employers, liable for contribu-
7 tions or payments in lieu of contributions under this article, provided
8 the claimant has remuneration paid in all four calendar quarters during
9 such claimant's base period or alternate base period. [~~However, for any~~
10 ~~claimant who has remuneration paid in all four calendar quarters during~~
11 ~~such claimant's base period or alternate base period and whose high~~
12 ~~calendar quarter remuneration during the base period is three thousand~~
13 ~~five hundred seventy five dollars or less, the benefit amount shall be~~
14 ~~one twenty-fifth of the remuneration paid during the highest calendar~~
15 ~~quarter of the base period by employers liable for contributions or~~
16 ~~payments in lieu of contributions under this article.] A claimant's
17 **average** weekly [~~benefit~~] **wage** shall be one [~~twenty-sixth~~] **thirteenth**
18 of the average remuneration paid in the two highest quarters paid during
19 the base period or alternate base period by employers liable for
20 contributions or payments in lieu of contributions under this article
21 when the claimant has remuneration paid in two or three calendar quar-
22 ters [~~provided however, that a claimant whose high calendar quarter is~~
23 ~~four thousand dollars or less but greater than three thousand five~~
24 ~~hundred seventy five dollars shall have a weekly benefit amount of one~~
25 ~~twenty-sixth of such high calendar quarter. However, for any claimant~~
26 ~~who has remuneration paid in two or three calendar quarters during such~~
27 ~~claimant's base period or alternate base period and whose high calendar~~
28 ~~quarter remuneration during the base period is three thousand five~~~~

EXPLANATION--Matter in **italics** (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD14259-02-6

~~hundred seventy five dollars or less, the benefit amount shall be one twenty-fifth of the remuneration paid during the highest calendar quarter of the base period by employers liable for contributions or payments in lieu of contributions under this article. Any claimant whose high calendar quarter remuneration during the base period is more than three thousand five hundred seventy five dollars shall not have a weekly benefit amount less than one hundred forty three dollars. The weekly benefit amount, so computed, that is not a multiple of one dollar shall be lowered to the next multiple of one dollar].~~ If a claimant's average weekly wage as calculated pursuant to this paragraph is between zero and fifty percent of the state average weekly wage, such claimant's weekly benefit shall be equal to eighty-five percent of such claimant's average weekly wage. If a claimant's average weekly wage as calculated pursuant to this paragraph is between fifty-one and one hundred percent of the state average weekly wage, such claimant's weekly benefit shall be equal to seventy percent of such claimant's average weekly wage. If a claimant's average weekly wage as calculated pursuant to this paragraph is greater than one hundred percent of the state average weekly wage, such claimant's weekly benefit shall be equal to fifty percent of such claimant's average weekly wage. On the first Monday of September, nineteen hundred ninety-eight the weekly benefit amount shall not exceed three hundred sixty-five dollars nor be less than forty dollars, until the first Monday of September, two thousand, at which time the maximum benefit payable pursuant to this subdivision shall equal one-half of the state average weekly wage for covered employment as calculated by the department no sooner than July first, two thousand and no later than August first, two thousand, rounded down to the lowest dollar. On and after the first Monday of October, two thousand fourteen, the weekly benefit shall not be less than one hundred dollars, nor shall it exceed four hundred twenty dollars until the first Monday of October, two thousand fifteen when the maximum benefit amount shall be four hundred twenty-five dollars, until the first Monday of October, two thousand sixteen when the maximum benefit amount shall be four hundred thirty dollars, until the first Monday of October, two thousand seventeen when the maximum benefit amount shall be four hundred thirty-five dollars, until the first Monday of October, two thousand eighteen when the maximum benefit amount shall be four hundred fifty dollars, until the first Monday of October, two thousand nineteen when the maximum benefit amount shall be thirty-six percent of the average weekly wage until the first Monday of October, two thousand twenty-five when the maximum benefit amount shall be eight hundred sixty-nine dollars, until the first Monday of October, two thousand twenty-six and each year thereafter on the first Monday of October when the maximum benefit amount shall be fifty percent of the average weekly wage provided, however, that in no event shall the maximum benefit amount be reduced from the previous year.

§ 2. This act shall take effect immediately.