

Tax Rates, Wage Limits, and Value of Meals and Lodging

| YEAR | MAXIMUM TAXABLE WAGE BASE | | MAXIMUM UI TAX % | | ETT | SDI TAX % | DI ELECT. COVERAGE | | VALUE OF MEALS | | | | |
|------|---------------------------|--------|------------------|-------|-----|-----------|--------------------|-------|----------------|------|------|------|-------|
| | UI | DI | Unrated | Rated | | | Qtrly. Wages | Tax % | DAY | BR. | LU. | DI. | UNID. |
| 2008 | 7,000 | 86,698 | 3.4 | 6.2 | 0.1 | 0.80 | * | 2.26 | 9.60 | 2.10 | 2.90 | 4.60 | 3.35 |
| 2007 | 7,000 | 83,389 | 3.4 | 6.2 | 0.1 | 0.60 | * | 1.97 | 9.30 | 2.00 | 2.80 | 4.50 | 3.20 |
| 2006 | 7,000 | 79,418 | 3.4 | 6.2 | 0.1 | 0.80 | * | 2.25 | 9.15 | 2.00 | 2.80 | 4.35 | 3.20 |
| 2005 | 7,000 | 79,418 | 3.4 | 6.2 | 0.1 | 1.08 | * | 2.09 | 9.00 | 1.95 | 2.75 | 4.30 | 3.10 |
| 2004 | 7,000 | 68,829 | 3.4 | 6.2 | 0.1 | 1.18 | * | 2.10 | 8.55 | 1.85 | 2.60 | 4.10 | 3.00 |
| 2003 | 7,000 | 56,916 | 3.4 | 5.4 | 0.1 | 0.90 | * | 1.97 | 8.45 | 1.85 | 2.55 | 4.05 | 2.95 |
| 2002 | 7,000 | 46,327 | 3.4 | 5.4 | 0.1 | 0.90 | * | 1.63 | 8.20 | 1.80 | 2.50 | 3.90 | 2.85 |
| 2001 | 7,000 | 46,327 | 3.4 | 5.4 | 0.1 | 0.90 | * | 1.66 | 7.85 | 1.70 | 2.40 | 3.75 | 2.75 |

VALUE OF LODGING

* The DI Elective Coverage quarterly wages are the greater of \$1,150, or 25 percent of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (e.g., on the 2006 IRS schedule for 2008).

| | (Max. Per Month) | (Min. Per Week) |
|------|------------------|-----------------|
| 2008 | \$1092 | \$35.40 |
| 2007 | \$1041 | \$33.80 |
| 2006 | \$1000 | \$32.45 |
| 2005 | \$ 957 | \$31.05 |
| 2004 | \$ 921 | \$29.85 |
| 2003 | \$ 886 | \$28.75 |
| 2002 | \$ 826 | \$26.80 |
| 2001 | \$ 778 | \$25.25 |

NOTE: Lodging: (66.67 percent of ordinary rental value, but not to exceed the above Maximum or be less than the above Minimum.) These values apply to non-maritime employees only.