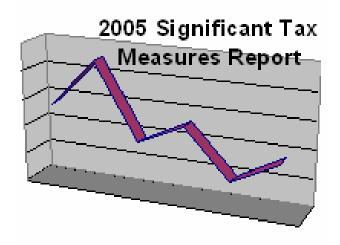
Significant Measures of State UI Tax Systems

- Evaluating State UI Tax Systems using the Significant Tax Measures Report
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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. You may also contact the receptionist at (202) 693-3039.

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

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

Introduction

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

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

State Tax Structure Description

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

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

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

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

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

Contribution Levels

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

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

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

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

Benefit Charging

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

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

Experience Rating

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

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

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

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

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

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

Distribution of Wages, Benefits, and Contributions

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

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

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

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

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

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

Charts Categories: 2005 Significant Tax Measures Report

Main Selection Sheet Definitions State Selection Page

Significant Tax Measures Report Mailing List

Click on desired Chart Category to jump to that section:

State Benefit Charging

State Contribution Levels

Experience Rating

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

United States (Avg)

Summary of State Benefit Charging

2005

Summary of State B	Cheff Onarging	200		
	% of Benefits Charged to Taxable Employers	Percent of Benefits Non- Charged	% of Benefits Charged to Inactive Employers	% of Benefits to Reimbursable Employers
State	(%)	(%)	(%)	(%)
ALABAMA	75	15	6	5
ALASKA	NA	NA	NA	9
ARIZONA	77	12	4	7
ARKANSAS	65	28	2	<u>.</u> 5
CALIFORNIA	80	6	9	5
COLORADO	82	5	8	5
		<u>5</u> 	9	7
CONNECTICUT				
DELAWARE	66	22	6	6
DISTRICT OF COLUMBIA	87	NA	9	9
FLORIDA	71	16	9	5
GEORGIA	82	7	8	4
HAWAII	71	15	8	6
IDAHO	76	17	2	5
ILLINOIS	89	5	2	5
INDIANA	69	15	12	5
IOWA	73	16	6	5
KANSAS	76	14	7	2
KENTUCKY	86	3	6	5
LOUISIANA	77	15	2	6
MAINE	66	28	<u> </u>	5
MARYLAND	61	26	7	7
MASSACHUSETTS	83	10	0	6
MICHIGAN	78	4	14	4
MINNESOTA	70	8	10	11
MISSISSIPPI	68	15	13	3
MISSOURI	76	17	1	6
MONTANA	72	13	7	7
NEBRASKA	58	27	8	8
NEVADA	86	15	NA	3
NEW HAMPSHIRE	71	14	11	4
NEW JERSEY	74	12	9	5
	67		5	8
NEW MEXICO		19		
NEW YORK	82	3	6	9
NORTH CAROLINA	91	NA	NA	3
NORTH DAKOTA	79	11	5	5
OHIO	80	11	5	4
OKLAHOMA	67	17	12	4
OREGON	63	24	6	7
PENNSYLVANIA	76	11	7	5
PUERTO RICO	74	0	20	6
RHODE ISLAND	78	10	6	6
SOUTH CAROLINA	80	5	10	4
SOUTH DAKOTA	74	15	5	5
TENNESSEE	73	11	<u></u>	4
	70	11 17	8	<u>4</u> 5
TEXAS				
UTAH	55	17	3	12
VERMONT	64	18	12	6
VIRGIN ISLANDS	89	0	3	8
VIRGINIA	84	7	5	4
WASHINGTON	75	5	10	10
WEST VIRGINIA	72	7	17	4
WISCONSIN	78	14	3	5
WYOMING	76	15	1	7
			•	•

77%

10%

7%

6%

Summary of State Contribution Levels

2005

	Contributions Per	Contributions Per	Employee at the Ta	xable Wage Base
-	Covered Employee	Min Rate	Avg Rate	Max Rate
State	(\$)	(\$)	(\$)	(\$)
ALABAMA	195	52	170	544
ALASKA	554	352	656	1,463
ARIZONA	126	1	98	378
ARKANSAS	266	90	255	680
CALIFORNIA	402	105	328	434
COLORADO	275	30	246	540
CONNECTICUT	460	285	457	1,020
DELAWARE	240	9	213	680
DISTRICT OF COLUMBIA	259	144	214	630
FLORIDA	178	29	148	378
GEORGIA	213	3	188	551
HAWAII	285	0	380	1,674
IDAHO	264	118	375	1,490
ILLINOIS	419	118	397	960
INDIANA	251	77	221	392
IOWA	215	0	257	1,576
KANSAS	268	6	291	592
KENTUCKY	258	40	227	760
LOUISIANA	113	7	99	434
MAINE	210	62	213	648
MARYLAND	257	94	231	706
MASSACHUSETTS	652	157	669	1,534
MICHIGAN	416	5	415	927
MINNESOTA	359	150	408	2,420
MISSISSIPPI	170	63	149	378
MISSOURI	183	0	166	624
MONTANA	196	0	279	1,293
NEBRASKA	192	28	172	378
NEVADA	263	55	296	1,188
NEW HAMPSHIRE	94	1	84	432
NEW JERSEY	386	73	476	1,312
NEW MEXICO	140	5	154	907
NEW YORK	418	128	355	757
NORTH CAROLINA	247	0	264	1,108
NORTH DAKOTA	237	91	283	1,867
ОНЮ	225	18	208	720
OKLAHOMA	240	29	263	1,187
OREGON	506	405	666	1,458
PENNSYLVANIA	492	177	446	837
PUERTO RICO	245	119	231	378
RHODE ISLAND	446	237	470	1,371
SOUTH CAROLINA	176	87	154	427
SOUTH DAKOTA	59	0	53	490
TENNESSEE	174	11	152	700
TEXAS	248	52	230	722
UTAH	288	91	385	2,134
VERMONT	220	48	204	472
VIRGIN ISLANDS	26	0	29	1,104
VIRGINIA	147	42	128	530
WASHINGTON	609	0	836	1,631
WEST VIRGINIA	247	120	228	600
WISCONSIN	322	5	314	1,029
WYOMING	188	46	212	1,398
TALL CHAINING	100	+0	<u> </u>	1,530

United States (Avg) 274 73 284 922

Summary of Experience Rating

2005

Summary of Expense	rice Railing	2003	Experience Rate	Experience Rate
	Contributions in Excess of Benefits Charged (As a % of Benefits)	Benefits Charged in Excess of Contributions (As a % of Benefits)	Reduction as % of Total Contributions (Under Current Financing Assump.)	Reduction as % of Total Contributions (Under Minimum Financing Assump.)
State	(%)	(%)	(%)	(%)
ALABAMA	35	12	29	25
ALASKA	NA	NA	14	24
ARIZONA	25	24	23	23
ARKANSAS	28	9	35	35
CALIFORNIA	35	28	12	6
COLORADO	35	19	22	6
CONNECTICUT	25	19	22	17
DELAWARE	NA	NA	NA	NA
DISTRICT OF COLUMBIA	NA	NA	NA	NA
FLORIDA	35	12	33	28
GEORGIA	25	12	29	19
HAWAII	49	16	31	41
IDAHO	19	23	21	33
ILLINOIS	27	12	30	29
INDIANA	28	22	17	12
IOWA	9	13	47	52
KANSAS	38	21	24	17
KENTUCKY	18	21	29	30
LOUISIANA	6	30	32	38
MAINE	26	17	26	33
MARYLAND	37	9	25	20
MASSACHUSETTS	48	23	20	13
MICHIGAN	13	21	26	27
MINNESOTA	14	9	40	40
MISSISSIPPI	27	22	28	31
MISSOURI	9	25	35	42
MONTANA	30	19	31	36
NEBRASKA	65	16	20	12
NEVADA	10	16	33	40
NEW HAMPSHIRE	6	45	22	43
NEW JERSEY	7	26	19	36
NEW MEXICO	2	26	55	62
NEW YORK	29	9	25	27
NORTH CAROLINA	10	38	30	28
NORTH DAKOTA	51	4	39	32
ОНЮ	13	27	35	37
OKLAHOMA	NA	NA	NA	NA
OREGON	37	17	11	13
PENNSYLVANIA	29	22	20	18
PUERTO RICO	NA	NA	NA	NA
RHODE ISLAND	24	14	23	27
SOUTH CAROLINA	16	24	25	31
SOUTH DAKOTA	5	27	48	59
TENNESSEE	5	15	38	47
TEXAS	45	9	33	27
UTAH	70	3	34	15
VERMONT	13	31	31	41
VIRGIN ISLANDS	NA	NA	NA	NA
VIRGINIA	24	15	44	43
WASHINGTON	37	10	25	26
WEST VIRGINIA	25	23	26	32
WISCONSIN	16	21	34	36
WYOMING	29	21	29	32

United States (Avg) 27% 20% 25% 25%

Individual State Pages: 2005 Significant Tax Measures Report

Main Selection Sheet Definitions New Employer Tax Rate Definitions

Significant Tax Measures Report Mailing List

Click on Desired State:

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

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

Average Tax Rate (Total/Taxable Wages):	0.81%	1	2.82%	Average High Co	0.44	
	Conti	ributi	ion Leve	ls		
Estimated Contributions Per Covered Emplo	yee (US	Avg):			\$274	
				Minimum Rate	Average Rate	Maximum Rate
Estimated Contributions Per Employee at th	e Tax Ba	ise (U	S Avg):	\$73	\$284	\$922
For Every One Dollar of Contributions	To Pa	ay Be	nefits in F	Prev. Comp. Year	Into the	Trust Fund
the Amount Going:			\$ 1.11		\$ -0).11

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

		7
Experience	e Rating	
	% of Total Benefits	Amount Per Employer
The Estimated Contributions from Employers in		
Excess of the Benefits Charged to Those Employers:	27%	\$2,146
Benefits Charged to Employers in Excess of the		
Estimated Contributions from those Employers:	20%	\$4,989
	From Curre	nt Average From 5 yr. Average
Measure of Reductions in Contributions from Experience R	ating: <u>Tax</u>	Rate Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.)	\$7,	521 \$7,206
b) Reductions as a Proportion of Total Contributions:	25	5% 25%
c) Proportion of Employers Receiving Reductions:	70	0% 67%
d) Average Amount of Reductions Per Employer:	\$1,	918 \$1,938

Dis	stribution of Wa	ges, Benefits an	nd Contributions	by Effective Tax	Rates	
<=.5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%		portion of
Proportion of Total \	<u>Wages:</u> <u>5</u> 2%					ategory at atutory:
24%		15%	7-%	2%	Minimum Tax Rate	Maximum Tax Rate
Proportion of Taxab	le Wages:				3%	6%
26%	53%					
26%		13%	6%	2%	Minimum Tax Rate	Maximum Tax Rate
Proportion of Emplo	vers:				4%	5%
45%	37%					
		9%	6%	3%	Minimum Tax Rate	Maximum Tax Rate
Proportion of Total I	Benefits Charged:				9%	5%
	29%	24%	27%	16%		
4%					Minimum Tax Rate	Maximum Tax Rate
Proportion of Total I	Estimated Contrib	utions			1%	19%
	45%					
10%		23%	15%	6.%	Minimum Tax Rate	Maximum Tax Rate
===	=0/ 4.00	4.00/ 4.55	4 504 9 95	0.00/	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.

Back to Main Selection Sheet	ALABAM	Α	20	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit I	Ratio	<u>2) T</u>	ype of Employe	er Ranking:	
3) Type of Charging Method:	Proportion			axable Wage B		\$8,000
5) Statutory Tax Rates (Min/Max):	0.65%		_	ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.60%			verage High Co	st Multiple	0.40
	Contribution	on Level	<u>S</u>			
9) Estimated Contributions Per Covered En	<u>nployee:</u>			\$195	<u> </u>	
40) 5-6(of the Tou Door		nimum Rate			
10) Estimated Contributions Per Employee			\$52	\$170		544
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits \$	0.96	Comp. real		rust Fund	
Contributions the Amount Going.	⊸ Benefit C			<u> </u>	1.04	
	<u> Donont o</u>	Amo		of Total	Amount	Per
		(\$m		Benefits	Employ	-
12) Benefits Charged to Active Taxable Em	ployers:	21	8	75%	\$147	7
13) Benefits Non-Charged:		4		15%	\$30	
14) Benefits Charged to Inactive Employers	<u>:</u>	1		6%	\$11	
15) Total Reimbursable Benefits:		1		5%		
	Total:	29		100%	\$188	3
	Experienc					
	Amor (\$m		% of Total Benefits	Proportion of Employers		unt Per
16) Est. Contributions from Employers in Excess	<u>,</u>	,	Denents	Employers	EM	ployer
Charged (/ All Benefits) to those Employers:		/ 43	35% / 16%	93% / 91%	\$1,402	/ \$636
17) Benefits Charged (/ All Benefits) to Employe		, 43	30707 1070	33/0/ 31/0	Ψ1,702	, 4000
of Estimated Contributions from those Employe		/ 38	12% / 14%	7% / 9%	\$6.993	/ \$5,683
				rom Current	19) From 5	-
Measure of Reductions in Contributions from Ex				age Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (\$83	\$6	_
b) Reductions as a Proportion of Total Contri				29%	25	
c) Proportion of Employers Receiving Reduct				80%	78'	
d) Average Amount of Reductions Per Employ				\$1,392	\$1,0	182
<u>Distribution of Wages</u>	, Benefits and C	Contribut	ions by Effe	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:					Proportion	
64:3%					Categor	
					Statu Minimum	tory: Maximum
22.8%	E 40/			2 20/	Tax Rate	Tax Rate
	5.4%	4.	l.%	3.3%	34%	3%
21) Proportion of Taxable Wages:					V-7/0	. 575
67 OV					Minimum	Mavimum
62.9%						Maximum Tax Rate
62.9% 23.8%					Tax Rate	Tax Rate
	5.4%	4.2	2%	3.7%		
23.8%	5.4%	4.2	2%	3.7%	Tax Rate	Tax Rate
23.8% 22) Proportion of Employers:	5.4%	4.2	2%	3.7%	Tax Rate 32%	Tax Rate
23.8%	5.4%	4.2	2%	3.7%	Tax Rate 32% Minimum	Tax Rate 3% Maximum
23.8% 22) Proportion of Employers:	5.4%	4.2	2%	3.7%	Tax Rate 32%	Tax Rate
23.8% 22) Proportion of Employers:	3.2%	4.2	2%	5.3%	Tax Rate 32% Minimum	Tax Rate 3% Maximum
23.8% 22) Proportion of Employers: 77.2% 10.3%	3.2%	4.0	0%	5.3%	Tax Rate 32% Minimum Tax Rate	Tax Rate 3% Maximum Tax Rate
22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged:	3.2%	4.0	2%	5.3%	Tax Rate 32% Minimum Tax Rate 68%	Tax Rate 3% Maximum Tax Rate 5%
23.8% 22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 27.3%	3.2%	4.0	0%	5.3% 28.0%	Tax Rate 32% Minimum Tax Rate 68% Minimum	Tax Rate 3% Maximum Tax Rate 5% Maximum
22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged:	3.2%	4.0	2%	5.3%	Tax Rate 32% Minimum Tax Rate 68%	Tax Rate 3% Maximum Tax Rate 5%
23.8% 22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 27.3%	3.2%	4.0	0%	5.3%	Tax Rate 32% Minimum Tax Rate 68% Minimum	Tax Rate 3% Maximum Tax Rate 5% Maximum
23.8% 22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 15.8% 27.3%	3.2%	4.0	0%	5.3%	Minimum Tax Rate 68% Minimum Tax Rate	Maximum Tax Rate 5% Maximum Tax Rate
22) Proportion of Employers: 77:2% 10:3% 23) Proportion of Total Benefits Charged: 15.8% 27.3% 24) Proportion of Total Estimated Contribution	3.2%	4.0	0%	5.3%	Minimum Tax Rate 68% Minimum Tax Rate 3%	Maximum Tax Rate 5% Maximum Tax Rate 25%
23.8% 22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 15.8% 27.3%	3.2%	16.	3%	5.3%	Minimum Tax Rate 68% Minimum Tax Rate 3% Minimum Tax Rate 3%	Maximum Tax Rate 5% Maximum Tax Rate 25%
22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 15.8% 27.3% 24) Proportion of Total Estimated Contribution	3.2%	16.	0%	5.3%	Minimum Tax Rate 68% Minimum Tax Rate 3%	Maximum Tax Rate 5% Maximum Tax Rate 25%
22) Proportion of Employers: 77.2% 10.3% 23) Proportion of Total Benefits Charged: 15.8% 27.3% 24) Proportion of Total Estimated Contribution	3.2% 	16.	3%	5.3% 28.0%	Minimum Tax Rate 68% Minimum Tax Rate 3% Minimum Tax Rate 3%	Maximum Tax Rate 5% Maximum Tax Rate 25%
23.8% 22) Proportion of Employers: 77:2% 10:3% 23) Proportion of Total Benefits Charged: 27.3% 24) Proportion of Total Estimated Contribution	3.2% 	16.	3%	5.3% 28.0%	Minimum Tax Rate 68% Minimum Tax Rate 3% Minimum Tax Rate 3%	Maximum Tax Rate 5% Maximum Tax Rate 25% Maximum Tax Rate

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

Back to Main Selection Sheet	F	\L <i>A</i>	ASK	4		:	2005	Ba	ck to St	ate Selec	tion S	<u>Sheet</u>
1) Type of Experience Rating:		Pay	roll De	cline		2) Fix	ed or Re	elativ	e Ratir	ng:	Α	rray
3) Type of Charging Method:			None			4) Tax	cable W	age E	Base:		\$2	7,100
5) Statutory Tax Rate (Min/Max):		1.30	%	/ 5.40)%	6) Nev	v Emplo	oyer '	Tax Ra	te (1)	(0.00%
7) Avg Tax Rate (Total/Taxable Wages):		1.54	%	/ 2.42	2%	8) Ave	erage Hi	gh C	ost Mu	ltiple:		0.81
		Col	ntribut	ion Leve	<u>els</u>							
9) Estimated Contributions Per Covered E	mplo	yee:					\$	554				
				<u>N</u>	linim	num Ra	te A	verag	ge Rate	<u>Max</u>	<u>imur</u>	n Rate
10) Estimated Contributions per Employee	e at t	he Ta	ax Bas	e:	\$	352		\$6	656		\$1,46	63
11) For Every One Dollar of		To P	ay Ber	nefits in	Prev	. Comp	o. Year	Into	the Tr	ust Fun	d	
Contributions the Amount Going:				\$ 1.	16				\$ -(0.16		
		B	enefit (Charging	<u> </u>							
				Am	noun	t (\$mil.		of T Bene			ount nploy	
12 Benefits Charged to Active Employers:												
13) Benefits Non-Charged:												
14) Benefits Charged to Inactive Employe	rs:											
15) Total Reimbursable Benefits:					1	3		9%	Ó			
			Total	:								
		Ex	perien	ce Ratin	g							
		moui		, , ,	of To			ortio			vg Pe	
	((\$mil)	Ве	enefi	ts	Em	ploy	ers	En	nploy	er
16) Est. Contributions from Employers												
in Excess of the Benefits Charged												
	NA		NA	NA		NA	NA		NA	NA		NA
17) Benefits Charged (/All Benefits)												
Employers in Est. Contributions												
from those Employers:	NA		NA	NA	1	NA	NA		NA	NA		NA
Measure of Reductions in Contributions for	rom I	Expe	rience	Rating			the Cur Tax Ra) From 5 enefit C		
a) Amount of Experience Rating Reduc	tions	s (mi	l.):				NA			N.	A	
b) Reductions as a Proportion of Total	Cont	tribut	tions:				NA			N.	Α	
\ D												

NA

NA

NA

NA

c) Proportion of Employers Recieving Reductions:

d) Average Amount of Reductions Per Employer:

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).

Back to Main Selection Sheet	ARIZON	A	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			ype of Employe		
3) Type of Charging Method:	Proportio			axable Wage B		\$7,000
5) Statutory Tax Rates (Min/Max):	0.02%			ew Employer T	_	2.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.35% Contribution	-		verage High Co	st Multiple	1.00
0) Estimated Contributions Box Covered F		on Levels		\$126		
9) Estimated Contributions Per Covered E	<u> </u>	N/i	nimum Rate	Average Rate	e Maximu	ım Pato
10) Estimated Contributions Per Employe	e at the Tay Rase	_	\$1	\$98		378
11) For Every One Dollar of	To Pay Benefits		•	•	rust Fund	310
Contributions the Amount Going:	\$	1.10	Comp. roa.		0.10	
	Benefit C					
		Amo	unt %	of Total	Amount	Per
		(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable Er	mployers:	22	-	77%	\$119	
13) Benefits Non-Charged:		3		12%	\$18	
14) Benefits Charged to Inactive Employe 15) Total Reimbursable Benefits:	91S.	20		4% 7%	\$7	
13) TOTAL REHINDUISABLE DENETITS:	Total:	29		<u>/%</u> 100%	\$145	
	Experience			100 /0	Φ14 3	,
	Amo		% of Total	Proportion of	Amo	unt Per
	(\$m		Benefits	Employers	-	ployer
16) Est. Contributions from Employers in Exce						
Charged (/ All Benefits) to those Employers:		/ 45	25% / 16%	72% / 64%	\$755	/ \$546
17) Benefits Charged (/ All Benefits) to Employ						
of Estimated Contributions from those Emplo	oyers: 67	/ 75	24% / 27%	28% / 36%	<u> </u>	/ \$1,596
Measure of Reductions in Contributions from E	Evnerience Rating:			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			Avera	\$54	\$5	
b) Reductions as a Proportion of Total Cont				23%	23	
c) Proportion of Employers Receiving Redu				54%	54	
d) Average Amount of Reductions Per Empl				\$768	\$82	
				Ψ1 00	WU2	20
		Contribut	ions by Effe		ΨΟΣ	20
Distribution of Wage	es, Benefits and C	_		ctive Tax Rates		
<u>Distribution of Wage</u> <= .5%		_	ons by Effections - 2.0%		Estim	nated
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C	_		ctive Tax Rates		nated n of Each
<u>Distribution of Wage</u> <= .5%	es, Benefits and C	_		ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C	1.5%		ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
<pre>c = .5%</pre>	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 5%	nated n of Each y at the ttory: Maximum Tax Rate 2%
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 5%	nated n of Each y at the itory: Maximum Tax Rate 2%
Distribution of Wages .5% - 1.0%	1.0% - 1.5% 2.2%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
<pre>c = .5%</pre>	1.0% - 1.5%	0.1	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 5%	nated n of Each y at the itory: Maximum Tax Rate 2%
Distribution of Wage	1.0% - 1.5% 2.2%	0.1	- 2.0%	> 2.0% > 0.5%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5% 2.2%	0.1	- 2.0%	> 2.0% > 0.5%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	1.0% - 1.5% 2.2%	0.1	- 2.0%	> 2.0% > 0.5%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5%	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
Distribution of Wage	2.2 %	0.1	- 2.0%	> 2.0% > 0.5% . 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate	mated n of Each y at the ttory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	1.0% - 1.5% 2.2%	0.1	- 2.0%	> 2.0% > 0.5%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5%	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
Distribution of Wage	2.2% 2.1%	0.1	- 2.0%	> 2.0% > 0.5% . 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate	mated n of Each y at the ttory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 23) Proportion of Total Benefits Charged	2.2% 2.1%	0.1	- 2.0%	> 2.0% > 0.5% . 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3%
Distribution of Wage	2.2% 2.1%	0.1	- 2.0%	> 2.0% > 0.5% . 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 23) Proportion of Total Benefits Charged	2.2% 2.1%	0.1	- 2.0%	> 2.0% > 0.5% . 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 23) Proportion of Total Benefits Charged	2.2% 2.1%	0.1	- 2.0%	> 2.0% > 0.5% 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum
Distribution of Wage	2.2% 2.1% 2.8%	0.1	- 2.0%	> 2.0% > 0.5% 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 21) Proportion of Total Benefits Charged 24.1% 24) Proportion of Total Estimated Contril	2.2% 2.1% 2.8%	0.1	- 2.0%	> 2.0% > 0.5% 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 2%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wage	2.2% 2.1% 2.8%	0.1	- 2.0%	> 2.0% > 0.5% 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 12% Minimum Tax Rate 2%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 26%
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 21) Proportion of Total Benefits Charged 24.1% 24) Proportion of Total Estimated Contril	2.2% 2.1% 2.8%	0.1	- 2.0% -% -%	> 2.0% > 0.5% 0.8% 10.1%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 2% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
Distribution of Wage	2.2% 2.1% 2.8%	0.1	- 2.0% -% -%	> 2.0% > 0.5% 0.8%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 12% Minimum Tax Rate 2%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 82.5% 14.7% 21) Proportion of Taxable Wages: 81.7% 15.3% 22) Proportion of Employers: 67.9% 28.2% 24.1% 24) Proportion of Total Estimated Contribes 63.5%	2.2% 2.1% 2.8%	0.1 0.1 0.2	- 2.0% -% -%	> 2.0% > 0.5% 0.8% 10.1%	Estim Proportion Categor Statu Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 2% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate

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

Back to Main Selection Sheet	ARKANSAS	20	05 Back to	State Selection Sh	<u>neet</u>
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) T</u>	ype of Employe	<u>r Ranking:</u> F	ixed
3) Type of Charging Method:	Proportionally		axable Wage B		,000
5) Statutory Tax Rates (Min/Max):	0.90% /		ew Employer T		3.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.94% /		verage High Co	st Multiple:	0.19
	Contribution Lev	<u>els</u>			
9) Estimated Contributions Per Covered Er			\$266	<u> </u>	,
10) 5 (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Minimum Rate	Average Rate		ate_
10) Estimated Contributions Per Employee		\$90	\$255	\$680	
11) For Every One Dollar of	To Pay Benefits in Pre	ev. Comp. Year	·	rust Fund	
Contributions the Amount Going:	\$ 1.06 Benefit Chargin	a	\$ -(0.06	
			of Total	Amount Per	
			enefits	Employee	
12) Benefits Charged to Active Taxable Em	ployers:	176	65%	\$193	
13) Benefits Non-Charged:		77	28%	\$84	
14) Benefits Charged to Inactive Employers	<u>s:</u>	5	2%	\$6	
15) Total Reimbursable Benefits:		15	5%		
			100%	\$283	
	Experience Ration	_			
	Amount	% of Total	Proportion of		-
16) Est Contributions from Front in F	(\$mil)	Benefits	Employers	Employe	er
16) Est. Contributions from Employers in Excess		000/ / 70/	040/ / 000/	¢0.000 / ¢0	040
Charged (/ All Benefits) to those Employers: 17) Benefits Charged (/ All Benefits) to Employe	73 / 17	28% / 7%	91% / 20%	\$2,082 / \$2	,213
of Estimated Contributions from those Employe		9% / 15%	9% / 80%	\$6,234 / \$1	244
or Estimated Contributions from those Employ	<u> </u>		om Current	19) From 5 yr. A	•
Measure of Reductions in Contributions from Ex	xperience Rating:		ige Tax Rate	Benefit Cost R	
a) Amount of Experience Rating Reductions	(mil.):		\$74	\$75	
b) Reductions as a Proportion of Total Contri	ibutions:		35%	35%	
c) Proportion of Employers Receiving Reduct	tions:		78%	78%	
d) Average Amount of Reductions Per Emplo	yer:		\$2,476	\$2,509	
Distribution of Wages	s, Benefits and Contrib	utions by Effec	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%	5% - 2.0%	> 2.0%	Estimated	
				Proportion of I	
20) Proportion of Total Wages:				Category at t	
64.7%				Statutory	
	21.1%			Minimum Max	
4.8 %	\$.5%	3.8%		Rate
·····				21%	4%
21) Proportion of Taxable Wages:				1	
63.0%		.		l 	_
1		I		Minimum Max	
	21.0%			Tax Rate Tax	Rate
5.4%	21.0%	.0%	4.6%	Tax Rate Tax	
5.4%	2-1.0% 6	.0%	4.6%	Tax Rate Tax	Rate
22) Proportion of Employers:	21.0%6	5.0%	4.6%	Tax Rate Tax 22%	Rate
5.4%	2-1.0% 6	5.0%	4.6%	Tax Rate Tax 22%	Rate 5%
22) Proportion of Employers:	- 6			Tax Rate Tax 22%	Rate
22) Proportion of Employers:	- 6	.4%	5.2%	Tax Rate Tax 22% Minimum Max Tax Rate Tax	Rate 5%
22) Proportion of Employers: 74:7% 3.4%	- 6			Tax Rate Tax 22% Minimum Max Tax Rate Tax	Rate 5% kimum Rate
22) Proportion of Employers:	11.2%	.4%		Tax Rate Tax 22% Minimum Max Tax Rate Tax	Rate 5% kimum Rate
22) Proportion of Employers: 3.4% 23) Proportion of Total Benefits Charged:	11.2%		5.2%	Minimum Max Tax Rate Tay Minimum Max Tax Rate Tay Minimum Max	k Rate 5% kimum k Rate 5%
22) Proportion of Employers: 74:7% 3.4%	11.2%	.4%		Minimum Max Tax Rate Tay Minimum Max Tax Rate Tay Minimum Max	k Rate 5% kimum k Rate 5%
22) Proportion of Employers: 3.4% 23) Proportion of Total Benefits Charged:	11.2%	.4%	5.2%	Minimum Max Tax Rate 52% Minimum Max Tax Rate Tax	k Rate 5% kimum k Rate 5%
22) Proportion of Employers: 74.7% 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9%	11.2% 5 28.8% 2	.4%	5.2%	Minimum Max Tax Rate 52% Minimum Max Tax Rate Tax	kimum k Rate 5% timum k Rate
22) Proportion of Employers: 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9% 24) Proportion of Total Estimated Contribution	11.2% 5 28.8% 2	.4%	5.2%	Minimum Max Tax Rate 52% Minimum Max Tax Rate Tax	kimum k Rate 5% timum k Rate
22) Proportion of Employers: 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9%	11.2% 5 28.8% 2	.4%	5.2%	Minimum Max Tax Rate 52% Minimum Max Tax Rate Tax	kimum k Rate 5% simum k Rate 7%
22) Proportion of Employers: 74.7% 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9% 24) Proportion of Total Estimated Contribution (Contribution (Contribut	11.2% 5 28.8% 2 utions:	.4%	5.2%	Minimum Max Tax Rate 52% Minimum Max Tax Rate Tax Rate 52% Minimum Max Tax Rate 7ax Rate 7a	kimum k Rate 5% simum k Rate 7%
22) Proportion of Employers: 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9% 24) Proportion of Total Estimated Contribution	11.2% 5 28.8% 2 utions:	5.8%	20.4%	Minimum Max Tax Rate 52% Minimum Max Tax Rate 52% Minimum Max Tax Rate 5% Minimum Max Tax Rate	kimum k Rate 5% simum k Rate 7%
22) Proportion of Employers: 74.7% 3.4% 23) Proportion of Total Benefits Charged: 22.1% 2.9% 24) Proportion of Total Estimated Contribution 34.7%	11.2% 5 28.8% 2 utions:	5.8%	20.4%	Minimum Max Tax Rate 52% Minimum Max Tax Rate 52% Minimum Max Tax Rate 5% Minimum Max Tax Rate	k Rate 5% kimum k Rate 5% kimum k Rate 7%

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

Back to Main Selection Sheet	CAL	IFORN	IIA	20	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:		Reserve	Ratio	<u>2) T</u>	ype of Employe	er Ranking:	Fixed
3) Type of Charging Method:		Proportio			<u>axable Wage B</u>		\$7,000
5) Statutory Tax Rates (Min/Max):		1.50%			lew Employer T		3.40%
7) Avg Tax Rate (Total/Taxable Wages):		0.97%			verage High Co	ost Multiple	0.09
		ontributio	<u>n Level</u>	<u>s</u>	<u> </u>		
9) Estimated Contributions Per Covered I	Employe	<u>e:</u>			\$402		
10) 5 % (10 (%) % 5 5 1		-	_	inimum Rate			
10) Estimated Contributions Per Employe				\$105	\$328	•	434
11) For Every One Dollar of	<u>10 Pa</u>	<u>y Benefits</u> \$. Comp. Yea		rust Fund	
Contributions the Amount Going:		Benefit C	1.06		\$ -	0.06	
		Delient C	Amo		of Total	Amount	Per
			(\$n		Benefits	Employ	-
12) Benefits Charged to Active Taxable E	mployer	s:	4,3	94	80%	\$366	
13) Benefits Non-Charged:			32	29	6%	\$27	
14) Benefits Charged to Inactive Employe	ers:		51	18	9%	\$43	
15) Total Reimbursable Benefits:			28		5%		
		Total:	5,5		100%	\$436	6
		<u>Experienc</u>					
		Amou (\$m		% of Total	Proportion of	-	unt Per
16) Est. Contributions from Employers in Exce	es of Bor	(\$mi	ii <i>)</i>	Benefits	Employers	Em	ployer
Charged (/ All Benefits) to those Employers:		1,853 <i>i</i>	/ 1 220	35% / 23%	84% / 80%	\$2,616	/ \$1.901
17) Benefits Charged (/ All Benefits) to Employers.			1,220	JJ /0 1 ZJ /0	04/0/00/0	Ψ2,010	/ ψ1,001
of Estimated Contributions from those Emplo		1,476	/ 1 6/18	28% / 31%	16% / 20%	\$10,822	/ \$0 8/15
The state of the s		1,710	1,040		rom Current	19) From 5	
Measure of Reductions in Contributions from	Experienc	ce Rating:			age Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions	s (mil.):				\$541	\$2	18
b) Reductions as a Proportion of Total Conf		:			12%	6%	
c) Proportion of Employers Receiving Redu					53%	32	%
d) Average Amount of Reductions Per Emp	<u>loyer:</u>				\$1,201	\$8′	17
Distribution of Wage	es, Bene	fits and C	ontribu	tions by Effe	ctive Tax Rates		
<=.5% .5% - 1.0%	1.0%	- 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:						Proportion	n of Each
40.1%·····	54.	60/				Categor	
40.176] .		Statu	tory:
5.4%						Minimum Tax Rate	Maximum Tax Rate
<u></u> -			0.0	0%	0.0%	3%	33%
						3%	33%
21) Proportion of Taxable Wages:		00/		J		NA:	NA 1
41.8%	53.	4%	l				IWIAYIMIIM
				J		Minimum Tax Pato	
						Tax Rate	Tax Rate
4:9%			0.0	0%	0.0%		
			0.0	0%	0.0%	Tax Rate	Tax Rate
22) Proportion of Employers:			0.0	0%	0.0%	Tax Rate 2%	Tax Rate 31%
	46.	1%	0.0	0%	0.0%	Tax Rate 2% Minimum	Tax Rate 31% Maximum
22) Proportion of Employers: 41.5%	46.	1%	0.0	0%	0.0%	Tax Rate 2%	Tax Rate 31%
22) Proportion of Employers:	46.	1%		D%	0.0%	Tax Rate 2% Minimum	Tax Rate 31% Maximum
22) Proportion of Employers: 41.5%		1%			0.0%	Tax Rate 2% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate
22) Proportion of Employers: 41.5%	1:				0.0%	Tax Rate 2% Minimum Tax Rate 7%	Tax Rate 31% Maximum Tax Rate 22%
22) Proportion of Employers: 41.5%					0.0%	Tax Rate 2% Minimum Tax Rate 7% Minimum	Tax Rate 31% Maximum Tax Rate 22% Maximum
22) Proportion of Employers: 41.5%	1:				0.0%	Tax Rate 2% Minimum Tax Rate 7%	Tax Rate 31% Maximum Tax Rate 22%
22) Proportion of Employers: 41.5%	1:		0.0		0.0%	Tax Rate 2% Minimum Tax Rate 7% Minimum	Tax Rate 31% Maximum Tax Rate 22% Maximum
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged 14.5% 14.5%	1: 84.1	6%	0.0	2%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged	84.1 butions:	6%	0.0	2%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged 14.5% 24) Proportion of Total Estimated Contri	1: 84.1	6%	0.0	2%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate 74%
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged 14.5% 14.5%	84.1 butions:	6%	0.0	2%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate 7% Minimum Tax Rate 0%	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate 74%
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged 14.5% 24) Proportion of Total Estimated Contri	84.1 butions:	6%	0.0	2%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate 74%
22) Proportion of Employers: 41.5% 12.5% 23) Proportion of Total Benefits Charged 14.5% 24) Proportion of Total Estimated Contri 33.5%	butions:	6%	0_(0%	0.0%	Minimum Tax Rate 7% Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 31% Maximum Tax Rate 22% Maximum Tax Rate 74% Maximum Tax Rate

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

Back to Main Selection Sheet	COLORAD	0	20	005 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve F			ype of Employe		
3) Type of Charging Method:	Inverse O			axable Wage Ba		\$10,000
5) Statutory Tax Rates (Min/Max):	0.30% 0.72%			lew Employer T		1.70%
7) Avg Tax Rate (Total/Taxable Wages):	Contributio		070 <u>0) A</u>	verage High Co	<u>ist multiple</u>	0.12
9) Estimated Contributions Per Covered E		TI LOTOIO		\$275		
,		Min	imum Rate	Ŧ -	e Maximu	m Rate
10) Estimated Contributions Per Employe	e at the Tax Base:		\$30	\$246		540
11) For Every One Dollar of	To Pay Benefits	in Prev.	Comp. Year	Into the T	rust Fund	
Contributions the Amount Going:	·	0.88		\$ 0	.12	
	Benefit Ch		m4 0/	of Total	Amount	Dor
		Amou (\$mi		or rotal Benefits	Employ	-
12) Benefits Charged to Active Taxable E	mployers:	379		82%	\$216	
13) Benefits Non-Charged:		21		5%	\$12	
14) Benefits Charged to Inactive Employe	ers:	36		8%	\$20	
15) Total Reimbursable Benefits:		25		5%	***	
	Total: Experience	461		100%	\$249)
	<u>Experience</u> Amou		% of Total	Proportion of	Amo	unt Per
	(\$mi		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exce						
Charged (/ All Benefits) to those Employers:		126	35% / 29%	81% / 80%	\$1,610	/ \$1,355
17) Benefits Charged (/ All Benefits) to Employ			400/ 4040/	100/ 1000/	40.054	
of Estimated Contributions from those Emplo	<u>vyers:</u> 85 /	90	19% / 21%	19% / 20% rom Current	\$3,851 19) From 5	/ \$3,768
Measure of Reductions in Contributions from E	Experience Rating:			age Tax Rate	Benefit C	ost Rate
a) Amount of Experience Rating Reductions	<u>s (mil.):</u>			\$97	\$1	
b) Reductions as a Proportion of Total Cont				22%	6%	6
c) Proportion of Employers Receiving Redu				80%	39	
d) Average Amount of Reductions Per Empl	over:			£4 022	E 27	
				\$1,032	φ 31	72
Distribution of Wage		ontributi			\$31	12
		ontribution 1.5% -	ons by Effe		Estim	nated
Distribution of Wage	es, Benefits and C		ons by Effe	ctive Tax Rates	Estim Proportion	nated n of Each
Distribution of Wages: <= .5% .5% - 1.0% 20) Proportion of Total Wages: 53.3%	es, Benefits and C	1.5% -	2.0%	ctive Tax Rates	Estim	nated n of Each y at the
Distribution of Wage	es, Benefits and C 1.0% - 1.5%	1.5% -	2.0%	ctive Tax Rates	Estim Proportion Category Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wages: <= .5% .5% - 1.0% 20) Proportion of Total Wages: 53.3%	es, Benefits and C	1.5% -	2.0%	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wages .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5% -	2.0%	> 2.0%	Estim Proportion Category Statu Minimum	nated n of Each y at the Itory: Maximum
<pre>c = .5%</pre>	es, Benefits and C 1.0% - 1.5%	1.5% -	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 6%
Distribution of Wages .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5% -	2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 6%
<pre>c = .5%</pre>	es, Benefits and C 1.0% - 1.5%	4.2	2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	1.5% -	2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 6%
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5%
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	17.6% 15.3%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5%
Distribution of Wages .5% - 1.0%	17.6% 15.3% 8.8%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate
Distribution of Wages	17.6% 15.3% 8.8%	4.2	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate
Distribution of Wages	17.6% 15.3% 8.8%	4.2 ⁴	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7%
Distribution of Wages .5% - 1.0%	17.6% 15.3% 8.8%	4.2 ⁴	2.0%	> 2.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 7%
Distribution of Wages	17.6% 15.3% 8.8%	4.2 ⁴	2.0%	0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate
20) Proportion of Total Wages: 24:9% 21) Proportion of Taxable Wages: 25:2% 22) Proportion of Employers: 43.2% 43.3% 23) Proportion of Total Benefits Charged 32:2% 6.0% 24) Proportion of Total Estimated Contril	17.6% 15.3% 8.8%	4.2 ⁴	2.0%	0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 34%
Distribution of Wages	17.6% 15.3% 8.8% butions:	4.2 ⁴	2.0%	0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate 10% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 34%
20) Proportion of Total Wages: 24:9% 21) Proportion of Taxable Wages: 25:2% 22) Proportion of Employers: 43.2% 43.3% 23) Proportion of Total Benefits Charged 32:2% 6.0% 24) Proportion of Total Estimated Contril	17.6% 15.3% 8.8%	4.2 ⁴ 4.8 ⁴ 25.4	2.0%	0.0% 0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate 10% Minimum Tax Rate 1%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 34% Maximum Tax Rate
20) Proportion of Total Wages: 24:9% 21) Proportion of Taxable Wages: 25:2% 23) Proportion of Employers: 43.2% 43.3% 23) Proportion of Total Benefits Charged 32:2% 6.0% 24) Proportion of Total Estimated Contril 50:8%	17.6% 15.3% 8.8% butions:	4.2 ⁴	2.0%	0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate 10% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 34%
20) Proportion of Total Wages: 24:9% 21) Proportion of Taxable Wages: 25:2% 22) Proportion of Employers: 43:2% 43:3% 23) Proportion of Total Benefits Charged 32:2% 6:0% 24) Proportion of Total Estimated Contril 50.8%	17.6% 15.3% 8.8% butions:	4.8° 25.4	2.0%	0.0% 0.0% 0.0%	Estim Proportion Category Statu Minimum Tax Rate 3% Minimum Tax Rate 3% Minimum Tax Rate 10% Minimum Tax Rate 10% Minimum Tax Rate 1%	mated n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 34% Maximum Tax Rate

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

Back to Main Selection Sheet	CONNECTIO	CUT	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit R	Ratio	<u>2) T</u> y	pe of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportio			axable Wage Ba		\$15,000
5) Statutory Tax Rates (Min/Max):	1.90%	/ 6.8		ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.90%	/ 3.0	4% <u>8) A</u>	verage High Co	st Multiple	<u>:</u> 0.51
0) 5 (1 (10 (11 (1	Contributio	n Levels		0.400		
9) Estimated Contributions Per Covered	<u> Employee:</u>	Min	lancoura Data	\$460	Marrian	um Doto
10) Estimated Contributions Per Employ	voc at the Tay Page	_	imum Rate \$285	Average Rate \$457		.020
11) For Every One Dollar of	To Pay Benefits		Ŧ	¥	ہ ہے۔ rust Fund	,020
Contributions the Amount Going:	S	1.07	Jonip. Teal).07	
Contributions the Amount Comg.	Benefit Cl					
		Amoui	nt %	of Total	Amount	Per
		(\$mil	<u> </u>	enefits	Employ	
12) Benefits Charged to Active Taxable	Employers:	530		79%	\$421	
13) Benefits Non-Charged:		35		5%	\$28	
14) Benefits Charged to Inactive Employ	<u>vers:</u>	59		9%	\$47	
15) Total Reimbursable Benefits:	Total	47		<u>7%</u> 100%	\$496	,
	Total: Experience	671		100%	\$496	
	Amou		% of Total	Proportion of	Amo	unt Per
	(\$mi		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exc	cess of Benefits					
Charged (/ All Benefits) to those Employers		79 2	25% / 13%	87% / 84%	\$2,225	/ \$1,145
17) Benefits Charged (/ All Benefits) to Empl						
of Estimated Contributions from those Emp	<u>loyers:</u> 118 /	130 1	9% / 21%	13% / 16%		/ \$10,009
Measure of Reductions in Contributions from	Experience Poting			om Current	19) From 5	
a) Amount of Experience Rating Reduction			Avera	ge Tax Rate \$127	Benefit C \$8	
b) Reductions as a Proportion of Total Co				22%	 17'	
c) Proportion of Employers Receiving Red				75%	72	
d) Average Amount of Reductions Per Em				\$2,055	*1,3	
	pioyer.			9 2 ,033		
		ontributio			ΨΙ,	700
Distribution of Wa	ges, Benefits and C		ons by Effec	ctive Tax Rates		
Distribution of Was <= .5% .5% - 1.0%		ontributio	ons by Effec		Estim	nated
Distribution of Was <= .5%	ges, Benefits and C		ons by Effec	ctive Tax Rates	Estim Proportio	nated n of Each
Distribution of Was <= .5% .5% - 1.0%	ges, Benefits and C		ons by Effec	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each ry at the itory:
Distribution of Was <= .5%	ges, Benefits and C		ons by Effec	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each ry at the utory: Maximum
Distribution of Was <= .5%	ges, Benefits and C		2.0%	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each ry at the itory: Maximum Tax Rate
Distribution of Wate .5% .5% - 1.0%	ges, Benefits and C	1.5% -	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each ry at the utory: Maximum
20) Proportion of Total Wages:	ges, Benefits and C	1.5% -	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20%	nated n of Each ry at the itory: Maximum Tax Rate 10%
Distribution of Wate .5% .5% - 1.0%	ges, Benefits and C	1.5% -	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20%	nated n of Each ry at the itory: Maximum Tax Rate 10%
20) Proportion of Total Wages:	1.0% - 1.5%	2.69	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 10% Maximum Tax Rate
20) Proportion of Total Wages:	ges, Benefits and C	1.5% -	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20%	nated n of Each ry at the itory: Maximum Tax Rate 10%
Distribution of Water .5% .5% - 1.0%	1.0% - 1.5%	2.69	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 10% Maximum Tax Rate
20) Proportion of Total Wages:	1.0% - 1.5%	2.69	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23%	nated n of Each y at the utory: Maximum Tax Rate 10% Maximum Tax Rate 11%
Distribution of Water .5% .5% - 1.0%	1.0% - 1.5%	2.69	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum	nated n of Each y at the utory: Maximum Tax Rate 10% Maximum Tax Rate 11%
20) Proportion of Total Wages:	1.0% - 1.5%	2.69	2.0%	> 2.0% 12.0% 13.7%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23%	nated n of Each y at the utory: Maximum Tax Rate 10% Maximum Tax Rate 11%
20) Proportion of Total Wages:	1.0% - 1.5%	2.69	2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum	nated n of Each y at the utory: Maximum Tax Rate 10% Maximum Tax Rate 11%
Distribution of Water .5% .5% - 1.0%	1.0% - 1.5% 11.3% 11.6% 6.1%	2.69	2.0%	> 2.0% 12.0% 13.7%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate	nated n of Each ry at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate
Distribution of Water .5% .5% - 1.0%	1.0% - 1.5% 11.3% 11.6% 6.1%	2.69	2.0%	2.0% 12.0% 13.7% 14.4%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62%	mated n of Each y at the ttory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13%
20) Proportion of Total Wages:	1.0% - 1.5% 11.3% 11.6% 6.1%	2.69	2.0%	> 2.0% 12.0% 13.7%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum	mated n of Each y at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 13%
Distribution of Water .5% .5% - 1.0%	1.0% - 1.5% 1.0% - 1.5% 11.3% 11.6% 6.1%	2.6° 2.7°	2.0%	2.0% 12.0% 13.7% 14.4%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62%	mated n of Each y at the ttory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13%
20) Proportion of Total Wages:	1.0% - 1.5% 11.3% 11.6% 6.1%	2.69	2.0%	2.0% 12.0% 13.7% 14.4%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum	mated n of Each y at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 13%
Distribution of Water .5% .5% - 1.0%	11.6% 6.1% 13.6%	2.6° 2.7°	2.0%	2.0% 12.0% 13.7% 14.4%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate	mated n of Each ry at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 13%
20) Proportion of Total Wages:	11.6% 6.1% 13.6%	2.6° 2.7°	2.0%	2.0% 12.0% 13.7% 14.4%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate 1%	mated n of Each y at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 13%
Distribution of Water .5% .5% - 1.0%	11.6% 13.6% 13.6%	2.6° 2.7°	2.0%	2.0% 12.0% 13.7% 14.4%	Estime Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate 1% Minimum Tax Rate 1%	mated n of Each y at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 47%
20) Proportion of Total Wages:	11.6% 6.1% 13.6%	2.6° 2.7° 4.7°	2.0%	2.0% 12.0% 13.7% 14.4% 52.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate 1% Minimum Tax Rate	mated n of Each by at the story: Maximum Tax Rate
20) Proportion of Total Wages:	11.6% 13.6% 13.6%	2.6° 2.7°	2.0%	2.0% 12.0% 13.7% 14.4% 52.0%	Estime Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate 1% Minimum Tax Rate 1%	mated n of Each y at the atory: Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 13% Maximum Tax Rate 47% Maximum Maximum
20) Proportion of Total Wages:	11.6% 13.6% 13.6%	2.6° 2.7° 4.7°	2.0% 2.0% //e //e //o //o	2.0% 12.0% 13.7% 14.4% 52.0%	Estim Proportion Categor Statu Minimum Tax Rate 20% Minimum Tax Rate 23% Minimum Tax Rate 62% Minimum Tax Rate 1% Minimum Tax Rate	mated n of Each by at the story: Maximum Tax Rate

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

Back to Main Selection Sheet	DELAW	AR	E	2005	Back to State Select	ion Sheet
1) Type of Experience Rating:	Benefi	t Waç	ge	2) Fixed or Re	elative Rating:	Fixed
3) Type of Charging Method:	No	ne		4) Taxable Wa	\$8,500	
5) Statutory Tax Rate (Min/Max):	0.10%	1	8.00%	6) New Emplo	yer Tax Rate (1)	2.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.58%	1	2.50%	8) Average Hi	gh Cost Multiple:	1.25
	<u>Contrik</u>	utio	1 Levels			

	Contribution L	<u>eveis</u>		
9) Estimated Contributions Per Covered Empl	loyee:		\$240	
		Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions per Employee at	the Tax Base:	\$9	\$213	\$680
11) For Every One Dollar of	To Pay Benefits	in Prev. Comp. Yea	r Into the Trus	st Fund
Contributions the Amount Going:	\$	1.24	\$ -0.2	24

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

		<u>E</u>	<u>cperien</u>	ce Ratin	<u>g</u>							
		mou (\$mi			of To enefi		Prop Em	ortic			vg P nplo	
16) Est. Contributions from Employers in Excess of the Benefits Charged (/All Benefits) to those Employers:	NA	,	NA	NA	1	NA	NA	,	NA	NA	1	NA
17) Benefits Charged (/All Benefits) Employers in Est. Contributions from those Employers:	NA	,	NA	NA	,	NA	NA	,	NA	NA	,	NA
Measure of Reductions in Contributions		Expe			_	From	the Cur		<u>19</u>) From 5		Avg.
a) Amount of Experience Rating Red	uction	s (mi	l.):				NA			N	A	
b) Reductions as a Proportion of Total	al Con	tribu	tions:				NA			N	A	
c) Proportion of Employers Recieving	g Redu	ıctio	ns:				NA			N	Α	
d) Average Amount of Reductions Pe	er Emp	loye	r <u>:</u>				NA			N	Α	

^{*} 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.

Back to Main Selection Sheet	DISTRICT OF	COI	LUMB	IA 2	005	Back to State	Selection	on Sheet
() Towns of Francisco on Detings	D	- D-4	_	O) E:	l D-l-	the Detine		Fire d
1) Type of Experience Rating:	Reserve	e Kati	0	2) FIXe	d or Rela	tive Rating:		Fixed
3) Type of Charging Method:	Proport	tional	ly	4) Taxa	ble Wage	e Base:		\$9,000
5) Statutory Tax Rate (Min/Max):	1.60%	1	7.00%	6) New	Employe	er Tax Rate	(1)	2.70%
7) Avg Tax Rate (Total/Taxable Wag	<u>es):</u> 0.41%	1	2.38%	8) Aver	age High	Cost Multip	ole:	1.08
	Contrib	ution	Levels					
9) Estimated Contributions Per Cov	vered Employee:				\$25	9		
			<u>Minin</u>	num Rate	<u>Ave</u>	rage Rate	<u>Maxin</u>	num Rate
10) Estimated Contributions per En	nployee at the Tax B	ase:	\$	\$144		\$214	\$	630
11) For Every One Dollar of	To Pay E	Benefi	ts in Prev	. Comp.	<u>Year</u> <u>Ir</u>	nto the Trus	t Fund	

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

\$ 0.75

\$ 0.25

		Ex	perien	ce Ratin	g							
		mou (\$mi		, , ,	of To enefi		Prop Em	ortic			vg P nplo	
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: Measure of Reductions in Contributions	from	Expe	NA	NA	18)	_	NA Average ate	Tax		NA) From 5 enefit C		
a) Amount of Experience Rating Red				rtuting		_	NA			N		
b) Reductions as a Proportion of Total c) Proportion of Employers Recieving			_				NA NA			N/		
d) Average Amount of Reductions Pe							NA			N/		

^{*} 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).

Contributions the Amount Going:

	FLORIDA	4	20	05 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit F			ype of Employe	_	
3) Type of Charging Method:	Proportio			axable Wage B		\$7,000
5) Statutory Tax Rates (Min/Max):	0.42%			ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.54% Contribution			verage High Co	ost Multiple	0.82
9) Estimated Contributions Per Covered E		on Level	<u> </u>	\$178		
9) Estimated Contributions Per Covered E	<u>mpioyee:</u>	Mi	nimum Rate	Average Rate	e Maximu	ım Pato
10) Estimated Contributions Per Employee	at the Tay Rase		\$29	\$148		378
11) For Every One Dollar of	To Pay Benefits				rust Fund	310
Contributions the Amount Going:	\$	0.95	Compi rour).05	
	Benefit C					
		Amo	unt %	of Total	Amount	Per
		(\$m		enefits	Employ	
12) Benefits Charged to Active Taxable En	nployers:	79		71%	\$129	
13) Benefits Non-Charged:		17		16%	\$29 \$46	
14) Benefits Charged to Inactive Employer 15) Total Reimbursable Benefits:	<u>5.</u>			9% 5%	\$16	
13) TOTAL REILIDUISADIE DENETITS:	Total:	1,1			\$174	1
	Experienc			100 /0	\$174	1
	Amou		% of Total	Proportion of	Amo	unt Per
	(\$m		Benefits	Employers		ployer
16) Est. Contributions from Employers in Exces	s of Benefits					
Charged (/ All Benefits) to those Employers:	381	/ 156	35% / 15%	93% / 19%	\$1,265	/ \$2,544
17) Benefits Charged (/ All Benefits) to Employe						
of Estimated Contributions from those Employ	<u>/ers:</u> 126	/ 146	12% / 14%	7% / 81%	\$5,719	
Measure of Reductions in Contributions from E.	xnerience Rating			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			Avela	\$345	\$24	
b) Reductions as a Proportion of Total Contr				33%	28	
c) Proportion of Employers Receiving Reduc				80%	79	
d) Average Amount of Reductions Per Emplo				\$1,334	\$98	
Distribution of Wage	s, Benefits and C	Contribut	ions by Effe	ctive Tax Rates		
Distribution of Wages					Ectim	nated
<= .5% .5% - 1.0%	1.0% - 1.5%		- 2.0%	> 2.0%	Estim Proportion	
<= .5% .5% - 1.0% 20) Proportion of Total Wages:					Proportion Category	n of Each y at the
<= .5% .5% - 1.0%					Proportion Category Statu	n of Each y at the itory:
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Category Statu Minimum	n of Each y at the itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages:			- 2.0%		Proportion Category Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Category Statu Minimum	n of Each y at the itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21%	n of Each y at the itory: Maximum Tax Rate 14%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum	n of Each y at the itory: Maximum Tax Rate 14%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate	n of Each y at the utory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0%	1.0% - 1.5%	0.0	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum	n of Each y at the itory: Maximum Tax Rate 14%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7%	1.0% - 1.5%	0.0	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate	n of Each y at the utory: Maximum
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers:	1.0% - 1.5%	0.0	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24%	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7%	1.0% - 1.5%	0.0	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers: 79.4%	1.0% - 1.5%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers:	1.0% - 1.5%	0.0	- 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10%
	1.0% - 1.5% 10.0% 8.3% 6.4%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate
	1.0% - 1.5% 10.0% 8.3% 6.4%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72%	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11%
	1.0% - 1.5%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 11%
	1.0% - 1.5% 10.0% 8.3% 6.4%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 11%
	1.0% - 1.5%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 11%
	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 11%
20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers: 79.4% 14.2% 23) Proportion of Total Benefits Charged: 59.1% 13.9% 24) Proportion of Total Estimated Contrib	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 48%
	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate 1% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 48%
20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers: 79.4% 14.2% 23) Proportion of Total Benefits Charged: 59.1% 13.9% 24) Proportion of Total Estimated Contrib 52.2%	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0 0.0 0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 48% Maximum Tax Rate
20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers: 79.4% 14.2% 23) Proportion of Total Benefits Charged: 59.1% 13.9% 24) Proportion of Total Estimated Contrib 52.2%	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate 1% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 48%
20) Proportion of Total Wages: 50.7% 39.3% 21) Proportion of Taxable Wages: 59.0% 32.7% 22) Proportion of Employers: 79.4% 14.2% 23) Proportion of Total Benefits Charged: 59.1% 13.9% 24) Proportion of Total Estimated Contrib 52.2%	1.0% - 1.5% 10.0% 8.3% 6.4% 26.9%	0.0 0.0 0.0	- 2.0%)%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 21% Minimum Tax Rate 24% Minimum Tax Rate 72% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 14% Maximum Tax Rate 10% Maximum Tax Rate 11% Maximum Tax Rate 48% Maximum Tax Rate

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

Back to Main Selection Sheet	GEORGIA	4	20	05 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve I			ype of Employe	_	Fixed
3) Type of Charging Method:	Most Re			axable Wage B		\$8,500
5) Statutory Tax Rates (Min/Max):	0.03%			ew Employer T		2.62%
7) Avg Tax Rate (Total/Taxable Wages):	0.60% Contribution	-		verage High Co	ost Multiple	0.79
9) Estimated Contributions Per Covered E		TI LOVOI.		\$213		
of Edithated Contributions 1 of Covered E	<u> </u>	Mi	nimum Rate		e Maximu	m Rate
10) Estimated Contributions Per Employe	e at the Tax Base		\$3	\$188		551
11) For Every One Dollar of	To Pay Benefits		Comp. Year	Into the 1	rust Fund	
Contributions the Amount Going:	\$	0.97		\$ 0	.03	
	Benefit CI	<u>harging</u>				
		Amo (\$m		of Total Benefits	Amount I Employ	-
12) Benefits Charged to Active Taxable Er	mnlovers:	55		82%	\$180	
13) Benefits Non-Charged:	ilipioyers.	4:		7%	\$15 \$15	
14) Benefits Charged to Inactive Employe	ers:	5:		8%	\$17	
15) Total Reimbursable Benefits:		2		4%	7.0	
	Total:	68		100%	\$211	
	<u>Experience</u>	ı				
	Amou		% of Total	Proportion of		unt Per
16) Est. Contributions from Employers in Exce	(\$mi	11)	Benefits	Employers	Em	ployer
Charged (/ All Benefits) to those Employers:		/ 96	25% / 15%	49% / 35%	\$2,650	/ \$2,147
17) Benefits Charged (/ All Benefits) to Employers.		30	23/01/13/0	73/0/33/0	Ψ2,030	/ ΨΖ, 14/
of Estimated Contributions from those Emplo		/ 99	12% / 15%	51% / 65%	\$1,193	/ \$1.173
				rom Current	19) From 5	yr. Avg.
Measure of Reductions in Contributions from E			Avera	age Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions				\$178	\$7	
b) Reductions as a Proportion of Total Cont c) Proportion of Employers Receiving Reductions				29%	199	
d) Average Amount of Reductions Per Empl				78% \$1,760	70°	
		a m tuila ret			Ψ 0 ²	13
Distribution of Wage						
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	
20) Proportion of Total Wages:					Proportion Category	
46.1% 38.4%					Statu	
	14.0%					Maximum
		1.4	1%	0.0%	Tax Rate	Tax Rate
·····					6%	5%
21) Proportion of Taxable Wages:						
48.1% 37.6%						Maximum
					Minimum	
	12 9%				Tax Rate	Tax Rate
	12.9%	1.z	······································	0.0%		
	12.9%	1.4		0.0%	Tax Rate	Tax Rate
22) Proportion of Employers:	12.9%	1.4	% 	0.0%	Tax Rate 6%	Tax Rate 5%
	12.9%	1.2	i%	0.0%	Tax Rate 6% Minimum	Tax Rate 5% Maximum
22) Proportion of Employers:					Tax Rate 6% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate
22) Proportion of Employers:	9.5%		5%	0.0%	Tax Rate 6% Minimum	Tax Rate 5% Maximum
22) Proportion of Employers: 74:0% 15:0%	9.5%				Tax Rate 6% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate
22) Proportion of Employers: 74:0% 15:0% 23) Proportion of Total Benefits Charged	9.5%				Minimum Tax Rate 36%	Tax Rate 5% Maximum Tax Rate 5%
22) Proportion of Employers: 74:0% 15:0% 23) Proportion of Total Benefits Charged 34:5%	9.5%				Minimum Tax Rate 36% Minimum	Tax Rate 5% Maximum Tax Rate 5% Maximum
22) Proportion of Employers: 74.0% 15.0% 23) Proportion of Total Benefits Charged	9.5%		5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
22) Proportion of Employers: 74:0% 15:0% 23) Proportion of Total Benefits Charged 34:5%	9.5%	1.6	5%		Minimum Tax Rate 36% Minimum	Tax Rate 5% Maximum Tax Rate 5% Maximum
22) Proportion of Employers: 74:0% 15:0% 23) Proportion of Total Benefits Charged 34:5%	9.5%	1.6	5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
22) Proportion of Employers: 74.0% 15.0% 23) Proportion of Total Benefits Charged 34.5% 14.7% 24) Proportion of Total Estimated Contril 44.3%	9.5% L: 44.1% butions:	1.6	5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 29%
22) Proportion of Employers: 74.0% 15.0% 23) Proportion of Total Benefits Charged 34.5% 14.7% 24) Proportion of Total Estimated Contril	9.5%	1.6	5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate 1%	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 29%
22) Proportion of Employers: 74.0% 15.0% 23) Proportion of Total Benefits Charged 34.5% 14.7% 24) Proportion of Total Estimated Contril 44.3%	9.5% L: 44.1% butions:	1.6	5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate 1% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 29% Maximum Tax Rate
22) Proportion of Employers: 74.0% 15.0% 23) Proportion of Total Benefits Charged 34.5% 14.7% 24) Proportion of Total Estimated Contril 44.3%	9.5% L: 44.1% butions:	6.7	5%	0.0%	Minimum Tax Rate 36% Minimum Tax Rate 1% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 29% Maximum

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

	HAWAII	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) T</u>	pe of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportionally		axable Wage B		\$31,000
5) Statutory Tax Rates (Min/Max):			ew Employer T		2.40%
7) Avg Tax Rate (Total/Taxable Wages):			verage High Co	st Multiple	1.59
	Contribution Leve	<u>els</u>	4		
9) Estimated Contributions Per Covered Emp		Mindon Data	\$285	Marriana	D-1-
40) Fatimated Contributions Day Francesco		Minimum Rate	Average Rate		
10) Estimated Contributions Per Employee at		\$0	\$380	•	,674
11) For Every One Dollar of Contributions the Amount Going:	o <u>Pay Benefits in Pre</u> \$ 0.83	v. Comp. rear		rust Fund .17	
Contributions the Amount Going.	Benefit Chargin	a	3 U	.17	
			of Total	Amount	Per
			enefits	Employ	-
12) Benefits Charged to Active Taxable Empl	oyers:	78	71%	\$179	
13) Benefits Non-Charged:		16	15%	\$37	
14) Benefits Charged to Inactive Employers:		9	8%	\$21	
15) Total Reimbursable Benefits:		7	6%		
			100%	\$238	
	Experience Ratir				
	Amount (\$mil)	% of Total Benefits	Proportion of Employers	_	unt Per ployer
16) Est. Contributions from Employers in Excess o	<u> </u>	Deficits	Employers	EM	pioyei
Charged (/ All Benefits) to those Employers:	51 / 32	49% / 31%	73% / 62%	\$2,967	/ \$2,197
17) Benefits Charged (/ All Benefits) to Employers		73/0/31/0	13/0/02/0	Ψ2,301	, ψ2,131
of Estimated Contributions from those Employers		16% / 21%	27% / 38%	\$2,572	/ \$2.390
	, 22		om Current	19) From 5	
Measure of Reductions in Contributions from Expe			ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (mi			\$38	\$6	-
b) Reductions as a Proportion of Total Contribu			31%	41	
c) Proportion of Employers Receiving Reduction			63%	74	
d) Average Amount of Reductions Per Employer	<u>r:</u>		\$2,542	\$3,6	518
Distribution of Wages, E	Benefits and Contrib	utions by Effec	ctive Tax Rates		
<= .5% .5% - 1.0% 1	1.0% - 1.5% 1.5	% - 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:				Proportion	
37.9% 36.4%				Categor	•
	1/100/			Statu	tory:
l	14.9%	3%	5.5%	Minimum	Maximum
	14.9%	.3%	5.5%	Minimum Tax Rate	Maximum Tax Rate
	14.9%	.3%	5.5%	Minimum	Maximum
21) Proportion of Taxable Wages:	14.9%	.3%	5.5%	Minimum Tax Rate 6%	Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9%	5	.3%	5.5%	Minimum Tax Rate 6% Minimum	Maximum Tax Rate 1% Maximum
21) Proportion of Taxable Wages: 36.1% 37.9%	15.1%			Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 36.1% 37.9%	15.1%	.6%	5.5%	Minimum Tax Rate 6% Minimum	Maximum Tax Rate 1% Maximum
21) Proportion of Taxable Wages: 36.1% 37.9%	15.1%			Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers:	15.1%			Minimum Tax Rate 6% Minimum Tax Rate 5%	Maximum Tax Rate 1% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9%	15.1%			Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers:	15.1%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers:	15.1%			Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3%	15.1%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers:	15.1%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14%	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3%	15.1%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3%	15.1%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14%	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged:	15.1% 5 14.9% 4		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 8.2% 15.5%	15.1% 14.9% 4 15.5% 16		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 8.2% 15.5% 24) Proportion of Total Estimated Contribution	15.1% 14.9% 4 15.5% 16		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 14%	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 8.2% 15.5% 24) Proportion of Total Estimated Contribution	15.1% 14.9% 15.5% 16.5% 17.5% 18.5% 18.5% 18.5% 19.5%	.9%	6.5%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 1% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 8.2% 15.5% 24) Proportion of Total Estimated Contribution	15.1% 14.9% 15.5% 16.5% 17.5% 18.5% 18.5% 18.5% 19.5%		5.3%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 14%	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 4.2% 5.5% 24) Proportion of Total Estimated Contribution 35.5%	15.1% 14.9% 15.5% 16.5% 17.5% 18.5% 18.5% 18.5% 19.5%	.9%	6.5%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 1% Minimum	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 36.1% 37.9% 22) Proportion of Employers: 38.4% 35.3% 23) Proportion of Total Benefits Charged: 4) Proportion of Total Estimated Contribution 35.5% 11.5%	15.1% 14.9% 4 15.5% 13.2%	.9%	6.5%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 14% Minimum Tax Rate 1% Minimum Tax Rate	Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 6% Maximum Tax Rate

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

Back to Main Selection Sheet	IDAHO	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) T</u>	ype of Employe	r Ranking:	
3) Type of Charging Method:	Most Recent		axable Wage Ba		\$27,600
5) Statutory Tax Rates (Min/Max):	0.43% /		ew Employer T		1.50%
7) Avg Tax Rate (Total/Taxable Wages):	0.94% / Contribution Lev		verage High Co	st Multiple	0.33
9) Estimated Contributions Per Covered Empl		<u>eis</u>	\$264	_	
o, zeminaca communici di corta ca zimpi		Minimum Rate		e Maximu	m Rate
10) Estimated Contributions Per Employee at		\$118	\$375		,490
11) For Every One Dollar of To	Pay Benefits in Pre	ev. Comp. Year	Into the T	rust Fund	
Contributions the Amount Going:	\$ 1.28		\$ -0).28	
	Benefit Chargin		of Total	A	Dan
			of Total Benefits	Amount Employ	
12) Benefits Charged to Active Taxable Emplo	,	129	76%	\$275	
13) Benefits Non-Charged:		29	17%	\$63	
14) Benefits Charged to Inactive Employers:		4	2%	\$9	
15) Total Reimbursable Benefits:		8	5%		
		170	100%	\$347	
	Experience Ration Amount	% of Total	Proportion of	Ama	unt Per
	Amount (\$mil)	% of Total Benefits	Employers	_	unt Per ployer
16) Est. Contributions from Employers in Excess of	(,		,		
Charged (/ All Benefits) to those Employers:	31 / 9	19% / 6%	67% / 52%	\$1,197	/ \$475
17) Benefits Charged (/ All Benefits) to Employers in					
of Estimated Contributions from those Employers:	38 / 48	23% / 30%	33% / 48%	\$2,931	
Measure of Reductions in Contributions from Exper	rience Rating:		rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions (mil.		AVCIO	\$26	\$4	
b) Reductions as a Proportion of Total Contributi			21%	33'	
c) Proportion of Employers Receiving Reductions	s:		52%	75	
d) Average Amount of Reductions Per Employer:			\$1,292	\$1,6	69
Distribution of Wages, B	enefits and Contrib	utions by Effe	ctive Tax Rates		
<=.5% .5% - 1.0% 1.	.0% - 1.5% 1.5	5% - 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:				Proportion	n of Each
48.8%				Categor	
				Statu Minimum	tory: Maximum
1	14.4%	6.6%	9.0%	Tax Rate	Tax Rate
				11%	0%
21) Proportion of Taxable Wages:					
48.7%				Minimum	Maximum
l				Tax Rate	Tax Rate
19.176	16.2%	5.6%	10.5%	11%	1%
<u> </u>					
22) Proportion of Employers:		1			
42.3%	· •	::::: : [::		Minimum	Maximum
18.6%	14.5%		21.0%	Tax Rate	Tax Rate
		3.7%		13%	2%
					-
23) Proportion of Total Benefits Charged:			40.00		
			48.2%	Minimum	Maximum
19.8%	12.6%	4.6%	48.2%	Tax Rate	Tax Rate
	12.6% 1	4.6%	48.2%		
4:8%		4.6%	48.2%	Tax Rate	Tax Rate
4:8% 19.8% 24) Proportion of Total Estimated Contribution		4.6%		Tax Rate 3%	Tax Rate 5%
24) Proportion of Total Estimated Contribution 38.9%	ons:		48.2%	Tax Rate 3% Minimum	Tax Rate 5% Maximum
24) Proportion of Total Estimated Contribution 38.9%	ons:	4.6%		Tax Rate 3% Minimum Tax Rate	Tax Rate 5% Maximum Tax Rate
24) Proportion of Total Estimated Contribution 38.9%	16.6% 1			Tax Rate 3% Minimum	Tax Rate 5% Maximum

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

Back to Main Selection Sheet	ILLINOIS	20	05 Back to S	State Selection	on Sheet
1) Type of Experience Rating Method:	Benefit Ratio		ype of Employe		Fixed
3) Type of Charging Method:	Most Recent		axable Wage Ba		\$9,800
5) Statutory Tax Rates (Min/Max):	1.20% /		ew Employer T		4.20%
7) Avg Tax Rate (Total/Taxable Wages):	0.99% /		verage High Co	<u>st Multiple</u>	0.03
0) Estimated Contributions Par Covered Em	Contribution Lev	eis	¢440		
9) Estimated Contributions Per Covered Emp	<u>pioyee:</u>	Minimum Rate	\$419 Average Rate	e Maximu	m Pato
10) Estimated Contributions Per Employee a	ot the Tay Rase:	\$118	\$397		960
	o Pay Benefits in Pr	Ŧ -	¥	rust Fund	
Contributions the Amount Going:	\$ 0.99	ov. Comp. Tour		0.01	
	Benefit Chargir	ng	<u> </u>		
			of Total	Amount I	Per
		. ,	Benefits	Employ	
12) Benefits Charged to Active Taxable Emp	loyers:	1,759	89%	\$386	
13) Benefits Non-Charged:		104	5%	\$23	
14) Benefits Charged to Inactive Employers:		31	2%	\$7	
15) Total Reimbursable Benefits:	Total:	90 1,984	5% 100%	\$416	
	Experience Rati	•	100%	\$416	
	Amount	% of Total	Proportion of	Amor	unt Per
	(\$mil)	Benefits	Employers		ployer
16) Est. Contributions from Employers in Excess of	of Benefits				
Charged (/ All Benefits) to those Employers:	518 / 432	27% / 23%	23% / 22%	\$11,656	/ \$10,516
17) Benefits Charged (/ All Benefits) to Employers	s in Excess				
of Estimated Contributions from those Employer	<u>s:</u> 236 / 273	12% / 14%	77% / 78%	\$1,619	
Manager of Badestians in Contributions from Front	aniamaa Datimaa		rom Current	19) From 5	
Measure of Reductions in Contributions from Exp a) Amount of Experience Rating Reductions (m		Avera	age Tax Rate	Benefit C	
b) Reductions as a Proportion of Total Contribu			\$543 30%	\$50 29°	
c) Proportion of Employers Receiving Reduction			84%	839	
d) Average Amount of Reductions Per Employe			\$3,408	\$3,2	
Distribution of Wages,				ΨΟ,Σ	
	beliefits and Contin	Dutions by Ene	Clive Tax Nates		
	4 00/ 4 50/				_
	1.0% - 1.5%	5% - 2.0%	> 2.0%	Estim	
20) Proportion of Total Wages:	1.0% - 1.5% 1.	5% - 2.0%	> 2.0%	Proportion	n of Each
20) Proportion of Total Wages:			> 2.0%		n of Each y at the
20) Proportion of Total Wages:		5.2%		Proportion Category Statu Minimum	n of Each y at the tory: Maximum
20) Proportion of Total Wages:			> 2.0%	Proportion Category Statu Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate
20) Proportion of Total Wages:				Proportion Category Statu Minimum	n of Each y at the tory: Maximum
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages:				Proportion Category Statu Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 35.2%				Proportion Category Statu Minimum Tax Rate 14% Minimum	n of Each y at the tory: Maximum Tax Rate 19%
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages:	17:3% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19%
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages:	17:3% 1			Proportion Category Statu Minimum Tax Rate 14% Minimum	n of Each y at the tory: Maximum Tax Rate 19%
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5%	17:3% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers:	17:3% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5%	17:3% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16%	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8%	17:3% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16%	n of Each y at the tory: Maximum
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers:	17:3% 1 14:7% 1	5.2%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8%	17:3% 1 14:7% 1	3.3%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum	n of Each y at the tory: Maximum
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8%	17:3% 1 14:7% 1	3.3%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged:	17.3% 1 14.7% 1 5.1%	5.2% 3.3% 4.7%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8%
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6%	17.3% 1 14.7% 1 5.1%	3.3%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71%	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8%
20) Proportion of Total Wages: 23.8% 35.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged:	17.3% 1 14.7% 1 5.1%	5.2% 3.3% 4.7%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8%
20) Proportion of Total Wages: 23.8% 25.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8.6%	17.3% 1 14.7% 1 5.1% 2 15.0% 2	5.2% 3.3% 4.7%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8:6%	17.3% 1 14.7% 1 5.1% 2 15.0% 2	5.2% 3.3% 4.7%	8.5% 8.7% 4.6%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate
20) Proportion of Total Wages: 23.8% 25.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8.6%	17.3% 1 14.7% 1 5.1% 2 15.0% 2	5.2% 3.3% 4.7%	8.5%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate 5% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate 51%
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8:6% 24) Proportion of Total Estimated Contribut 26.4%	17.3% 1 14.7% 1 5.1% 2 15.0% 2	5.2% 3.3% 4.7%	8.5% 8.7% 4.6%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate 5%	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate 51%
20) Proportion of Total Wages: 23.8% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8:6%	17.3% 1 14.7% 1 5.1% 2 15.0% 2	5.2% 3.3% 4.7%	8.5% 8.7% 4.6%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate 5% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate 51% Maximum
20) Proportion of Total Wages: 23.8% 25.2% 21) Proportion of Taxable Wages: 27.9% 35.5% 22) Proportion of Employers: 74.8% 10.9% 23) Proportion of Total Benefits Charged: 20.6% 8.6% 24) Proportion of Total Estimated Contribut 26.4%	17.3% 1 14.7% 1 5.1% 2 15.0% 2 ions: 21.2% 2	5.2% 3.3% 4.7%	8.5% 8.7% 4.6%	Proportion Category Statu Minimum Tax Rate 14% Minimum Tax Rate 16% Minimum Tax Rate 71% Minimum Tax Rate 5% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 19% Maximum Tax Rate 17% Maximum Tax Rate 8% Maximum Tax Rate 51%

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

Back to Main Selection Sheet	INDIANA	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) Ty</u>	pe of Employe	<u>r Ranking:</u>	Fixed
3) Type of Charging Method:	Proportionally		axable Wage Ba		\$7,000
5) Statutory Tax Rates (Min/Max):			ew Employer Ta		2.70%
7) Avg Tax Rate (Total/Taxable Wages):			verage High Co	st Multiple	<u>:</u> 0.59
O) Fatimeted Contributions Bay Covered Fron	Contribution Leve	els els	COE4		
9) Estimated Contributions Per Covered Emp		linimum Rate	\$251 Average Rate	e Maximu	m Poto
10) Estimated Contributions Per Employee a	_	\$77	S221		392
	o Pay Benefits in Prev		<u> </u>	rust Fund	332
Contributions the Amount Going:	\$ 1.24	v. comp. rear).24	
Software the 7 th cart Comp.	Benefit Charging	1	<u> </u>		
			of Total	Amount	Per
	1.		enefits	Employ	
12) Benefits Charged to Active Taxable Emp		-	69%	\$227	
13) Benefits Non-Charged:			15%	\$48	
14) Benefits Charged to Inactive Employers:			12%	\$38	
15) Total Reimbursable Benefits:		35 '52 ^	<u>5%</u> 100%	#242	,
	Experience Ratin		100%	\$313	
	Amount	% of Total	Proportion of	Amo	unt Per
	(\$mil)	Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess of	of Benefits				
Charged (/ All Benefits) to those Employers:	201 / 59	28% / 8%	82% / 53%	\$2,794	/ \$1,251
17) Benefits Charged (/ All Benefits) to Employers					
of Estimated Contributions from those Employer	<u>s:</u> 156 / 196	22% / 27%	18% / 47%	<u> </u>	/ \$4,783
Massure of Reductions in Contributions from Even	oriones Detings		om Current	19) From 5	
Measure of Reductions in Contributions from Exp a) Amount of Experience Rating Reductions (m		Avera	ge Tax Rate	Benefit C \$5	
b) Reductions as a Proportion of Total Contribu			\$93 17%	\$5 12 ^c	
c) Proportion of Employers Receiving Reduction			72%	679	
d) Average Amount of Reductions Per Employe			\$1,461	\$91	
			.,	ψυ	_
	Benefits and Contribu	itions by Effec	tive Tax Rates		
	Benefits and Contribu			=	-1-3
<= .5% .5% - 1.0%		% - 2.0%	> 2.0%	Estim	
<= .5% .5% - 1.0% 20) Proportion of Total Wages:				Proportion	n of Each
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 54.1%				Proportion Category Statu	n of Each y at the itory:
<= .5% .5% - 1.0% 20) Proportion of Total Wages:				Proportion Category Statu Minimum	n of Each y at the itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 54.1%	1.0% - 1.5% 1.5%			Proportion Category Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 25.2%	1.0% - 1.5% 1.5%	% - 2.0%	> 2.0%	Proportion Category Statu Minimum	n of Each y at the itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5% 1.5%	% - 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6%	n of Each y at the itory: Maximum Tax Rate 6%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: -25:2%	1.0% - 1.5% 1.5%	% - 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum	n of Each y at the itory: Maximum Tax Rate 6%
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5% 1.5%	% - 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6%	n of Each y at the itory: Maximum Tax Rate 6%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 25:2%	20.4%	2%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum	n of Each y at the itory: Maximum Tax Rate 6%
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	20.4%	% - 2.0%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 54.1% 21) Proportion of Taxable Wages: 55.1% 24.6% 22) Proportion of Employers:	20.4%	2%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
	20.4%	2%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 54.1% 21) Proportion of Taxable Wages: 55.1% 24.6% 22) Proportion of Employers:	20.4%	2%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6%
	20.4% 20.0% 1.5%	2%	> 2.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 25:1% 25:1% 25:8%	20.4% 20.0% 1.5%	2%	> 2.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate
	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 0.	2%	> 2.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged:	20.4% 20.0% 1.5%	2%	> 2.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
 <= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 0.	2%	> 2.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged:	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2%	2%	> 2.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2%	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2% 1.59	2%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2% 24) Proportion of Total Estimated Contribut	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2% 1.59	2%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 38%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2%	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2% 1.59	2%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 38%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2% 24) Proportion of Total Estimated Contribut 55.0%	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2% 1.59	2%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 38%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2% 24) Proportion of Total Estimated Contribut	1.0% - 1.5% 1.59 20.4% 20.0% 17.1% 60.2% 1.59	2%	> 2.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 38%
20) Proportion of Total Wages: 25:2% 21) Proportion of Taxable Wages: 24:6% 22) Proportion of Employers: 25.8% 23) Proportion of Total Benefits Charged: 35.3% 3.2% 24) Proportion of Total Estimated Contribut 55.0%	1.0% - 1.5% 1.59 20.4% 0. 20.0% 0. 17.1% 0. 60.2% 1. ions: 31.4% 0.	2%	> 2.0% 0.0% 0.0% 0.0%	Proportion Category Statu Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 28% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 38% Maximum Tax Rate

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

Back to Main Selection Sheet	IOWA	20	05 Back to \$	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit Ratio		pe of Employe	_	_
3) Type of Charging Method:	Inverse Order		axable Wage Ba		\$19,700
5) Statutory Tax Rates (Min/Max):			ew Employer T		1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.68% / Contribution Leve		verage High Co	st Multiple	0.94
9) Estimated Contributions Per Covered Emplo		<u>ers</u>	\$215		
9) Estimated Contributions Fer Covered Emplo		Minimum Rate	Average Rate	Maximu	m Rate
10) Estimated Contributions Per Employee at t		\$0	\$257		,576
	Pay Benefits in Pre	T -	+= -	rust Fund	,010
Contributions the Amount Going:	\$ 1.35).35	
	Benefit Chargin	g	·		
			of Total	Amount	-
			enefits	Employ	
12) Benefits Charged to Active Taxable Employ	<u>/ers:</u>	251	73%	\$226	
13) Benefits Non-Charged: 14) Benefits Charged to Inactive Employers:		53 22	16% 6%	\$48 \$20	
15) Total Reimbursable Benefits:		<u> </u>	5%	⊅ ∠U	
10) Total Neillibul Sable Dellettis.	Total:		100%	\$294	
	Experience Ratir			Ψ234	
	Amount	% of Total	Proportion of	Amo	unt Per
	(\$mil)	Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess of E	<u> Benefits</u>				
Charged (/ All Benefits) to those Employers:	30 / 11	9% / 4%	26% / 9%	\$2,110	/ \$2,470
17) Benefits Charged (/ All Benefits) to Employers in					
of Estimated Contributions from those Employers:	42 / 94	13% / 29%	74% / 91%	\$1,067	
Measure of Reductions in Contributions from Experie	ence Rating:		om Current ge Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions (mil.)		717010	\$107	\$14	
b) Reductions as a Proportion of Total Contribution	_		47%	529	
c) Proportion of Employers Receiving Reductions	<u>:</u>		77%	80	
d) Average Amount of Reductions Per Employer:			2,596	\$3,4	
Distribution of Wages, Be	enefits and Contrib	utions by Effec	ctive Tax Rates		
		% - 2.0%	> 2.0%	Estim	ated
	110	7,0 210 70	7 210 / 0	Proportion	
20) Proportion of Total Wages:				Categor	
62.9%				Statu	
17.6%			8.2%	Minimum Tax Rate	Maximum Tax Rate
	6.6%4	. 7.%	0.2 /0	19%	4%
				19/0	4 /0
21) Proportion of Taxable Wages:				Minimo	Massimosum
62:1%				Tax Rate	Maximum Tax Rate
17.3%				.ux nate	. ux mate
]			0.20/	4007	F0/
	6.6% 4	.7%	9.3%	19%	5%
	6.6% 4	-7%	9.3%	19%	5%
22) Proportion of Employers:	4	-7%	9.3%		
	3.6% 4	.7%	9.3%	Minimum	Maximum
22) Proportion of Employers:				Minimum Tax Rate	Maximum Tax Rate
22) Proportion of Employers:		.1%	12.3%	Minimum	Maximum
22) Proportion of Employers:				Minimum Tax Rate	Maximum Tax Rate
22) Proportion of Employers: 73.2% 7.8% 3			12.3%	Minimum Tax Rate 59%	Maximum Tax Rate 8%
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged:				Minimum Tax Rate	Maximum Tax Rate 8% Maximum
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged:	3.6%		12.3%	Minimum Tax Rate 59% Minimum Tax Rate	Maximum Tax Rate 8% Maximum Tax Rate
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged:	3.6%	.1%	12.3%	Minimum Tax Rate 59% Minimum	Maximum Tax Rate 8% Maximum
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged:	3.6% 3	.1%	12.3%	Minimum Tax Rate 59% Minimum Tax Rate	Maximum Tax Rate 8% Maximum Tax Rate
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged: 15.5% 15.2% 8	3.6% 3	.1%	12.3%	Minimum Tax Rate 59% Minimum Tax Rate 0%	Maximum Tax Rate 8% Maximum Tax Rate 38%
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged: 15.5% 15.2% 8	3.6% 3 3.9% 9	.1%	12.3%	Minimum Tax Rate 59% Minimum Tax Rate 0%	Maximum Tax Rate 8% Maximum Tax Rate
22) Proportion of Employers: 73.2% 7.8% 3 23) Proportion of Total Benefits Charged: 15.5% 15.2% 8 24) Proportion of Total Estimated Contribution	3.6% 3 3.9% 9	.1%	12.3%	Minimum Tax Rate 59% Minimum Tax Rate 0% Minimum Tax Rate	Maximum Tax Rate 8% Maximum Tax Rate 38% Maximum Tax Rate
22) Proportion of Employers: 73.2% 7.8% 23) Proportion of Total Benefits Charged: 15.5% 15.2% 24) Proportion of Total Estimated Contribution	3.6% 3 3.9% 9	.1%	12.3%	Minimum Tax Rate 59% Minimum Tax Rate 0% Minimum	Maximum Tax Rate 8% Maximum Tax Rate 38%

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

Back to Main Selection Sheet	KANSAS	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) Ty</u>	pe of Employe	r Ranking:	Array
3) Type of Charging Method:	Proportionally		xable Wage Ba		\$8,000
5) Statutory Tax Rates (Min/Max):			w Employer T		0.00%
7) Avg Tax Rate (Total/Taxable Wages):			verage High Co	st Multiple	0.60
	Contribution Leve	IS	A225		
9) Estimated Contributions Per Covered Emp	<u>'</u>	linimum Data	\$268	Marrian	D-1-
40) Estimated Contributions Box Employee		linimum Rate	Average Rate		<u>m Rate</u> 592
10) Estimated Contributions Per Employee a		\$6	\$291	Ţ.	592
11) For Every One Dollar of Tontributions the Amount Going:	o Pay Benefits in Prev \$ 1.00	r. Comp. Year		rust Fund .00	
Contributions the Amount Going:	Benefit Charging		\$ U	.00	
		1	of Total	Amount	Per
			enefits	Employ	-
12) Benefits Charged to Active Taxable Emp	loyers: 2	50	76%	\$213	3
13) Benefits Non-Charged:			14%	\$39	
14) Benefits Charged to Inactive Employers:		23	7%	\$20	
15) Total Reimbursable Benefits:		8	2%		
			100%	\$272	2
	Experience Rating			-	1.5
	Amount (\$mil)	% of Total Benefits	Proportion of Employers	_	unt Per ployer
16) Est. Contributions from Employers in Excess (Denents	Employers	EM	pioyei
Charged (/ All Benefits) to those Employers:	120 / 73	38% / 23%	76% / 55%	\$2,876	/ \$2,449
17) Benefits Charged (/ All Benefits) to Employers		00/01/20/0	10/0/ 30/0	Ψ2,010	, w=,++3
of Estimated Contributions from those Employer		21% / 27%	24% / 45%	\$5,157	/ \$3.450
			om Current	19) From 5	
Measure of Reductions in Contributions from Exp	erience Rating:		ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (m			\$73	\$3	
b) Reductions as a Proportion of Total Contribu			24%	17	
c) Proportion of Employers Receiving Reduction			59%	50	
d) Average Amount of Reductions Per Employe	er:		52,266	\$1,3	337
<u>Distribution of Wages,</u>	Benefits and Contribu	tions by Effec	tive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5% 1.5%	% - 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:				Proportion	
	48.5%			Categor	
21:4%22:8%				Statu Minimum	
21.476 22.076		0%		Tax Rate	Tax Rate
		0 70	0.3%	1%	3%
24) Proportion of Toyoble Women				1 /0	370
21) Proportion of Taxable Wages:	· 4·0 ·60/ · · · · · ·			Minimum	Maximum
	49.6%			Tax Rate	Tax Rate
22.2% 20.8%		10/			
l	· · · · · · · · · · · · · · · · · · ·	1.%	0.3%	1%	3%
22) Proportion of Employers:					-
	.27.70/				
34.6% 21.0%	. <mark>37.7%</mark>			Minimum Tax Pata	
34.6%		3.0%		Tax Rate	Tax Rate
34.6%		3%	0.4%		
34.6% 21.0%		3%	0.4%	Tax Rate	Tax Rate
34.6%	6.	3%	0.4%	Tax Rate 2%	Tax Rate
34.6% 21.0%	5 7.1%		0.4%	Tax Rate 2% Minimum	Tax Rate 3% Maximum
21.0% 23) Proportion of Total Benefits Charged:	5 7.1%	.0%	0.4%	Tax Rate 2%	Tax Rate
34.6% 21.0%	5 7.1%		1:7%	Tax Rate 2% Minimum	Tax Rate 3% Maximum
21.0% 23) Proportion of Total Benefits Charged: 4.5% 9.6%	5 7.1% 27			Tax Rate 2% Minimum Tax Rate	Tax Rate 3% Maximum Tax Rate
21.0% 23) Proportion of Total Benefits Charged:	57.1% 27			Tax Rate 2% Minimum Tax Rate 0%	Tax Rate 3% Maximum Tax Rate 17%
21.0% 23) Proportion of Total Benefits Charged: 4.5% 9.6%	5 7.1% 27			Tax Rate 2% Minimum Tax Rate 0% Minimum	Tax Rate 3% Maximum Tax Rate 17% Maximum
23) Proportion of Total Benefits Charged: 4.5% 9.6% 24) Proportion of Total Estimated Contribut	6. 57.1% 27 ions: 65.4%	.0%		Tax Rate 2% Minimum Tax Rate 0%	Tax Rate 3% Maximum Tax Rate 17%
21.0% 23) Proportion of Total Benefits Charged: 4.5% 9.6%	6. 57.1% 27 ions: 65.4%			Tax Rate 2% Minimum Tax Rate 0% Minimum	Tax Rate 3% Maximum Tax Rate 17% Maximum
23) Proportion of Total Benefits Charged: 4.5% 9.6% 24) Proportion of Total Estimated Contribut	6. 57.1% 27 ions: 65.4%	.0%	1.7%	Minimum Tax Rate 0% Minimum Tax Rate	Maximum Tax Rate 17% Maximum Tax Rate

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

Back to Main Selection Sheet	KENTUCKY	Y	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ra			ype of Employe		
3) Type of Charging Method:	Most Rece			axable Wage Ba		\$8,000
5) Statutory Tax Rates (Min/Max):	0.0070	/ 9.5		ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	011 0 70	/ 2.8	4% <u>8) A</u>	verage High Co	st Multiple	0.28
0) Estimated Contributions Bay Cavard E	Contribution	Levels		\$258		
9) Estimated Contributions Per Covered E	<u>mployee:</u>	Min	imum Rate	Average Rate	e Maximu	m Pato
10) Estimated Contributions Per Employee	a at the Tay Race:	IVIIII	\$40	\$227		760
11) For Every One Dollar of	To Pay Benefits in	n Prev. (Ŧ -	•	rust Fund	700
Contributions the Amount Going:		1.11	Joinp: Tour).11	
	Benefit Cha					
		Amou		of Total	Amount	-
		(\$mil		enefits	Employ	
12) Benefits Charged to Active Taxable En	nployers:	354		86%	\$261	
13) Benefits Non-Charged:		14 25		3%	\$10 \$18	
14) Benefits Charged to Inactive Employer 15) Total Reimbursable Benefits:	<u>8.</u>	25		6% 5%	\$18	
13) TOTAL REINIBULSABLE DENETITS:	Total:	412		_ <u>5%</u> 100%	\$290	
	Experience			130 /0	⊅∠ 3(
	Amoun		% of Total	Proportion of	Amo	unt Per
	(\$mil)		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exces	s of Benefits					
Charged (/ All Benefits) to those Employers:	71 / 4	44 ′	18% / 11%	76% / 56%	\$1,509	/ \$1,266
17) Benefits Charged (/ All Benefits) to Employe						
of Estimated Contributions from those Employ	<u>vers:</u> 83 / 9	92 2	21% / 23%	24% / 44%	\$5,557	
Measure of Reductions in Contributions from E	xperience Rating:			rom Current ige Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			-11010	\$95	\$10	
b) Reductions as a Proportion of Total Contr				29%	30	
c) Proportion of Employers Receiving Reduc				81%	86	
d) Average Amount of Reductions Per Emplo	oyer:			\$1,882	\$1,8	
Distribution of Wage	s, Benefits and Co	ntributio	ons by Effe	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5% -		> 2.0%	Estim	ated
20) Proportion of Total Wages:					Proportion	
40.40/					Categor	y at the
36.1% 48.4%			<u> </u>		Statu Minimum	
	0.00/			11.0%	Tax Rate	Tax Rate
	3.8%	0.89	%		4%	4%
24) Proportion of Toyoble Warran					₹ /0	7/0
21) Proportion of Taxable Wages:					Minimum	Maximum
36.4% 48.8%	<u></u>		<u> </u>		Tax Rate	Tax Rate
			<u> </u>	11.0%		
	3:2%	0.6	%		4%	4%
22) Proportion of Employers:						
F0-20/					Minimum	Maximum
35.6%					Tax Rate	Maximum Tax Rate
	4 . 4 0/			12.2%		00/
	1:4%	0.4	%	12.2%	13%	6%
23) Proportion of Total Benefits Charged:		0.4	%	12.2%		6%
		0.49	%	12.2% 54.7%	13%	
23) Proportion of Total Benefits Charged:		0.4	%		13%	6% Maximum Tax Rate
					13% Minimum Tax Rate	Maximum Tax Rate
29.9%		2.0			13% Minimum	Maximum
29.9%	6.0%				13% Minimum Tax Rate	Maximum Tax Rate
7.4%	6.0%				13% Minimum Tax Rate 1%	Maximum Tax Rate
29.9% 7.4% 24) Proportion of Total Estimated Contrib 44.8%	6.0%			54.7%	13% Minimum Tax Rate 1%	Maximum Tax Rate 32%
29.9% 7.4% 24) Proportion of Total Estimated Contrib	6.0%			54.7%	13% Minimum Tax Rate 1% Minimum Tax Rate	Maximum Tax Rate 32% Maximum Tax Rate
29.9% 7.4% 24) Proportion of Total Estimated Contrib 44.8%	6.0% outions:	2.0°		54.7%	13% Minimum Tax Rate 1% Minimum	Maximum Tax Rate 32%

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

	LOUISIAN	IA	20	05 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve I			ype of Employ		
3) Type of Charging Method:	Proportio			axable Wage B		\$7,000
5) Statutory Tax Rates (Min/Max):	0.10%			ew Employer 1		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.37%	-		verage High C	ost Multiple	<u>:</u> 1.18
O) Fatimated Contributions Bay Covered F	Contributio	n Level		£442		
9) Estimated Contributions Per Covered E	<u>:mpioyee:</u>	M	nimum Rate	\$113 Average Rat	te Maximu	m Pato
10) Estimated Contributions Per Employe	e at the Tay Rase		\$7	\$99		434
11) For Every One Dollar of	To Pay Benefits			#	Trust Fund	101
Contributions the Amount Going:	\$	1.54	o cinipi i cui	·	0.54	
	Benefit Cl			·		
		Amo		of Total	Amount	-
		(\$m	·	Benefits	Employ	
12) Benefits Charged to Active Taxable Er	<u>mpioyers:</u>	20		77%	\$144	
13) Benefits Non-Charged: 14) Benefits Charged to Inactive Employe	re	3		15% 2%	\$27 \$5	
15) Total Reimbursable Benefits:	13.	1		6%	- φυ	
	Total:	26		100%	\$176	}
	Experience				¥.10	
	Amou	ınt	% of Total	Proportion of		unt Per
10.5 . 0	(\$mi	il)	Benefits	Employers	Em	ployer
16) Est. Contributions from Employers in Exces			00/ / 40/	000/ / / 70/	A=-0	/ 0.7 0
Charged (/ All Benefits) to those Employers: 17) Benefits Charged (/ All Benefits) to Employ	16 /	3	6% / 1%	30% / 15%	\$722	/ \$273
of Estimated Contributions from those Employ		/ 105	30% / 42%	70% / 85%	\$1.404	/ \$1,622
or Estimated Contributions from those Emplo	<u>7010.</u> 13 1	103		rom Current	19) From 5	
Measure of Reductions in Contributions from E	Experience Rating:			nge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions				\$50	\$7	6
b) Reductions as a Proportion of Total Conti				32%	38	
c) Proportion of Employers Receiving Reduc				66%	68	
d) Average Amount of Reductions Per Emplo	<u>oyer:</u>			\$996	\$1,4	151
Distribution of Wage	es, Benefits and C	ontribut	ions by Effe	ctive Tax Rates	<u> </u>	
<u>Distribution of Wage</u> <= .5%	es, Benefits and C 1.0% - 1.5%		- 2.0%	> 2.0%	Estim	
					Proportion	n of Each
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5%					Proportion Categor	n of Each y at the
<= .5% .5% - 1.0% 20) Proportion of Total Wages:					Proportion Categor Statu Minimum	n of Each y at the Itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5%		1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum	n of Each y at the Itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% 35.3% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23%	n of Each y at the itory: Maximum Tax Rate 5%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum	n of Each y at the itory: Maximum Tax Rate 5%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% 35.3% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23%	n of Each y at the itory: Maximum Tax Rate 5%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% 35.3% 21) Proportion of Taxable Wages: 60.2%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum	n of Each y at the itory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3% 21) Proportion of Taxable Wages: 60.2% .39.5%	1.0% - 1.5% 	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3% 21) Proportion of Taxable Wages: 60.2% 39.5% 22) Proportion of Employers:	1.0% - 1.5% 	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3% 21) Proportion of Taxable Wages: 60.2% .39.5% 22) Proportion of Employers: 68.8%	1.0% - 1.5% 	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3% 21) Proportion of Taxable Wages: 60.2% 39.5% 22) Proportion of Employers:	1.0% - 1.5% -0:2% -0:3%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5% .35.3% 21) Proportion of Taxable Wages: 60.2% .39.5% 22) Proportion of Employers: 68.8%	1.0% - 1.5% 0:2%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 64.5%	1.0% - 1.5% -0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
	1.0% - 1.5% -0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
	1.0% - 1.5% -0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
	1.0% - 1.5% - 0:2% - 0:3% - 0:4%	0.(-0.(- 2.0%	> 2.0% 0.0% 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
	1.0% - 1.5% -0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
	0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0% 0.0% 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
	0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0% 0.0% 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate 4%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5%
20) Proportion of Total Wages: 64.5% 35.3% 21) Proportion of Taxable Wages: 60.2% 39.5% 22) Proportion of Employers: 68.8% 30.8% 23) Proportion of Total Benefits Charged 73.4% 24) Proportion of Total Estimated Contrib	0.2% -0.3% -0.4%	0.(-0.(- 2.0%	> 2.0% 0.0% 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate 4%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 27%
20) Proportion of Total Wages: 64:5% 35:3% 21) Proportion of Taxable Wages: 60:2% 39:5% 22) Proportion of Employers: 68:8% 30:8% 23) Proportion of Total Benefits Charged 73:4% 25:2% 24) Proportion of Total Estimated Contrib	1.0% - 1.5% -0:2% -0:3% -0:4% -1:4% -outions:	0.(0.(- 2.0% - 9% - 9%	> 2.0% - 0.0% - 0.0% - 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate 4% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 27% Maximum Tax Rate
20) Proportion of Total Wages: 64:5% 35:3% 21) Proportion of Taxable Wages: 60:2% 39:5% 22) Proportion of Employers: 68.8% 30.8% 23) Proportion of Total Benefits Charged 73:4% 25:2% 24) Proportion of Total Estimated Contrib	0.2% -0.3% -0.4%	0.(0.(0.(- 2.0% - 9% - 9%	> 2.0% 0.0% 0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 17% Minimum Tax Rate 39% Minimum Tax Rate 4% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 27%

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

Back to Main Selection Sheet	MAINE	20	05 Back to \$	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ratio		pe of Employe		
3) Type of Charging Method:	Most Recent		xable Wage Ba		\$12,000
5) Statutory Tax Rates (Min/Max):			ew Employer T		1.73%
7) Avg Tax Rate (Total/Taxable Wages):	0.72% / 1 Contribution Level		verage High Co	st Multiple	1.62
9) Estimated Contributions Per Covered Empl		<u>s</u>	\$210		
9) Estimated Contributions Fer Covered Empi		inimum Rate	Average Rate	e Maximu	m Rate
10) Estimated Contributions Per Employee at	_	\$62	\$213		648
	Pay Benefits in Prev	Ŧ -	¥=	rust Fund	J-10
Contributions the Amount Going:	\$ 1.23).23	
	Benefit Charging				
	Amo		of Total	Amount	-
10) D (% 0) 14 A (% T 1) E 1	(\$n		enefits	Employ	
12) Benefits Charged to Active Taxable Emplo			66%	\$181	
13) Benefits Non-Charged:		<u>5</u> 1	28% 1%	\$78 \$3	
14) Benefits Charged to Inactive Employers: 15) Total Reimbursable Benefits:		<u>. </u>	5%	 \$5	
10) Total Neimbursable Delients.			100%	\$261	
	Experience Rating			Ψ201	
	Amount	% of Total	Proportion of	Amo	unt Per
	(\$mil)	Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess of	Benefits				
Charged (/ All Benefits) to those Employers:	31 / 7	26% / 6%	82% / 43%	\$1,182	/ \$543
17) Benefits Charged (/ All Benefits) to Employers in					
of Estimated Contributions from those Employers:	21 / 30	17% / 26%	18% / 57%	\$3,644	
Measure of Reductions in Contributions from Exper	rience Rating:		om Current ge Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions (mil.		Avora	\$24	\$3	
b) Reductions as a Proportion of Total Contributi			26%	33	
c) Proportion of Employers Receiving Reductions			54%	61	
d) Average Amount of Reductions Per Employer:			61,383	\$1,9	
Distribution of Wages, B	enefits and Contribu	tions by Effec	tive Tax Rates		
		5 - 2.0%	> 2.0%	Estim	ated
	110 /	,	2.370	Proportion	
20) Proportion of Total Wages:				Categor	y at the
53.5% 27.4%		.		Statu	tory:
	8.6% 5	,, I	E 20/	Minimum Tax Rate	Maximum Tax Rate
	5.0./0	£ 70	J.3%	5%	4%
24) Deposition of Tourists M				J /0	" /0
21) Proportion of Taxable Wages:				Minimum	Maximus
49.4% 27.9%	<u> </u>			Tax Rate	Maximum Tax Rate
	9.6%	4%	6.70/		
	×1×./a 6.,	4-70	6.7%	0%	5%
22) Proportion of Employers:					
43.9%				Mimi	Massim
22.4%				Minimum Tax Rate	Maximum Tax Rate
					Tax Ivale
	12.6% 9.	0%	12.2%		
	9.0	0%	12.2%	0%	8%
	9.	0%	12.2%		8%
23) Proportion of Total Benefits Charged:	12.6% 9.	0%		0%	
23) Proportion of Total Benefits Charged:			42.2%		
23) Proportion of Total Benefits Charged:		.0%		0% Minimum Tax Rate	Maximum Tax Rate
23) Proportion of Total Benefits Charged:				0% Minimum	Maximum
23) Proportion of Total Benefits Charged:	11.0% 13			0% Minimum Tax Rate	Maximum Tax Rate
23) Proportion of Total Benefits Charged: 15:7% 18.1% 24) Proportion of Total Estimated Contribution	11.0% 13		42.2%	0% Minimum Tax Rate 0%	Maximum Tax Rate 36%
23) Proportion of Total Benefits Charged: 15:7% 18.1% 1 24) Proportion of Total Estimated Contribution 25.2% 28.9%	11.0% 13	.0%		0% Minimum Tax Rate	Maximum Tax Rate 36%
23) Proportion of Total Benefits Charged: 15:7% 18.1% 1 24) Proportion of Total Estimated Contribution 25.2% 28.9%	11.0% 13 ons:		42.2%	0% Minimum Tax Rate 0% Minimum Tax Rate	Maximum Tax Rate 36% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 15:7% 18.1% 1 24) Proportion of Total Estimated Contribution 25.2% 28.9%	11.0% 13 ons:	.0%	42.2%	0% Minimum Tax Rate 0% Minimum	Maximum Tax Rate 36%

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

	MARYLAN	1D	2	2005 Back to	State Selection	on Sheet
1) Type of Experience Rating Method:	Benefit F	Ratio	<u>2)</u>	Type of Employ	<u>er Ranking:</u>	Fixed
3) Type of Charging Method:	Proportio	nally	4)	Taxable Wage B	lase:	\$8,500
5) Statutory Tax Rates (Min/Max):	1.10%	/ 8	.30% <u>6)</u>	New Employer	Tax Rate:**	2.10%
7) Avg Tax Rate (Total/Taxable Wages):	0.55%			Average High C	ost Multiple	0.63
	Contribution	on Level	<u>S</u>			
9) Estimated Contributions Per Covered E	mployee:			\$257		
		_	nimum Ra			
10) Estimated Contributions Per Employee			\$94	\$231		706
11) For Every One Dollar of	To Pay Benefits		Comp. Ye		Trust Fund	
Contributions the Amount Going:	\$ Benefit C	1.11		<u> </u>	0.11	
	<u>Deficit C</u>	Amo	unt	% of Total	Amount I	Per
		(\$m		Benefits	Employ	-
12) Benefits Charged to Active Taxable En	nployers:	35	i1	61%	\$190	
13) Benefits Non-Charged:		14	9	26%	\$81	
14) Benefits Charged to Inactive Employer	rs:	3	8	7%	\$20	
15) Total Reimbursable Benefits:		3	8	7%		
	Total:	57		100%	\$291	
	<u>Experienc</u>				. -	
	Amoı (\$m		% of Total Benefits	Proportion of Employers		unt Per ployer
16) Est. Contributions from Employers in Exces		11)	Dellellis	Employers	EIII	pioyei
Charged (/ All Benefits) to those Employers:	200	/ 26	37% / 5%	95% / 14%	\$1,959	/ \$1,679
17) Benefits Charged (/ All Benefits) to Employ		7 20	31 /0 / 3 /0	33707 1470	ψ1,333	7 ψ1,073
of Estimated Contributions from those Employ	yers: 50	/ 75	9% / 14%	5% / 86%	\$8,817	/ \$807
				From Current	19) From 5	
Measure of Reductions in Contributions from E			Ave	erage Tax Rate	Benefit C	ost Rate
a) Amount of Experience Rating Reductions				\$118	\$8	
b) Reductions as a Proportion of Total Contr				25%	20°	
c) Proportion of Employers Receiving Reduc				81%	79°	
d) Average Amount of Reductions Per Emplo				\$1,342	\$97	6
<u>Distribution of Wage</u>	s, Benefits and C	ontribut	ions by Eff	ective Tax Rates	3	
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:						
					Proportion	n of Each
59.8%					Proportion Category	n of Each y at the
59.8%					Proportion Category Statu	n of Each y at the tory:
59.8%	7.5%	2.1		2.00/	Proportion Category	n of Each y at the tory:
	7.5%	2.	5%	2.0%	Proportion Category Statu Minimum Tax Rate	n of Each y at the tory: Maximum
28.1%	7.5%	2.5	5%	2.0%	Proportion Category Statu Minimum	n of Each y at the tory: Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages:	7.5%	2.5	5%	2.0%	Proportion Category Statu Minimum Tax Rate 30%	n of Each y at the tory: Maximum Tax Rate 5%
28.1%	7.5%	2.9	5%	2.0%	Proportion Category Statu Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5%
28.1% 21) Proportion of Taxable Wages:					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages:	7.5%	2.5		2.0%	Proportion Category Statu Minimum Tax Rate 30% Minimum	n of Each y at the tory: Maximum Tax Rate 5% Maximum
28.1% 21) Proportion of Taxable Wages: 30.9%					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers:					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26%	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4%
28.1% 21) Proportion of Taxable Wages: 30.9%					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4%
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers:					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers:					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4%
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8%					Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged:		2.9	5%		Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71%	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6%
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5%		2.9		2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6%
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged:	7.3%	2.9	5%		Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5%	7.3%	2.9	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum
28.1% 21) Proportion of Taxable Wages: 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5%	7.3% 4.4%	2.9	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5% 12.2% 24) Proportion of Total Estimated Contrib	7.3% 4.4%	2.9	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate 71%	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 33%
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5% 12.2% 24) Proportion of Total Estimated Contrib	7.3% 4.4%	3.6	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 33%
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5% 12.2% 24) Proportion of Total Estimated Contrib	4.4% 18.2%	2.9	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate 0% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 33% Maximum Tax Rate
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5% 12.2% 24) Proportion of Total Estimated Contrib	4.4% 18.2%	3.6	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate 0% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 33%
28.1% 21) Proportion of Taxable Wages: 56.7% 30.9% 22) Proportion of Employers: 78.6% 10.8% 23) Proportion of Total Benefits Charged: 33.5% 12.2% 24) Proportion of Total Estimated Contrib	4.4% 18.2%	2.9 3.6 22.	5%	2.2%	Proportion Category Statu Minimum Tax Rate 30% Minimum Tax Rate 26% Minimum Tax Rate 71% Minimum Tax Rate 0% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 5% Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 33% Maximum Tax Rate

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

Back to Main Selection Sheet MASS	ACHUS	ETTS	2	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve I	Ratio	<u>2) 1</u>	Type of Employe	er Ranking:	Fixed
3) Type of Charging Method:	Inverse C			<u> Faxable Wage B</u>		\$14,000
5) Statutory Tax Rates (Min/Max):	1.12%	/ 10	.96% <u>6) l</u>	New Employer T	ax Rate:**	2.53%
7) Avg Tax Rate (Total/Taxable Wages):	1.39%	-		Average High Co	ost Multiple	<u>:</u> 0.05
2) 5 (1) (1) (1) (1) (2) (3)	Contribution	n Level	<u>S</u>	0050		
9) Estimated Contributions Per Covered Employ	<u>yee:</u>	M	nimum Rate	\$652 e Average Rat	e Maximu	m Pate
10) Estimated Contributions Per Employee at the	ne Tay Rase	_	\$157	\$669		.534
	Pay Benefits		+ -	¥	Trust Fund	,004
Contributions the Amount Going:	\$	0.89).11	
	Benefit Cl					
		Amo		6 of Total	Amount	-
12) Benefits Charged to Active Taxable Employe	ore:	(\$m 1,2		Benefits 83%	Employ \$518	
13) Benefits Non-Charged:	<u>ers.</u>	1,2		10%	\$64	
14) Benefits Charged to Inactive Employers:		4		0%	\$04 \$2	
15) Total Reimbursable Benefits:		9		6%	¥ -	
	Total:	1,5		100%	\$583	}
	Experience	e Rating				
	Amou		% of Total	Proportion of		unt Per
16) Est. Contributions from Employers in Excess of B	(\$mi	11)	Benefits	Employers	Em	ployer
Charged (/ All Benefits) to those Employers:	685 /	526	48% / 37%	82% / 79%	\$4,637	/ \$3,698
17) Benefits Charged (/ All Benefits) to Employers in		020	10,0101/0	32/0/10/0	4 4,001	. 40,000
of Estimated Contributions from those Employers:	337	351	23% / 24%	18% / 21%	\$10,209	/ \$9,141
				rom Current	19) From 5	
Measure of Reductions in Contributions from Experie			<u>Aver</u>	rage Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (mil.): b) Reductions as a Proportion of Total Contribution				\$327	\$10	
c) Proportion of Employers Receiving Reductions:				20% 56%	13 ¹	
d) Average Amount of Reductions Per Employer:				\$3,227	\$2,0	
a) / / / / / / / / / / / / / / / / / / /					Ψ2,0	
Distribution of Wages Rev	nefits and C	ontribut	ions by Effe			
Distribution of Wages, Ber				ective Tax Rates		
<= .5% .5% - 1.0% 1.0°	nefits and C % - 1.5%		- 2.0%		Estim	nated
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages:	% - 1.5%			ective Tax Rates		nated n of Each
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages:				> 2.0%	Estim Proportion Categor Statu	nated n of Each y at the itory:
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3%	% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages:	% - 1.5%	1.5%		> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 3.3%	% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
< = .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages:	% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 7%
< = .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages:	% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3%	nated n of Each y at the itory: Maximum Tax Rate 7%
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages: 24.6%	% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate
< = .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages:	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum	nated n of Each y at the itory: Maximum Tax Rate 7%
<= .5% .5% - 1.0% 1.0° 20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages: 24.6%	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4%	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4%	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4%	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate 7%
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate
	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum	mated n of Each y at the ttory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
 <= .5% .5% - 1.0% 1.09 20) Proportion of Total Wages: 22.3%	7.5% 2.5%	1.5%	2% 8%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11%	mated n of Each y at the ttory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8%
 <= .5% .5% - 1.0% 1.09 20) Proportion of Total Wages: 22.3%	% - 1.5%	1.5%	3.%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum	mated n of Each y at the ttory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages: 24.6% 22) Proportion of Employers: 22.0% 3.7% 22) Proportion of Total Benefits Charged: 23) Proportion of Total Benefits Charged:	7.5% 7.5% 2.5%	1.5%	2% 8%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate Rate Rate Rate
 <= .5% .5% - 1.0% 1.09 20) Proportion of Total Wages: 22.3%	% - 1.5% 7.5% 2.5% 9.9%	1.5%	2% 8%	20.5%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate 11%	mated n of Each y at the story: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate 8%
 <= .5% .5% - 1.0% 1.09 20) Proportion of Total Wages: 22.3% 21) Proportion of Taxable Wages: 24.6% 22) Proportion of Employers: 22.0% 23) Proportion of Total Benefits Charged: 1.4% 5.9% 24) Proportion of Total Estimated Contribution 339 	7.5% 7.5% 2.5%	1.5%	3.% 2.% 5.%	> 2.0%	Estime Proportion Category Statu Minimum Tax Rate 4% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 11%	mated n of Each y at the story: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate 43% Maximum Tax Rate 43%
20) Proportion of Total Wages: 22.3% 3.3% 21) Proportion of Taxable Wages: 24.6% 22) Proportion of Employers: 22.0% 3.7% 23) Proportion of Total Benefits Charged: 1.4% 5.9% 24) Proportion of Total Estimated Contribution 39	% - 1.5% 7.5% 2.5% 9.9%	1.5%	2% 8%	20.5%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1%	Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 43%
 <= .5% .5% - 1.0% 1.09 20) Proportion of Total Wages: 22.3% 21) Proportion of Taxable Wages: 24.6% 22) Proportion of Employers: 22.0% 23) Proportion of Total Benefits Charged: 1.4% 5.9% 24) Proportion of Total Estimated Contribution 339 	% - 1.5% 7.5% 2.5% 9.9%	1.5%	3.% 2.% 5.%	20.5%	Estime Proportion Category Statu Minimum Tax Rate 4% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 11%	mated n of Each y at the story: Maximum Tax Rate 7% Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate 43% Maximum Tax Rate 43%
<= .5%	% - 1.5% 7.5% 2.5% 9.9%	1.5%	3.% 2.% 5.%	20.5%	Estim Proportion Categor Statu Minimum Tax Rate 3% Minimum Tax Rate 4% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1%	mated n of Each y at the atory: Maximum Tax Rate 7% Maximum Tax Rate 8% Maximum Tax Rate 43% Maximum Tax R

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

	MICHIGAN	1	20	005 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit Ra			ype of Employe	_	
3) Type of Charging Method:	Inverse O			axable Wage Ba		\$9,000
5) Statutory Tax Rates (Min/Max):	0.06%			ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	1.05%	_		verage High Co	st Multiple	0.19
O) Fatimated Contributions Box Coursed F	Contribution	n Levels		£44.0		
9) Estimated Contributions Per Covered En	mpioyee:	DA:	nimum Data	\$416	Mavimu	m Data
10) Estimated Contributions Per Employee	at the Tay Bace:		nimum Rate \$5	Average Rate \$415	_	927
11) For Every One Dollar of	To Pay Benefits		Ŧ -	¥	rust Fund	3 2 1
Contributions the Amount Going:		1.40	Ochip: Tou		0.40	
	Benefit Ch					
		Amo	unt %	of Total	Amount	Per
		(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable Em	<u>iployers:</u>	1,6		78%	\$478	
13) Benefits Non-Charged:		80		4%	\$24	
14) Benefits Charged to Inactive Employers	<u>s:</u>	28		14%	\$85	
15) Total Reimbursable Benefits:	Total:	2,0		100%	¢E0-	7
	Experience			100%	\$587	
	Amour		% of Total	Proportion of	Amo	unt Per
	(\$mil		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess	s of Benefits					
Charged (/ All Benefits) to those Employers:	260 /	30	13% / 1%	80% / 23%	\$2,082	/ \$830
17) Benefits Charged (/ All Benefits) to Employe						
of Estimated Contributions from those Employe	<u>ers:</u> 418 /	529	21% / 27%	20% / 77%	\$13,694	
Manager of Radications in Contributions from Ex	vnovionas Datinas			rom Current	19) From 5	
Measure of Reductions in Contributions from Ex a) Amount of Experience Rating Reductions (Aver	age Tax Rate	Benefit C	
b) Reductions as a Proportion of Total Contri				\$367 26%	\$39 27	
c) Proportion of Employers Receiving Reduct				67%	68	
d) Average Amount of Reductions Per Employers				\$3,516	\$3,7	
Distribution of Wages		ontribut			ΨΟ,1	72
	s, beliefits and Co	Jiitiibut	IOIIS DY LITE	Clive Tax Itales		
	4 00/ 4 00/	. =		0.00/		_
<= .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion	n of Each
			- 2.0%	> 2.0%	Proportion Categor	n of Each y at the
20) Proportion of Total Wages:					Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages:				> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages:					Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages:					Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8%					Proportion Categor Statu Minimum Tax Rate 1% Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 44.1% 1.7:8% 21) Proportion of Taxable Wages:		5.5	·%		Proportion Categor Statu Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 6%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0%	18.1%		·%		Proportion Categor Statu Minimum Tax Rate 1% Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0%	18.1%	5.5	·%		Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 22) Proportion of Employers:	18.1%	5.5	·%		Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0%	18.1%	5.5	·%		Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 22) Proportion of Employers:	18.1%	5.5	·%		Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 22) Proportion of Employers: 48:3%	18.1%	5.5	%	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 22) Proportion of Employers: 48.3% 18.5%	18.1%	5.6	%	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 22) Proportion of Employers: 48:3%	18.1%	5.6	%	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 22) Proportion of Employers: 48.3% 18.5%	18.1%	5.6	%	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 18.5% 23) Proportion of Total Benefits Charged:	18.1%	5.6	2% 	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 22) Proportion of Employers: 48.3% 18.5%	18.1%	5.6	2% 	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 18.5% 23) Proportion of Total Benefits Charged: 17:0% 2.8%	18.1% 16.0% 8.1%	5.6	2% 	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 21) Proportion of Taxable Wages: 44.0% 18.0% 18.5% 23) Proportion of Total Benefits Charged: 17.0% 2.8% 24) Proportion of Total Estimated Contribution	18.1% 16.0% 8.1%	5.6	2% 	14.6% 	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% 18:0% 18.5% 23) Proportion of Total Benefits Charged: 17:0% 2.8%	18.1% 16.0% 8.1% 14.9% utions:	5.6	2% 	14.6%	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate 0% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate 41%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% -18:0% 18.5% 23) Proportion of Total Benefits Charged: 17:0% 2.8% 24) Proportion of Total Estimated Contribution 30.0%	18.1% 16.0% 8.1%	5.6	% 	14.6% 	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate 0%	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate 41%
20) Proportion of Total Wages: 44.1% 21) Proportion of Taxable Wages: 44.0% 18.0% 18.5% 23) Proportion of Total Benefits Charged: 17.0% 2.8% 24) Proportion of Total Estimated Contribution	18.1% 16.0% 8.1% 14.9% utions:	5.6	% 	14.6% 	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate 0% Minimum	n of Each y at the itory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate 41%
20) Proportion of Total Wages: 44.1% 17:8% 21) Proportion of Taxable Wages: 44.0% -18:0% 18.5% 23) Proportion of Total Benefits Charged: 17:0% 2.8% 24) Proportion of Total Estimated Contribution 30.0%	18.1% 16.0% 8.1% 14.9% utions:	5.5 5.6 7.3	% 	14.6% 	Proportion Categor Statu Minimum Tax Rate 1% Minimum Tax Rate 2% Minimum Tax Rate 19% Minimum Tax Rate 0% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 6% Maximum Tax Rate 8% Maximum Tax Rate 15% Maximum Tax Rate 41% Maximum Tax Rate

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

Back to Main Selection Sheet	MINNESOT	Α	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit Ra			pe of Employe	_	
3) Type of Charging Method:	Proportion			axable Wage Ba		\$22,000
5) Statutory Tax Rates (Min/Max):	0.68%			ew Employer T		2.74%
7) Avg Tax Rate (Total/Taxable Wages):	0.0070			verage High Co	st Multiple	<u>:</u> -0.10
O) Fating at all Contributions Res Coursed F	Contribution	1 Leveis		* 250		
9) Estimated Contributions Per Covered E	<u>:mpioyee:</u>	N/II	imum Data	\$359	Mavimu	ım Doto
10) Estimated Contributions Per Employe	o at the Tay Race:	IVIII	nimum Rate \$150	Average Rate \$408		2,420
11) For Every One Dollar of	To Pay Benefits i	n Prev	+	•	ਾust Fund	.,420
Contributions the Amount Going:		0.98	Comp. rea.		.02	
- Contributions the American Contribution	Benefit Cha			<u> </u>		
		Amou	ınt %	of Total	Amount	Per
		(\$mi		enefits	Employ	
12) Benefits Charged to Active Taxable Er	mployers:	567		70%	\$282	
13) Benefits Non-Charged:		68		8%	\$34	
14) Benefits Charged to Inactive Employe	rs:	84		10%	\$42	
15) Total Reimbursable Benefits:	Total:	87 806		11% 100%	\$357	7
	I otal: Experience		,	100%	\$357	
	Amoun		% of Total	Proportion of	Amo	unt Per
	(\$mil)		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exces	ss of Benefits					
Charged (/ All Benefits) to those Employers:	100 /	66	14% / 9%	27% / 17%	\$3,329	/ \$3,383
17) Benefits Charged (/ All Benefits) to Employ	ers in Excess					
of Estimated Contributions from those Emplo	<u>vers:</u> 67 / 9	97	9% / 13%	73% / 83%		/ \$1,037
Manager of Reductions in Contributions from E	Synavianae Betinge			om Current	19) From 5	
Measure of Reductions in Contributions from E a) Amount of Experience Rating Reductions			Avera	ge Tax Rate \$279	Benefit C \$27	
b) Reductions as a Proportion of Total Control				40%	\$2.0°	
c) Proportion of Employers Receiving Reduce				81%	81 ¹	
d) Average Amount of Reductions Per Emplo				\$3,044	\$3,0	
						1.5.5
		ntributi			Ψ3,0	133
Distribution of Wage	es, Benefits and Co		ons by Effec	ctive Tax Rates		
<u>Distribution of Wage</u> <= .5%					Estim	nated
Distribution of Wage	es, Benefits and Co		ons by Effec	ctive Tax Rates	Estim Proportion	nated n of Each
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and Co		ons by Effec	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wage	25, Benefits and Co 1.0% - 1.5%		ons by Effec	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and Co		ons by Effect	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wage <= .5% .5% - 1.0%	25, Benefits and Co 1.0% - 1.5%	1.5% ·	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
20) Proportion of Total Wages: 21) Proportion of Taxable Wages:	25, Benefits and Co 1.0% - 1.5%	1.5% ·	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 29%	nated n of Each y at the itory: Maximum Tax Rate 2%
Distribution of Wage	25, Benefits and Co 1.0% - 1.5%	1.5% ·	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 29%	nated n of Each y at the itory: Maximum Tax Rate 2%
20) Proportion of Total Wages: 21) Proportion of Taxable Wages:	1.0% - 1.5% 1.0.8%	2.6	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
Distribution of Wage	25, Benefits and Co 1.0% - 1.5%	1.5% ·	%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 29%	nated n of Each y at the itory: Maximum Tax Rate 2%
Distribution of Wage	1.0% - 1.5% 1.0.8%	2.6	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5% 1.0.8%	2.6	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32%	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3%
Distribution of Wage	1.0% - 1.5% 1.0.8%	2.6	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3%
Distribution of Wage	1.0% - 1.5% 10.8% 9.7%	2.6	%	> 2.0% 8.0% 8.5%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32%	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3%
Distribution of Wage	1.0% - 1.5% 1.0.8%	2.6	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3%
Distribution of Wage	9.7%	2.6	%	> 2.0% 8.0% 8.5%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate
Distribution of Wage	9.7%	2.6	%	> 2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4%
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 73.6% 9.5% 23) Proportion of Total Benefits Charged	9.7%	2.6	%	> 2.0% 8.0% 8.5%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum
Distribution of Wage	9.7%	2.6	%	> 2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4%
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 73.6% 9.5% 23) Proportion of Total Benefits Charged	9.7% 4.9%	2.6	%	> 2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum 4%
Distribution of Wage	9.7% 4.9%	2.6	%	> 2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 73.6% 9.5% 23) Proportion of Total Benefits Charged	9.7% 4.9%	2.6	%	2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 26%
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 9.5% 23) Proportion of Total Benefits Charged 19.2% 19.4% 24) Proportion of Total Estimated Contrib	9.7% 11.6% 11.6%	2.6	%	> 2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate 10% Minimum	mated n of Each y at the Itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate 26%
Distribution of Wage	9.7% 4.9%	2.6 2.7	%	2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate 10%	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate 26% Maximum Tax Rate
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 9.5% 23) Proportion of Total Benefits Charged 19.2% 19.4% 24) Proportion of Total Estimated Contrib	9.7% 11.6% 11.6%	2.6	%	2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate 10% Minimum	mated n of Each y at the Itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate 26%
20) Proportion of Total Wages: 49.7% 28.9% 21) Proportion of Taxable Wages: 52.8% 26.2% 22) Proportion of Employers: 9.5% 23) Proportion of Total Benefits Charged 19.2% 19.4% 24) Proportion of Total Estimated Contrib	9.7% 11.6% 11.6%	1.5% · 2.6 · 2.7 · 4.7 · 5.6 ·	%	2.0% 8.0% 8.5% 10.0%	Estim Proportion Categor Statu Minimum Tax Rate 29% Minimum Tax Rate 32% Minimum Tax Rate 69% Minimum Tax Rate 10% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 4% Maximum Tax Rate 26% Maximum Tax Rate

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

Back to Main Selection Sheet	MISSISSIF	PPI	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit I			ype of Employe		
3) Type of Charging Method:	Proportio			axable Wage Ba		\$7,000
5) Statutory Tax Rates (Min/Max):	0.90%			ew Employer T	_	2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.64% Contribution			verage High Co	<u>st Multiple</u>	1.86
0) Estimated Contributions Per Covered F		on Levels		\$170		
9) Estimated Contributions Per Covered E	<u> employee:</u>	Mi	nimum Rate	Average Rate	e Maximu	m Pato
10) Estimated Contributions Per Employe	e at the Tay Rase		\$63	\$149		378
11) For Every One Dollar of	To Pay Benefits		*	•	rust Fund	010
Contributions the Amount Going:	\$	1.35			0.35	
	Benefit C	harging				
		Amo		of Total	Amount	-
		(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable El	mployers:	14		68%	\$164	
13) Benefits Non-Charged:		31		15%	\$36	
14) Benefits Charged to Inactive Employe 15) Total Reimbursable Benefits:	15.			3%	\$32	
13) TOTAL KEHINDUSADIE DENETITS:	Total:	20		<u>3%</u> 100%	\$232	,
	Experienc			100 /0	⊅ ∠3∠	
	Amor		% of Total	Proportion of	Amo	unt Per
	(\$m		Benefits	Employers		ployer
16) Est. Contributions from Employers in Exce						
Charged (/ All Benefits) to those Employers:		/ 0	27% / 0%	91% / 1%	\$1,352	/ \$356
17) Benefits Charged (/ All Benefits) to Employ						
of Estimated Contributions from those Emplo	oyers: 43	/ 62	22% / 31%	9% / 99%	\$10,748	
Measure of Reductions in Contributions from B	Experience Rating			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			Avera	\$39	\$4	
b) Reductions as a Proportion of Total Cont				28%	31	
c) Proportion of Employers Receiving Redu				80%	81	
d) Average Amount of Reductions Per Empl						
The state of the s	ioyer.			\$1,115	\$1,2	<u> 295 </u>
		Contribut			\$1,2	<u> 195</u>
Distribution of Wage	es, Benefits and C		ions by Effe	ctive Tax Rates		
<u>Distribution of Wage</u> <= .5%					Estim	nated
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C		ions by Effe	ctive Tax Rates	Estim Proportion Categor	nated n of Each y at the
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C		ions by Effe	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5%	ons by Effe	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C		ons by Effe	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5%	ons by Effe	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
<pre>c = .5%</pre>	es, Benefits and C 1.0% - 1.5%	1.5%	ons by Effe	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 17%	nated n of Each y at the itory: Maximum Tax Rate 8%
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5%	ons by Effe	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 17%	nated n of Each y at the itory: Maximum Tax Rate 8%
<pre>c = .5%</pre>	1.0% - 1.5%	9.1	%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C 1.0% - 1.5%	1.5%	%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 17%	nated n of Each y at the itory: Maximum Tax Rate 8%
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	9.1	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5%	9.1	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	1.0% - 1.5%	9.1	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16%	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8%
Distribution of Wages .5% - 1.0%	5.8% 5.9%	9.1	%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5%	9.1	%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16%	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8%
Distribution of Wage	5.8% 5.9%	9.1	%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate
Distribution of Wages .5% - 1.0%	5.8% 5.9%	9.1	% - 2.0% - 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63%	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9%
Distribution of Wage	5.8% 5.9%	9.1	% - 2.0% - 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Maximum
Distribution of Wage	5.8% 5.9%	9.1	% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate
20) Proportion of Total Wages: 58.8% 26.3% 21) Proportion of Taxable Wages: 58.6% 26.3% 21) Proportion of Employers: 75.3% 10.9% 23) Proportion of Total Benefits Charged	5.8% 5.9%	9.1	% - 2.0% - 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Maximum
Distribution of Wages	5.8% 5.9%	9.1	% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate
20) Proportion of Total Wages: 58.8% 26.3% 21) Proportion of Taxable Wages: 58.6% 26.3% 21) Proportion of Employers: 75.3% 10.9% 23) Proportion of Total Benefits Charged 7.5% 19.4% 24) Proportion of Total Estimated Contril	5.8% 5.9%	9.1	% 5%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate 63%	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate 9%
Distribution of Wages	5.8% 5.9% 4.2% butions:	9.1	% 5%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate 63% Minimum Tax Rate 63% Minimum Tax Rate 0%	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate 60%
20) Proportion of Total Wages: 58.8% 26.3% 21) Proportion of Taxable Wages: 58.6% 26.3% 21) Proportion of Employers: 75.3% 10.9% 23) Proportion of Total Benefits Charged 7.5% 19.4% 24) Proportion of Total Estimated Contril	5.8% 5.9%	9.1	% 5%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate 0% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate 60% Maximum Tax Rate 60%
20) Proportion of Total Wages: 58.8% 26.3% 21) Proportion of Taxable Wages: 58.6% 26.3% 21) Proportion of Employers: 75.3% 10.9% 23) Proportion of Total Benefits Charged 7.5% 19.4% 24) Proportion of Total Estimated Contril	5.8% 5.9% 4.2% butions:	9.1	% 5%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate 63% Minimum Tax Rate 63% Minimum Tax Rate 0%	mated n of Each y at the itory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate 60%
20) Proportion of Total Wages: 58.8% 26.3% 21) Proportion of Taxable Wages: 58.6% 26.3% 21) Proportion of Employers: 75.3% 10.9% 23) Proportion of Total Benefits Charged 7.5% 19.4% 24) Proportion of Total Estimated Contril	5.8% 5.9% 4.2% butions:	9.1	% 5%	> 2.0% - 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 17% Minimum Tax Rate 16% Minimum Tax Rate 63% Minimum Tax Rate 0% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 8% Maximum Tax Rate 8% Maximum Tax Rate 9% Maximum Tax Rate 60% Maximum Tax Rate 60%

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

Back to Main Selection Sheet	MISSOURI		20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ra	atio	<u>2) T</u>	ype of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportion			axable Wage B		\$8,000
5) Statutory Tax Rates (Min/Max):	0.0070 7			ew Employer T		3.51%
7) Avg Tax Rate (Total/Taxable Wages):	0.0070 7			verage High Co	st Multiple	-0.32
	Contribution	Levels				
9) Estimated Contributions Per Covered En	nployee:			\$183		
40) 5-6	of the Tou Dece	Mir	nimum Rate	Average Rate		
10) Estimated Contributions Per Employee		n Drov	\$0	\$166	- T	624
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits in \$ 1	.47	Comp. Year	•	rust Fund 0.47	
Contributions the Amount Going.	Benefit Cha			\$ -().4 <i>1</i>	
	Bellett One	Amou	ınt %	of Total	Amount	Per
		(\$mi		enefits	Employ	-
12) Benefits Charged to Active Taxable Em	ployers:	455	5	76%	\$221	
13) Benefits Non-Charged:		102	2	17%	\$50	
14) Benefits Charged to Inactive Employers	<u>s:</u>	3		1%	\$2	
15) Total Reimbursable Benefits:		37		6%		
	Total:	598	3	100%	\$272	?
	<u>Experience l</u>			<u>-</u>		
	Amount (\$mil)		% of Total Benefits	Proportion of Employers	_	unt Per
16) Est. Contributions from Employers in Excess	<u> </u>		Denents	Employers	EM	ployer
Charged (/ All Benefits) to those Employers:	49 / 3	3	9% / 1%	49% / 12%	\$784	/ \$203
17) Benefits Charged (/ All Benefits) to Employe			3/01/1/0	75/0/12/0	Ψ104	, WEUU
of Estimated Contributions from those Employe		197	25% / 35%	51% / 88%	\$2.127	/ \$1,755
	100 / 1			om Current	19) From 5	
Measure of Reductions in Contributions from Ex				ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (\$129	\$19	
b) Reductions as a Proportion of Total Contril				35%	42	
c) Proportion of Employers Receiving Reduct				60%	68	
d) Average Amount of Reductions Per Employ	<u>ver:</u>			\$1,701	\$2,2	209
Distribution of Wages	, Benefits and Co	ntributi	ons by Effec	ctive Tax Rates		
4 - 50/ 50/ 4.00/						
< = .5% .5% - 1.0%	1.0% - 1.5%	1.5% ·	- 2.0%	> 2.0%	Estim	ated
	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion	n of Each
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor	n of Each y at the
20) Proportion of Total Wages: 60.6%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu	n of Each y at the itory:
20) Proportion of Total Wages:					Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 60.6%	1.0% - 1.5%	1.5%		> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8%					Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages:					Proportion Categor Statu Minimum Tax Rate 16%	n of Each y at the itory: Maximum Tax Rate 5%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7%					Proportion Categor Statu Minimum Tax Rate 16% Minimum	n of Each y at the itory: Maximum Tax Rate 5%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages:	5.7%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7%			%		Proportion Categor Statu Minimum Tax Rate 16% Minimum	n of Each y at the itory: Maximum Tax Rate 5%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6%	5.7%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers:	5.7%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1%	5.7%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Maximum
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers:	6.0%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1%	5.7%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Maximum
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2%	6.0%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2% 23) Proportion of Total Benefits Charged:	6.0%	3.5	%	3.2%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2%	6.0%	3.8	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2% 23) Proportion of Total Benefits Charged:	6.0%	3.5	%	3.2%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2% 23) Proportion of Total Benefits Charged:	6.0%	3.5	%	3.2%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8%	5.7% 6.0% 7.5%	3.5	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 7%
20) Proportion of Total Wages: 60.6% 21) Proportion of Taxable Wages: 58.7% 28.6% 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8% 24) Proportion of Total Estimated Contribution	5.7% 6.0% 7.5%	3.5	%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate 4%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 33%
20) Proportion of Total Wages: 60.6% 26.8% 21) Proportion of Taxable Wages: 58.7% 28.6% 22) Proportion of Employers: 56.1% 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8%	5.7% 6.0% 7.5%	3.5	% % 3%	3.1% 3.2% 4.7%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate 4% Minimum Minimu	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 33%
20) Proportion of Total Wages: 60.6% 21) Proportion of Taxable Wages: 58.7% 28.6% 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8% 24) Proportion of Total Estimated Contribution	5.7% 6.0% 7.5%	3.5	% % 3%	3.1%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate 4%	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 33%
20) Proportion of Total Wages: 60.6% 21) Proportion of Taxable Wages: 58.7% 28.6% 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8% 24) Proportion of Total Estimated Contribution	5.7% 6.0% 7.5%	3.5	% % 3%	3.1% 3.2% 4.7%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate 4% Minimum Minimu	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 33%
20) Proportion of Total Wages: 60.6% 21) Proportion of Taxable Wages: 58.7% 28.6% 21) Proportion of Employers: 27.2% 23) Proportion of Total Benefits Charged: 19.3% 24.8%	5.7% 6.0% 7.5%	3.8 3.5 4.6 18.3	% % 3%	3.1% 3.2% 4.7%	Proportion Categor Statu Minimum Tax Rate 16% Minimum Tax Rate 14% Minimum Tax Rate 25% Minimum Tax Rate 4% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 5% Maximum Tax Rate 5% Maximum Tax Rate 7% Maximum Tax Rate 33% Maximum Tax Rate

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

Back to Main Selection Sheet	MONTAN	A	20	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve F			ype of Employe	_	
3) Type of Charging Method:	Proportio			axable Wage B		\$20,300
5) Statutory Tax Rates (Min/Max):	0.00% 0.85%			lew Employer T Average High Co		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	Contributio			verage night Co	ost multiple	1.34
9) Estimated Contributions Per Covered E		III LOVOIS		\$196		
of Estimated Softmations For Sovered E	picycc.	Mir	nimum Rate	¥	e Maximu	m Rate
10) Estimated Contributions Per Employee	e at the Tax Base:		\$0	\$279		,293
11) For Every One Dollar of	To Pay Benefits	in Prev.	Comp. Year	r Into the T	Trust Fund	
Contributions the Amount Going:	\$	1.04		\$ -0	0.04	
	Benefit Cl					
		Amoı (\$mi		of Total Benefits	Amount I Employ	_
12) Benefits Charged to Active Taxable En	mployers:	54		72%	\$160	
13) Benefits Non-Charged:		10		13%	\$29	
14) Benefits Charged to Inactive Employer	rs:	5		7%	\$16	
15) Total Reimbursable Benefits:		6		7%		
	Total:	75		100%	\$206	
	Experience		0/ of Tatal	Dec manting of	A	unt Don
	Amou (\$mi		% of Total Benefits	Proportion of Employers		unt Per ployer
16) Est. Contributions from Employers in Exces	1.	.,	Donomo	Zimproyere		pieyo.
Charged (/ All Benefits) to those Employers:	21 /	11	30% / 16%	68% / 60%	\$1,312	/ \$797
17) Benefits Charged (/ All Benefits) to Employ	ers in Excess					
of Estimated Contributions from those Employ	<u>vers:</u> 13 /	17	19% / 25%	32% / 40%	\$1,782	
Measure of Reductions in Contributions from E	vnorioneo Patina:			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			Avera	\$18	\$2	
b) Reductions as a Proportion of Total Contr				31%	36	
c) Proportion of Employers Receiving Reduc				60%	75	
d) Average Amount of Reductions Per Emplo	oyer:			\$1,309	\$1,4	13
Distribution of Wage	s, Benefits and C	ontributi	ons by Effe	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:					Proportion	n of Each
38:4% 39:6%					Categor	
					Statu Minimum	tory: Maximum
	11.6%	0.0	0/	10.4%	Tax Rate	Tax Rate
l		0.0	%		5%	1%
21) Proportion of Taxable Wages:						
36.1% 39.7%						
					Minimum	Maximum
					Minimum Tax Rate	Maximum Tax Rate
	12.9%	0.0	0/	11.3%		
	12.9%	0.0	%	11.3%	Tax Rate	Tax Rate
22) Proportion of Employers:	12.9%	0.0	%	11.3%	Tax Rate	Tax Rate
22) Proportion of Employers: 37.1%	12.9%	0.0	%	11.3%	Tax Rate	Tax Rate 1% Maximum
	12.9%	0.0	%	11.3%	Tax Rate 4%	Tax Rate
		0.0			Tax Rate 4% Minimum	Tax Rate 1% Maximum
37.5% 37.1%	12.7%				Tax Rate 4% Minimum Tax Rate	Tax Rate 1% Maximum Tax Rate
	12.7%			12.7%	Tax Rate 4% Minimum Tax Rate 11%	Tax Rate 1% Maximum Tax Rate 3%
37.5% 37.1%	12.7%				Tax Rate 4% Minimum Tax Rate 11% Minimum	Tax Rate 1% Maximum Tax Rate 3% Maximum
23) Proportion of Total Benefits Charged:	12.7%	0.0	%	12.7%	Minimum Tax Rate 11% Minimum Tax Rate	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate
37.5% 37.1%	12.7%		%	12.7%	Tax Rate 4% Minimum Tax Rate 11% Minimum	Tax Rate 1% Maximum Tax Rate 3% Maximum
23) Proportion of Total Benefits Charged: 5.9% 14.7%	12.7%	0.0	%	12.7%	Minimum Tax Rate 11% Minimum Tax Rate	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 5.9% 14.7% 24) Proportion of Total Estimated Contrib	12.7%	0.0	%	65.2%	Minimum Tax Rate 11% Minimum Tax Rate 11%	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate 12%
23) Proportion of Total Benefits Charged: 5.9% 14.7% 24) Proportion of Total Estimated Contrib 36.1%	12.7%	0.0	%	12.7%	Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1% Minimum	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate 12%
23) Proportion of Total Benefits Charged: 5.9% 14.7% 24) Proportion of Total Estimated Contrib	12.7%	0.0	%	65.2%	Minimum Tax Rate 11% Minimum Tax Rate 1% Minimum Tax Rate 1%	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate 12% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 5.9% 14.7% 24) Proportion of Total Estimated Contrib 36.1%	12.7%	0.0 0.0	%	65.2%	Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1% Minimum	Tax Rate 1% Maximum Tax Rate 3% Maximum Tax Rate 12%

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

Back to Main Selection Sheet	NEBRASK	(A	20	05 Back to 5	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			pe of Employe		
3) Type of Charging Method:	Inverse C			axable Wage Ba		\$7,000
5) Statutory Tax Rates (Min/Max):	0.40% 0.63%			ew Employer T	_	3.50%
7) Avg Tax Rate (Total/Taxable Wages):	Contribution			verage High Co	ost Multiple	<u>:</u> 0.66
9) Estimated Contributions Per Covered E		JII LOVOIC		\$192		
		Mi	nimum Rate	Average Rate	e Maximu	m Rate
10) Estimated Contributions Per Employe	e at the Tax Base		\$28	\$172		378
11) For Every One Dollar of	To Pay Benefits	in Prev.	Comp. Year	Into the T	rust Fund	
Contributions the Amount Going:	\$	0.87		\$ 0	.13	
	Benefit C		1 0/	- C T - 1 - 1	A 1	D- "
		Amoı (\$m		of Total enefits	Amount Employ	-
12) Benefits Charged to Active Taxable Er	mployers:	72		58%	\$107	
13) Benefits Non-Charged:		33	}	27%	\$49	
14) Benefits Charged to Inactive Employe	rs:	10		8%	\$14	
15) Total Reimbursable Benefits:		9		8%		
	Total:	12	5	100%	\$170)
	Experienc Amou		% of Total	Dronartian of	A	unt Por
	Amou (\$m		% of Total Benefits	Proportion of Employers	_	unt Per ployer
16) Est. Contributions from Employers in Exces		,				,
Charged (/ All Benefits) to those Employers:	75	/ 40	65% / 35%	85% / 61%	\$2,266	/ \$1,699
17) Benefits Charged (/ All Benefits) to Employ						
of Estimated Contributions from those Employ	<u>vers:</u> 19	/ 26	16% / 22%	15% / 39%		/ \$1,705
Measure of Reductions in Contributions from E	Evnerience Rating:			om Current ge Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions			Avera	\$26	\$1	
b) Reductions as a Proportion of Total Conti				20%	12	
c) Proportion of Employers Receiving Reduc	ctions:			66%	56	
d) Average Amount of Reductions Per Emplo					A=1	
u) Average Amount of Reductions Per Emplo	<u>oyer:</u>			\$1,000	\$5	55
Distribution of Wage		Contribut			<u>\$5</u> 5	55
		_				
<u>Distribution of Wage</u> <= .5%	es, Benefits and C	_	ons by Effec	ctive Tax Rates	Estim Proportion	nated n of Each
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C	_	ons by Effec	ctive Tax Rates	Estim Proportion Categor	nated n of Each y at the
<u>Distribution of Wage</u> <= .5%	es, Benefits and C	_	ons by Effec	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	ons by Effect	> 2.0%	Estim Proportion Categor Statu	nated n of Each y at the
Distribution of Wage <= .5% .5% - 1.0%	es, Benefits and C	_	ons by Effect	ctive Tax Rates	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wage <= .5% .5% - 1.0% 20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 9%	nated n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	ons by Effect	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 9%	nated n of Each y at the itory: Maximum Tax Rate 3%
Distribution of Wage <= .5% .5% - 1.0% 20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages:	1.0% - 1.5%	0.7	- 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9%	nated n of Each y at the itory: Maximum Tax Rate 3%
Distribution of Wage <= .5% .5% - 1.0% 20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages:	2s, Benefits and C 1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers:	2s, Benefits and C 1.0% - 1.5%	0.7	- 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
Distribution of Wage <=.5% .5% - 1.0%	2s, Benefits and C 1.0% - 1.5%	0.7	- 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers:	6.3% -6.7%	0.7	- 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
Distribution of Wage <=.5% .5% - 1.0%	2s, Benefits and C 1.0% - 1.5%	0.7	- 2.0% 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8%	nated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wage	6.3% 6.7%	0.7	- 2.0% 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 34.0% 23) Proportion of Total Benefits Charged	6.3% 6.7%	0.7	- 2.0% 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24%	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5%
Distribution of Wage	6.3% 6.7%	0.7	- 2.0% 2.0%	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 5%
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 34.0% 23) Proportion of Total Benefits Charged	6.3% 6.7%	0.7	ons by Effect	> 2.0% 0.6%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate
Distribution of Wage	6.3% 6.7%	0.7	ons by Effect	2.0% 0.6% 1.2%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 5%
Distribution of Wage	6.3% -6.3% -7.3%	0.7	ons by Effect	2.0% 0.6% 1.2%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 55.9% 34.0% 23) Proportion of Total Benefits Charged: 38.8% 10.8% 24) Proportion of Total Estimated Contribution	6.3% -6.3% -7.3%	0.7	ons by Effect	2.0% 0.6% 1.2%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate 24%	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 5%
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 55.9% 34.0% 23) Proportion of Total Benefits Charged: 38.8% 10.8% 24) Proportion of Total Estimated Contributions of Co	6.3% -6.3% -7.3%	0.7	ons by Effect	2.0% 0.6% 1.2%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate 2%	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 34%
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 55.9% 34.0% 23) Proportion of Total Benefits Charged: 38.8% 10.8% 24) Proportion of Total Estimated Contribution	6.3% -6.3% -7.3%	0.7	% - 2.0%	2.0% 0.6% 1.2% 1.3%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 34% Maximum Tax Rate
20) Proportion of Total Wages: 40.6% 51.7% 21) Proportion of Taxable Wages: 39.3% 51.9% 22) Proportion of Employers: 55.9% 34.0% 23) Proportion of Total Benefits Charged: 38.8% 10.8% 24) Proportion of Total Estimated Contributions of Co	6.3% 6.7% 7.3% 33.4%	0.7	% - 2.0%	2.0% 0.6% 1.2%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate 2%	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 34%
Section Sect	6.3% 6.7% 7.3% 33.4%	0.7 0.9 1.4 7.9	% - 2.0%	2.0% 0.6% 1.2% 1.3%	Estim Proportion Categor Statu Minimum Tax Rate 9% Minimum Tax Rate 8% Minimum Tax Rate 24% Minimum Tax Rate 24% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 5% Maximum Tax Rate 34% Maximum Tax Rate

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

Back to Main Selection Sheet	NEVADA	\	2	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve	Ratio	<u>2)</u> .	Type of Employe	er Ranking:	
3) Type of Charging Method:	Proportio			<u> Taxable Wage B</u>		\$22,000
5) Statutory Tax Rates (Min/Max):	0.25%			New Employer T		2.95%
7) Avg Tax Rate (Total/Taxable Wages):	0.77%	-		Average High Co	ost Multiple	0.77
O) Estimated Contributions Pay Covered Em	Contributio	on Level	<u> </u>	toco.	_	
9) Estimated Contributions Per Covered Em	<u>ployee:</u>	N/I	nimum Rat	\$263	o Movimu	m Poto
10) Estimated Contributions Per Employee	at the Tay Rase		\$55	e Average Rat \$296		,188
	To Pay Benefits		Ŧ	·	<u>Ψι</u> Γrust Fund	,100
Contributions the Amount Going:	\$	1.02	Comp. 1ec		0.02	
Sitting the tries and sitting.	Benefit C			*	0.02	
		Amo	unt %	% of Total	Amount	Per
		(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable Emp	oloyers:	24	-	86%	\$249	
13) Benefits Non-Charged:		4:	2	15%	\$42	
14) Benefits Charged to Inactive Employers			,	30/		
15) Total Reimbursable Benefits:	Total:	7		3%		
	Lotal: Experienc	e Rating				
	Amou		% of Total	Proportion of	Δmo	unt Per
	(\$m		Benefits	Employers		ployer
16) Est. Contributions from Employers in Excess	· · · · · · · · · · · · · · · · · · ·					
Charged (/ All Benefits) to those Employers:	28	/ 10	10% / 3%	56% / 19%	\$1,375	/ \$1,380
17) Benefits Charged (/ All Benefits) to Employer	s in Excess					
of Estimated Contributions from those Employe	<u>rs:</u> 44	/ 55	16% / 19%			/ \$1,830
Management Productions in Court III iii	andama a D. d			From Current	19) From 5	
Measure of Reductions in Contributions from Exp			Ave	rage Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (n b) Reductions as a Proportion of Total Contrib				\$82	\$11	
c) Proportion of Employers Receiving Reduction				33%	40	
d) Average Amount of Reductions Per Employe				73% \$3,077	78' \$3,9	
		Contribution (long by Est		' '	720
<u>Distribution of Wages,</u>						
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	
20) Proportion of Total Wages:					Proportion Categor	
54:2%					Statu	
29.3%		l				Maximum
	9.4%	2.6	_{5%}	4.4%	Tax Rate	Tax Rate
		=			14%	2%
21) Proportion of Taxable Wages:						
52:0%		l			Minimum	Maximum
30.6%					Tax Rate	Tax Rate
	4.0.007					-
	10.0%	9-9	30/2	4.6%	13%	2%
	10.0%	2.8	3%	4.6%	13%	2%
22) Proportion of Employers:		2.8	3%·····	4.6%	13%	2%
22) Proportion of Employers: 65.4%		2.8	3%·····	4.6%		
		2.8	3%	4.6%	13% Minimum Tax Rate	2% Maximum Tax Rate
	9.2%			8.2%	Minimum Tax Rate	Maximum Tax Rate
65.4%			1%		Minimum	Maximum
65.4%					Minimum Tax Rate	Maximum Tax Rate
12.7%	9.2%				Minimum Tax Rate 45%	Maximum Tax Rate
12.7% 23) Proportion of Total Benefits Charged:		4.4	1%	8.2%	Minimum Tax Rate 45%	Maximum Tax Rate 4%
12.7% 23) Proportion of Total Benefits Charged:	9.2%	4.4		8.2%	Minimum Tax Rate 45% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate
12.7% 23) Proportion of Total Benefits Charged:	9.2%	4.4	1%	8.2%	Minimum Tax Rate 45% Minimum	Maximum Tax Rate 4% Maximum
12.7% 23) Proportion of Total Benefits Charged:	9.2%	4.4	1%	8.2%	Minimum Tax Rate 45% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 20.7% 23.4%	9.2%	4.4	1%	8.2%	Minimum Tax Rate 45% Minimum Tax Rate 4%	Maximum Tax Rate 4% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 20.7% 23.4% 24) Proportion of Total Estimated Contribute	9.2%	9.9	1%	8.2%	Minimum Tax Rate 45% Minimum Tax Rate 4%	Maximum Tax Rate 4% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 20.7% 23.4% 24) Proportion of Total Estimated Contribute	9.2% 17.7% tions:	9.9	1%	8.2% 28.3%	Minimum Tax Rate 45% Minimum Tax Rate 4% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate 12% Maximum Tax Rate
23) Proportion of Total Benefits Charged: 20.7% 23.4% 24) Proportion of Total Estimated Contribut	9.2% 17.7% tions:	9.9	1%	8.2% 28.3%	Minimum Tax Rate 45% Minimum Tax Rate 4% Minimum	Maximum Tax Rate 4% Maximum Tax Rate 12%

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

	HAMPS	HIRE	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve I	Ratio		ype of Employe		Fixed
3) Type of Charging Method:	Most Re			<u>axable Wage Ba</u>		\$8,000
5) Statutory Tax Rates (Min/Max):	0.01%			ew Employer T		1.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.26%			verage High Co	st Multiple	1.38
	Contributio	n Level		40.4		
9) Estimated Contributions Per Covered Empl	oyee:			\$94	Marrian	D-1-
10) Estimated Contributions Per Employee at	the Tay Bees		nimum Rate \$1	Average Rate \$84		<u>m Rate</u> 432
	Pay Benefits	_	T	¥ -	ہے۔ rust Fund	432
Contributions the Amount Going:	\$	2.16	Comp. real	· · · · · · · · · · · · · · · · · · ·	.16	
STATISTICAL STATES	Benefit CI					
		Amo	unt %	of Total	Amount	Per
		(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable Emplo	oyers:	7.	=	71%	\$154	
13) Benefits Non-Charged:		1.		14%	\$29	
14) Benefits Charged to Inactive Employers:		<u>1:</u> 5		11%	\$24	
15) Total Reimbursable Benefits:	Total:	10		4% 100%	\$207	7
	Experience		-	100 /0	ΦΖ 07	
	Amou		% of Total	Proportion of	Amo	unt Per
	(\$mi		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess of	Benefits					
Charged (/ All Benefits) to those Employers:	6 /	0	6% / 0%	58% / 0%	\$288	1
17) Benefits Charged (/ All Benefits) to Employers i						
of Estimated Contributions from those Employers:	44 /	55	45% / 55%	42% / 100%		/ \$1,655
Measure of Reductions in Contributions from Exper	rience Rating:			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reductions (mil				\$10	\$3	
b) Reductions as a Proportion of Total Contribut				22%	43	
c) Proportion of Employers Receiving Reduction	<u>s:</u>			54%	90	%
d) Average Amount of Reductions Per Employer:				\$553	\$1,0)52
Distribution of Wages, B	enefits and C	ontribut	ions by Effe	ctive Tax Rates		
<= .5% .5% - 1.0% 1.	.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:					Proportion	
95:2%					Categor	
J					_	
					Statu	
					Minimum	Maximum
4.4%	0.3%	0.0	1%	0.0%	Minimum Tax Rate	Maximum Tax Rate
	0.3%	0.0	1%	0.0%	Minimum	Maximum
21) Proportion of Taxable Wages:	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6%	Maximum Tax Rate 0%
	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6%	Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7%					Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7%	0.3%	0.0		0.0%	Minimum Tax Rate 6% Minimum	Maximum Tax Rate 0%
21) Proportion of Taxable Wages: 95.7% 4.0%					Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers:					Minimum Tax Rate 6% Minimum Tax Rate 5%	Maximum Tax Rate 0% Maximum Tax Rate 0%
21) Proportion of Taxable Wages: 95.7% 4.0%					Minimum Tax Rate 6% Minimum Tax Rate 5%	Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers:	0.3%			0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers:					Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers:	0.3%			0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1%	0.3%			0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12%	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94:3% 5.1% 23) Proportion of Total Benefits Charged:	0.3%			0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12%	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 66.7% 29.7%	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 5.1% 23) Proportion of Total Benefits Charged: 66.7% 29.7%	0.3%	0.0		0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1%
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 66.7% 29.7%	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 29.7%	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate 2%	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 29.7% 29.7%	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate 2%	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate 4%
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 29.7% 29.7%	0.3%	0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate 2% Minimum	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate 4% Maximum Tax Rate
21) Proportion of Taxable Wages: 95.7% 4.0% 22) Proportion of Employers: 94.3% 5.1% 23) Proportion of Total Benefits Charged: 66.7% 29.7% 24) Proportion of Total Estimated Contribution 87.4% 10.8%	0.3%	0.0 0.0	1%	0.0%	Minimum Tax Rate 6% Minimum Tax Rate 5% Minimum Tax Rate 12% Minimum Tax Rate 2% Minimum Tax Rate	Maximum Tax Rate 0% Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate 4%

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

Back to Main Selection Sheet	NEW JERS	EY	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			ype of Employe		
3) Type of Charging Method:	Proportio			axable Wage Ba		\$24,300
5) Statutory Tax Rates (Min/Max):	0.30%			ew Employer T		2.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.90% Contribution			verage High Co	<u>st Multiple</u>	<u>:</u> 0.36
9) Estimated Contributions Per Covered		on Leven		\$386		
3) Estimated Contributions Fer Covered	<u>Lilipioyee.</u>	Mi	nimum Rate	¥	e Maximu	ım Rate
10) Estimated Contributions Per Employ	ee at the Tax Base		\$73	\$476		,312
11) For Every One Dollar of	To Pay Benefits			•	rust Fund	,012
Contributions the Amount Going:	\$	1.65).65	
	Benefit C	harging				
		Amo		of Total	Amount	-
10) D. (() 01 1/1 4 () T. 11 5	•	(\$m		Benefits	Employ	
12) Benefits Charged to Active Taxable E	<u>-mployers:</u>	1,5		74%	\$502	
13) Benefits Non-Charged:	orol	25 19		12%	\$80 \$63	
14) Benefits Charged to Inactive Employ 15) Total Reimbursable Benefits:	<u> </u>	98	-	9% 5%	<u>\$63</u>	
10) Total Neimbur Sable Deficits.	Total:	2,1		100%	\$645	5
	Experienc			.5070	Ψ0+3	
	Amou	1	% of Total	Proportion of	Amo	unt Per
	(\$m		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exc						
Charged (/ All Benefits) to those Employers		/ 2	7% / 0%	64% / 5%	\$1,337	/ \$245
17) Benefits Charged (/ All Benefits) to Emplo						
of Estimated Contributions from those Empl	<u>oyers:</u> 535	/ 774	26% / 38%	36% / 95%	<u> </u>	/ \$4,606
Measure of Reductions in Contributions from	Experience Rating:			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reduction			<u> </u>	\$217	\$58	
b) Reductions as a Proportion of Total Con				19%	36	
c) Proportion of Employers Receiving Redu				70%	77	
d) Average Amount of Reductions Per Emp	oloyer:			\$1,756	\$4.3	
				Ψ1,130	Ψ+,υ	020
Distribution of Wag	es, Benefits and C	Contribut			Ψ+,0	525
Distribution of Wag			ions by Effe	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%				Estim	ated
<= .5% .5% - 1.0% 20) Proportion of Total Wages:			ions by Effe	ctive Tax Rates		nated n of Each
<= .5% .5% - 1.0%			ions by Effe	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the ntory:
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	nated n of Each y at the ttory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4%			- 2.0%	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	nated n of Each y at the tory: Maximum
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -1.9.6% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 1%	nated n of Each y at the ttory: Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1%	nated n of Each y at the itory: Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -1.9.6% 21) Proportion of Taxable Wages:	1.0% - 1.5%	8.8	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -1.9.6% 21) Proportion of Taxable Wages: 58.3%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1%	nated n of Each y at the itory: Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	8.8	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -19.6% 21) Proportion of Taxable Wages: 58.3% -19:3% 22) Proportion of Employers:	1.0% - 1.5%	8.8	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	8.8	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Minimum Minimum	lated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -19.6% 21) Proportion of Taxable Wages: 58.3% -19:3% 22) Proportion of Employers:	1.0% - 1.5%	1.5%	ions by Effe - 2.0%	> 2.0% 1.7% 2.2%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% -19.6% 21) Proportion of Taxable Wages: 58.3% -19:3% 22) Proportion of Employers:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Minimum Minimum	nated n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% 21) Proportion of Taxable Wages: 58.3% 19:3% 22) Proportion of Employers: 41.5% 35.7%	10.5%	1.5%	ions by Effe - 2.0%	> 2.0% 1.7% 2.2%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% 21) Proportion of Taxable Wages: 58.3%	10.5%	10.	ions by Effe - 2.0%	> 2.0% 1.7% 2.2%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8%	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% 21) Proportion of Taxable Wages: 58.3% 19:3% 22) Proportion of Employers: 41.5% 35.7%	10.5%	1.5%	ions by Effe - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5%
	1.0% - 1.5% 10.5% 10.2% -7:1%	10.	ions by Effe - 2.0%	> 2.0% 1.7% 2.2%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate
< = .5% .5% - 1.0% 20) Proportion of Total Wages: 59.4% 21) Proportion of Taxable Wages: 58.3%	1.0% - 1.5% 10.5% 10.2% -7:1%	10.	ions by Effe - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5%
	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6%	10.	ions by Effe - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 19.6% 21) Proportion of Taxable Wages: 58.3%	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6%	10.	ions by Effe - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate 0%	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate 13%
	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6% ibutions:	10.	0% - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate 0% Minimum Mi	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate 13%
	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6%	10.	0% - 2.0%	2.2% 5:1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate 0% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate 13%
20) Proportion of Total Wages: 19.6% 19.6% 21) Proportion of Taxable Wages: 58.3% 22) Proportion of Employers: 41.5% 35.7% 23) Proportion of Total Benefits Charge 34.5% 3.5% 24) Proportion of Total Estimated Contr	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6% ibutions:	10.	0% - 2.0%	> 2.0% -1.7% -2.2% 5.1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate 0% Minimum Mi	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate 13%
	1.0% - 1.5% 10.5% 10.2% -7:1% d: 18.6% ibutions:	10.	0% - 2.0%	2.2% 5:1%	Estim Proportion Category Statu Minimum Tax Rate 1% Minimum Tax Rate 1% Minimum Tax Rate 8% Minimum Tax Rate 0% Minimum Tax Rate	Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 5% Maximum Tax Rate 13%

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

	NEW MEXI	CO	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			ype of Employe		
3) Type of Charging Method:	Proportio			axable Wage Ba		\$16,800
5) Statutory Tax Rates (Min/Max):	0.03%			ew Employer T		2.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.70% Contribution			verage High Co	ost Multiple	2.34
9) Estimated Contributions Per Covered		OII LOVOIS		\$140		
by Estimated Contributions 1 of Covered	<u>Employee.</u>	Mir	nimum Rate	Average Rate	e Maximu	ım Rate
10) Estimated Contributions Per Employ	ee at the Tax Base		\$5	\$154		907
11) For Every One Dollar of	To Pay Benefits	s in Prev.	Comp. Year	Into the T	rust Fund	
Contributions the Amount Going:	\$	1.42		\$ -0).42	
	Benefit C				•	
		Amoι (\$mi		of Total enefits	Amount Employ	-
12) Benefits Charged to Active Taxable E	Employers:	85		67%	\$148	
13) Benefits Non-Charged:		25		19%	\$43	
14) Benefits Charged to Inactive Employ	ers:	7		5%	\$12	
15) Total Reimbursable Benefits:		11		8%		
	Total:	127	7	100%	\$202	2
	Experience Amor		% of Total	Proportion of	Ama	unt Per
	Amo (\$m		% of Total Benefits	Proportion of Employers	_	unt Per ployer
16) Est. Contributions from Employers in Exc		,				
Charged (/ All Benefits) to those Employers		/1	2% / 1%	10% / 3%	\$748	/ \$896
17) Benefits Charged (/ All Benefits) to Emplo						
of Estimated Contributions from those Empl	oyers: 30	/ 41	26% / 35%	90% / 97%		/ \$1,407
Measure of Reductions in Contributions from	Experience Rating:			rom Current age Tax Rate	19) From 5 Benefit C	
a) Amount of Experience Rating Reduction				\$41	\$6	
b) Reductions as a Proportion of Total Con	ntributions:			55%	62	
c) Proportion of Employers Receiving Red	uctions:			85%	88'	%
d) Average Amount of Reductions Per Emp	oloyer:		,	\$1,607	\$2,3	374
Distribution of Wag	es. Benefits and C	Contributi	one by Effor	dies Tee Detec		
	joej Benerite and	Jonana	Olis by Life	ctive Tax Rates		
<=.5% .5% - 1.0%	1.0% - 1.5%		· 2.0%	> 2.0%	Estim	ated
					Proportion	n of Each
<= .5% .5% - 1.0% 20) Proportion of Total Wages:					Proportion Categor	n of Each y at the
20) Proportion of Total Wages:					Proportion Categor Statu	n of Each y at the
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu	n of Each y at the itory:
20) Proportion of Total Wages:		1.5%			Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14%	n of Each y at the tory: Maximum Tax Rate 3%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5%	%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5%	1.0% - 1.5% 5.8%	2.7	%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers:	1.0% - 1.5% 5.8%	2.7	%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5%	1.0% - 1.5% 5.8%	2.7	%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers:	1.0% - 1.5% 5.8% 6.3%	2.7	%	> 2.0% 5.5% 5.7%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers:	1.0% - 1.5% 5.8%	2.7	%	> 2.0%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80:1% 7.9%	1.0% - 1.5% 5.8% 6.3% 2.8%	2.7	%	> 2.0% 5.5% 5.7%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge	1.0% - 1.5% 5.8% 6.3% 2.8%	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80:1% 7.9% 23) Proportion of Total Benefits Charge 26:4%	1.0% - 1.5% 5.8% 6.3% 2.8%	2.7	%	> 2.0% 5.5% 5.7%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge	1.0% - 1.5% 5.8% 6.3% 2.8%	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80:1% 7.9% 23) Proportion of Total Benefits Charge 26:4%	1.0% - 1.5% 5.8% 6.3% 2.8%	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80:1% 7.9% 23) Proportion of Total Benefits Charge 26:4%	1.0% - 1.5% 5.8% 6.3% 2.8% d:	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge 26:4% 12.7% 24) Proportion of Total Estimated Contr	1.0% - 1.5% 5.8% 6.3% 2.8% d:	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate 4%	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge 26.4% 12.7%	1.0% - 1.5% 5.8% 6.3% 2.8% d:	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate 4%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 6%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge 26.4% 12.7% 24) Proportion of Total Estimated Contr	1.0% - 1.5% 5.8% 6.3% 2.8% d:	2.7	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate 4% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 36%
20) Proportion of Total Wages: 71.4% 14.6% 21) Proportion of Taxable Wages: 70.5% 14.7% 22) Proportion of Employers: 80.1% 7.9% 23) Proportion of Total Benefits Charge 26:4% 12.7% 24) Proportion of Total Estimated Contr	1.0% - 1.5% 5.8% 6.3% 2.8% d:	2.7 2.8 2.8 6.8	%	> 2.0% 5.5% 5.7% 7.6%	Proportion Categor Statu Minimum Tax Rate 14% Minimum Tax Rate 14% Minimum Tax Rate 36% Minimum Tax Rate 4% Minimum Tax Rate	n of Each y at the ttory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 36% Maximum Tax Rate

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

	NEW YOR	RK	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			pe of Employe		
3) Type of Charging Method:	Proportio			axable Wage Ba		\$8,500
5) Statutory Tax Rates (Min/Max):	1.50% 0.80%			ew Employer T	_	3.40%
7) Avg Tax Rate (Total/Taxable Wages):	Contribution			verage High Co	ost Multiple	<u>:</u> -0.17
9) Estimated Contributions Per Covered E		LOTOR		\$418		
, <u> </u>		Mi	nimum Rate	Average Rate	e Maximu	m Rate
10) Estimated Contributions Per Employe	e at the Tax Base		\$128	\$355		757
11) For Every One Dollar of	To Pay Benefits	in Prev.	Comp. Year	Into the T	rust Fund	
Contributions the Amount Going:	\$	0.96		\$ 0	.04	
	Benefit C		unt 0/	of Total	Amount	Dor
		Amo (\$m		enefits	Employ	-
12) Benefits Charged to Active Taxable Er	mployers:	2,1	,	82%	\$366	
13) Benefits Non-Charged:		7(3	3%	\$13	
14) Benefits Charged to Inactive Employe	rs:	15		6%	\$26	
15) Total Reimbursable Benefits:		23		9%	***	
	Total: Experience	2,6	23	100%	\$404	+
	Experienc		% of Total	Proportion of	Amo	unt Per
	(\$m		Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Exces						
Charged (/ All Benefits) to those Employers:		/ 511	29% / 21%	95% / 94%	\$1,855	/ \$1,369
17) Benefits Charged (/ All Benefits) to Employ			00/ / 455	P 0. 1:		/ 00 000
of Estimated Contributions from those Emplo	<u>yers:</u> 223	/ 240	9% / 10%	5% / 6%	\$11,494 19) From 5	
Measure of Reductions in Contributions from E	Experience Rating:			om Current ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions	(mil.):			\$571	\$6	
b) Reductions as a Proportion of Total Cont				25%	27	%
c) Proportion of Employers Receiving Redu				80%	83	
d) Average Amount of Reductions Per Empl				\$1,800	\$1,9	977
Distribution of Wage	es, Benefits and C	Contribut	ions by Effec	ctive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	
<= .5% .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion	n of Each
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor	n of Each y at the
20) Proportion of Total Wages:		1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%		> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 54.6%					Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages:					Proportion Categor Statu Minimum Tax Rate 10%	n of Each y at the itory: Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 56.1%					Proportion Categor Statu Minimum Tax Rate 10% Minimum	n of Each y at the itory: Maximum Tax Rate 2% Maximum
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages:					Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate	n of Each y at the utory: Maximum Tax Rate 2% Maximum Tax Rate
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 56.1%	16.6%		3%		Proportion Categor Statu Minimum Tax Rate 10% Minimum	n of Each y at the itory: Maximum Tax Rate 2%
20) Proportion of Total Wages:	16.6%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate	n of Each y at the utory: Maximum Tax Rate 2% Maximum Tax Rate
20) Proportion of Total Wages: 54.6% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers:	16.6%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12%	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages:	16.6%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Maximum
20) Proportion of Total Wages: 54.6% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers:	16.6%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 54.6% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers:	15.4%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Maximum
20) Proportion of Total Wages: 54.6% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers:	15.4%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.2% 22) Proportion of Employers: 51.6% 37.7%	15.4%	1.8	3%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers: 51.6% 37.7% 23) Proportion of Total Benefits Charged 37.3%	16.6%	1.8	:%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11%	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.1% 27) Proportion of Employers: 37.7% 23) Proportion of Total Benefits Charged	16.6%	1.8	:%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum Minimum	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.2% 27.3% 28.1%	16.6% 15.4% 7.8%	1.8	:%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers: 51.6% 37.7% 23) Proportion of Total Benefits Charged 37.3% 8.1% 24) Proportion of Total Estimated Contrib	16.6% 15.4% 7.8%	1.8	:%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.2% 27.3% 28.1%	16.6% 15.4% 7.8% 31.5%	1.8	:%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 17%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 22) Proportion of Employers: 51.6% 37.7% 23) Proportion of Total Benefits Charged 37.3% 8.1% 24) Proportion of Total Estimated Contrib	16.6% 15.4% 7.8%	1.8	2%	1.5%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate 11%	n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 17% Maximum Tax Rate
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.2% 27.3% 28.1% 29) Proportion of Total Benefits Charged 37.3% 21) Proportion of Total Estimated Contribution of Contribution of Contribution of Contribution of Contribution of Contribution of Contri	16.6% 15.4% 7.8% 31.5%	1.8	2%	1.3%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1%	n of Each y at the itory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 17%
20) Proportion of Total Wages: 25.8% 21) Proportion of Taxable Wages: 25.2% 25.2% 37.7% 23) Proportion of Total Benefits Charged 37.3% 8.1% 24) Proportion of Total Estimated Contrib	16.6% 15.4% 7.8% 31.5%	1.8	2%	1.5%	Proportion Categor Statu Minimum Tax Rate 10% Minimum Tax Rate 12% Minimum Tax Rate 11% Minimum Tax Rate 11% Minimum Tax Rate 1%	n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 17% Maximum Tax Rate

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

Back to Main Selection Sheet NORTH	H CAROLINA	A 20	05 Back to	State Selection Sheet
1) Type of Experience Rating Method:	Reserve Ratio	<u>2) T</u>	ype of Employe	er Ranking: Fixed
3) Type of Charging Method:	Proportionally	<u>4) T</u>	axable Wage B	ase: \$16,200
5) Statutory Tax Rates (Min/Max):	0.00% / 6	6.84% <u>6) N</u>	lew Employer T	ax Rate:** 1.20
7) Avg Tax Rate (Total/Taxable Wages):			verage High Co	ost Multiple: 0.0
	Contribution Leve	<u>ls</u>		
9) Estimated Contributions Per Covered Employe			\$247	
10) = 11 11 12 11 11 12 1		linimum Rate		
10) Estimated Contributions Per Employee at the		\$0	\$264	\$1,108
	ay Benefits in Prev	<u>/. Comp. Yea</u>		<u>Frust Fund</u>
Contributions the Amount Going:	\$ 1.49 Benefit Charging		\$ -	0.49
			of Total	Amount Per
			Benefits	Employee
12) Benefits Charged to Active Taxable Employe	<u>rs:</u>	IA	NA	NA
13) Benefits Non-Charged:	N	IA	NA	NA
14) Benefits Charged to Inactive Employers:	N	IA	NA	NA
15) Total Reimbursable Benefits:		IA	NA	
		IA	NA	NA
	Experience Rating			
	Amount (\$mil)	% of Total Benefits	Proportion of	
16) Est. Contributions from Employers in Excess of Be	(\$mil)	Denents	Employers	Employer
Charged (/ All Benefits) to those Employers:	116 / 76	10% / 7%	56% / 56%	\$1,222 / \$804
17) Benefits Charged (/ All Benefits) to Employers in E		10/0/1/0	00/07/00/0	Ψ1,222 / Ψ004
of Estimated Contributions from those Employers:	434 / 460	38% / 41%	44% / 44%	\$5,876 / \$6,229
	404 7 400		m Average Tax	19) From 5 yr. Avg.
Measure of Reductions in Contributions from Experien	nce Rating:		<u>Rate</u>	Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil.):			\$224	\$196
b) Reductions as a Proportion of Total Contribution	<u>s:</u>		30%	28%
c) Proportion of Employers Receiving Reductions:			63%	63%
d) Average Amount of Reductions Per Employer:				64 000
a, Average Amount of Reductions Fer Employer.			\$2,092	\$1,828
Distribution of Wages, Ben	efits and Contribu	tions by Effe		
Distribution of Wages, Ben		tions by Effe		
Distribution of Wages, Benderal <= .5%			ctive Tax Rates	Estimated Proportion of Each
Distribution of Wages, Benderal Switch 1.0%			ctive Tax Rates	Estimated Proportion of Each Category at the
Distribution of Wages, Ben <= .5% .5% - 1.0% 1.0%	- 1.5% 1.5%		ctive Tax Rates	Estimated Proportion of Each Category at the Statutory:
Distribution of Wages, Ben <= .5% .5% - 1.0% 1.0%	-4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu
Distribution of Wages, Ben <= .5% .5% - 1.0% 1.0%	-4%		ctive Tax Rates	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra
Distribution of Wages, Benderal Strategy	-4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu
Distribution of Wages, Ben	-4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4%
Distribution of Wages, Benderal Strain	:4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu
Distribution of Wages, Benderal Strain	-4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra
Distribution of Wages, Benderal Strain	:4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu
Columbia	:4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra
Columbia	:4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4%
Distribution of Wages, Benderal Street	:4%	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Maximu Minimum Maximu Maximu Minimum Maximu Minimum Maximu
Distribution of Wages, Benderal Section 1.0% 1.0% 1.0% 1.0% 20) Proportion of Total Wages:	.4% .9% .3.	8%	> 2.0% 5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate 8% 4% Minimum Tax Rate Tax Rate 8% 4% Minimum Maximu Tax Rate Tax
Distribution of Wages, Benderal Section 1.0% 1.0% 1.0% 1.0% 20) Proportion of Total Wages:	.4% .9% .3.	6 - 2.0%	> 2.0%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Maximu Minimum Maximu Maximu Minimum Maximu Minimum Maximu
Columbia	.4% .9% .3.	8%	> 2.0% 5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate 8% 4% Minimum Tax Rate Tax Rate 8% 4% Minimum Maximu Tax Rate Tax
Distribution of Wages, Benderal Section 1.0% 1.0% 1.0% 1.0% 20) Proportion of Total Wages:	.4% .9% .3.	8%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6%
Columbia	.4% .9% .3.	8%	> 2.0% 5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6%
Columbia Columbia	.4% 3	8%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6%
Columbia Columbia	.4% 3	7% - 2.0%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 18% 6%
Columbia Columbia	9% 2.	7% - 2.0%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate A% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 18% 6%
Columbia Columbia	9% 2	7% - 2.0%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Tax Rate Tax Rate 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 2% 34%
Columbia	9% 2.	7% - 2.0%	5.7% 5.8%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 2% 34% Minimum Maximu Tax Rate Tax Ra 2% 34%
Columbia Columbia	9% 27% 12	7% - 2.0%	5.7% 5.8% 40.2%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate A% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 2% 34% Minimum Maximu Tax Rate Tax Ra 18% A%
Columbia	9% 27% 12	7%	5.7% 5.8% 40.2%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 2% 34% Minimum Maximu Tax Rate Tax Ra 2% 34%
Color Colo	9% 2. .7% 12	7%	5.7% 5.8% 40.2%	Estimated Proportion of Each Category at the Statutory: Minimum Maximu Tax Rate A% Minimum Maximu Tax Rate Tax Ra 8% 4% Minimum Maximu Tax Rate Tax Ra 18% 6% Minimum Maximu Tax Rate Tax Ra 2% 34% Minimum Maximu Tax Rate Tax Ra 18% A%

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

Back to Main Selection Sheet	NORTH DAK	ATO	20	05 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve			pe of Employe		Array
3) Type of Charging Method:	Proportio			axable Wage B		\$18,500
5) Statutory Tax Rates (Min/Max):	0.49%			ew Employer 1		2.08%
7) Avg Tax Rate (Total/Taxable Wages)				verage High Co	ost Multiple	<u>:</u> 0.55
O) Fatimated Cantributions Bay Covers	Contribution	on Level	<u> </u>	6007		
9) Estimated Contributions Per Covere	<u>a Employee:</u>	M	nimum Rate	\$237 Average Rat	e Maximu	ım Pato
10) Estimated Contributions Per Emplo	ovee at the Tax Base		\$91	\$283		,867
11) For Every One Dollar of	To Pay Benefits		¥ -	· ·	Trust Fund	,001
Contributions the Amount Going:	\$	0.71	<u> </u>		0.29	
	Benefit C	harging				
		Amo		of Total	Amount	-
42) Danafita Charmad to Active Tayahla	- Francisco	(\$m		enefits	Employ	
12) Benefits Charged to Active Taxable 13) Benefits Non-Charged:	<u>Employers:</u>	3		79% 11%	\$141 \$20	
14) Benefits Charged to Inactive Emplo	overs:	2		5%	\$20 \$9	
15) Total Reimbursable Benefits:	, J. 101	2		5%	Ψ	
The state of the s	Total:	4		100%	\$170)
	Experienc	e Rating				
	Amo		% of Total	Proportion of		unt Per
16) Est Contributions from Employees in E	(\$m	nil)	Benefits	Employers	Em	ployer
16) Est. Contributions from Employers in Ex Charged (/ All Benefits) to those Employe		/ 14	51% / 37%	84% / 83%	\$1,425	/ \$1,051
17) Benefits Charged (/ All Benefits) to Emp		/ 14	31/0/3/70	04/0/03/0	ψ1,4Z3	/ \$1,031
of Estimated Contributions from those Em		/ 2	4% / 5%	15% / 17%	\$558	/ \$686
				om Current	19) From 5	
Measure of Reductions in Contributions fro			<u>Avera</u>	ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reduction				\$19	\$1	
b) Reductions as a Proportion of Total Co				39%	32	
c) Proportion of Employers Receiving Re d) Average Amount of Reductions Per Er				100%	93° \$94	
		Contribut		\$1,166	φ ₂ .	+2
Distribution of Wa	ages, Benefits and C		ions by Effec	ctive Tax Rates		
Distribution of Water .5% - 1.0%					Estim	nated
Distribution of Water .5% .5% - 1.0%	ages, Benefits and C		ions by Effec	ctive Tax Rates	Estim Proportion	nated n of Each
Distribution of Water 20) Proportion of Total Wages: 67.7%	ages, Benefits and C		ions by Effec	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Water .5% .5% - 1.0%	ages, Benefits and C		- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Water 20) Proportion of Total Wages: 67.7%	ages, Benefits and C	1.5%	- 2.0%	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3% 32.3%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Water State	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 32%	nated n of Each y at the itory: Maximum Tax Rate 10%
Distribution of Water Sw. Sw. 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum	nated n of Each y at the itory: Maximum Tax Rate 10%
Distribution of Water State	1.0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate
Distribution of Water Sw. Sw. 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum	nated n of Each y at the itory: Maximum Tax Rate 10%
Columbia	1.0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate
	1.0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35%	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate
Columbia	1.0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Minimum	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9%
	1.0% - 1.5% 1.0% - 1.5% 0:0%	1.5%	- 2.0%	> 2.0% - 0.0%-	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate
Color Colo	1.0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Minimum	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9%
Color Colo	1.0% - 1.5% 1.0% - 1.5% 0.0% 0.0%	1.5%	- 2.0%	> 2.0% - 0.0%-	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	1.0% - 1.5% 1.0% - 1.5% 0.0% 0.0%	1.5%	- 2.0%	> 2.0% - 0.0%-	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate 51%	nated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3% 21) Proportion of Taxable Wages: 66.7% 33.3% 22) Proportion of Employers: 77.7% 22.2% 23) Proportion of Total Benefits Charge 71.6%	1.0% - 1.5% 1.0% - 1.5% 0.0% 0.0%	1.5%	- 2.0%	> 2.0% - 0.0%-	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9%
	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 51%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Tax Rate
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% - 0.0%-	Estim Proportion Categor Statu Minimum Tax Rate 35% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 51%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 35% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 51%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Tax Rate
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 17% Minimum Tax Rate 17%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Tax Rate 42%
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 17%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Tax Rate 42%
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.1%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0% > 0.0% - 0.0%	Estim Proportion Categor Statu Minimum Tax Rate 32% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 17% Minimum Tax Rate 17%	mated n of Each y at the itory: Maximum Tax Rate 10% Maximum Tax Rate 9% Maximum Tax Rate 9% Maximum Tax Rate 42%
Distribution of Water 20) Proportion of Total Wages: 67.7% 32.3%	0.0% 0.0% 0.0% 0.0% 0.0%	0.(0.(- 2.0% - 2.0% - 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 35% Minimum Tax Rate 35% Minimum Tax Rate 51% Minimum Tax Rate 17% Minimum Tax Rate 17%	mated n of Each y at the atory: Maximum Tax Rate

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

Back to Main Selection Sheet	OHIO		2	005 Back to	State Selection	on Sheet
1) Type of Experience Rating Method:	Reserve Ra			Type of Employ		Fixed
3) Type of Charging Method:	Proportion			<u> Taxable Wage B</u>		\$9,000
5) Statutory Tax Rates (Min/Max):	0.20%	/ 8.		New Employer 1		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.0.70			Average High C	ost Multiple	0.19
	Contribution	Levels				
9) Estimated Contributions Per Covered Emplo	oyee:			\$225		
		Mi	nimum Rat	e <u>Average Rat</u>	<u>te Maximu</u>	m Rate
10) Estimated Contributions Per Employee at t			\$18	\$208	\$7	720
11) For Every One Dollar of To	Pay Benefits in	n Prev.	Comp. Yea	<u>ir</u> <u>Into the </u>	Trust Fund	
Contributions the Amount Going:		.36		\$ -	0.36	
	Benefit Cha	arging				
		Amo		% of Total	Amount I	-
12) Panafita Charged to Active Tayable Employ	voro.	(\$m		Benefits 80%	Employ	
12) Benefits Charged to Active Taxable Employ	<u>yers:</u>	1,0		11%	\$257	
13) Benefits Non-Charged:					\$34	
14) Benefits Charged to Inactive Employers:		67		5% 4%	\$16	
15) Total Reimbursable Benefits:	Total	57		4%	£207	7
	Total: Experience	1,3	29	100%	\$307	
	Amount		% of Total	Proportion of	Ama	unt Per
	Amoun (\$mil)		% of Total Benefits	Employers		unt Per ployer
16) Est. Contributions from Employers in Excess of I						,
Charged (/ All Benefits) to those Employers:	159 / 5	54	13% / 4%	58% / 32%	\$1,387	/ \$851
17) Benefits Charged (/ All Benefits) to Employers in		•	. 5 /0 / 7 /0	3370 T 3270	\$1,001	, 4001
of Estimated Contributions from those Employers:	338 / 4	106	27% / 32%	42% / 68%	\$4,113	/ \$3.028
	230 7	.00		From Current	19) From 5	
Measure of Reductions in Contributions from Experi	ence Rating:			rage Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (mil.)	<u>:</u>			\$316	\$36	68
b) Reductions as a Proportion of Total Contribution	ons:			35%	379	%
c) Proportion of Employers Receiving Reductions	<u>:</u>			70%	729	%
d) Average Amount of Reductions Per Employer:				\$2,288	\$2,5	95
Distribution of Wages, Be	enefits and Co	ntribut	ions by Eff	ective Tax Rates	5	
	0% - 1.5%		- 2.0%	> 2.0%	Estim	otod
	7/0 - 1.5/0	1.5 /6	- 2.0 /0	> 2.0 /0	Proportion	
20) Proportion of Total Wages:					Category	
4 5.5% 28.3%					Statu	tory:
		40	00/		Minimum	
J	3.5%		0.%	7.7%	Tax Rate	Tax Rate
					6%	40/
21) Proportion of Taxable Wages:	1				0,0	4%
					5 ,0	4%
47.5%					Minimum	<u>.</u>
28.0%			 			<u>.</u>
28.0%	3.1%	8.9	1%	7.5%	Minimum Tax Rate	Maximum Tax Rate
28.0%	3.1%	8.9	1%	7.5%	Minimum	Maximum
28.0%	3.1%	8.9	1%	7.5%	Minimum Tax Rate	Maximum Tax Rate
28.0% 22) Proportion of Employers:	3.1%	8.9	1%	7.5%	Minimum Tax Rate 6%	Maximum Tax Rate 4%
28.0% 22) Proportion of Employers: 56.1%	3.1%	8.9	1%	7.5%	Minimum Tax Rate 6% Minimum	Maximum Tax Rate 4% Maximum
28.0% 22) Proportion of Employers: 56.1%					Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate
28.0% 22) Proportion of Employers: 56.1%	3.1%	7.8		9.2%	Minimum Tax Rate 6% Minimum	Maximum Tax Rate 4% Maximum
28.0% 22) Proportion of Employers: 56.1% 18.5%					Minimum Tax Rate 6% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate
28.0% 22) Proportion of Employers: 56.1%				9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21%	Maximum Tax Rate 4% Maximum Tax Rate 5%
28.0% 22) Proportion of Employers: 56.1% 18.5%		7.8	1%		Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum
28.0% 22) Proportion of Employers: 56.1% 18.5%			1%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21%	Maximum Tax Rate 4% Maximum Tax Rate 5%
28.0% 22) Proportion of Employers: 18.5% 23) Proportion of Total Benefits Charged:		7.8	1%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum
28.0% 22) Proportion of Employers: 56.1% 18.5% 8 23) Proportion of Total Benefits Charged: 11.3% 14.3% 7	7:2%	7.8	1%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate
28.0% 22) Proportion of Employers: 18.5% 23) Proportion of Total Benefits Charged: 11.3% 14.3% 24) Proportion of Total Estimated Contribution	7:2%	7.8	3%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate
28.0% 22) Proportion of Employers: 18.5% 18.5% 23) Proportion of Total Benefits Charged: 11.3% 14.3% 24) Proportion of Total Estimated Contribution 17.0%	3.4% 7:2%	7.8	3%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate 1% Minimum	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 29%
28.0% 22) Proportion of Employers: 18.5% 18.5% 23) Proportion of Total Benefits Charged: 11.3% 14.3% 24) Proportion of Total Estimated Contribution 17.0%	7:2%	7.8	3%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate 1%	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 29%
28.0% 22) Proportion of Employers: 18.5% 18.5% 23) Proportion of Total Benefits Charged: 11.3% 14.3% 24) Proportion of Total Estimated Contribution 17.0%	3.4% 7:2%	7.8	3%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate 1% Minimum	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 29% Maximum Tax Rate
28.0% 22) Proportion of Employers: 56.1% 18.5% 8 23) Proportion of Total Benefits Charged: 11.3% 14.3% 7 24) Proportion of Total Estimated Contribution 17.0% 26.0%	3.4% 7:2%	23.	3%	9.2%	Minimum Tax Rate 6% Minimum Tax Rate 21% Minimum Tax Rate 1% Minimum Tax Rate	Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 29%

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

Back to Main Selection Sheet	OKLAHOI	МА	200	5 Pack to Stat	e Selection Sheet
Back to Main Selection Sheet	UKLAHUI	VIA	200	Back to State	e Selection Sheet
1) Type of Experience Rating:	Benefit V	Vage	2) Fixed o	r Relative Rating	Fixed
3) Type of Charging Method:	None)	4) Taxable	Wage Base:	\$14,300
5) Statutory Tax Rate (Min/Max):	0.20%	/ 8.30%	6) New En	nployer Tax Rate	(1) 1.80%
7) Avg Tax Rate (Total/Taxable Wages):	0.83%	/ 1.84%	8) Average	e High Cost Mult	<u>iple:</u> 1.03
	Contribut	ion Levels	2		
9) Estimated Contributions Per Covered	Employee:			\$240	
		Mi	nimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions per Employe	on at the Tay Bas	0:	\$20	\$263	¢1 197

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

\$ 0.70

To Pay Benefits in Prev. Comp. Year Into the Trust Fund

\$ 0.30

		Ex	perien	ce Ratin	g							
		mou (\$mil			of To enefi		Prop Em	ortic			vg P	
16) Est. Contributions from Employers in Excess of the Benefits Charged					_						į	
(/All Benefits) to those Employers: 17) Benefits Charged (/All Benefits)	NA		NA	NA		NA	NA		NA	NA		NA
Employers in Est. Contributions												
from those Employers:	NA	1	NA	NA	1	NA	NA	1	NA	NA	1	NA
					<u>18</u>)	From	the Cur	rent	<u>19</u>) From 5	yr.	Avg.
Measure of Reductions in Contributions	from	Expe	rience	Rating	<u> </u>	verage	Tax Ra	<u>ite</u>	<u>B</u>	enefit C	ost l	Rate
a) Amount of Experience Rating Red	uction	s (mi	<u>l.):</u>			l	NA			N	4	
b) Reductions as a Proportion of Total	al Con	tribu	tions:			1	NA			N/	4	
c) Proportion of Employers Recieving	Redu	ıctioı	ns:				NA			N/	4	
d) Average Amount of Reductions Pe	r Emp	loyer	<u>:</u>				NA			N	4	

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

11) For Every One Dollar of

Contributions the Amount Going:

^{**} 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.

Back to Main Selection Sheet	OREGON		2005 Back to	State Selection Sheet
1) Type of Experience Rating Method:	Benefit Ratio	<u>2</u>	Type of Employe	
3) Type of Charging Method:	Proportionall	-	Taxable Wage B	. ,
5) Statutory Tax Rates (Min/Max):	1.50% /		New Employer T	
7) Avg Tax Rate (Total/Taxable Wages):	1.54% /		Average High Co	ost Multiple: 1.05
	Contribution Lo	<u>evels</u>	A500	
9) Estimated Contributions Per Covered Em	iployee:	Minimum Da	\$506	- Mavimum Data
10) Estimated Contributions Per Employee	ot the Tay Page	Minimum Ra \$405	ate Average Rate \$666	e Maximum Rate \$1,458
	To Pay Benefits in F	+	#	هر من المسلمة
Contributions the Amount Going:	\$ 1.13			0.13
Contributions the Amount Cong.	Benefit Charg		Ψ .	0.10
		Amount	% of Total	Amount Per
		(\$mil.)	Benefits	Employee
12) Benefits Charged to Active Taxable Emp	oloyers:	494	63%	\$397
13) Benefits Non-Charged:		185	24%	\$148
14) Benefits Charged to Inactive Employers		46	6%	\$37
15) Total Reimbursable Benefits:	Total	53 778	7%	¢502
	Total: Experience Ra		100%	\$582
	Amount	% of Total	l Proportion of	Amount Per
	(\$mil)	Benefits	•	Employer
16) Est. Contributions from Employers in Excess	of Benefits			
Charged (/ All Benefits) to those Employers:	270 / 88	37% / 129	% 83% / 75%	\$3,847 / \$1,389
17) Benefits Charged (/ All Benefits) to Employer				
of Estimated Contributions from those Employe	<u>rs:</u> 122 / 167			\$8,574 / \$7,951
Measure of Reductions in Contributions from Exp	porioneo Patina:) From Current erage Tax Rate	19) From 5 yr. Avg. Benefit Cost Rate
a) Amount of Experience Rating Reductions (n		AV	\$72	\$83
b) Reductions as a Proportion of Total Contrib			11%	13%
c) Proportion of Employers Receiving Reduction			65%	66%
d) Average Amount of Reductions Per Employe			\$1,311	\$1,502
Distribution of Wages,		ributions by F		¥ - , e
<= .5% .5% - 1.0%		1.5% - 2.0%	> 2.0%	Entimented
	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Each
20) Proportion of Total Wages:				Category at the
	35.8%	35.5%		
• · · · · · · · · · · · · · · · · · · ·			47 CO/	Statutory:
11.2%			17.5%	Minimum Maximum
0.0%			17.5%	Minimum Maximum Tax Rate Tax Rate
0.0%			17.5%	Minimum Maximum
			17.5%	Minimum Maximum Tax Rate 11% 1%
0.0%	35.8%	34.9%		Minimum Maximum Tax Rate Tax Rate 11% 1% Minimum Maximum
0.0%	35.8%	34.9%	17.5%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate Tax Rate
21) Proportion of Taxable Wages:	35.8%	34.9%		Minimum Maximum Tax Rate Tax Rate 11% 1% Minimum Maximum
21) Proportion of Taxable Wages:	35.8%	34.9%		Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate Tax Rate
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers:	35.8%	34.9%		Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate Tax Rate 11% 1% 11% 1% 1%
21) Proportion of Taxable Wages:	35.8%		18.6%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers:	35.8% 15.4%	34.9%		Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate Tax Rate 11% 1% 11% 1% 1%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers:			18.6%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9%			18.6%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9%	15.4%	17.2%	19.5%	Minimum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Maximum Tax Rate 48% 3%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9%	15.4%		18.6%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 48% 3% Minimum Maximum Tax Rate 48% 3%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged:	15.4%	17.2%	19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9%	15.4%	17.2%	19.5%	Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 11% 1% Minimum Maximum Tax Rate 48% 3% Minimum Maximum Tax Rate 48% 3%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged: 0.0% 0.0%	15.4%	17.2%	19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged:	15.4% 10.3% tions:	17.2% 34.1%	19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate 48% 3% Minimum Tax Rate 7%
21) Proportion of Taxable Wages: 10.7% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged:	15.4%	17.2%	19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate 0% 7% Minimum Maximum Tax Rate 7%
21) Proportion of Taxable Wages: 10.7% 0.0% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged: 0.0% 0.0% 24) Proportion of Total Estimated Contribute	15.4% 10.3% tions:	17.2% 34.1%	18.6% 19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate 0% 7% Minimum Tax Rate 0% 7%
21) Proportion of Taxable Wages: 10.7% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged:	15.4% 10.3% tions:	17.2% 34.1%	18.6% 19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate 0% 7% Minimum Maximum Tax Rate 7%
21) Proportion of Taxable Wages: 10.7% 22) Proportion of Employers: 47.9% 23) Proportion of Total Benefits Charged: 0.0% 0.0% 24) Proportion of Total Estimated Contribute	15.4% 10.3% tions:	17.2% 34.1%	18.6% 19.5%	Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 11% 1% Minimum Tax Rate 48% 3% Minimum Tax Rate 0% 7% Minimum Tax Rate 0% 7%

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

Back to Main Selection Sheet PEN	INSYLVAN	IA	2005 Back to	State Selection Sheet
1) Type of Experience Rating Method:	Benefit Rati		2) Type of Employ	
3) Type of Charging Method:	Proportional		4) Taxable Wage I	<u> </u>
5) Statutory Tax Rates (Min/Max):	2.21% /	10.46%	6) New Employer	
7) Avg Tax Rate (Total/Taxable Wages):	1.33% /	5.57%	8) Average High C	Cost Multiple: 0.1
	Contribution L	<u>_evels</u>	A100	
9) Estimated Contributions Per Covered Empl	loyee:	NAI I	\$492	da Mandanan Data
10) Estimated Contributions Per Employee at	the Tay Page	Minimum \$177		te Maximum Rate \$837
	Pay Benefits in	T	, ·	Trust Fund
Contributions the Amount Going:	\$ 1.1			-0.14
Contributions the Amount Going.	Benefit Char		Ψ	-0.14
	Donone Ond	Amount	% of Total	Amount Per
		(\$mil.)	Benefits	Employee
12) Benefits Charged to Active Taxable Emplo	oyers:	1,916	76%	\$455
13) Benefits Non-Charged:		281	11%	\$67
14) Benefits Charged to Inactive Employers:		180	7%	\$43
15) Total Reimbursable Benefits:		138	5%	
	Total:	2,515	100%	\$565
	Experience R		atal Description	A
	Amount (\$mil)	% of T Bene		
16) Est. Contributions from Employers in Excess of		Delle	Employers	Linployer
Charged (/ All Benefits) to those Employers:	691 / 32	27 29% /	14% 86% / 84%	\$3,811 / \$1,83
17) Benefits Charged (/ All Benefits) to Employers i			30,070470	Ψ1,000
of Estimated Contributions from those Employers:		0 22% /	25% 14% / 16%	\$17,318 / \$17,79
		1 == 13 /	18) From Current	19) From 5 yr. Avg.
Measure of Reductions in Contributions from Expension			Average Tax Rate	Benefit Cost Rate
a) Amount of Experience Rating Reductions (mil			\$397	\$333
b) Reductions as a Proportion of Total Contribut			20%	18%
c) Proportion of Employers Receiving Reduction			74%	72%
d) Average Amount of Reductions Per Employer:			\$2,536	\$2,178
Distribution of Wages, B	Benefits and Conf	tributions by	/ Effective Tax Rate	oe e
				<u>~</u>
<= .5% .5% - 1.0% 1.	.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated
	.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated Proportion of Eac
20) Proportion of Total Wages:	4-000/			Estimated Proportion of Eac Category at the
20) Proportion of Total Wages:	4-000/	1.5% - 2.0%		Estimated Proportion of Eac Category at the Statutory:
20) Proportion of Total Wages:	4-000/			Estimated Proportion of Eac Category at the Statutory: Minimum Maximu
20) Proportion of Total Wages:	4-000/			Estimated Proportion of Eac Category at the Statutory: Minimum Maximu Tax Rate Tax Ra
20) Proportion of Total Wages: 27.8% 0.0%	4-000/			Estimated Proportion of Eac Category at the Statutory: Minimum Maximu
20) Proportion of Total Wages: 27.8% 0.0% 21) Proportion of Taxable Wages:	40.6%			Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 0.0% 21) Proportion of Taxable Wages:	4-000/			Estimated Proportion of Eac Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 0.0% 21) Proportion of Taxable Wages:	40.6%	28.9%		Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate
20) Proportion of Total Wages: 27.8% 0.0% 21) Proportion of Taxable Wages:	40.6%	28.9%		Estimated Proportion of Eac Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 20) 27.8% 21) Proportion of Taxable Wages: 30.3% 21) 21) 220 220 220 220 220 220 220 220 220 22	40.6%	28.9%		Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate
20) Proportion of Total Wages: 27.8% 20) Proportion of Total Wages: 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers:	40.6%	28.9%		Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate 13% 6%
20) Proportion of Total Wages: 27.8% 20) 27.8% 21) Proportion of Taxable Wages: 30.3% 21) 21) 220 220 220 220 220 220 220 220 220 22	40.6%	28.9%		Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate 13% 6% Minimum Maximum
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2%	40.6% 41.3%	28.9%	2.7%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2%	40.6%	25.8%		Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate 13% 6% Minimum Maximum
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2%	40.6% 41.3%	25.8%	2.7%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2%	40.6% 41.3%	28.9%	2.7%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2%	40.6% 41.3%	25.8%	2.7%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate 13% 6% Minimum Maximum Tax Rate Tax Rate 55% 7% Minimum Maximum Tax Rate Tax Rate 7%
20) Proportion of Total Wages: 27.8% 20) Proportion of Taxable Wages: 30.3% 21) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged:	40.6% 41.3%	28.9%	2.6%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged:	41.3%	28.9%	2.7%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8% Minimum Maximum Tax Rate Tax Rate 13% 6% Minimum Maximum Tax Rate Tax Rate 55% 7% Minimum Maximum Tax Rate Tax Rate 7%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged:	41.3% 16.0%	28.9%	2.6%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged: 9.0% 4.0% 24) Proportion of Total Estimated Contribution	41.3% 16.0%	28.9% 25.8% 18.7%	2.6%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged: 9:0% 4.0% 24) Proportion of Total Estimated Contribution	41.3% 16.0%	28.9%	2.6%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged: 9.0% 4.0% 24) Proportion of Total Estimated Contribution 17.2%	41.3% 16.0%	28.9% 25.8% 18.7%	2.7% 2.6% 2.1%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged: 9:0% 4.0% 24) Proportion of Total Estimated Contribution	41.3% 16.0%	28.9% 25.8% 18.7%	2.6%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%
20) Proportion of Total Wages: 27.8% 21) Proportion of Taxable Wages: 30.3% 22) Proportion of Employers: 63.2% 23) Proportion of Total Benefits Charged: 24) Proportion of Total Estimated Contribution 17.2% 0.0%	41.3% 16.0%	28.9% 25.8% 18.7%	2.7% 2.6% 2.1%	Estimated Proportion of Each Category at the Statutory: Minimum Maximum Tax Rate Tax Rate 12% 8%

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

Back to Main Selection Sheet	PUERTO	RIC	co	2005 Back to State Sel	lection Sheet
1) Type of Experience Rating:	Reserv	e Rat	tio	2) Fixed or Relative Rating:	Fixed
3) Type of Charging Method:	Most F	Recer	nt	4) Taxable Wage Base:	\$7,000
5) Statutory Tax Rate (Min/Max):	1.70%	1	5.40%	6) New Employer Tax Rate (1)	3.00%
7) Avg Tax Rate (Total/Taxable Wages):	1.15%	1	3.30%	8) Average High Cost Multiple:	1.07
	<u>Contrib</u>	utio	n Levels		

	Contribution L	<u>evels</u>		
9) Estimated Contributions Per Covered Empl	oyee:		\$245	
		Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions per Employee at	the Tax Base:	\$119	\$231	\$378
11) For Every One Dollar of	To Pay Benefits	in Prev. Comp. Year	Into the Trus	t Fund
Contributions the Amount Going:	\$	1.13	\$ -0.1	13

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

		Ex	perien	ce Ratin	<u>g</u>							
		mou (\$mi			of To enefi		Prop Em	ortic			vg P nplo	
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	IVA	,	IVA	INA	,	IVA	IVA	,	NA .	IVA	,	IVA
from those Employers:	NA		NA	NA	1	NA	NA	1	NA	NA	1	NA
Measure of Reductions in Contributions	from	Expe	<u>rience</u>	Rating	_		the Cur Tax Ra) From 5 enefit C		
a) Amount of Experience Rating Red	uction	s (mi	<u>l.):</u>			l	NA			N	4	
b) Reductions as a Proportion of Total	al Con	tribu	tions:				NA			N	4	
c) Proportion of Employers Recieving	Redu	ıctio	ns:				NA			N	4	
d) Average Amount of Reductions Pe	r Emp	loye	<u>r:</u>				NA			N	4	

^{*} 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).

3) Type of Charging Method: (5) Statutory Tax Rates (Min/Max); (7) Avg Tax Rate (Total/Taxable Wages): (8) Estimated Contributions Per Covered Employee: (8) Estimated Contributions Per Covered Employee: (9) Estimated Contributions Per Covered Employee: (8) Estimated Contributions Per Employee at the Tax Base: (9) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employee at the Tax Base: (8) Estimated Contributions Per Employees: (8) Estimated Contributions Per Employees: (8) Estimated Contributions Per Employees: (9) Estimated Contributions Per Employees: (9) Estimated Contributions Income Employees: (9) Estimated Experience Rating Reductions: (9) Proportion of Employers Reductions: (10) Proportion of Employers Reductions: (11) Proportion of Employers Reductions: (12) Proportion of Employers Reductions: (13) Proportion of Employers Reductions: (14) Resemblish and Contributions by Effective Tax Rates (15) Proportion of Employers Reductions: (16) Est. Contributions See Employee: (17) Proportion of Total Wages: (18) Proportion of Total Wages: (18) Proportion of Employers Reductions: (18) Propor	ixed 1,000 2.34% 0.47
5) Statutory Tax Rates (Min/Max): 1.69% / 9.79% 6) New Employer Tax Rate:** 2 7) Avg Tax Rate (Total/Taxable Wages): 1.21% / 3.35% 8) Average High Cost Multiple: Contribution Levels 9) Estimated Contributions Per Covered Employee: Minimum Rate Average Rate Maximum Rate 10) Estimated Contributions Per Employee at the Tax Base: \$237 \$470 \$1,371 11) For Every One Dollar of To Pay Benefits in Prev. Comp. Year Into the Trust Fund Contributions the Amount Going: \$ 1.10 \$ -0.10 Senetif Charges Amount	2.34%
7) Avg Tax Rate (Total/Taxable Wages): 1.21% / 3.35% 8) Average High Cost Multiple: Contribution Levels 9) Estimated Contributions Per Covered Employee: \$446 10) Estimated Contributions Per Employee at the Tax Base: \$237 \$470 \$1,371 11) For Every One Dollar of To Pay Benefits in Prev. Comp. Year Into the Trust Fund Contributions the Amount Going: \$ 1.10 \$ -0.10 Penefit Charging Amount (smil.) Benefits Amount Per Employee: 148 78% \$4112 13) Benefits Charged to Active Taxable Employers: 148 78% \$4112 13) Benefits Charged to Inactive Employers: 11 6% \$32 14) Benefits Charged to Inactive Employers: 11 6% \$32 15) Total Reimbursable Benefits; 11 6% \$32 15) Total Reimbursable Benefits; 11 6% \$497 Experience Rating Amount \$6000 \$497 Experience Rating Benefits Phaged (/ All Benefits) to Employers in Excess of Benefits Charged (/ All Benefits) to those Employers: 43 / 20 24% / 11% 80% / 65% \$2,284 / \$1,470 Benefits Charged (/ All Benefits) to Employers in Excess of Employers: 25 / 31 14% / 17% 20% / 35% \$5,280 / \$3,70 Measure of Reductions in Contributions from Experience Rating: Average Tax Rate a) Amount of Experience Rating Reductions (Rating Average Tax Rate a) Amount of Employers Receiving Reductions: 58% 62% 62% 19.10% - 1.5% - 2.0% Proportion of Total Wages: 19.11% 9.3% 14.6% Minimum Maximum Maximu	
Sestimated Contributions Per Covered Employees: S446	0.47
9) Estimated Contributions Per Covered Employee: Minimum Rate Average Rate Average Rate Average Rate Maximum Rate Average Rate Maximum Rate Average Rate Average Rate Maximum Rate Average Rate Maximum Rate Average Rate Maximum Rate Symmetry Average Rate Maximum Rate Maximum Rate Maximum Rate Average Rate Maximum Maxi Maximum Maxi Tax Rate Maximum Maxi Maximum Maximum Maxi Maximum Maximu	
Minimum Rate Average Rate Maximum Rate Maxi	
10 Estimated Contributions Per Employee at the Tax Base; \$237	ate
11) For Every One Dollar of Contributions the Amount Going: Samount Sam	atc
Contributions the Amount Going: \$ 1.10	
Amount (Smil.) Benefits Amount (Smil.) Benefits Employee	
Senefits Charged to Active Taxable Employers: 148 78% \$412	
12 Benefits Charged to Active Taxable Employers:	
19	
14 Benefits Charged to Inactive Employers:	
Total Reimbursable Benefits: 11 6%	
Experience Ratino Amount (Smil) % of Total Benefits Proportion of Employers Employers 16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers: 43 / 20 24% / 11% 80% / 65% \$2,284 / \$1,317] Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers: 25 / 31 14% / 17% 20% / 35% \$5,280 / \$3,78	
Amount (Smil) 8 of Total Employers Amount Per Employers Employers Employers Employers Employers Employers 16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers:	
(\$mil) Benefits Employers Employers (\$mil) Benefits Employers Employers (\$16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers: 43 / 20 24% / 11% 80% / 65% \$2,284 / \$1,217) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers: 25 / 31 14% / 17% 20% / 35% \$5,280 / \$3,700	
16) Est. Contributions from Employers in Excess of Benefits Charged (/ All Benefits) to those Employers: 17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers: 25 / 31	
Charged (/ All Benefits) to those Employers:	<i>-</i> 1
17) Benefits Charged (/ All Benefits) to Employers in Excess of Estimated Contributions from those Employers: 25 / 31 14% / 17% 20% / 35% \$5,280 / \$3,780 Measure of Reductions in Contributions from Experience Rating: a) Amount of Experience Rating Reductions (mil.): b) Reductions as a Proportion of Total Contributions: 23% 27% c) Proportion of Employers Receiving Reductions: 58% 62% d) Average Amount of Reductions Per Employer: 20) Proportion of Total Wages: 14.2% 19.1% 10.2% 17.8% Minimum Maxi Tax Rate Tax 21) Proportion of Taxable Wages: 42.2% 10.2% 10.2% 10.2% 17.8% Minimum Maxi Tax Rate Tax Tax Rate Tax	,278
Measure of Reductions in Contributions from Experience Rating: Average Tax Rate Benefit Cost Rate	,
Measure of Reductions in Contributions from Experience Rating: Average Tax Rate Benefit Cost Rating	,777
a) Amount of Experience Rating Reductions (mil.): b) Reductions as a Proportion of Total Contributions: c) Proportion of Employers Receiving Reductions: d) Average Amount of Reductions Per Employer: Distribution of Wages, Benefits and Contributions by Effective Tax Rates <= .5% .5% - 1.0% 1.0% - 1.5% 1.5% - 2.0% Estimated Proportion of Exproportion of Exp	
b) Reductions as a Proportion of Total Contributions: c) Proportion of Employers Receiving Reductions: d) Average Amount of Reductions Per Employer: S2,559 \$2,980	<u>tate</u>
c) Proportion of Employers Receiving Reductions: d) Average Amount of Reductions Per Employer: Distribution of Wages, Benefits and Contributions by Effective Tax Rates Section 1.0% - 1.5% 1.5% - 2.0% Estimated	
Distribution of Wages, Benefits and Contributions by Effective Tax Rates Section	
Distribution of Wages, Benefits and Contributions by Effective Tax Rates	
<= .5%	
20) Proportion of Total Wages: 14.2% 19.1% 9.3% 14.6% Minimum Maxi Tax Rate Tax 36% 3 21) Proportion of Taxable Wages: 42.2% Minimum Maxi Tax Rate Tax 17.8% 17.8%	
21) Proportion of Taxable Wages: 42.8% 19.1% 9.3% 14.6% Tax Rate Tax 36% 3 21) Proportion of Taxable Wages: 42.2% 21.4% 10.2% 17.8% Category at the Statutory: Minimum Maxi Tax Rate Tax Tax Rate Tax	
14.2% 19.1% 9.3% 14.6% Minimum Maxi Tax Rate Tax 36% 3 21) Proportion of Taxable Wages: 42.2% Minimum Maxi Tax Rate Tax	the
21) Proportion of Taxable Wages: 42.2% 21.4%. 21.4%. 17.8%. Tax Rate Tax 36% 3 Minimum Maxi Tax Rate Tax 17.8%.	
21) Proportion of Taxable Wages: 42.2% 21.4%. 21.4%. 17.8%. 36% 3 Minimum Maxi Tax Rate Tax	umum x Rate
21) Proportion of Taxable Wages: 42.2% 21.4% 17.8% Minimum Maximax Tax	3%
42.2% Minimum Maxi 21.4% 17.8% Tax Rate Tax	• , 0
21.4% 17.8% Tax Rate Tax	
10.2%	(imum
	cimum x Rate
	x Rate
22) Proportion of Employers:	
33.1% 25.0% Minimum Maxi	x Rate
	x Rate
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	x Rate 4%
····	x Rate 4% kimum x Rate
23) Proportion of Total Benefits Charged:	x Rate
	x Rate 4% kimum x Rate
17.70/	x Rate 4% ximum x Rate 11%
4.1% 13.3% 11.7% 9.8% 10% 27	x Rate 4% kimum x Rate 11%
24) Proportion of Total Estimated Contributions:	x Rate 4% ximum x Rate 11%
24) Proportion of Total Estimated Contributions: 39.3% Minimum Maximum	x Rate 4% kimum x Rate 11% kimum x Rate
23.5%	x Rate 4% kimum x Rate 11% kimum x Rate 27%
12.7%	x Rate 4% kimum x Rate 11% kimum x Rate 27%
16% 13	x Rate 4% kimum x Rate 11% kimum x Rate 27%
l	x Rate 4% kimum x Rate 11% kimum x Rate 27%

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

Back to Main Selection Sheet SOUT	TH CARC	DLINA	20	05 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve	Ratio	<u>2) T</u>	ype of Employe	er Ranking:	
3) Type of Charging Method:	Most Re			axable Wage B		\$7,000
5) Statutory Tax Rates (Min/Max):	1.24%			ew Employer T		3.34%
7) Avg Tax Rate (Total/Taxable Wages):	0.58%			verage High Co	ost Multiple	0.47
O) Fatimated Contributions Ban Coursed Front	Contribution	on Level	<u> </u>	£470		
9) Estimated Contributions Per Covered Empl	<u>loyee:</u>	NA.	nimum Data	\$176	a Mavimu	m Data
10) Estimated Contributions Per Employee at	the Tay Rose		nimum Rate \$87	Average Rat \$154		427
	Pay Benefits		+ -	+ -	بر Frust Fund	421
Contributions the Amount Going:	\$	1.47	Comp. real		0.47	
Contributions the Amount Cong.	Benefit C			<u> </u>	0.47	
		Amo	unt %	of Total	Amount	Per
		(\$n		enefits	Employ	
12) Benefits Charged to Active Taxable Emplo	oyers:	31		80%	\$220	
13) Benefits Non-Charged:		2		5%	\$14	
14) Benefits Charged to Inactive Employers:15) Total Reimbursable Benefits:		4 1	-	<u>10%</u> 4%	\$28	
10) Total Reillipursable Delletits.	Total:	39		4% 100%	\$262	,
	Experience			1.50 /0	ΨΖΟΖ	
	Amo		% of Total	Proportion of	Amo	unt Per
	(\$m	nil)	Benefits	Employers		ployer
16) Est. Contributions from Employers in Excess of						
Charged (/ All Benefits) to those Employers:	62	/ 6	16% / 1%	70% / 19%	\$1,140	/ \$374
17) Benefits Charged (/ All Benefits) to Employers i		1.400	040/ / 070/	000/ / 010:	64004	/ 60 40-
of Estimated Contributions from those Employers:	<u>:</u> 91	/ 132	24% / 35%	30% / 81%	\$4,001 19) From 5	/ \$2,125
Measure of Reductions in Contributions from Exper	rience Rating:			ige Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions (mil	l <u>.):</u>			\$61	\$9	
b) Reductions as a Proportion of Total Contribut	tions:			25%	319	%
c) Proportion of Employers Receiving Reduction	<u>ıs:</u>			67%	72	%
d) Average Amount of Reductions Per Employer:				¢4 475	¢4.0	`CO
a) Average Amount of Neductions Fer Employer	•			\$1,175	\$1,6	50
Distribution of Wages, B		Contribut			\$1,6	150
Distribution of Wages, B		_			\$1,6	
Distribution of Wages, B <= .5% .5% - 1.0% 1.	Benefits and C	_	ions by Effec	ctive Tax Rates	Estim Proportion	nated n of Each
Distribution of Wages, B <= .5% .5% - 1.0% 1.	Benefits and C	_	ions by Effec	ctive Tax Rates	Estim Proportion Category	nated n of Each y at the
<pre>c = .5%</pre>	Benefits and C	_	ions by Effec	ctive Tax Rates	Estim Proportion Category Statu	nated n of Each y at the ntory:
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages: 60:1% 24.6%	Benefits and C	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	nated n of Each y at the tory: Maximum
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages: 60:1% 24.6%	8enefits and C .0% - 1.5%	1.5%	ions by Effec	ctive Tax Rates	Estim Proportion Category Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages:	8enefits and C .0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	nated n of Each y at the tory: Maximum
Distribution of Wages, B <= .5%	8enefits and C .0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 54%	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wages, B <= .5% .5% - 1.0% 1.00	3enefits and C	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 54%	nated n of Each y at the itory: Maximum Tax Rate 4%
Distribution of Wages, B <= .5% .5% - 1.0% 1.	8enefits and C .0% - 1.5%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, B <= .5% .5% - 1.0% 1.	3enefits and C	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 54%	nated n of Each y at the ntory: Maximum Tax Rate 4%
Distribution of Wages, B <= .5% .5% - 1.0% 1.	3enefits and C	1.5%	- 2.0%	> 2.0% 	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate	nated n of Each y at the ttory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, B	3enefits and C	1.5%	- 2.0%	> 2.0% 	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51%	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, B <= .5% .5% - 1.0% 1.	3enefits and C	1.5%	- 2.0%	> 2.0% 	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51%	nated n of Each y at the ttory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages: 60:1% 24.6% 21) Proportion of Taxable Wages: 57.0% 25.4% 20) Proportion of Employers: 62.7% 24.2%	3enefits and C	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate	Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages: 60:1% 24.6% 21) Proportion of Taxable Wages: 57.0% 25.4% 20) Proportion of Employers: 62.7% 24.2%	13.6%	1.5%	- 2.0%	> 2.0% 	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 3%
Distribution of Wages, B <= .5% .5% - 1.0% 1. 20) Proportion of Total Wages: 60:1% 24.6% 21) Proportion of Taxable Wages: 57.0% 25.4% 20) Proportion of Employers: 62.7% 24.2%	13.6%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate	Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B <=.5% .5% - 1.0% 1.	13.6%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 51%	Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B	13.6% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 51%	Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B <= .5% .5% - 1.0% 1.	13.6% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum	Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B	13.6% 15.9%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B	13.6% 15.9% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 60:1% 21) Proportion of Taxable Wages: 57:0% 22) Proportion of Employers: 62:7% 24.2% 23) Proportion of Total Benefits Charged: 24) Proportion of Total Estimated Contribution	13.6% 15.9%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate 16% Minimum Tax Rate 16%	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 27%
Distribution of Wages, B	13.6% 15.9% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate 16%	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3%
Distribution of Wages, B	13.6% 15.9% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 54% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate 16% Minimum Tax Rate 16%	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 27%
Color Colo	13.6% 15.9% 12.1%	1.5%	- 2.0%	> 2.0% - 0.0% - 0.0% - 0.0%	Estim Proportion Category Statu Minimum Tax Rate 51% Minimum Tax Rate 51% Minimum Tax Rate 57% Minimum Tax Rate 16% Minimum Tax Rate 16%	Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 27% Maximum Tax Rate

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

Back to Main Selection	Sheet	SOUTH DAK	OTA	20	005 Back to \$	State Selection	on Sheet
1) Type of Experience	e Rating Method:	Reserve	Ratio	<u>2) T</u>	Type of Employe	r Ranking:	
3) Type of Charging N		Inverse (<u> </u>		\$7,000
5) Statutory Tax Rates		0.00%			New Employer T		1.20%
7) Avg Tax Rate (Tota	<u>ıl/Taxable Wages):</u>	0.22%			Average High Co	st Multiple	0.43
9) Estimated Contribu	utions Por Covered	Contribution	on Level	3	<u> </u>		
9) Estimated Contribu	utions Per Covereu	<u>Employee.</u>	Mi	nimum Rate		e Maximu	m Rate
10) Estimated Contrib	outions Per Employe	ee at the Tax Base		\$0	\$53		490
11) For Every One Do		To Pay Benefits		Ŧ -		rust Fund	
Contributions the A	mount Going:	\$	1.64		\$ -0).64	
		Benefit C					
			Amo (\$m		of Total Benefits	Amount I Employ	
12) Benefits Charged	to Active Taxable F	mnlovers:	(\$11		74%	\$77	ee
13) Benefits Non-Cha		<u> </u>	4		15%	\$16	
14) Benefits Charged		ers:	2		5%	\$5	
15) Total Reimbursab			2		5%		
		Total:	3	~	100%	\$99	
		<u>Experience</u>					
		Amo		% of Total	Proportion of	_	unt Per
16) Est. Contributions from	om Employers in Exce	(\$m ess of Benefits	<i>)</i>	Benefits	Employers	EM	ployer
Charged (/ All Benefits			/ O	5% / 0%	37% / 0%	\$209	1
17) Benefits Charged (/			, ,	0,0,0,0	01707 070	V 200	,
of Estimated Contributi	ions from those Emplo	oyers: 7	/ 12	27% / 42%	61% / 100%	\$639	/ \$613
					From Current	19) From 5	
Measure of Reductions i				<u>Aver</u>	age Tax Rate	Benefit C	
	ence Rating Reductions roportion of Total Con				\$8 48%	\$1 59°	
	loyers Receiving Redu				85%	889	
d) Average Amount of					03 /0	- 00	/0
a,	it Reductions Per Emp	lover:			\$488	\$84	18
			Contribut	ions by Effe	\$488	\$84	18
	Distribution of Wag	es, Benefits and C			ective Tax Rates		
<= .5%	Distribution of Wag .5% - 1.0%			ions by Effe		Estim	ated
< = .5% 20) Proportion of Tot	Distribution of Wag .5% - 1.0%	es, Benefits and C			ective Tax Rates		ated
<= .5%	Distribution of Wag .5% - 1.0%	es, Benefits and C			ective Tax Rates	Estim Proportion	ated n of Each y at the
< = .5% 20) Proportion of Tot	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	ated n of Each y at the tory: Maximum
< = .5% 20) Proportion of Tot	Distribution of Wag .5% - 1.0%	es, Benefits and C		- 2.0%	ective Tax Rates	Estim Proportion Category Statu Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3%	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum	ated n of Each y at the tory: Maximum
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13%	ated n of Each y at the tory: Maximum Tax Rate 2%
< = .5% 20) Proportion of Tot 92.3%	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax	.5% - 1.0% tal Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum	ated n of Each y at the tory: Maximum Tax Rate 2%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3%	.5% - 1.0% tal Wages: 4.3% xable Wages:	1.0% - 1.5% 1.00 - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax	.5% - 1.0% tal Wages: 4.3% xable Wages:	1.0% - 1.5% 1.00 - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em	.5% - 1.0% tal Wages: 4.3% xable Wages:	1.0% - 1.5% 1.00 - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em	.5% - 1.0% tal Wages: 4.3% xable Wages:	es, Benefits and (1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em	.5% - 1.0% tal Wages: 4.3% xable Wages:	1.0% - 1.5% 1.00 - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot	2.1%	1.0% - 1.5% 1.00 - 1.5% 0.2% 0.2%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3%	2.1%	1.0% - 1.5% 1.00 - 1.5% 0.2% 0.2%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot	2.1%	1.0% - 1.5% 1.00 - 1.5% 0.2% 0.2%	1.5%	- 2.0%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot	2.1%	1.0% - 1.5% 1.00 - 1.5% 0.2% 0.2%	1.5%	- 2.0% 5%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6%	2.1% tal Benefits Charges	0.2% 0.3% 1,3%	1.5%	- 2.0% 5%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6% 24) Proportion of Tot	2.1% tal Benefits Charges	0.2% 0.3% 1,3%	1.5%	- 2.0% 5%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6%	2.1% tal Benefits Charges	0.2% 0.3% 1,3%	1.5%	- 2.0% 5%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate 29% Minimum Tax Rate 29%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6% 24) Proportion of Tot	2.1% tal Benefits Charges	0.2% 0.3% 1,3%	1.5%	- 2.0% 5%	> 2.0%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate 29%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3%
<= .5% 20) Proportion of Tot 92.3% 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6% 24) Proportion of Tot	2.1% 18.3% 18.3% 19.10% 19	0.2% 0.3% 1,3%	1.5%	- 2.0% 5%	25.5%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate 29% Minimum Tax Rate 29%	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum
20) Proportion of Tot 21) Proportion of Tax 92.3% 22) Proportion of Em 93.3% 23) Proportion of Tot 39.6% 24) Proportion of Tot	2.1% 18.3% 18.3% 19.10% 19	1.0% - 1.5% 1.0% - 1.5% 0.2% 0.2% 1,3% butions:	1.5%	- 2.0% 5%	25.5%	Estim Proportion Category Statu Minimum Tax Rate 13% Minimum Tax Rate 12% Minimum Tax Rate 29% Minimum Tax Rate 29% Minimum Tax Rate	ated n of Each y at the tory: Maximum Tax Rate 2% Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 3%

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

Back to Main Selection Sheet	TENNESSEE		2005 Back to	State Selection S	heet
1) Type of Experience Rating Method:	Reserve Rati	0	2) Type of Employ	er Ranking:	Fixed
3) Type of Charging Method:	Proportional		4) Taxable Wage B		7,000
5) Statutory Tax Rates (Min/Max):	0.15% /	10.00%	6) New Employer		2.70%
7) Avg Tax Rate (Total/Taxable Wages):	0.54% /	2.17%	8) Average High C	ost Multiple:	0.57
	Contribution L	<u>evels</u>	A		
9) Estimated Contributions Per Covered E	<u>-mployee:</u>		\$174		
10) 5 (1 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and To Book	Minimum			<u>late</u>
10) Estimated Contributions Per Employe		\$11	\$152	\$700	
11) For Every One Dollar of	To Pay Benefits in I \$ 1.4			Trust Fund 0.46	
Contributions the Amount Going:	∌ 1.4 Benefit Charg		3 -	0.46	
	Bellett Offary	Amount	% of Total	Amount Per	
		(\$mil.)	Benefits	Employee	
12) Benefits Charged to Active Taxable El	mployers:	420	73%	\$194	
13) Benefits Non-Charged:		64	11%	\$30	
14) Benefits Charged to Inactive Employe	ers:	71	12%	\$33	
15) Total Reimbursable Benefits:		22	4%		
	Total:	577	100%	\$257	
	Experience Ra				
	Amount (\$mil)	% of To	•	Amount I Employ	_
16) Est. Contributions from Employers in Exce		Bellel	its Employers	Епіріоу	eı
Charged (/ All Benefits) to those Employers:		5% / 0)% 58% / 1%	\$649 / \$1	163
17) Benefits Charged (/ All Benefits) to Employers.		3/0/	30 /0 / 1 /0	Ψυτυ / ΦΙ	. 50
of Estimated Contributions from those Emplo		7 15% / 3	42% / 99%	\$2,574 / \$2	2.278
	V-7 / 17		18) From Current	19) From 5 yr.	
Measure of Reductions in Contributions from E			Average Tax Rate	Benefit Cost I	
a) Amount of Experience Rating Reductions			\$130	\$214	
b) Reductions as a Proportion of Total Cont			38%	47%	
c) Proportion of Employers Receiving Redu			79%	84%	
d) Average Amount of Reductions Per Empl	oyer:		\$2,115	\$3,266	
Distribution of Wage	es, Benefits and Cont	ributions by	Effective Tax Rates	3	
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated	d
20) Proportion of Total Wages:				Proportion of	
70.7%·····			[Category at	
l			[Statutory Minimum Ma:	/: vimum
15.7%	6.3%		4 40/		xımum x Rate
·····	V.37/0.	2.9%	4.4%		4%
24) Proportion of Touchis Ways				3/0	-F /U
21) Proportion of Taxable Wages:				Minimum 184-	vim
70.7%			[Minimum Mai	xımum x Rate
46.00/			a a		
10 1176					
16.0%	5.8%	2.8%	4.7%		4%
	5.8%	2.8%	4.7%		
22) Proportion of Employers:	5.8%	2.8%	4.7%	8%	4%
	5.8%	2.8%	4.7%	8% Minimum Ma	4% ximum
22) Proportion of Employers:	5.8%	-2.8%		8% Minimum Ma	4%
22) Proportion of Employers:	5.8%	2.8%	5.4%	8% Minimum Ma	4% ximum
22) Proportion of Employers: 77.0% 9.9%	5.0%	2.8%		8% Minimum Ma Tax Rate Ta	4% ximum x Rate
22) Proportion of Employers:	5.0%	2.8%	5.4%	8% Minimum Ma Tax Rate Ta 29%	4% ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged	5.0%	2.8%		8% Minimum Ma Tax Rate Ta 29% Minimum Ma	ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged	5.0%	2.8%	5.4%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma	4% ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged	5.0%	2.7%	5.4%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma Tax Rate Ta	ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8%	13.1%	2.7%	5.4%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma Tax Rate Ta	ximum x Rate 4% ximum x Rate
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8% 24) Proportion of Total Estimated Contril	13.1%	2.7%	5.4%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma Tax Rate Ta	ximum x Rate 4% ximum x Rate
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8% 24) Proportion of Total Estimated Contril 34.3%	5.0% 13.1% butions:	2.7%	33.1%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma Tax Rate Ta	ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8% 24) Proportion of Total Estimated Contril	13.1%	11.1%	5.4%	Minimum Ma. Tax Rate Ta 29% Minimum Ma. Tax Rate Ta 2% Minimum Ma. Ma. Minimum M	ximum x Rate 4%
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8% 24) Proportion of Total Estimated Contril 34.3%	5.0% 13.1% butions:	2.7%	33.1%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma: Tax Rate Ta 2% Minimum Ma: Tax Rate Ta	ximum x Rate 4% ximum x Rate 28% ximum x Rate
22) Proportion of Employers: 77.0% 9.9% 23) Proportion of Total Benefits Charged 23.9% 18.8% 24) Proportion of Total Estimated Contril 34.3%	5.0% 13.1% butions:	11.1%	33.1%	8% Minimum Ma Tax Rate Ta 29% Minimum Ma: Tax Rate Ta 2% Minimum Ma: Tax Rate Ta	ximum x Rate 4% ximum x Rate 28% ximum

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

Back to Main Selection Sheet	TEXAS	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit Ratio	<u>2) Ty</u>	pe of Employe	r Ranking:	
3) Type of Charging Method:	Proportionally		xable Wage Ba		\$9,000
5) Statutory Tax Rates (Min/Max):			ew Employer T		2.70%
7) Avg Tax Rate (Total/Taxable Wages):			verage High Co	st Multiple	0.25
	Contribution Level	<u>s</u>			
9) Estimated Contributions Per Covered E		-	\$248		
		inimum Rate	Average Rate		
10) Estimated Contributions Per Employee		\$52	\$230		722
11) For Every One Dollar of	To Pay Benefits in Prev	<u>. Comp. Year</u>		rust Fund	
Contributions the Amount Going:	\$ 0.89 Benefit Charging		\$ 0	.11	
	Amo		of Total	Amount	Per
			enefits	Employ	-
12) Benefits Charged to Active Taxable En	nployers: 1,2	247	70%	\$166	
13) Benefits Non-Charged:	31	12	17%	\$41	
14) Benefits Charged to Inactive Employer	<u>'s:</u> 13	35	8%	\$18	
15) Total Reimbursable Benefits:	9	1	5%		
	<u> </u>		100%	\$225	
	Experience Rating				
	Amount	% of Total	Proportion of	-	unt Per
16) Est. Contributions from Employers in Exces	(\$mil)	Benefits	Employers	Em	ployer
Charged (/ All Benefits) to those Employers:	765 / 360	45% / 21%	96% / 25%	\$2,252	/ \$4 116
17) Benefits Charged (/ All Benefits) to Employers.		4J/01 Z170	30 /0 / 23 /6	ΨΖ,ΖΌΖ	/ ψ -1 ,110
of Estimated Contributions from those Employ		9% / 10%	4% / 75%	\$11,632	/ \$634
5. 25. III alou Garanadono il oni dioco Employ	147 / 100		om Current	19) From 5	
Measure of Reductions in Contributions from E	xperience Rating:		ge Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions			\$610	\$4	18
b) Reductions as a Proportion of Total Contr			33%	27	%
c) Proportion of Employers Receiving Reduc			83%	81	%
d) Average Amount of Reductions Per Emplo	oyer:	,	2,097	\$1,4	63
Distribution of Wage	s, Benefits and Contribu	tions by Effec	tive Tax Rates		
<= .5% .5% - 1.0%	1.0% - 1.5% 1.5%	- 2.0%	> 2.0%	Estim	ated
20) Proportion of Total Wages:				Proportion	
44.0% 36.4%				Categor	
30.476				Statu	
	13.5%	8%		Minimum Tax Rate	Maximum Tax Rate
	3.0	0 76	0.2%		
				17%	2%
21) Proportion of Taxable Wages:					
52.0% 32.6%		1		Minimum Tax Bata	
	40.20/			Tax Rate	Tax Rate
	10.2% 4.9	9%	0.3%	20%	1%
		—			
22) Proportion of Employers:					
79.5%				Minimum	Maximum
		· · · · · · · · · · · · · · · · · · ·		Tax Rate	Tax Rate
9.8%	5.7% 4.	7%	0.2%	71%	2%
					
23) Proportion of Total Benefits Charged:					
32.6%	28.2% 28	.6%		Minimum	Maximum
9.6%				Tax Rate	Tax Rate
3.076			1.0%	0%	16%
				U / U	. 0 , 0
24) Proportion of Total Estimated Contrib	outions:				
38.8%				Minimum	Maximum
20.4%	25.3%	.7%		Tax Rate	Tax Rate
		······································	0.8%	4%	5%
				₹ /0	3 /0
<= .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.

Back to Main Selection Sheet	UTAH	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit Ratio	<u>2) T</u> y	pe of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportionally		axable Wage Ba		\$22,700
5) Statutory Tax Rates (Min/Max):			ew Employer T		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.000		verage High Co	st Multiple	0.93
	Contribution Leve	<u>ls</u>			
9) Estimated Contributions Per Covered Emplo			\$288		D. (
40) Estimated Contributions Box Employee at the	_	Minimum Rate	Average Rate		
10) Estimated Contributions Per Employee at the strength of th	<u>ne Tax Base:</u> Pay Benefits in Pre	\$91	\$385	<u>≱∠</u> rust Fund	,134
Contributions the Amount Going:	\$ 0.64	v. Comp. Teal		.36	
Contributions the Amount Comg.	Benefit Charging	1		100	
			of Total	Amount	Per
	•		enefits	Employ	
12) Benefits Charged to Active Taxable Employ		00	55%	\$118	
13) Benefits Non-Charged:	;	31	17%	\$37	
14) Benefits Charged to Inactive Employers:		6	3%	\$7	
15) Total Reimbursable Benefits:		22	12%	£4.00	
	Total: 1 Experience Ratin		88%	\$162	
	Amount	% of Total	Proportion of	Amo	unt Per
	(\$mil)	Benefits	Employers	_	ployer
16) Est. Contributions from Employers in Excess of E	1: /				
Charged (/ All Benefits) to those Employers:	112 / 96	70% / 60%	99% / 99%	\$2,234	/ \$1,903
17) Benefits Charged (/ All Benefits) to Employers in	Excess				
of Estimated Contributions from those Employers:	5 / 5	3% / 3%	1% / 1%	\$8,514	/ \$8,682
Manager of Daductions in Contributions from Europi	anaa Datinaa		om Current	19) From 5	
Measure of Reductions in Contributions from Experie a) Amount of Experience Rating Reductions (mil.)		<u>Avera</u>	ge Tax Rate	Benefit C	
b) Reductions as a Proportion of Total Contribution			\$85 34%	\$2 15°	
c) Proportion of Employers Receiving Reductions			82%	73	
d) Average Amount of Reductions Per Employer:	<u>.</u>	(\$2,043	75	
Distribution of Wages, Be	posite and Contribu			ΨΟ	
				= .1	
	1.5%	% - 2.0%	> 2.0%	Estim Proportion	
20) Proportion of Total Wages:				Category	
37.5% 36.8%				Statu	
11	0.6%		9.7%	Minimorra	
l	5.	.3%	011 /0	Minimum	Maximum
				Tax Rate	Tax Rate
l					
21) Proportion of Taxable Wages:				Tax Rate 19%	Tax Rate 2%
21) Proportion of Taxable Wages: 36.7% 39.1%				Tax Rate 19% Minimum	Tax Rate 2% Maximum
36.7% 39.1%	D.6.9/		0.724	Tax Rate 19%	Tax Rate 2%
36.7% 39.1%	0.6%	.9%	9.7%	Tax Rate 19% Minimum	Tax Rate 2% Maximum
36.7% 39.1%	0.6% 4	.9%	9.7%	Tax Rate 19% Minimum Tax Rate	Tax Rate 2% Maximum Tax Rate
36.7% 39.1% 9	0.6% 4:	.9%	9.7%	Tax Rate 19% Minimum Tax Rate	Tax Rate 2% Maximum Tax Rate
36.7% 39.1%	0.6% 4	.9%	9.7%	Tax Rate 19% Minimum Tax Rate 19% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum
36.7% 39.1% 9 22) Proportion of Employers:	0.6% 4:	9%		Tax Rate 19% Minimum Tax Rate 19%	Tax Rate 2% Maximum Tax Rate 2%
36.7% 39.1% 9 22) Proportion of Employers: 73.4%	4	.9%	9.7%	Tax Rate 19% Minimum Tax Rate 19% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum
36.7% 39.1% 9 22) Proportion of Employers: 73.4% 11.2% 4	4			Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
36.7% 39.1% 9 22) Proportion of Employers: 73.4%	4		8.4%	Minimum Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68%	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
36.7% 39.1% 9 22) Proportion of Employers: 73.4% 11.2% 4	4			Minimum Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Maximum
22) Proportion of Employers: 11.2% 23) Proportion of Total Benefits Charged: 25.7%	1.1% 2	.9%	8.4%	Minimum Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68%	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2%
36.7% 39.1% 9 22) Proportion of Employers: 73.4% 11.2% 4 23) Proportion of Total Benefits Charged: 25.7%	1.1% 2		8.4%	Minimum Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Maximum
22) Proportion of Employers: 73.4% 11.2% 4.2% 4.2%	3.3%	.9%	8.4%	Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate
22) Proportion of Employers: 11.2% 23) Proportion of Total Benefits Charged: 25.7% 4.2% 24) Proportion of Total Estimated Contribution	3.3%	.9%	8.4%	Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate 0%	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 19%
22) Proportion of Employers: 11.2% 4.2% 4.2% 24) Proportion of Total Estimated Contribution 30.3%	3.3% 11 1s:	.9%	8.4%	Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate 0% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 19%
22) Proportion of Employers: 11.2% 4.2% 4.2% 24) Proportion of Total Estimated Contribution 30.3%	3.3%	.9%	8.4%	Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate 0%	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 19%
22) Proportion of Employers: 11.2% 4.2% 4.2% 24) Proportion of Total Estimated Contribution 30.3%	3.3% 11 1s:	.9%	8.4%	Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate 0% Minimum	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 19%
36.7% 39.1% 22) Proportion of Employers: 11.2% 4 23) Proportion of Total Benefits Charged: 25.7% 4.2% 1.24) Proportion of Total Estimated Contribution 30.3% 12.2% 1.3	3.3% 11 15: 3.2% 10	.9%	8.4%	Tax Rate 19% Minimum Tax Rate 19% Minimum Tax Rate 68% Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 19%

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

Back to Main Selection Sheet	VERMON	Т	20	005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit F	Ratio	<u>2) T</u>	ype of Employe	r Ranking:	Array
3) Type of Charging Method:	Proportio	nally	<u>4) T</u>	axable Wage Ba	ase:	\$8,000
5) Statutory Tax Rates (Min/Max):	0.60%	/ 5.		lew Employer T		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.72%	-		verage High Co	st Multiple	<u>:</u> 1.69
	Contributio	on Level	<u>s</u>			
9) Estimated Contributions Per Covered En	mployee:		<u> </u>	\$220		
40) Felimeted Contributions Box Frontesson	at the Tee Deep	_	nimum Rate		_	
10) Estimated Contributions Per Employee 11) For Every One Dollar of			\$48	\$204	•	472
Contributions the Amount Going:	To Pay Benefits	1.96	Comp. real	-	rust Fund 0.96	
Contributions the Amount Going.	Benefit C			- 0	J.90	
	<u>Benefit 0</u>	Amo	unt %	of Total	Amount	Per
		(\$m		Benefits	Employ	-
12) Benefits Charged to Active Taxable Em	nployers:	6	4	64%	\$297	7
13) Benefits Non-Charged:		1	8	18%	\$85	
14) Benefits Charged to Inactive Employer	<u>s:</u>	1:		12%	\$54	
15) Total Reimbursable Benefits:		6		6%		
	Total:	10	-	100%	\$436	3
	Experienc				_	1.5
	Amoı (\$m		% of Total Benefits	Proportion of Employers	_	unt Per ployer
16) Est. Contributions from Employers in Excess		11)	Denents	Employers	EIII	pioyei
Charged (/ All Benefits) to those Employers:	13 /	/ 0	13% / 0%	82% / 0%	\$858	/ \$246
17) Benefits Charged (/ All Benefits) to Employe			10/0/0/0/0	02 /0 / U /0	ΨΟΟΟ	, WZTO
of Estimated Contributions from those Employ		/ 45	31% / 48%	18% / 100%	\$9.044	/ \$2,523
				rom Current	19) From 5	
Measure of Reductions in Contributions from Ex				age Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions				\$15	\$2	_
b) Reductions as a Proportion of Total Contri				31%	41	
c) Proportion of Employers Receiving Reduct				72%	79	
d) Average Amount of Reductions Per Emplo	ver:			\$1,143	\$2,0)16
<u>Distribution of Wages</u>	s, Benefits and C	ontribut	ions by Effe	ctive Tax Rates		
<= .5% .5% - 1.0%						
.3/0 - 1.0/0	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim	ated
	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion	n of Each
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Proportion Categor	n of Each y at the
		1.5%	- 2.0%	> 2.0%	Proportion Categor Statu	n of Each y at the itory:
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%		Proportion Categor Statu Minimum	n of Each y at the Itory: Maximum
20) Proportion of Total Wages:		1.5%	- 2.0%	> 2.0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8%		5.1	- 2.0%		Proportion Categor Statu Minimum	n of Each y at the itory: Maximum
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages:		5.1	- 2.0%		Proportion Categor Statu Minimum Tax Rate 26%	n of Each y at the itory: Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8%	18.0%	5.1	- 2.0%		Proportion Categor Statu Minimum Tax Rate 26% Minimum	n of Each y at the itory: Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages:		5.1	1-%	4:4%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages:	18.0%	5.1	1-%		Proportion Categor Statu Minimum Tax Rate 26% Minimum	n of Each y at the itory: Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8%	18.0%	5.1	1-%	4:4%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers:	18.0%	5.1	1-%	4:4%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8%	18.0%	5.1	1-%	4:4%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9%	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers:	18.0%	5.1	3%	4:4%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5%	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9%	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged:	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5%	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged:	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 16.2% 1.8%	18.0%	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 16.2% 1.8% 24) Proportion of Total Estimated Contribution	18.0% 18.2% 10.3% 23.1% utions:	5.1	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate 0%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 31%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 28) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 1.8% 24) Proportion of Total Estimated Contribution of Cont	18.0%	5.6	1.% 	5.8% 8.2%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate 0% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 31%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 22) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 16.2% 1.8% 24) Proportion of Total Estimated Contribution	18.0% 18.2% 10.3% 23.1% utions:	5.6	3%	5.8%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate 0%	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 31%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 28) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 1.8% 24) Proportion of Total Estimated Contribution of Cont	18.0% 18.2% 10.3% 23.1% utions:	5.6	1.% 	5.8% 8.2%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate 0% Minimum	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 31%
20) Proportion of Total Wages: 39.7% 32.8% 21) Proportion of Taxable Wages: 42.3% 27.8% 28) Proportion of Employers: 68.9% 8.5% 23) Proportion of Total Benefits Charged: 1.8% 24) Proportion of Total Estimated Contribution of Cont	18.0% 18.2% 10.3% 23.1% utions:	5.6	1.% 	5.8% 8.2%	Proportion Categor Statu Minimum Tax Rate 26% Minimum Tax Rate 27% Minimum Tax Rate 64% Minimum Tax Rate 0% Minimum Tax Rate	n of Each y at the itory: Maximum Tax Rate 3% Maximum Tax Rate 3% Maximum Tax Rate 6% Maximum Tax Rate 31% Maximum Tax Rate

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

Back to Main Selection Sheet	VIRGIN ISL	_AN	NDS	2005	Back to State Select	tion Sheet
1) Type of Experience Rating:	Reserve	e Rat	io	2) Fixed or Re	lative Rating:	Fixed
3) Type of Charging Method:	Proport	iona	lly	4) Taxable Wa	ige Base:	\$18,400
5) Statutory Tax Rate (Min/Max):	0.00%	1	6.00%	6) New Emplo	yer Tax Rate (1)	1.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.09%	/	0.16%	8) Average Hi	gh Cost Multiple:	1.63
	Contrib	ution	n Levels			
0) Estimated Contributions Day Covers	d Employees			ď	26	

9) Estimated Contributions Per Covered Empl	loyee:		\$26	
		Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions per Employee at	the Tax Base:	\$0	\$29	\$1,104
11) For Every One Dollar of	To Pay Benefits	in Prev. Comp. Ye	ar Into the Trus	st Fund
Contributions the Amount Going:	\$	5.38	\$ -4.3	38

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

		Ex	cperien	ce Ratin	<u>g</u>							
		mou (\$mi			of To enefi		Prop Em	ortic			vg P nplo	
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	IVA	,	IUA	107		1474	IVA	,	IVA	IVA		IVA
from those Employers:	NA		NA	NA	1	NA	NA	1	NA	NA		NA
Measure of Reductions in Contributions	from	Expe	rience	Rating	_		the Cur Tax Ra) From 5 enefit C		
a) Amount of Experience Rating Red	uction	s (mi	<u>l.):</u>				NA			N	Ą	
b) Reductions as a Proportion of Total	al Con	tribu	tions:			l	NA			N	4	
c) Proportion of Employers Recieving	Redu	ıctio	ns:				NA			N/	4	
d) Average Amount of Reductions Pe	r Emp	loye	<u>r:</u>				NA			N/	4	

^{*} 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).

	VIRGINIA	4	2	2005 Back to	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit F	Ratio	<u>2)</u>	Type of Employ	yer Ranking:	Fixed
3) Type of Charging Method:	Most Re	cent		Taxable Wage		\$8,000
5) Statutory Tax Rates (Min/Max):	0.52%	/ 6		New Employer		2.92%
7) Avg Tax Rate (Total/Taxable Wages):	0.38%			Average High C	Cost Multiple	0.31
	Contribution	on Level	<u>S</u>			
9) Estimated Contributions Per Covered Em	<u>iployee:</u>			\$147		_
40) 5 (1 4 10 4 11 11 12 15 15 1			nimum Ra			
10) Estimated Contributions Per Employee a			\$42	\$128	T	530
11) For Every One Dollar of Contributions the Amount Going:	To Pay Benefits \$	1.01	Comp. re		Trust Fund -0.01	
Contributions the Amount Going.	Benefit Cl			Φ	-0.01	
	<u> Deficite of</u>	Amo	unt	% of Total	Amount	Per
		(\$m		Benefits	Employ	-
12) Benefits Charged to Active Taxable Emp	oloyers:	36	66	84%	\$132	2
13) Benefits Non-Charged:		3	1	7%	\$11	
14) Benefits Charged to Inactive Employers	<u>:</u>	2		5%	\$9	
15) Total Reimbursable Benefits:		1		4%		
	Total:	43		100%	\$151	
	Experience					1.5
	Amou (\$mi		% of Total Benefits	Proportion of Employers		unt Per ployer
16) Est. Contributions from Employers in Excess	<u>``</u>	,	Penenra	Linployers	CIII	pioyei
Charged (/ All Benefits) to those Employers:	103 /	/ 64	24% / 15%	6 96% / 17%	\$741	/ \$2,623
17) Benefits Charged (/ All Benefits) to Employer		•	, 0 , 10 /	30707 1170	V. T.	. 4_,0_0
of Estimated Contributions from those Employe	rs: 63 /	<i>l</i> 78	15% / 19%	4% / 83%	\$10,670	/ \$652
				From Current	19) From 5	
Measure of Reductions in Contributions from Exp			Ave	erage Tax Rate	Benefit C	ost Rate
a) Amount of Experience Rating Reductions (n				\$181	\$15	
b) Reductions as a Proportion of Total Contrib				44%	43	
c) Proportion of Employers Receiving Reduction				83%	82	
d) Average Amount of Reductions Per Employ	<u>er:</u>			\$1,504	\$1,3	331
<u>Distribution of Wages</u> ,	<u>, Benefits and C</u>	ontribut	ions by Ef	fective Tax Rate	<u>es</u>	
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	F . 41.	_
			2.0 /0	<i>></i> 2.0 /0	Estim	ated
20) Proportion of Total Wages:			2.070	> 2.0 /0	Proportion	n of Each
20) Proportion of Total Wages:				> 2.0 /6	Proportion Categor	n of Each y at the
20) Proportion of Total Wages:				> 2.076	Proportion Categor Statu	n of Each y at the itory:
	7 4%				Proportion Categor Statu Minimum	n of Each y at the tory: Maximum
75:1%	7.4%	3.3	3%	0:0%	Proportion Categor Statu Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate
75:1% 14.2%	7.4%	3.0			Proportion Categor Statu Minimum	n of Each y at the tory: Maximum
75:1% 14.2% 21) Proportion of Taxable Wages:	7.4%	3.3			Proportion Categor Statu Minimum Tax Rate 23%	n of Each y at the tory: Maximum Tax Rate 7%
75:1% 14.2%	7.4%	3.0			Proportion Categor Statu Minimum Tax Rate 23% Minimum	n of Each y at the tory: Maximum Tax Rate 7%
75:1% 14.2% 21) Proportion of Taxable Wages:	7.4%	3.0			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate
75:1% 14.2% 21) Proportion of Taxable Wages:	7.4% 6.7%	3.3			Proportion Categor Statu Minimum Tax Rate 23% Minimum	n of Each y at the tory: Maximum Tax Rate 7%
75:1% 14.2% 21) Proportion of Taxable Wages: 77.8% 11.7%	6.7%	3.3			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers:	6.7%	3.8			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26%	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6%
75:1% 14.2% 21) Proportion of Taxable Wages: 77.8% 11.7%	6.7%	3.3			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers:	6.7%	3.3			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers:	7.4% 6.7%	3.8			Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0%	7.4% 6.7% 4.6%	3.8		0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged:	4.6%	3.3	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74%	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0%	7.4% 6.7% 4.6%	3.3		0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged:	4.6%	3.3	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged:	4.6%	3.3	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum Maximum
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2%	6.7% 4.6%	3.3	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2% 24) Proportion of Total Estimated Contribute	6.7% 4.6% tions:	3.3	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate 1%	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 43%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2%	6.7% 4.6%	3.8	3% 3% 7%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 43%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2% 24) Proportion of Total Estimated Contribute	6.7% 4.6% tions:	3.8	3%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 43% Maximum Tax Rate
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2% 24) Proportion of Total Estimated Contribute	6.7% 4.6% tions:	3.8	3% 3% 7%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 43%
21) Proportion of Taxable Wages: 77.8% 11.7% 22) Proportion of Employers: 86.7% 5.0% 23) Proportion of Total Benefits Charged: 19.2% 24) Proportion of Total Estimated Contribute	6.7% 4.6% tions:	3.8 3.7 26.	3% 3% 7%	0.0%	Proportion Categor Statu Minimum Tax Rate 23% Minimum Tax Rate 26% Minimum Tax Rate 74% Minimum Tax Rate 1% Minimum Tax Rate	n of Each y at the tory: Maximum Tax Rate 7% Maximum Tax Rate 6% Maximum Tax Rate 6% Maximum Tax Rate 43% Maximum Tax Rate

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

Back to Main Selection S	<u>heet</u>	WASHING	GTON	20	005 Back to	State Selection	on Sheet
1) Type of Experience F	Rating Method:	Bene	fit Ratio	<u>2) T</u>	ype of Employe	r Ranking:	Fixed
3) Type of Charging Me			ortionally		axable Wage B		\$30,200
5) Statutory Tax Rates		0.00%			lew Employer T		0.00%
7) Avg Tax Rate (Total/	<u> Taxable Wages)</u>		ution Level		verage High Co	st Multiple:	0.70
9) Estimated Contributi	ions Por Covers		oution Level	<u>S</u>	\$609		
5) Estimated Contributi	ons rei Covere	<u>a Employee.</u>	M	nimum Rate	·	e Maximu	m Rate
10) Estimated Contribu	tions Per Emplo	ovee at the Tax B	_	\$0	\$836		631
11) For Every One Dolla		To Pay Bene		Ŧ -	1	rust Fund	,00
Contributions the Am	ount Going:		\$ 0.93		\$ 0	.07	
		<u>Benef</u>	it Charging				
			Amo (\$n		of Total Benefits	Amount F Employe	
12) Benefits Charged to	Active Taxable	Fmnlovers:	92		75%	\$447	
13) Benefits Non-Charg		<u> </u>	6		5%	\$29	
14) Benefits Charged to		oyers:	12		10%	\$59	
15) Total Reimbursable			11	9	10%		
		Tota			100%	\$536	
			ence Rating				
			mount (\$mil)	% of Total Benefits	Proportion of Employers		unt Per oloyer
16) Est. Contributions from	n Employers in Ex		(ψιιιιί)	Pellellis	Linployers	EIN	Jioyei
Charged (/ All Benefits)			46 / 210	37% / 18%	91% / 90%	\$3,359	/ \$1,602
17) Benefits Charged (/ Al						, 2,220	. ,. ,-
of Estimated Contribution	ns from those Em	ployers:	18 / 135	10% / 11%	9% / 10%	\$8,716	/ \$8,979
Manager of Darkertland to	Operatellised and for	Formandaman Barth			rom Current	19) From 5	
Measure of Reductions in a) Amount of Experience			<u>ng:</u>	<u>Aver</u>	age Tax Rate	Benefit Co	
b) Reductions as a Pro					\$304 25%	\$33 269	
c) Proportion of Emplo					71%	729	
d) Average Amount of I					\$2,928	\$3,1	
D	istribution of W	ages, Benefits ar	nd Contribu	ions by Effe		· /	
<= .5%	.5% - 1.0%	1.0% - 1.5%		- 2.0%	> 2.0%	Estim	atod
		1.076 - 1.376	1.570	- 2.0 /6	> 2.0 /6	Proportion	
20) Proportion of Total				00/		Category	
	20.7%	26.2%	20.	9%	22.3%	Statu	·
9.8%						Minimum Tax Rate	Maximum Tax Rate
						9%	5%
24) Proportion of Toyo	hle Wegger					370	370
21) Proportion of Taxa	22.3%	27.9%		60/	24.8%	Minimum	Maximum
		27.370	19	6%	47.U /0	Tax Rate	Tax Rate
5.4%						10%	6%
						10 /0	U /0
22) Proportion of Emp	loyers:			I			
	56.8%					Minimum	Maximum
					24.1%	Tax Rate	Tax Rate
			1 7	2%		50%	9%
·····1·Q%·····		10.0%					J / U
1.9%		10.0%		<u> </u>		30 / 0	
1.9%	Benefits Charc					3070	
	Benefits Charg				63.6%	Minimum	Maximum
	l Benefits Charc	ned:		1-%	63.6%		Maximum Tax Rate
	Benefits Charge			1-%	63.6%	Minimum	
23) Proportion of Total	2.6%	12.5%		1%	63.6%	Minimum Tax Rate	Tax Rate
23) Proportion of Total	2.6%	12.5%		1%		Minimum Tax Rate 0%	Tax Rate 30%
23) Proportion of Total	2.6%	12.5%	20		63.6% 	Minimum Tax Rate 0% Minimum	Tax Rate 30% Maximum
23) Proportion of Total 1.2% 24) Proportion of Total	2.6%	12.5%				Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 30% Maximum Tax Rate
23) Proportion of Total	2.6%	12.5%	20			Minimum Tax Rate 0% Minimum	Tax Rate 30% Maximum
23) Proportion of Total 1.2% 24) Proportion of Total	2.6%	12.5%	23			Minimum Tax Rate 0% Minimum Tax Rate	Tax Rate 30% Maximum Tax Rate

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

Back to Main Selection Sheet	EST VIRGINIA	Α	2005 Back to	State Selection Sheet
1) Type of Experience Rating Method:	Reserve Ratio	o <u>2</u>	2) Type of Employe	er Ranking: Fixed
3) Type of Charging Method:	Proportionally	y <u>4</u>) Taxable Wage B	ase: \$8,000
5) Statutory Tax Rates (Min/Max):	1.50% /		i) New Employer T	
7) Avg Tax Rate (Total/Taxable Wages):	0.89% /		3) Average High Co	ost Multiple: 0.43
	Contribution Le	<u>evels</u>	40.00	
9) Estimated Contributions Per Covered Em	iployee:		\$247	M. J. D. L.
40) Estimated Contributions Box Employee	et the Tey Dees	Minimum R		
10) Estimated Contributions Per Employee (11) For Every One Dollar of	at the Tax Base: To Pay Benefits in P	\$120	\$228	\$600 Frust Fund
Contributions the Amount Going:	\$ 1.24			0.24
Contributions the Amount Comg.	Benefit Charg		Ψ -	U.24
		Amount	% of Total	Amount Per
		(\$mil.)	Benefits	Employee
12) Benefits Charged to Active Taxable Emp	oloyers:	119	72%	\$229
13) Benefits Non-Charged:		12	7%	\$23
14) Benefits Charged to Inactive Employers	<u>:</u>	29	17%	\$55
15) Total Reimbursable Benefits:		7	4%	A
	Total:	165	100%	\$307
	Experience Ra Amount	ting % of Tota	al Proportion of	Amount Per
	(\$mil)	% of 10ta		Employer
16) Est. Contributions from Employers in Excess	· · · · · · · · · · · · · · · · · · ·		,,	, ,,,,
Charged (/ All Benefits) to those Employers:	39 / 11	25% / 7%	6 81% / 48%	\$1,770 / \$807
17) Benefits Charged (/ All Benefits) to Employer	s in Excess			
of Estimated Contributions from those Employe	<u>rs:</u> 36 / 45	23% / 28	% 19% / 52%	\$6,893 / \$3,189
			3) From Current	19) From 5 yr. Avg.
Measure of Reductions in Contributions from Exp		<u>A</u>	verage Tax Rate	Benefit Cost Rate
a) Amount of Experience Rating Reductions (n			\$31	\$43
b) Reductions as a Proportion of Total Contrib c) Proportion of Employers Receiving Reducti			26%	32%
d) Average Amount of Reductions Per Employ			67% \$1,694	71% \$2,208
		ibutions by F		ΨZ,ZUO
Distribution of Wages,				
<= .5% .5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Estimated
20) Proportion of Total Wages:				Proportion of Each Category at the
32.2% 3 6.8% 3	40.00/			Statutory:
	18.6%			
			O . E O /	Minimum Maximum
		3.9%	8.5%	Minimum Maximum Tax Rate Tax Rate
		3.9%	8.5%	
21) Proportion of Taxable Wages:		3.9%	8.5%	Tax Rate Tax Rate
20.20/		3.9%	8:5%	Tax Rate Tax Rate 39% 8% Minimum Maximum
<u> </u>	20.1%	3.9%		Tax Rate Tax Rate 39% 8%
20.20/	20.1%	4.5%	8.5%	Tax Rate Tax Rate 39% 8% Minimum Maximum
28.4% 38.3%	20.1%			Tax Rate Tax Rate 39% 8% Minimum Maximum Tax Rate Tax Rate
28.4% 38.3% 22) Proportion of Employers:	20.1%			Tax Rate Tax Rate 39% 8% Minimum Maximum Tax Rate Tax Rate
28.4% 38.3%				Tax Rate Tax Rate 39% 8% Minimum Maximum Tax Rate Tax Rate
28.4% 38.3% 22) Proportion of Employers:	20.1%.	4.5%	8.7%	Tax RateTax Rate39%8%MinimumMaximumTax RateTax Rate36%8%
28.4% 38.3% 22) Proportion of Employers:				Tax RateTax Rate39%8%MinimumMaximumTax RateTax Rate36%8%MinimumMaximum
28.4% 38.3% 22) Proportion of Employers:		4.5%	8.7%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate
28.4% 38.3% 22) Proportion of Employers:		4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5%		4.5%	8.7%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%MinimumMaximum
28.4% 38.3% 22) Proportion of Employers: 29.5% 23) Proportion of Total Benefits Charged:	18.9%	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5%		4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%MinimumMaximum
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged:	18.9%	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate
22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged: 11.0% 11.5% 24) Proportion of Total Estimated Contribu	18.9% 15.8% tions:	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged: 11.0% 11.5% 24) Proportion of Total Estimated Contribution 26.4%	18.9%	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate13%52%Minimum MaximumMaximum
22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged: 11.0% 11.5% 24) Proportion of Total Estimated Contribu	18.9% 15.8% tions:	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate13%52%
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged: 11.0% 11.5% 24) Proportion of Total Estimated Contribution 26.4%	18.9% 15.8% tions:	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate13%52%Minimum MaximumMaximum
28.4% 38.3% 22) Proportion of Employers: 36.6% 29.5% 23) Proportion of Total Benefits Charged: 11.0% 11.5% 24) Proportion of Total Estimated Contribution 26.4%	18.9% 15.8% tions:	4.5%	10.5%	Tax RateTax Rate39%8%Minimum Tax RateMaximum Tax Rate36%8%Minimum Tax RateMaximum Tax Rate43%9%Minimum Tax RateMaximum Tax Rate13%52%Minimum Tax RateMaximum Tax Rate13%10%

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

Back to Main Selection Sheet	WISCONSIN	N	2005	Back to S	tate Selecti	on Sheet
1) Type of Experience Rating Method:	Reserve Ra	atio	2) Type	of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportion			ble Wage Ba		\$10,500
5) Statutory Tax Rates (Min/Max):	0.05%	9.80%	_	Employer Ta		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0101 70 7	2.99%	8) Aver	age High Co	st Multiple	0.44
0.5 (1.1.1.0.1.11.11.11.11.11.11.11.11.11.11.	Contribution	Levels		0000		
9) Estimated Contributions Per Covered E	<u>:mployee:</u>	Na::	Dete	\$322	Manadana	Dete
40) Fatimated Contributions Bar Frances	e at the Tay Dage.	<u>Minimur</u>		Average Rate		
10) Estimated Contributions Per Employee 11) For Every One Dollar of	To Pay Benefits ir	\$5		\$314 Into the T		,029
Contributions the Amount Going:		.25	<u>u. rear</u>		.25	
Contributions the Amount Going.	Benefit Cha			φ -0	.23	
	Dollone Office	Amount	% of T	Γotal	Amount	Per
		(\$mil.)	Bene		Employ	-
12) Benefits Charged to Active Taxable En	mployers:	717	78	%	\$334	1
13) Benefits Non-Charged:		130	14		\$60	
14) Benefits Charged to Inactive Employer	rs:	30	3%		\$14	
15) Total Reimbursable Benefits:		44	5%			
	Total:	921	100)%	\$408	3
	Experience		Total -	Dana :: 11 =		unt Der
	Amount (\$mil)		Total F efits	Proportion of Employers		unt Per ployer
16) Est. Contributions from Employers in Exces		Dell	CIILO	Linbiolis	EIII	Piosei
Charged (/ All Benefits) to those Employers:	144 / 4	16%	/ 5%	57% / 26%	\$2,310	/ \$1,405
17) Benefits Charged (/ All Benefits) to Employe		10,0		, o , = o , o	4 2,010	. 4., 100
of Estimated Contributions from those Employ		237 21%	/ 27%	43% / 74%	\$3.914	/ \$2,936
			18) From		19) From 5	
Measure of Reductions in Contributions from E			<u>Average</u>	Tax Rate	Benefit C	
a) Amount of Experience Rating Reductions			\$2		\$2	_
b) Reductions as a Proportion of Total Contr			34		36	
c) Proportion of Employers Receiving Reduc			68		70	
d) Average Amount of Reductions Per Emplo	OVET'		\$3,	1.5(1)	633	
					ΨJ,2	259
Distribution of Wage		ntributions b			ψ3,2	259
		1.5% - 2.0%	y Effectiv		Estim	nated
Distribution of Wage	es, Benefits and Cor		y Effectiv	re Tax Rates	Estim Proportio	nated n of Each
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%		y Effectiv	re Tax Rates	Estim Proportion Categor	nated n of Each y at the
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%		> Effective >	e Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> Effective >	re Tax Rates	Estim Proportion Categor	nated n of Each y at the itory:
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%		> Effective >	e Tax Rates	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wage <= .5% .5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> Effective >	e Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5% - 2.0%	> Effective >	e Tax Rates - 2.0% - 4.1%	Estim Proportion Categor Statu Minimum Tax Rate 2%	nated n of Each y at the itory: Maximum Tax Rate
20) Proportion of Total Wages: 21) Proportion of Taxable Wages: 43.7%	1.0% - 1.5%	1.5% - 2.0%	> Effective >	• Tax Rates • 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 2%	nated n of Each y at the itory: Maximum Tax Rate 4%
20) Proportion of Total Wages: 21) Proportion of Taxable Wages:	1.0% - 1.5%	1.5% - 2.0%	> Effective >	e Tax Rates - 2.0% - 4.1%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate
20) Proportion of Total Wages: 21) Proportion of Taxable Wages: 43.7%	1.0% - 1.5%	1.5% - 2.0%	> Effective >	• Tax Rates • 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 2%	nated n of Each y at the itory: Maximum Tax Rate 4%
Distribution of Wage	1.0% - 1.5%	1.5% - 2.0%	> Effective >	• Tax Rates • 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate
20) Proportion of Total Wages: 21) Proportion of Taxable Wages: 21,7% 21,7% 22) Proportion of Employers:	1.0% - 1.5%	1.5% - 2.0%	> Effective >	4.1%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5%	1.5% - 2.0%	> Effective >	4.1%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4%
Distribution of Wage <=.5% .5% - 1.0%	1.0% - 1.5%	2.4%	> Effective >	4.1%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate
20) Proportion of Total Wages: 21) Proportion of Taxable Wages: 21,7% 21,7% 22) Proportion of Employers:	1.0% - 1.5% 16.8% 17.9%	1.5% - 2.0%	> Effective >	e Tax Rates - 2.0% - 4.1% - 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4%
Distribution of Wage	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9%	2.4%	> Effective >	e Tax Rates - 2.0% - 4.1% - 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wage <=.5% .5% - 1.0%	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9%	2.4%	> Effective >	4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11%	mated n of Each y at the ttory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5%
Distribution of Wage	1.0% - 1.5% 16.8% 17.9% 12.4%	2.4%	> Effective >	4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5%
20) Proportion of Total Wages: 45.6% 21.1% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8%	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9%	2.4%	> Effective >	4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate
20) Proportion of Total Wages: 45.6% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8%	1.0% - 1.5% 16.8% 17.9% 12.4%	2.4%	> Effective >	4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5%
20) Proportion of Total Wages: 45.6% 21.1% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8% 23) Proportion of Total Benefits Charged:	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4%	2.4%	> Effective >	4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate
Distribution of Wage	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4%	2.4%	> Effective >	2.0% 4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate 0%	mated n of Each y at the ttory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 5%
20) Proportion of Total Wages: 45.6% 21.1% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8% 23) Proportion of Total Benefits Charged: 9.3% 10.5% 24) Proportion of Total Estimated Contrib	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4%	2.4%	> Effective >	2.0% 4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate 0% Minimum Mi	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 26%
20) Proportion of Total Wages: 45.6% 21.1% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8% 23) Proportion of Total Benefits Charged:	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4% 23.3% outions:	1.5% - 2.0% 2.4% 2.5% 1.6%	> Effective >	2.0% 4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate 0% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 26% Maximum Tax Rate 26%
20) Proportion of Total Wages: 45.6% 21.1% 21) Proportion of Taxable Wages: 43.7% 21.7% 22) Proportion of Employers: 59.4% 10.8% 23) Proportion of Total Benefits Charged: 9.3% 10.5% 24) Proportion of Total Estimated Contrib	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4% 23.3% outions:	2.4%	> Effective >	2.0% 4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate 0% Minimum Mi	mated n of Each y at the itory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 26%
20) Proportion of Total Wages: 21.1% 21.1% 21.7% 22) Proportion of Taxable Wages: 21.7% 21.7% 21.7% 22) Proportion of Employers: 59.4% 10.8% 23) Proportion of Total Benefits Charged: 9.3% 10.5% 24) Proportion of Total Estimated Contrib	1.0% - 1.5% 1.0% - 1.5% 16.8% 17.9% 12.4% 23.3% outions:	1.5% - 2.0% 2.4% 2.5% 1.6%	y Effective >	2.0% 4.1% 4.3%	Estim Proportion Categor Statu Minimum Tax Rate 2% Minimum Tax Rate 1% Minimum Tax Rate 11% Minimum Tax Rate 0% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 4% Maximum Tax Rate 4% Maximum Tax Rate 5% Maximum Tax Rate 26% Maximum Tax Rate 26%

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

Back to Main Selection Sheet	WYOMING	3	20	05 Back to S	State Selecti	on Sheet
1) Type of Experience Rating Method:	Benefit R	atio	<u>2) T</u> y	ype of Employe	r Ranking:	Fixed
3) Type of Charging Method:	Proportio			axable Wage Ba		\$15,900
5) Statutory Tax Rates (Min/Max):	0.29%			ew Employer Ta		0.00%
7) Avg Tax Rate (Total/Taxable Wages):	0.62%			verage High Co	st Multiple	1.20
9) Estimated Contributions Per Covered Em	Contributio	n Leveis		<u>\$188</u>		
9) Estimated Contributions Fer Covered En	<u>lipioyee.</u>	Mir	nimum Rate	Average Rate	Maximu	ım Rate
10) Estimated Contributions Per Employee	at the Tax Base:	_	\$46	\$212		,398
	To Pay Benefits		T	•	rust Fund	,,,,,
Contributions the Amount Going:	\$	1.08		\$ -0	.08	
	Benefit Ch	narging				
		Amou		of Total enefits	Amount	
12) Benefits Charged to Active Taxable Em	nlovers:	(\$mi		76%	Employ \$171	
13) Benefits Non-Charged:	pioyers.	6		15%	\$34	
14) Benefits Charged to Inactive Employers	<u>s:</u>	1		1%	\$3	
15) Total Reimbursable Benefits:		3		7%		
	Total:	41		100%	\$208	3
	Experience					
	Amou		% of Total Benefits	Proportion of Employers	_	unt Per
16) Est. Contributions from Employers in Excess	(\$mil	')	Denents	Employers	Em	ployer
Charged (/ All Benefits) to those Employers:	11 /	6	29% / 17%	88% / 86%	\$895	/ \$520
17) Benefits Charged (/ All Benefits) to Employer			20,07 11,70	33707 3370	V	, 4020
of Estimated Contributions from those Employe	<u>ers:</u> 8 /	9	21% / 23%	12% / 14%	\$4,858	/ \$4,613
				om Current	19) From 5	
Measure of Reductions in Contributions from Ex a) Amount of Experience Rating Reductions (r			Avera	ge Tax Rate	Benefit C	
b) Reductions as a Proportion of Total Contrib				\$10 29%	\$1 32 ⁴	
c) Proportion of Employers Receiving Reduction				82%	82	
d) Average Amount of Reductions Per Employ						
a, Average Amount of Reductions Fer Employ	/er:			\$828	59:	58 I
		ontributi	ons by Effe	\$828	\$95	58
Distribution of Wages	, Benefits and Co			ctive Tax Rates		
Distribution of Wages <= .5% .5% - 1.0%			ons by Effect		Estim	nated
Distribution of Wages .5% - 1.0% 20) Proportion of Total Wages:	, Benefits and Co			ctive Tax Rates		nated n of Each
Distribution of Wages <= .5% .5% - 1.0%	1.0% - 1.5%		- 2.0%	ctive Tax Rates	Estim Proportion Categor Statu	nated n of Each y at the itory:
Distribution of Wages .5% - 1.0% 20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
Distribution of Wages <= .5% .5% - 1.0% 20) Proportion of Total Wages: 66.4%	1.0% - 1.5%	1.5%	- 2.0%	ctive Tax Rates	Estim Proportion Categor Statu Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate
Distribution of Wages	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum	nated n of Each y at the Itory: Maximum
20) Proportion of Total Wages:	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34%	nated n of Each y at the itory: Maximum Tax Rate 1%
Distribution of Wages	1.0% - 1.5%	1.5%	- 2.0%	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34%	nated n of Each y at the itory: Maximum Tax Rate 1%
20) Proportion of Total Wages:	7.4%	2.0	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	1.0% - 1.5%	1.5%	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34%	nated n of Each y at the itory: Maximum Tax Rate 1%
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34%	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0% 5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Minimum	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1%
Distribution of Wages	7.4%	2.0	- 2.0% %	5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate
Distribution of Wages	7.4%	2.0	- 2.0% %	> 2.0% 5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum	mated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Maximum
Distribution of Wages	7.4% 8.3% 4.6%	2.0	~ 2.0% % 	5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71%	nated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2%
Distribution of Wages	7.4%	2.0	~ 2.0% % 	5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum	mated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Maximum
Distribution of Wages	7.4% 8.3% 4.6%	2.0	~ 2.0% % 	5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate
20) Proportion of Total Wages: 66.4% 19.2% 21) Proportion of Taxable Wages: 61.8% 22) Proportion of Employers: 77.5% 9.0% 23) Proportion of Total Benefits Charged: 17.8% 24) Proportion of Total Estimated Contribution	7.4% 8.3% 4.6%	2.0	~ 2.0% % 	5.0% 5.0% 6.0% 49.8%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate 71%	mated n of Each y at the ttory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate 2%
Distribution of Wages	7.4% 8.3% 15.2% Itions:	2.0	~ 2.0% % 	5.0% 6.0%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate 71% Minimum Tax Rate 3% Minimum Mi	mated n of Each y at the Itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 16%
20) Proportion of Total Wages: 66.4% 19.2% 21) Proportion of Taxable Wages: 61.8% 22) Proportion of Employers: 77.5% 9.0% 23) Proportion of Total Benefits Charged: 4) Proportion of Total Estimated Contributions of	7.4% 8.3% 4.6%	2.0	%	5.0% 5.0% 6.0% 49.8%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate 71% Minimum Tax Rate 3% Minimum Tax Rate	mated n of Each y at the itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate 16% Maximum Tax Rate
20) Proportion of Total Wages: 66.4% 19.2% 21) Proportion of Taxable Wages: 61.8% 22) Proportion of Employers: 77.5% 9.0% 23) Proportion of Total Benefits Charged: 4) Proportion of Total Estimated Contributions of	7.4% 8.3% 15.2% Itions:	2.0	%	5.0% 5.0% 6.0% 49.8%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate 71% Minimum Tax Rate 3% Minimum Mi	mated n of Each y at the Itory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 16%
20) Proportion of Total Wages: 66.4% 19.2% 21) Proportion of Taxable Wages: 61.8% 22) Proportion of Employers: 77.5% 9.0% 23) Proportion of Total Benefits Charged: 17.8% 24) Proportion of Total Estimated Contributions of	7.4% 8.3% 15.2% Itions:	2.0 2.5 7.8	%	5.0% 5.0% 6.0% 49.8%	Estim Proportion Categor Statu Minimum Tax Rate 34% Minimum Tax Rate 71% Minimum Tax Rate 71% Minimum Tax Rate 3% Minimum Tax Rate	mated n of Each y at the atory: Maximum Tax Rate 1% Maximum Tax Rate 1% Maximum Tax Rate 2% Maximum Tax Rate 16% Maximum Tax Rate 16%

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

Summary of New Employer Tax Rates New Employer Tax Rate (%):

2005

Duration of New Employer Rate (years):

State	New Employer Tax Rate (%): Employer Rate	e (years):
ALABAMA	2.7	1
ALASKA	Avg Industry Rate	1
ARIZONA	2.7	1
ARKANSAS	3.7	3
CALIFORNIA	3.4	1
COLORADO	Greater of 1.7, actual rate, or, for construction industry, avg industry rate.	1
CONNECTICUT	2.4	1
DELAWARE	Avg Assessment Rate	2
DISTRICT OF COLUMBIA	2.7 or avg rate for all employers if higher.	3
FLORIDA	2.7	2
GEORGIA	2.62	3
HAWAII	2.4	1
IDAHO	1.5	1
ILLINOIS	3.1 or avg industry rate if higher.	3
INDIANA	2.7	3
IOWA	12th benefit ratio rank (1.0).	_
KANSAS		3
	Higher of avg of all employers or avg industry rate.	2
KENTUCKY	2.7 foreign and domestic construction firms receive maximum rate.	1
LOUISIANA	Up to 6.2 based on average industry rate.	3
MAINE	2.75	2
MARYLAND	1.8 Up to 2.3 based on state's benefit cost ratio. Foreign contractors assigned avg industry rate.	2
MASSACHUSETTS	2.53	1
MICHIGAN	2.7 Construction Employers receive avg industry rate.	2
MINNESOTA	5-year benefit cost ratio, up to 5.4.	1
MISSISSIPPI	2.7	1
MISSOURI	2.7 Greater of 2.7 or rate assigned to employer's industrial classification.	1
MONTANA	Avg Industry Rate	3
NEBRASKA	3.5	1
NEVADA	2.95	2.5
NEW HAMPSHIRE	2.7	1
NEW JERSEY	2.8	3
NEW MEXICO	2.7	3
NEW YORK	Highest rate assigned to employers with positive account balances or 3.4%, whichever is less.	1
NORTH CAROLINA	1	1
NORTH DAKOTA	150% of max positive balance rate, except construction employers receive negative balance rate.	3
ОНЮ	Greater of 2.7% or avg industry rate.	1
OKLAHOMA	1	1
OREGON	3	1
PENNSYLVANIA	3.75, new construction employers pay 10.4	1.5
PUERTO RICO	2.8	1
RHODE ISLAND	1.86	3
SOUTH CAROLINA	2.64	2
SOUTH DAKOTA	1.2 for 1st year; 1.0 for 2nd if positive balance.	2
TENNESSEE	2.7, except avg industry rate when industry reserve ratio is 0.0% or less.	3
TEXAS	Greater of 2.6% or industry rate.	1
UTAH	Avg Industry Rate up to 8.1.	1
VERMONT	Avg Industry Rate up to 6.1. Avg Industry Rate or rate class eleven if lower.	3
VIRGIN ISLANDS	1.5	1
VIRGINIA	2.5	1
WASHINGTON		2
WEST VIRGINIA	Avg Industry Rate. 2.7; Construction and foreign entities pay 7.5%.	
		3
WISCONSIN	2.7; Construction and foreign entities pay industrial avg rate.	3
WYOMING	Avg Industry Rate.	3

Significant Measures of State Unemployment Insurance Tax Systems

Data Definitions

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

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

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

1) Type of Experience Rating Method: Method used to measure employers' experience

with unemployment. There are currently four methods: Reserve Ratio, Benefit Ratio, Benefit

Wage Ratio, and Payroll Decline.

2) Type of Employer Ranking: A "Fixed" measure of rating employers'

experience has predefined intervals for the assignment of tax rates. An "Array" ranking method ranks all of the employers against each

other before assigning tax rates.

3) Type of Charging Method: If a claimant has multiple recent employers,

states determine the benefits attributable to a

specific employer in three ways: 1)

proportionally according to the amount of wages earned from each base period employer, 2) in inverse order based on wages earned, or 3)

the most recent employer.

4) Taxable Wage Base: The maximum amount of an employee's total

wages that is taxable.

5) Statutory Tax Rates (Minimum and Minimum statutory rate is the lowest rate (on

Maximum): taxable wages) assigned in law to any employer for the year of the report. Maximum is the highest tax rate (on taxable wages) assigned to

an employer for the year of the report.

6) New Employer Tax Rate:

The tax rate assigned to newly established employers who do not have enough experience to qualify for a variable rate (also Ineligible Rate).

7) Average Tax Rate (on Total Wages/ Taxable Wages): The estimated total contributions received by the state divided by the total wages for the year. Average Tax Rate on Taxable Wages is the estimated total contributions received divided by the total taxable wages for the year.

8) Average High Cost Multiple:

The calendar year reserve ratio (year ending UI Trust Fund balance divided by total wages for the calendar year) divided by the Average High Cost Rate (average of the three highest calendar year benefit cost rates in the last twenty years -- or a period including three recessions, if longer).

Contribution Level

9) Estimated Contributions per Employee:

Total amount of estimated contributions for the year divided by the estimated number of covered workers for the same period.

10) Estimated Contributions per Employee at the Taxable Wage Base (Minimum/ Average/Maximum) The state taxable wage base multiplied by the specific statutory tax rate: Minimum: the taxable wage base times the minimum tax rate in effect for the year. Average: the taxable wage base times the average tax rate (on taxable wages). Maximum: the taxable wage base times the maximum tax rate in effect that year.

11) For Every One Dollar of Contributions Received the Amount Going: To Pay Benefits in the Previous Computation Year or Into the Trust Fund) The amount going to pay benefits is the total benefits in the previous computation year divided by the total estimated contributions in the report year. The amount going into the trust fund is the previous amount subtracted from \$1.00 (may be negative).

Benefit Charging

12) Benefits Charged to Active Employer Accounts:

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

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.