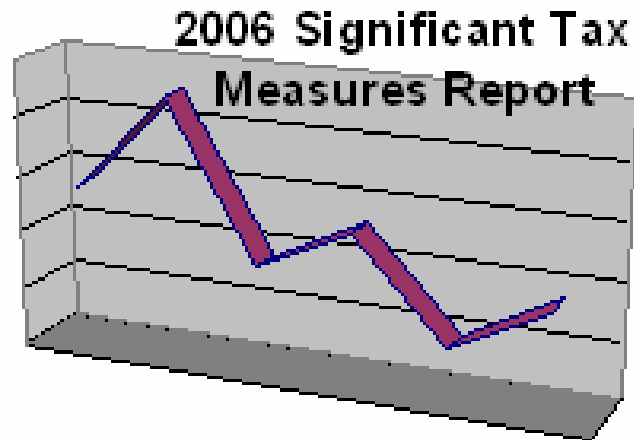


# Significant Measures of State UI Tax Systems

- **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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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](mailto: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](mailto: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)<sup>1</sup>. 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 rate<sup>2</sup>.

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.

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<sup>1</sup> 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.

<sup>2</sup> 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: 2006 Significant Tax Measures Report**

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**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 2006

State	% of Benefits Charged to Taxable Employers (%)	Percent of Benefits Non-Charged (%)	% of Benefits Charged to Inactive Employers (%)	% of Benefits to Reimbursable Employers (%)
ALABAMA	76	17	4	4
ALASKA	NA	93	NA	7
ARIZONA	77	13	3	7
ARKANSAS	63	29	2	6
CALIFORNIA	80	6	8	5
COLORADO	82	4	8	6
CONNECTICUT	80	5	8	7
DELAWARE	65	24	5	6
DISTRICT OF COLUMBIA	NA	NA	NA	NA
FLORIDA	65	18	12	5
GEORGIA	80	8	7	5
HAWAII	67	17	8	7
IDAHO	75	19	2	5
ILLINOIS	88	5	2	5
INDIANA	68	16	11	5
IOWA	74	16	6	4
KANSAS	74	15	8	3
KENTUCKY	87	3	6	4
LOUISIANA	76	15	2	7
MAINE	69	25	2	5
MARYLAND	68	18	7	8
MASSACHUSETTS	89	5	0	6
MICHIGAN	82	3	10	5
MINNESOTA	79	9	3	9
MISSISSIPPI	67	15	14	4
MISSOURI	77	17	0	6
MONTANA	73	13	6	8
NEBRASKA	57	27	8	8
NEVADA	80	15	2	3
NEW HAMPSHIRE	76	4	11	9
NEW JERSEY	71	15	9	5
NEW MEXICO	65	25	2	8
NEW YORK	84	3	5	9
NORTH CAROLINA	NA	NA	NA	NA
NORTH DAKOTA	81	11	3	5
OHIO	75	9	11	5
OKLAHOMA	68	17	10	5
OREGON	73	14	6	7
PENNSYLVANIA	76	12	6	5
PUERTO RICO	73	0	21	6
RHODE ISLAND	78	10	5	6
SOUTH CAROLINA	66	16	13	4
SOUTH DAKOTA	80	10	5	5
TENNESSEE	72	12	12	4
TEXAS	58	16	22	4
UTAH	65	22	4	5
VERMONT	65	20	8	7
VIRGIN ISLANDS	89	0	3	8
VIRGINIA	82	9	4	4
WASHINGTON	72	7	10	11
WEST VIRGINIA	70	8	18	4
WISCONSIN	77	15	3	5
WYOMING	77	17	0	6
United States (Avg)	77%	10%	8%	6%



**Summary of State Contribution Levels 2006**

State	Contributions Per Covered Employee (\$)	Contributions Per Employee at the Taxable Wage Base:		
		Min Rate (\$)	Avg Rate (\$)	Max Rate (\$)
ALABAMA	145	40	122	488
ALASKA	NA	347	NA	1550
ARIZONA	140	1	103	378
ARKANSAS	265	90	245	680
CALIFORNIA	408	105	315	434
COLORADO	247	30	211	540
CONNECTICUT	399	165	395	900
DELAWARE	209	9	187	680
DISTRICT OF COLUMBIA	265	117	214	594
FLORIDA	166	22	134	378
GEORGIA	184	3	159	528
HAWAII	303	0	424	1836
IDAHO	246	137	355	1577
ILLINOIS	565	121	554	979
INDIANA	242	77	207	392
IOWA	246	0	313	1760
KANSAS	252	6	263	432
KENTUCKY	252	40	217	760
LOUISIANA	118	7	98	434
MAINE	218	64	216	648
MARYLAND	210	51	185	765
MASSACHUSETTS	650	157	632	1534
MICHIGAN	465	5	445	927
MINNESOTA	413	96	491	2232
MISSISSIPPI	160	63	131	378
MISSOURI	235	0	237	858
MONTANA	209	0	299	1376
NEBRASKA	198	31	201	541
NEVADA	294	60	333	1296
NEW HAMPSHIRE	180	1	154	520
NEW JERSEY	364	77	460	1393
NEW MEXICO	138	5	156	967
NEW YORK	421	77	341	757
NORTH CAROLINA	NA		NA	1183
NORTH DAKOTA	215	81	285	1916
OHIO	276	36	249	810
OKLAHOMA	170	27	174	986
OREGON	477	336	613	1512
PENNSYLVANIA	504	177	445	837
PUERTO RICO	303	98	273	378
RHODE ISLAND	510	270	549	1566
SOUTH CAROLINA	179	87	152	427
SOUTH DAKOTA	62	0	54	490
TENNESSEE	149	11	127	700
TEXAS	226	36	202	688
UTAH	235	96	285	2256
VERMONT	229	64	205	520
VIRGIN ISLANDS	NA		NA	1200
VIRGINIA	156	23	129	511
WASHINGTON	553	0	736	2009
WEST VIRGINIA	257	120	227	600
WISCONSIN	321	5	305	1029
WYOMING	243	92	275	1546
United States (Avg)	283	67	290	956

**Summary of Experience Rating 2006**

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	28	13	35	45
ALASKA	NA	NA	NA	NA
ARIZONA	58	18	21	24
ARKANSAS	41	6	34	38
CALIFORNIA	47	23	13	11
COLORADO	53	10	22	17
CONNECTICUT	26	18	25	30
DELAWARE	NA	NA	NA	NA
DISTRICT OF COLUMBIA	NA	NA	NA	NA
FLORIDA	48	10	35	35
GEORGIA	30	5	32	33
HAWAII	88	6	30	36
IDAHO	36	21	21	40
ILLINOIS	76	6	29	24
INDIANA	29	21	20	24
IOWA	29	9	47	52
KANSAS	56	12	27	25
KENTUCKY	23	17	29	37
LOUISIANA	12	26	32	41
MAINE	34	19	26	32
MARYLAND	45	12	29	37
MASSACHUSETTS	65	22	19	16
MICHIGAN	24	19	25	29
MINNESOTA	68	7	32	31
MISSISSIPPI	26	10	34	45
MISSOURI	35	12	29	41
MONTANA	49	16	28	34
NEBRASKA	75	11	25	18
NEVADA	35	5	32	39
NEW HAMPSHIRE	58	24	13	12
NEW JERSEY	8	24	20	43
NEW MEXICO	10	13	50	59
NEW YORK	33	8	27	33
NORTH CAROLINA	NA	NA	NA	NA
NORTH DAKOTA	59	12	39	36
OHIO	41	16	32	33
OKLAHOMA	NA	NA	NA	NA
OREGON	65	14	13	24
PENNSYLVANIA	43	19	20	22
PUERTO RICO	NA	NA	NA	NA
RHODE ISLAND	37	13	22	28
SOUTH CAROLINA	26	16	24	37
SOUTH DAKOTA	15	22	47	61
TENNESSEE	4	11	43	59
TEXAS	61	4	35	35
UTAH	83	4	32	26
VERMONT	25	26	30	43
VIRGIN ISLANDS	NA	NA	NA	NA
VIRGINIA	63	8	44	45
WASHINGTON	79	5	30	37
WEST VIRGINIA	43	19	27	33
WISCONSIN	28	19	34	39
WYOMING	69	17	24	17
United States (Avg)	43%	15%	25%	29%

# Individual State Pages: 2006 Significant Tax Measures Report

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

## [Significant Tax Measures Report Mailing List](#)

**Click on Desired State:**

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

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

**Average Tax Rate (Total/Taxable Wages):** 0.78% / 2.77% **Average High Cost Multiple:** 0.44

**Contribution Levels**

<b>Estimated Contributions Per Covered Employee (US Avg):</b>	\$283		
	<b>Minimum Rate</b>	<b>Average Rate</b>	<b>Maximum Rate</b>
<b>Estimated Contributions Per Employee at the Tax Base (US Avg):</b>	\$67	\$290	\$956
<b>For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	\$ 0.89	\$ 0.11	

**Benefit Charging**

	% of Total Benefits	Amount Per Employee
<b>Benefits Charged to Active Taxable Employers:</b>	77%	\$224
<b>Benefits Non-Charged:</b>	10%	\$30
<b>Benefits Charged to Inactive Employers:</b>	8%	\$22
<b>Total Reimbursable Benefits:</b>	6%	
<b>Total:</b>	100%	\$276

**Experience Rating**

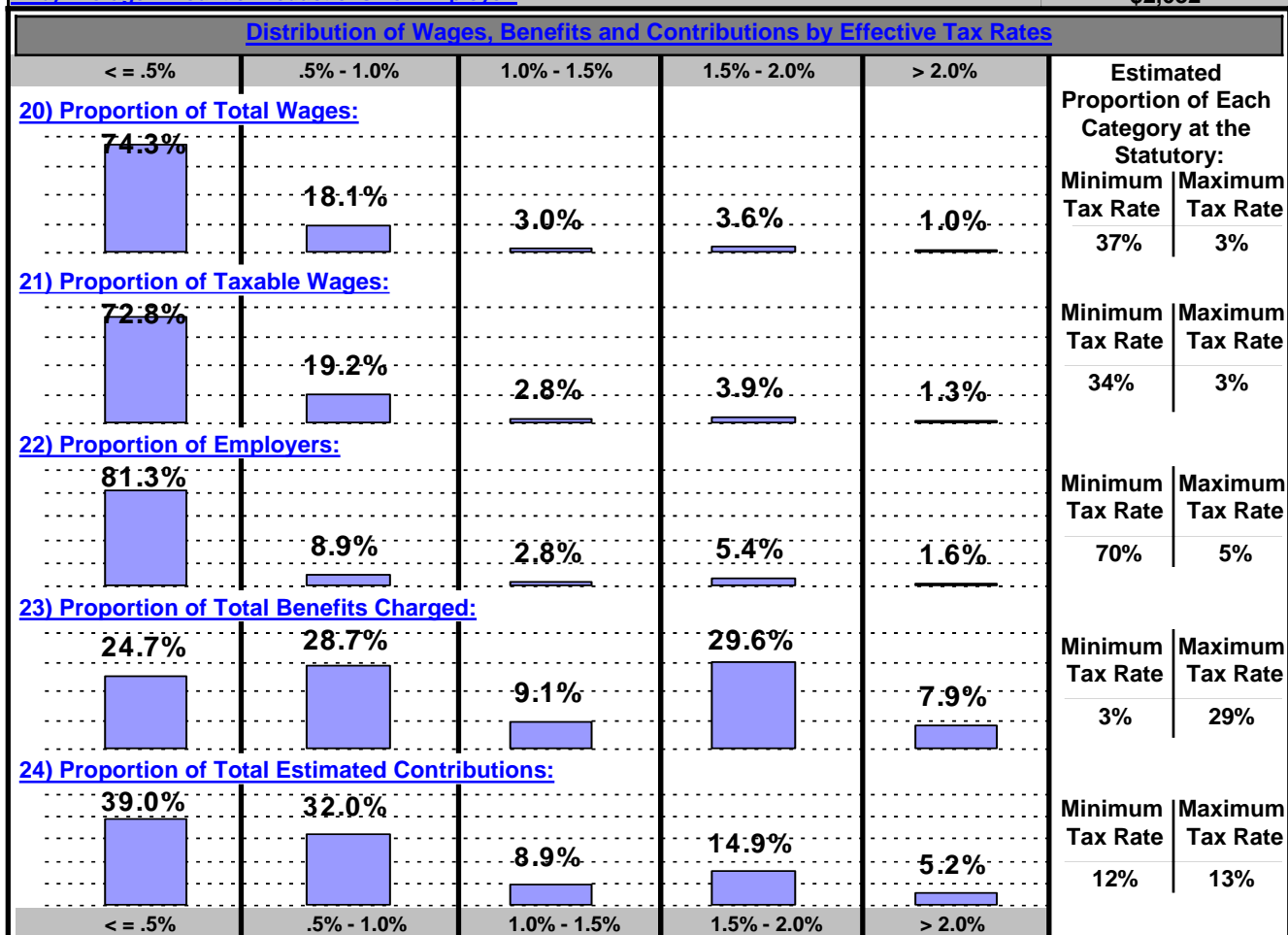
	% of Total Benefits	Amount Per Employer
<b>The Estimated Contributions from Employers in Excess of the Benefits Charged to Those Employers:</b>	43%	\$2,544
<b>Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:</b>	15%	\$5,123
<b>Measure of Reductions in Contributions from Experience Rating:</b>	<b>From Current Average Tax Rate</b>	<b>From 5 yr. Average Benefit Cost Rate</b>
a) Amount of Experience Rating Reductions (mil.)	\$7,697	\$9,615
b) Reductions as a Proportion of Total Contributions:	25%	29%
c) Proportion of Employers Receiving Reductions:	71%	73%
d) Average Amount of Reductions Per Employer:	\$1,976	\$2,391

**Distribution of Wages, Benefits and Contributions by Effective Tax Rates**

	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Est. Proportion of Each Category at the Statutory:	
<b>Proportion of Total Wages:</b>	28%	49%	14%	6%	3%	Minimum Tax Rate	Maximum Tax Rate
						3%	6%
<b>Proportion of Taxable Wages:</b>	30%	49%	12%	5%	3%	Minimum Tax Rate	Maximum Tax Rate
						5%	7%
<b>Proportion of Employers:</b>	49%	34%	9%	5%	3%	Minimum Tax Rate	Maximum Tax Rate
						9%	5%
<b>Proportion of Total Benefits Charged:</b>	5%	28%	25%	23%	19%	Minimum Tax Rate	Maximum Tax Rate
						1%	21%
<b>Proportion of Total Estimated Contributions</b>	12%	43%	23%	13%	9%	Minimum Tax Rate	Maximum Tax Rate
						1%	10%
	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%		

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

<b>1) Type of Experience Rating Method:</b>	Benefit Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.50% / 6.10%	<b>6) New Employer Tax Rate:**</b>	2.70%	
<b>Minimum Rate    Average Rate    Maximum Rate</b>				
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee	
<b>13) Benefits Non-Charged:</b>	39	17%	\$26	
<b>15) Total Reimbursable Benefits:</b>	9			
	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	30 / 36	13% / 16%	6% / 18%	\$6,937 / \$2,734
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>				
80%				
<b>d) Average Amount of Reductions Per Employer:</b>				
\$2,032				



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

<b>1) Type of Experience Rating:</b>	Payroll Decline	<b>2) Fixed or Relative Rating:</b>	Array
<b>3) Type of Charging Method:</b>	None	<b>4) Taxable Wage Base:</b>	\$28,700
<b>5) Statutory Tax Rate (Min/Max):</b>	1.21% / 5.40%	<b>6) New Employer Tax Rate (1)</b>	2.70%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	1.54% / 2.43%	<b>8) Average High Cost Multiple:</b>	0.87

Contribution Levels

<b>9) Estimated Contributions Per Covered Employee:</b>	\$577		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$347	\$697	\$1,550
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.93	\$ 0.07	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>12) Benefits Charged to Active Employers:</b>			
<b>13) Benefits Non-Charged:</b>	123	93%	
<b>14) Benefits Charged to Inactive Employers:</b>			
<b>15) Total Reimbursable Benefits:</b>	10	7%	
<b>Total:</b>	133		

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
<b>16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
		<b>18) From the Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>	
<b>Measure of Reductions in Contributions from Experience Rating</b>				
<b>a) Amount of Experience Rating Reductions (mil.):</b>		NA	NA	
<b>b) Reductions as a Proportion of Total Contributions:</b>		NA	NA	
<b>c) Proportion of Employers Recieving Reductions:</b>		NA	NA	
<b>d) Average Amount of Reductions Per Employer:</b>		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):	0.36% / 1.47%	8) Average High Cost Multiple:	1.00

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$140		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$1	\$103	\$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>	
	\$ 0.76	\$ 0.24	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	186	77%	\$91
13) Benefits Non-Charged:	30	13%	\$15
14) Benefits Charged to Inactive Employers:	7	3%	\$4
15) Total Reimbursable Benefits:	18	7%	
<b>Total:</b>	<b>242</b>	<b>100%</b>	<b>\$110</b>

**Experience Rating**

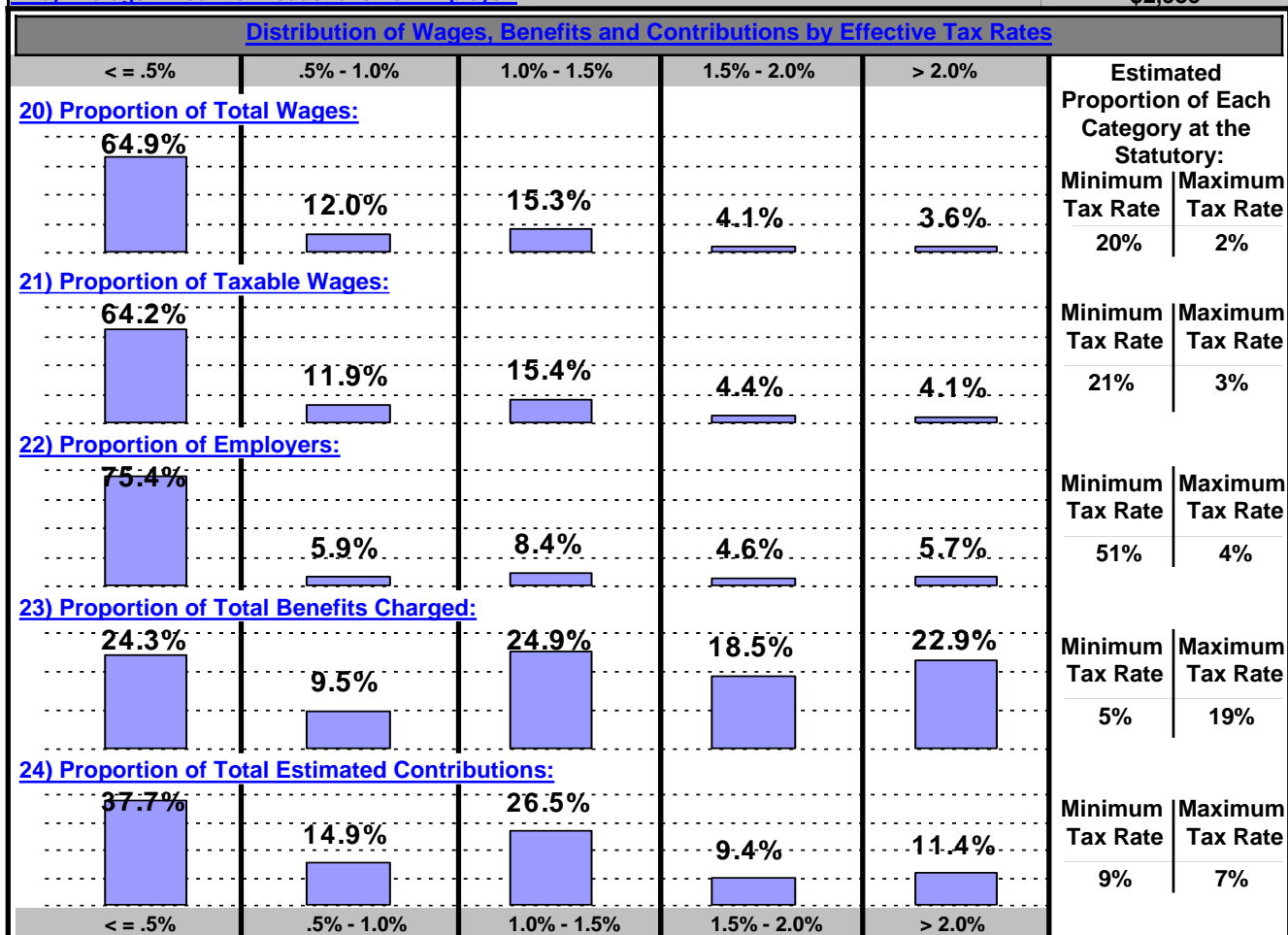
	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
16) Est. Contributions from Employers in Excess of Benefits Charged ( / All Benefits) to those Employers:	129 / 105	58% / 47%	78% / 75%	\$1,168 / \$986
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	40 / 44	18% / 20%	22% / 25%	\$1,293 / \$1,250
Measure of Reductions in Contributions from Experience Rating:			<u>18) From Current Average Tax Rate</u>	<u>19) From 5 yr. Avg. Benefit Cost Rate</u>
a) Amount of Experience Rating Reductions (mil.):			\$59	\$73
b) Reductions as a Proportion of Total Contributions:			21%	24%
c) Proportion of Employers Receiving Reductions:			52%	57%
d) Average Amount of Reductions Per Employer:			\$800	\$904

**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:	83.7%	13.9%	1.6%	0.9%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						3%	2%
21) Proportion of Taxable Wages:	82.1%	15.3%	1.4%	1.2%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						4%	2%
22) Proportion of Employers:	64.6%	32.0%	2.2%	1.3%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						13%	3%
23) Proportion of Total Benefits Charged:	45.6%	23.8%	12.6%	18.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						1%	27%
24) Proportion of Total Estimated Contributions:	66.7%	23.9%	5.0%	4.4%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						0%	8%

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

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.90% / 6.80%	<b>6) New Employer Tax Rate:**</b>	2.90%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	68	29%	\$74	
<b>15) Total Reimbursable Benefits:</b>	13			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	12 / 15	6% / 7%	6% / 36%	\$5,338 / \$1,116
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		79%		79%
<b>d) Average Amount of Reductions Per Employer:</b>				\$2,959



\* 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):	0.91% / 4.49%	8) Average High Cost Multiple:	0.17

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$408		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$105	\$315	\$434
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>	
	\$ 0.89	\$ 0.11	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	3,858	80%	\$315
13) Benefits Non-Charged:	306	6%	\$25
14) Benefits Charged to Inactive Employers:	382	8%	\$31
15) Total Reimbursable Benefits:	262	5%	
<b>Total:</b>	<b>4,808</b>	<b>100%</b>	<b>\$371</b>

**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:	2,137 / 1,590	47% / 35%	87% / 84%	\$2,822 / \$2,176
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	1,053 / 1,162	23% / 26%	13% / 16%	\$9,598 / \$8,511

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.):	\$615	\$507
b) Reductions as a Proportion of Total Contributions:	13%	11%
c) Proportion of Employers Receiving Reductions:	53%	49%
d) Average Amount of Reductions Per Employer:	\$1,327	\$1,192

**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:	6.1%	61.3%	31.7%	0.9%	0.0%	Minimum Tax Rate: 3%   Maximum Tax Rate: 30%
21) Proportion of Taxable Wages:	6.2%	61.9%	30.7%	1.2%	0.0%	Minimum Tax Rate: 3%   Maximum Tax Rate: 28%
22) Proportion of Employers:	13.9%	61.3%	24.4%	0.4%	0.0%	Minimum Tax Rate: 8%   Maximum Tax Rate: 20%
23) Proportion of Total Benefits Charged:	1.0%	27.1%	70.7%	1.2%	0.0%	Minimum Tax Rate: 0%   Maximum Tax Rate: 71%
24) Proportion of Total Estimated Contributions:	2.4%	55.3%	40.7%	1.6%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 38%

\* 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):	0.61% / 2.11%	8) Average High Cost Multiple:	0.35

**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:	\$30	\$211	\$540
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>	
	\$ 0.69	\$ 0.31	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	273	82%	\$152
13) Benefits Non-Charged:	14	4%	\$8
14) Benefits Charged to Inactive Employers:	26	8%	\$15
15) Total Reimbursable Benefits:	20	6%	
<b>Total:</b>	<b>333</b>	<b>100%</b>	<b>\$175</b>

**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 / 147	53% / 47%	91% / 91%	\$1,517 / \$1,354
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	31 / 32	10% / 10%	9% / 9%	\$2,948 / \$2,870

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.):	\$92	\$61
b) Reductions as a Proportion of Total Contributions:	22%	17%
c) Proportion of Employers Receiving Reductions:	80%	73%
d) Average Amount of Reductions Per Employer:	\$960	\$696

**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:	42.5%	48.1%	6.7%	2.6%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	44.3%	47.9%	5.6%	2.2%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 2%
22) Proportion of Employers:	63.3%	27.8%	5.2%	3.7%	0.0%	Minimum Tax Rate: 4%   Maximum Tax Rate: 4%
23) Proportion of Total Benefits Charged:	10.2%	49.3%	22.5%	17.9%	0.0%	Minimum Tax Rate: 0%   Maximum Tax Rate: 20%
24) Proportion of Total Estimated Contributions:	24.8%	54.4%	13.2%	7.6%	0.0%	Minimum Tax Rate: 0%   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:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$15,000
5) Statutory Tax Rates (Min/Max):	1.10% / 6.00%	6) New Employer Tax Rate:**	2.90%
7) Avg Tax Rate (Total/Taxable Wages):	0.76% / 2.64%	8) Average High Cost Multiple:	0.58

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$399		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$165	\$395	\$900
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>	
	\$ 1.04	\$ -0.04	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	454	80%	\$356
13) Benefits Non-Charged:	31	5%	\$24
14) Benefits Charged to Inactive Employers:	47	8%	\$37
15) Total Reimbursable Benefits:	38	7%	
<b>Total:</b>	<b>570</b>	<b>100%</b>	<b>\$417</b>

**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:	138 / 72	26% / 13%	87% / 86%	\$1,930 / \$1,005
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	95 / 105	18% / 20%	13% / 14%	\$8,708 / \$9,180
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.):			\$126	\$167
b) Reductions as a Proportion of Total Contributions:			25%	30%
c) Proportion of Employers Receiving Reductions:			75%	77%
d) Average Amount of Reductions Per Employer:			\$2,037	\$2,631

**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:	43.7%	33.6%	10.1%	11.7%	0.9%	Minimum Tax Rate: 20%   Maximum Tax Rate: 9%
21) Proportion of Taxable Wages:	42.7%	31.7%	10.7%	13.8%	1.3%	Minimum Tax Rate: 23%   Maximum Tax Rate: 11%
22) Proportion of Employers:	68.6%	10.6%	5.2%	14.7%	0.8%	Minimum Tax Rate: 62%   Maximum Tax Rate: 13%
23) Proportion of Total Benefits Charged:	8.7%	22.3%	13.6%	52.7%	2.7%	Minimum Tax Rate: 2%   Maximum Tax Rate: 47%
24) Proportion of Total Estimated Contributions:	21.8%	29.6%	15.5%	30.3%	2.7%	Minimum Tax Rate: 10%   Maximum Tax Rate: 24%

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

<b>1) Type of Experience Rating:</b>	Benefit Wage		<b>2) Fixed or Relative Rating:</b>	Fixed
<b>3) Type of Charging Method:</b>	None		<b>4) Taxable Wage Base:</b>	\$8,500
<b>5) Statutory Tax Rate (Min/Max):</b>	0.10%	/	8.00%	<b>6) New Employer Tax Rate (1)</b> 2.20%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	0.55%	/	2.20%	<b>8) Average High Cost Multiple:</b> 1.11

Contribution Levels

<b>9) Estimated Contributions Per Covered Employee:</b>	\$209		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$9	\$187	\$680
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>		<u>Into the Trust Fund</u>
	\$ 1.21		\$ -0.21

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>12) Benefits Charged to Active Employers: ***</b>	60	65%	\$178
<b>13) Benefits Non-Charged: ***</b>	22	24%	\$66
<b>14) Benefits Charged to Inactive Employers: ***</b>	4	5%	\$13
<b>15) Total Reimbursable Benefits:</b>	6	6%	
<b>Total:</b>	92	100%	\$257

Experience Rating

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

<b>1) Type of Experience Rating:</b>	Reserve Ratio	<b>2) Fixed or Relative Rating:</b>	Fixed
<b>3) Type of Charging Method:</b>	Proportionally	<b>4) Taxable Wage Base:</b>	\$9,000
<b>5) Statutory Tax Rate (Min/Max):</b>	1.30% / 6.60%	<b>6) New Employer Tax Rate (1)</b>	2.70%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	0.41% / 2.38%	<b>8) Average High Cost Multiple:</b>	1.14

**Contribution Levels**

<b>9) Estimated Contributions Per Covered Employee:</b>	\$265		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$117	\$214	\$594
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.00	\$ 1.00	

**Benefit Charging**

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

**Experience Rating**

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
<b>16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>18) From Average Tax Rate</b>				<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
<b>Measure of Reductions in Contributions from Experience Rating</b>				
<b>a) Amount of Experience Rating Reductions (mil.):</b>			NA	NA
<b>b) Reductions as a Proportion of Total Contributions:</b>			NA	NA
<b>c) Proportion of Employers Receiving Reductions:</b>			NA	NA
<b>d) Average Amount of Reductions Per Employer:</b>			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:	Proportionally	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rates (Min/Max):	0.32% / 5.40%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.47% / 1.92%	8) Average High Cost Multiple:	0.95

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$166		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$22	\$134	\$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>	
	\$ 0.82	\$ 0.18	

**Benefit Charging**

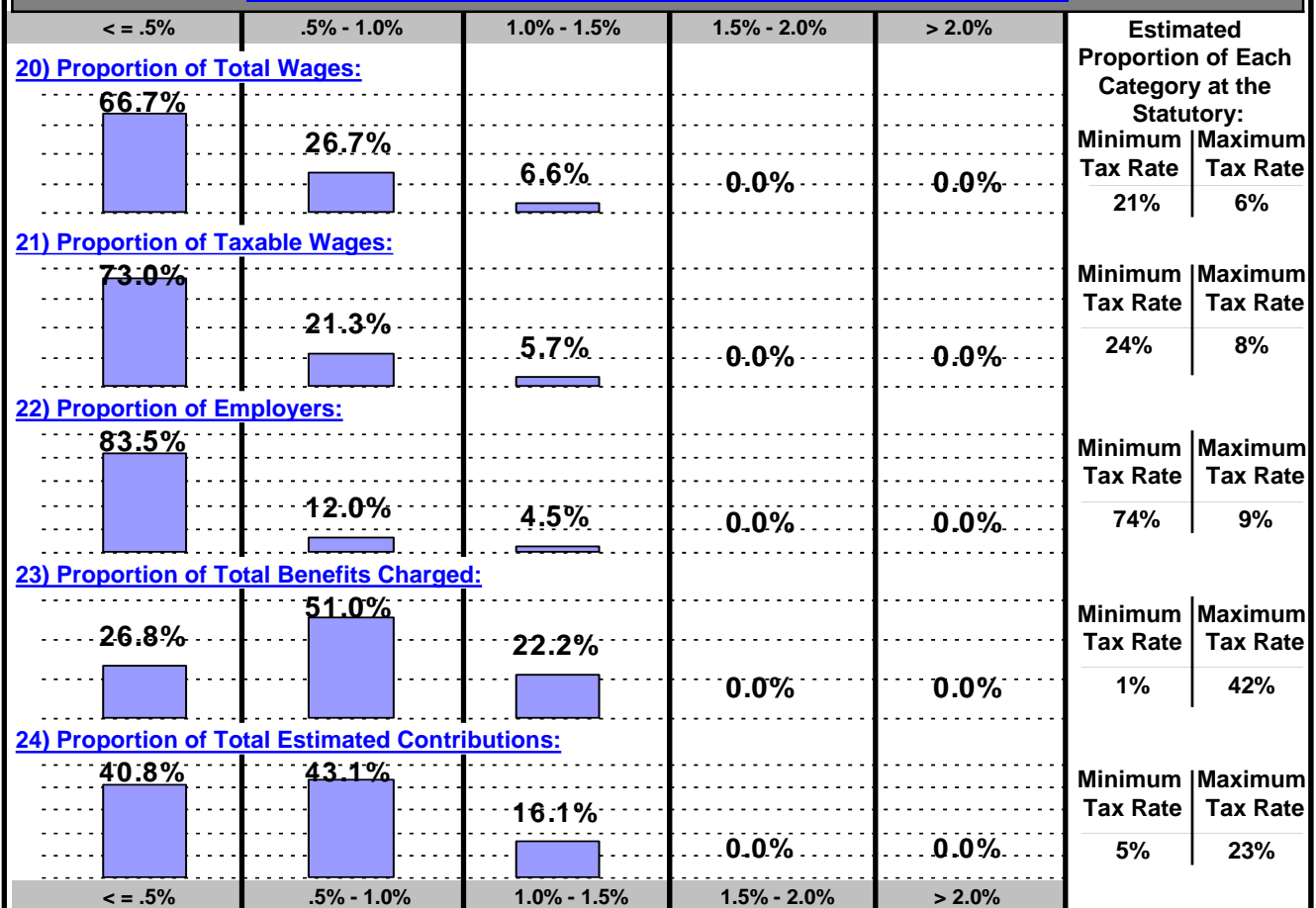
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	621	65%	\$96
13) Benefits Non-Charged:	168	18%	\$26
14) Benefits Charged to Inactive Employers:	114	12%	\$18
15) Total Reimbursable Benefits:	46	5%	
<b>Total:</b>	<b>950</b>	<b>100%</b>	<b>\$140</b>

**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:	435 / 231	48% / 26%	95% / 20%	\$1,374 / \$3,430
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	94 / 111	10% / 12%	5% / 80%	\$5,175 / \$413

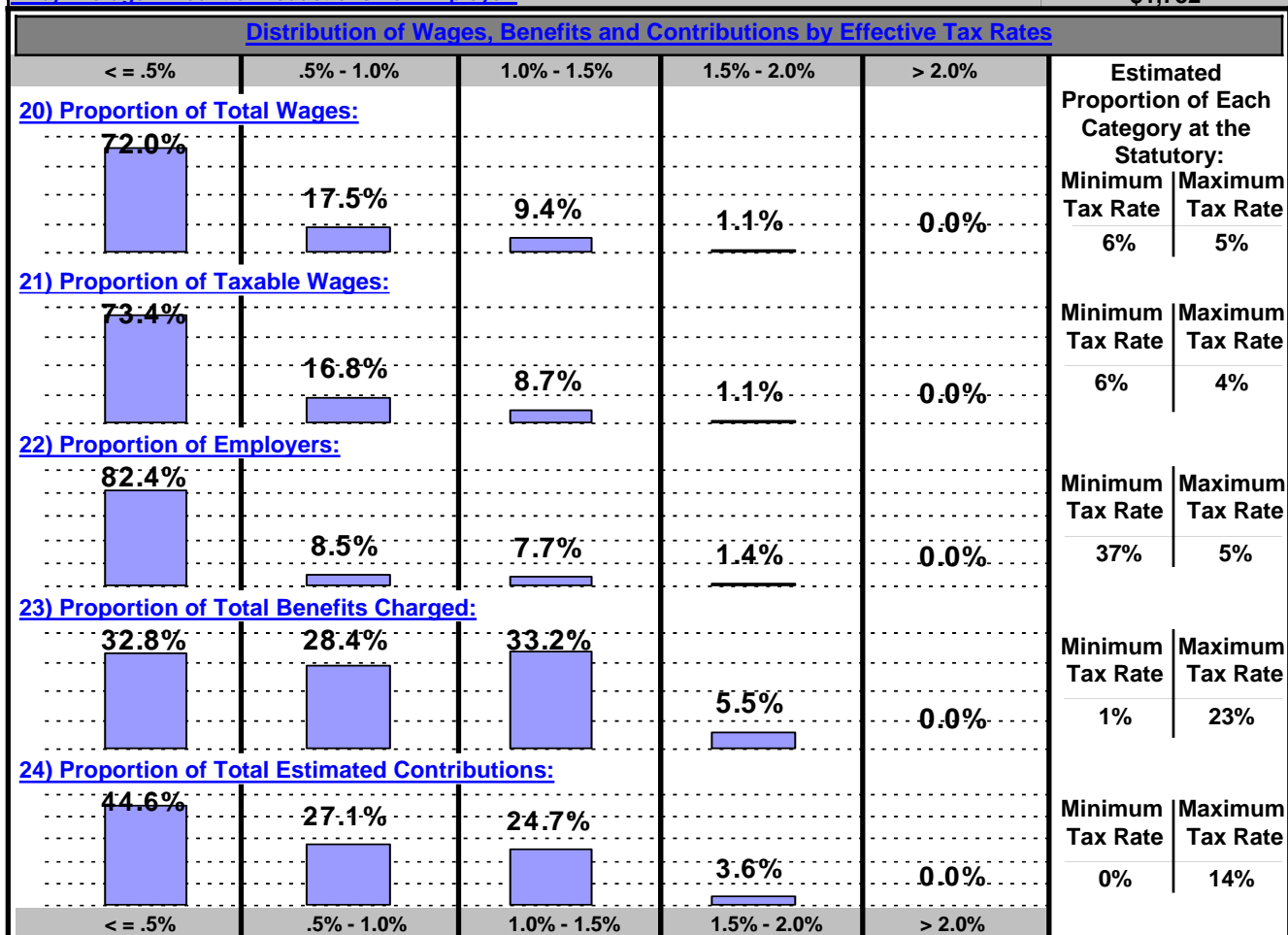
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$350	\$362
b) Reductions as a Proportion of Total Contributions:	35%	35%
c) Proportion of Employers Receiving Reductions:	81%	81%
d) Average Amount of Reductions Per Employer:	\$1,284	\$1,328

**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.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed
<b>5) Statutory Tax Rates (Min/Max):</b>	0.03% / 6.21%	<b>6) New Employer Tax Rate:**</b>	2.62%
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	\$	\$	
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>13) Benefits Non-Charged:</b>	44	8%	\$14
<b>15) Total Reimbursable Benefits:</b>	24		
	Amount (\$mil)	% of Total Benefits	Proportion of Employers
			Amount Per Employer
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	26 / 38	5% / 7%	46% / 57%
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		79%	79%
<b>d) Average Amount of Reductions Per Employer:</b>			\$1,732



\* 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:	\$34,000
5) Statutory Tax Rates (Min/Max):	0.00% / 5.40%	6) New Employer Tax Rate:**	2.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.85% / 1.25%	8) Average High Cost Multiple:	1.75

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$303		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$424	\$1,836
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>	
	\$ 0.59	\$ 0.41	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	59	67%	\$131
13) Benefits Non-Charged:	15	17%	\$33
14) Benefits Charged to Inactive Employers:	7	8%	\$17
15) Total Reimbursable Benefits:	6	7%	
<b>Total:</b>	<b>88</b>	<b>100%</b>	<b>\$181</b>

**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:	72 / 53	88% / 65%	81% / 73%	\$3,685 / \$3,029
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	5 / 8	6% / 10%	18% / 27%	\$1,113 / \$1,207

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.):	\$40	\$57
b) Reductions as a Proportion of Total Contributions:	30%	36%
c) Proportion of Employers Receiving Reductions:	60%	74%
d) Average Amount of Reductions Per Employer:	\$2,767	\$3,207

**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:	32.5%	41.5%	14.5%	6.4%	5.1%	Minimum Tax Rate: 5% Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	31.2%	42.9%	14.6%	6.5%	4.8%	Minimum Tax Rate: 4% Maximum Tax Rate: 4%
22) Proportion of Employers:	37.3%	36.7%	15.3%	5.2%	5.4%	Minimum Tax Rate: 13% Maximum Tax Rate: 4%
23) Proportion of Total Benefits Charged:	7.5%	18.6%	14.3%	22.7%	36.9%	Minimum Tax Rate: 2% Maximum Tax Rate: 29%
24) Proportion of Total Estimated Contributions:	9.5%	39.2%	22.0%	13.9%	15.4%	Minimum Tax Rate: 0% 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 Method:	Reserve Ratio	2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Most Recent	4) Taxable Wage Base:	\$29,200
5) Statutory Tax Rates (Min/Max):	0.47% / 5.40%	6) New Employer Tax Rate:**	1.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.82% / 1.22%	8) Average High Cost Multiple:	0.39

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$246		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$137	\$355	\$1,577
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**

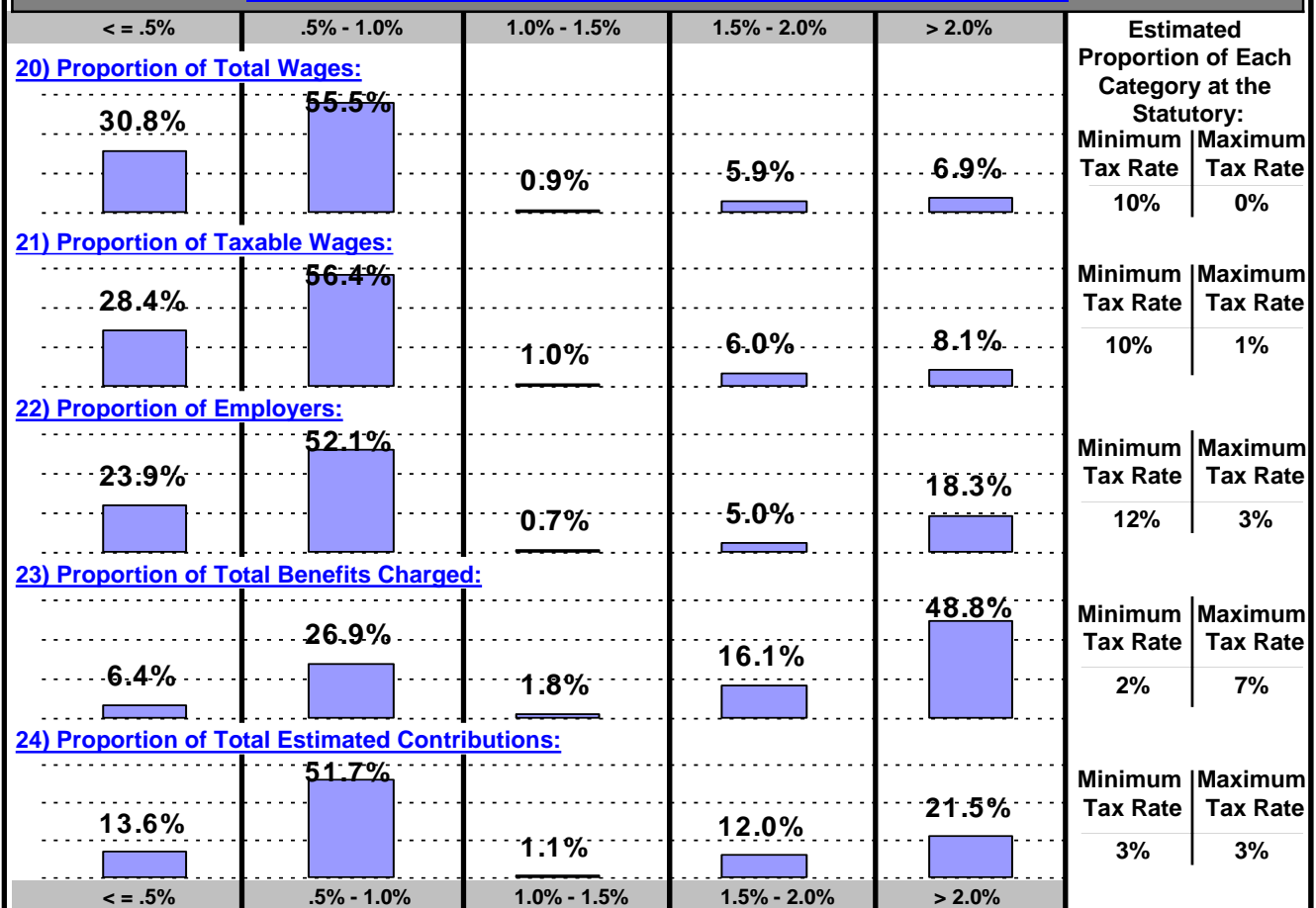
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	100	75%	\$204
13) Benefits Non-Charged:	25	19%	\$51
14) Benefits Charged to Inactive Employers:	2	2%	\$4
15) Total Reimbursable Benefits:	6	5%	
<b>Total:</b>	<b>133</b>	<b>100%</b>	<b>\$259</b>

**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:	46 / 25	36% / 20%	76% / 61%	\$1,512 / \$1,023
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	26 / 31	21% / 25%	24% / 39%	\$2,763 / \$2,041

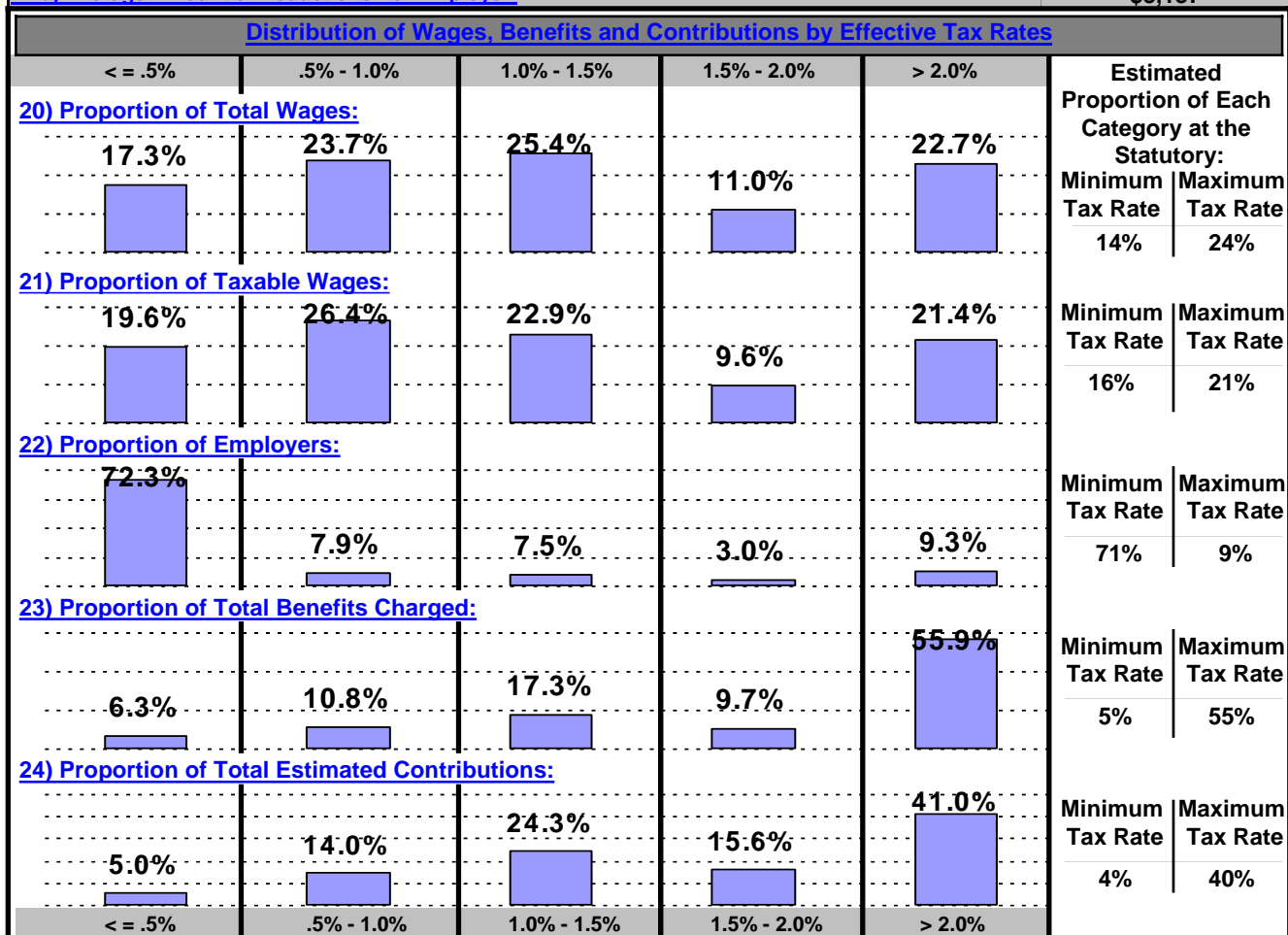
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$25	\$69
b) Reductions as a Proportion of Total Contributions:	21%	40%
c) Proportion of Employers Receiving Reductions:	51%	77%
d) Average Amount of Reductions Per Employer:	\$1,220	\$2,252

**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.

<b>1) Type of Experience Rating Method:</b>	<b>Benefit Ratio</b>	<b>2) Type of Employer Ranking:</b>	<b>Fixed</b>
<b>5) Statutory Tax Rates (Min/Max):</b>	<b>1.10%</b> / <b>8.90%</b>	<b>6) New Employer Tax Rate:**</b>	<b>2.70%</b>
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	<b>\$</b>	<b>\$</b>	
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>
<b>13) Benefits Non-Charged:</b>	<b>89</b>	<b>5%</b>	<b>\$19</b>
<b>15) Total Reimbursable Benefits:</b>	<b>82</b>		
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	<b>106 / 113</b>	<b>6% / 7%</b>	<b>4% / 4%</b>
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		<b>84%</b>	<b>82%</b>
<b>d) Average Amount of Reductions Per Employer:</b>			<b>\$3,137</b>



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

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed
<b>3) Type of Charging Method:</b>	Proportionally	<b>4) Taxable Wage Base:</b>	\$7,000
<b>5) Statutory Tax Rates (Min/Max):</b>	1.10% / 5.60%	<b>6) New Employer Tax Rate:**</b>	2.70%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	0.70% / 2.95%	<b>8) Average High Cost Multiple:</b>	0.54

**Contribution Levels**

<b>9) Estimated Contributions Per Covered Employee:</b>	\$242		
	<b>Minimum Rate</b>	<b>Average Rate</b>	<b>Maximum Rate</b>
<b>10) Estimated Contributions Per Employee at the Tax Base:</b>	\$77	\$207	\$392
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>		<b>Into the Trust Fund</b>
	\$ 1.19		\$ -0.19

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>12) Benefits Charged to Active Taxable Employers:</b>	481	68%	\$208
<b>13) Benefits Non-Charged:</b>	114	16%	\$49
<b>14) Benefits Charged to Inactive Employers:</b>	76	11%	\$33
<b>15) Total Reimbursable Benefits:</b>	35	5%	
<b>Total:</b>	706	100%	\$290

**Experience Rating**

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
<b>16) Est. Contributions from Employers in Excess of Benefits Charged ( / All Benefits) to those Employers:</b>	193 / 51	29% / 8%	87% / 49%	\$2,525 / \$1,183
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	143 / 176	21% / 26%	13% / 51%	\$12,237 / \$3,899

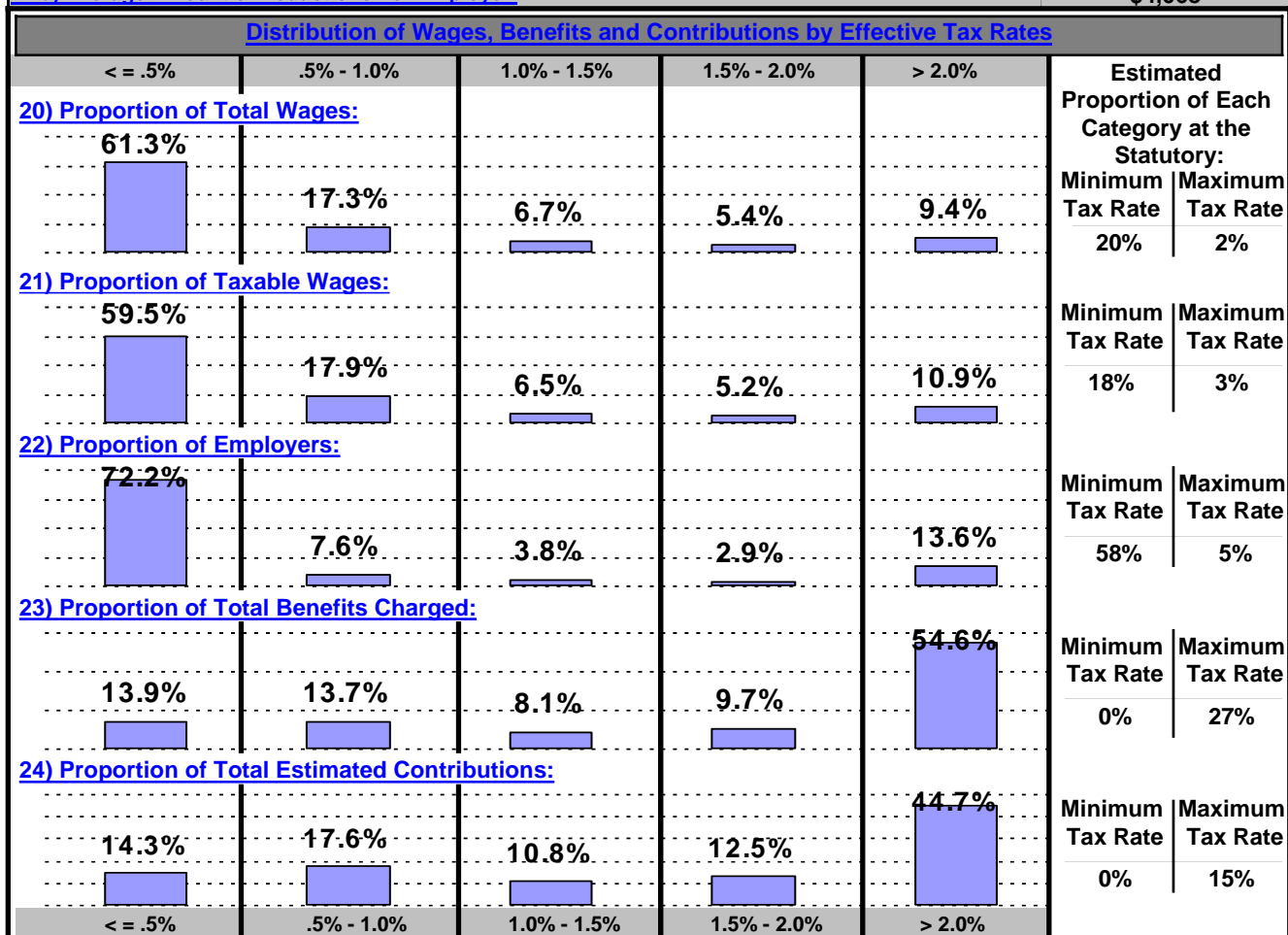
<b>Measure of Reductions in Contributions from Experience Rating:</b>	<b>18) From Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
<b>a) Amount of Experience Rating Reductions (mil.):</b>	\$104	\$137
<b>b) Reductions as a Proportion of Total Contributions:</b>	20%	24%
<b>c) Proportion of Employers Receiving Reductions:</b>	74%	74%
<b>d) Average Amount of Reductions Per Employer:</b>	\$1,598	\$2,111

**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:
<b>20) Proportion of Total Wages:</b>	37.9%	43.7%	18.4%	0.0%	0.0%	Minimum Tax Rate: 8%   Maximum Tax Rate: 8%
<b>21) Proportion of Taxable Wages:</b>	36.7%	45.1%	18.2%	0.0%	0.0%	Minimum Tax Rate: 7%   Maximum Tax Rate: 7%
<b>22) Proportion of Employers:</b>	63.4%	19.8%	16.7%	0.0%	0.0%	Minimum Tax Rate: 33%   Maximum Tax Rate: 9%
<b>23) Proportion of Total Benefits Charged:</b>	5.3%	34.4%	60.3%	0.0%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 43%
<b>24) Proportion of Total Estimated Contributions:</b>	20.6%	49.2%	30.3%	0.0%	0.0%	Minimum Tax Rate: 3%   Maximum Tax Rate: 14%

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

<b>1) Type of Experience Rating Method:</b>	Benefit Ratio	<b>2) Type of Employer Ranking:</b>	Array	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.00% / 8.00%	<b>6) New Employer Tax Rate:**</b>	1.00%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	46	16%	\$40	
<b>15) Total Reimbursable Benefits:</b>	12			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	26 / 54	9% / 19%	63% / 79%	\$757 / \$1,260
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		77%		79%
<b>d) Average Amount of Reductions Per Employer:</b>				\$4,068



\* 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):	0.07% / 5.40%	6) New Employer Tax Rate:**	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.87% / 3.29%	8) Average High Cost Multiple:	0.79

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$252		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$6	\$263	\$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>	
	\$ 0.78	\$ 0.22	

**Benefit Charging**

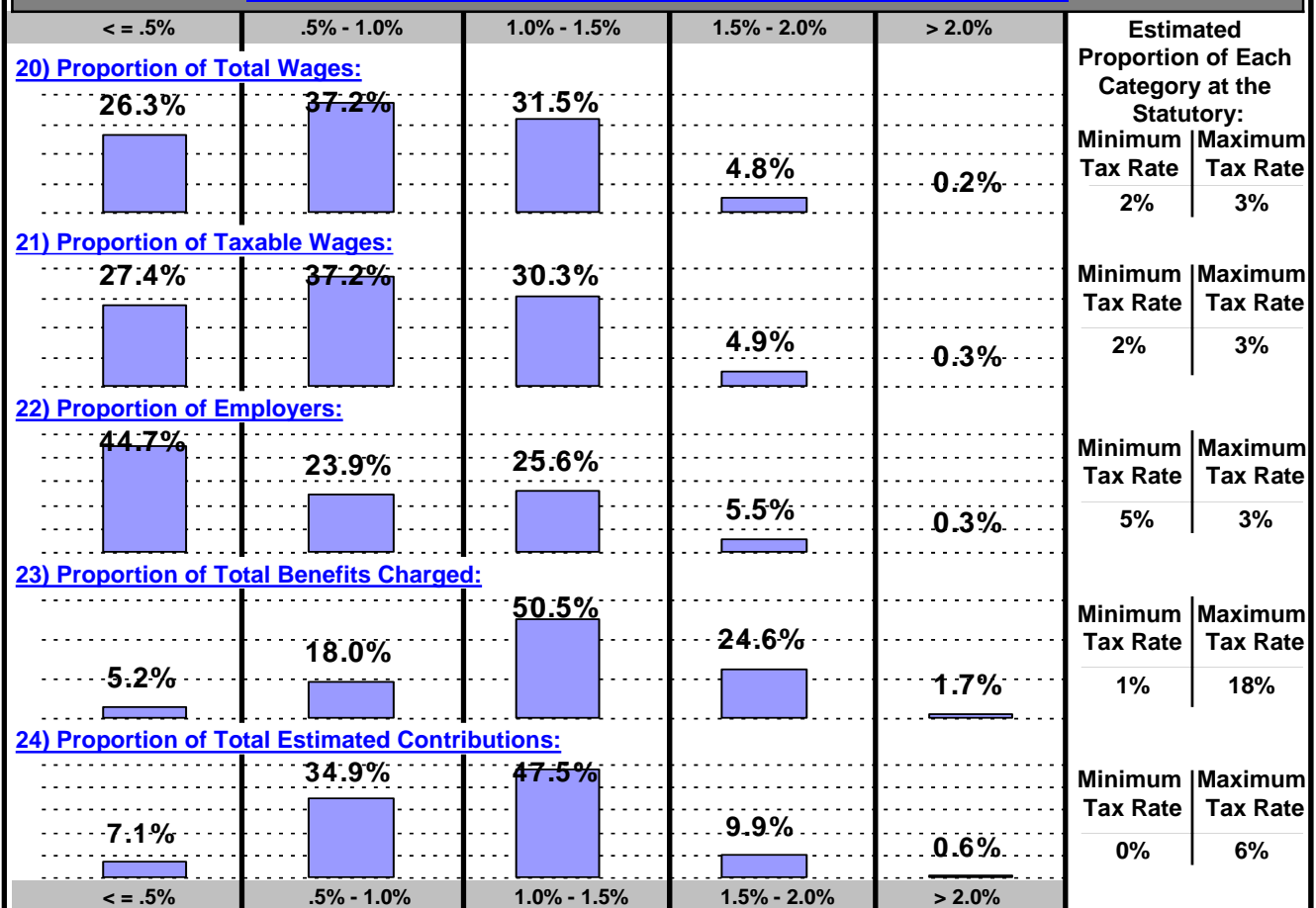
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	179	74%	\$152
13) Benefits Non-Charged:	36	15%	\$30
14) Benefits Charged to Inactive Employers:	20	8%	\$17
15) Total Reimbursable Benefits:	7	3%	
<b>Total:</b>	<b>242</b>	<b>100%</b>	<b>\$199</b>

**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:	131 / 88	56% / 37%	75% / 62%	\$3,161 / \$2,594
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	28 / 38	12% / 16%	25% / 38%	\$2,049 / \$1,820

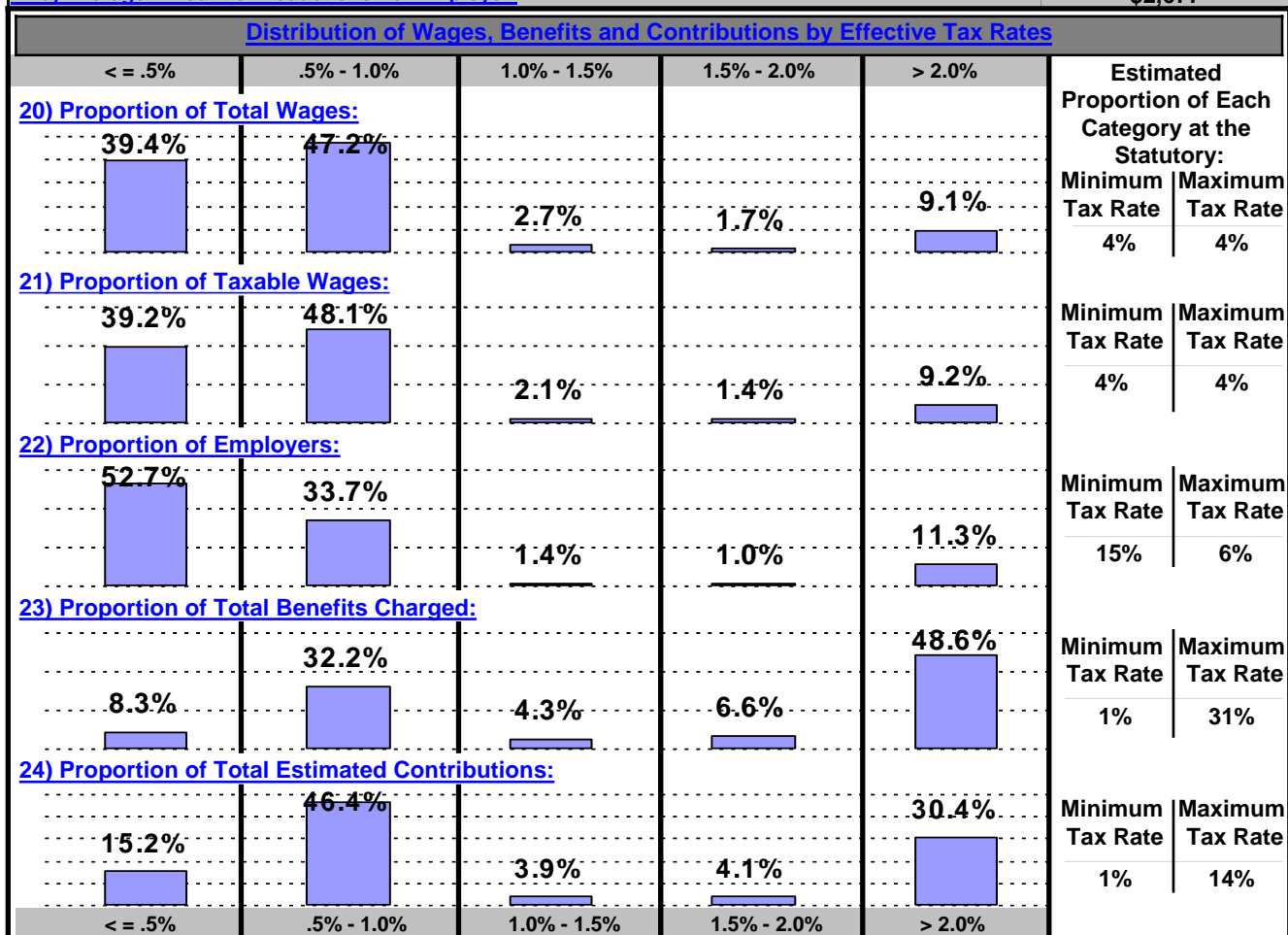
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$76	\$64
b) Reductions as a Proportion of Total Contributions:	27%	25%
c) Proportion of Employers Receiving Reductions:	62%	59%
d) Average Amount of Reductions Per Employer:	\$2,228	\$1,986

**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.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.50% / 9.50%	<b>6) New Employer Tax Rate:**</b>	2.70%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	11	3%	\$8	
<b>15) Total Reimbursable Benefits:</b>	16			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	57 / 62	17% / 18%	18% / 33%	\$5,250 / \$3,070
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		79%		86%
<b>d) Average Amount of Reductions Per Employer:</b>				\$2,677



\* 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:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.36% / 1.40%	8) Average High Cost Multiple:	1.10

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$118		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$7	\$98	\$434
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>	
	\$ 1.32	\$ -0.32	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	182	76%	\$128
13) Benefits Non-Charged:	36	15%	\$25
14) Benefits Charged to Inactive Employers:	6	2%	\$4
15) Total Reimbursable Benefits:	17	7%	
<b>Total:</b>	<b>240</b>	<b>100%</b>	<b>\$157</b>

**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:	27 / 8	12% / 3%	38% / 21%	\$936 / \$478
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	57 / 77	26% / 35%	62% / 79%	\$1,188 / \$1,258

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.):	\$51	\$94
b) Reductions as a Proportion of Total Contributions:	32%	41%
c) Proportion of Employers Receiving Reductions:	65%	85%
d) Average Amount of Reductions Per Employer:	\$1,007	\$1,418

**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:	63.7%	36.2%	0.2%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						21%	1%
21) Proportion of Taxable Wages:	58.9%	40.9%	0.3%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						16%	1%
22) Proportion of Employers:	68.6%	31.0%	0.4%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						38%	1%
23) Proportion of Total Benefits Charged:	22.9%	75.9%	1.2%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						0%	5%
24) Proportion of Total Estimated Contributions:	30.8%	68.6%	0.6%	0.0%	0.0%	Minimum Tax Rate	Maximum Tax Rate
						1%	3%

\* 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):	0.53% / 5.40%	6) New Employer Tax Rate:**	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.71% / 1.80%	8) Average High Cost Multiple:	1.64

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$218		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$64	\$216	\$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>	
	\$ 1.11	\$ -0.11	

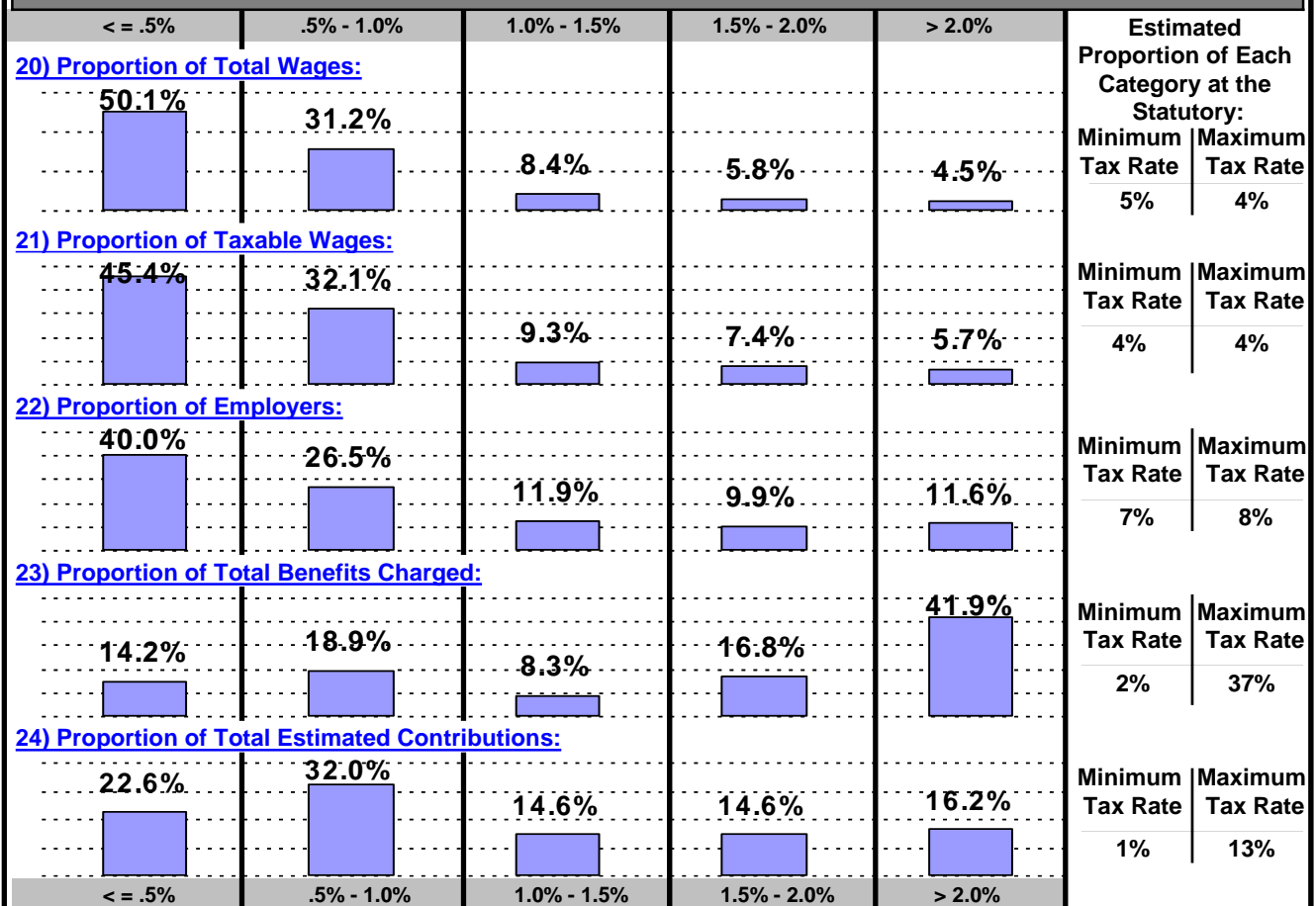
**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	79	69%	\$177
13) Benefits Non-Charged:	28	25%	\$64
14) Benefits Charged to Inactive Employers:	2	2%	\$4
15) Total Reimbursable Benefits:	5	5%	
<b>Total:</b>	<b>115</b>	<b>100%</b>	<b>\$245</b>

**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:	37 / 16	34% / 14%	81% / 64%	\$1,432 / \$755
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	21 / 27	19% / 25%	19% / 36%	\$3,418 / \$2,343
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	\$35
b) Reductions as a Proportion of Total Contributions:			26%	32%
c) Proportion of Employers Receiving Reductions:			55%	59%
d) Average Amount of Reductions Per Employer:			\$1,367	\$1,844

**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):	0.60% / 9.00%	6) New Employer Tax Rate:**	2.30%
7) Avg Tax Rate (Total/Taxable Wages):	0.44% / 2.17%	8) Average High Cost Multiple:	0.75

**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:	\$51	\$185	\$765
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**

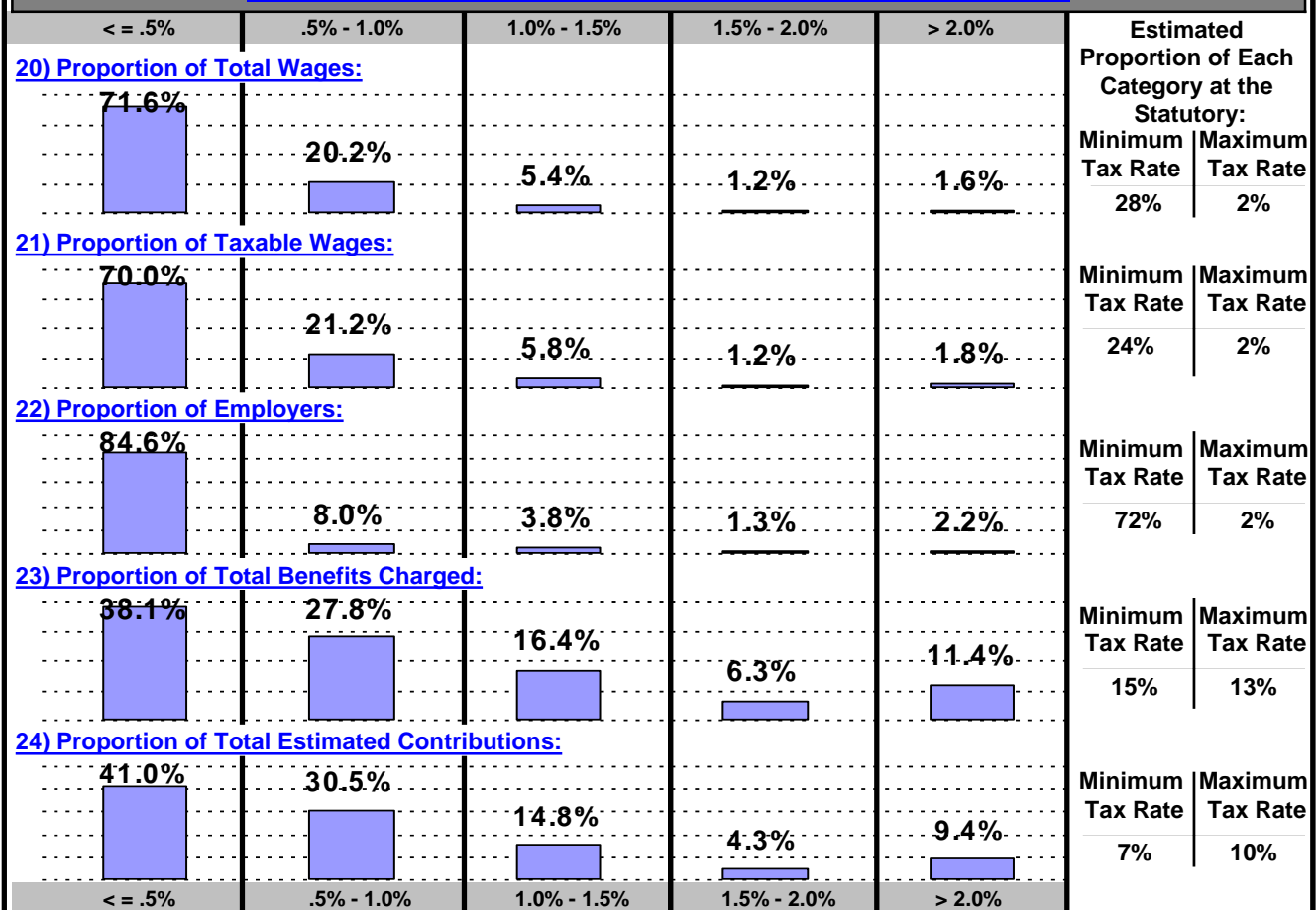
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	289	68%	\$154
13) Benefits Non-Charged:	78	18%	\$41
14) Benefits Charged to Inactive Employers:	28	7%	\$15
15) Total Reimbursable Benefits:	33	8%	
<b>Total:</b>	<b>427</b>	<b>100%</b>	<b>\$210</b>

**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:	177 / 68	45% / 17%	96% / 93%	\$1,678 / \$659
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	49 / 56	12% / 14%	4% / 7%	\$10,196 / \$7,559

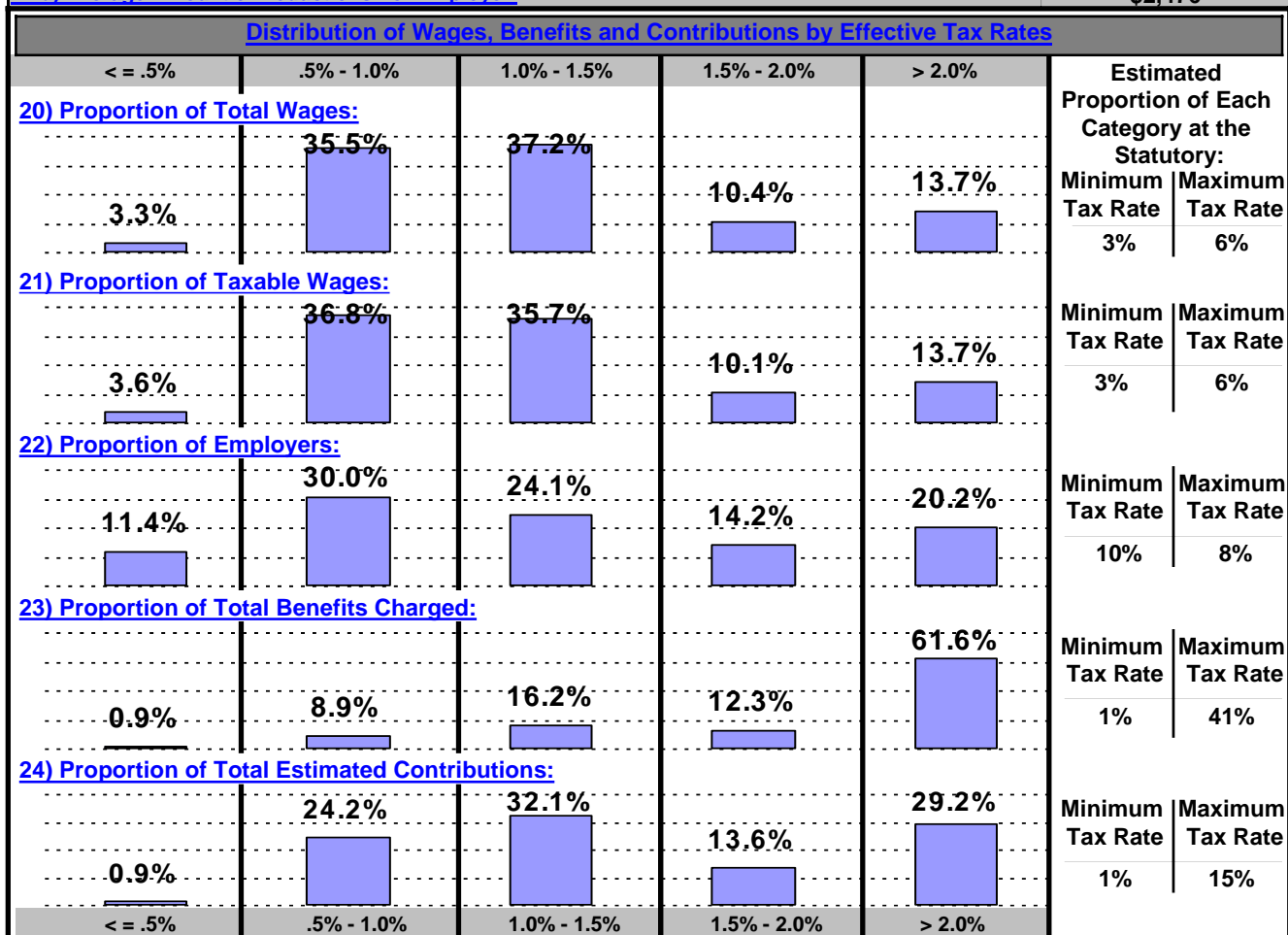
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$115	\$181
b) Reductions as a Proportion of Total Contributions:	29%	37%
c) Proportion of Employers Receiving Reductions:	83%	85%
d) Average Amount of Reductions Per Employer:	\$1,251	\$1,927

**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.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	1.12% / 10.96%	<b>6) New Employer Tax Rate:**</b>	2.53%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	66	5%	\$27	
<b>15) Total Reimbursable Benefits:</b>	77			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	265 / 269	22% / 23%	16% / 16%	\$9,212 / \$9,363
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		58%		51%
<b>d) Average Amount of Reductions Per Employer:</b>				\$2,476



\* 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:	Inverse Order	4) Taxable Wage Base:	\$9,000
5) Statutory Tax Rates (Min/Max):	0.06% / 10.30%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	1.14% / 4.95%	8) Average High Cost Multiple:	0.12

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$465		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$5	\$445	\$927
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**

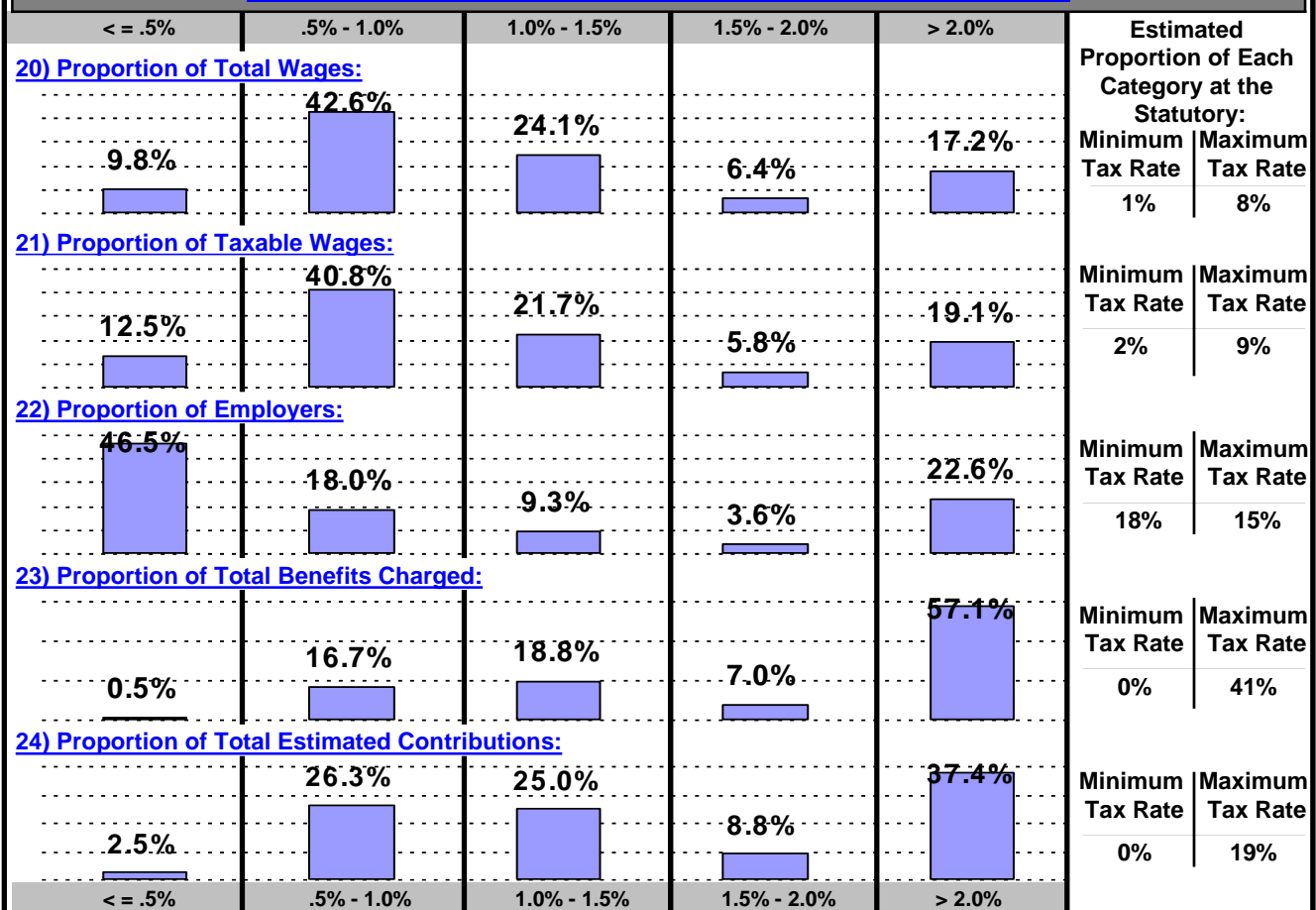
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,529	82%	\$455
13) Benefits Non-Charged:	65	3%	\$19
14) Benefits Charged to Inactive Employers:	177	10%	\$53
15) Total Reimbursable Benefits:	91	5%	
<b>Total:</b>	<b>1,861</b>	<b>100%</b>	<b>\$527</b>

**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:	424 / 245	24% / 14%	82% / 52%	\$3,266 / \$2,971
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	333 / 379	19% / 21%	18% / 48%	\$11,481 / \$4,965

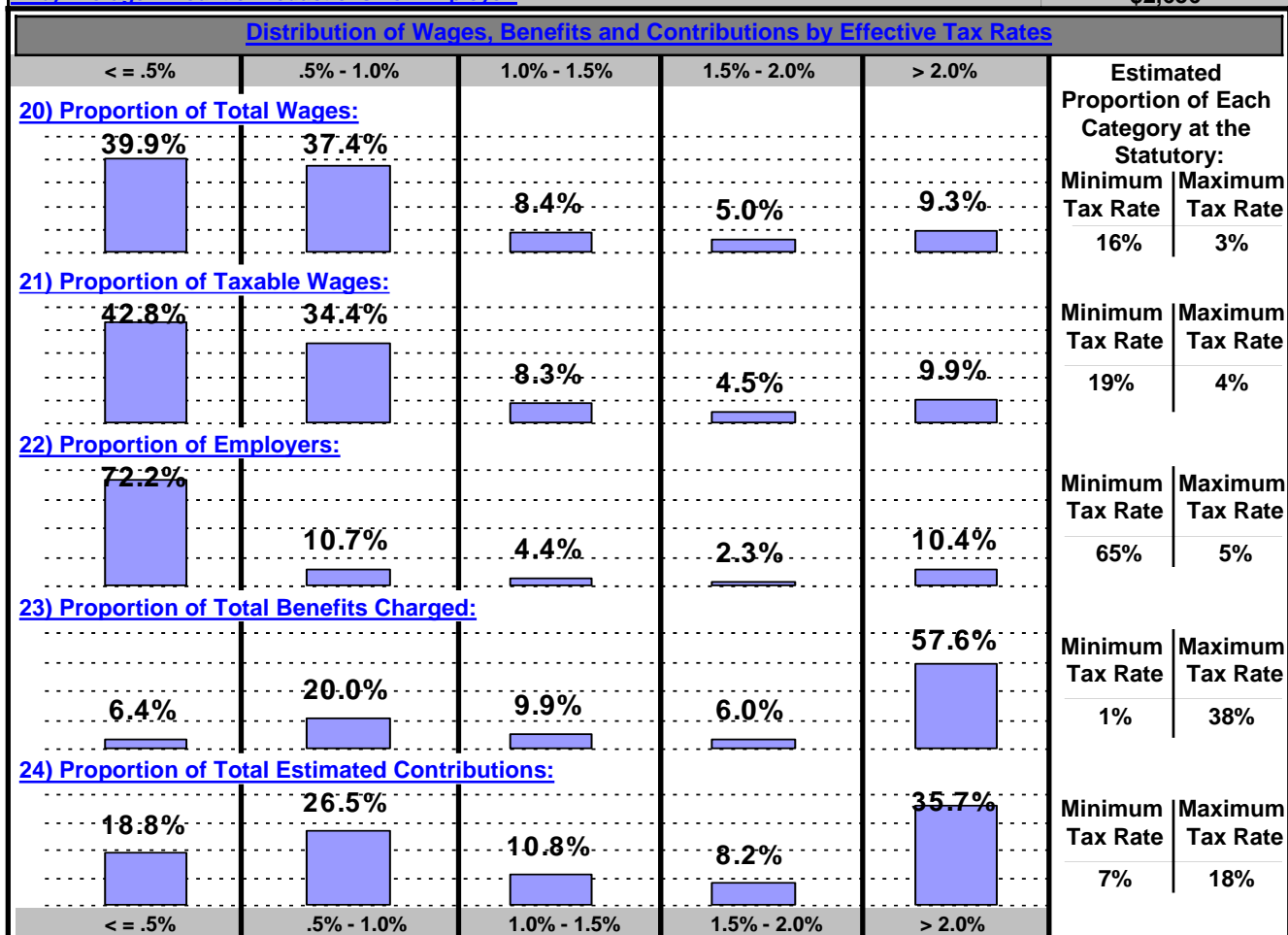
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$393	\$492
b) Reductions as a Proportion of Total Contributions:	25%	29%
c) Proportion of Employers Receiving Reductions:	67%	69%
d) Average Amount of Reductions Per Employer:	\$3,699	\$4,495

**Distribution of Wages, Benefits and Contributions by Effective Tax Rates**



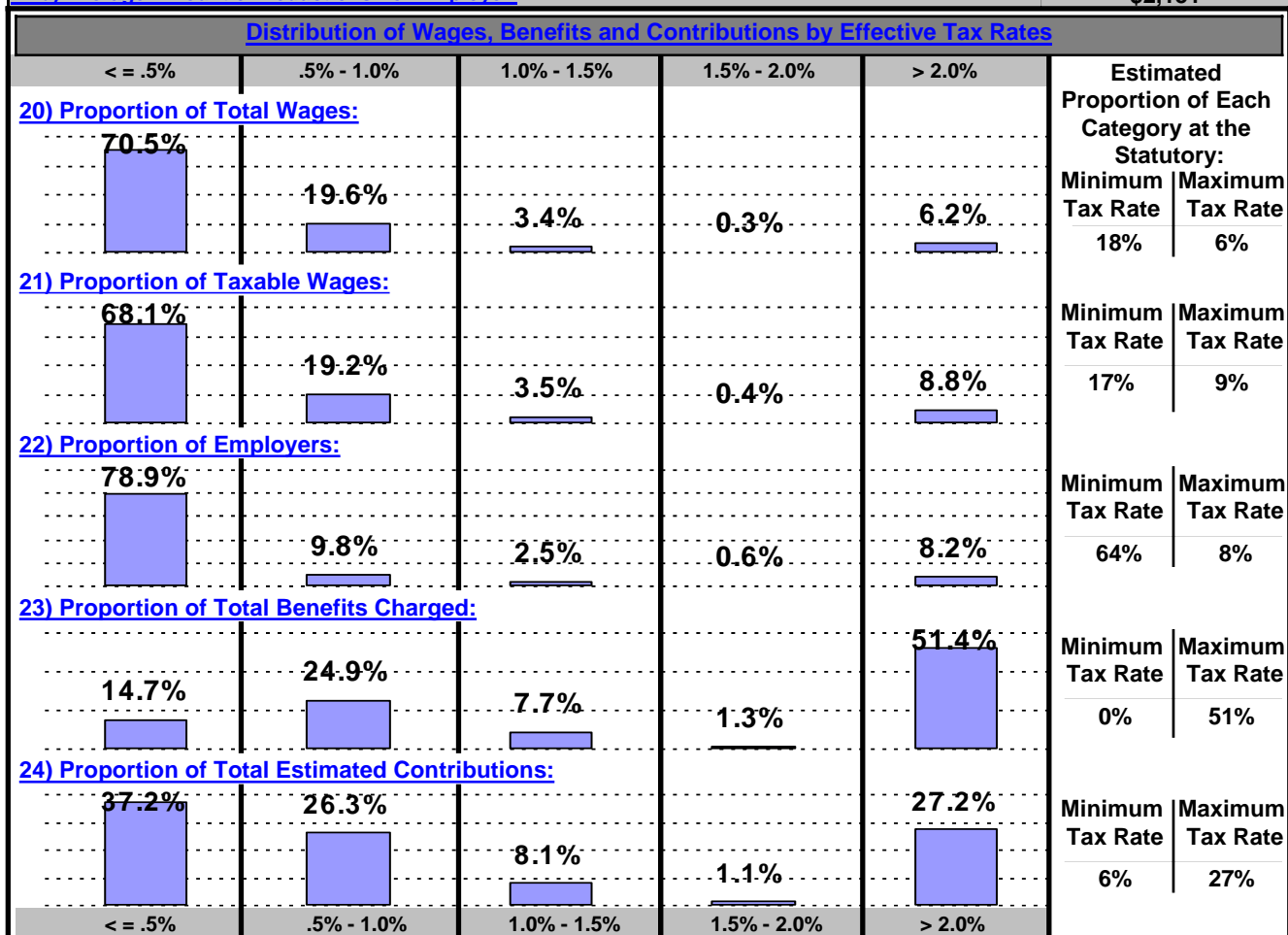
\* Blank fields indicate unavailable data. \*\* For more information, please see New Employer Rates (Page 66) for appropriate rates.

<b>1) Type of Experience Rating Method:</b>	<b>Benefit Ratio</b>	<b>2) Type of Employer Ranking:</b>	<b>Fixed</b>
<b>5) Statutory Tax Rates (Min/Max):</b>	<b>0.40%</b> / <b>9.30%</b>	<b>6) New Employer Tax Rate:**</b>	<b>1.00%</b>
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	\$	\$	
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>13) Benefits Non-Charged:</b>	56	9%	\$27
<b>15) Total Reimbursable Benefits:</b>	59		
	Amount (\$mil)	% of Total Benefits	Proportion of Employers
			Amount Per Employer
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	39 / 43	7% / 7%	5% / 5%
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		80%	80%
<b>d) Average Amount of Reductions Per Employer:</b>			\$2,656



\* 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
5) Statutory Tax Rates (Min/Max):	0.90% / 5.40%	6) New Employer Tax Rate:**	2.70%
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$	\$	
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
13) Benefits Non-Charged:	26	15%	\$30
15) Total Reimbursable Benefits:	7		
	Amount (\$mil)	% of Total Benefits	Proportion of Employers
			Amount Per Employer
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	17 / 34	10% / 21%	9% / 95%
			\$4,321 / \$819
a) Amount of Experience Rating Reductions (mil.):			
c) Proportion of Employers Receiving Reductions:		80%	85%
d) Average Amount of Reductions Per Employer:			\$2,151



\* 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:	\$11,000
5) Statutory Tax Rates (Min/Max):	0.00% / 7.80%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.65% / 2.15%	8) Average High Cost Multiple:	-0.21

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$235		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$237	\$858
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>
	\$ 0.92	\$ 0.08	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	371	77%	\$178
13) Benefits Non-Charged:	82	17%	\$39
14) Benefits Charged to Inactive Employers:	2	0%	\$1
15) Total Reimbursable Benefits:	29	6%	
<b>Total:</b>	<b>484</b>	<b>100%</b>	<b>\$218</b>

**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 / 96	35% / 21%	66% / 57%	\$1,855 / \$1,310
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	56 / 75	12% / 16%	34% / 43%	\$1,255 / \$1,330

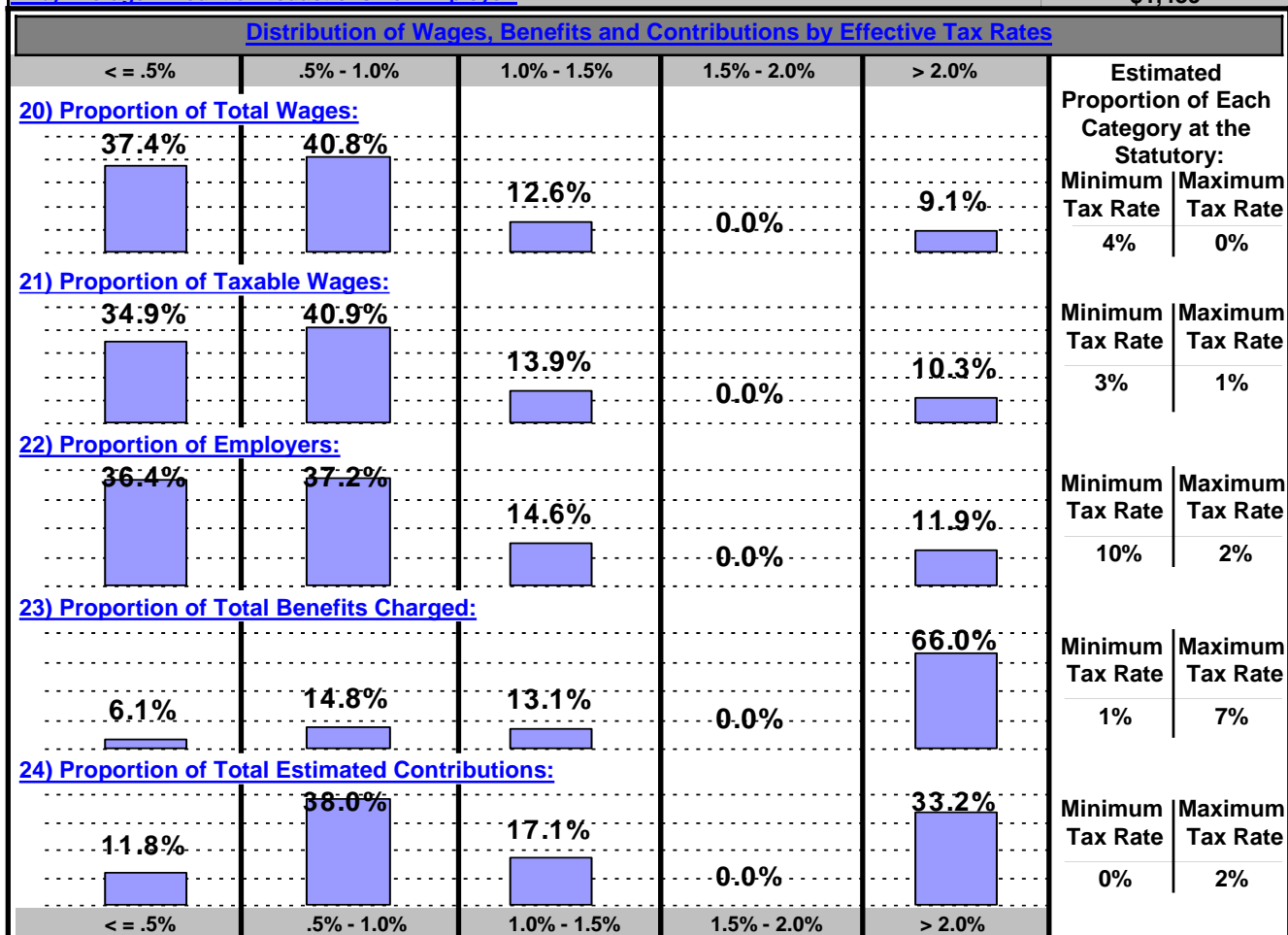
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$140	\$268
b) Reductions as a Proportion of Total Contributions:	29%	41%
c) Proportion of Employers Receiving Reductions:	61%	74%
d) Average Amount of Reductions Per Employer:	\$1,759	\$2,773

**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:	53.0%	31.6%	7.7%	3.5%	4.1%	Minimum Tax Rate: 9%   Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	51.4%	32.5%	8.4%	3.5%	4.2%	Minimum Tax Rate: 8%   Maximum Tax Rate: 4%
22) Proportion of Employers:	51.9%	25.2%	12.0%	4.4%	6.5%	Minimum Tax Rate: 20%   Maximum Tax Rate: 6%
23) Proportion of Total Benefits Charged:	14.8%	25.0%	15.1%	16.0%	29.2%	Minimum Tax Rate: 2%   Maximum Tax Rate: 29%
24) Proportion of Total Estimated Contributions:	24.3%	35.3%	14.0%	10.1%	16.3%	Minimum Tax Rate: 0%   Maximum Tax Rate: 16%

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

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Array	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.00% / 6.37%	<b>6) New Employer Tax Rate:**</b>	2.70%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	8	13%	\$23	
<b>15) Total Reimbursable Benefits:</b>	5			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	9 / 11	16% / 20%	28% / 32%	\$1,390 / \$1,474
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		57%		76%
<b>d) Average Amount of Reductions Per Employer:</b>				\$1,439



\* 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:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.39% / 6.76%	6) New Employer Tax Rate:**	2.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.62% / 2.52%	8) Average High Cost Multiple:	0.77

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$198		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$31	\$201	\$541
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>	
	\$ 0.77	\$ 0.23	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	66	57%	\$96
13) Benefits Non-Charged:	31	27%	\$45
14) Benefits Charged to Inactive Employers:	9	8%	\$14
15) Total Reimbursable Benefits:	9	8%	
<b>Total:</b>	<b>115</b>	<b>100%</b>	<b>\$154</b>

**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:	80 / 45	75% / 43%	92% / 62%	\$2,287 / \$1,924
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	12 / 16	11% / 15%	8% / 38%	\$3,916 / \$1,108
<b>Measure of Reductions in Contributions from Experience Rating:</b>			<b>18) From Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
a) Amount of Experience Rating Reductions (mil.):			\$33	\$21
b) Reductions as a Proportion of Total Contributions:			25%	18%
c) Proportion of Employers Receiving Reductions:			64%	64%
d) Average Amount of Reductions Per Employer:			\$1,360	\$844

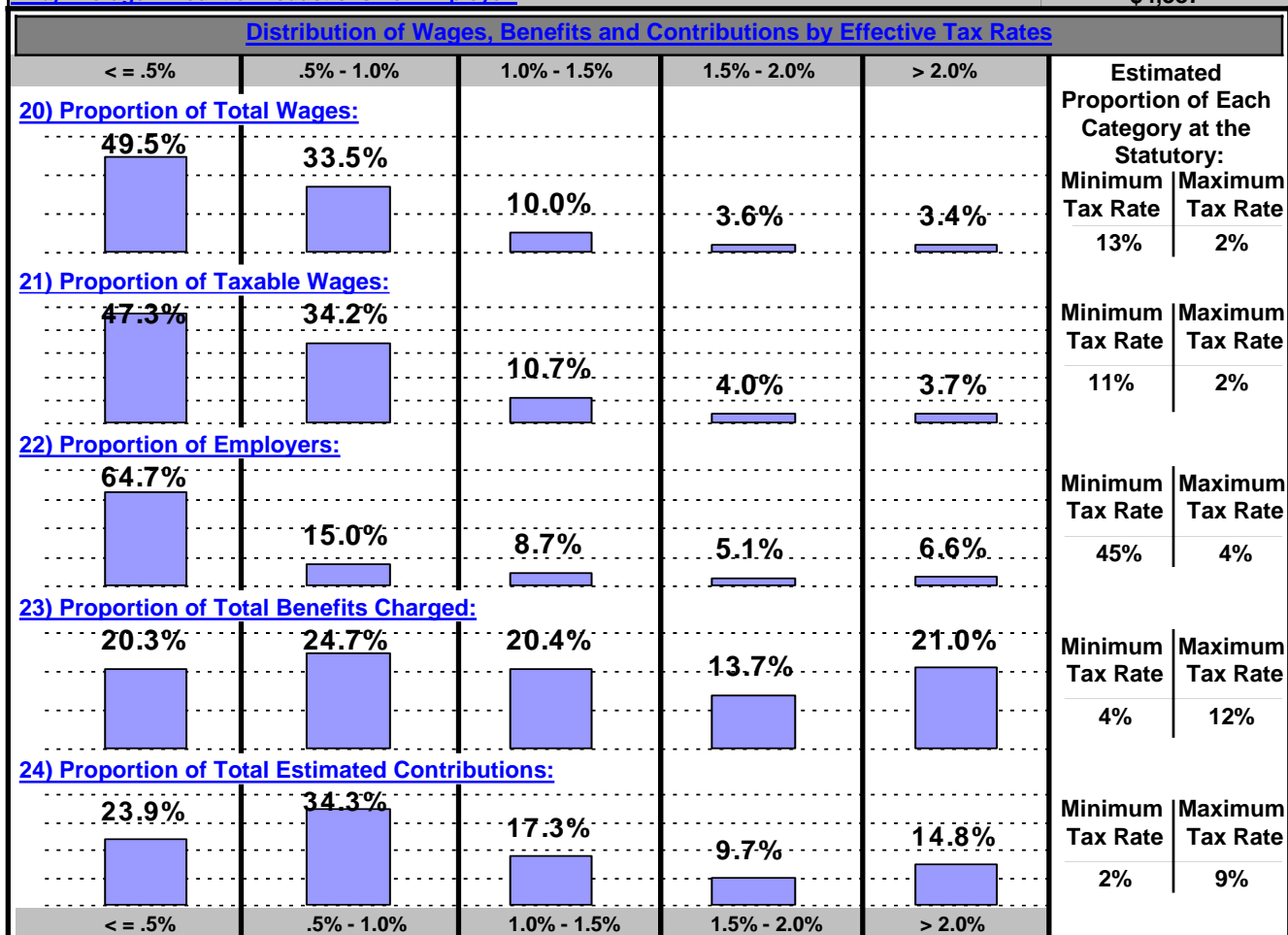
**Distribution of Wages, Benefits and Contributions by Effective Tax Rates**

	<= .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:	33.1%	53.1%	8.4%	4.8%	0.6%	Minimum Tax Rate: 5%   Maximum Tax Rate: 4%
21) Proportion of Taxable Wages:	29.9%	55.7%	8.3%	5.4%	0.7%	Minimum Tax Rate: 4%   Maximum Tax Rate: 5%
22) Proportion of Employers:	50.5%	34.1%	7.1%	7.0%	1.2%	Minimum Tax Rate: 14%   Maximum Tax Rate: 7%
23) Proportion of Total Benefits Charged:	5.4%	30.8%	20.8%	37.6%	5.3%	Minimum Tax Rate: 1%   Maximum Tax Rate: 43%
24) Proportion of Total Estimated Contributions:	11.1%	56.6%	16.9%	13.3%	2.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 13%

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



<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Array	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.25% / 5.40%	<b>6) New Employer Tax Rate:**</b>	2.95%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	36	15%	\$34	
<b>15) Total Reimbursable Benefits:</b>	7			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	12 / 17	5% / 8%	31% / 55%	\$1,049 / \$822
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>			76%	79%
<b>d) Average Amount of Reductions Per Employer:</b>				\$4,387



\* 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% / 6.50%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.46% / 1.92%	8) Average High Cost Multiple:	1.43

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$180		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$1	\$154	\$520
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>	
	\$ 0.79	\$ 0.21	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	58	76%	\$120
13) Benefits Non-Charged:	3	4%	\$6
14) Benefits Charged to Inactive Employers:	9	11%	\$18
15) Total Reimbursable Benefits:	7	9%	
<b>Total:</b>	<b>77</b>	<b>100%</b>	<b>\$144</b>

**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:	40 / 34	58% / 49%	82% / 80%	\$1,463 / \$1,273
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	17 / 18	24% / 25%	18% / 20%	\$2,819 / \$2,697

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.):	\$11	\$10
b) Reductions as a Proportion of Total Contributions:	13%	12%
c) Proportion of Employers Receiving Reductions:	54%	54%
d) Average Amount of Reductions Per Employer:	\$617	\$550

**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:	68.9%	30.2%	0.8%	0.0%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 1%
21) Proportion of Taxable Wages:	69.4%	29.9%	0.7%	0.0%	0.0%	Minimum Tax Rate: 1%   Maximum Tax Rate: 1%
22) Proportion of Employers:	72.2%	26.9%	0.9%	0.0%	0.0%	Minimum Tax Rate: 4%   Maximum Tax Rate: 1%
23) Proportion of Total Benefits Charged:	29.2%	63.4%	7.4%	0.0%	0.0%	Minimum Tax Rate: 0%   Maximum Tax Rate: 6%
24) Proportion of Total Estimated Contributions:	59.1%	39.0%	1.9%	0.0%	0.0%	Minimum Tax Rate: 0%   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:	\$25,800
5) Statutory Tax Rates (Min/Max):	0.30% / 5.40%	6) New Employer Tax Rate:**	2.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.81% / 1.78%	8) Average High Cost Multiple:	0.32

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$364		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$77	\$460	\$1,393
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>	
	\$ 1.60	\$ -0.60	

**Benefit Charging**

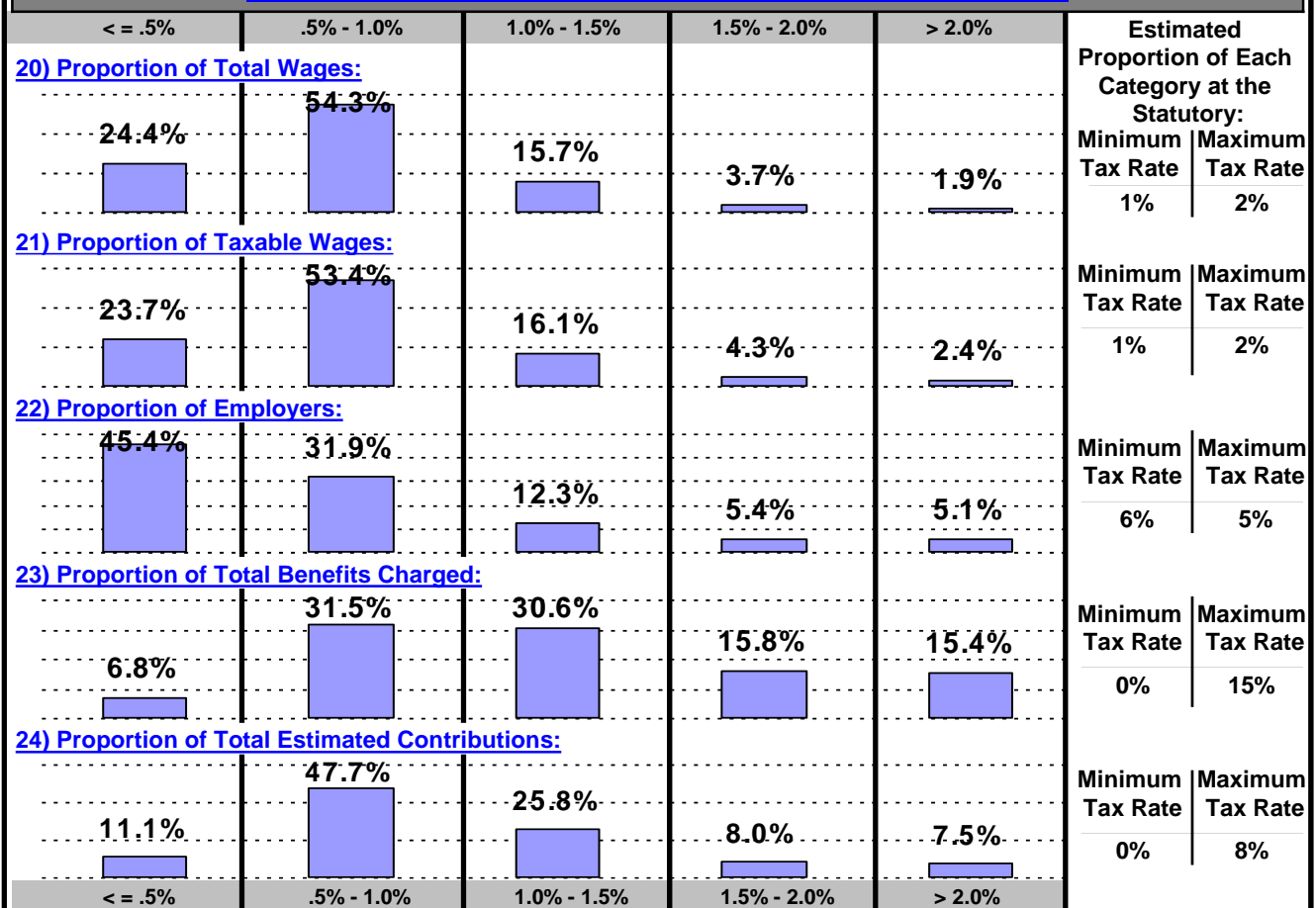
	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,389	71%	\$440
13) Benefits Non-Charged:	292	15%	\$92
14) Benefits Charged to Inactive Employers:	185	9%	\$59
15) Total Reimbursable Benefits:	101	5%	
<b>Total:</b>	<b>1,967</b>	<b>100%</b>	<b>\$591</b>

**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:	155 / 0	8% / 0%	64% / 0%	\$1,377 / \$0
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	450 / 701	24% / 38%	36% / 100%	\$7,086 / \$3,987

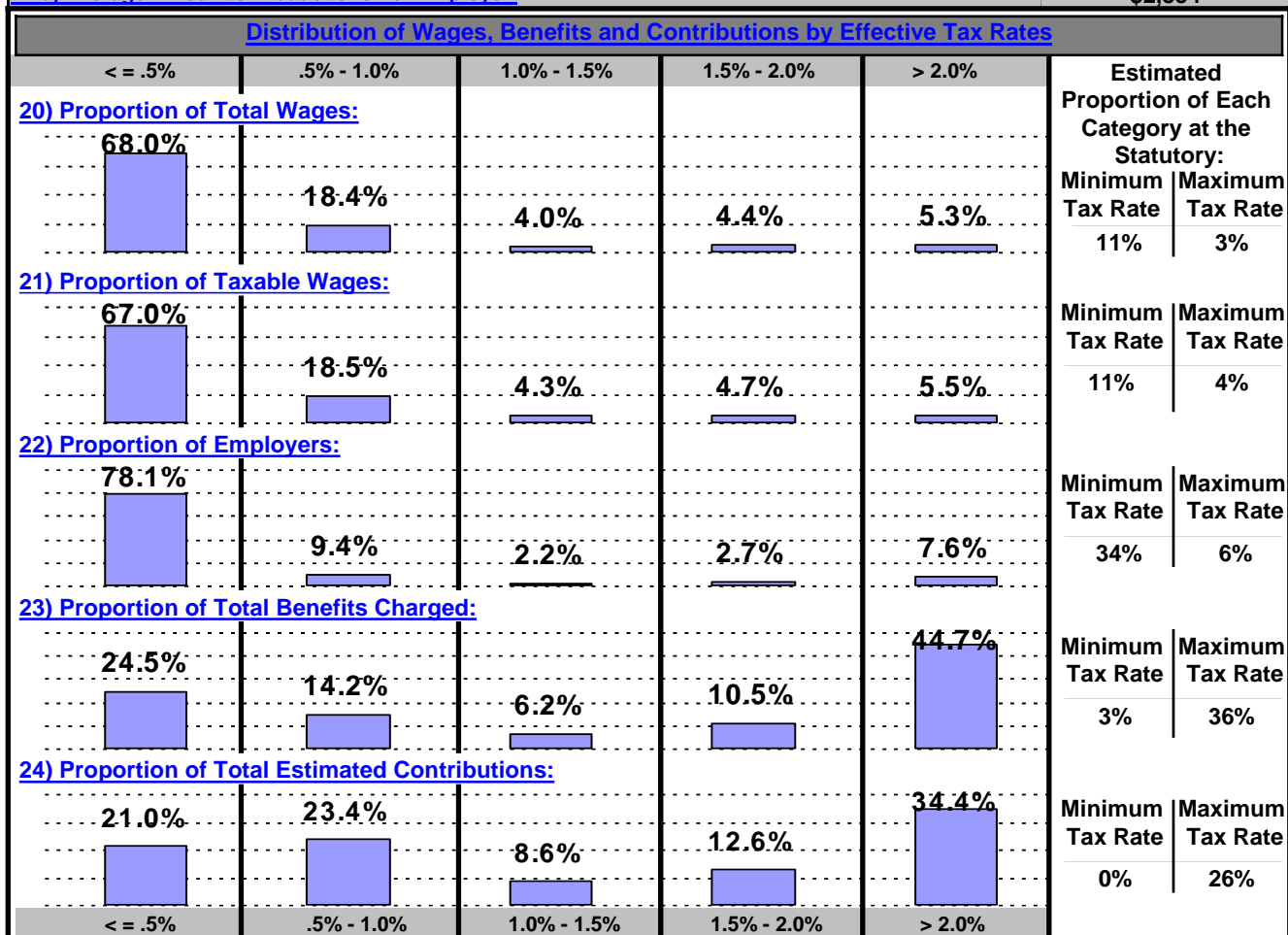
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$216	\$771
b) Reductions as a Proportion of Total Contributions:	20%	43%
c) Proportion of Employers Receiving Reductions:	73%	91%
d) Average Amount of Reductions Per Employer:	\$1,692	\$4,820

**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.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.03% / 5.40%	<b>6) New Employer Tax Rate:**</b>	2.00%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	29	25%	\$49	
<b>15) Total Reimbursable Benefits:</b>	9			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	14 / 32	13% / 31%	66% / 88%	\$678 / \$1,164
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		84%		88%
<b>d) Average Amount of Reductions Per Employer:</b>				\$2,354



\* 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):	0.90% / 8.90%	6) New Employer Tax Rate:**	3.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.72% / 4.01%	8) Average High Cost Multiple:	-0.09

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$421		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$77	\$341	\$757
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>	
	\$ 0.92	\$ 0.08	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	2,128	84%	\$357
13) Benefits Non-Charged:	75	3%	\$13
14) Benefits Charged to Inactive Employers:	126	5%	\$21
15) Total Reimbursable Benefits:	220	9%	
<b>Total:</b>	<b>2,549</b>	<b>100%</b>	<b>\$391</b>

**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:	757 / 584	33% / 25%	96% / 95%	\$1,966 / \$1,528
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	190 / 200	8% / 9%	4% / 5%	\$11,149 / \$10,148

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.):	\$613	\$880
b) Reductions as a Proportion of Total Contributions:	27%	33%
c) Proportion of Employers Receiving Reductions:	80%	89%
d) Average Amount of Reductions Per Employer:	\$1,902	\$2,471

**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:	49.9%	36.1%	11.5%	2.3%	0.2%	Minimum Tax Rate: 11%   Maximum Tax Rate: 2%
21) Proportion of Taxable Wages:	51.2%	34.7%	11.4%	2.3%	0.3%	Minimum Tax Rate: 15%   Maximum Tax Rate: 2%
22) Proportion of Employers:	71.4%	20.1%	6.0%	2.2%	0.3%	Minimum Tax Rate: 17%   Maximum Tax Rate: 2%
23) Proportion of Total Benefits Charged:	18.1%	32.0%	30.3%	17.8%	1.7%	Minimum Tax Rate: 2%   Maximum Tax Rate: 17%
24) Proportion of Total Estimated Contributions:	32.4%	38.5%	22.3%	6.0%	0.8%	Minimum Tax Rate: 6%   Maximum Tax Rate: 5%

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

<b>1) Type of Experience Rating:</b>	Reserve Ratio	<b>2) Fixed or Relative Rating:</b>	Fixed
<b>3) Type of Charging Method:</b>	Proportionally	<b>4) Taxable Wage Base:</b>	\$17,300
<b>5) Statutory Tax Rate (Min/Max):</b>	0.00% / 6.84%	<b>6) New Employer Tax Rate (1)</b>	1.00%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	0.75% / 1.70%	<b>8) Average High Cost Multiple:</b>	0.03

Contribution Levels

<b>9) Estimated Contributions Per Covered Employee:</b>	\$271		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$0	\$294	\$1,183
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$	\$	

Benefit Charging

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

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
<b>16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>18) From Average Tax Rate</b>				<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
<b>Measure of Reductions in Contributions from Experience Rating</b>				
<b>a) Amount of Experience Rating Reductions (mil.):</b>			NA	NA
<b>b) Reductions as a Proportion of Total Contributions:</b>			NA	NA
<b>c) Proportion of Employers Recieving Reductions:</b>			NA	NA
<b>d) Average Amount of Reductions Per Employer:</b>			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:	Array
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base:	\$20,300
5) Statutory Tax Rates (Min/Max):	0.40% / 9.44%	6) New Employer Tax Rate:**	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.71% / 1.40%	8) Average High Cost Multiple:	0.68

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$215		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$81	\$285	\$1,916
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>
	\$ 0.74		\$ 0.26

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	33	81%	\$138
13) Benefits Non-Charged:	4	11%	\$18
14) Benefits Charged to Inactive Employers:	1	3%	\$6
15) Total Reimbursable Benefits:	2	5%	
<b>Total:</b>	<b>40</b>	<b>100%</b>	<b>\$162</b>

**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:	22 / 17	59% / 45%	95% / 91%	\$1,397 / \$1,128
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	5 / 5	12% / 13%	14% / 18%	\$1,954 / \$1,668
<b>Measure of Reductions in Contributions from Experience Rating:</b>				
			<b>18) From Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
a) Amount of Experience Rating Reductions (mil.):			\$21	\$18
b) Reductions as a Proportion of Total Contributions:			39%	36%
c) Proportion of Employers Receiving Reductions:			98%	98%
d) Average Amount of Reductions Per Employer:			\$1,248	\$1,115

**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:	69.5%	28.9%	0.0%	0.0%	6.0%	Minimum Tax Rate	Maximum Tax Rate
21) Proportion of Taxable Wages:	68.1%	30.4%	0.0%	0.0%	6.9%	8%	1%
22) Proportion of Employers:	75.9%	22.0%	0.1%	0.0%	10.8%	19%	2%
23) Proportion of Total Benefits Charged:	32.1%	66.0%	0.1%	0.0%	194.6%	12%	38%
24) Proportion of Total Estimated Contributions:	33.9%	25.6%	0.0%	0.0%	40.5%	2%	6%
	<= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%		

\* 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
5) Statutory Tax Rates (Min/Max):	0.40% / 9.00%	6) New Employer Tax Rate:**	2.70%

	Minimum Rate	Average Rate	Maximum Rate
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11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund
	\$	\$

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
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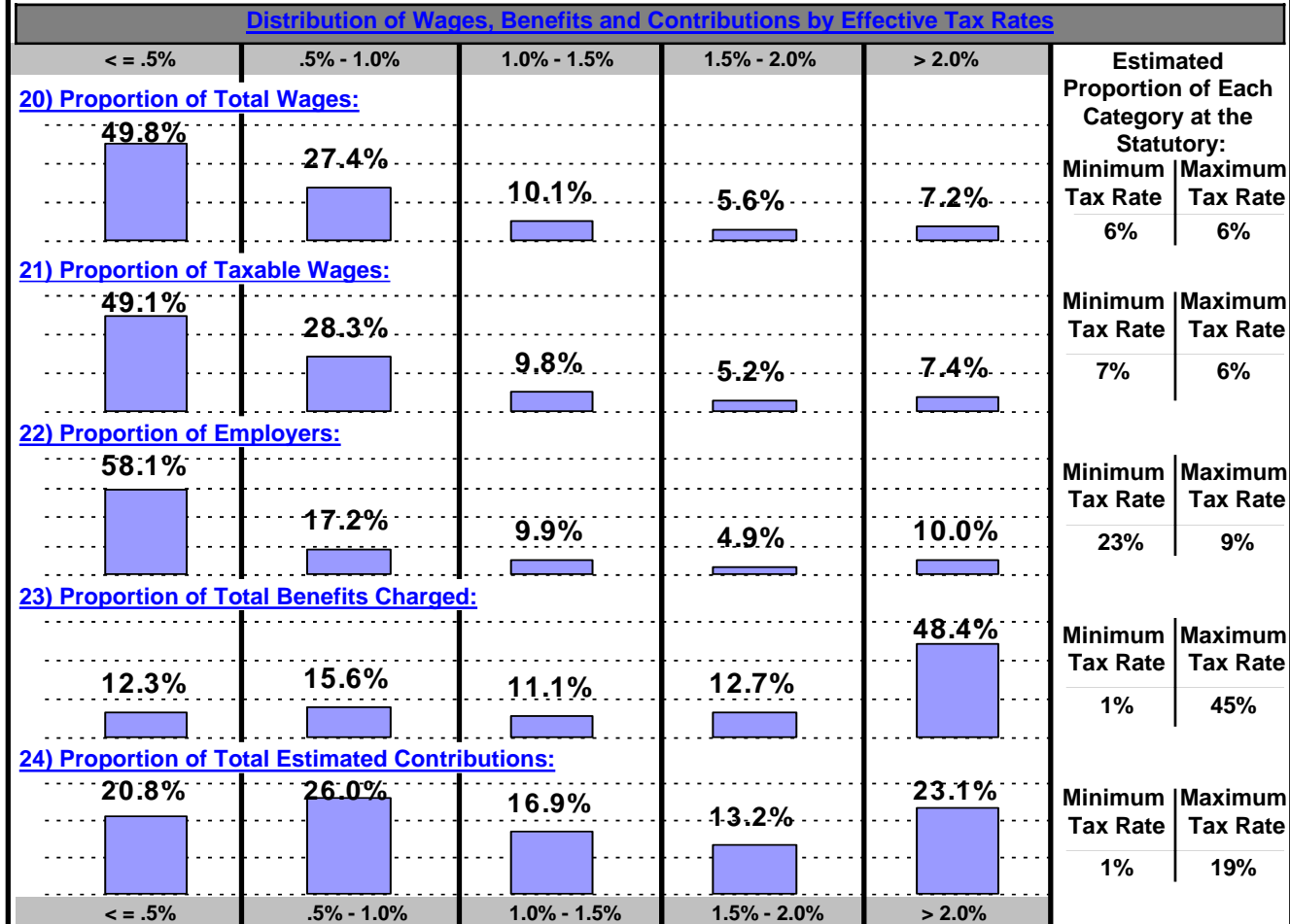
13) Benefits Non-Charged:	103	9%	\$25
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15) Total Reimbursable Benefits:	59		
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	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Amount Per Employer
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17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	174 / 207	16% / 19%	16% / 45%	\$5,377 / \$2,310
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a) Amount of Experience Rating Reductions (mil.):			
c) Proportion of Employers Receiving Reductions:		71%	71%
d) Average Amount of Reductions Per Employer:			\$2,743



\* 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:	\$13,500
5) Statutory Tax Rate (Min/Max):	0.20% / 7.30%	6) New Employer Tax Rate (1)	1.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.52% / 1.29%	8) Average High Cost Multiple:	1.31

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$170		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions per Employee at the Tax Base:	\$27	\$174	\$986
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>	
	\$ 0.71	\$ 0.29	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Employers: ***	104	68%	\$88
13) Benefits Non-Charged: ***	26	17%	\$22
14) Benefits Charged to Inactive Employers: ***	16	10%	\$13
15) Total Reimbursable Benefits:	8	5%	
<b>Total:</b>	<b>154</b>	<b>100%</b>	<b>\$123</b>

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 Receiving 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:	\$28,000
5) Statutory Tax Rates (Min/Max):	1.20% / 5.40%	6) New Employer Tax Rate:**	3.10%
7) Avg Tax Rate (Total/Taxable Wages):	1.36% / 2.19%	8) Average High Cost Multiple:	1.22

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$477		
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$336	\$613	\$1,512
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in Prev. Comp. Year	Into the Trust Fund	
	\$ 0.77	\$ 0.23	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	379	73%	\$295
13) Benefits Non-Charged:	71	14%	\$55
14) Benefits Charged to Inactive Employers:	29	6%	\$23
15) Total Reimbursable Benefits:	37	7%	
<b>Total:</b>	<b>516</b>	<b>100%</b>	<b>\$373</b>

**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:	310 / 221	65% / 46%	87% / 86%	\$4,153 / \$2,987
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	66 / 75	14% / 16%	13% / 14%	\$5,935 / \$6,358
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	\$184
b) Reductions as a Proportion of Total Contributions:			13%	24%
c) Proportion of Employers Receiving Reductions:			65%	76%
d) Average Amount of Reductions Per Employer:			\$1,472	\$2,830

**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:	Minimum Tax Rate	Maximum Tax Rate	
20) Proportion of Total Wages:	0.0%	27.8%	31.2%	26.8%	14.2%	Minimum Tax Rate	12%	Maximum Tax Rate	0%
21) Proportion of Taxable Wages:	0.0%	26.8%	31.0%	26.8%	15.3%	Minimum Tax Rate	11%	Maximum Tax Rate	0%
22) Proportion of Employers:	0.0%	58.3%	10.4%	13.7%	17.6%	Minimum Tax Rate	50%	Maximum Tax Rate	2%
23) Proportion of Total Benefits Charged:	0.0%	3.3%	15.4%	31.1%	50.2%	Minimum Tax Rate	0%	Maximum Tax Rate	5%
24) Proportion of Total Estimated Contributions:	0.0%	16.1%	28.1%	33.0%	22.8%	Minimum Tax Rate	6%	Maximum Tax Rate	1%

\* 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):	1.30% / 5.57%	8) Average High Cost Multiple:	0.21

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$504		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$177	\$445	\$837
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>	
	\$ 0.93	\$ 0.07	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	1,620	76%	\$381
13) Benefits Non-Charged:	256	12%	\$60
14) Benefits Charged to Inactive Employers:	136	6%	\$32
15) Total Reimbursable Benefits:	117	5%	
<b>Total:</b>	<b>2,128</b>	<b>100%</b>	<b>\$473</b>

**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:	858 / 535	43% / 27%	89% / 89%	\$4,596 / \$2,882
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	392 / 432	19% / 21%	11% / 11%	\$17,274 / \$18,136

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.):	\$409	\$462
b) Reductions as a Proportion of Total Contributions:	20%	22%
c) Proportion of Employers Receiving Reductions:	74%	75%
d) Average Amount of Reductions Per Employer:	\$2,641	\$2,943

**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%	35.3%	38.8%	15.1%	10.8%	Minimum Tax Rate: 12%   Maximum Tax Rate: 6%
21) Proportion of Taxable Wages:	0.0%	37.5%	37.6%	13.7%	11.2%	Minimum Tax Rate: 14%   Maximum Tax Rate: 5%
22) Proportion of Employers:	0.0%	67.0%	13.9%	8.8%	10.3%	Minimum Tax Rate: 55%   Maximum Tax Rate: 7%
23) Proportion of Total Benefits Charged:	0.0%	7.1%	24.2%	20.4%	48.4%	Minimum Tax Rate: 0%   Maximum Tax Rate: 38%
24) Proportion of Total Estimated Contributions:	0.0%	22.6%	37.2%	20.6%	19.5%	Minimum Tax Rate: 6%   Maximum Tax Rate: 10%

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

<b>1) Type of Experience Rating:</b>	Reserve Ratio	<b>2) Fixed or Relative Rating:</b>	Fixed
<b>3) Type of Charging Method:</b>	Most Recent	<b>4) Taxable Wage Base:</b>	\$7,000
<b>5) Statutory Tax Rate (Min/Max):</b>	1.40% / 5.40%	<b>6) New Employer Tax Rate (1)</b>	2.90%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	3.60% / 3.90%	<b>8) Average High Cost Multiple:</b>	1.04

**Contribution Levels**

<b>9) Estimated Contributions Per Covered Employee:</b>	\$303		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$98	\$273	\$378
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$ 0.84	\$ 0.16	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>12) Benefits Charged to Active Employers:</b>	146	73%	\$200
<b>13) Benefits Non-Charged:</b>	0	0%	\$0
<b>14) Benefits Charged to Inactive Employers:</b>	42	21%	\$58
<b>15) Total Reimbursable Benefits:</b>	12	6%	
<b>Total:</b>	200	100%	\$259

**Experience Rating**

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
<b>16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>Measure of Reductions in Contributions from Experience Rating</b>		<b>18) From the Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>	
<b>a) Amount of Experience Rating Reductions (mil.):</b>		NA	NA	
<b>b) Reductions as a Proportion of Total Contributions:</b>		NA	NA	
<b>c) Proportion of Employers Recieving Reductions:</b>		NA	NA	
<b>d) Average Amount of Reductions Per Employer:</b>		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:	\$16,000
5) Statutory Tax Rates (Min/Max):	1.69% / 9.79%	6) New Employer Tax Rate:**	2.34%
7) Avg Tax Rate (Total/Taxable Wages):	1.37% / 3.43%	8) Average High Cost Multiple:	0.46

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$510		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$270	\$549	\$1,566
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>	
	\$ 0.93	\$ 0.07	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	144	78%	\$399
13) Benefits Non-Charged:	19	10%	\$53
14) Benefits Charged to Inactive Employers:	9	5%	\$26
15) Total Reimbursable Benefits:	11	6%	
<b>Total:</b>	<b>184</b>	<b>100%</b>	<b>\$477</b>

**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:	64 / 40	37% / 23%	84% / 81%	\$3,213 / \$2,080
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	23 / 26	13% / 15%	16% / 19%	\$5,905 / \$5,630
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	\$55
b) Reductions as a Proportion of Total Contributions:			22%	28%
c) Proportion of Employers Receiving Reductions:			58%	66%
d) Average Amount of Reductions Per Employer:			\$2,824	\$3,508

**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:	5.7%	43.5%	25.1%	9.6%	16.1%	Minimum Tax Rate: 29%   Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	2.2%	43.4%	24.7%	10.6%	19.1%	Minimum Tax Rate: 29%   Maximum Tax Rate: 4%
22) Proportion of Employers:	2.5%	38.9%	21.7%	11.0%	26.0%	Minimum Tax Rate: 32%   Maximum Tax Rate: 11%
23) Proportion of Total Benefits Charged:	1.2%	12.7%	12.9%	8.2%	65.0%	Minimum Tax Rate: 8%   Maximum Tax Rate: 29%
24) Proportion of Total Estimated Contributions:	1.7%	23.7%	21.8%	12.3%	40.6%	Minimum Tax Rate: 14%   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 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:**	3.40%
7) Avg Tax Rate (Total/Taxable Wages):	0.57% / 2.18%	8) Average High Cost Multiple:	0.40

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$179		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$87	\$152	\$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>	
	\$ 1.19	\$ -0.19	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	220	66%	\$150
13) Benefits Non-Charged:	53	16%	\$36
14) Benefits Charged to Inactive Employers:	44	13%	\$30
15) Total Reimbursable Benefits:	15	4%	
<b>Total:</b>	<b>331</b>	<b>100%</b>	<b>\$216</b>

**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:	84 / 17	26% / 5%	89% / 35%	\$1,201 / \$604
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	50 / 76	16% / 24%	11% / 65%	\$5,766 / \$1,490

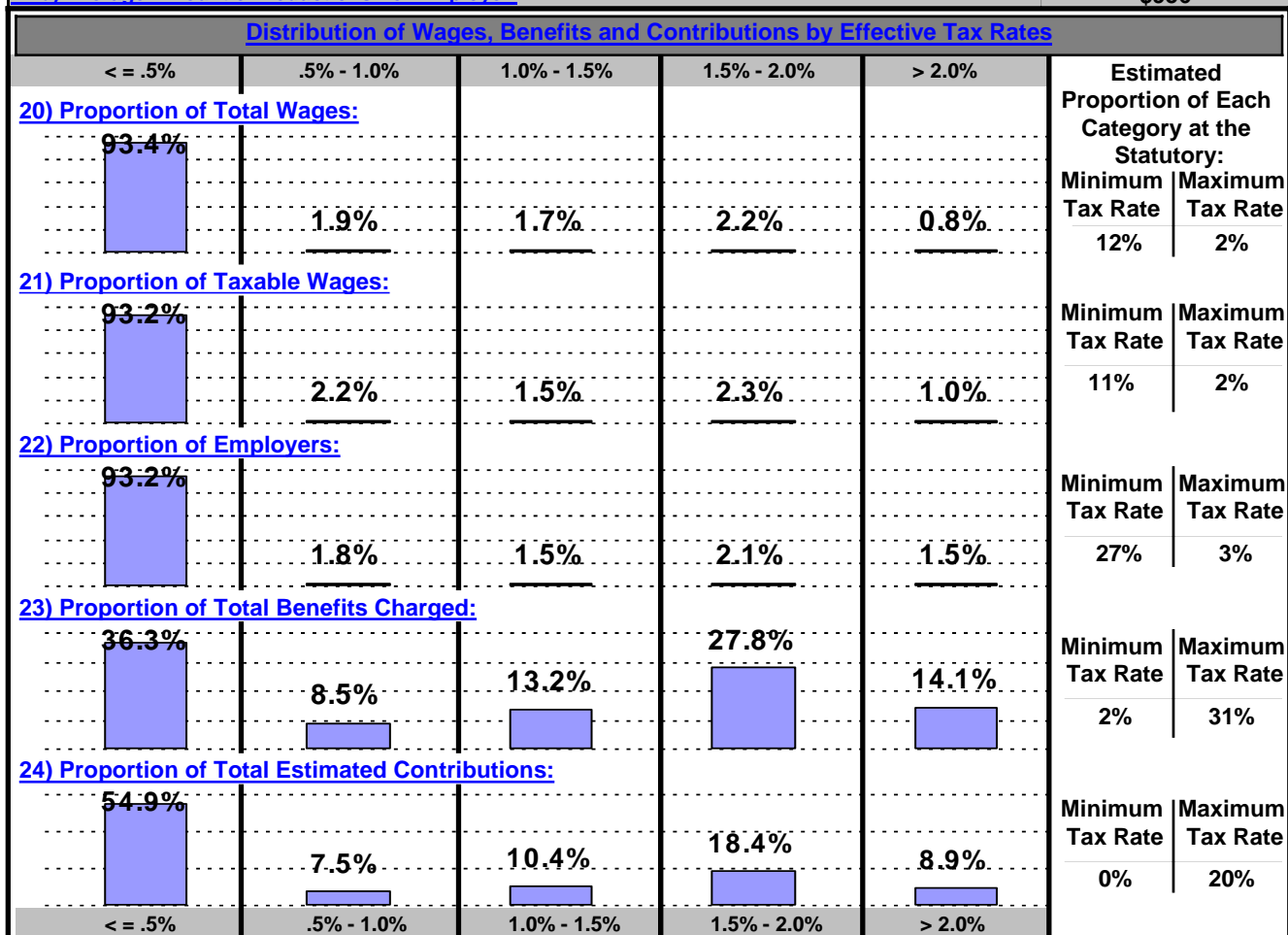
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$62	\$130
b) Reductions as a Proportion of Total Contributions:	24%	37%
c) Proportion of Employers Receiving Reductions:	68%	80%
d) Average Amount of Reductions Per Employer:	\$1,181	\$2,078

**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:	63.9%	23.7%	10.2%	2.2%	0.0%	Minimum Tax Rate: 55%   Maximum Tax Rate: 3%
21) Proportion of Taxable Wages:	60.2%	25.6%	11.7%	2.5%	0.0%	Minimum Tax Rate: 51%   Maximum Tax Rate: 3%
22) Proportion of Employers:	65.3%	23.4%	9.5%	1.8%	0.0%	Minimum Tax Rate: 58%   Maximum Tax Rate: 3%
23) Proportion of Total Benefits Charged:	21.9%	26.0%	39.7%	12.4%	0.0%	Minimum Tax Rate: 18%   Maximum Tax Rate: 24%
24) Proportion of Total Estimated Contributions:	37.2%	34.0%	22.3%	6.5%	0.0%	Minimum Tax Rate: 30%   Maximum Tax Rate: 8%

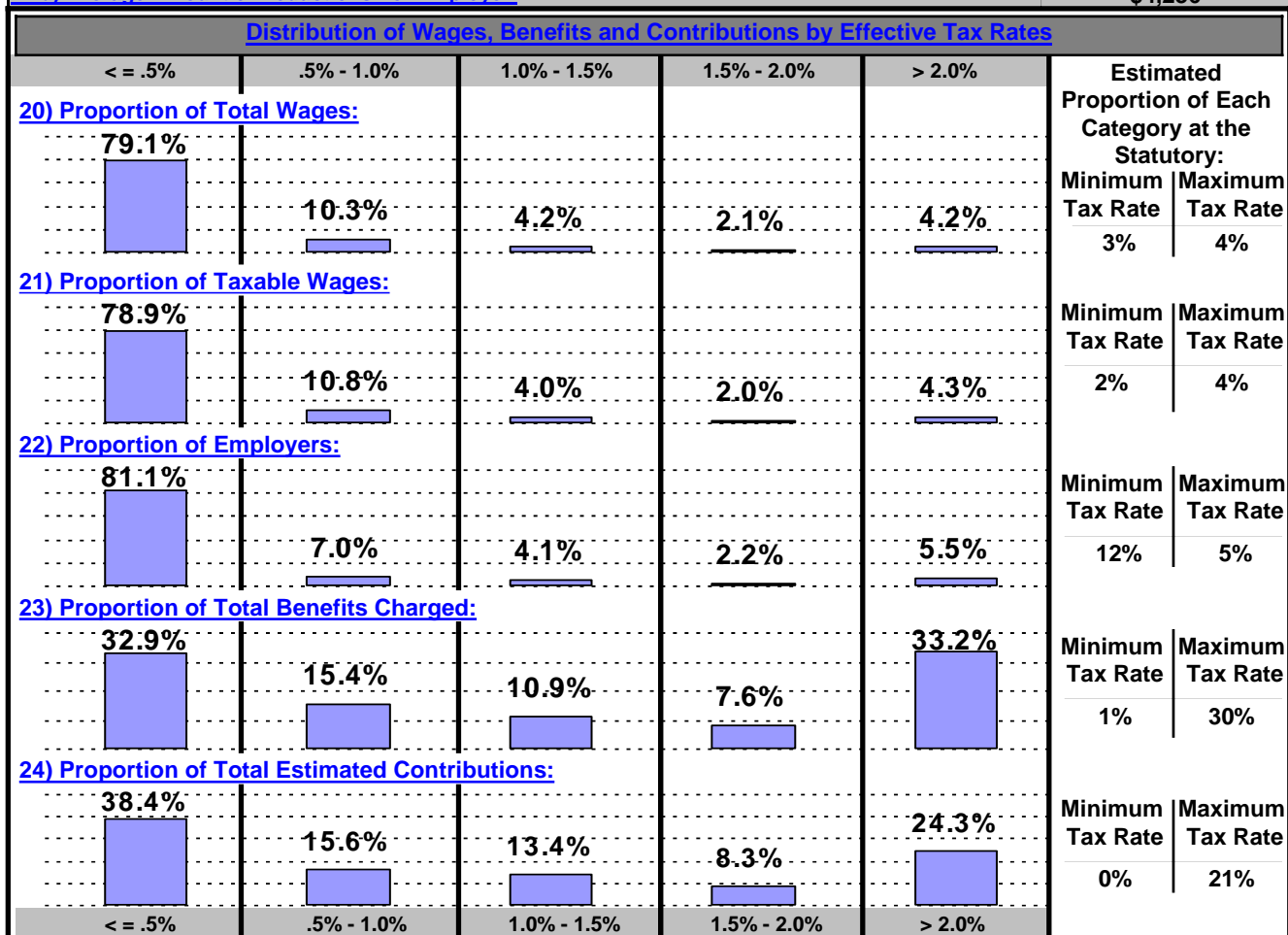
\* Blank fields indicate unavailable data. \*\* For more information, please see New Employer Rates (Page 66) for appropriate rates.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.00% / 7.00%	<b>6) New Employer Tax Rate:**</b>	1.20%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	3	10%	\$9	
<b>15) Total Reimbursable Benefits:</b>	1			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	5 / 7	22% / 28%	49% / 59%	\$577 / \$588
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		84%		90%
<b>d) Average Amount of Reductions Per Employer:</b>				\$956



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

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	0.15% / 10.00%	<b>6) New Employer Tax Rate:**</b>	2.70%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	55	12%	\$25	
<b>15) Total Reimbursable Benefits:</b>	20			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	50 / 134	11% / 30%	49% / 97%	\$1,274 / \$1,754
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		78%		88%
<b>d) Average Amount of Reductions Per Employer:</b>				\$4,236



\* 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):	0.40% / 7.64%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.56% / 2.24%	8) Average High Cost Multiple:	0.14

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$226		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$36	\$202	\$688
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>	
	\$ 0.83	\$ 0.17	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	907	58%	\$117
13) Benefits Non-Charged:	243	16%	\$31
14) Benefits Charged to Inactive Employers:	343	22%	\$44
15) Total Reimbursable Benefits:	69	4%	
<b>Total:</b>	<b>1,562</b>	<b>100%</b>	<b>\$192</b>

**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:	910 / 418	61% / 28%	97% / 20%	\$2,614 / \$5,828
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	56 / 133	4% / 9%	3% / 80%	\$5,897 / \$466

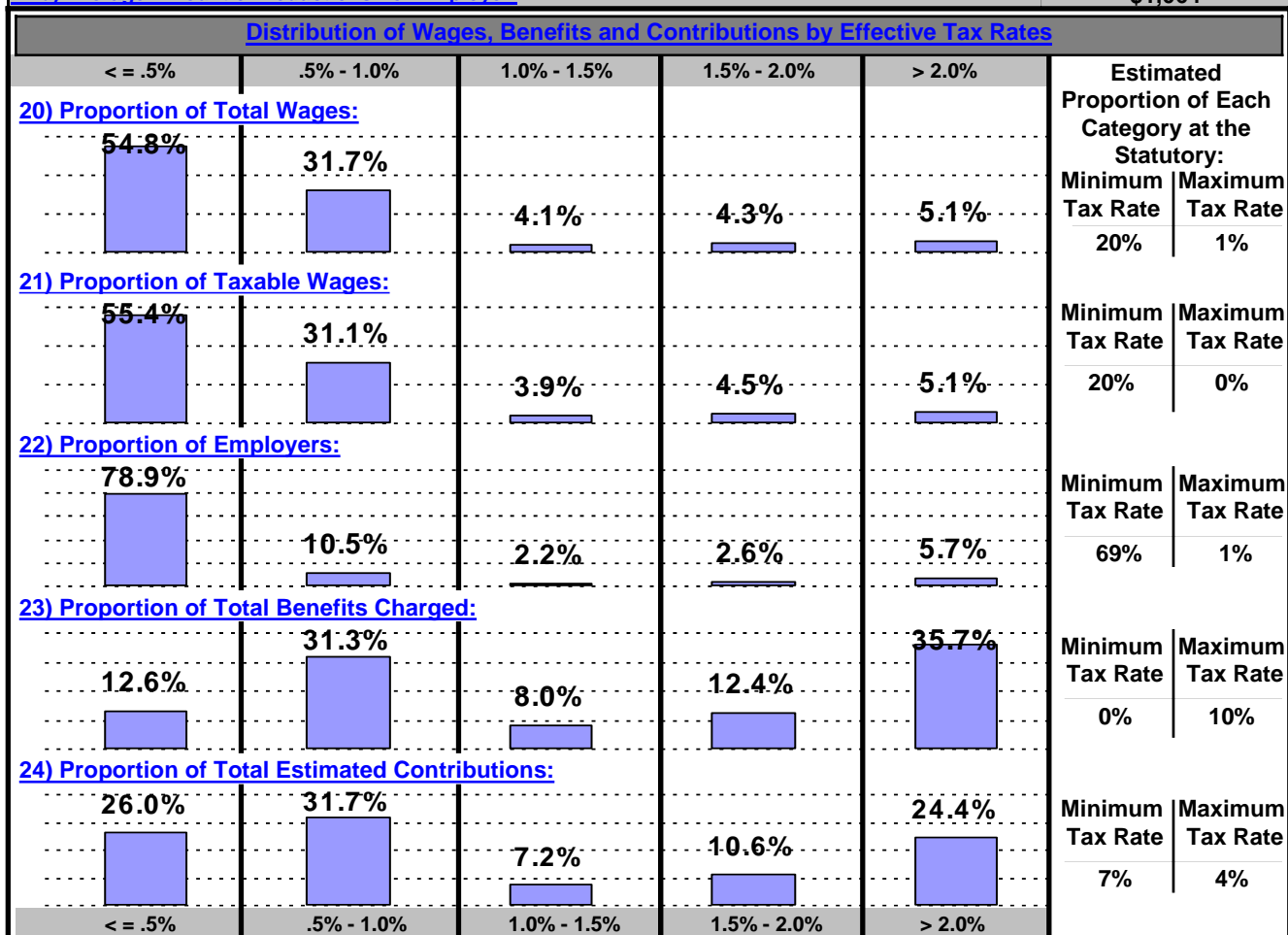
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$599	\$613
b) Reductions as a Proportion of Total Contributions:	35%	35%
c) Proportion of Employers Receiving Reductions:	83%	83%
d) Average Amount of Reductions Per Employer:	\$2,014	\$2,063

**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:	57.2%	28.0%	10.1%	4.4%	0.4%	Minimum Tax Rate: 17%   Maximum Tax Rate: 1%
21) Proportion of Taxable Wages:	64.1%	23.6%	8.0%	3.9%	0.4%	Minimum Tax Rate: 21%   Maximum Tax Rate: 1%
22) Proportion of Employers:	83.2%	7.6%	4.7%	4.2%	0.3%	Minimum Tax Rate: 72%   Maximum Tax Rate: 1%
23) Proportion of Total Benefits Charged:	18.7%	30.1%	24.5%	23.4%	3.3%	Minimum Tax Rate: 0%   Maximum Tax Rate: 9%
24) Proportion of Total Estimated Contributions:	29.3%	34.6%	21.9%	12.8%	1.4%	Minimum Tax Rate: 4%   Maximum Tax Rate: 2%

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

<b>1) Type of Experience Rating Method:</b>	<b>Benefit Ratio</b>	<b>2) Type of Employer Ranking:</b>	<b>Fixed</b>
<b>5) Statutory Tax Rates (Min/Max):</b>	<b>0.40%</b> / <b>9.40%</b>	<b>6) New Employer Tax Rate:**</b>	<b>1.60%</b>
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	\$	\$	
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>
<b>13) Benefits Non-Charged:</b>	27	22%	\$30
<b>15) Total Reimbursable Benefits:</b>	6		
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>
			<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	4 / 4	4% / 4%	1% / 1%
			\$12,813 / \$12,813
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		83%	82%
<b>d) Average Amount of Reductions Per Employer:</b>			\$1,064



\* 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):	0.80% / 6.50%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.71% / 2.56%	8) Average High Cost Multiple:	1.54

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$229		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$64	\$205	\$520
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>	
	\$ 1.45	\$ -0.45	

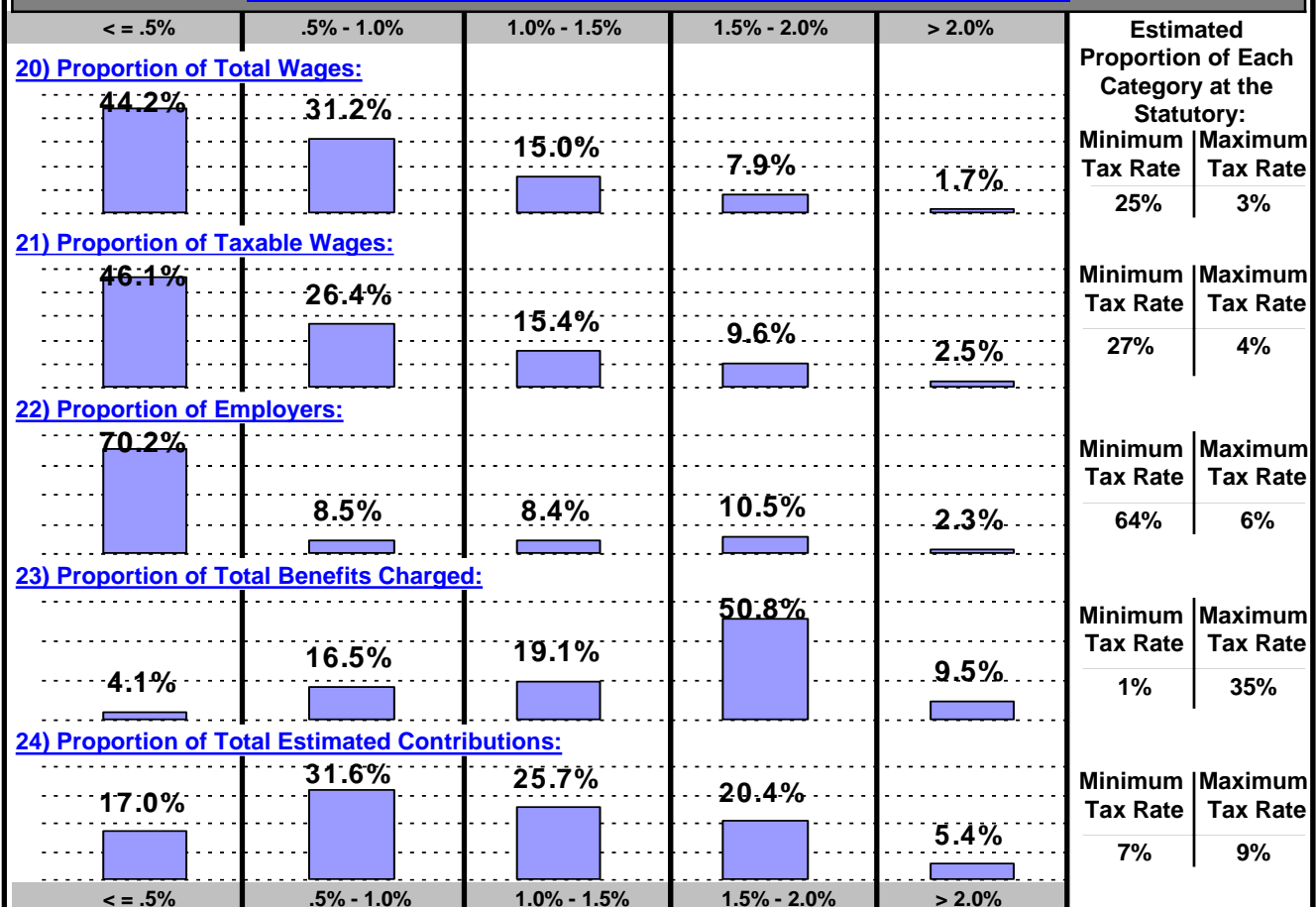
**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	51	65%	\$234
13) Benefits Non-Charged:	16	20%	\$72
14) Benefits Charged to Inactive Employers:	7	8%	\$30
15) Total Reimbursable Benefits:	6	7%	
<b>Total:</b>	<b>79</b>	<b>100%</b>	<b>\$336</b>

**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:	18 / 3	25% / 4%	87% / 14%	\$1,134 / \$1,124
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	19 / 26	26% / 35%	13% / 86%	\$7,697 / \$1,633
<b>Measure of Reductions in Contributions from Experience Rating:</b>		<b>18) From Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>	
a) Amount of Experience Rating Reductions (mil.):		\$15	\$34	
b) Reductions as a Proportion of Total Contributions:		30%	43%	
c) Proportion of Employers Receiving Reductions:		73%	80%	
d) Average Amount of Reductions Per Employer:		\$1,141	\$2,324	

**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.

<b>1) Type of Experience Rating:</b>	Reserve Ratio	<b>2) Fixed or Relative Rating:</b>	Fixed
<b>3) Type of Charging Method:</b>	Proportionally	<b>4) Taxable Wage Base:</b>	\$20,000
<b>5) Statutory Tax Rate (Min/Max):</b>	0.00% / 6.00%	<b>6) New Employer Tax Rate (1)</b>	1.00%
<b>7) Avg Tax Rate (Total/Taxable Wages):</b>	0.14% / 0.25%	<b>8) Average High Cost Multiple:</b>	1.31

Contribution Levels

<b>9) Estimated Contributions Per Covered Employee:</b>			
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
<b>10) Estimated Contributions per Employee at the Tax Base:</b>	\$0		\$1,200
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<u>To Pay Benefits in Prev. Comp. Year</u>	<u>Into the Trust Fund</u>	
	\$	\$	

Benefit Charging

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
<b>12) Benefits Charged to Active Employers:</b>	4	89%	\$130
<b>13) Benefits Non-Charged:</b>	0	0%	\$0
<b>14) Benefits Charged to Inactive Employers:</b>	0	3%	\$4
<b>15) Total Reimbursable Benefits:</b>	0	8%	
<b>Total:</b>	5	100%	\$134

Experience Rating

	Amount (\$mil)	% of Total Benefits	Proportion of Employers	Avg Per Employer
<b>16) Est. Contributions from Employers in Excess of the Benefits Charged ((All Benefits) to those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>17) Benefits Charged ((All Benefits) Employers in Est. Contributions from those Employers:</b>	NA / NA	NA / NA	NA / NA	NA / NA
<b>Measure of Reductions in Contributions from Experience Rating</b>		<b>18) From the Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>	
<b>a) Amount of Experience Rating Reductions (mil.):</b>		NA	NA	
<b>b) Reductions as a Proportion of Total Contributions:</b>		NA	NA	
<b>c) Proportion of Employers Recieving Reductions:</b>		NA	NA	
<b>d) Average Amount of Reductions Per Employer:</b>		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):	0.29% / 6.39%	6) New Employer Tax Rate:**	2.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.38% / 1.62%	8) Average High Cost Multiple:	0.52

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$156		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$23	\$129	\$511
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 Taxable Employers:	270	82%	\$95
13) Benefits Non-Charged:	31	9%	\$11
14) Benefits Charged to Inactive Employers:	14	4%	\$5
15) Total Reimbursable Benefits:	13	4%	
<b>Total:</b>	<b>328</b>	<b>100%</b>	<b>\$111</b>

**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:	197 / 159	63% / 51%	97% / 22%	\$1,370 / \$4,947
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	25 / 31	8% / 10%	3% / 78%	\$6,256 / \$271

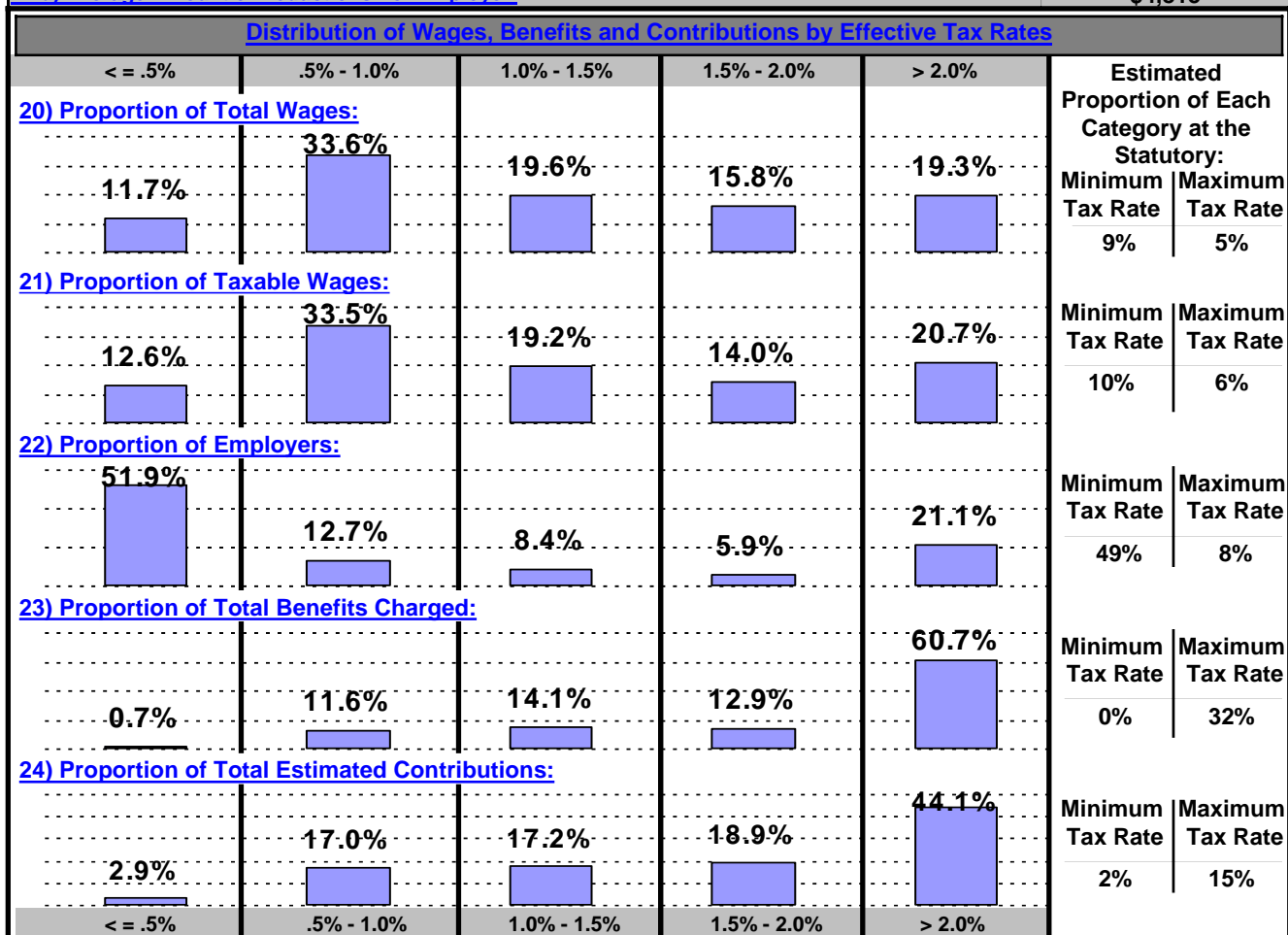
Measure of Reductions in Contributions from Experience Rating:	18) From Current Average Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):	\$197	\$208
b) Reductions as a Proportion of Total Contributions:	44%	45%
c) Proportion of Employers Receiving Reductions:	83%	84%
d) Average Amount of Reductions Per Employer:	\$1,601	\$1,675

**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:	76.6%	12.3%	9.5%	1.5%	0.1%	Minimum Tax Rate: 22% Maximum Tax Rate: 7%
21) Proportion of Taxable Wages:	78.7%	10.7%	8.7%	1.7%	0.2%	Minimum Tax Rate: 27% Maximum Tax Rate: 6%
22) Proportion of Employers:	87.2%	4.7%	6.7%	1.2%	0.2%	Minimum Tax Rate: 74% Maximum Tax Rate: 6%
23) Proportion of Total Benefits Charged:	32.8%	17.9%	39.5%	8.3%	1.5%	Minimum Tax Rate: 1% Maximum Tax Rate: 38%
24) Proportion of Total Estimated Contributions:	39.3%	22.0%	31.5%	6.4%	0.8%	Minimum Tax Rate: 2% Maximum Tax Rate: 24%

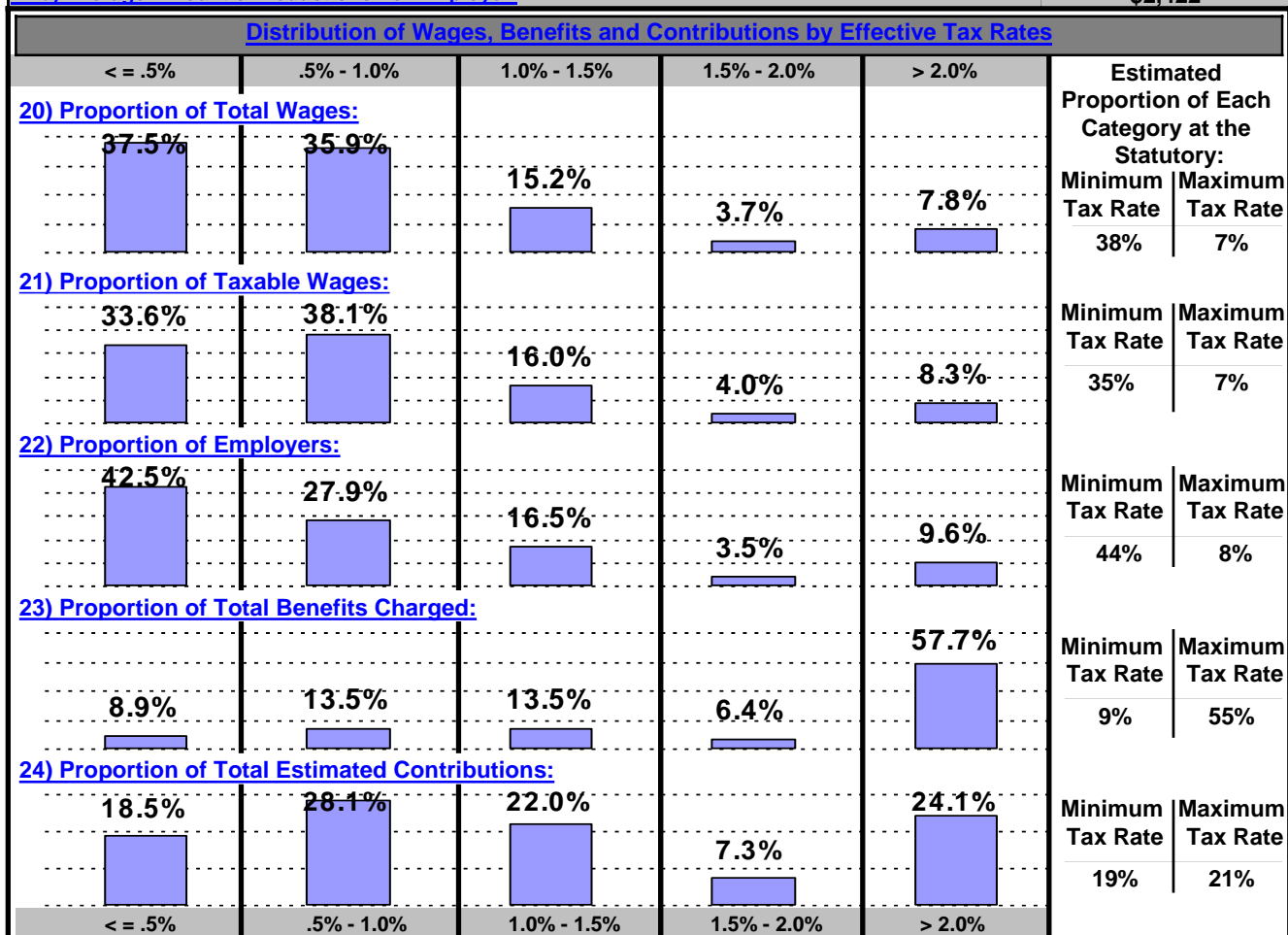
\* Blank fields indicate unavailable data. \*\* For more information, please see [New Employer Rates \(Page 66\)](#) for appropriate rates.

<b>1) Type of Experience Rating Method:</b>	<b>Benefit Ratio</b>	<b>2) Type of Employer Ranking:</b>	<b>Fixed</b>
<b>5) Statutory Tax Rates (Min/Max):</b>	<b>0.00% / 6.50%</b>	<b>6) New Employer Tax Rate:**</b>	<b>2.70%</b>
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	<b>\$</b>	<b>\$</b>	
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>
<b>13) Benefits Non-Charged:</b>	<b>61</b>	<b>7%</b>	<b>\$28</b>
<b>15) Total Reimbursable Benefits:</b>	<b>92</b>		
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b> <b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	<b>38 / 42</b>	<b>5% / 6%</b>	<b>5% / 5%</b> <b>\$5,563 / \$5,314</b>
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		<b>72%</b>	<b>77%</b>
<b>d) Average Amount of Reductions Per Employer:</b>			<b>\$4,815</b>



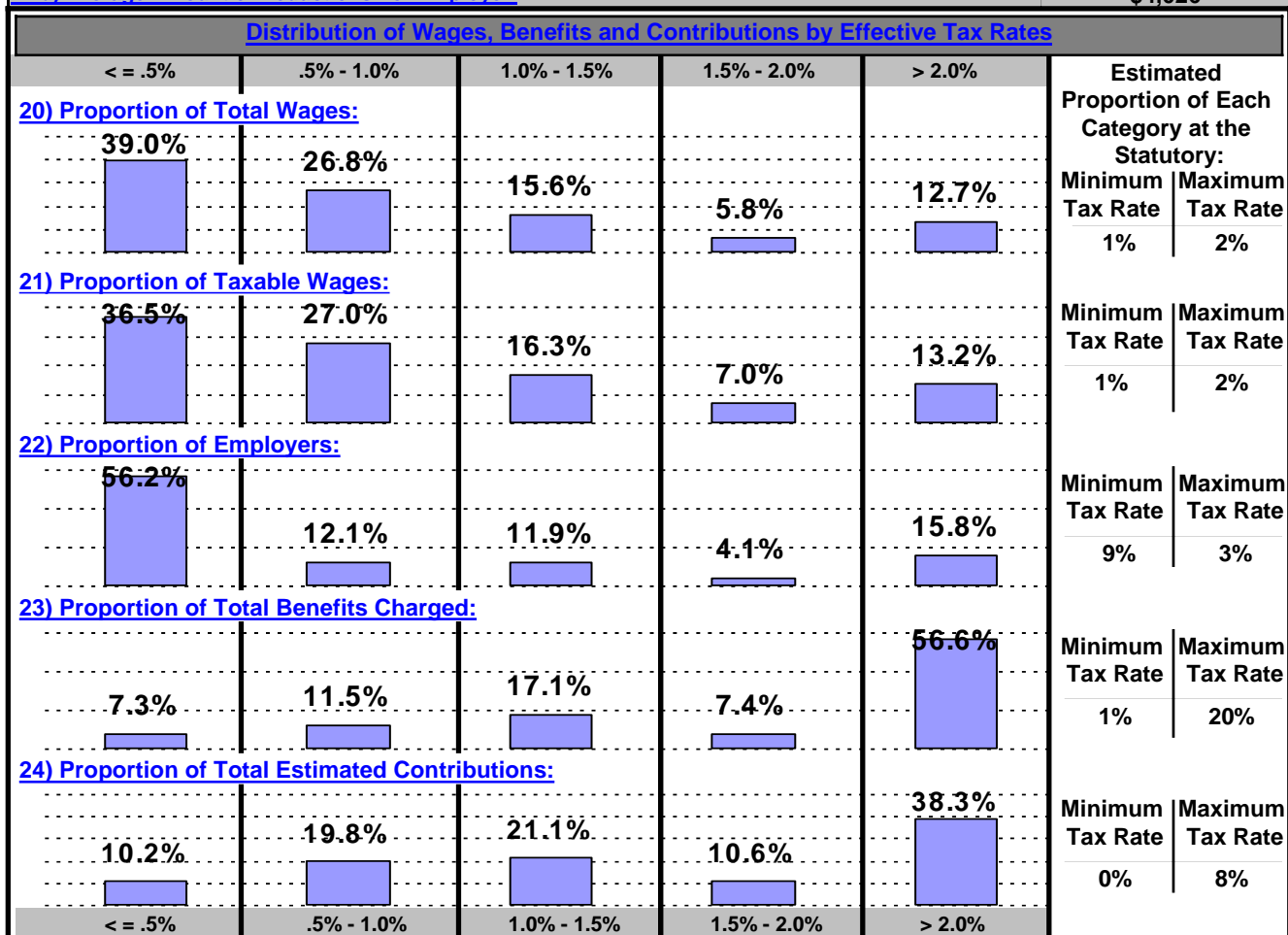
\* Blank fields indicate unavailable data. \*\* For more information, please see New Employer Rates (Page 66) for appropriate rates.

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed	
<b>5) Statutory Tax Rates (Min/Max):</b>	1.50% / 7.50%	<b>6) New Employer Tax Rate:**</b>	2.70%	
		<b>Minimum Rate</b>	<b>Average Rate</b> <b>Maximum Rate</b>	
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>		
	\$	\$		
	<b>Amount (\$mil.)</b>	<b>% of Total Benefits</b>	<b>Amount Per Employee</b>	
<b>13) Benefits Non-Charged:</b>	11	8%	\$21	
<b>15) Total Reimbursable Benefits:</b>	6			
	<b>Amount (\$mil)</b>	<b>% of Total Benefits</b>	<b>Proportion of Employers</b>	<b>Amount Per Employer</b>
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	25 / 27	19% / 21%	5% / 16%	\$17,481 / \$6,301
<b>a) Amount of Experience Rating Reductions (mil.):</b>				
<b>c) Proportion of Employers Receiving Reductions:</b>		68%		73%
<b>d) Average Amount of Reductions Per Employer:</b>				\$2,422



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

<b>1) Type of Experience Rating Method:</b>	Reserve Ratio	<b>2) Type of Employer Ranking:</b>	Fixed
<b>5) Statutory Tax Rates (Min/Max):</b>	0.05% / 9.80%	<b>6) New Employer Tax Rate:**</b>	3.35%
<b>Minimum Rate    Average Rate    Maximum Rate</b>			
<b>11) For Every One Dollar of Contributions the Amount Going:</b>	<b>To Pay Benefits in Prev. Comp. Year</b>	<b>Into the Trust Fund</b>	
	\$	\$	
<b>13) Benefits Non-Charged:</b>	118	15%	\$54
<b>15) Total Reimbursable Benefits:</b>	37		
	Amount (\$mil)	% of Total Benefits	Proportion of Employers
<b>17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:</b>	142 / 175	19% / 23%	35% / 59%
<b>a) Amount of Experience Rating Reductions (mil.):</b>			
<b>c) Proportion of Employers Receiving Reductions:</b>		68%	73%
<b>d) Average Amount of Reductions Per Employer:</b>			\$4,026



\* 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:	\$17,100
5) Statutory Tax Rates (Min/Max):	0.54% / 9.04%	6) New Employer Tax Rate:**	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.75% / 1.61%	8) Average High Cost Multiple:	1.15

**Contribution Levels**

9) Estimated Contributions Per Covered Employee:	\$243		
	<u>Minimum Rate</u>	<u>Average Rate</u>	<u>Maximum Rate</u>
10) Estimated Contributions Per Employee at the Tax Base:	\$92	\$275	\$1,546
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>	
	\$ 0.72	\$ 0.28	

**Benefit Charging**

	Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:	28	77%	\$147
13) Benefits Non-Charged:	6	17%	\$32
14) Benefits Charged to Inactive Employers:	0	0%	\$0
15) Total Reimbursable Benefits:	2	6%	
<b>Total:</b>	<b>37</b>	<b>100%</b>	<b>\$180</b>

**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:	24 / 18	69% / 53%	94% / 93%	\$1,756 / \$1,363
17) Benefits Charged ( / All Benefits) to Employers in Excess of Estimated Contributions from those Employers:	6 / 6	17% / 18%	6% / 7%	\$6,190 / \$5,754
<b>Measure of Reductions in Contributions from Experience Rating:</b>				
			<b>18) From Current Average Tax Rate</b>	<b>19) From 5 yr. Avg. Benefit Cost Rate</b>
a) Amount of Experience Rating Reductions (mil.):			\$10	\$7
b) Reductions as a Proportion of Total Contributions:			24%	17%
c) Proportion of Employers Receiving Reductions:			82%	82%
d) Average Amount of Reductions Per Employer:			\$878	\$569

**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:	44.3%	39.9%	7.6%	3.2%	5.1%	Minimum Tax Rate: 44%   Maximum Tax Rate: 1%
21) Proportion of Taxable Wages:	41.5%	39.8%	8.7%	3.6%	6.5%	Minimum Tax Rate: 42%   Maximum Tax Rate: 1%
22) Proportion of Employers:	74.6%	10.8%	5.3%	2.6%	6.7%	Minimum Tax Rate: 75%   Maximum Tax Rate: 2%
23) Proportion of Total Benefits Charged:	1.2%	17.2%	16.5%	10.3%	54.7%	Minimum Tax Rate: 1%   Maximum Tax Rate: 19%
24) Proportion of Total Estimated Contributions:	23.9%	35.5%	12.5%	7.4%	20.8%	Minimum Tax Rate: 24%   Maximum Tax Rate: 3%

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

**Summary of New Employer Tax Rates****2006**Duration of New  
Employer Rate (years):

State	New Employer Tax Rate (%):	Duration of New Employer Rate (years):
ALABAMA	2.7%	1
ALASKA	Average industry rate, or average for all employers if undetermined industry.	1
ARIZONA	2.0%	1
ARKANSAS	2.9%	3
CALIFORNIA	3.4%	1
COLORADO	Greater of 1.7%, actual rate if higher. Construction industry pays average industry rate.	1
CONNECTICUT	2.9%	1
DELAWARE	Average "Assessment Rate" (2.2%). Construction employers pay an average industry rate.	2
DISTRICT OF COLUMBIA	2.7%, or average rate for all employers if higher.	3
FLORIDA	2.7%	2
GEORGIA	2.62%	3
HAWAII	2.4%	1
IDAHO	1.5%	1
ILLINOIS	2.7%, or 2.7% multiplied by State Exp. Factor, or average industry rate if higher.	3
INDIANA	2.7%, or 2.7% multiplied by State Exp. Factor, or average industry rate if higher.	3
IOWA	1.0%, new construction employers pay 8.0%.	3
KANSAS	1.0% plus higher of average of all employers or average industry rate.	2
KENTUCKY	2.7%, foreign and domestic construction firms receive maximum rate.	1
LOUISIANA	Average industry rate (maximum of 6.0%).	3
MAINE	1.0%, or "Predetermined Yield" if higher.	2
MARYLAND	2.3%. Foreign contractors assigned average industry rate (4.5%).	2
MASSACHUSETTS	2.53%, new construction employers pay 7.17%	1
MICHIGAN	1.0%, or "Predetermined Yield" if higher.	2
MINNESOTA	2.7%	1
MISSISSIPPI	2.7%	1
MISSOURI	1.0%, or avg. cost rate for past 48 months if higher. High Exp. Rating industry is assigned 8.0%	1
MONTANA	Average Industry Rate	3
NEBRASKA	State's average tax rate or 2.5% whichever is less.	1
NEVADA	2.95%	2.5
NEW HAMPSHIRE	2.7%	1
NEW JERSEY	2.8%	3
NEW MEXICO	2.0%	3
NEW YORK	Highest rate assigned to employers with positive account balances or 3.4%, whichever is less.	1
NORTH CAROLINA	1.0%	1
NORTH DAKOTA	1.87% for positive balance, 6.05% for negative balance, 9.44% for construction employers.	3
OHIO	2.7%, or average industry rate if higher.	1
OKLAHOMA	1.8%	1
OREGON	3.1%	1
PENNSYLVANIA	3.75%, new construction employers pay 10.4%.	1.5
PUERTO RICO	2.9%	1
RHODE ISLAND	2.34%	3
SOUTH CAROLINA	3.4%	2
SOUTH DAKOTA	1.2% for 1st year; 1.0% for 2nd if positive balance.	2
TENNESSEE	2.7%, except average industry rate for selected high experience rated industries.	3
TEXAS	Greater of 2.7% or industry rate.	1
UTAH	Avg Industry Rate not less than 1.6% or more than up to 9.4%.	1
VERMONT	Average industry rate, between 1.0% and 8.4%.	3
VIRGIN ISLANDS	1.0%	1
VIRGINIA	2.69%	1
WASHINGTON	Average industry rate plus 15% of that amount, but not less than 1.0%.	2
WEST VIRGINIA	2.7%; Construction and foreign entities pay 7.5%.	3
WISCONSIN	3.35% and 3.4% for larger employers. New construction employers pay 6.6%.	3
WYOMING	Avg Industry Rate not less than 1.0%.	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).

- |  |   |
|--|---|
| <b>1) Type of Experience Rating Method:</b>          | <b>Method used to measure employers' experience with unemployment. There are currently four methods: Reserve Ratio, Benefit Ratio, Benefit Wage Ratio, and Payroll Decline.</b>   |
| <b>2) Type of Employer Ranking:</b>                  | <b>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.</b>  |
| <b>3) Type of Charging Method:</b>                   | <b>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.</b> |
| <b>4) Taxable Wage Base:</b>                         | <b>The maximum amount of an employee's total wages that is taxable.</b>   |
| <b>5) Statutory Tax Rates (Minimum and Maximum):</b> | <b>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.</b>  |

- 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

- employee (benefits divided by covered employment).**
- 13) Benefits Non-Charged to Employers:** The amount of benefits attributable to taxable employers but not charged to individual employer accounts.
- 14) Benefits Charged to Inactive Accounts:** 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.**