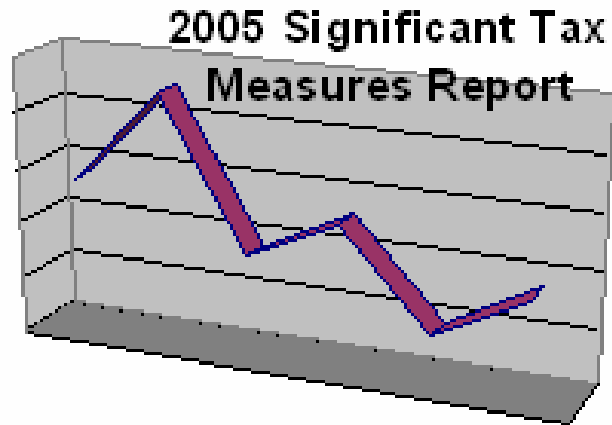


Significant Measures of State UI Tax Systems

- **Evaluating State UI Tax Systems using the Significant Tax Measures Report**
- **State Summary Tables**
 - State Benefit Charging
 - State Contribution Levels
 - Experience Rating
- **US Data Sheet**
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- **Definitions**



The Significant Tax Measures report will be produced yearly from state reported data contained in the Unemployment Insurance Database (UIDB). This database is maintained by the Division of Fiscal and Actuarial Services, Office of Workforce Security (OWS), Employment and Training Administration, U.S. Department of Labor.

This report is intended to provide users with the information necessary to evaluate and compare state UI tax systems. Tables are provided for each state and several items are repeated on summary tables, which show all states together. The glossary at the back of the report gives the definition of each item in the report. For most items data are taken from the ETA-204 report submitted by each state for the report year. Contribution and wage data are estimated for the calendar year of the report based on an extrapolation of the computation year data. If a state failed to report for a particular time period the item will be left blank.

Your comments and suggestions are welcomed. For further information, please contact Robert Pavosevich at the Division of Fiscal and Actuarial Services, S-4231, 200 Constitution Avenue., NW, Washington D.C. 20210, phone (202) 693-2935 or Pavosevich.robert@dol.gov. You may also contact the receptionist at (202) 693-3039.

If you have any other problems with or questions about this report please email Kevin Stapleton at stapleton.kevin@dol.gov.

Evaluating State Unemployment Insurance (UI) Tax Systems Using the Significant Tax Measures Report

Introduction

The publication of the yearly report of Significant Measures of a State UI Tax System provides a new opportunity for interested users to evaluate and compare the primary functions of a state's UI tax structure. The wide range of methodologies and application of UI taxes across states creates a growing need to measure the differences and efficacy of these systems. This report fills that need by offering a series of useful and comparable metrics.

The following description is provided to assist users of this new report in interpreting and using the report information to effectively evaluate a state's UI tax structure. The twenty-four variables in this report are divided into five sections. The first eight variables provide the **State Tax Structure Description**, the next three items cover the state's **Contribution Levels**, followed by four variables on **Benefit Charging** measures, four items on **Experience Rating**, and concluding with five items on the **Distribution of Wages, Benefits, and Contributions**.

State Tax Structure Description

Items in this section provide an overview of the applicable laws for each state's UI tax structure, together with the average tax rate in the state and the current solvency level.

Each state has the legal authority to set the type of **experience rating method** to apply in the formulation of employers' tax rates. The majority of states, thirty-three, use the Reserve Ratio experience rating methodology, the only method which gives credit to employers for the amount of contributions they have made. Seventeen states use the Benefit Ratio method, two states use the Benefit Wage Ratio method, and one state employs the Payroll Decline method.

In addition to the type of experience rating method, eleven states assign UI tax rates by using a relative **ranking** of all employers, called the Array Method. Essentially these states assign tax rates based on how employers compare against each other in terms of their experience with unemployment, however measured. The remaining 42 states all use **fixed intervals** of their experience rating measure (e.g. reserve ratio) to place employers in tax rate groups. The Array Method pre-determines the proportion

of taxable wages that will be assigned any specific tax rate which allows states to predetermine the level of contributions they will receive.

Of the states that charge a claimant's benefits back to an employer (three states do not charge benefits at all) all use one of three **types of charging methods** for claimants with multiple recent employers. Thirteen states charge the most recent or principal employer on the theory that this employer has primary responsibility for the unemployment. Based on the belief that unemployment results from general conditions of the labor market more than from a given employer's behavior, the largest number of states, thirty-four, charge employers in proportion to the base period wages earned. Five states charge base period employers in inverse chronological order, generally up to a specified percentage of base period wages.

Contribution Levels

Every state varies the level of its tax rates based on its UI trust fund balance and the application of experience rated reductions and increases. The **average tax rate** is one measure of the overall level of contributions. The **contribution per covered employee** translates the average tax rate into a dollar figure to give a nominal view of this rate. This amount signifies, on average, how much each taxable employer is paying yearly in taxes for each job. States with higher average contribution levels are collecting higher amounts, but they also may be paying higher levels of benefits or may have lower solvency levels, which can also be compared in this report.

Just comparing the minimum and maximum statutory tax rates in effect across states is not a clear indication of the applicable ranges in effect because each state may have a different taxable wage base. The **estimated contributions per employee at the tax base** identifies the amount an employer **assigned the minimum rate** would pay for an employee earning at least the taxable wage base. A few states may have a zero value if the rates in effect for that year have a zero tax rate for the lowest rate applicable. Likewise, **contributions at the maximum rate** provides the amount an employer would pay for each employee earning at least the taxable wage base if they are assigned the maximum tax rate. The lowest amount a maximum-rated employer would pay per year is \$378 (5.4% times \$7,000 wage base) a year.

States are continually paying UI benefits and receiving UI contributions with the difference between these monies being deposited or withdrawn from the UI trust fund. One way to compare the incoming and outgoing flows is to reduce the yearly totals to per dollar values by computing the ratio of benefits to contributions. This

shows what happens to each dollar of contributions. Values greater than one dollar, for the **amount going to pay benefits in the previous computation year**, mean that benefits were greater than contributions and the difference is being taken **from the UI trust fund**. If the value is less than one, contributions are greater than benefits and the remaining amount is being put **into the UI trust fund**. During periods of high unemployment and high solvency, states may reasonably have values above one, and during periods of low unemployment and low solvency, states will reasonably be expected to have values below one. Values opposite of these expectations may be a matter of concern and merit further examination.

Benefit Charging

All but three states charge the benefits paid back to a so called “responsible” employer. The amount states **charge to active employers’** experience rating accounts varies tremendously among states (between 50 and 90 percent of total benefits paid). It is important to note that the amount of benefits attributed to individual employer accounts is not the amount employers will pay in UI taxes, but only the amount used in the formulation of their final tax rates. It is also necessary to look at how closely the assigned tax rates reflect employer experience. Thus, a state with a relatively higher level of benefit charging than another state does not necessarily have a greater degree of experience rating.

The benefit charging levels are important for comparing yearly fluctuations in each category and comparing against estimated overall contribution levels. A growing proportion of **non-charged benefits** may indicate either a significant law change or a greater use of existing non-charging provisions. A growing proportion of **inactive charges**, those assigned to employers that are no longer in business, may indicate more turbulent economic conditions or a changing pattern of employment composition.

Experience Rating

The Federal Unemployment Tax Act allows each state to award a reduction in an employer’s tax rate based on a measure of experience with unemployment. One way to measure the impact of this statute, and the application of experience rating, is to compare the state’s current contribution levels across employers against the assumption that states did not allow any reduction (or increase) in tax rates and

charged all employers the same rate (flat rated system)¹. The difference in contributions between the two systems is assumed to be the impact of experience rating. The greater the amount of reduction in tax rates, the higher the level of experience rating which is applied. A lower level of reductions means the state does not award as many reductions in taxes and is closer to charging all employers the same tax rate².

The comparison of experience rating to a system with no experience rating is done under two assumptions in this report. In the first instance it is assumed the state would choose the same level of financing as currently applied and would charge all of their employers the existing average tax rate for the applicable rate year. In the second comparison it is assumed the state would choose to fund their program at the level needed to just meet their benefit payments, so they would charge all employers a rate equal to the 5-year average benefit cost rate. Both comparisons provide a reasonable measure of the impact of experience rating on UI tax rates. In fact by displaying the proportion of reductions created by experience rating, the percent of employers receiving a reduction, and the average reduction per employer, the analyst can more precisely gauge the decrease in so called cross subsidies that the state has made by adopting their current level of experience rating.

Some analysts have used a comparison between the amounts each employer is charged in benefits against the amount he ultimately pays in contributions as a measure of the level of experience rating. The divergence between these two items is used to imply a specific level of experience rating. A state with an overall smaller difference across groups of employers between the amount of benefits charged and their paid contributions is said to have a higher level of experience rating than a state in which the difference between these two items is greater. This report shows this measure, but also shows the amounts by which contributions exceed benefit charges for other employers. Additional comparisons are made by adding to charged benefits a proportional amount of benefits non-charged or charged to inactive accounts. As a whole, these measures give a picture of the extent to which employers either underpay or overpay relative to benefits attributable to them.

¹ A flat rated system, where each participant is assigned the same tax rate, is used by practically all other countries in financing of their UI systems. There are several countries that do vary the tax rate based on their level of wages, but the U.S. is the only country that varies the rate based on experience with unemployment.

² It should be noted that these measures do not account for possible differences among states in the distribution of unemployment experience across employers.

Distribution of Wages, Benefits, and Contributions

Using only the average tax rate to measure the tax burden can disguise a good deal of the actual distribution of tax rate assignment. Since for any single variable the data can be grouped in any number of various patterns above and below an average rate, displaying the actual distribution provides a much finer comparison.

The scale used for each variable distribution in this report is the so called effective tax rate or tax rate on total wages. It is derived by dividing total contributions for the year by the total wages. Effective tax rates are comparable across states because they are not affected by differences in the taxable wage base.

A high **proportion of total wages** located under the lowest rates (0 - .5%) indicates employers with a high proportion of wages have very low tax rates. A high proportion of wages at the highest interval of > 2.0% indicates a large proportion of wages for employers assigned higher tax rates.

There will be small differences between the **distribution of total wages** and the **distribution of taxable wages** depending on the level of the tax base. For states with a high taxable wage base the difference between the distributions of taxable and total wages should be relatively small, while the distribution of taxable wages for a low taxable wage base state should reveal the differences between high wage and low wage employers.

The **proportion of accounts** at each rate interval indicates the number of employers taxed at each interval. A larger share of wages than accounts in any one interval means a greater share of larger and/or higher-wage employers located at that interval, while a smaller share of wages than accounts in any one interval means a greater share of smaller and/or lower-wage employers located there.

Comparing the **distribution of benefits charged** to the **distribution of contributions** provides a further insight into the allocation of costs to those employers deemed “responsible.” All states will have a higher proportion of benefits charged in the highest tax categories compared to the proportion of contributions received at this interval, indicating the limited liability of the worst rated employers. Often those states with the largest difference between these distributions at the highest intervals also have a comparably large and opposite difference between the contributions received and benefits charged at the lowest levels in order to adequately fund their programs.

Charts Categories: 2005 Significant Tax Measures Report

[Main Selection Sheet](#) [Definitions](#) [State Selection Page](#)

[Significant Tax Measures Report Mailing List](#)

Click on desired Chart Category to jump to that section:

[State Benefit Charging](#)

[State Contribution Levels](#)

[Experience Rating](#)

Note: Blank cells appearing in any section of this report indicates that information is unavailable.

Summary of State Benefit Charging 2005

State	% of Benefits Charged to Taxable Employers (%)	Percent of Benefits Non-Charged (%)	% of Benefits Charged to Inactive Employers (%)	% of Benefits to Reimbursable Employers (%)
ALABAMA	75	15	6	5
ALASKA	NA	NA	NA	9
ARIZONA	77	12	4	7
ARKANSAS	65	28	2	5
CALIFORNIA	80	6	9	5
COLORADO	82	5	8	5
CONNECTICUT	79	5	9	7
DELAWARE	66	22	6	6
DISTRICT OF COLUMBIA	87	NA	9	9
FLORIDA	71	16	9	5
GEORGIA	82	7	8	4
HAWAII	71	15	8	6
IDAHO	76	17	2	5
ILLINOIS	89	5	2	5
INDIANA	69	15	12	5
IOWA	73	16	6	5
KANSAS	76	14	7	2
KENTUCKY	86	3	6	5
LOUISIANA	77	15	2	6
MAINE	66	28	1	5
MARYLAND	61	26	7	7
MASSACHUSETTS	83	10	0	6
MICHIGAN	78	4	14	4
MINNESOTA	70	8	10	11
MISSISSIPPI	68	15	13	3
MISSOURI	76	17	1	6
MONTANA	72	13	7	7
NEBRASKA	58	27	8	8
NEVADA	86	15	NA	3
NEW HAMPSHIRE	71	14	11	4
NEW JERSEY	74	12	9	5
NEW MEXICO	67	19	5	8
NEW YORK	82	3	6	9
NORTH CAROLINA	91	NA	NA	3
NORTH DAKOTA	79	11	5	5
OHIO	80	11	5	4
OKLAHOMA	67	17	12	4
OREGON	63	24	6	7
PENNSYLVANIA	76	11	7	5
PUERTO RICO	74	0	20	6
RHODE ISLAND	78	10	6	6
SOUTH CAROLINA	80	5	10	4
SOUTH DAKOTA	74	15	5	5
TENNESSEE	73	11	12	4
TEXAS	70	17	8	5
UTAH	55	17	3	12
VERMONT	64	18	12	6
VIRGIN ISLANDS	89	0	3	8
VIRGINIA	84	7	5	4
WASHINGTON	75	5	10	10
WEST VIRGINIA	72	7	17	4
WISCONSIN	78	14	3	5
WYOMING	76	15	1	7
United States (Avg)	77%	10%	7%	6%

Summary of State Contribution Levels 2005

State	Contributions Per Covered Employee (\$)	Contributions Per Employee at the Taxable Wage Base:		
		Min Rate (\$)	Avg Rate (\$)	Max Rate (\$)
ALABAMA	195	52	170	544
ALASKA	554	352	656	1,463
ARIZONA	126	1	98	378
ARKANSAS	266	90	255	680
CALIFORNIA	402	105	328	434
COLORADO	275	30	246	540
CONNECTICUT	460	285	457	1,020
DELAWARE	240	9	213	680
DISTRICT OF COLUMBIA	259	144	214	630
FLORIDA	178	29	148	378
GEORGIA	213	3	188	551
HAWAII	285	0	380	1,674
IDAHO	264	118	375	1,490
ILLINOIS	419	118	397	960
INDIANA	251	77	221	392
IOWA	215	0	257	1,576
KANSAS	268	6	291	592
KENTUCKY	258	40	227	760
LOUISIANA	113	7	99	434
MAINE	210	62	213	648
MARYLAND	257	94	231	706
MASSACHUSETTS	652	157	669	1,534
MICHIGAN	416	5	415	927
MINNESOTA	359	150	408	2,420
MISSISSIPPI	170	63	149	378
MISSOURI	183	0	166	624
MONTANA	196	0	279	1,293
NEBRASKA	192	28	172	378
NEVADA	263	55	296	1,188
NEW HAMPSHIRE	94	1	84	432
NEW JERSEY	386	73	476	1,312
NEW MEXICO	140	5	154	907
NEW YORK	418	128	355	757
NORTH CAROLINA	247	0	264	1,108
NORTH DAKOTA	237	91	283	1,867
OHIO	225	18	208	720
OKLAHOMA	240	29	263	1,187
OREGON	506	405	666	1,458
PENNSYLVANIA	492	177	446	837
PUERTO RICO	245	119	231	378
RHODE ISLAND	446	237	470	1,371
SOUTH CAROLINA	176	87	154	427
SOUTH DAKOTA	59	0	53	490
TENNESSEE	174	11	152	700
TEXAS	248	52	230	722
UTAH	288	91	385	2,134
VERMONT	220	48	204	472
VIRGIN ISLANDS	26	0	29	1,104
VIRGINIA	147	42	128	530
WASHINGTON	609	0	836	1,631
WEST VIRGINIA	247	120	228	600
WISCONSIN	322	5	314	1,029
WYOMING	188	46	212	1,398
United States (Avg)	274	73	284	922

Summary of Experience Rating 2005

State	Contributions in Excess of Benefits Charged (As a % of Benefits) (%)	Benefits Charged in Excess of Contributions (As a % of Benefits) (%)	Experience Rate Reduction as % of Total Contributions (Under Current Financing Assump.) (%)	Experience Rate Reduction as % of Total Contributions (Under Minimum Financing Assump.) (%)
ALABAMA	35	12	29	25
ALASKA	NA	NA	14	24
ARIZONA	25	24	23	23
ARKANSAS	28	9	35	35
CALIFORNIA	35	28	12	6
COLORADO	35	19	22	6
CONNECTICUT	25	19	22	17
DELAWARE	NA	NA	NA	NA
DISTRICT OF COLUMBIA	NA	NA	NA	NA
FLORIDA	35	12	33	28
GEORGIA	25	12	29	19
HAWAII	49	16	31	41
IDAHO	19	23	21	33
ILLINOIS	27	12	30	29
INDIANA	28	22	17	12
IOWA	9	13	47	52
KANSAS	38	21	24	17
KENTUCKY	18	21	29	30
LOUISIANA	6	30	32	38
MAINE	26	17	26	33
MARYLAND	37	9	25	20
MASSACHUSETTS	48	23	20	13
MICHIGAN	13	21	26	27
MINNESOTA	14	9	40	40
MISSISSIPPI	27	22	28	31
MISSOURI	9	25	35	42
MONTANA	30	19	31	36
NEBRASKA	65	16	20	12
NEVADA	10	16	33	40
NEW HAMPSHIRE	6	45	22	43
NEW JERSEY	7	26	19	36
NEW MEXICO	2	26	55	62
NEW YORK	29	9	25	27
NORTH CAROLINA	10	38	30	28
NORTH DAKOTA	51	4	39	32
OHIO	13	27	35	37
OKLAHOMA	NA	NA	NA	NA
OREGON	37	17	11	13
PENNSYLVANIA	29	22	20	18
PUERTO RICO	NA	NA	NA	NA
RHODE ISLAND	24	14	23	27
SOUTH CAROLINA	16	24	25	31
SOUTH DAKOTA	5	27	48	59
TENNESSEE	5	15	38	47
TEXAS	45	9	33	27
UTAH	70	3	34	15
VERMONT	13	31	31	41
VIRGIN ISLANDS	NA	NA	NA	NA
VIRGINIA	24	15	44	43
WASHINGTON	37	10	25	26
WEST VIRGINIA	25	23	26	32
WISCONSIN	16	21	34	36
WYOMING	29	21	29	32
United States (Avg)	27%	20%	25%	25%

Individual State Pages: 2005 Significant Tax Measures Report

[Main Selection Sheet](#) [Definitions](#) [New Employer Tax Rate Definitions](#)

[Significant Tax Measures Report Mailing List](#)

Click on Desired State:

Alaska	Alabama	Arkansas	Arizona	California	Colorado
Connecticut	District of Columbia	Delaware	Florida	Georgia	Hawaii
Iowa	Idaho	Illinois	Indiana	Kansas	Kentucky
Louisiana	Massachusetts	Maryland	Maine	Michigan	Minnesota
Missouri	Mississippi	Montana	North Carolina	North Dakota	Nebraska
New Hampshire	New Jersey	New Mexico	Nevada	New York	Ohio
Oklahoma	Oregon	Pennsylvania	Puerto Rico	Rhode Island	South Carolina
South Dakota	Tennessee	Texas	Utah	Virginia	Virgin Islands
Vermont	Washington	Wisconsin	West Virginia	Wyoming	United States

Note: Blank cells appearing in any section of this report indicates that information is unavailable.

Average Tax Rate (Total/Taxable Wages): 0.81% / 2.82% **Average High Cost Multiple:** 0.44

Contribution Levels

Estimated Contributions Per Covered Employee (US Avg):				\$274
	Minimum Rate	Average Rate	Maximum Rate	
Estimated Contributions Per Employee at the Tax Base (US Avg):				\$922
For Every One Dollar of Contributions	To Pay Benefits in Prev. Comp. Year		Into the Trust Fund	
the Amount Going:	\$ 1.11		\$ -0.11	

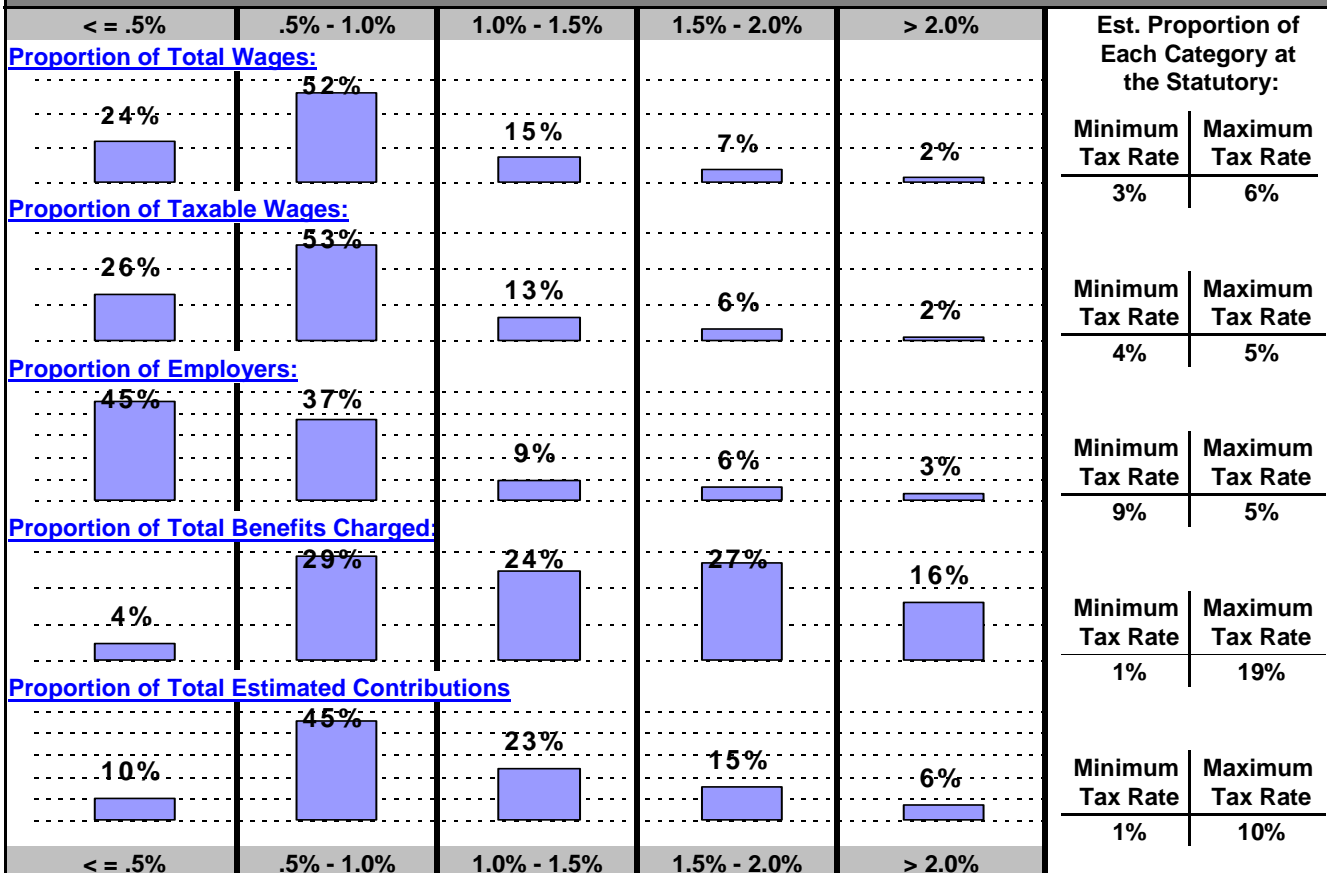
Benefit Charging

	% of Total Benefits	Amount Per Employee
Benefits Charged to Active Taxable Employers:	77%	\$279
Benefits Non-Charged:	10%	\$36
Benefits Charged to Inactive Employers:	7%	\$26
Total Reimbursable Benefits:	6%	
Total:	100%	\$341

Experience Rating

	% of Total Benefits	Amount Per Employer
The Estimated Contributions from Employers in Excess of the Benefits Charged to Those Employers:	27%	\$2,146
Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	20%	\$4,989
Measure of Reductions in Contributions from Experience Rating:	From Current Average Tax Rate	From 5 yr. Average Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.)	\$7,521	\$7,206
b) Reductions as a Proportion of Total Contributions:	25%	25%
c) Proportion of Employers Receiving Reductions:	70%	67%
d) Average Amount of Reductions Per Employer:	\$1,918	\$1,938

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* The US numbers found on this sheet are calculated using the aggregate state data and are not simply averages of the state values.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.65% / 6.80%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.60% / 2.13%	8) Average High Cost Multiple:	0.40

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$195		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$52	\$170	\$544
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.96	\$ 0.04	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	218	75%	\$147
13) Benefits Non-Charged:	44	15%	\$30
14) Benefits Charged to Inactive Employers:	17	6%	\$11
15) Total Reimbursable Benefits:	13	5%	
Total:	292	100%	\$188

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	98 / 43	35% / 16%	93% / 91%	\$1,402 / \$636
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	34 / 38	12% / 14%	7% / 9%	\$6,993 / \$5,683
Measure of Reductions in Contributions from Experience Rating:			18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$83	\$63
b) Reductions as a Proportion of Total Contributions:			29%	25%
c) Proportion of Employers Receiving Reductions:			80%	78%
d) Average Amount of Reductions Per Employer:			\$1,392	\$1,082

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	64.3%	22.8%	5.4%	4.1%	3.3%	Minimum Tax Rate: 34% Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	62.9%	23.8%	5.4%	4.2%	3.7%	Minimum Tax Rate: 32% Maximum Tax Rate: 3%
22) Proportion of Employers:	77.2%	10.3%	3.2%	4.0%	5.3%	Minimum Tax Rate: 68% Maximum Tax Rate: 5%
23) Proportion of Total Benefits Charged:	15.8%	27.3%	12.6%	16.3%	28.0%	Minimum Tax Rate: 3% Maximum Tax Rate: 25%
24) Proportion of Total Estimated Contributions:	34.4%	29.5%	11.5%	12.3%	12.4%	Minimum Tax Rate: 15% Maximum Tax Rate: 11%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating:	Payroll Decline		2) Fixed or Relative Rating:	Array
3) Type of Charging Method:	None		4) Taxable Wage Base:	\$27,100
5) Statutory Tax Rate (Min/Max):	1.30%	/	5.40%	6) New Employer Tax Rate (1) 0.00%
7) Avg Tax Rate (Total/Taxable Wages):	1.54%	/	2.42%	8) Average High Cost Multiple: 0.81

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$554		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$352	\$656	\$1,463
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>		<u>Into the Trust Fund</u>
	\$ 1.16		\$ -0.16

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers:			
13) Benefits Non-Charged:			
14) Benefits Charged to Inactive Employers:			
15) Total Reimbursable Benefits:	13	9%	
Total:			

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
		18) From the Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate	
Measure of Reductions in Contributions from Experience Rating				
a) Amount of Experience Rating Reductions (mil.):		NA		NA
b) Reductions as a Proportion of Total Contributions:		NA		NA
c) Proportion of Employers Recieving Reductions:		NA		NA
d) Average Amount of Reductions Per Employer:		NA		NA

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.02% / 5.40%	6) New Employer Tax Rate:**	2.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.35% / 1.40%	8) Average High Cost Multiple:	1.00

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$126		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$1	\$98	\$378
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.10	\$ -0.10	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	228	77%	\$119
13) Benefits Non-Charged:	35	12%	\$18
14) Benefits Charged to Inactive Employers:	13	4%	\$7
15) Total Reimbursable Benefits:	20	7%	
Total:	297	100%	\$145

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	70 / 45	25% / 16%	72% / 64%	\$755 / \$546
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	67 / 75	24% / 27%	28% / 36%	\$1,843 / \$1,596

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$54	\$58
b) Reductions as a Proportion of Total Contributions:	23%	23%
c) Proportion of Employers Receiving Reductions:	54%	54%
d) Average Amount of Reductions Per Employer:	\$768	\$820

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	82.5%	14.7%	2.2%	0.1%	0.5%	Minimum Tax Rate: 5% Maximum Tax Rate: 2%
21) Proportion of Taxable Wages:	81.7%	15.3%	2.1%	0.1%	0.8%	Minimum Tax Rate: 5% Maximum Tax Rate: 2%
22) Proportion of Employers:	67.9%	28.2%	2.8%	0.2%	0.8%	Minimum Tax Rate: 14% Maximum Tax Rate: 3%
23) Proportion of Total Benefits Charged:	44.8%	24.1%	19.9%	1.1%	10.1%	Minimum Tax Rate: 2% Maximum Tax Rate: 26%
24) Proportion of Total Estimated Contributions:	63.5%	25.5%	7.7%	0.4%	2.9%	Minimum Tax Rate: 0% Maximum Tax Rate: 8%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$10,000
5) Statutory Tax Rates (Min/Max):	0.90% / 6.80%	6) New Employer Tax Rate:**	3.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.94% / 2.55%	8) Average High Cost Multiple:	0.19

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$266		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$90	\$255	\$680
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.06	\$ -0.06	

Benefit Charging

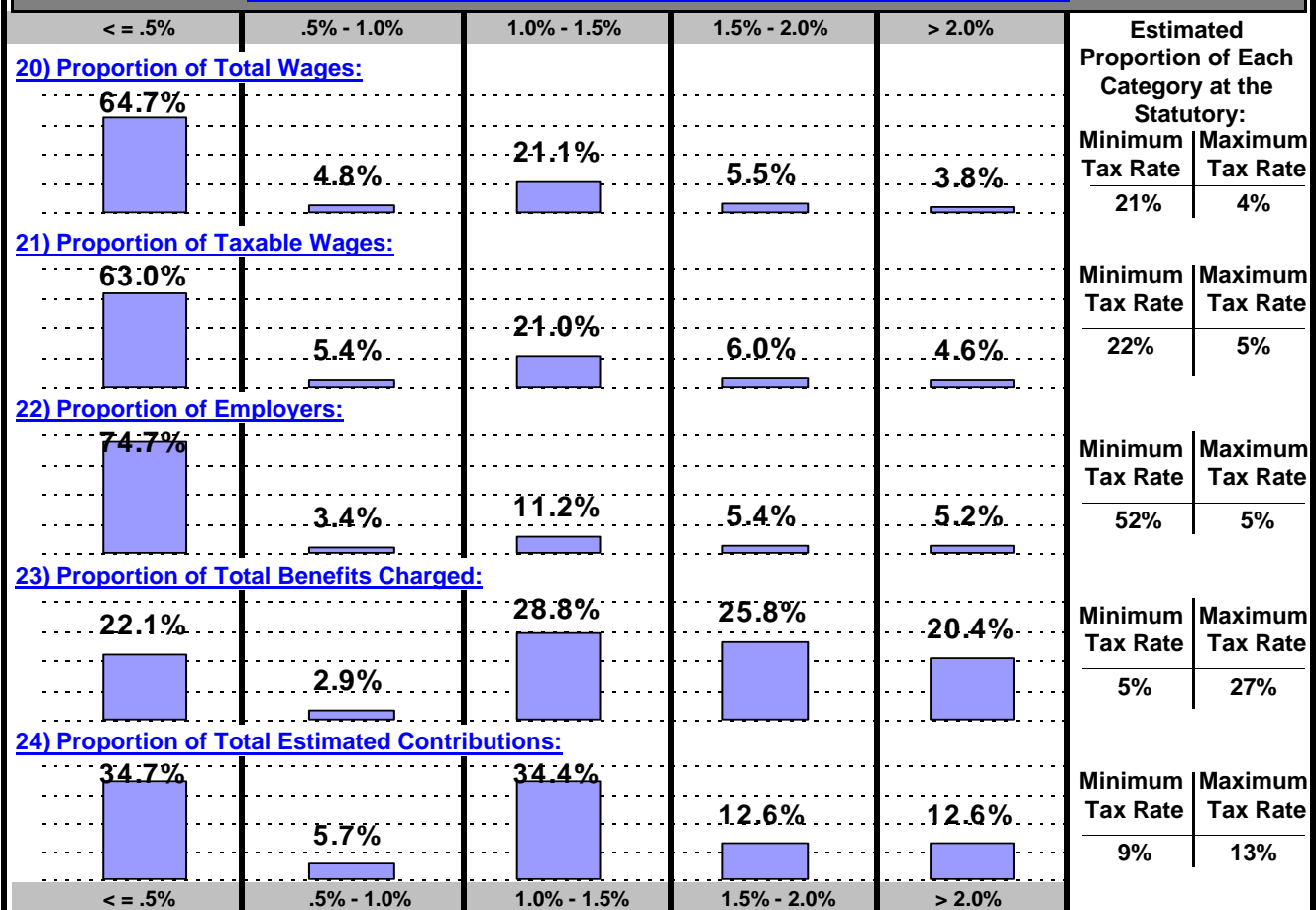
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	176	65%	\$193
13) Benefits Non-Charged:	77	28%	\$84
14) Benefits Charged to Inactive Employers:	5	2%	\$6
15) Total Reimbursable Benefits:	15	5%	
Total:	272	100%	\$283

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	73 / 17	28% / 7%	91% / 20%	\$2,082 / \$2,213
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	22 / 38	9% / 15%	9% / 80%	\$6,234 / \$1,241

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$74	\$75
b) Reductions as a Proportion of Total Contributions:	35%	35%
c) Proportion of Employers Receiving Reductions:	78%	78%
d) Average Amount of Reductions Per Employer:	\$2,476	\$2,509

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	1.50% / 6.20%	6) New Employer Tax Rate:**	3.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.97% / 4.68%	8) Average High Cost Multiple:	0.09

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$402		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$105	\$328	\$434
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.06	\$ -0.06	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	4,394	80%	\$366
13) Benefits Non-Charged:	329	6%	\$27
14) Benefits Charged to Inactive Employers:	518	9%	\$43
15) Total Reimbursable Benefits:	286	5%	
Total:	5,527	100%	\$436

Experience Rating

	Amount (\$mil.)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	1,853 / 1,220	35% / 23%	84% / 80%	\$2,616 / \$1,801
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	1,476 / 1,648	28% / 31%	16% / 20%	\$10,822 / \$9,845

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$541	\$218
b) Reductions as a Proportion of Total Contributions:	12%	6%
c) Proportion of Employers Receiving Reductions:	53%	32%
d) Average Amount of Reductions Per Employer:	\$1,201	\$817

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	5.4%	40.1%	54.6%	0.0%	0.0%	Minimum Tax Rate: 3% Maximum Tax Rate: 33%
21) Proportion of Taxable Wages:	4.9%	41.8%	53.2%	0.0%	0.0%	Minimum Tax Rate: 2% Maximum Tax Rate: 31%
22) Proportion of Employers:	12.5%	41.5%	46.1%	0.0%	0.0%	Minimum Tax Rate: 7% Maximum Tax Rate: 22%
23) Proportion of Total Benefits Charged:	0.9%	14.5%	84.6%	0.0%	0.0%	Minimum Tax Rate: 0% Maximum Tax Rate: 74%
24) Proportion of Total Estimated Contributions:	1.8%	33.5%	64.7%	0.0%	0.0%	Minimum Tax Rate: 1% Maximum Tax Rate: 40%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base:	\$10,000
5) Statutory Tax Rates (Min/Max):	0.30% / 5.40%	6) New Employer Tax Rate:**	1.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.72% / 2.46%	8) Average High Cost Multiple:	0.12

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$275		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$30	\$246	\$540
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.88	\$ 0.12	

Benefit Charging

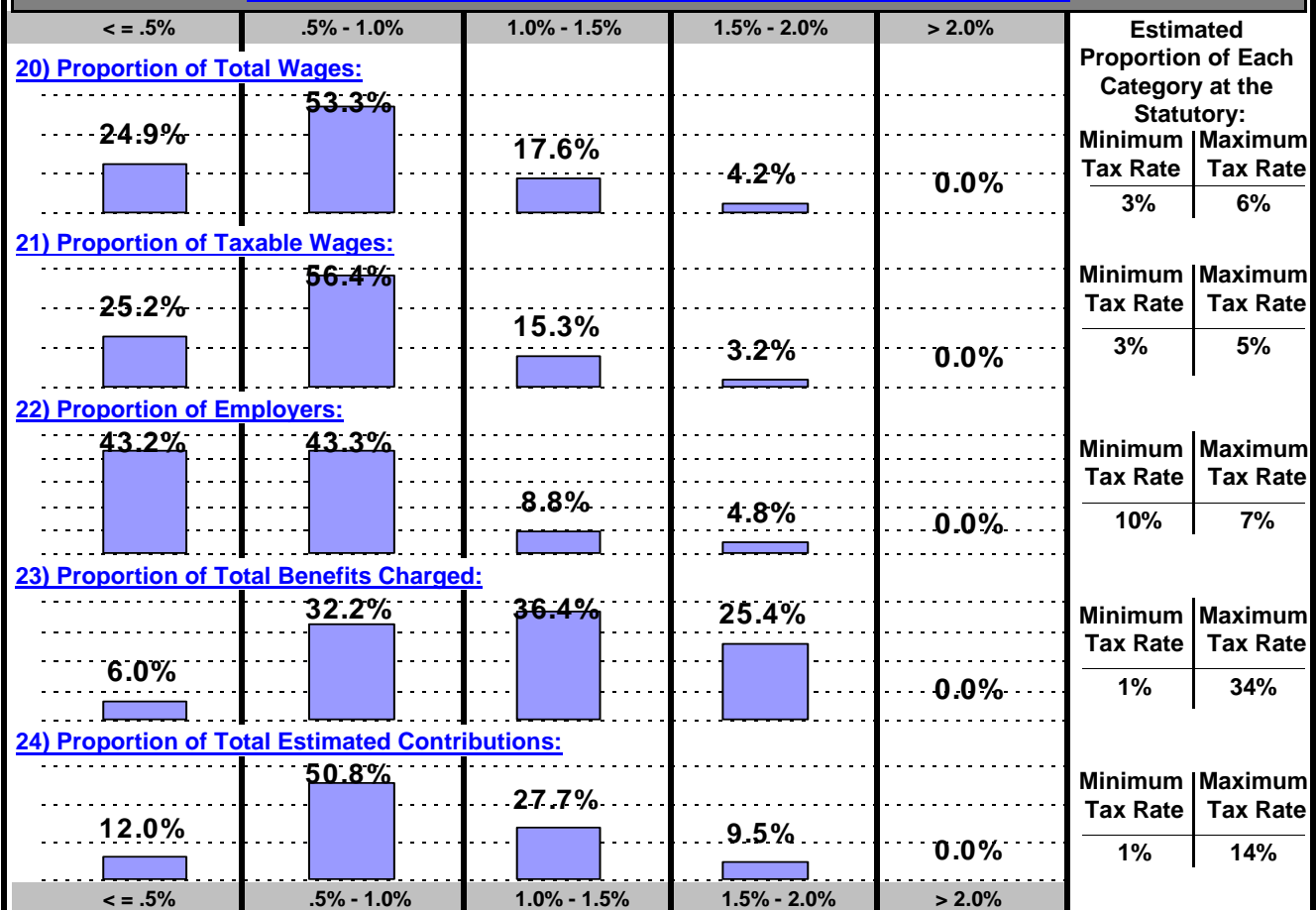
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	379	82%	\$216
13) Benefits Non-Charged:	21	5%	\$12
14) Benefits Charged to Inactive Employers:	36	8%	\$20
15) Total Reimbursable Benefits:	25	5%	
Total:	461	100%	\$249

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	153 / 126	35% / 29%	81% / 80%	\$1,610 / \$1,355
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	85 / 90	19% / 21%	19% / 20%	\$3,851 / \$3,768

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$97	\$17
b) Reductions as a Proportion of Total Contributions:	22%	6%
c) Proportion of Employers Receiving Reductions:	80%	39%
d) Average Amount of Reductions Per Employer:	\$1,032	\$372

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) <u>Type of Experience Rating Method:</u>	Benefit Ratio	2) <u>Type of Employer Ranking:</u>	Fixed
3) <u>Type of Charging Method:</u>	Proportionally	4) <u>Taxable Wage Base:</u>	\$15,000
5) <u>Statutory Tax Rates (Min/Max):</u>	1.90% / 6.80%	6) <u>New Employer Tax Rate:**</u>	2.70%
7) <u>Avg Tax Rate (Total/Taxable Wages):</u>	0.90% / 3.04%	8) <u>Average High Cost Multiple:</u>	0.51

Contribution Levels

9) <u>Estimated Contributions Per Covered Employee:</u>	\$460		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) <u>Estimated Contributions Per Employee at the Tax Base:</u>	\$285	\$457	\$1,020
11) <u>For Every One Dollar of Contributions the Amount Going:</u>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.07	\$ -0.07	

Benefit Charging

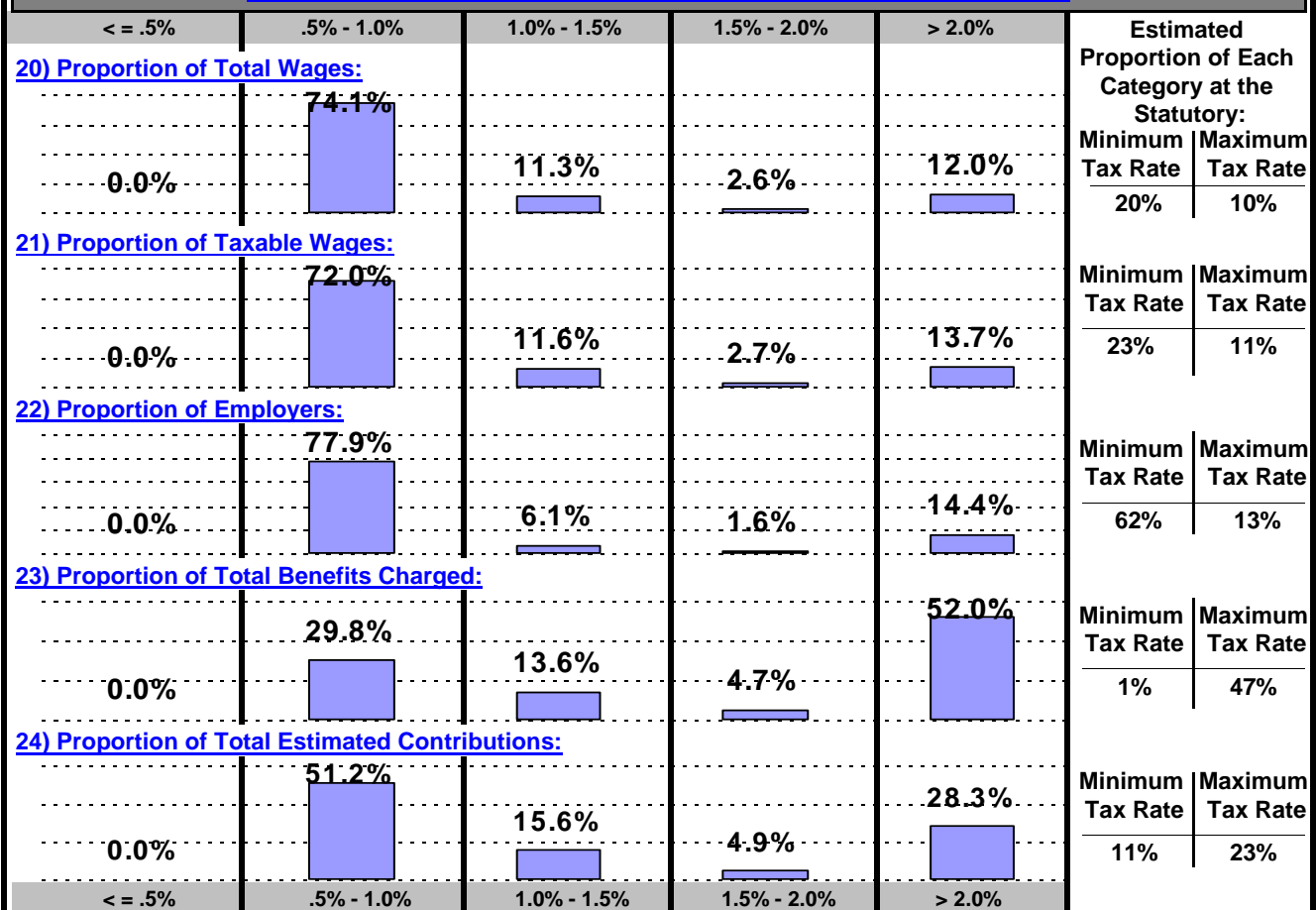
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) <u>Benefits Charged to Active Taxable Employers:</u>	530	79%	\$421
13) <u>Benefits Non-Charged:</u>	35	5%	\$28
14) <u>Benefits Charged to Inactive Employers:</u>	59	9%	\$47
15) <u>Total Reimbursable Benefits:</u>	47	7%	
Total:	671	100%	\$496

Experience Rating

	Amount (\$mil.)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) <u>Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:</u>	159 / 79	25% / 13%	87% / 84%	\$2,225 / \$1,145
17) <u>Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</u>	118 / 130	19% / 21%	13% / 16%	\$10,766 / \$10,009

<u>Measure of Reductions in Contributions from Experience Rating:</u>	<u>18) From Current Average Tax Rate</u>	<u>19) From 5 yr. Avg. Benefit Cost Rate</u>
a) <u>Amount of Experience Rating Reductions (mil.):</u>	\$127	\$82
b) <u>Reductions as a Proportion of Total Contributions:</u>	22%	17%
c) <u>Proportion of Employers Receiving Reductions:</u>	75%	72%
d) <u>Average Amount of Reductions Per Employer:</u>	\$2,055	\$1,386

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating:	Benefit Wage	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	None	4) Taxable Wage Base:	\$8,500
5) Statutory Tax Rate (Min/Max):	0.10% / 8.00%	6) New Employer Tax Rate (1)	2.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.58% / 2.50%	8) Average High Cost Multiple:	1.25

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$240		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$9	\$213	\$680
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.24	\$ -0.24	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers: ***	71	66%	\$214
13) Benefits Non-Charged: ***	23	22%	\$71
14) Benefits Charged to Inactive Employers: ***	6	6%	\$18
15) Total Reimbursable Benefits:	7	6%	
Total:	106	100%	\$303

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
		<u>18) From the Current Average Tax Rate</u>	<u>19) From 5 yr. Avg. Benefit Cost Rate</u>	
Measure of Reductions in Contributions from Experience Rating				
a) Amount of Experience Rating Reductions (mil.):		NA	NA	
b) Reductions as a Proportion of Total Contributions:		NA	NA	
c) Proportion of Employers Recieving Reductions:		NA	NA	
d) Average Amount of Reductions Per Employer:		NA	NA	

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

*** State does not charge employers for benefits paid. Estimated values based on assigned benefit wages.

1) Type of Experience Rating:	Reserve Ratio	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$9,000
5) Statutory Tax Rate (Min/Max):	1.60% / 7.00%	6) New Employer Tax Rate (1)	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.41% / 2.38%	8) Average High Cost Multiple:	1.08

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$259		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$144	\$214	\$630
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.75	\$ 0.25	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers:	NA	NA	NA
13) Benefits Non-Charged:	NA	NA	NA
14) Benefits Charged to Inactive Employers:	NA	NA	NA
15) Total Reimbursable Benefits:	NA	NA	NA
Total:	NA	NA	NA

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
18) From Average Tax Rate				19) From 5 yr. Avg. Benefit Cost Rate
Measure of Reductions in Contributions from Experience Rating				
a) Amount of Experience Rating Reductions (mil.):				NA
b) Reductions as a Proportion of Total Contributions:				NA
c) Proportion of Employers Recieving Reductions:				NA
d) Average Amount of Reductions Per Employer:				NA

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.42% / 5.40%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.54% / 2.12%	8) Average High Cost Multiple:	0.82

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$178		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$29	\$148	\$378
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.95	\$ 0.05	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	797	71%	\$129
13) Benefits Non-Charged:	177	16%	\$29
14) Benefits Charged to Inactive Employers:	100	9%	\$16
15) Total Reimbursable Benefits:	51	5%	
Total:	1,126	100%	\$174

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	381 / 156	35% / 15%	93% / 19%	\$1,265 / \$2,544
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	126 / 146	12% / 14%	7% / 81%	\$5,719 / \$558

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$345	\$249
b) Reductions as a Proportion of Total Contributions:	33%	28%
c) Proportion of Employers Receiving Reductions:	80%	79%
d) Average Amount of Reductions Per Employer:	\$1,334	\$982

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	50.7%	39.3%	10.0%	0.0%	0.0%	Minimum Tax Rate: 21% Maximum Tax Rate: 14%
21) Proportion of Taxable Wages:	59.0%	32.7%	8.3%	0.0%	0.0%	Minimum Tax Rate: 24% Maximum Tax Rate: 10%
22) Proportion of Employers:	79.4%	14.2%	6.4%	0.0%	0.0%	Minimum Tax Rate: 72% Maximum Tax Rate: 11%
23) Proportion of Total Benefits Charged:	13.9%	59.1%	26.9%	0.0%	0.0%	Minimum Tax Rate: 1% Maximum Tax Rate: 48%
24) Proportion of Total Estimated Contributions:	26.9%	52.2%	20.9%	0.0%	0.0%	Minimum Tax Rate: 5% Maximum Tax Rate: 27%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$8,500
5) Statutory Tax Rates (Min/Max):	0.03% / 6.48%	6) New Employer Tax Rate:**	2.62%
7) Avg Tax Rate (Total/Taxable Wages):	0.60% / 2.21%	8) Average High Cost Multiple:	0.79

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$213		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$3	\$188	\$551
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.97	\$ 0.03	

Benefit Charging

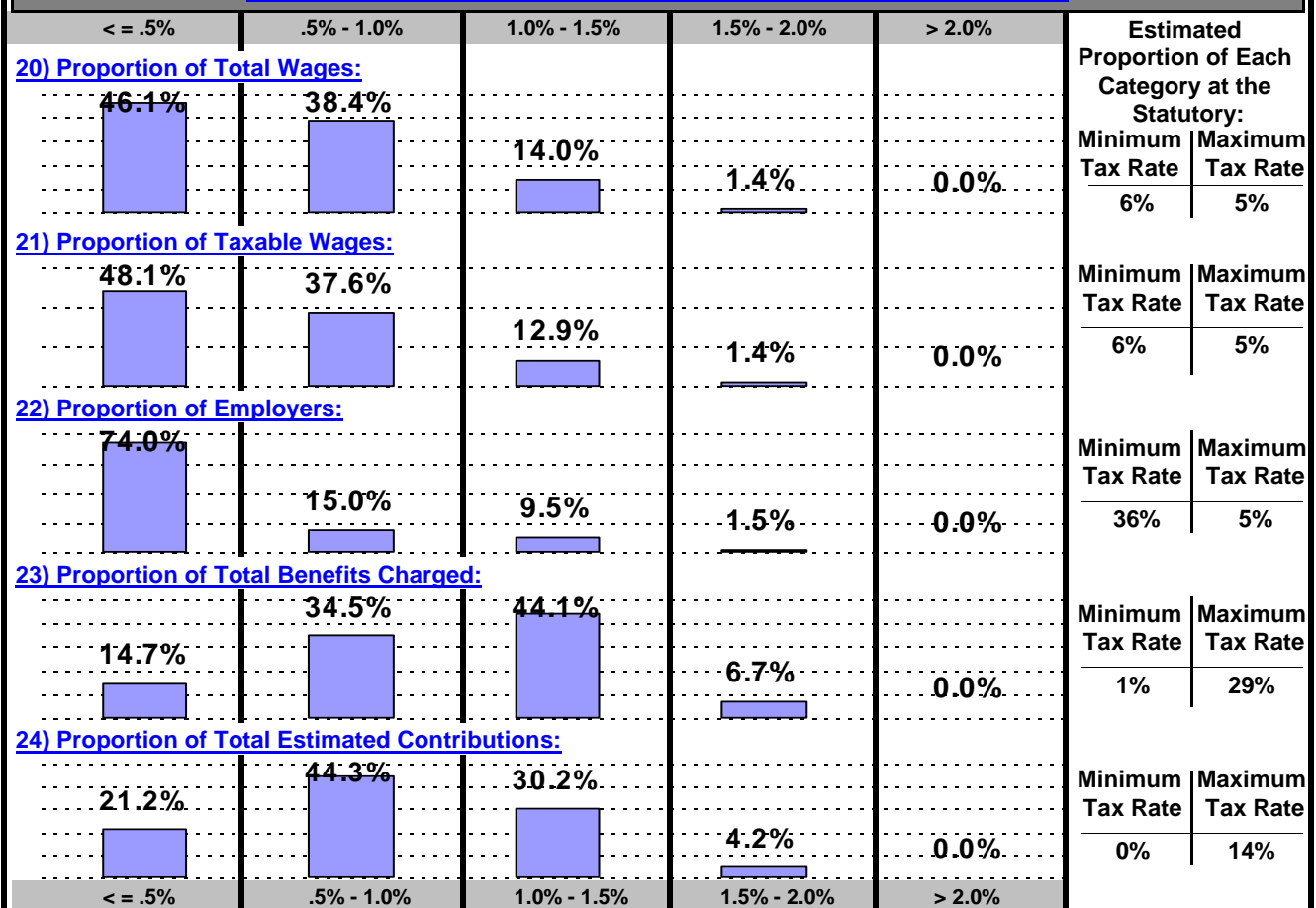
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	557	82%	\$180
13) Benefits Non-Charged:	45	7%	\$15
14) Benefits Charged to Inactive Employers:	52	8%	\$17
15) Total Reimbursable Benefits:	28	4%	
Total:	682	100%	\$211

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	166 / 96	25% / 15%	49% / 35%	\$2,650 / \$2,147
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	79 / 99	12% / 15%	51% / 65%	\$1,193 / \$1,173

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$178	\$76
b) Reductions as a Proportion of Total Contributions:	29%	19%
c) Proportion of Employers Receiving Reductions:	78%	70%
d) Average Amount of Reductions Per Employer:	\$1,760	\$845

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$31,000
5) Statutory Tax Rates (Min/Max):	0.00% / 5.40%	6) New Employer Tax Rate:**	2.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.83% / 1.23%	8) Average High Cost Multiple:	1.59

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$285		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$380	\$1,674
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.83	\$ 0.17	

Benefit Charging

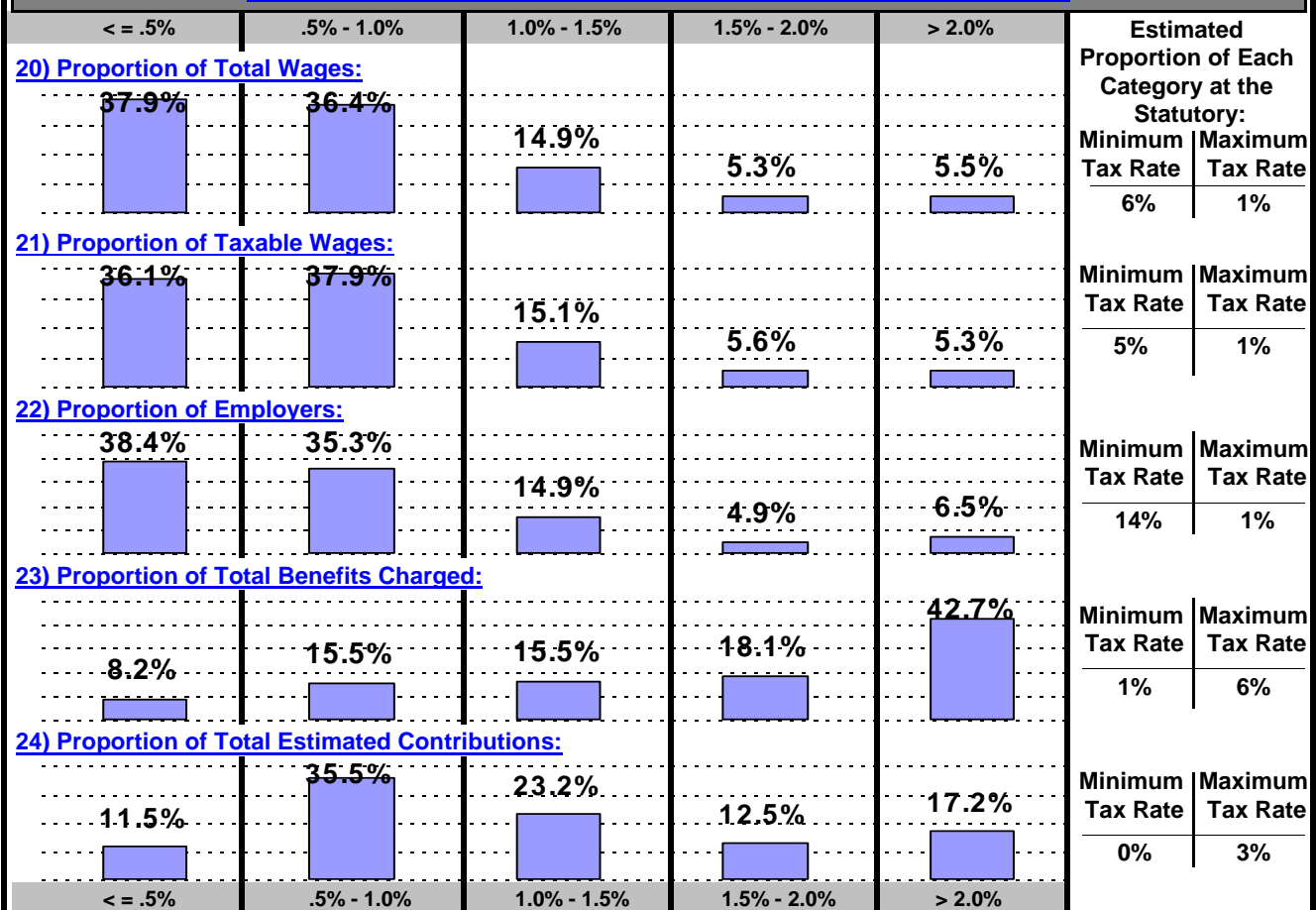
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	78	71%	\$179
13) Benefits Non-Charged:	16	15%	\$37
14) Benefits Charged to Inactive Employers:	9	8%	\$21
15) Total Reimbursable Benefits:	7	6%	
Total:	111	100%	\$238

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	51 / 32	49% / 31%	73% / 62%	\$2,967 / \$2,197
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	16 / 22	16% / 21%	27% / 38%	\$2,572 / \$2,390

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$38	\$63
b) Reductions as a Proportion of Total Contributions:	31%	41%
c) Proportion of Employers Receiving Reductions:	63%	74%
d) Average Amount of Reductions Per Employer:	\$2,542	\$3,618

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$27,600
5) Statutory Tax Rates (Min/Max):	0.43% / 5.40%	6) New Employer Tax Rate:**	1.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.94% / 1.36%	8) Average High Cost Multiple:	0.33

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$264		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$118	\$375	\$1,490
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.28	\$ -0.28	

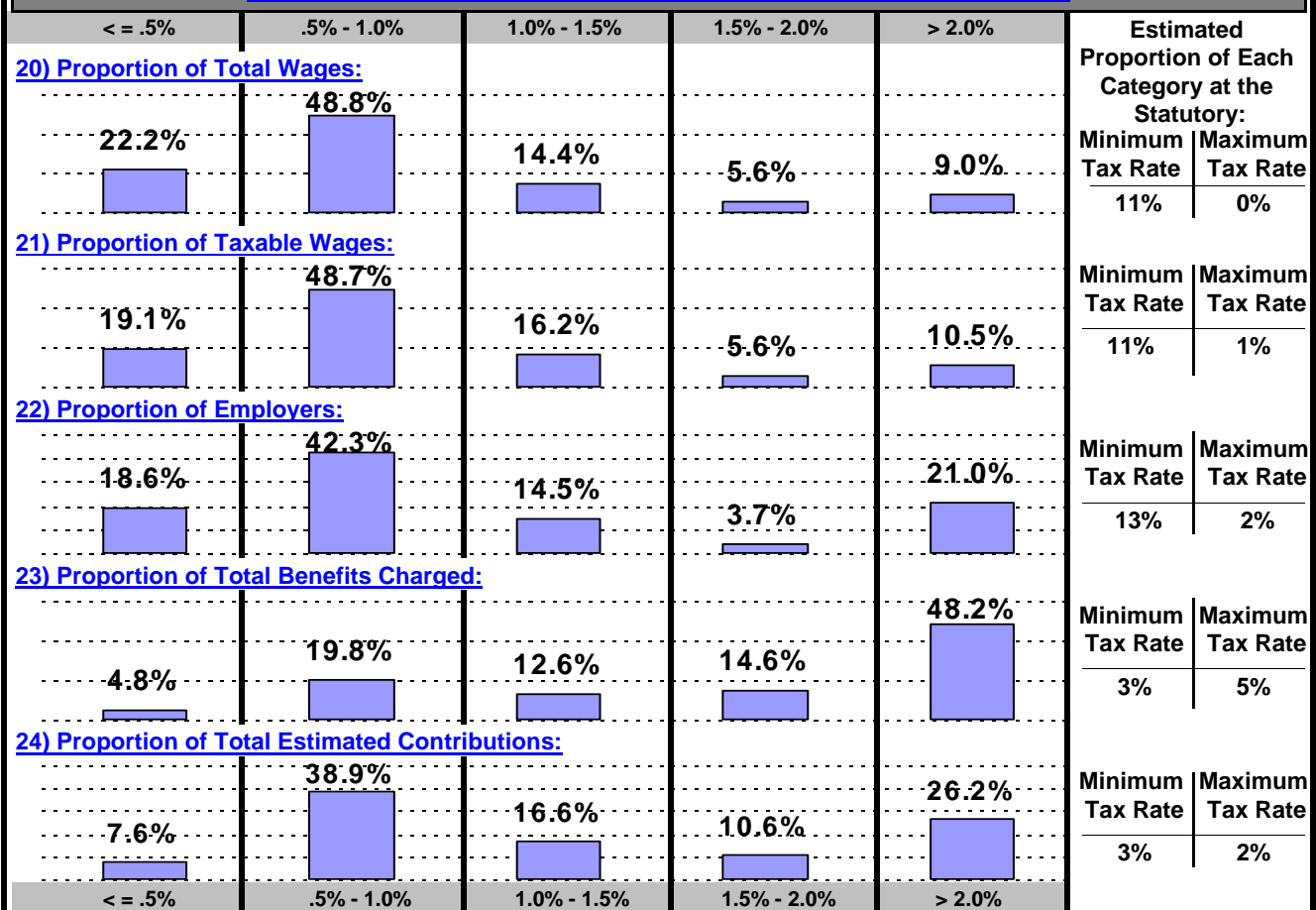
Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	129	76%	\$275
13) Benefits Non-Charged:	29	17%	\$63
14) Benefits Charged to Inactive Employers:	4	2%	\$9
15) Total Reimbursable Benefits:	8	5%	
Total:	170	100%	\$347

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	31 / 9	19% / 6%	67% / 52%	\$1,197 / \$475
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	38 / 48	23% / 30%	33% / 48%	\$2,931 / \$2,594
Measure of Reductions in Contributions from Experience Rating:			18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$26	\$48
b) Reductions as a Proportion of Total Contributions:			21%	33%
c) Proportion of Employers Receiving Reductions:			52%	75%
d) Average Amount of Reductions Per Employer:			\$1,292	\$1,669

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$9,800
5) Statutory Tax Rates (Min/Max):	1.20% / 9.80%	6) New Employer Tax Rate:**	4.20%
7) Avg Tax Rate (Total/Taxable Wages):	0.99% / 4.05%	8) Average High Cost Multiple:	0.03

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$419		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$118	\$397	\$960
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.99	\$ 0.01	

Benefit Charging

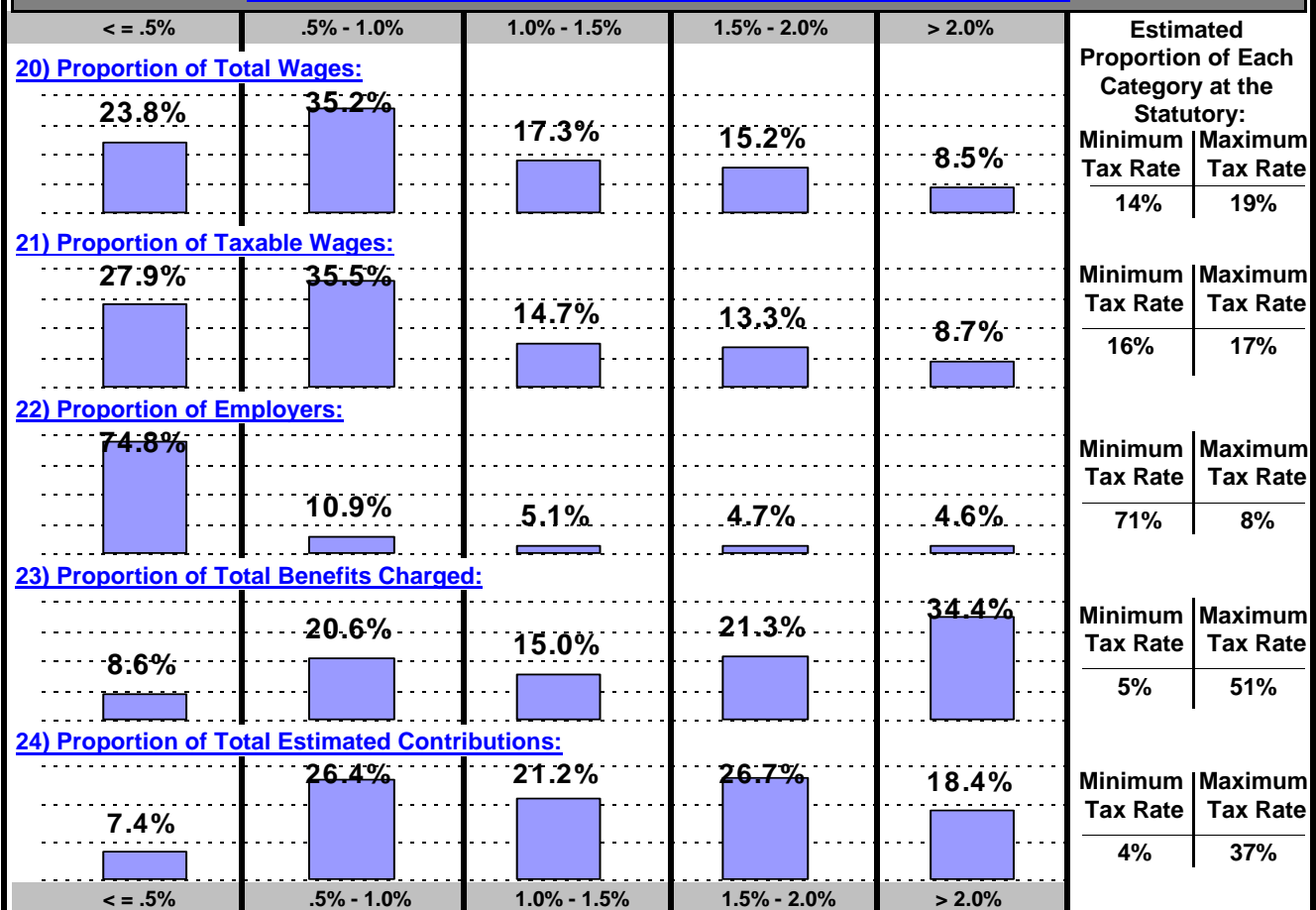
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,759	89%	\$386
13) Benefits Non-Charged:	104	5%	\$23
14) Benefits Charged to Inactive Employers:	31	2%	\$7
15) Total Reimbursable Benefits:	90	5%	
Total:	1,984	100%	\$416

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	518 / 432	27% / 23%	23% / 22%	\$11,656 / \$10,516
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	236 / 273	12% / 14%	77% / 78%	\$1,619 / \$1,834

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$543	\$509
b) Reductions as a Proportion of Total Contributions:	30%	29%
c) Proportion of Employers Receiving Reductions:	84%	83%
d) Average Amount of Reductions Per Employer:	\$3,408	\$3,210

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	1.10% / 5.60%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.77% / 3.16%	8) Average High Cost Multiple:	0.59

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$251		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$77	\$221	\$392
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.24	\$ -0.24	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	520	69%	\$227
13) Benefits Non-Charged:	111	15%	\$48
14) Benefits Charged to Inactive Employers:	87	12%	\$38
15) Total Reimbursable Benefits:	35	5%	
Total:	752	100%	\$313

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	201 / 59	28% / 8%	82% / 53%	\$2,794 / \$1,251
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	156 / 196	22% / 27%	18% / 47%	\$9,883 / \$4,783
Measure of Reductions in Contributions from Experience Rating:			18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$93	\$54
b) Reductions as a Proportion of Total Contributions:			17%	12%
c) Proportion of Employers Receiving Reductions:			72%	67%
d) Average Amount of Reductions Per Employer:			\$1,461	\$918

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	25.2%	54.1%	20.4%	0.2%	0.0%	Minimum Tax Rate Maximum Tax Rate 6% 6%
21) Proportion of Taxable Wages:	24.6%	55.1%	20.0%	0.3%	0.0%	Minimum Tax Rate Maximum Tax Rate 5% 6%
22) Proportion of Employers:	57.0%	25.8%	17.1%	0.2%	0.0%	Minimum Tax Rate Maximum Tax Rate 28% 8%
23) Proportion of Total Benefits Charged:	3.2%	35.3%	60.2%	1.3%	0.0%	Minimum Tax Rate Maximum Tax Rate 1% 38%
24) Proportion of Total Estimated Contributions:	13.1%	55.0%	31.4%	0.5%	0.0%	Minimum Tax Rate Maximum Tax Rate 2% 11%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base:	\$19,700
5) Statutory Tax Rates (Min/Max):	0.00% / 8.00%	6) New Employer Tax Rate:**	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.68% / 1.30%	8) Average High Cost Multiple:	0.94

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$215		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$257	\$1,576
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.35	\$ -0.35	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	251	73%	\$226
13) Benefits Non-Charged:	53	16%	\$48
14) Benefits Charged to Inactive Employers:	22	6%	\$20
15) Total Reimbursable Benefits:	17	5%	
Total:	343	100%	\$294

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	30 / 11	9% / 4%	26% / 9%	\$2,110 / \$2,470
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	42 / 94	13% / 29%	74% / 91%	\$1,067 / \$1,925

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$107	\$147
b) Reductions as a Proportion of Total Contributions:	47%	52%
c) Proportion of Employers Receiving Reductions:	77%	80%
d) Average Amount of Reductions Per Employer:	\$2,596	\$3,458

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	62.9%	17.6%	6.6%	4.7%	8.2%	Minimum Tax Rate: 19% Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	62.1%	17.3%	6.6%	4.7%	9.3%	Minimum Tax Rate: 19% Maximum Tax Rate: 5%
22) Proportion of Employers:	73.2%	7.8%	3.6%	3.1%	12.3%	Minimum Tax Rate: 59% Maximum Tax Rate: 8%
23) Proportion of Total Benefits Charged:	15.5%	15.2%	8.9%	9.1%	51.3%	Minimum Tax Rate: 0% Maximum Tax Rate: 38%
24) Proportion of Total Estimated Contributions:	16.2%	19.6%	11.7%	13.0%	39.5%	Minimum Tax Rate: 0% Maximum Tax Rate: 23%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.08% / 7.40%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.98% / 3.64%	8) Average High Cost Multiple:	0.60

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$268		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$6	\$291	\$592
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.00	\$ 0.00	

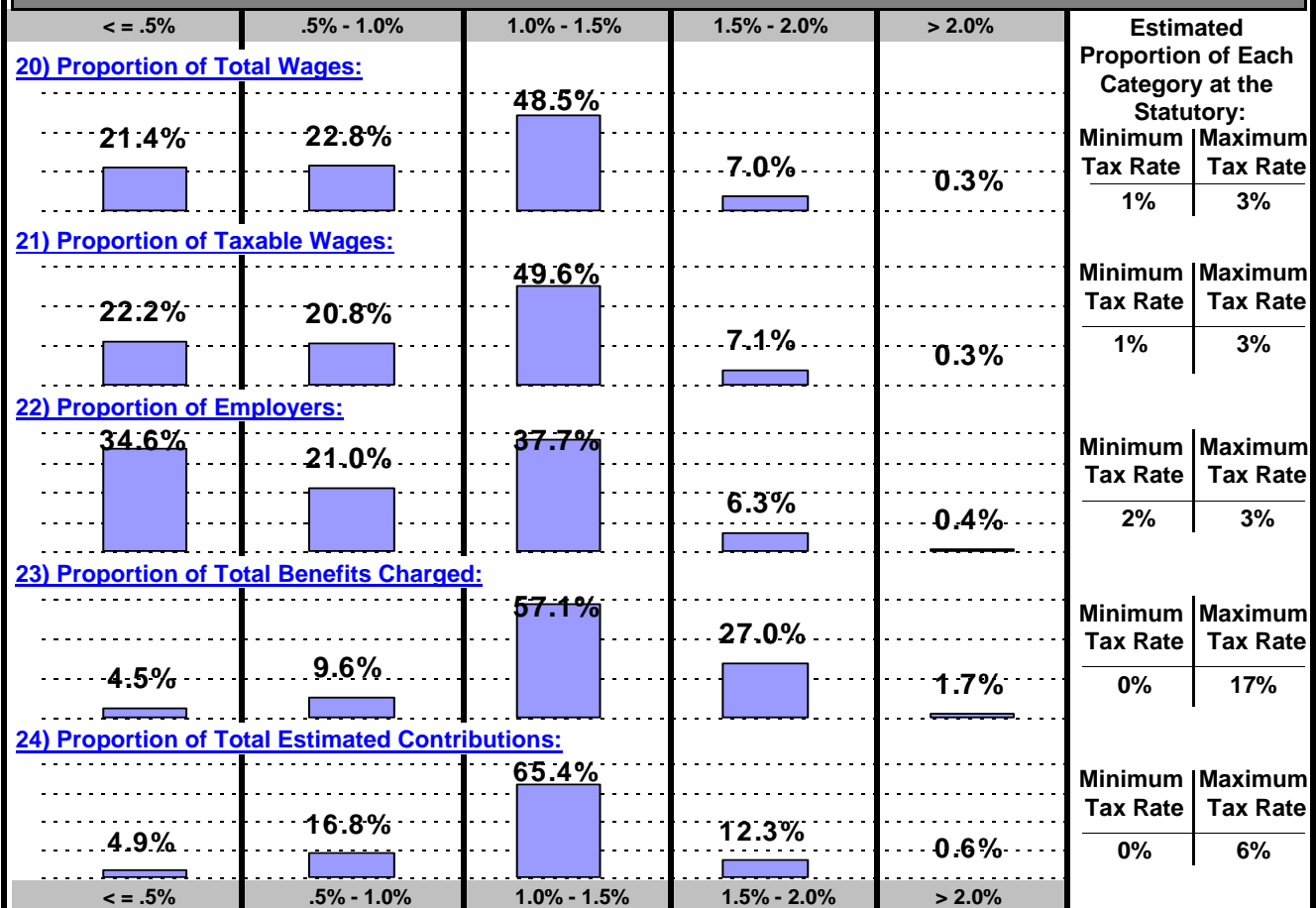
Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	250	76%	\$213
13) Benefits Non-Charged:	46	14%	\$39
14) Benefits Charged to Inactive Employers:	23	7%	\$20
15) Total Reimbursable Benefits:	8	2%	
Total:	327	100%	\$272

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	120 / 73	38% / 23%	76% / 55%	\$2,876 / \$2,449
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	66 / 85	21% / 27%	24% / 45%	\$5,157 / \$3,450
Measure of Reductions in Contributions from Experience Rating:		18) From Current Average Tax Rate		19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$73	\$37
b) Reductions as a Proportion of Total Contributions:			24%	17%
c) Proportion of Employers Receiving Reductions:			59%	50%
d) Average Amount of Reductions Per Employer:			\$2,266	\$1,337

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.50% / 9.50%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.79% / 2.84%	8) Average High Cost Multiple:	0.28

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$258		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$40	\$227	\$760
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.11	\$ -0.11	

Benefit Charging

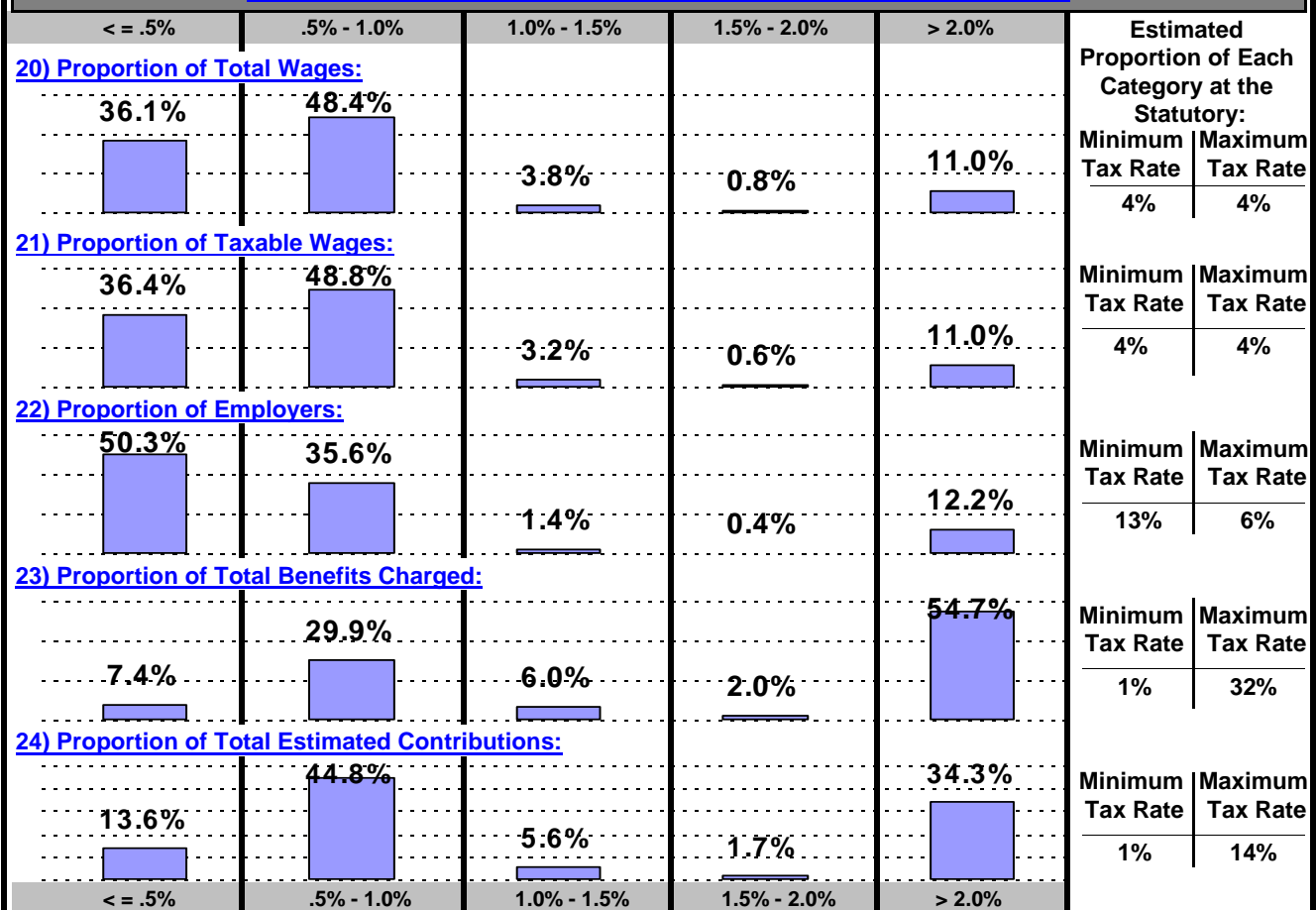
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	354	86%	\$261
13) Benefits Non-Charged:	14	3%	\$10
14) Benefits Charged to Inactive Employers:	25	6%	\$18
15) Total Reimbursable Benefits:	20	5%	
Total:	412	100%	\$290

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	71 / 44	18% / 11%	76% / 56%	\$1,509 / \$1,266
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	83 / 92	21% / 23%	24% / 44%	\$5,557 / \$3,344

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$95	\$101
b) Reductions as a Proportion of Total Contributions:	29%	30%
c) Proportion of Employers Receiving Reductions:	81%	86%
d) Average Amount of Reductions Per Employer:	\$1,882	\$1,897

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.10% / 6.20%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.37% / 1.42%	8) Average High Cost Multiple:	1.18

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$113		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$7	\$99	\$434
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.54	\$ -0.54	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	207	77%	\$144
13) Benefits Non-Charged:	39	15%	\$27
14) Benefits Charged to Inactive Employers:	6	2%	\$5
15) Total Reimbursable Benefits:	16	6%	
Total:	269	100%	\$176

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	16 / 3	6% / 1%	30% / 15%	\$722 / \$273
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	75 / 105	30% / 42%	70% / 85%	\$1,404 / \$1,622

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$50	\$76
b) Reductions as a Proportion of Total Contributions:	32%	38%
c) Proportion of Employers Receiving Reductions:	66%	68%
d) Average Amount of Reductions Per Employer:	\$996	\$1,451

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:	
20) Proportion of Total Wages:	64.5%	35.3%	0.2%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						23%	5%
21) Proportion of Taxable Wages:	60.2%	39.5%	0.3%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						17%	5%
22) Proportion of Employers:	68.8%	30.8%	0.4%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						39%	5%
23) Proportion of Total Benefits Charged:	25.2%	73.4%	1.4%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						4%	27%
24) Proportion of Total Estimated Contributions:	31.2%	68.0%	0.8%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						1%	13%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$12,000
5) Statutory Tax Rates (Min/Max):	0.52% / 5.40%	6) New Employer Tax Rate:**	1.73%
7) Avg Tax Rate (Total/Taxable Wages):	0.72% / 1.77%	8) Average High Cost Multiple:	1.62

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$210		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$62	\$213	\$648
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.23	\$ -0.23	

Benefit Charging

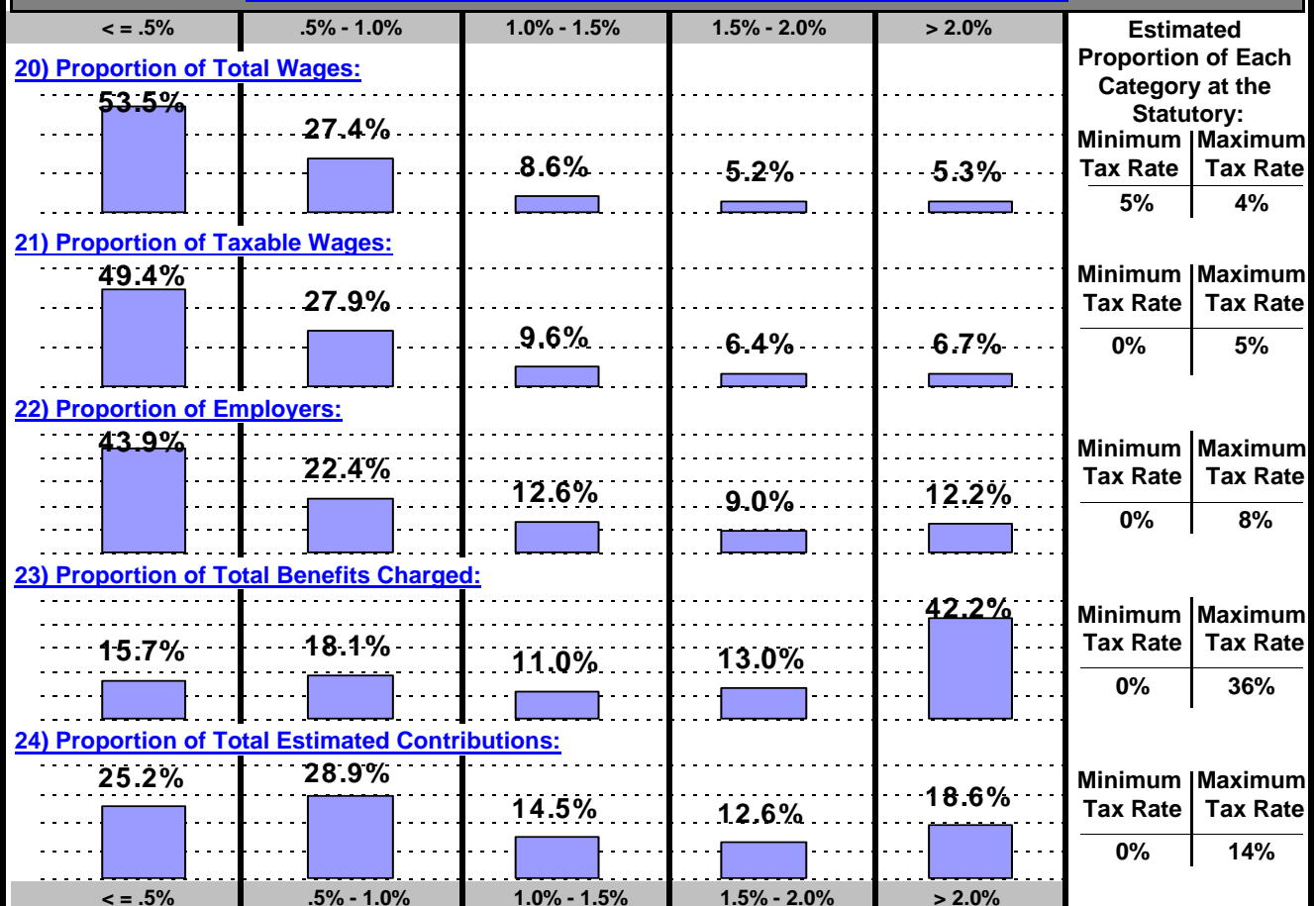
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	82	66%	\$181
13) Benefits Non-Charged:	35	28%	\$78
14) Benefits Charged to Inactive Employers:	1	1%	\$3
15) Total Reimbursable Benefits:	6	5%	
Total:	124	100%	\$261

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	31 / 7	26% / 6%	82% / 43%	\$1,182 / \$543
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	21 / 30	17% / 26%	18% / 57%	\$3,644 / \$1,657

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$24	\$37
b) Reductions as a Proportion of Total Contributions:	26%	33%
c) Proportion of Employers Receiving Reductions:	54%	61%
d) Average Amount of Reductions Per Employer:	\$1,383	\$1,939

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,500
5) Statutory Tax Rates (Min/Max):	1.10% / 8.30%	6) New Employer Tax Rate:**	2.10%
7) Avg Tax Rate (Total/Taxable Wages):	0.55% / 2.72%	8) Average High Cost Multiple:	0.63

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$257		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$94	\$231	\$706
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.11	\$ -0.11	

Benefit Charging

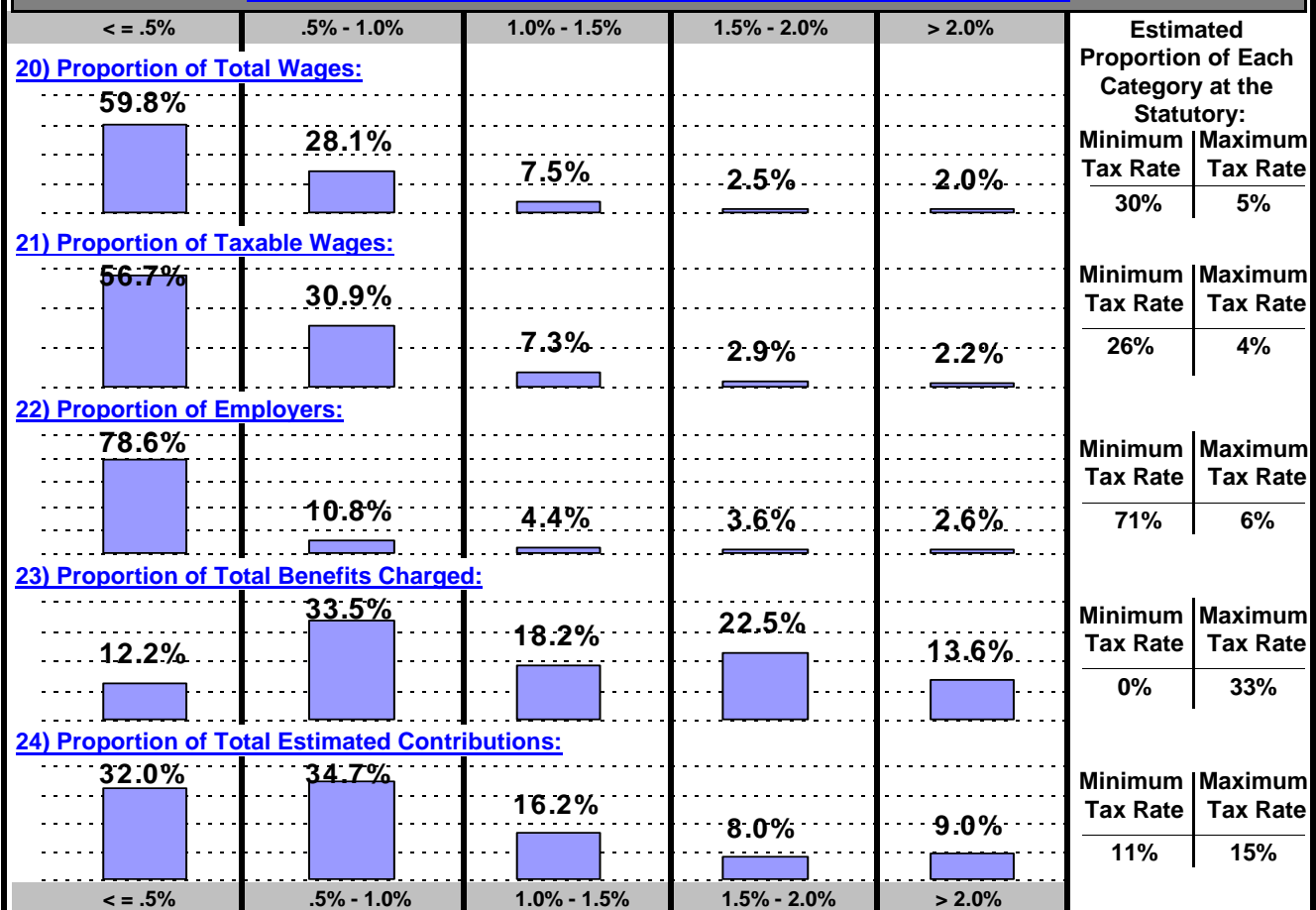
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	351	61%	\$190
13) Benefits Non-Charged:	149	26%	\$81
14) Benefits Charged to Inactive Employers:	38	7%	\$20
15) Total Reimbursable Benefits:	38	7%	
Total:	576	100%	\$291

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	200 / 26	37% / 5%	95% / 14%	\$1,959 / \$1,679
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	50 / 75	9% / 14%	5% / 86%	\$8,817 / \$807

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$118	\$83
b) Reductions as a Proportion of Total Contributions:	25%	20%
c) Proportion of Employers Receiving Reductions:	81%	79%
d) Average Amount of Reductions Per Employer:	\$1,342	\$976

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base:	\$14,000
5) Statutory Tax Rates (Min/Max):	1.12% / 10.96%	6) New Employer Tax Rate:**	2.53%
7) Avg Tax Rate (Total/Taxable Wages):	1.39% / 4.78%	8) Average High Cost Multiple:	0.05

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$652		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$157	\$669	\$1,534
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.89	\$ 0.11	

Benefit Charging

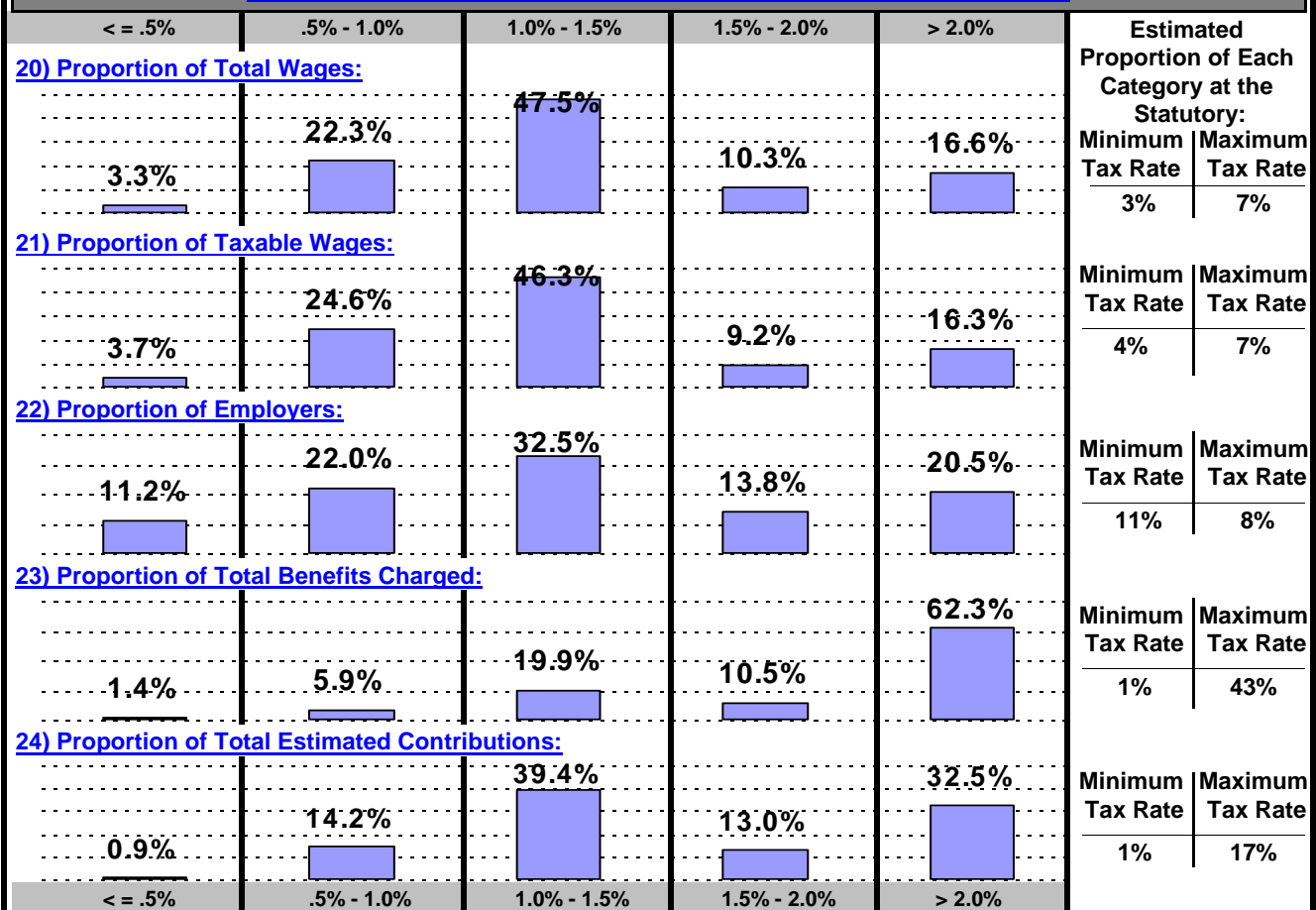
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,280	83%	\$518
13) Benefits Non-Charged:	157	10%	\$64
14) Benefits Charged to Inactive Employers:	4	0%	\$2
15) Total Reimbursable Benefits:	96	6%	
Total:	1,537	100%	\$583

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	685 / 526	48% / 37%	82% / 79%	\$4,637 / \$3,698
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	337 / 351	23% / 24%	18% / 21%	\$10,209 / \$9,141

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$327	\$163
b) Reductions as a Proportion of Total Contributions:	20%	13%
c) Proportion of Employers Receiving Reductions:	56%	43%
d) Average Amount of Reductions Per Employer:	\$3,227	\$2,085

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) <u>Type of Experience Rating Method:</u>	Benefit Ratio	2) <u>Type of Employer Ranking:</u>	Fixed
3) <u>Type of Charging Method:</u>	Inverse Order	4) <u>Taxable Wage Base:</u>	\$9,000
5) <u>Statutory Tax Rates (Min/Max):</u>	0.06% / 10.30%	6) <u>New Employer Tax Rate:**</u>	2.70%
7) <u>Avg Tax Rate (Total/Taxable Wages):</u>	1.05% / 4.61%	8) <u>Average High Cost Multiple:</u>	0.19

Contribution Levels

9) <u>Estimated Contributions Per Covered Employee:</u>	\$416		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) <u>Estimated Contributions Per Employee at the Tax Base:</u>	\$5	\$415	\$927
11) <u>For Every One Dollar of Contributions the Amount Going:</u>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.40	\$ -0.40	

Benefit Charging

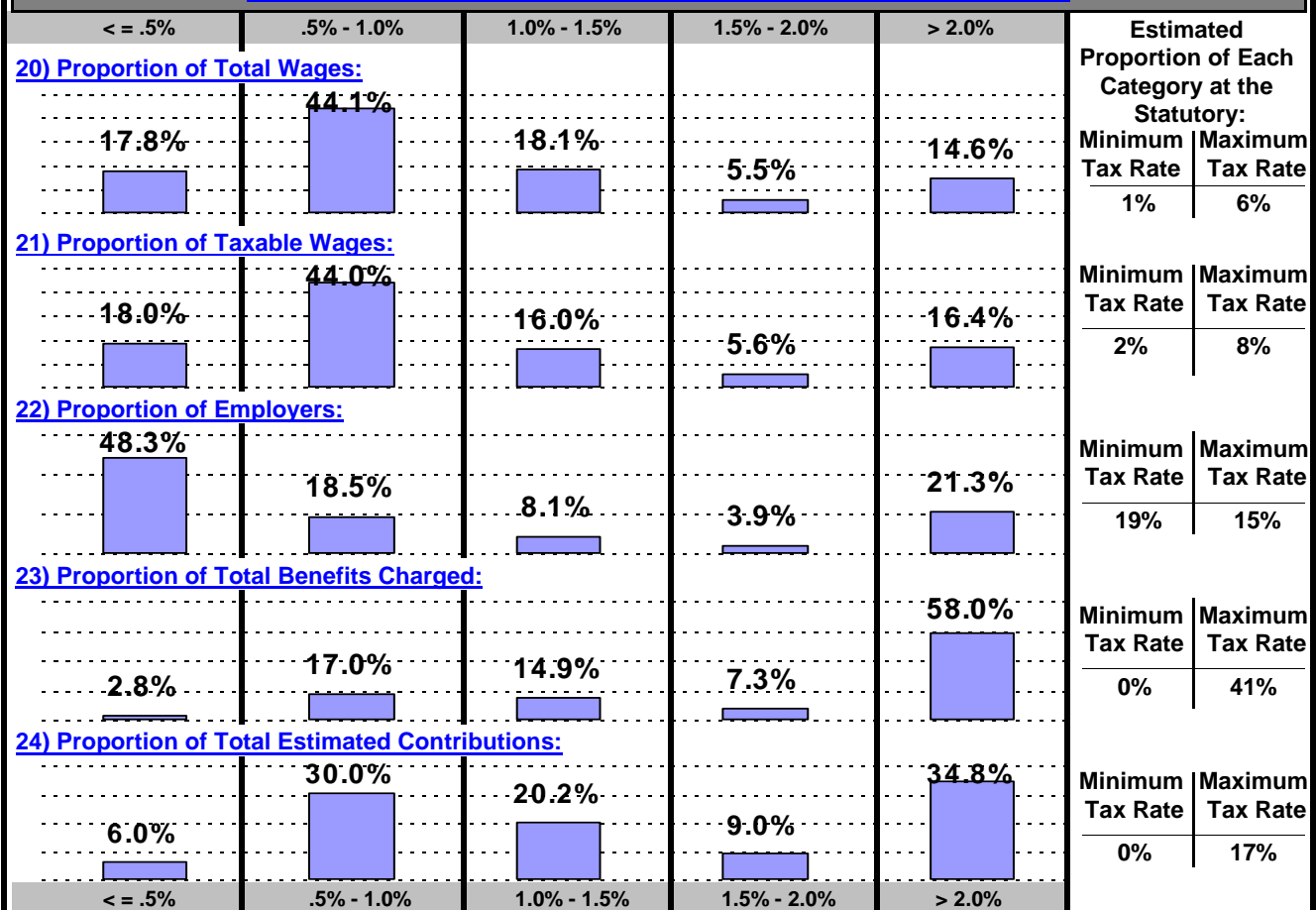
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) <u>Benefits Charged to Active Taxable Employers:</u>	1,614	78%	\$478
13) <u>Benefits Non-Charged:</u>	80	4%	\$24
14) <u>Benefits Charged to Inactive Employers:</u>	287	14%	\$85
15) <u>Total Reimbursable Benefits:</u>	89	4%	
Total:	2,070	100%	\$587

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) <u>Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:</u>	260 / 30	13% / 1%	80% / 23%	\$2,082 / \$830
17) <u>Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</u>	418 / 529	21% / 27%	20% / 77%	\$13,694 / \$4,407

<u>Measure of Reductions in Contributions from Experience Rating:</u>	18) <u>From Current Average Tax Rate</u>	19) <u>From 5 yr. Avg. Benefit Cost Rate</u>
a) <u>Amount of Experience Rating Reductions (mil.):</u>	\$367	\$393
b) <u>Reductions as a Proportion of Total Contributions:</u>	26%	27%
c) <u>Proportion of Employers Receiving Reductions:</u>	67%	68%
d) <u>Average Amount of Reductions Per Employer:</u>	\$3,516	\$3,742

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$22,000
5) Statutory Tax Rates (Min/Max):	0.68% / 11.00%	6) New Employer Tax Rate:**	2.74%
7) Avg Tax Rate (Total/Taxable Wages):	0.88% / 1.85%	8) Average High Cost Multiple:	-0.10

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$359		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$150	\$408	\$2,420
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.98	\$ 0.02	

Benefit Charging

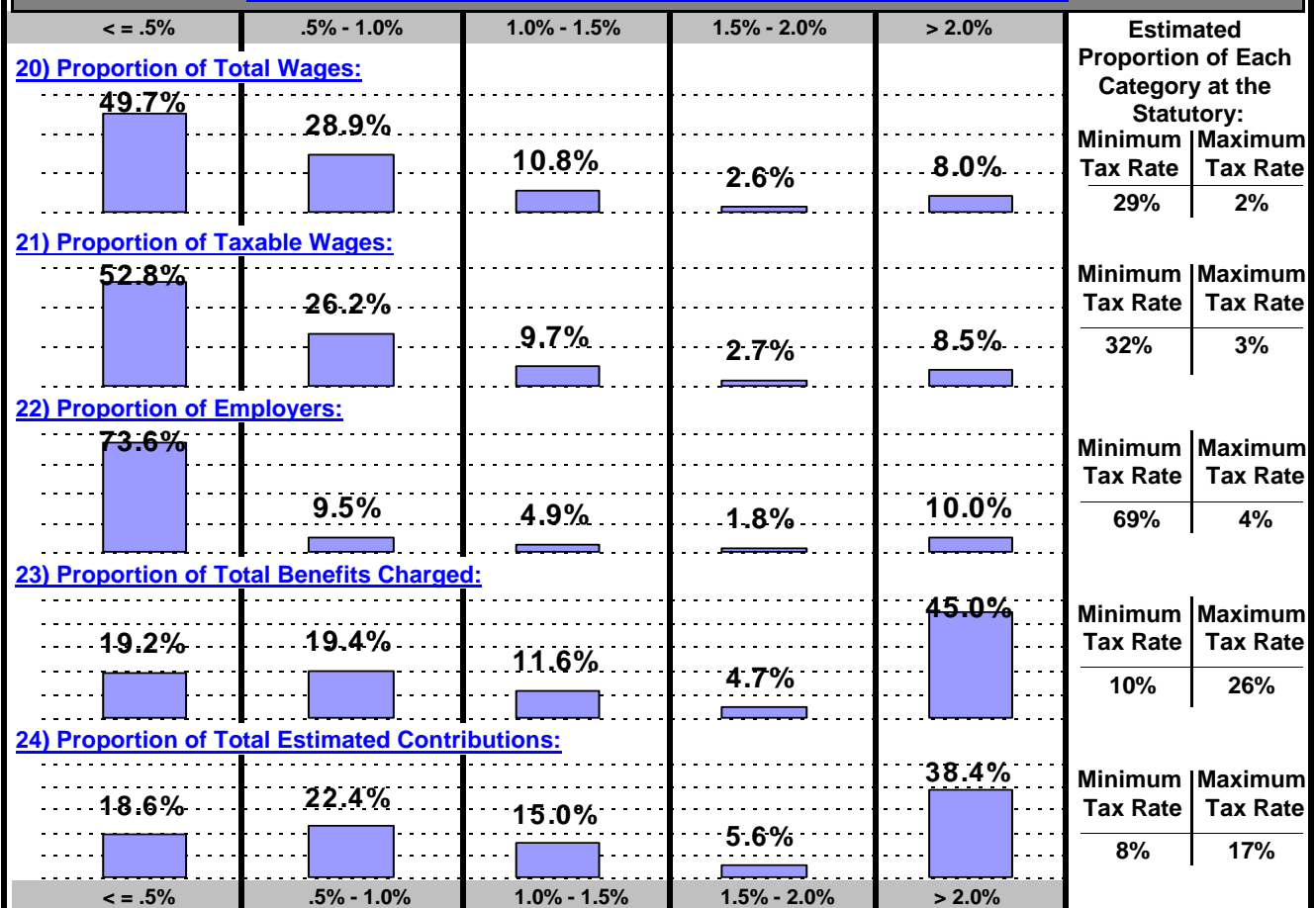
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	567	70%	\$282
13) Benefits Non-Charged:	68	8%	\$34
14) Benefits Charged to Inactive Employers:	84	10%	\$42
15) Total Reimbursable Benefits:	87	11%	
Total:	806	100%	\$357

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	100 / 66	14% / 9%	27% / 17%	\$3,329 / \$3,383
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	67 / 97	9% / 13%	73% / 83%	\$804 / \$1,037

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$279	\$278
b) Reductions as a Proportion of Total Contributions:	40%	40%
c) Proportion of Employers Receiving Reductions:	81%	81%
d) Average Amount of Reductions Per Employer:	\$3,044	\$3,033

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.90% / 5.40%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.64% / 2.13%	8) Average High Cost Multiple:	1.86

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$170		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$63	\$149	\$378
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.35	\$ -0.35	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	142	68%	\$164
13) Benefits Non-Charged:	31	15%	\$36
14) Benefits Charged to Inactive Employers:	28	13%	\$32
15) Total Reimbursable Benefits:	7	3%	
Total:	208	100%	\$232

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	54 / 0	27% / 0%	91% / 1%	\$1,352 / \$356
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	43 / 62	22% / 31%	9% / 99%	\$10,748 / \$1,429

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$39	\$46
b) Reductions as a Proportion of Total Contributions:	28%	31%
c) Proportion of Employers Receiving Reductions:	80%	81%
d) Average Amount of Reductions Per Employer:	\$1,115	\$1,295

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	58.8%	26.3%	5.8%	9.1%	0.0%	Minimum Tax Rate: 17% Maximum Tax Rate: 8%
21) Proportion of Taxable Wages:	58.6%	26.3%	5.9%	9.2%	0.0%	Minimum Tax Rate: 16% Maximum Tax Rate: 8%
22) Proportion of Employers:	75.3%	10.9%	4.2%	9.5%	0.0%	Minimum Tax Rate: 63% Maximum Tax Rate: 9%
23) Proportion of Total Benefits Charged:	7.5%	19.4%	10.6%	62.5%	0.0%	Minimum Tax Rate: 0% Maximum Tax Rate: 60%
24) Proportion of Total Estimated Contributions:	34.2%	29.5%	11.7%	24.6%	0.0%	Minimum Tax Rate: 7% Maximum Tax Rate: 22%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.00% / 7.80%	6) New Employer Tax Rate:**	3.51%
7) Avg Tax Rate (Total/Taxable Wages):	0.53% / 2.07%	8) Average High Cost Multiple:	-0.32

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$183		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$166	\$624
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.47	\$ -0.47	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	455	76%	\$221
13) Benefits Non-Charged:	102	17%	\$50
14) Benefits Charged to Inactive Employers:	3	1%	\$2
15) Total Reimbursable Benefits:	37	6%	
Total:	598	100%	\$272

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	49 / 3	9% / 1%	49% / 12%	\$784 / \$203
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	139 / 197	25% / 35%	51% / 88%	\$2,127 / \$1,755

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$129	\$192
b) Reductions as a Proportion of Total Contributions:	35%	42%
c) Proportion of Employers Receiving Reductions:	60%	68%
d) Average Amount of Reductions Per Employer:	\$1,701	\$2,209

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	60.6%	26.8%	5.7%	3.8%	3.1%	Minimum Tax Rate: 16% Maximum Tax Rate: 5%
21) Proportion of Taxable Wages:	58.7%	28.6%	6.0%	3.5%	3.2%	Minimum Tax Rate: 14% Maximum Tax Rate: 5%
22) Proportion of Employers:	56.1%	27.2%	7.5%	4.6%	4.7%	Minimum Tax Rate: 25% Maximum Tax Rate: 7%
23) Proportion of Total Benefits Charged:	19.3%	24.8%	14.7%	18.3%	23.0%	Minimum Tax Rate: 4% Maximum Tax Rate: 33%
24) Proportion of Total Estimated Contributions:	24.4%	36.1%	13.2%	13.1%	13.2%	Minimum Tax Rate: 0% Maximum Tax Rate: 20%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$20,300
5) Statutory Tax Rates (Min/Max):	0.00% / 6.37%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.85% / 1.37%	8) Average High Cost Multiple:	1.34

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$196		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$279	\$1,293
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.04	\$ -0.04	

Benefit Charging

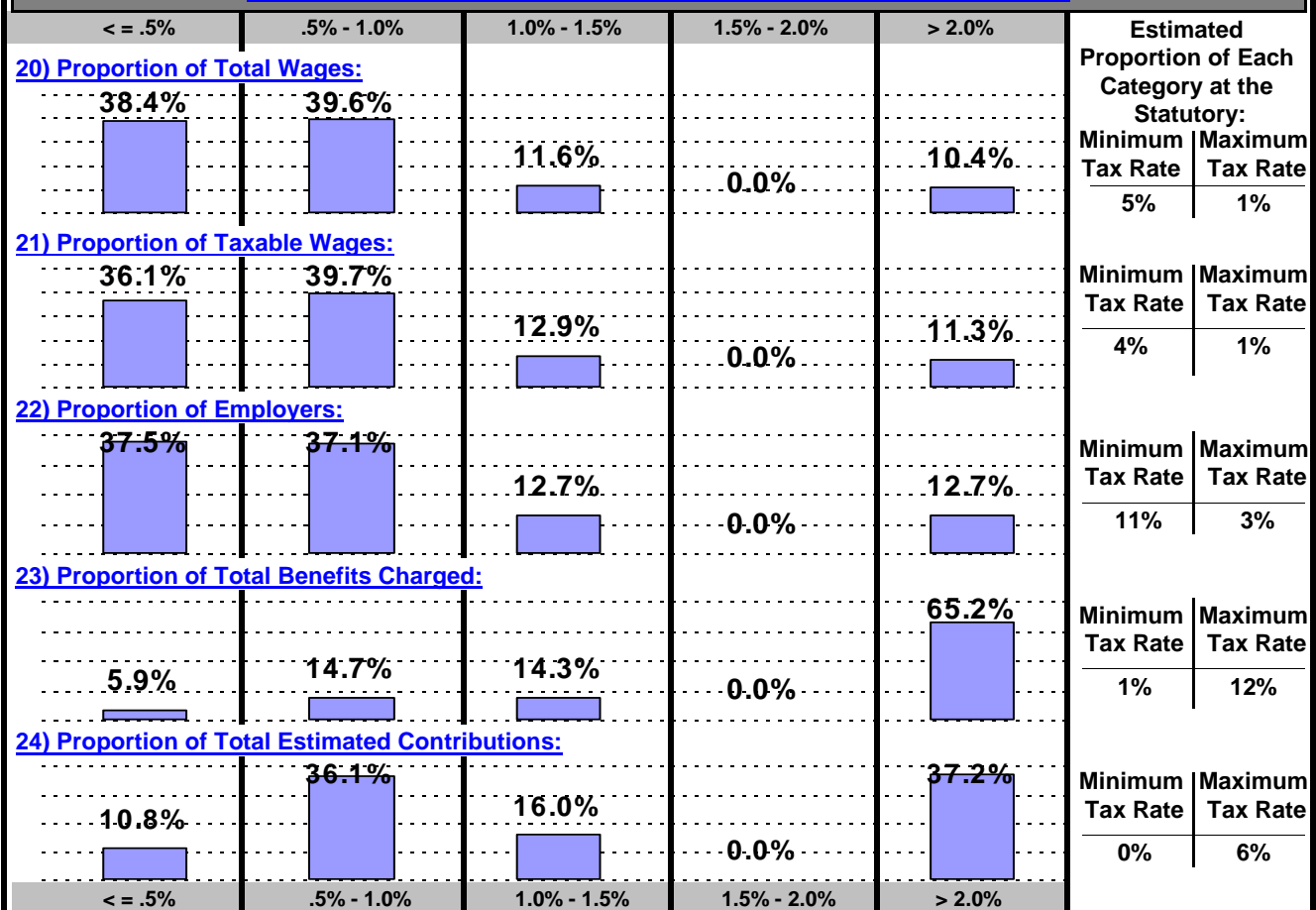
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	54	72%	\$160
13) Benefits Non-Charged:	10	13%	\$29
14) Benefits Charged to Inactive Employers:	5	7%	\$16
15) Total Reimbursable Benefits:	6	7%	
Total:	75	100%	\$206

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	21 / 11	30% / 16%	68% / 60%	\$1,312 / \$797
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	13 / 17	19% / 25%	32% / 40%	\$1,782 / \$1,814

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$18	\$25
b) Reductions as a Proportion of Total Contributions:	31%	36%
c) Proportion of Employers Receiving Reductions:	60%	75%
d) Average Amount of Reductions Per Employer:	\$1,309	\$1,413

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.40% / 5.40%	6) New Employer Tax Rate:**	3.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.63% / 2.45%	8) Average High Cost Multiple:	0.66

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$192		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$28	\$172	\$378
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.87	\$ 0.13	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	72	58%	\$107
13) Benefits Non-Charged:	33	27%	\$49
14) Benefits Charged to Inactive Employers:	10	8%	\$14
15) Total Reimbursable Benefits:	9	8%	
Total:	125	100%	\$170

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	75 / 40	65% / 35%	85% / 61%	\$2,266 / \$1,699
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	19 / 26	16% / 22%	15% / 39%	\$3,317 / \$1,705

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$26	\$12
b) Reductions as a Proportion of Total Contributions:	20%	12%
c) Proportion of Employers Receiving Reductions:	66%	56%
d) Average Amount of Reductions Per Employer:	\$1,000	\$555

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	40.6%	51.7%	6.3%	0.7%	0.6%	Minimum Tax Rate: 9% Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	39.3%	51.9%	6.7%	0.9%	1.2%	Minimum Tax Rate: 8% Maximum Tax Rate: 3%
22) Proportion of Employers:	55.9%	34.0%	7.3%	1.4%	1.3%	Minimum Tax Rate: 24% Maximum Tax Rate: 5%
23) Proportion of Total Benefits Charged:	10.8%	38.8%	33.4%	7.9%	9.1%	Minimum Tax Rate: 2% Maximum Tax Rate: 34%
24) Proportion of Total Estimated Contributions:	20.7%	62.7%	12.0%	2.0%	2.6%	Minimum Tax Rate: 1% Maximum Tax Rate: 7%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$22,000
5) Statutory Tax Rates (Min/Max):	0.25% / 5.40%	6) New Employer Tax Rate:**	2.95%
7) Avg Tax Rate (Total/Taxable Wages):	0.77% / 1.35%	8) Average High Cost Multiple:	0.77

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$263		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$55	\$296	\$1,188
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.02	\$ -0.02	

Benefit Charging

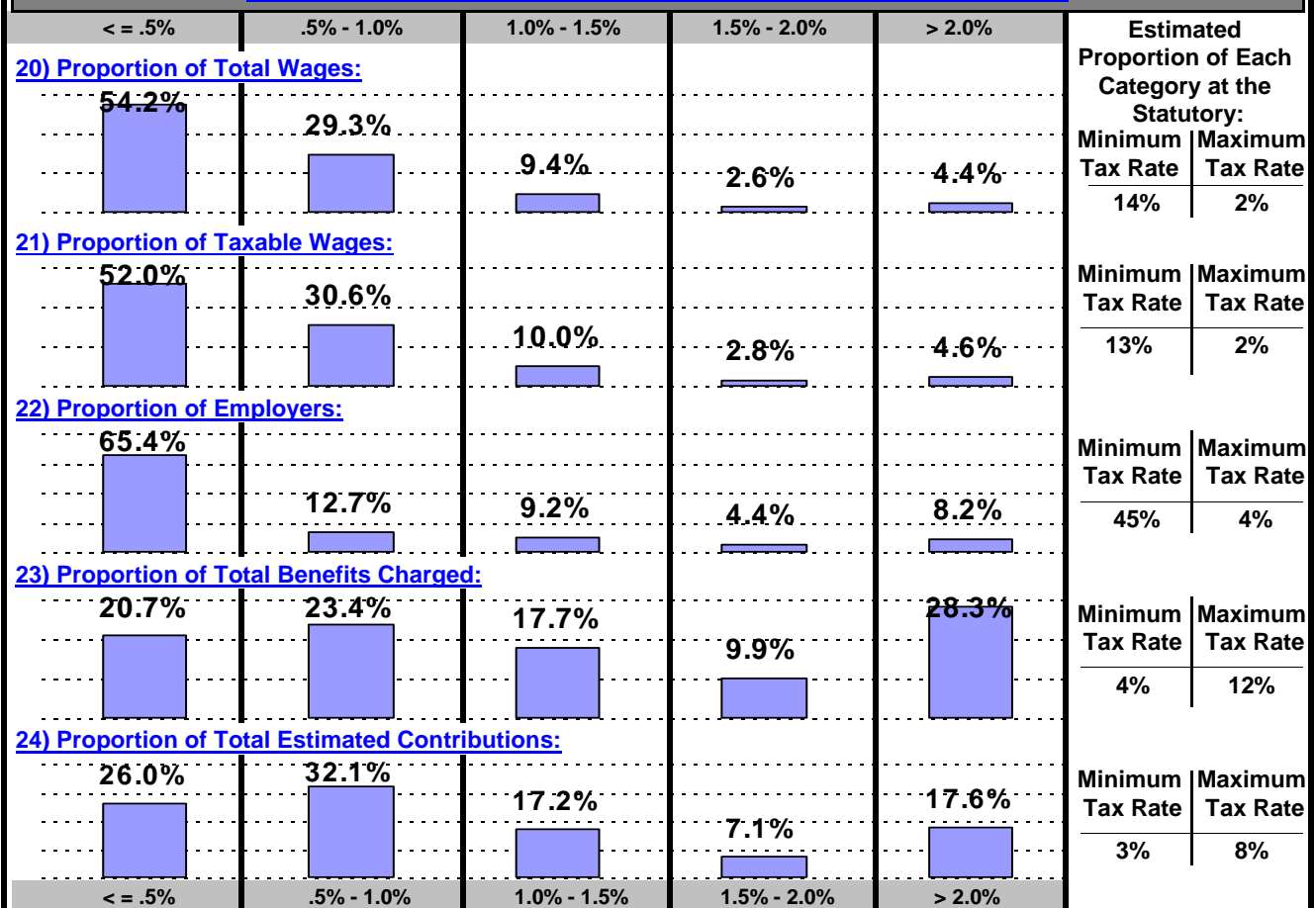
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	249	86%	\$249
13) Benefits Non-Charged:	42	15%	\$42
14) Benefits Charged to Inactive Employers:			
15) Total Reimbursable Benefits:	7	3%	
Total:			

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	28 / 10	10% / 3%	56% / 19%	\$1,375 / \$1,380
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	44 / 55	16% / 19%	44% / 81%	\$2,697 / \$1,830

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$82	\$113
b) Reductions as a Proportion of Total Contributions:	33%	40%
c) Proportion of Employers Receiving Reductions:	73%	78%
d) Average Amount of Reductions Per Employer:	\$3,077	\$3,926

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.01% / 5.40%	6) New Employer Tax Rate:**	1.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.26% / 1.05%	8) Average High Cost Multiple:	1.38

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$94		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$1	\$84	\$432
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 2.16	\$ -1.16	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	74	71%	\$154
13) Benefits Non-Charged:	14	14%	\$29
14) Benefits Charged to Inactive Employers:	12	11%	\$24
15) Total Reimbursable Benefits:	5	4%	
Total:	104	100%	\$207

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	6 / 0	6% / 0%	58% / 0%	\$288 /
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	44 / 55	45% / 55%	42% / 100%	\$3,182 / \$1,655

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$10	\$31
b) Reductions as a Proportion of Total Contributions:	22%	43%
c) Proportion of Employers Receiving Reductions:	54%	90%
d) Average Amount of Reductions Per Employer:	\$553	\$1,052

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	95.2%	4.4%	0.3%	0.0%	0.0%	Minimum Tax Rate: 6% Maximum Tax Rate: 0%
21) Proportion of Taxable Wages:	95.7%	4.0%	0.3%	0.0%	0.0%	Minimum Tax Rate: 5% Maximum Tax Rate: 0%
22) Proportion of Employers:	94.3%	5.1%	0.6%	0.0%	0.0%	Minimum Tax Rate: 12% Maximum Tax Rate: 1%
23) Proportion of Total Benefits Charged:	66.7%	29.7%	3.6%	0.0%	0.0%	Minimum Tax Rate: 2% Maximum Tax Rate: 4%
24) Proportion of Total Estimated Contributions:	87.4%	10.8%	1.9%	0.0%	0.0%	Minimum Tax Rate: 1% Maximum Tax Rate: 2%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$24,300
5) Statutory Tax Rates (Min/Max):	0.30% / 5.40%	6) New Employer Tax Rate:**	2.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.90% / 1.96%	8) Average High Cost Multiple:	0.36

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$386		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$73	\$476	\$1,312
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.65	\$ -0.65	

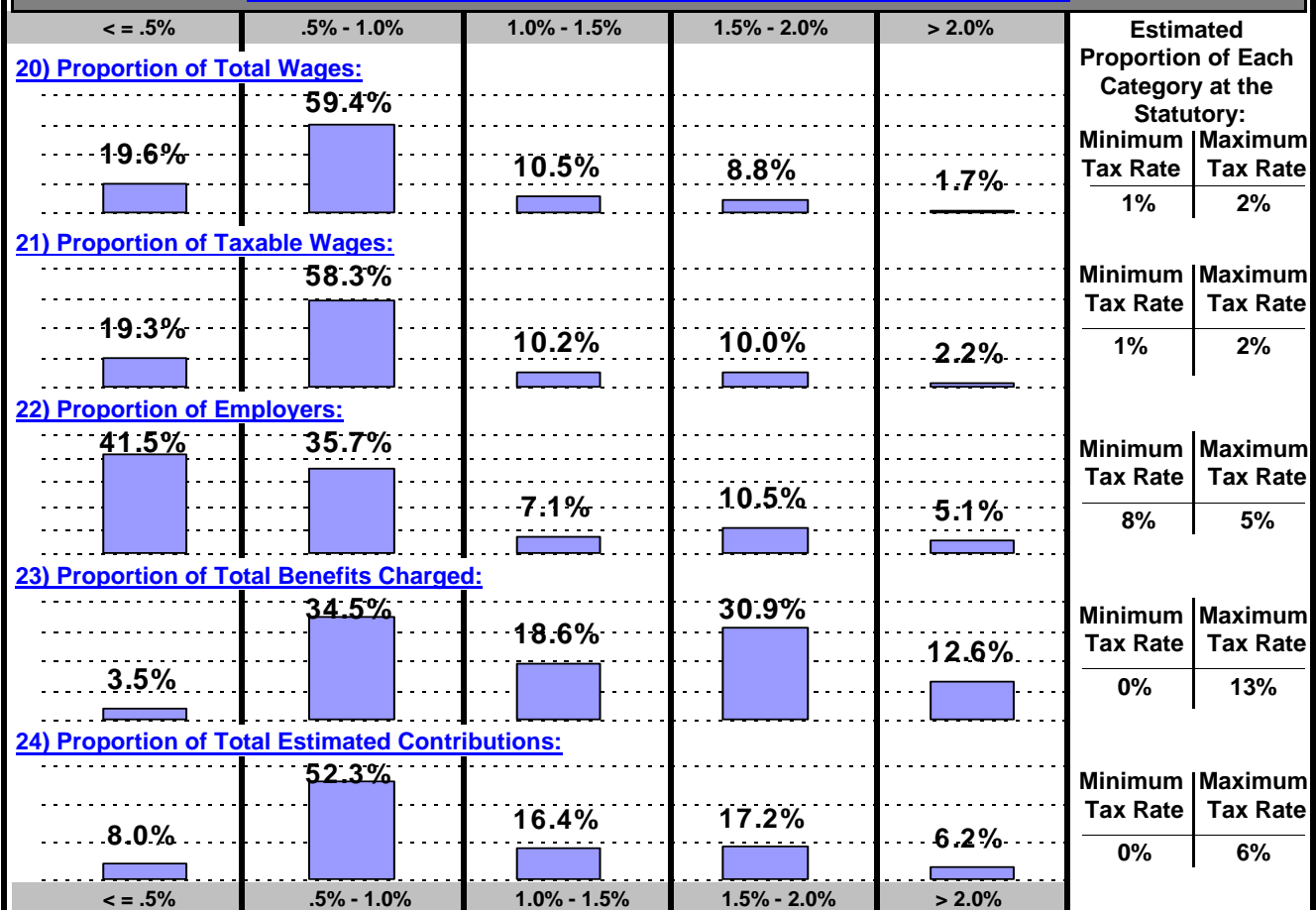
Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,576	74%	\$502
13) Benefits Non-Charged:	252	12%	\$80
14) Benefits Charged to Inactive Employers:	198	9%	\$63
15) Total Reimbursable Benefits:	98	5%	
Total:	2,124	100%	\$645

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	152 / 2	7% / 0%	64% / 5%	\$1,337 / \$245
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	535 / 774	26% / 38%	36% / 95%	\$8,510 / \$4,606
Measure of Reductions in Contributions from Experience Rating:			18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$217	\$584
b) Reductions as a Proportion of Total Contributions:			19%	36%
c) Proportion of Employers Receiving Reductions:			70%	77%
d) Average Amount of Reductions Per Employer:			\$1,756	\$4,325

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$16,800
5) Statutory Tax Rates (Min/Max):	0.03% / 5.40%	6) New Employer Tax Rate:**	2.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.70% / 0.92%	8) Average High Cost Multiple:	2.34

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$140		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$5	\$154	\$907
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.42	\$ -0.42	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	85	67%	\$148
13) Benefits Non-Charged:	25	19%	\$43
14) Benefits Charged to Inactive Employers:	7	5%	\$12
15) Total Reimbursable Benefits:	11	8%	
Total:	127	100%	\$202

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	2 / 1	2% / 1%	10% / 3%	\$748 / \$896
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	30 / 41	26% / 35%	90% / 97%	\$1,115 / \$1,407

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$41	\$63
b) Reductions as a Proportion of Total Contributions:	55%	62%
c) Proportion of Employers Receiving Reductions:	85%	88%
d) Average Amount of Reductions Per Employer:	\$1,607	\$2,374

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	71.4%	14.6%	5.8%	2.7%	5.5%	Minimum Tax Rate: 14% Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	70.5%	14.7%	6.3%	2.8%	5.7%	Minimum Tax Rate: 14% Maximum Tax Rate: 3%
22) Proportion of Employers:	80.1%	7.9%	2.8%	1.6%	7.6%	Minimum Tax Rate: 36% Maximum Tax Rate: 6%
23) Proportion of Total Benefits Charged:	26.4%	12.7%	9.6%	6.8%	44.6%	Minimum Tax Rate: 4% Maximum Tax Rate: 36%
24) Proportion of Total Estimated Contributions:	20.5%	19.6%	13.8%	8.4%	37.7%	Minimum Tax Rate: 1% Maximum Tax Rate: 26%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,500
5) Statutory Tax Rates (Min/Max):	1.50% / 8.90%	6) New Employer Tax Rate:**	3.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.80% / 4.17%	8) Average High Cost Multiple:	-0.17

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$418		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$128	\$355	\$757
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.96	\$ 0.04	

Benefit Charging

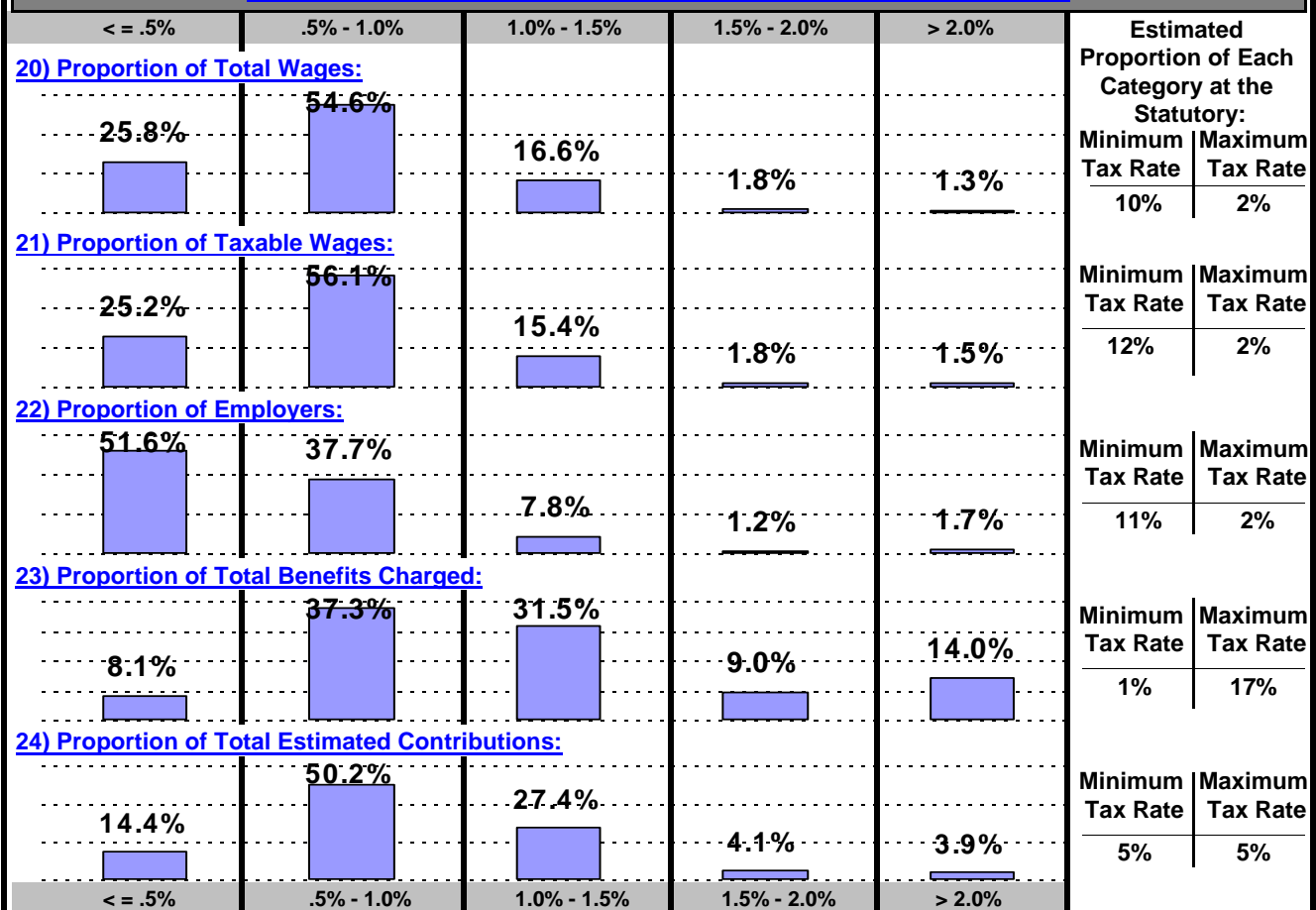
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	2,163	82%	\$366
13) Benefits Non-Charged:	76	3%	\$13
14) Benefits Charged to Inactive Employers:	153	6%	\$26
15) Total Reimbursable Benefits:	231	9%	
Total:	2,623	100%	\$404

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	704 / 511	29% / 21%	95% / 94%	\$1,855 / \$1,369
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	223 / 240	9% / 10%	5% / 6%	\$11,494 / \$9,382

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$571	\$652
b) Reductions as a Proportion of Total Contributions:	25%	27%
c) Proportion of Employers Receiving Reductions:	80%	83%
d) Average Amount of Reductions Per Employer:	\$1,800	\$1,977

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$16,200
5) Statutory Tax Rates (Min/Max):	0.00% / 6.84%	6) New Employer Tax Rate:**	1.20%
7) Avg Tax Rate (Total/Taxable Wages):	0.73% / 1.63%	8) Average High Cost Multiple:	0.01

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$247		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$264	\$1,108
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year		Into the Trust Fund
	\$ 1.49	\$ -0.49	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	NA	NA	NA
13) Benefits Non-Charged:	NA	NA	NA
14) Benefits Charged to Inactive Employers:	NA	NA	NA
15) Total Reimbursable Benefits:	NA	NA	NA
Total:	NA	NA	NA

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	116 / 76	10% / 7%	56% / 56%	\$1,222 / \$804
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	434 / 460	38% / 41%	44% / 44%	\$5,876 / \$6,229

Measure of Reductions in Contributions from Experience Rating:	18) From Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$224	\$196
b) Reductions as a Proportion of Total Contributions:	30%	28%
c) Proportion of Employers Receiving Reductions:	63%	63%
d) Average Amount of Reductions Per Employer:	\$2,092	\$1,828

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:	
20) Proportion of Total Wages:	41.2%	33.0%	16.4%	3.8%	5.7%	Minimum Tax Rate	Maximum Tax Rate
						8%	4%
21) Proportion of Taxable Wages:	41.9%	31.8%	16.9%	3.7%	5.8%	Minimum Tax Rate	Maximum Tax Rate
						8%	4%
22) Proportion of Employers:	51.9%	28.4%	9.9%	2.7%	7.0%	Minimum Tax Rate	Maximum Tax Rate
						18%	6%
23) Proportion of Total Benefits Charged:	8.9%	14.2%	24.7%	12.0%	40.2%	Minimum Tax Rate	Maximum Tax Rate
						2%	34%
24) Proportion of Total Estimated Contributions:	15.3%	29.8%	27.3%	8.8%	18.8%	Minimum Tax Rate	Maximum Tax Rate
						0%	12%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$18,500
5) Statutory Tax Rates (Min/Max):	0.49% / 10.09%	6) New Employer Tax Rate:**	2.08%
7) Avg Tax Rate (Total/Taxable Wages):	0.84% / 1.53%	8) Average High Cost Multiple:	0.55

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$237		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$91	\$283	\$1,867
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year		Into the Trust Fund
	\$ 0.71		\$ 0.29

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	33	79%	\$141
13) Benefits Non-Charged:	5	11%	\$20
14) Benefits Charged to Inactive Employers:	2	5%	\$9
15) Total Reimbursable Benefits:	2	5%	
Total:	41	100%	\$170

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	20 / 14	51% / 37%	84% / 83%	\$1,425 / \$1,051
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	1 / 2	4% / 5%	15% / 17%	\$558 / \$686

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$19	\$15
b) Reductions as a Proportion of Total Contributions:	39%	32%
c) Proportion of Employers Receiving Reductions:	100%	93%
d) Average Amount of Reductions Per Employer:	\$1,166	\$942

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	67.7%	32.3%	0.0%	0.0%	0.0%	Minimum Tax Rate: 32% Maximum Tax Rate: 10%
21) Proportion of Taxable Wages:	66.7%	33.3%	0.0%	0.0%	0.0%	Minimum Tax Rate: 35% Maximum Tax Rate: 9%
22) Proportion of Employers:	77.7%	22.2%	0.1%	0.0%	0.0%	Minimum Tax Rate: 51% Maximum Tax Rate: 9%
23) Proportion of Total Benefits Charged:	28.4%	71.6%	0.0%	0.0%	0.0%	Minimum Tax Rate: 17% Maximum Tax Rate: 42%
24) Proportion of Total Estimated Contributions:	55.0%	45.0%	0.0%	0.0%	0.0%	Minimum Tax Rate: 23% Maximum Tax Rate: 14%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$9,000
5) Statutory Tax Rates (Min/Max):	0.20% / 8.00%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.81% / 2.31%	8) Average High Cost Multiple:	0.19

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$225		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$18	\$208	\$720
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.36	\$ -0.36	

Benefit Charging

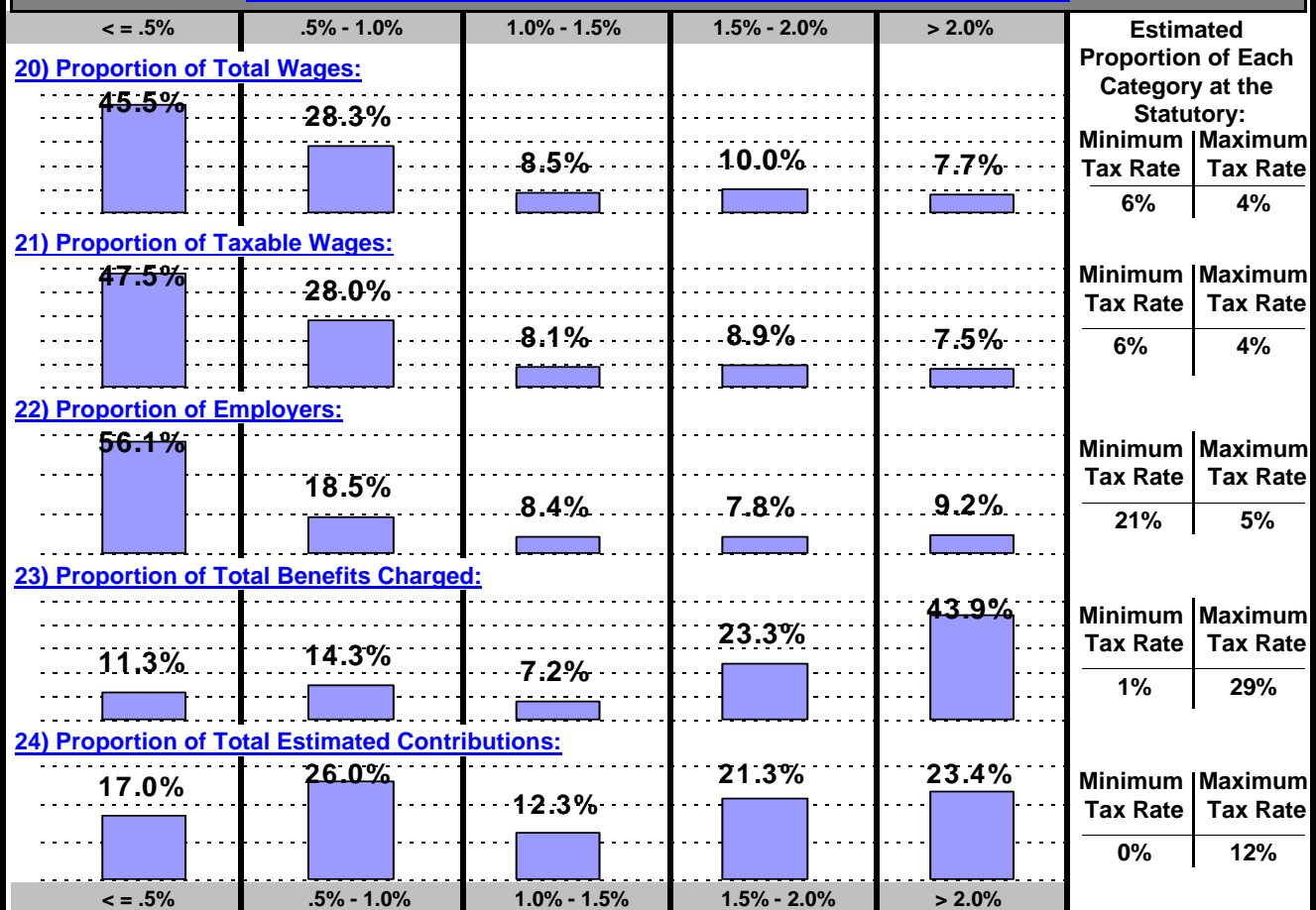
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,065	80%	\$257
13) Benefits Non-Charged:	140	11%	\$34
14) Benefits Charged to Inactive Employers:	67	5%	\$16
15) Total Reimbursable Benefits:	57	4%	
Total:	1,329	100%	\$307

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	159 / 54	13% / 4%	58% / 32%	\$1,387 / \$851
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	338 / 406	27% / 32%	42% / 68%	\$4,113 / \$3,028

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$316	\$368
b) Reductions as a Proportion of Total Contributions:	35%	37%
c) Proportion of Employers Receiving Reductions:	70%	72%
d) Average Amount of Reductions Per Employer:	\$2,288	\$2,595

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating:	Benefit Wage	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	None	4) Taxable Wage Base:	\$14,300
5) Statutory Tax Rate (Min/Max):	0.20% / 8.30%	6) New Employer Tax Rate (1)	1.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.83% / 1.84%	8) Average High Cost Multiple:	1.03

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$240		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$29	\$263	\$1,187
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.70	\$ 0.30	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers: ***	138	67%	\$120
13) Benefits Non-Charged: ***	35	17%	\$30
14) Benefits Charged to Inactive Employers: ***	25	12%	\$22
15) Total Reimbursable Benefits:	9	4%	
Total:	207	100%	\$172

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
		<u>18) From the Current Average Tax Rate</u>	<u>19) From 5 yr. Avg. Benefit Cost Rate</u>	
Measure of Reductions in Contributions from Experience Rating				
a) Amount of Experience Rating Reductions (mil.):		NA	NA	
b) Reductions as a Proportion of Total Contributions:		NA	NA	
c) Proportion of Employers Recieving Reductions:		NA	NA	
d) Average Amount of Reductions Per Employer:		NA	NA	

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

*** State does not charge employers for benefits paid. Estimated values based on assigned benefit wages.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$27,000
5) Statutory Tax Rates (Min/Max):	1.50% / 5.40%	6) New Employer Tax Rate:**	3.10%
7) Avg Tax Rate (Total/Taxable Wages):	1.54% / 2.47%	8) Average High Cost Multiple:	1.05

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$506		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$405	\$666	\$1,458
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.13	\$ -0.13	

Benefit Charging

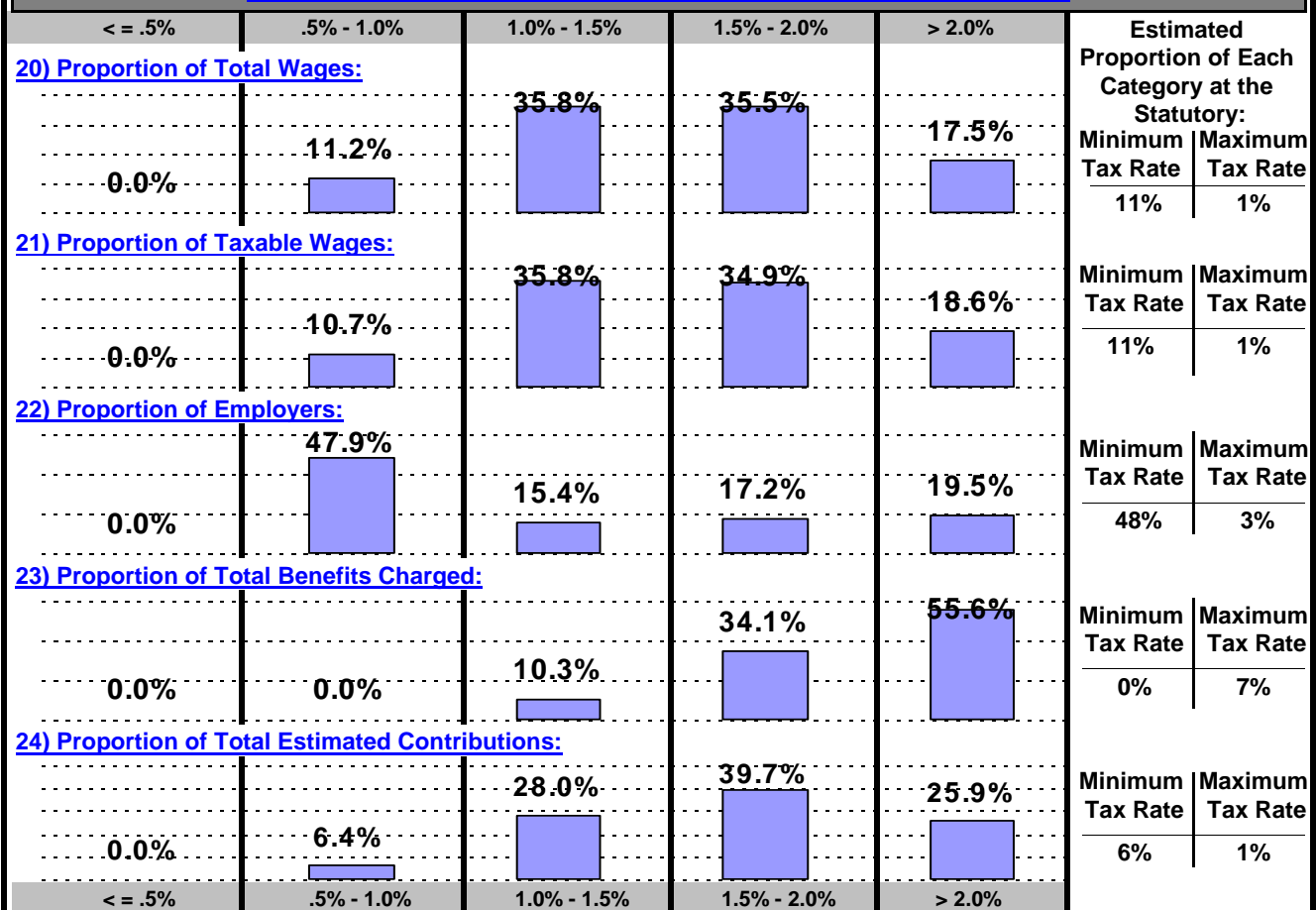
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	494	63%	\$397
13) Benefits Non-Charged:	185	24%	\$148
14) Benefits Charged to Inactive Employers:	46	6%	\$37
15) Total Reimbursable Benefits:	53	7%	
Total:	778	100%	\$582

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	270 / 88	37% / 12%	83% / 75%	\$3,847 / \$1,389
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	122 / 167	17% / 23%	17% / 25%	\$8,574 / \$7,951

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$72	\$83
b) Reductions as a Proportion of Total Contributions:	11%	13%
c) Proportion of Employers Receiving Reductions:	65%	66%
d) Average Amount of Reductions Per Employer:	\$1,311	\$1,502

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	2.21% / 10.46%	6) New Employer Tax Rate:**	3.75%
7) Avg Tax Rate (Total/Taxable Wages):	1.33% / 5.57%	8) Average High Cost Multiple:	0.14

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$492		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$177	\$446	\$837
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.14	\$ -0.14	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,916	76%	\$455
13) Benefits Non-Charged:	281	11%	\$67
14) Benefits Charged to Inactive Employers:	180	7%	\$43
15) Total Reimbursable Benefits:	138	5%	
Total:	2,515	100%	\$565

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	691 / 327	29% / 14%	86% / 84%	\$3,811 / \$1,838
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	517 / 590	22% / 25%	14% / 16%	\$17,318 / \$17,793

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$397	\$333
b) Reductions as a Proportion of Total Contributions:	20%	18%
c) Proportion of Employers Receiving Reductions:	74%	72%
d) Average Amount of Reductions Per Employer:	\$2,536	\$2,178

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	0.0%	27.8%	40.6%	28.9%	2.7%	Minimum Tax Rate: 12% Maximum Tax Rate: 8%
21) Proportion of Taxable Wages:	0.0%	30.3%	41.3%	25.8%	2.6%	Minimum Tax Rate: 13% Maximum Tax Rate: 6%
22) Proportion of Employers:	0.0%	63.2%	16.0%	18.7%	2.1%	Minimum Tax Rate: 55% Maximum Tax Rate: 7%
23) Proportion of Total Benefits Charged:	0.0%	4.0%	22.6%	66.8%	6.7%	Minimum Tax Rate: 0% Maximum Tax Rate: 38%
24) Proportion of Total Estimated Contributions:	0.0%	17.2%	37.9%	40.5%	4.4%	Minimum Tax Rate: 6% Maximum Tax Rate: 12%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating:	Reserve Ratio	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rate (Min/Max):	1.70% / 5.40%	6) New Employer Tax Rate (1)	3.00%
7) Avg Tax Rate (Total/Taxable Wages):	1.15% / 3.30%	8) Average High Cost Multiple:	1.07

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$245		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$119	\$231	\$378
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.13	\$ -0.13	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers:	161	74%	\$222
13) Benefits Non-Charged:	0	0%	\$0
14) Benefits Charged to Inactive Employers:	44	20%	\$61
15) Total Reimbursable Benefits:	12	6%	
Total:	217	100%	\$283

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
Measure of Reductions in Contributions from Experience Rating		18) From the Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate	
a) Amount of Experience Rating Reductions (mil.):		NA	NA	
b) Reductions as a Proportion of Total Contributions:		NA	NA	
c) Proportion of Employers Recieving Reductions:		NA	NA	
d) Average Amount of Reductions Per Employer:		NA	NA	

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$14,000
5) Statutory Tax Rates (Min/Max):	1.69% / 9.79%	6) New Employer Tax Rate:**	2.34%
7) Avg Tax Rate (Total/Taxable Wages):	1.21% / 3.35%	8) Average High Cost Multiple:	0.47

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$446		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$237	\$470	\$1,371
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.10	\$ -0.10	

Benefit Charging

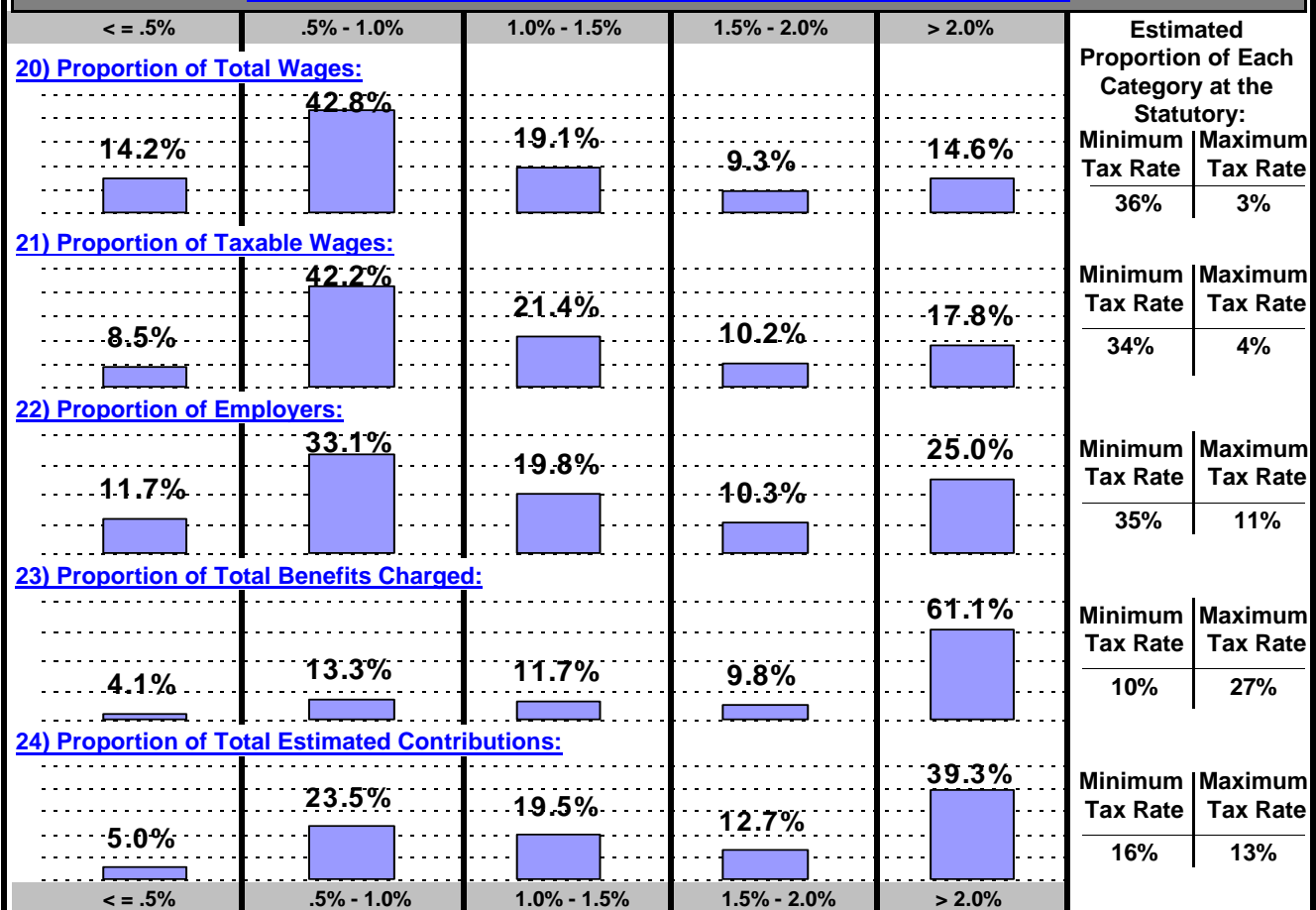
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	148	78%	\$412
13) Benefits Non-Charged:	19	10%	\$53
14) Benefits Charged to Inactive Employers:	11	6%	\$32
15) Total Reimbursable Benefits:	11	6%	
Total:	190	100%	\$497

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	43 / 20	24% / 11%	80% / 65%	\$2,284 / \$1,278
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	25 / 31	14% / 17%	20% / 35%	\$5,280 / \$3,777

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$35	\$44
b) Reductions as a Proportion of Total Contributions:	23%	27%
c) Proportion of Employers Receiving Reductions:	58%	62%
d) Average Amount of Reductions Per Employer:	\$2,559	\$2,980

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	1.24% / 6.10%	6) New Employer Tax Rate:**	3.34%
7) Avg Tax Rate (Total/Taxable Wages):	0.58% / 2.20%	8) Average High Cost Multiple:	0.47

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$176		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$87	\$154	\$427
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.47	\$ -0.47	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	317	80%	\$220
13) Benefits Non-Charged:	21	5%	\$14
14) Benefits Charged to Inactive Employers:	40	10%	\$28
15) Total Reimbursable Benefits:	17	4%	
Total:	395	100%	\$262

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	62 / 6	16% / 1%	70% / 19%	\$1,140 / \$374
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	91 / 132	24% / 35%	30% / 81%	\$4,001 / \$2,125

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$61	\$92
b) Reductions as a Proportion of Total Contributions:	25%	31%
c) Proportion of Employers Receiving Reductions:	67%	72%
d) Average Amount of Reductions Per Employer:	\$1,175	\$1,650

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	60.1%	24.6%	13.6%	1.7%	0.0%	Minimum Tax Rate: 54% Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	57.0%	25.4%	15.9%	1.8%	0.0%	Minimum Tax Rate: 51% Maximum Tax Rate: 3%
22) Proportion of Employers:	62.7%	24.2%	12.1%	1.1%	0.0%	Minimum Tax Rate: 57% Maximum Tax Rate: 3%
23) Proportion of Total Benefits Charged:	18.0%	22.3%	50.1%	9.6%	0.0%	Minimum Tax Rate: 16% Maximum Tax Rate: 27%
24) Proportion of Total Estimated Contributions:	33.9%	31.7%	29.8%	4.6%	0.0%	Minimum Tax Rate: 29% Maximum Tax Rate: 9%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.00% / 7.00%	6) New Employer Tax Rate:**	1.20%
7) Avg Tax Rate (Total/Taxable Wages):	0.22% / 0.76%	8) Average High Cost Multiple:	0.43

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$59		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$53	\$490
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.64	\$ -0.64	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	22	74%	\$77
13) Benefits Non-Charged:	4	15%	\$16
14) Benefits Charged to Inactive Employers:	2	5%	\$5
15) Total Reimbursable Benefits:	2	5%	
Total:	30	100%	\$99

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	1 / 0	5% / 0%	37% / 0%	\$209 /
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	7 / 12	27% / 42%	61% / 100%	\$639 / \$613

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$8	\$14
b) Reductions as a Proportion of Total Contributions:	48%	59%
c) Proportion of Employers Receiving Reductions:	85%	88%
d) Average Amount of Reductions Per Employer:	\$488	\$848

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	92.3%	4.3%	0.2%	1.5%	1.7%	Minimum Tax Rate: 13% Maximum Tax Rate: 2%
21) Proportion of Taxable Wages:	92.3%	3.9%	0.2%	1.7%	1.9%	Minimum Tax Rate: 12% Maximum Tax Rate: 2%
22) Proportion of Employers:	93.3%	2.1%	0.3%	1.6%	2.7%	Minimum Tax Rate: 29% Maximum Tax Rate: 3%
23) Proportion of Total Benefits Charged:	39.6%	18.3%	1.3%	15.3%	25.5%	Minimum Tax Rate: 2% Maximum Tax Rate: 32%
24) Proportion of Total Estimated Contributions:	53.0%	15.4%	1.3%	12.5%	17.8%	Minimum Tax Rate: 0% Maximum Tax Rate: 20%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.15% / 10.00%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.54% / 2.17%	8) Average High Cost Multiple:	0.57

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$174		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$11	\$152	\$700
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.46	\$ -0.46	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	420	73%	\$194
13) Benefits Non-Charged:	64	11%	\$30
14) Benefits Charged to Inactive Employers:	71	12%	\$33
15) Total Reimbursable Benefits:	22	4%	
Total:	577	100%	\$257

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	30 / 0	5% / 0%	58% / 1%	\$649 / \$163
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	84 / 177	15% / 32%	42% / 99%	\$2,574 / \$2,278

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$130	\$214
b) Reductions as a Proportion of Total Contributions:	38%	47%
c) Proportion of Employers Receiving Reductions:	79%	84%
d) Average Amount of Reductions Per Employer:	\$2,115	\$3,266

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	70.7%	15.7%	6.3%	2.9%	4.4%	Minimum Tax Rate: 9% Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	70.7%	16.0%	5.8%	2.8%	4.7%	Minimum Tax Rate: 8% Maximum Tax Rate: 4%
22) Proportion of Employers:	77.0%	9.9%	5.0%	2.7%	5.4%	Minimum Tax Rate: 29% Maximum Tax Rate: 4%
23) Proportion of Total Benefits Charged:	23.9%	18.8%	13.1%	11.1%	33.1%	Minimum Tax Rate: 2% Maximum Tax Rate: 28%
24) Proportion of Total Estimated Contributions:	34.3%	19.1%	15.0%	9.6%	21.9%	Minimum Tax Rate: 1% Maximum Tax Rate: 18%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$9,000
5) Statutory Tax Rates (Min/Max):	0.58% / 8.02%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.66% / 2.55%	8) Average High Cost Multiple:	0.25

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$248		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$52	\$230	\$722
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.89	\$ 0.11	

Benefit Charging

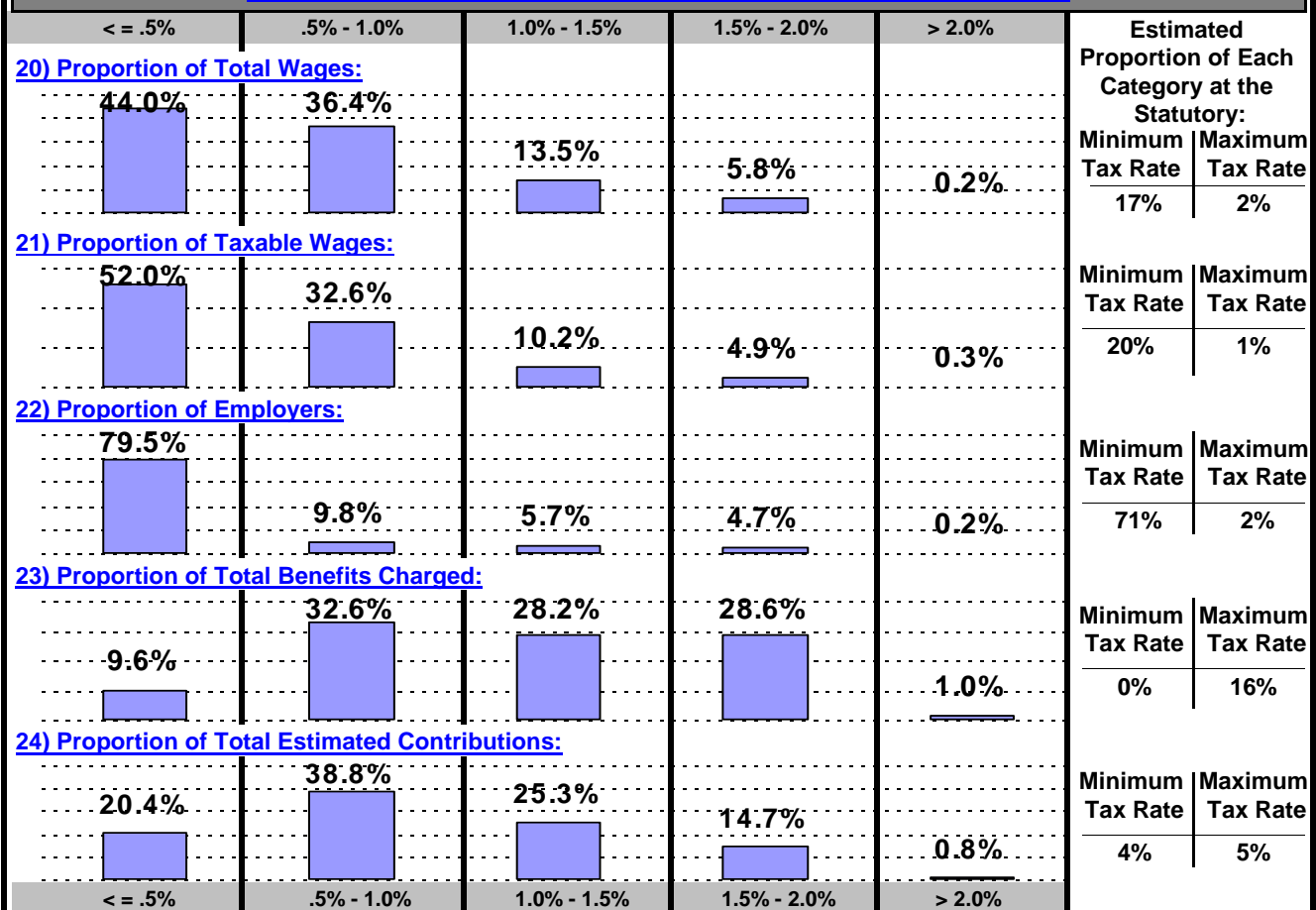
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,247	70%	\$166
13) Benefits Non-Charged:	312	17%	\$41
14) Benefits Charged to Inactive Employers:	135	8%	\$18
15) Total Reimbursable Benefits:	91	5%	
Total:	1,785	100%	\$225

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	765 / 360	45% / 21%	96% / 25%	\$2,252 / \$4,116
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	147 / 168	9% / 10%	4% / 75%	\$11,632 / \$634

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$610	\$418
b) Reductions as a Proportion of Total Contributions:	33%	27%
c) Proportion of Employers Receiving Reductions:	83%	81%
d) Average Amount of Reductions Per Employer:	\$2,097	\$1,463

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$22,700
5) Statutory Tax Rates (Min/Max):	0.40% / 9.40%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.92% / 1.70%	8) Average High Cost Multiple:	0.93

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$288		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$91	\$385	\$2,134
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.64	\$ 0.36	

Benefit Charging

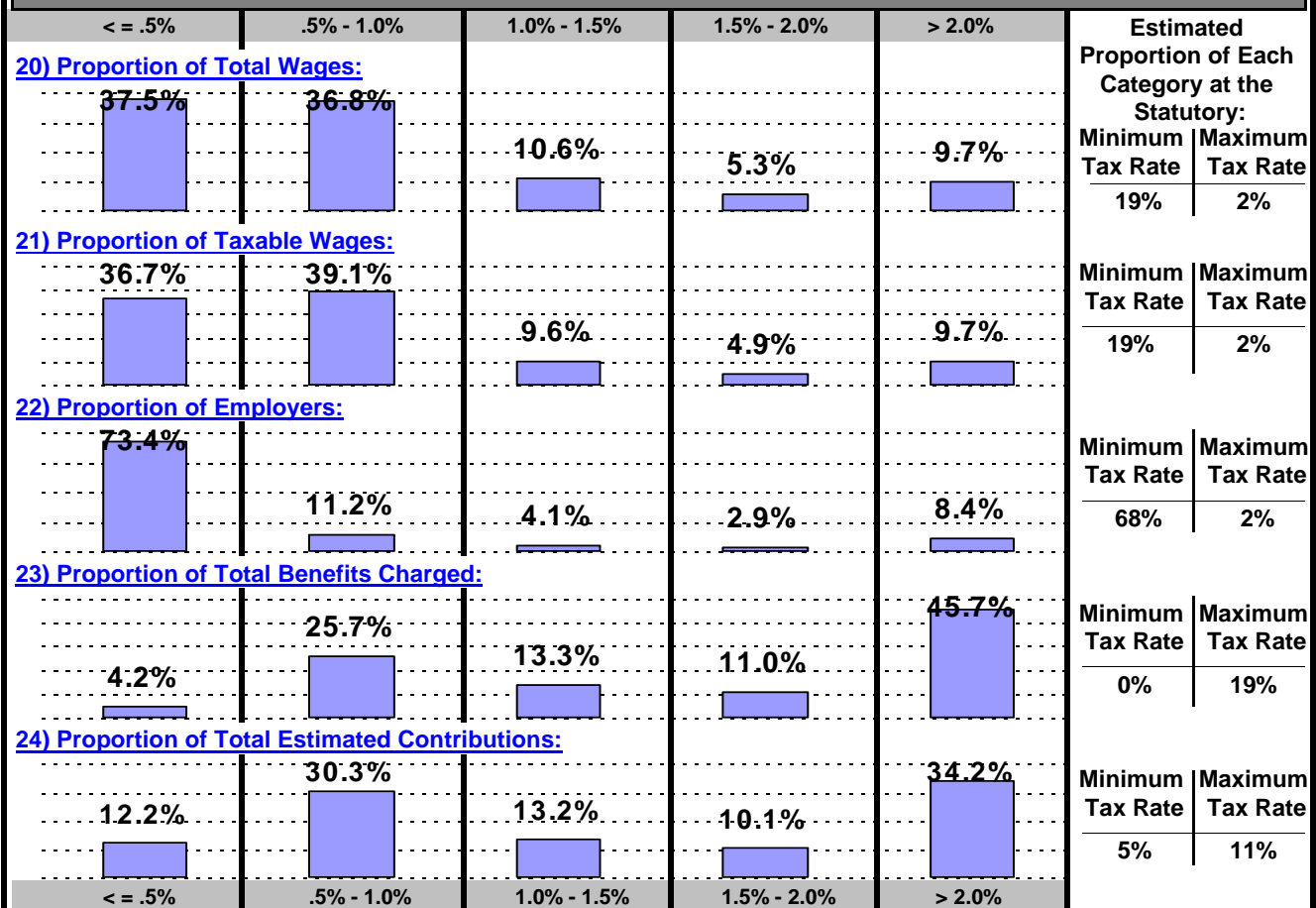
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	100	55%	\$118
13) Benefits Non-Charged:	31	17%	\$37
14) Benefits Charged to Inactive Employers:	6	3%	\$7
15) Total Reimbursable Benefits:	22	12%	
Total:	160	88%	\$162

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	112 / 96	70% / 60%	99% / 99%	\$2,234 / \$1,903
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	5 / 5	3% / 3%	1% / 1%	\$8,514 / \$8,682

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$85	\$20
b) Reductions as a Proportion of Total Contributions:	34%	15%
c) Proportion of Employers Receiving Reductions:	82%	73%
d) Average Amount of Reductions Per Employer:	\$2,043	\$545

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.60% / 5.90%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.72% / 2.55%	8) Average High Cost Multiple:	1.69

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$220		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$48	\$204	\$472
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.96	\$ -0.96	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	64	64%	\$297
13) Benefits Non-Charged:	18	18%	\$85
14) Benefits Charged to Inactive Employers:	12	12%	\$54
15) Total Reimbursable Benefits:	6	6%	
Total:	101	100%	\$436

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	13 / 0	13% / 0%	82% / 0%	\$858 / \$246
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	29 / 45	31% / 48%	18% / 100%	\$9,044 / \$2,523
Measure of Reductions in Contributions from Experience Rating:			18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$15	\$29
b) Reductions as a Proportion of Total Contributions:			31%	41%
c) Proportion of Employers Receiving Reductions:			72%	79%
d) Average Amount of Reductions Per Employer:			\$1,143	\$2,016

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	39.7%	32.8%	18.0%	5.1%	4.4%	Minimum Tax Rate: 26% Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	42.3%	27.8%	18.2%	5.8%	5.8%	Minimum Tax Rate: 27% Maximum Tax Rate: 3%
22) Proportion of Employers:	68.9%	8.5%	10.3%	4.1%	8.2%	Minimum Tax Rate: 64% Maximum Tax Rate: 6%
23) Proportion of Total Benefits Charged:	1.8%	16.2%	23.1%	19.6%	39.4%	Minimum Tax Rate: 0% Maximum Tax Rate: 31%
24) Proportion of Total Estimated Contributions:	13.8%	31.2%	29.8%	12.2%	12.9%	Minimum Tax Rate: 7% Maximum Tax Rate: 7%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating:	Reserve Ratio	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$18,400
5) Statutory Tax Rate (Min/Max):	0.00% / 6.00%	6) New Employer Tax Rate (1)	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.09% / 0.16%	8) Average High Cost Multiple:	1.63

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$26		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$0	\$29	\$1,104
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>		<u>Into the Trust Fund</u>
	\$ 5.38	\$ -4.38	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers:	4	89%	\$136
13) Benefits Non-Charged:	0	0%	\$0
14) Benefits Charged to Inactive Employers:	0	3%	\$4
15) Total Reimbursable Benefits:	0	8%	
Total:	5	100%	\$140

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:	NA / NA	NA / NA	NA / NA	NA / NA
		18) From the Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate	
Measure of Reductions in Contributions from Experience Rating				
a) Amount of Experience Rating Reductions (mil.):		NA	NA	
b) Reductions as a Proportion of Total Contributions:		NA	NA	
c) Proportion of Employers Recieving Reductions:		NA	NA	
d) Average Amount of Reductions Per Employer:		NA	NA	

* Blank fields or fields containing NA indicate the data for this state is not available.

** This state has no employer distribution available.

(1) If this field is empty please see the [New Employer Tax Rates sheet \(Page 66\)](#).

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.52% / 6.62%	6) New Employer Tax Rate:**	2.92%
7) Avg Tax Rate (Total/Taxable Wages):	0.38% / 1.61%	8) Average High Cost Multiple:	0.31

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$147		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$42	\$128	\$530
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.01	\$ -0.01	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	366	84%	\$132
13) Benefits Non-Charged:	31	7%	\$11
14) Benefits Charged to Inactive Employers:	24	5%	\$9
15) Total Reimbursable Benefits:	17	4%	
Total:	438	100%	\$151

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	103 / 64	24% / 15%	96% / 17%	\$741 / \$2,623
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	63 / 78	15% / 19%	4% / 83%	\$10,670 / \$652

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$181	\$159
b) Reductions as a Proportion of Total Contributions:	44%	43%
c) Proportion of Employers Receiving Reductions:	83%	82%
d) Average Amount of Reductions Per Employer:	\$1,504	\$1,331

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	75.1%	14.2%	7.4%	3.3%	0.0%	Minimum Tax Rate: 23% Maximum Tax Rate: 7%
21) Proportion of Taxable Wages:	77.8%	11.7%	6.7%	3.8%	0.0%	Minimum Tax Rate: 26% Maximum Tax Rate: 6%
22) Proportion of Employers:	86.7%	5.0%	4.6%	3.7%	0.0%	Minimum Tax Rate: 74% Maximum Tax Rate: 6%
23) Proportion of Total Benefits Charged:	28.3%	19.2%	25.8%	26.7%	0.0%	Minimum Tax Rate: 1% Maximum Tax Rate: 43%
24) Proportion of Total Estimated Contributions:	36.9%	25.0%	24.1%	14.1%	0.0%	Minimum Tax Rate: 2% Maximum Tax Rate: 25%

* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$30,200
5) Statutory Tax Rates (Min/Max):	0.00% / 5.40%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	1.64% / 2.77%	8) Average High Cost Multiple:	0.70

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$609		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$836	\$1,631
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.93	\$ 0.07	

Benefit Charging

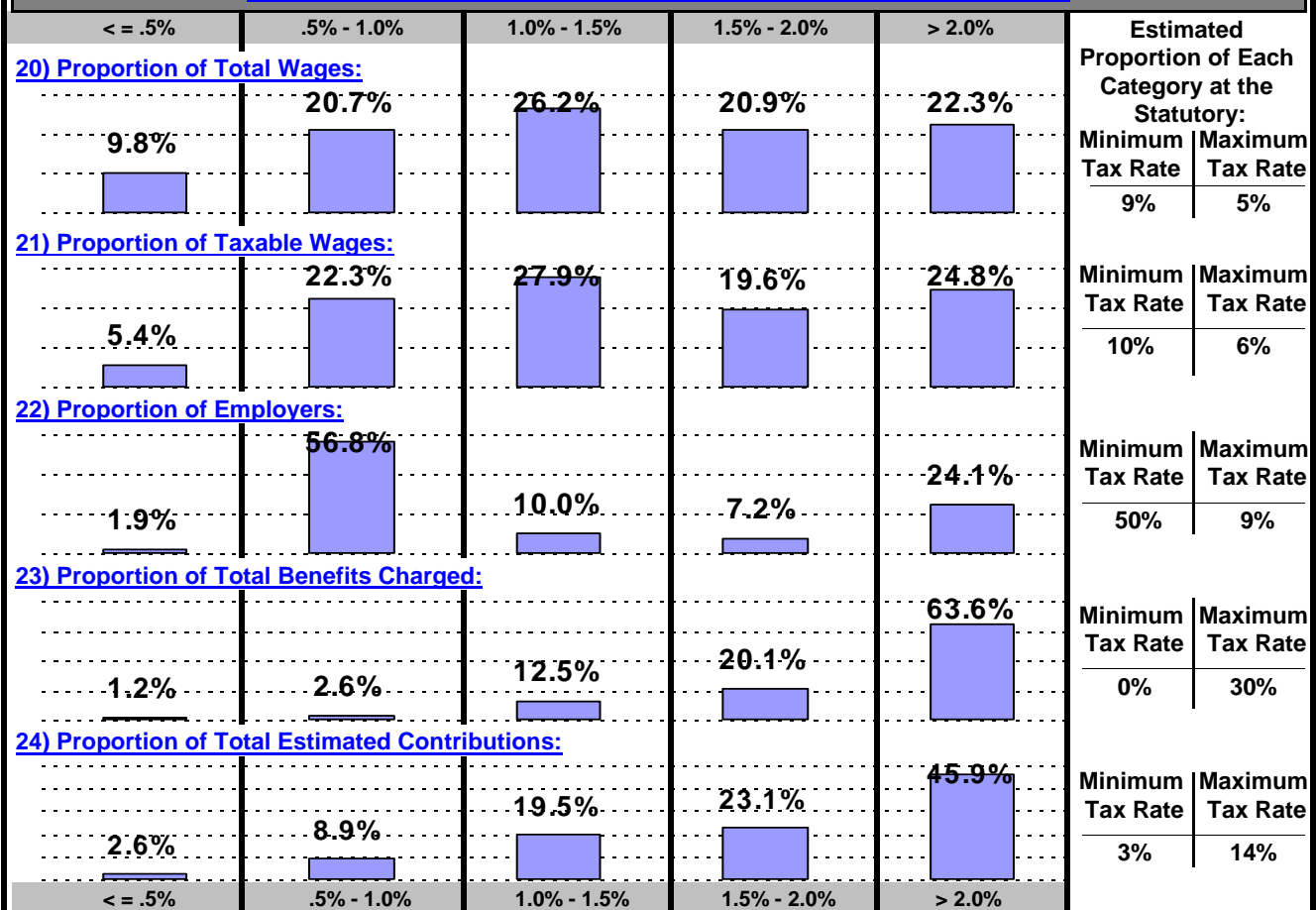
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	924	75%	\$447
13) Benefits Non-Charged:	61	5%	\$29
14) Benefits Charged to Inactive Employers:	123	10%	\$59
15) Total Reimbursable Benefits:	119	10%	
Total:	1,227	100%	\$536

Experience Rating

	Amount (\$mil.)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	446 / 210	37% / 18%	91% / 90%	\$3,359 / \$1,602
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	118 / 135	10% / 11%	9% / 10%	\$8,716 / \$8,979

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$304	\$335
b) Reductions as a Proportion of Total Contributions:	25%	26%
c) Proportion of Employers Receiving Reductions:	71%	72%
d) Average Amount of Reductions Per Employer:	\$2,928	\$3,184

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$8,000
5) Statutory Tax Rates (Min/Max):	1.50% / 7.50%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.89% / 2.84%	8) Average High Cost Multiple:	0.43

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$247		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$120	\$228	\$600
11) For Every One Dollar of Contributions the Amount Going:	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 1.24	\$ -0.24	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	119	72%	\$229
13) Benefits Non-Charged:	12	7%	\$23
14) Benefits Charged to Inactive Employers:	29	17%	\$55
15) Total Reimbursable Benefits:	7	4%	
Total:	165	100%	\$307

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	39 / 11	25% / 7%	81% / 48%	\$1,770 / \$807
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	36 / 45	23% / 28%	19% / 52%	\$6,893 / \$3,189

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$31	\$43
b) Reductions as a Proportion of Total Contributions:	26%	32%
c) Proportion of Employers Receiving Reductions:	67%	71%
d) Average Amount of Reductions Per Employer:	\$1,694	\$2,208

Distribution of Wages, Benefits and Contributions by Effective Tax Rates

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory:
20) Proportion of Total Wages:	32.2%	36.8%	18.6%	3.9%	8.5%	Minimum Tax Rate: 39% Maximum Tax Rate: 8%
21) Proportion of Taxable Wages:	28.4%	38.3%	20.1%	4.5%	8.7%	Minimum Tax Rate: 36% Maximum Tax Rate: 8%
22) Proportion of Employers:	36.6%	29.5%	18.9%	4.4%	10.5%	Minimum Tax Rate: 43% Maximum Tax Rate: 9%
23) Proportion of Total Benefits Charged:	11.0%	11.5%	15.8%	7.3%	54.5%	Minimum Tax Rate: 13% Maximum Tax Rate: 52%
24) Proportion of Total Estimated Contributions:	15.3%	26.4%	25.6%	7.8%	25.0%	Minimum Tax Rate: 19% Maximum Tax Rate: 22%

* Blank fields indicate unavailable data. ** For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

1) Type of Experience Rating Method:	Reserve Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$10,500
5) Statutory Tax Rates (Min/Max):	0.05% / 9.80%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.97% / 2.99%	8) Average High Cost Multiple:	0.44

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$322		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$5	\$314	\$1,029
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.25	\$ -0.25	

Benefit Charging

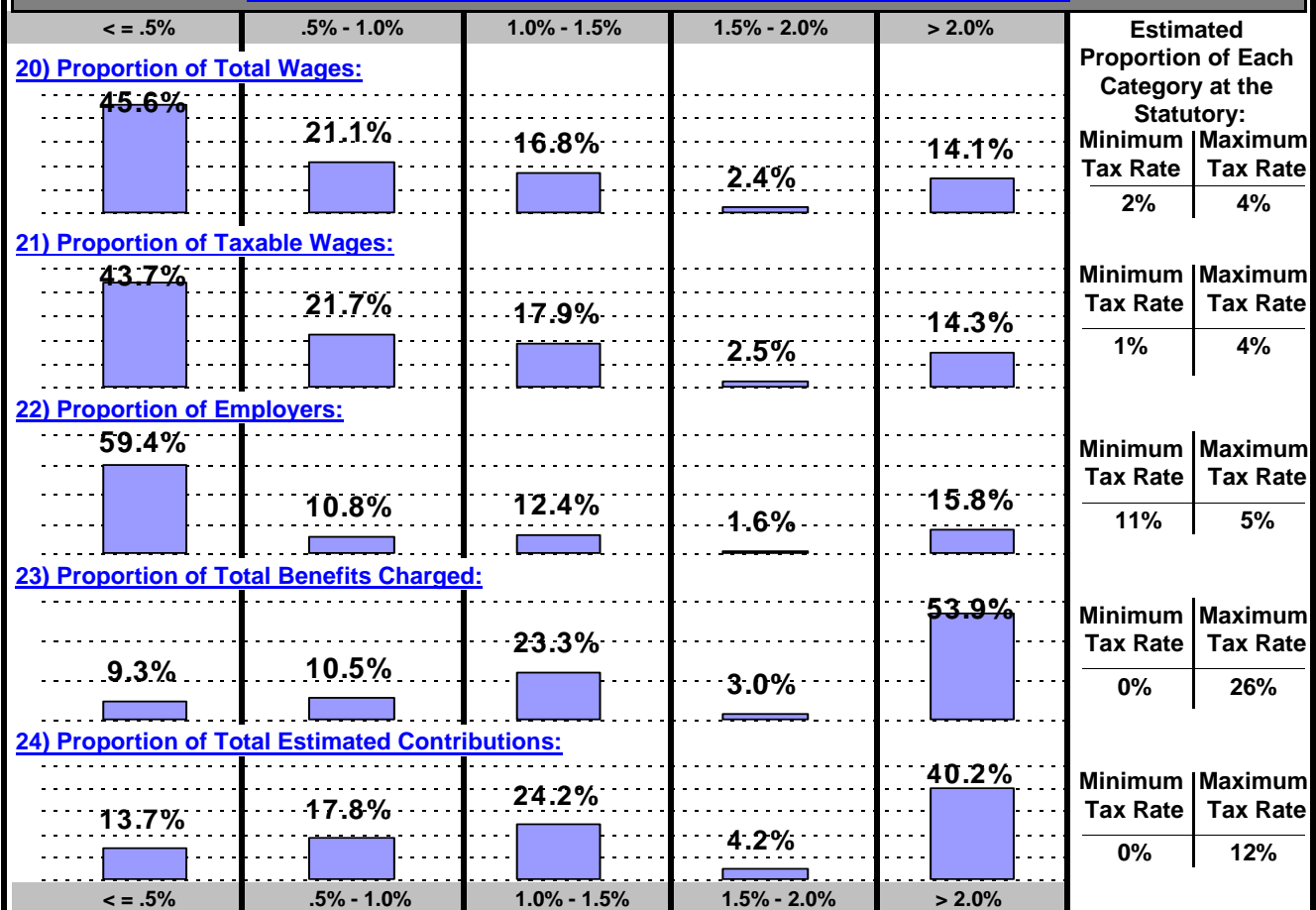
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	717	78%	\$334
13) Benefits Non-Charged:	130	14%	\$60
14) Benefits Charged to Inactive Employers:	30	3%	\$14
15) Total Reimbursable Benefits:	44	5%	
Total:	921	100%	\$408

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	144 / 41	16% / 5%	57% / 26%	\$2,310 / \$1,405
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	186 / 237	21% / 27%	43% / 74%	\$3,914 / \$2,936

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$233	\$251
b) Reductions as a Proportion of Total Contributions:	34%	36%
c) Proportion of Employers Receiving Reductions:	68%	70%
d) Average Amount of Reductions Per Employer:	\$3,130	\$3,259

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$15,900
5) Statutory Tax Rates (Min/Max):	0.29% / 8.79%	6) New Employer Tax Rate:**	0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.62% / 1.33%	8) Average High Cost Multiple:	1.20

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$188		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$46	\$212	\$1,398
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 1.08	\$ -0.08	

Benefit Charging

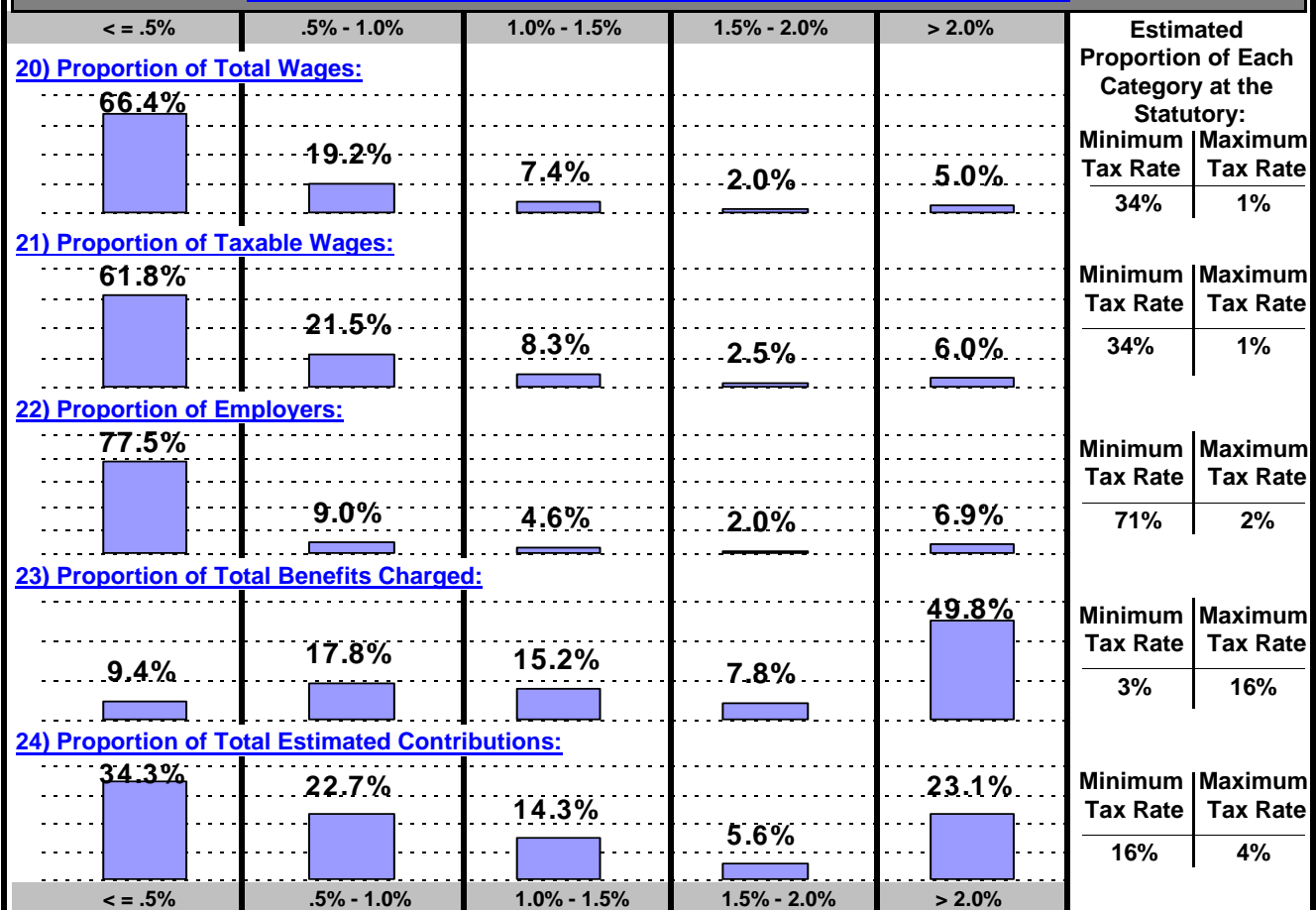
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	31	76%	\$171
13) Benefits Non-Charged:	6	15%	\$34
14) Benefits Charged to Inactive Employers:	1	1%	\$3
15) Total Reimbursable Benefits:	3	7%	
Total:	41	100%	\$208

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	11 / 6	29% / 17%	88% / 86%	\$895 / \$520
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	8 / 9	21% / 23%	12% / 14%	\$4,858 / \$4,613

Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$10	\$11
b) Reductions as a Proportion of Total Contributions:	29%	32%
c) Proportion of Employers Receiving Reductions:	82%	82%
d) Average Amount of Reductions Per Employer:	\$828	\$958

Distribution of Wages, Benefits and Contributions by Effective Tax Rates



* Blank fields indicate unavailable data. ** For more information, please see New Employer Rates (Page 66) for appropriate rates.

Summary of New Employer Tax Rates**2005**Duration of New
Employer Rate (years):

State	New Employer Tax Rate (%):	Duration of New Employer Rate (years):
ALABAMA	2.7	1
ALASKA	Avg Industry Rate	1
ARIZONA	2.7	1
ARKANSAS	3.7	3
CALIFORNIA	3.4	1
COLORADO	Greater of 1.7, actual rate, or, for construction industry, avg industry rate.	1
CONNECTICUT	2.4	1
DELAWARE	Avg Assessment Rate	2
DISTRICT OF COLUMBIA	2.7 or avg rate for all employers if higher.	3
FLORIDA	2.7	2
GEORGIA	2.62	3
HAWAII	2.4	1
IDAHO	1.5	1
ILLINOIS	3.1 or avg industry rate if higher.	3
INDIANA	2.7	3
IOWA	12th benefit ratio rank (1.0).	3
KANSAS	Higher of avg of all employers or avg industry rate.	2
KENTUCKY	2.7 foreign and domestic construction firms receive maximum rate.	1
LOUISIANA	Up to 6.2 based on average industry rate.	3
MAINE	2.75	2
MARYLAND	1.8 Up to 2.3 based on state's benefit cost ratio.Foreign contractors assigned avg industry rate.	2
MASSACHUSETTS	2.53	1
MICHIGAN	2.7 Construction Employers receive avg industry rate.	2
MINNESOTA	5-year benefit cost ratio, up to 5.4.	1
MISSISSIPPI	2.7	1
MISSOURI	2.7 Greater of 2.7 or rate assigned to employer's industrial classification.	1
MONTANA	Avg Industry Rate	3
NEBRASKA	3.5	1
NEVADA	2.95	2.5
NEW HAMPSHIRE	2.7	1
NEW JERSEY	2.8	3
NEW MEXICO	2.7	3
NEW YORK	Highest rate assigned to employers with positive account balances or 3.4%, whichever is less.	1
NORTH CAROLINA	1	1
NORTH DAKOTA	150% of max positive balance rate, except construction employers receive negative balance rate.	3
OHIO	Greater of 2.7% or avg industry rate.	1
OKLAHOMA	1	1
OREGON	3	1
PENNSYLVANIA	3.75, new construction employers pay 10.4	1.5
PUERTO RICO	2.8	1
RHODE ISLAND	1.86	3
SOUTH CAROLINA	2.64	2
SOUTH DAKOTA	1.2 for 1st year; 1.0 for 2nd if positive balance.	2
TENNESSEE	2.7, except avg industry rate when industry reserve ratio is 0.0% or less.	3
TEXAS	Greater of 2.6% or industry rate.	1
UTAH	Avg Industry Rate up to 8.1.	1
VERMONT	Avg Industry Rate or rate class eleven if lower.	3
VIRGIN ISLANDS	1.5	1
VIRGINIA	2.5	1
WASHINGTON	Avg Industry Rate.	2
WEST VIRGINIA	2.7; Construction and foreign entities pay 7.5%.	3
WISCONSIN	2.7; Construction and foreign entities pay industrial avg rate.	3
WYOMING	Avg Industry Rate.	3

Significant Measures of State Unemployment Insurance Tax Systems

Data Definitions

Following are the definitions used for all of the items reported on the Significant Measures of State Unemployment Insurance Tax Systems report. The data used for this publication comes from individual state law publications and from the ETA-204 Experience Rating Report submitted yearly by all state agencies.

It is important to note that the 204 report contains a distribution of employers by experience rating interval, in which the information for all of taxable employers is aggregated into pre-determined experience rating intervals. There is no data provided for individual employers within this report.

Also, all contributions from the 204 report are estimated using the actual tax rates in effect for the specified rate year multiplied by the estimated wages for each tax rate interval (derived by applying the recent growth rate to previous yearly wages).

- | | |
|--|---|
| 1) Type of Experience Rating Method: | Method used to measure employers' experience with unemployment. There are currently four methods: Reserve Ratio, Benefit Ratio, Benefit Wage Ratio, and Payroll Decline. |
| 2) Type of Employer Ranking: | A "Fixed" measure of rating employers' experience has predefined intervals for the assignment of tax rates. An "Array" ranking method ranks all of the employers against each other before assigning tax rates. |
| 3) Type of Charging Method: | If a claimant has multiple recent employers, states determine the benefits attributable to a specific employer in three ways: 1) proportionally according to the amount of wages earned from each base period employer, 2) in inverse order based on wages earned, or 3) the most recent employer. |
| 4) Taxable Wage Base: | The maximum amount of an employee's total wages that is taxable. |
| 5) Statutory Tax Rates (Minimum and Maximum): | Minimum statutory rate is the lowest rate (on taxable wages) assigned in law to any employer for the year of the report. Maximum is the highest tax rate (on taxable wages) assigned to an employer for the year of the report. |

- 6) New Employer Tax Rate:** The tax rate assigned to newly established employers who do not have enough experience to qualify for a variable rate (also Ineligible Rate).
- 7) Average Tax Rate (on Total Wages/Taxable Wages):** The estimated total contributions received by the state divided by the total wages for the year. Average Tax Rate on Taxable Wages is the estimated total contributions received divided by the total taxable wages for the year.
- 8) Average High Cost Multiple:** The calendar year reserve ratio (year ending UI Trust Fund balance divided by total wages for the calendar year) divided by the Average High Cost Rate (average of the three highest calendar year benefit cost rates in the last twenty years -- or a period including three recessions, if longer).

Contribution Level

- 9) Estimated Contributions per Employee:** Total amount of estimated contributions for the year divided by the estimated number of covered workers for the same period.
- 10) Estimated Contributions per Employee at the Taxable Wage Base (Minimum/Average/Maximum)** The state taxable wage base multiplied by the specific statutory tax rate: Minimum: the taxable wage base times the minimum tax rate in effect for the year. Average: the taxable wage base times the average tax rate (on taxable wages). Maximum: the taxable wage base times the maximum tax rate in effect that year.
- 11) For Every One Dollar of Contributions Received the Amount Going To Pay Benefits in the Previous Computation Year or Into the Trust Fund)** The amount going to pay benefits is the total benefits in the previous computation year divided by the total estimated contributions in the report year. The amount going into the trust fund is the previous amount subtracted from \$1.00 (may be negative).

Benefit Charging

- 12) Benefits Charged to Active Employer Accounts:** Total Benefits assigned to taxable employer accounts reported in section B of the ETA-204 report. This amount is also reported as a percent of the total benefits paid in the computation year and as an amount per

- 13) Benefits Non-Charged to Employers:** employee (benefits divided by covered employment).
- 14) Benefits Charged to Inactive Accounts:** The amount of benefits attributable to taxable employers but not charged to individual employer accounts.
- 15) Total Reimbursable Benefits Paid:** Benefits assigned to employers that are no longer active.
- 15) Total Reimbursable Benefits Paid:** Benefits paid to all claimants from reimbursable employers.

Experience Rating

- 16) Estimated Contributions from Employers in Excess of Benefits Charged to Those Employers / Estimated Contributions From Employers in Excess of All Benefits Paid for Those Employers:** The first number is the amount by which projected contributions exceed benefit charges, summed over all groups of employers on the ETA-204 report for which contributions do exceed benefit charges. The number after the slash is the amount by which projected contributions exceed the amount of benefits charged plus a proportionate share of all benefits not charged to active taxable employers. These amounts are also reported as a percentage of total benefits paid and an amount per employer. Also shown is the proportion of employers with an excess.
- 17) Benefits Charged to Employers in Excess of the Estimated Contributions from Those Employers / All Benefits for Employers in Excess of Estimated Contributions from Those Employers:** The first number is the amount by which benefit charges exceed projected contributions, summed over all groups of employers on the ETA-204 report for which benefit charges do exceed contributions. The number after the slash is the amount by which benefits charged plus a proportionate share of all benefits not charged to active taxable employers exceed projected contributions. These amounts are also reported as a percentage of total benefits paid and an amount per employer. Also shown is the proportion of employers with an excess.
- 18) Measures of Reduction in Contributions From Experience Rating From the Current Average Tax Rate:** The reduction in contributions compared to a system without experience rating (each employer receiving the same tax rate -- equal to the current average tax rate) for those employers receiving reduced rates.
- a) The Amount of Experience Rating** The total dollar amount of the reductions for

Reductions:

those employers receiving reduced rates.

b) Reductions as a Proportion of Total Contributions:

The total amount of reductions in contributions divided by the total contributions in the applicable rate year.

c) Reductions as a Proportion of Total Contributions:

The proportion of all employers who paid a rate below the assumed flat tax rate.

d) Average Amount of Reduction Per Employer:

The total amount of reductions in contributions divided by the number of employers paying a rate below the assumed flat rate.

19) Measures of Reduction in Contributions From Experience Rating From the Five Year Average Benefit Cost Rate:

The reduction in contributions compared to a system without experience rating (each employer receiving the same tax rate -- equal to the average benefit cost rate for the previous five years) for those employers receiving reduced rates. Numbers shown are: a) amount of reductions, b) proportion of total contributions, c) proportion of employers receiving reductions, and d) average amount of reduction.

Distribution of Wages, Benefits and Contributions, by Effective Tax Rate

20) Proportion of Total Wages by Effective Tax Rate:

Proportion of total wages aggregated within intervals of effective tax rates (total contributions divided by total wages). Also shown are the percent of total wages for employers assigned the minimum tax rate and the percent of total wages for employers assigned the maximum tax rate.

21) Proportion of Taxable Wages by Effective Tax Rate:

Proportion of taxable wages aggregated within intervals of effective tax rates (total contributions divided by total wages). Also shown are the percent of taxable wages for employers assigned the minimum tax rate and the percent of taxable wages for employers assigned the maximum tax rate.

22) Proportion of Employers by Effective Tax Rate:

Proportion of employer accounts aggregated within intervals of effective tax rates (total contributions divided by total wages). Also shown are the percent of employers assigned the minimum tax rate and the percent of employers assigned the maximum tax rate.

23) Proportion of Total Benefits Charged to Employer Accounts by Effective Tax Rate:

Proportion of total benefits charged aggregated within intervals of effective tax rates (total contributions divided by total wages). Also shown are the percent of benefits charged to employers assigned the minimum tax rate and the percent of benefits charged to employers assigned the maximum tax rate.

24) Proportion of Estimated Contributions by Effective Tax Rate:

Proportion of total contributions aggregated within intervals of effective tax rates (total contributions divided by total wages). Also shown are the percent of contributions for employers assigned the minimum tax rate and the percent of contributions for employers assigned the maximum tax rate.