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CHAPTER 206. UNEMPLOYMENT INSURANCE COVERAGE

Sec. 206.001. Yearly Coverage

An employing unit that is or becomes an employer in a calendar year is subject to this subtitle during that entire calendar year.

Sec. 206.002. Election of Coverage as Employer

- (a) An employing unit that is not otherwise subject to this subtitle may elect coverage as an employer for not less than two calendar years.
- (b) Subsection (a) does not apply to an employing unit to which Section 205.001 or 205.002 applies.
- (c) On written approval by the commission of an election under Subsection (a), the employing unit making the election becomes an employer to the same extent as all other employers beginning on the date stated in the approval.

Sec. 206.003. Election of Coverage Regarding Services Not Constituting Employment

- (a) An employing unit may elect for not less than two calendar years that all services that do not constitute employment and that are performed by individuals in its employ in one or more distinct establishments or places of business are to be considered employment for all purposes of this subtitle.
- (b) An election under Subsection (a) must be in writing and be filed with the commission.
- (c) On written approval by the commission of an election under Subsection (a), the services constitute employment during the period elected, beginning on the date stated in the approval.

Sec. 206.004. Termination of Coverage

- (a) An employing unit may cease to be an employer only on January 1 of a year and only if the commission finds that:
 - (1) the employing unit was not an employer during the preceding year; or
 - (2) the employing unit has not had any individuals in employment during the preceding three calendar years.
- (b) The commission may not make a finding under Subsection (a)(1) unless the employing unit files an application for termination of coverage with the commission on or after January 1 but before April 1 of the year for which termination is requested. The commission may make a finding under Subsection (a)(2) without an application having been filed.

Sec. 206.005. Previous Rights Lost by Cessation of Coverage

When an employing unit that ceased to be an employer subsequently becomes an employer, the employing unit is considered to be a new employer without regard to the rights that employing unit acquired when previously an employer.