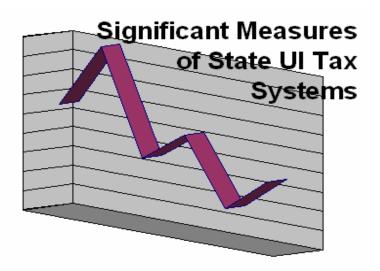
U.S. Department of Labor Office of Workforce Security Division of Fiscal and Actuarial Services

2007

- Evaluating State UI Tax
 Systems using The
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- State Summary Tables
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The Significant Tax Measures of State UI Tax Systems report is a yearly report compiled 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.

View this report online at: http://ows.doleta.gov/unemploy/finance.asp

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 workings 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, six items on **Experience Rating**, and concluding with four 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.

1

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. The **average contributions per employee at the tax base** provides the average dollar amount each employer is paying for an employee at the tax base.

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. For the **amount going to pay benefits in the previous computation year,** a value greater than one dollar means

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. This statute guarantees that a range of tax rates are assigned; however measuring the dispersion of rates based on the varying state formulations is rather difficult.

One aspect of Experience Rating is captured by making a comparison between the amounts each employer is charged in benefits against the amount he ultimately pays in contributions. Similar to any insurance structure, for some employers the contributions they pay will be in excess of the benefits charged to those employers, while other employers who have limited liability will be charged with benefits in excess of the contributions they will be paying. The difference between

the charged benefits and contributions are shown for these two groups of employers, along with the differences as a percent of total benefits, the proportion of employers that are in each of the two categories, and the average amount of excess benefits or contributions per employer.

However, to capture the entire application and impact of experience rating it is necessary to compare the current state distribution of tax rates against a system with no experience rating¹. This is done by first estimating the tax rate that would be charged to all employers if there were no experience rating. We assume this rate is equal to the amount needed to cover benefit payments plus a solvency amount. By taking the difference between what employers paid under the current tax rate and the tax rate that would be in place if there were no experience rating the amount of contributions paid below the flat rate and the amount above the flat rate can be calculated, as well as the proportion of employers paying above and below the flat rate and their average difference in payments per employer.

The overall **impact of experience rating** is the difference between the amount of contributions above the flat rate and the amount below; (also equivalent to the percentage difference between the state's current average tax rate and the proposed flat rate that would be charged to all employers).

The greater the impact of experience rating the greater is the difference between the current state tax structure and a flat rated system. This can range from either a large negative number (< -30%), corresponding to a large number of employers paying very low tax rates, to a large positive number (>20%), corresponding to a large number of employers paying high tax rates. A lower level of experience rating impact means the state is closer to charging all employers the same tax rate.

This measure can be combined with the level of solvency (Average High Cost Multiple) to suggest if the state is awarding too large of reductions in tax rates to adequately fund their system or if they may be providing too few reductions in tax rates with a high level of solvency.

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

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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.

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.

Categories: 2007 Significant Tax Measures Report

Main Selection Sheet Definitions State Selection Page

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.

Individual State Pages: 2007 Significant Tax Measures Report Main Selection Sheet Definitions State Selection Page

Click on Desired State:

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

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

	United Sta	tes 20	007		
vg. Tax Rate (Total / Taxable Wages) %:	0.72%	/ 2.43%	8) Average Hi	gh Cost Multiple:	0.44
	Contribution L	evels.			
9) Estimated Contributions Per Covered Em	ployee:	\$290			
			Minimum Rate	Average Rate	Maximum Rate
0) Estimated Contributions Per Employee at	the Tax Base (U	S Avg):	\$62	\$264	\$972
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the Amount going.		ψ0.90		Ψ0.	10
	Benefit Char	ging			
		% of Total		Amou	
		Benefits			mployee
2) Benefits Charged to Active Taxable Emplo	oyers:	76%		\$20	
3) Benefits Non-Charged:		12%		\$33	
4) Benefits Charged to Inactive Employers:		6%		\$10	
5) Total Reimbursable Benefits Paid		6%		\$1	5_
	Total:	100%		\$25	4
	xperience Ratin	α			
	Apenence Ratin	y % of Total	Propo	ortion of	Amt. Per
		Benefits	Emplo		Employer
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	ALASK	Α		2007	
1) Type of Experience Rating Method:	Payroll Decline	е		2) Type of Employer Ranking:	Array
3) Type of Charging Method:	None			4) Taxable Wage Base (\$):	30,100
5) Avg. Tax Rate (Total / Taxable Wages) %:	1.23	1	1.94	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	1.00	1	5.40	8) Average High Cost Multiple:	0.99

Contribution Levels

9) Estimated Contributions Per Covered Employee:

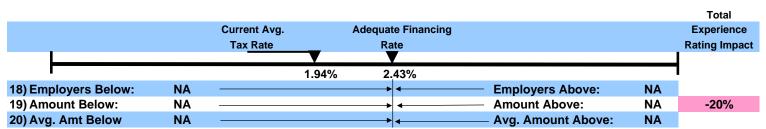
\$498

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$301	\$584	\$1,625	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.98 \$0.02

Benefit Charging								
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee				
12) Benefits Charged to Active Taxable Employers:		NA	NA	NA				
13) Benefits Non-Charged:		115	93%	\$500				
14) Benefits Charged to Inactive Employers:		NA	NA	NA				
15) Total Reimbursable Benefits Paid		8	7%					
	Total:	123	100%	\$500				

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	NA	NA	NA	NA
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	NA	NA	NA	NA



NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

	ALABAMA	2007	
1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.38 / 1.40	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	0.44 / 6.04	8) Average High Cost Multiple:	0.55

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$135
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	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$35	\$112	\$483

11)	For	Every One	Dollar	of	Contributions
	the	Amount a	oina:		

To Pay Benefits in Comp. Year

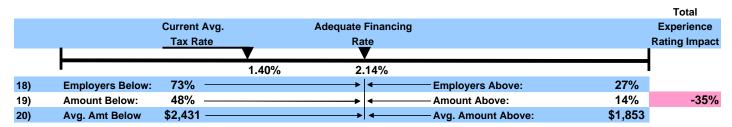
Into the Trust Fund

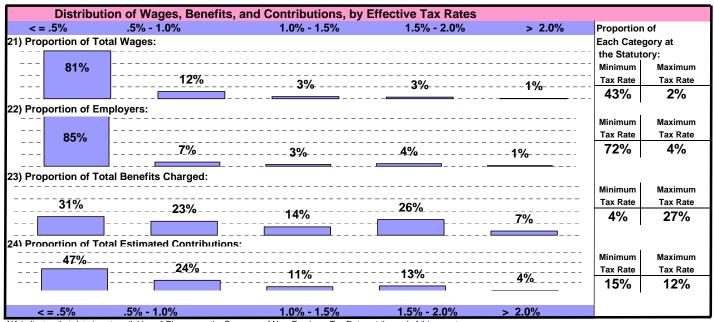
\$0.99

\$0.01

Benefit Charging							
		Amount	% of Total	Amount			
		(\$mil.)	Benefits	Per Employee			
12) Benefits Charged to Active Taxable Employers:		163	75%	\$106			
13) Benefits Non-Charged:		37	17%	\$24			
14) Benefits Charged to Inactive Employers:		9	4%	\$6			
15) Total Reimbursable Benefits Paid		10	4%				
	Total:	\$219	100%	\$135			

Experience Ratio	ng			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	61	29%	94%	\$876
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	23	11%	6%	\$5.406





	A	RKANS	AS		2007	
1) Type of Experience Rating Method:	Reser	ve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Propo	rtionally			4) Taxable Wage Base (\$):	10,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.80	1	2.29	6) New Employer Tax Rate (%):*	3.6
7) Statutory Tax Rate (Minimum / Maxim	um)%:	0.80	1	6.70	8) Average High Cost Multiple:	0.38

9) Estimated Contributions Per Covered Employee:

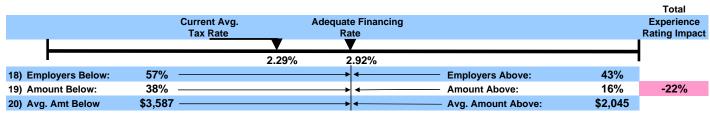
10) Estimated Contributions Per Employee at the Tax Base:

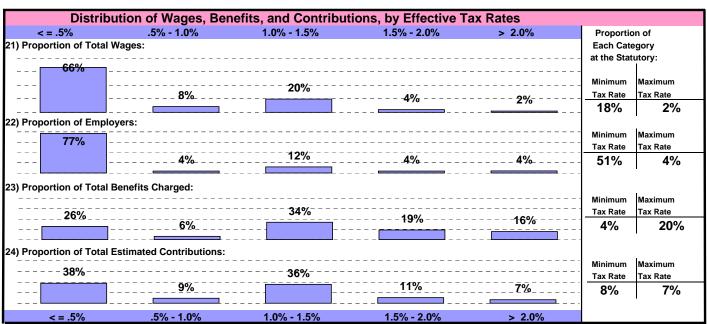
Minimum Rate Average Rate Maximum Rate \$80 \$229 \$670

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.89 \$0.11

Benefit Charging							
		Amount	% of Total	Amount			
		(\$mil.)	Benefits	Per Employee			
12) Benefits Charged to Active Taxable Employers:		142	64%	\$151			
13) Benefits Non-Charged:		65	30%	\$70			
14) Benefits Charged to Inactive Employers:		3	2%	\$4			
15) Total Reimbursable Benefits Paid		11	5%				
	Total:	\$221	100%	\$224			

	Experience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	82	39%	94%	\$2,251
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	11	5%	6%	\$4 880





	Į.	ARIZON	AA		2007	
1) Type of Experience Rating Method:	Reserv	e Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Propor	rtionally			4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.36	1	1.50	6) New Employer Tax Rate (%):*	2.0
7) Statutory Tax Rate (Minimum / Maximu	ım)%:	0.02	1	5.40	8) Average High Cost Multiple:	1.07

9) Estimated Contributions Per Covered Employee:

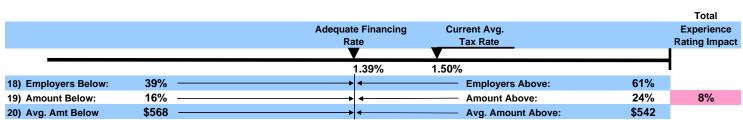
\$116

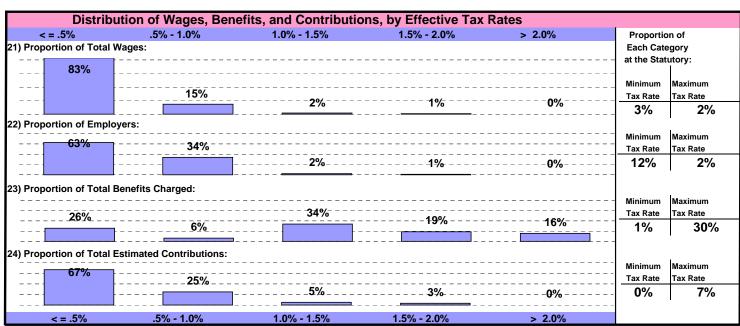
		Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base: \$1	\$105	\$378	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.69 \$0.31

В	enefit Chargi	ng		
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:		152	78%	\$70
13) Benefits Non-Charged:		21	11%	\$10
14) Benefits Charged to Inactive Employers:		6	3%	\$3
15) Total Reimbursable Benefits Paid		15	8%	
	Total:	\$194	100%	\$83

Experience Rating							
	Amount in % of Total Proportion of						
	Excess (\$mil.)	Benefits	Employers	Employer			
16) Estimated Contributions from Employers in							
Excess of the Benefits Charged to those Employers:	134	75%	80%	\$1,128			
17) Benefits Charged to Employers in Excess of the							
Estimated Contributions from those Employers:	38	22%	20%	\$1,272			





	CALIFOR	NIA		2007	
1) Type of Experience Rating Method:	Reserve Ratio)		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	,		4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.83	1	4.26	6) New Employer Tax Rate (%):*	3.4
7) Statutory Tax Rate (Minimum / Maximum)%: 1.50	1	6.20	8) Average High Cost Multiple:	0.27

Contribution Levels

9) Estimated Contributions Per Covered Employee:

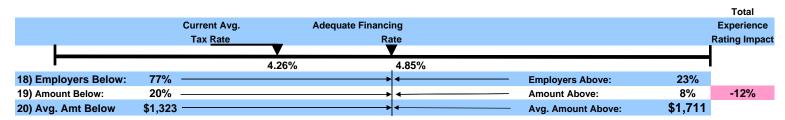
\$404

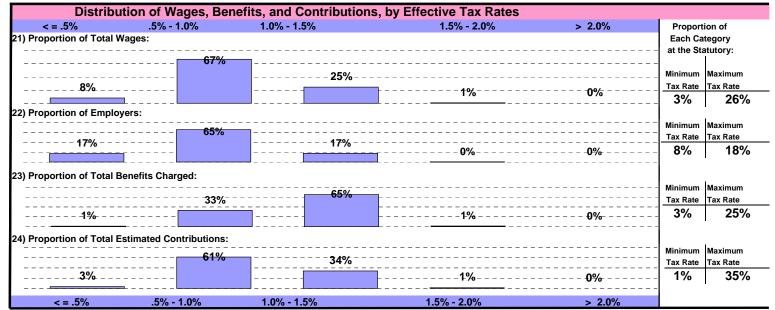
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$105	\$298	\$434	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.80 \$0.20

	Benefit Charging	g		
		Amount	% of Total	Amount
		(\$mil.)	Benefits	Per Employee
12) Benefits Charged to Active Taxable Employers:		3,525	81%	\$282
13) Benefits Non-Charged:		298	7%	\$24
14) Benefits Charged to Inactive Employers:		294	7%	\$24
15) Total Reimbursable Benefits Paid		241	6%	
	Total:	\$4,359	100%	\$330

Experience Rating							
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer			
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	2,343	57%	93%	\$2,801			
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	901	22%	7%	\$13,284			





NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this repo

	COLORADO			2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order	Inverse Order		4) Taxable Wage Base (\$):	10,000
5) Avg. Tax Rate (Total / Taxable Wages)	%: 0.4 9) /	1.73	6) New Employer Tax Rate (%):*	1.7
7) Statutory Tax Rate (Minimum / Maximu	ım)%: 0.0 () /	5.40	8) Average High Cost Multiple:	0.56

9) Estimated Contributions Per Covered Employee:

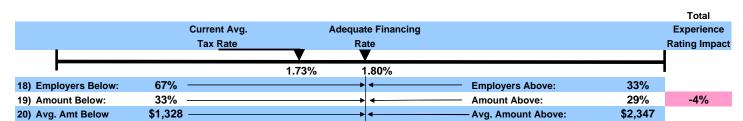
\$213

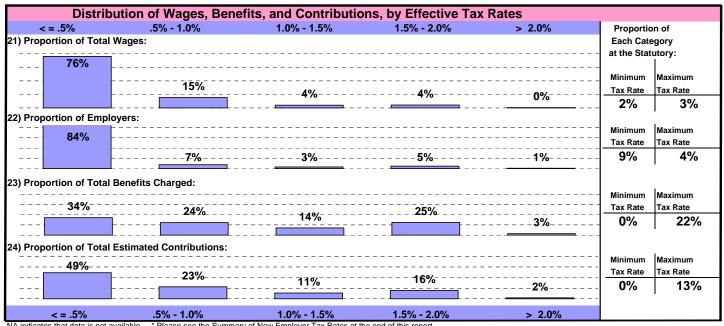
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$173	\$540	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.67 \$0.33

	Benefit Charg	ing			
		Amount	% of Total	Amount	
		(\$mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Employers:		240	84%	\$130	
13) Benefits Non-Charged:		9	3%	\$ 5	
14) Benefits Charged to Inactive Employers:		18	6%	\$10	
15) Total Reimbursable Benefits Paid		17	6%		
	Total:	\$284	100%	\$145	

E	xperience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	126	47%	90%	\$1,131
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	10	10/2	10%	\$832





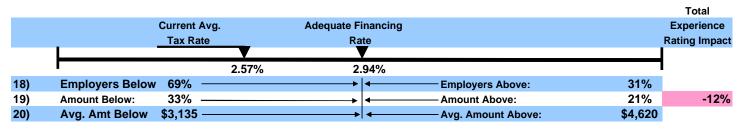
Tionic					Onoose New Ou	ato
	CONNECTIC	UT	2007			
1) Type of Experience Rating Method:	Benefit Rat	tio	2) Type of Empl	oyer Ranking:	F	ixed
3) Type of Charging Method:	Proportion	ally	4) Taxable Wage	e Base (\$):	15	5,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.72 /	2.57	6) New Employe	er Tax Rate (%):*		3.1
7) Statutory Tax Rate (Minimum / Maximum)%:	1.20 /	6.10	8) Average High	Cost Multiple:		0.57
C						
9) Estimated Contributions Per Covered Emp	oloyee:	\$421				
10) Estimated Contributions Per Employee at	the Tax Base:		Minimum Rate \$180	Average Rate \$386	Maximum Rate \$915	

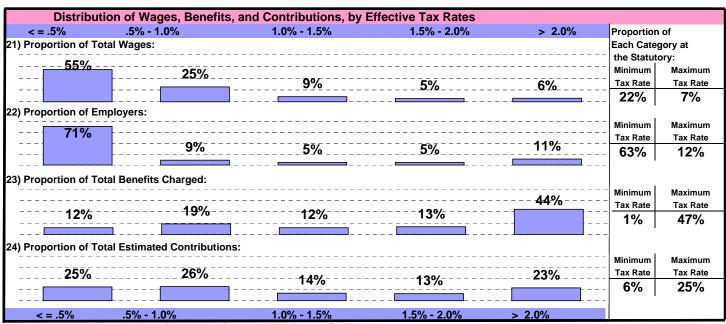
11) For Every One Dollar of Contributions	To Pay Benefits in Comp. Year	Into the 1
the Amount going:	\$0.96	

Benefit Charging							
	Amount	% of Total	Amount				
	(\$mil.)	Benefits	Per Employee				
12) Benefits Charged to Active Taxable Employers:	447	80%	\$346				
13) Benefits Non-Charged:	33	6%	\$25				
14) Benefits Charged to Inactive Employers:	43	8%	\$34				
15) Total Reimbursable Benefits Paid	33	6%					
Total	: \$555	100%	\$405				

Trust Fund **\$0.04**

Experience Rat	ing			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	168	32%	90%	\$2,221
17) Benefits Charged to Employers in Excess of the	83	16%	10%	\$10 229





Choose New State Home

DIS	TRICT OF C	OLL	JMBIA	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally			4) Taxable Wage Base (\$):	9,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.33	1	2.05	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	1.30	1	6.60	8) Average High Cost Multiple:	1.12

Contribution Levels

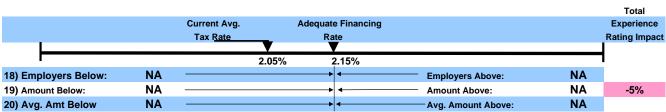
9) Estimated Contributions Per Covered Employee: \$264

10) Estimated Contributions Per Employee at the Tax Base:	Minimum Rate \$117	Average Rate \$185	Maximum Rate \$594	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund \$0.79 \$0.21 the Amount going:

Benefit Charging							
		Amount	% of Total	Amount			
		(\$mil.)	Benefits	Per Employee			
12) Benefits Charged to Active Taxable Employers:		66	74%	\$177			
13) Benefits Non-Charged:		2	2%	\$ 5			
14) Benefits Charged to Inactive Employers:		5	5%	\$13			
15) Total Reimbursable Benefits Paid		17	19%				
	Total:	\$90	100%	\$195			

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	NA	NA	NA	NA
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	NA	NA	NA	NA



NA indicates that data is not available. * Please This state has no employer distribution available. * Please see the Summary of New Employer Tax Rates at the end of this report.

	DELAWARE		2007		
1) Type of Experience Rating Method:	Benefit Wag	e 2)	Type of Employer	Ranking:	Fixed
3) Type of Charging Method:	None	4)	Taxable Wage Bas	se (\$):	8,500
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.49 / 2	.30 6)	New Employer Tax	k Rate (%):*	2.3
7) Statutory Tax Rate (Minimum / Maximum)%	6: 0.10 / 8	.00 8)	Average High Cos	t Multiple:	1.02
	Contribution Leve				
9) Estimated Contributions Per Covered E	mployee: \$	226			
10) Estimated Contributions Per Employee	at the Tax Base:			rage Rate Maxi 196 \$6	mum Rate 30
11) For Every One Dollar of Contributions	To Pay Bene	fits in Comp. Year		Into the Trust Fund	
the Amount going:		.12		-\$0.12	
in the second	Benefit Chargin	g			
			% of Total	Amount	
		mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Em	p	59	65%	\$177	
13) Benefits Non-Charged:		22	24%	\$67	
14) Benefits Charged to Inactive Employers	S :	4	4%	\$12	
15) Total Reimbursable Benefits Paid		6	6%	4050	
	Total:	592	100%	\$256	
	Experience Rating				
		Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Emp	loyers in				
Excess of the Benefits Charged to those	e Employers:	NA	NA	NA	NA
17) Benefits Charged to Employers in Exce	ss of the				
Estimated Contributions from those En	nployers:	NA	NA	NA	NA
					Total
Current Avg.	Adequate	Financing			Experience
Tax Rate	Ra	ite			Rating Impac
<u> </u>	2.30% 2	.76%			┥
18) Employers Below: NA	Z.3U /0 Z	./∪/0	Employers Above:	N.	Δ
19) Amount Below: NA ———		4	Amount Above:	N.	
20) Avg. Amt Below NA			Avg. Amount Above		

	FLORIDA	2007	
1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.35 / 1.48	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	0.12 / 5.40	8) Average High Cost Multiple:	1.12

Contribution Levels

9)	Estimated Contributions	Per	Covered Empl	ovee:	\$1:	37
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Estimated Contributions from those Employers:

	William Rate	Average Kale	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$8	\$103	\$378	

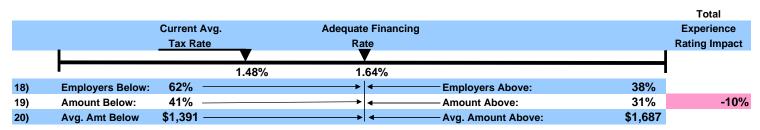
11) For Every One Dollar of Contributions	To Pay Benefits in Comp. Year	Into the Trust Fund
the Amount going:	\$0.82	\$0.18

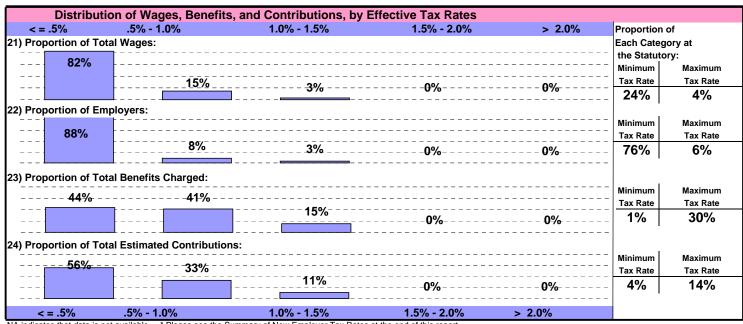
Benefit Ch	narging			
	Amount	% of Total	Amount	
	(\$mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Employers:	519	64%	<u>\$78</u>	
13) Benefits Non-Charged:	159	20%	\$24	
14) Benefits Charged to Inactive Employers:	86	11%	\$13	
15) Total Reimbursable Benefits Paid	42	5%		
Total:	\$806	100%	\$115	

Experience Rat	ing			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	280	37%	96%	\$826
17) Benefits Charged to Employers in Excess of the				

8%

4%





\$4,427

	G	SEORG	IA		2007	
1) Type of Experience Rating Method:	Reserv	e Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most R	ecent			4) Taxable Wage Base (\$):	8,500
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.38	1	1.54	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maxim	um)%:	0.03	1	6.21	8) Average High Cost Multiple:	1.02

9) Estimated Contributions Per Covered Employee:

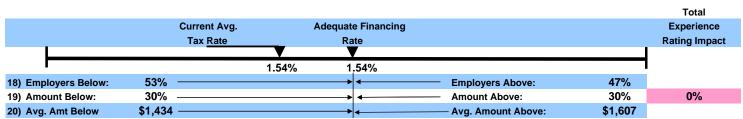
\$157

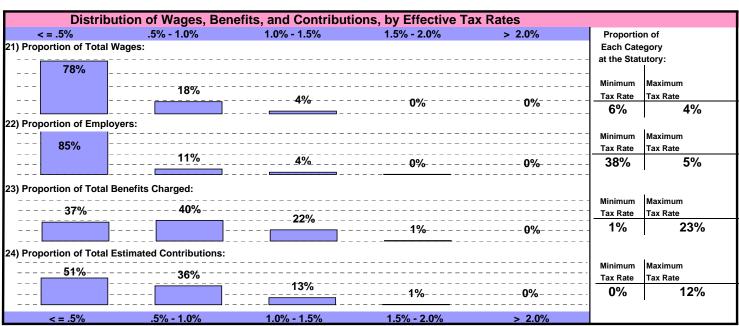
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$3	\$131	\$528	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.97 \$0.03

Benefit Charging						
Amount % of Total Amount						
		(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		427	83%	\$131		
13) Benefits Non-Charged:		36	7%	\$11		
14) Benefits Charged to Inactive Employers:		38	7%	\$12		
15) Total Reimbursable Benefits Paid	_	14	3%_			
	Total:	\$514	100%	\$154		

Ex	cperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	82	16%	49%	\$1,233
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	49	10%	51%	\$710





	HAWA	.II		2007	
1) Type of Experience Rating Method:	Reserve Ratio	0		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionall	у		4) Taxable Wage Base (\$):	35,300
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.55	1	0.80	6) New Employer Tax Rate (%):*	1.9
7) Statutory Tax Rate (Minimum / Maximum)%	: 0.00	/	5.40	8) Average High Cost Multiple:	1.90

Contribution Levels

9) Estimated Contributions Per Covered Employee:

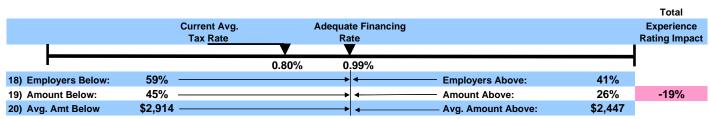
\$205

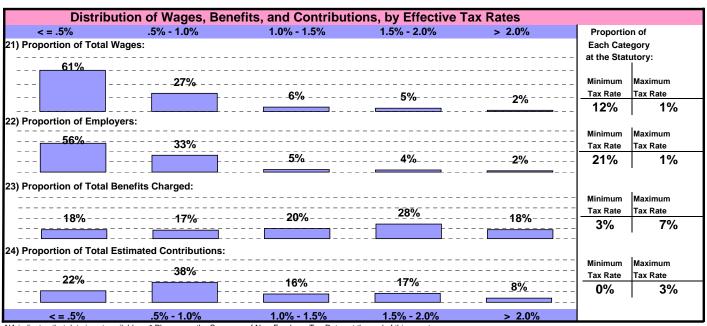
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$283	\$1,906	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.93 \$0.07

Benefit Charging						
		Amount	% of Total	Amount		
		(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		66	69%	\$142		
13) Benefits Non-Charged:		17	18%	\$37		
14) Benefits Charged to Inactive Employers:		6	7%	\$14		
15) Total Reimbursable Benefits Paid		6	6%			
	Total:	\$96	100%	\$193		

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	33	37%	71%	\$1,860
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	12	13%	29%	\$1,683





IOWA 2007 I) Type of Experience Rating Method: Benefit Ratio 2) Type of Employer Ranking: 3) Type of Charging Method: Inverse Order 4) Taxable Wage Base (\$): 5) Avg. Tax Rate (Total / Taxable Wages) %: 0.85 / 1.61 6) New Employer Tax Rate (%):* 7) Statutory Tax Rate (Minimum / Maximum)%: 0.00 / 8.00 8) Average High Cost Multiple:		
) Type of Experience Rating Method: Benefit Ratio Inverse Order Inverse Order A) Taxable Wage Base (\$): Avg. Tax Rate (Total / Taxable Wages) %: C) Statutory Tax Rate (Minimum / Maximum)%: D.00 / 8.00 Benefit Ratio 2) Type of Employer Ranking: 4) Taxable Wage Base (\$): 6) New Employer Tax Rate (%):* 7) Statutory Tax Rate (Minimum / Maximum)%: 8) Average High Cost Multiple:		
Type of Charging Method: Inverse Order 4) Taxable Wage Base (\$): Avg. Tax Rate (Total / Taxable Wages) %: 0.85 / 1.61 6) New Employer Tax Rate (%):* Statutory Tax Rate (Minimum / Maximum)%: 0.00 / 8.00 8) Average High Cost Multiple:		Array
Avg. Tax Rate (Total / Taxable Wages) %: Statutory Tax Rate (Minimum / Maximum)%: 0.85 / 1.61 6) New Employer Tax Rate (%):* 8) Average High Cost Multiple:		22,000
		1.0
Contribution Lavela		0.87
Contribution Levels		
) Estimated Contributions Per Covered Employee: \$301		
Minimum Rate Average Rate 1) Estimated Contributions Per Employee at the Tax Base: \$0 \$355	Maximum Rat \$1,760	e
) For Every One Dollar of Contributions To Pay Benefits in Comp. Year Into the Trust		
the Amount going: \$0.82 \$0.	18	
Benefit Charging		
Amount % of Total Amou (\$mil.) Benefits Per Er	nt nployee	
2) Benefits Charged to Active Taxable Employers: 226 76% \$19		
b) Benefits Non-Charged: 50 17% \$43		
b) Benefits Charged to Inactive Employers: 12 4% \$10		
i) Total Reimbursable Benefits Paid 11 4%		
Total: \$299 100% \$25	0	
10taii.		
Experience Rating Amount in % of Total Propo	rtion of A	Amt. Per
Excess (\$mil.) Benefits Emplo		Employer
) The Estimated Contributions from Employers in	·0.4	\$0.505
Excess of the Benefits Charged to those Employers: 130 45% 37	70	\$6,505
7) Benefits Charged to Employers in Excess of the		
7) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 25 9% 63%	6	\$717
	6	
Estimated Contributions from those Employers: 25 9% 63%	6	Total
Estimated Contributions from those Employers: 25 9% 63% Adequate Financing Current Avg.		Total Experience
Estimated Contributions from those Employers: 25 9% 63%		Total Experience
Estimated Contributions from those Employers: 25 9% 63% Adequate Financing Current Avg.		Total Experience
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61%		Total Experience
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% — Employers Above:		Total Experienc Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% — Employers Above: Amount Below: 44% — Amount Above:	40%	Total Experienc Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Avg. Amt Below \$3,708	40% 46%	Total Experienc Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Amount Above: Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% - 1.5% 1.5% - 2.0% > 2.0%	40% 46%	Total Experienc Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Amount Above: Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% Adequate Financing Current Avg. Fax Rate	40% 46% \$5,726 Proportion of Each Categor	Total Experience Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Amount Above: Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% - 1.5% 1.5% - 2.0% > 2.0%	40% 46% \$5,726 Proportion of Each Categor the Statutory	Total Experience Rating Imp
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Avg. Am Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% -1.5% 1.5% - 2.0% Proportion of Total Wages:	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum	Total Experience Rating Imp y at : Maximum
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Amount Above: Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% - 1.0% 1.59	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate	Total Experience Rating Imp y at : Maximum Tax Rate
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Awg. Amount Above: Avg. Amount Above: Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% -1.5% 1.5% -2.0% > 2.0% Proportion of Total Wages:	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum	Total Experience Rating Imp y at : Maximum Tax Rate
Adequate Financing Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% -1.5% 1.5% -2.0% > 2.0% Proportion of Total Wages: 19% 7% 4% 14%	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate	Total Experience Rating Imp y at : Maximum Tax Rate 49
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Avg. Amount Above: Avg. Amount Above: Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% -1.5% 1.5% -2.0% > 2.0% Proportion of Total Wages: 19% 7% 4% 14%	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate	Total Experience Rating Imp y at : Maximum Tax Rate 49 Maximum Tax Rate
Adequate Financing Rate Tax Rate 1.59% 1.61% Employers Below: 60% Amount Below: 44% Avg. Amt Below \$3,708 Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates <= .5% .5% -1.0% 1.0% -1.5% 1.5% -2.0% > 2.0% Proportion of Total Wages: 19% 7% 4% 14%	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum	Total Experience Rating Imp y at : Maximum Tax Rate 49 Maximum Tax Rate
Adequate Financing Current Avg. Tax Rate Tax Ra	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58%	y at : Maximum Tax Rate 49 Maximum Tax Rate 89
Adequate Financing	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58%	y at : Maximum Tax Rate 40 Maximum Tax Rate 80
Adequate Financing Current Avg. Tax Rate Tax Ra	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58% Minimum Tax Rate	y at : Maximum Tax Rate 89 Maximum Tax Rate
Adequate Financing Current Avg. Tax Rate Tax Rate	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58%	y at : Maximum Tax Rate 89 Maximum Tax Rate
Adequate Financing Current Avg. Tax Rate Tax Ra	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58% Minimum Tax Rate 58%	y at : Maximum Tax Rate 80 Maximum Tax Rate 40%
Adequate Financing Current Avg. Tax Rate Tax Ra	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58% Minimum Tax Rate	y at : Maximum Tax Rate 49 Maximum Tax Rate 89
Adequate Financing Current Avg. Rate Tax Rate 1.59% 1.61% 8) Employers Below: 60%	40% 46% \$5,726 Proportion of Each Categor the Statutory Minimum Tax Rate 18% Minimum Tax Rate 58% Minimum Tax Rate 0%	y at : Maximi Tax Ra Maximi Tax Ra Maximi Tax Ra

1.5% - 2.0%

> 2.0%

< = .5% .5% - 1.0% 1.0% - 1.5% 1.5</p>
NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

	II	DAHC)		2007	
1) Type of Experience Rating Method:	Reserve Ra	tio			2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Most Recen	ıt			4) Taxable Wage Base (\$):	30,200
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.74	1	1.11	6) New Employer Tax Rate (%):*	1.3
7) Statutory Tax Rate (Minimum / Maximu	m)%:	0.37	1	5.40	8) Average High Cost Multiple:	0.45

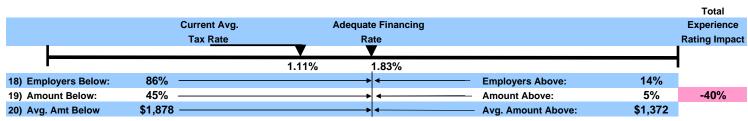
9) Estimated Contributions Per Covered Employee:

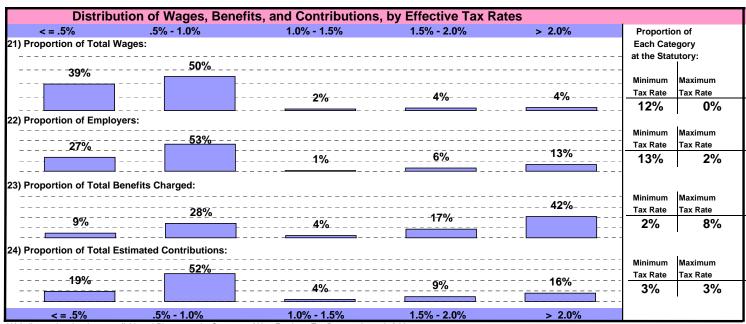
\$242

10) Estimated Contributions Per Employee at the		ım Rate \$112	Average Rate \$334	Maximum Rate \$1.631	
,		•		¥ 1,000	
11) For Every One Dollar of Contributions	To Pay Benefits in Previous Com	p. Year	Int	o the Trust Fund	
the Amount going:	\$0.83			\$0.17	

	Benefit Charg	ging		
		Amount	% of Total	Amount Box Employee
12) Benefits Charged to Active Taxable Employers:		(\$mil.)	Benefits 74%	Per Employee \$161
13) Benefits Non-Charged:		22	19%	\$42
14) Benefits Charged to Inactive Employers:		1	1%	\$3
15) Total Reimbursable Benefits Paid		5	5%	•
	Total:	\$112	100%	\$207

	Experience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in	•			
Excess of the Benefits Charged to those Employers:	59	55%	81%	\$1,779
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	20	19%	19%	\$2,511





Choose New State Home

Home							Choose New	State
		ILLINO	21		2007			
Type of Experience Ratio	na Method:	Benefit R			2) Type of Empl	over Panking		Fixed
Type of Charging Metho	_	Most Red			4) Taxable Wag			11,500
Avg. Tax Rate (Total / Ta		1.13		4.42		er Tax Rate (%):*		3.9
Statutory Tax Rate (Mini	• ,	1.00	7	8.20	8) Average High			0.26
Statutory Tax Nate (Milli	mum / Maximum //6.	1.00		0.20	o) Average riigi	i Cost Multiple.		0.20
\ -		ontribution	Lev					
) Estimated Contributio	ons Per Covered Emp	loyee:		\$534	Minimum Rate	Averene Dete	Mavimum F	Tata
) Estimated Contributio	ons Per Employee at t	he Tax Base	e:		\$115	Average Rate \$509	Maximum F \$943	kate
) For Every One Dollar of the Amount going:	of Contributions	To Pay B		iits in Comp. Year \$0.62		Into the Trust I		
		Benefit Cha	araiı	na				
		Deliett Cité		Amount	% of Total	Amoun	t	
				(\$mil.)	Benefits	Per Em	ployee	
) Benefits Charged to A	ctive Taxable Employ	yers:		1,435	89%	\$309		
) Benefits Non-Charged	d:			80	5%	\$17		
) Benefits Charged to Ir	nactive Employers:			28	2%	\$6		
) Total Reimbursable Be	enefits Paid			73	5%			
		Total:		\$1,616	100%	\$332		
	Ev	perience R	atin	a				
	LA	perience ix	atiii	Amount in	% of T	otal Propor	tion of	Amt. Per
The Fetimeted Contrib	h	!		Excess (\$mil.)	Bene	fits Employ	ers/	Employer
) The Estimated Contrib Excess of the Benefits				1,162	75	% 96%	/o	\$6,216
	, 3	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,12		,,		40, 210
7) Benefits Charged to E								
Estimated Contribution	ons from those Emplo	oyers:		79	5%	4 %		\$11,482
								Total
	Current Avg.	۸	doa	uate Financing				Total Experience
	Tax Rate	-		Rate				Expense
	Tux Hute			V				Rating Imp
	4.42%							Rating Imp
Employers Below:		,		4.69%				Rating Imp
American Police	80% —			4.69% → ←	Employers Ab	ove:	20%	Rating Imp
) Amount Below:	80% ————————————————————————————————————						20% 23%	
•					Employers Ab — Amount Above — Avg. Amount A	ə:		Rating Impa
) Avg. Amt Below	29% ————————————————————————————————————		one	+ + + + + + + + + +	— Amount Above — Avg. Amount A	ə:	23%	-6
Avg. Amt Below Distribution of W	29% ———			by Effective Ta	— Amount Above — Avg. Amount A	e: Above:	23%	-6
Distribution of W	29% \$3,451 ————————————————————————————————————	Contribution		by Effective Ta	— Amount Above — Avg. Amount A	ə:	23% \$10,986	-6
Distribution of W	29% \$3,451 Wages, Benefits, and - 1.0% es:	Contribution		by Effective Ta	— Amount Above — Avg. Amount A	e: Above:	23% \$10,986 Proportion Each Categ	of gory at
Distribution of W	29% \$3,451 ————————————————————————————————————	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	23% \$10,986 Proportion Each Category the Statute Minimum	of gory at ory:
Distribution of W <= .5% .5%) Proportion of Total Wage	29% \$3,451 Wages, Benefits, and - 1.0% es:	Contribution 1.0% - 1.5%		, by Effective Ta	— Amount Above — Avg. Amount A	e: Above:	Proportion Each Category the Statute Minimum Tax Rate	of gory at ory: Maximum Tax Rate
Distribution of W <= .5% .5%) Proportion of Total Wage	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	23% \$10,986 Proportion Each Category the Statute Minimum	of gory at ory:
Distribution of W <= .5% .5%) Proportion of Total Wage 24%) Proportion of Employers:	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	Proportion Each Category the Statute Minimum Tax Rate	of gory at ory: Maximum Tax Rate
Distribution of W <= .5% .5%) Proportion of Total Wage	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate	of gory at ory: Maximum Tax Rate 19% Maximum Tax Rate
Distribution of W <= .5% .5%) Proportion of Total Wage 24%) Proportion of Employers:	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum	of gory at bry: Maximum Tax Rate 19% Maximum
Distribution of W <= .5% .5%) Proportion of Total Wage 24% 21) Proportion of Employers:	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32% 10%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate	of gory at ory: Maximum Tax Rate 19% Maximum Tax Rate
Distribution of W <= .5% .5% 1) Proportion of Total Wage 24% 2) Proportion of Employers:	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32% 10%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0% 13% 7% 7%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate	of gory at ory: Maximum Tax Rate 19% Maximum Tax Rate
Distribution of W <= .5% .5%) Proportion of Total Wage	29% \$3,451 Vages, Benefits, and 1-1.0% 10% fits Charged:	Contribution 1.0% - 1.5%	%	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71%	of gory at bry: Maximum Tax Rate 19% Maximum Tax Rate 8%
Distribution of W <= .5% .5%) Proportion of Total Wage 24% 21) Proportion of Employers:	29% \$3,451 Wages, Benefits, and 5 - 1.0% es: 32% 10%	Contribution 1.0% - 1.5%	% 	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0% 13% 7% 7%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71% Minimum	of gory at Dry: Maximum Tax Rate 19% Maximum Tax Rate 8% Maximum
Distribution of W <= .5% .5%) Proportion of Total Wage	29% \$3,451 Vages, Benefits, and 1-1.0% 10% fits Charged:	Contribution 1.0% - 1.5%	%	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0% 13% 7% 7%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71% Minimum Tax Rate 71%	of gory at bry: Maximum Tax Rate 19% Maximum Tax Rate 8% Maximum Tax Rate
Distribution of W <= .5% .5%) Proportion of Total Wage 24% Proportion of Employers: 74% Proportion of Total Benef	29% \$3,451 Vages, Benefits, and 5-1.0% es: 32% 10% fits Charged:	Contribution 1.0% - 1.5%	%	, by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0% 13% 7% 7%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71% Minimum Tax Rate 71%	of gory at bry: Maximum Tax Rate 19% Maximum Tax Rate 8% Maximum Tax Rate 51%
Distribution of W <= .5% .5%) Proportion of Total Wage 24% 21) Proportion of Employers: 74% 3) Proportion of Total Benef	29% \$3,451 Vages, Benefits, and or 1.0% es: 32% 10% fits Charged: 18% nated Contributions:	Contribution 1.0% - 1.5% - 166 - 59	%	by Effective Ta	Amount Above Avg. Amount A EX Rates 5% - 2.0% 15% 19% 19%	> 2.0% 13%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71% Minimum Tax Rate 5% Minimum	of gory at bry: Maximum Tax Rate 19% Maximum Tax Rate 8% Maximum Tax Rate 51% Maximum
Distribution of W <= .5% .5% 1) Proportion of Total Wage 24% 2) Proportion of Employers: 74% 3) Proportion of Total Benef	29% \$3,451 Vages, Benefits, and 5-1.0% es: 32% 10% fits Charged:	Contribution 1.0% - 1.5%	%	by Effective Ta	Amount Above Avg. Amount A ax Rates 5% - 2.0%	> 2.0% 13% 7% 7%	Proportion Each Category the Statute Minimum Tax Rate 14% Minimum Tax Rate 71% Minimum Tax Rate 71%	of gory at bry: Maximum Tax Rate 19% Maximum Tax Rate 8% Maximum Tax Rate 51%

1.5% - 2.0%

> 2.0%

		INDIAN	ΙΑ		2007	
1) Type of Experience Rating Method:	Reserv	e Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Propor	tionally			4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.64	1	2.78	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximu	um)%:	1.10	/	5.60	8) Average High Cost Multiple:	0.46

Contribution Levels

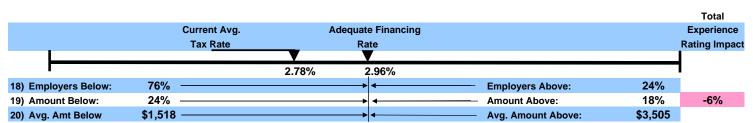
9) Estimated Contributions Per Covered Employee: \$235

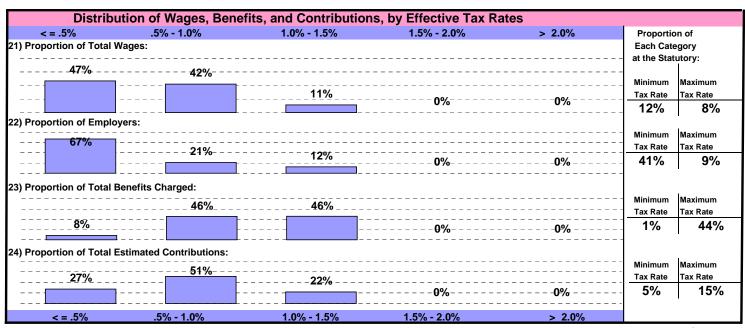
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$77	\$194	\$392	
		•	•	

11) For Every One Dollar of Contributions	To Pay Benefits in Previous Comp. Year	Into the Trust Fund
the Amount going:	\$1.20	-\$0.20

	Benefit Chargi	ng		
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:		481	69%	\$206
13) Benefits Non-Charged:		115	17%	\$49
14) Benefits Charged to Inactive Employers:		61	9%	\$26
15) Total Reimbursable Benefits Paid		36	5%	
	Total:	\$693	100%	\$282

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	166	25%	86%	\$2,164
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	136	21%	14%	\$10,779





		KANSA	S		2007	
1) Type of Experience Rating Method:	Reserv	ve Ratio			2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Propo	rtionally			4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.53	1	2.08	6) New Employer Tax Rate (%):*	4.6
7) Statutory Tax Rate (Minimum / Maximu	ım)%:	0.06	1	7.40	8) Average High Cost Multiple:	0.97

Contribution Levels

9) Estimated Contributions Per Covered Employee:

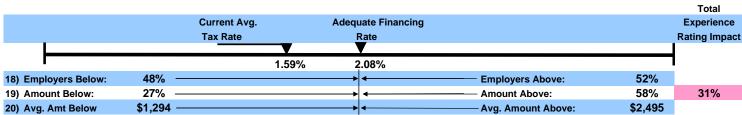
\$166

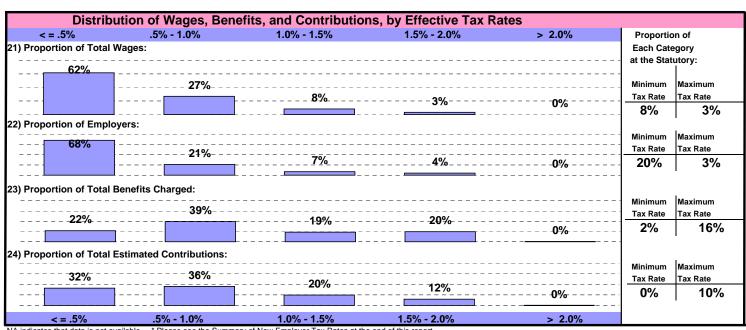
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$5	\$166	\$592	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$1.04 -\$0.04

	Benefit Chargin	g			
		Amount	% of Total	Amount	
		(\$mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Employers:		158	73%	\$132	
13) Benefits Non-Charged:		35	16%	\$29	
14) Benefits Charged to Inactive Employers:		16	8%	\$14	
15) Total Reimbursable Benefits Paid		6	3%		
	Total:	\$216	100%	\$175	

E	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	48	23%	64%	\$1,341
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	26	12%	36%	\$1,319





	KE	NTUC	KY		2007	
1) Type of Experience Rating Method:	Reserve F	Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Rece	ent			4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages)	% :	0.71	1	2.65	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum	m)%:	0.50	1	9.50	8) Average High Cost Multiple:	0.26

9) Estimated Contributions Per Covered Employee:

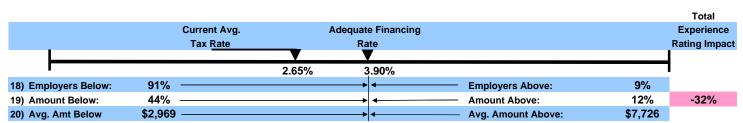
Minimum Rate Average Rate Maximum Rate

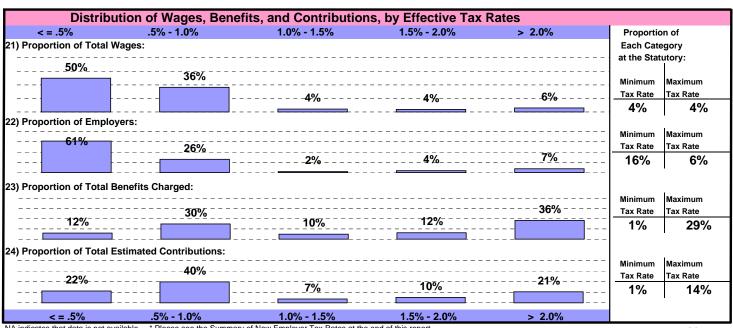
10) Estimated Contributions Per Employee at the Tax Base: \$40 \$212 \$760

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.96 \$0.04

Benefit Charging						
		Amount	% of Total	Amount		
		(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		302	86%	\$217		
13) Benefits Non-Charged:		16	5%	\$12		
14) Benefits Charged to Inactive Employers:		17	5%	\$13		
15) Total Reimbursable Benefits Paid		15	4%			
	Total:	\$351	100%	\$241		

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	85	25%	78%	\$1,761
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	53	16%	22%	\$3,904





	LC	DUISIA	NA		2007	
1) Type of Experience Rating Method:	Rese	rve Ratio)		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Prop	ortionall	y		4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.32	1	1.30	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maxim	num)%:	0.10	1	6.20	8) Average High Cost Multiple:	0.96

9) Estimated Contributions Per Covered Employee:

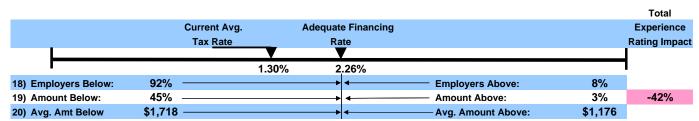
\$110

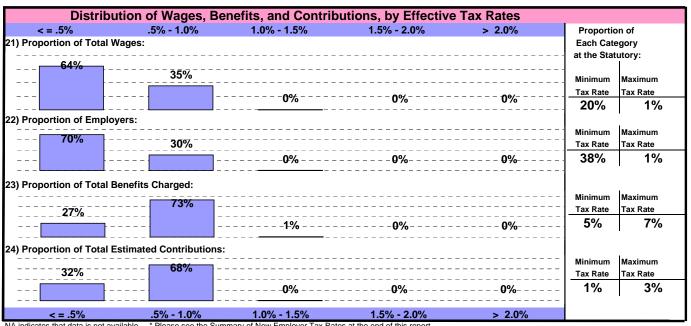
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$7	\$91	\$434	

To Pay Benefits in Previous Comp. Year 11) For Every One Dollar of Contributions Into the Trust Fund \$4.76 -\$3.76 the Amount going:

Benefit Charging						
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee		
12) Benefits Charged to Active Taxable Employers:		130	17%	\$92		
13) Benefits Non-Charged:		607	79%	\$428		
14) Benefits Charged to Inactive Employers:		10	1%	\$7		
15) Total Reimbursable Benefits Paid		17	2%			
	Total:	\$764	100%	\$527		

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	50	7%	43%	\$1,487
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	23	3%	57%	\$513





	MAS	SACHU	SET	TS	2007	
1) Type of Experience Rating Method:	Reserve	Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse	Order			4) Taxable Wage Base (\$):	14,000
5) Avg. Tax Rate (Total / Taxable Wages)	%:	1.19	1	4.21	6) New Employer Tax Rate (%):*	2.5
7) Statutory Tax Rate (Minimum / Maximu	ım)%:	1.12	1	10.96	8) Average High Cost Multiple:	0.41

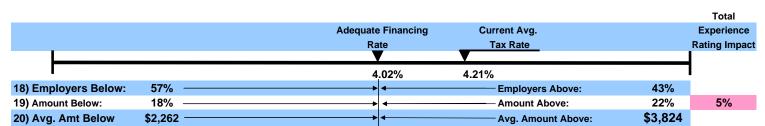
9) Estimated Contributions Per Covered Employee:

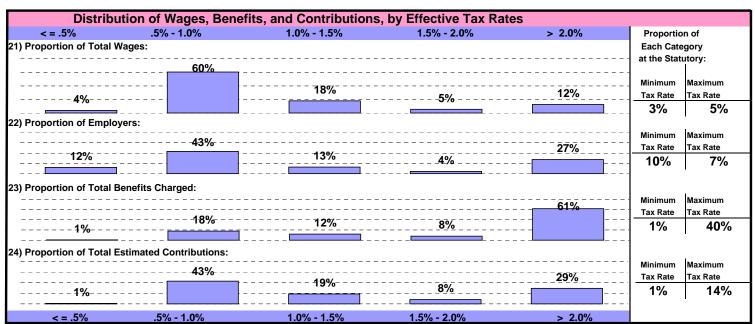
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$157	\$590	\$1,534	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.75 \$0.25

	Benefit Chargii	ng			
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee	
12) Benefits Charged to Active Taxable Employers:		1,043	83%	\$415	
13) Benefits Non-Charged:		135	11%	\$54	
14) Benefits Charged to Inactive Employers:		2	0%	\$1	
15) Total Reimbursable Benefits Paid		73	6%		
	Total:	\$1,253	100%	\$469	

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	766	65%	86%	\$4,739
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	236	20%	14%	\$9,161





	MARYLA	۸ND	ı	2007	
1) Type of Experience Rating Method:	Benefit Ra	atio		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportio	nally	,	4) Taxable Wage Base (\$):	8,500
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.34	1	1.75	6) New Employer Tax Rate (%):*	2.4
7) Statutory Tax Rate (Minimum / Maximum)%:	0.30	1	7.50	8) Average High Cost Multiple:	0.82

Contribution Levels

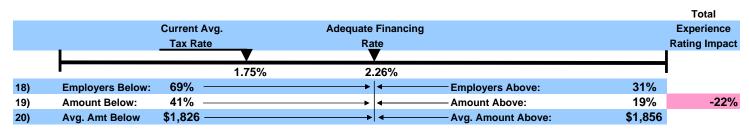
9) Estimated Contributions Per Covered Employee:	: \$173
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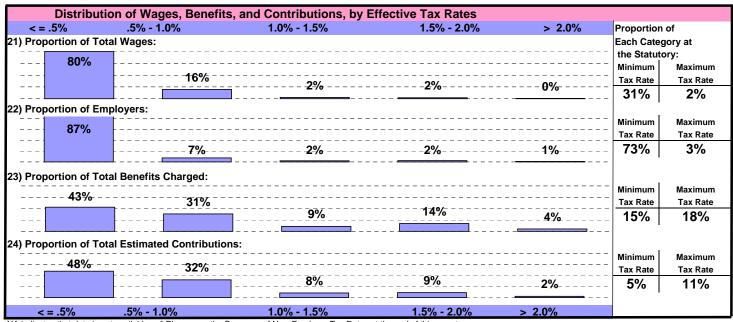
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$26	\$149	\$638	

11) For Every One Dollar of Contributions	To Pay Benefits in Comp. Year	Into the Trust Fund
the Amount going:	\$1.04	-\$0.04

Benefit Charging					
	Amount	% of Total	Amount		
	(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:	258	69%	\$135		
13) Benefits Non-Charged:	69	18%	\$36		
14) Benefits Charged to Inactive Employers:	22	6%	\$12		
15) Total Reimbursable Benefits Paid	27	7%			
Total:	\$376	100%	<u>\$183</u>		

Experience Rating				
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	120	34%	94%	\$1,144
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	57	16%	6%	\$8,281





	MAINE	•		2007	
1) Type of Experience Rating Method:	Reserve Ratio	o		2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Most Recent			4) Taxable Wage Base (\$):	12,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.71	1	1.84	6) New Employer Tax Rate (%):*	1.8
7) Statutory Tax Rate (Minimum / Maximum)%	: 0.54	1	5.40	8) Average High Cost Multiple:	1.64

9) Estimated Contributions Per Covered Employee:

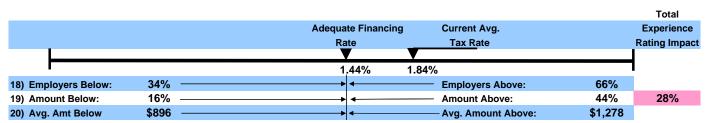
\$227

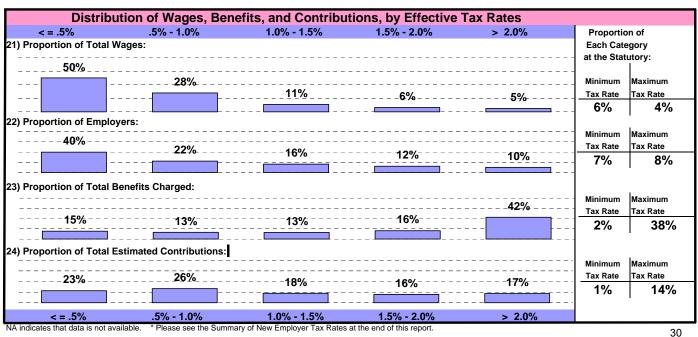
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$65	\$220	\$648	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.98 \$0.02

Benefit Charging							
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee			
12) Benefits Charged to Active Taxable Employers:		78	72%	\$173			
13) Benefits Non-Charged:		22	21%	\$50			
14) Benefits Charged to Inactive Employers:		1	1%	\$2			
15) Total Reimbursable Benefits Paid		6	6%				
	Total:	\$107	100%	\$226			

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	39	39%	76%	\$1,563
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	19	18%	24%	\$2,297





	MICHIGAN	2007	
1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order	4) Taxable Wage Base (\$):	9,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	1.19 / 4.94	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	0.06 / 10.30	8) Average High Cost Multiple:	0.03

Contribution Levels

9) Estimated Contributions Per Covered Employee: \$511

Minimum Rate Average Rate Maximum Rate

10) Estimated Contributions Per Employee at the Tax Base: \$5 \$445 \$927

11) For Every One Dollar of Contributions To Pay Benefits in Comp. Year Into the Trust Fund the Amount going: \$1.09 -\$0.09

Benefit Charging

Amount (\$mil.)
Benefits Charged to Active Taxable Employers:

12) Benefits Non-Charged:

62

40.03

Amount % of Total Amount Per Employee

8477

82%

\$477

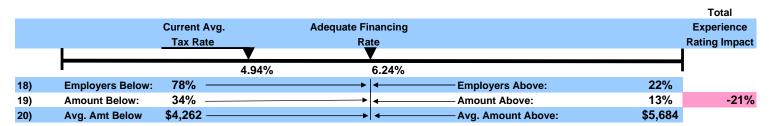
\$477

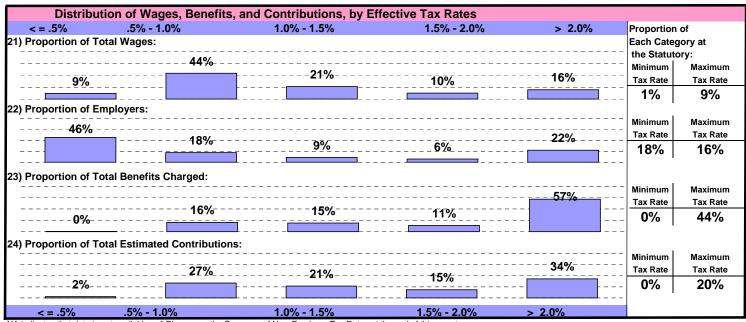
14) Benefits Charged to Inactive Employers:19810%\$6015) Total Reimbursable Benefits Paid915%

Total: \$1,926 100% \$555

Experience Ratin	g			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	459	25%	82%	\$3,412
Excess of the beliefits charged to those Employers.	709	23 /0	UZ /0	ΨJ, T 1 Z

17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 347 19% 18% \$12,090





	MINNESO'	TA		2007			
1) Type of Experience Rating Method:	Benefit R	atio		2) Type of Employer Ranking:			Fixed
3) Type of Charging Method:	Proportio	Proportionally		4) Taxable Wage Base (\$):			24,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.97 /	2.00		6) New Employer	Tax Rate (%):*		2.5
7) Statutory Tax Rate (Minimum / Maximum)%:	0.56 /	10.70		8) Average High	Cost Multiple:		0.29
Co	ntribution L	evels					
9) Estimated Contributions Per Covered Employee:		\$422					
10) Estimated Contributions Per Employee at the Tax	Base:			Minimum Rate \$134	Average Rate \$480	\$2,568	ate
11) For Every One Dollar of Contributions	To Pay B	enefits in Com	p. Year		Into the Trust Fu	ınd	
the Amount going:		\$0.69			\$0.31		
B	Senefit Char	aina					
	chem onar	Amount		% of Total	Amount		
		(\$mil.)		Benefits	Per Empl	oyee	
12) Benefits Charged to Active Taxable Employers:		545		82%	\$264		
13) Benefits Non-Charged:		55		8%	\$27		
14) Benefits Charged to Inactive Employers:		7		1%	\$4		
15) Total Reimbursable Benefits Paid		54		8%		_	
	Total:	\$662		100%	\$294		
Fyn	erience Rat	ina					
LAP	criciioc itat	Amour	ıt in	% of 1	otal Proportion	n of	Amt. Per
		Excess (\$mil.)	Bene	fits Employe	rs	Employer
16) The Estimated Contributions from Employers in							
Excess of the Benefits Charged to those Employe	ers:		NA	N/	A NA		NA
17) Benefits Charged to Employers in Excess of the							
Estimated Contributions from those Employers:			NA	N/	A NA		NA
	A .1	-1- - 1		0			Total
	Adequ	ate Financing		Current Avg.			Experience
		Rate	▼	Tax Rate			Rating Impact
		1.95%	2.00%				7
18) Employers Below: NA		→ -		Employers Al	oove:	NA	
19) Amount Below: NA —		→ ←		—— Amount Abov	re:	NA	3%
20) Avg. Amt Below NA —————		→		Avg. Amount	Above:	NA	

NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

	I	MISSOU	IRI		2007	
1) Type of Experience Rating Method:	Rese	rve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Propo	ortionally			4) Taxable Wage Base (\$):	11,000
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.68	1	2.17	6) New Employer Tax Rate (%):*	3.5
7) Statutory Tax Rate (Minimum / Maximu	ım)%:	0.00	1	9.45	8) Average High Cost Multiple:	0.00

9) Estimated Contributions Per Covered Employee:

\$259

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$239	\$1,040	

11) For Every One Dollar of Contributions the Amount going:

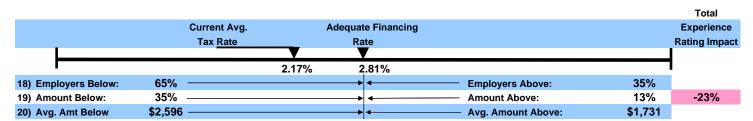
To Pay Benefits in Previous Comp. Year \$0.68

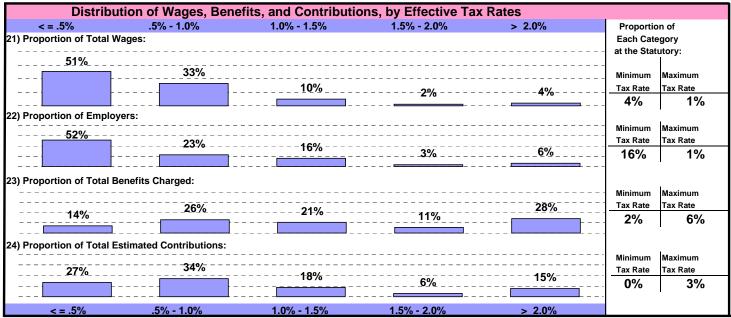
Into the Trust Fund

\$0.32

Benefit Charging						
		Amount	% of Total	Amount		
		(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		327	82%	\$155		
13) Benefits Non-Charged:		48	12%	\$23		
14) Benefits Charged to Inactive Employers:		2	0%	\$ 1		
15) Total Reimbursable Benefits Paid		21	5%			
	Total:	\$398	100%	\$178		

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	231	61%	70%	\$2,467
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	25	7%	30%	\$651





			Cho	ose New S	tate
	MISSISSIPPI	2007			
Type of Experience Rating Method:	Benefit Ratio	2) Type of Employ	yer Ranking:		Fixed
Type of Charging Method:	Proportionally	4) Taxable Wage	Base (\$):		7,000
Avg. Tax Rate (Total / Taxable Wages) %:	0.51 / 1.65	6) New Employer	Tax Rate (%):*		2.7
Statutory Tax Rate (Minimum / Maximum)%:	0.70 / 5.40	8) Average High (Cost Multiple:		1.78
Co	ontribution Levels				
9) Estimated Contributions Per Covered Emplo	oyee: \$163				
0) Estimated Contributions Per Employee at th	ne Tax Base:	Minimum Rate \$49	Average Rate \$115	Maximum I \$378	Rate
For Every One Dollar of Contributions the Amount going:	To Pay Benefits in Comp. Yo \$2.77	ear	Into the Trust Fur -\$1.77		
E	Benefit Charging				
	Amount	% of Total	Amount		
	(\$mil.)_	Benefits	Per Empl	oyee	
2) Benefits Charged to Active Taxable Employ	ers: 219	53%	\$248		
3) Benefits Non-Charged:	166	40%	\$188		
4) Benefits Charged to Inactive Employers:	16	4%	\$18		
5) Total Reimbursable Benefits Paid	9	2%	Ψισ		
of Total Reinibursable Bellents Falu	Total: \$409	100%	\$453	•	
_	·		,		
Ехр	perience Rating Amo	ount in % o	f Total Proportio	n of	Amt. Per
		ess (\$mil.) Be	nefits Employer	s	Employer
5) The Estimated Contributions from Employer Excess of the Benefits Charged to those Em		44 1	1% 94%		\$1,044
			170		Ψ1,σ11
 Benefits Charged to Employers in Excess of Estimated Contributions from those Employ 		9	2% 6%		\$3,275
	,0.10.				40, 210
	Adequate Financing	Current Avg.			Total Experience
	Rate	Tax Rate			LAPONICHO
<u>-</u>	Tuto	Tux Huto		_	Rating Impa
					Rating Impa
	1.36%	1.65%			Rating Impa
B) Employers Below: 67%	1.36%	1.65% Employers A	Nbove:	33%	Rating Imp
	1.36%			33% 51%	
)) Amount Below: 30% ————	1.36%	Employers A	ve:		
) Amount Below: 30% ———————————————————————————————————	*	Employers A Amount Abo Avg. Amoun	ve:	51%	
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0%	*	Employers A Amount Abo Avg. Amoun	ve:	51%	2:
Amount Below: 30% Avg. Amt Below \$960 Distribution of Wages, Benefits, and C	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	51% \$3,413 Proportion Each Cate	22 of gory at
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0% 1) Proportion of Total Wages:	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	51% \$3,413 Proportion Each Cate the Statut	22 of gory at ory:
Distribution of Wages, Benefits, and C = .5% .5% - 1.0% Proportion of Total Wages:	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	\$1% \$3,413 Proportion Each Cate the Statut Minimum	2. of gory at ory: Maximum
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0%) Proportion of Total Wages:	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	\$3,413 Proportion Each Cate the Statut Minimum Tax Rate	of gory at ory: Maximum Tax Rate
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0%) Proportion of Total Wages: 82% 11%	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	\$1% \$3,413 Proportion Each Cate the Statut Minimum	of gory at ory: Maximum
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0%) Proportion of Total Wages: 82% 111%	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	\$3,413 Proportion Each Cate the Statut Minimum Tax Rate	2. of gory at ory: Maximum Tax Rate
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0%) Proportion of Total Wages: 82% 11%	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	51% \$3,413 Proportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate	of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, Benefits, and C < = .5% .5% - 1.0% Proportion of Total Wages: 82% 111% 2) Proportion of Employers:	Contributions, by Effective	Employers A Amount Abo Avg. Amoun Tax Rates	ve: t Above:	Proportion Each Cate the Statut Minimum Tax Rate 20% Minimum	of gory at ory: Maximum Tax Rate 4%
Amount Below: 30%	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Proportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67%	o of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6%
Distribution of Wages, Benefits, and C	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum	a of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6%
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0% Proportion of Total Wages: 82% 11% Proportion of Employers: 85% Proportion of Total Benefits Charged:	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum Tax Rate	of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0% Proportion of Total Wages: Proportion of Employers: 85% - 10% Proportion of Employers: 85% - 6% Proportion of Total Benefits Charged:	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum	of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate
Distribution of Wages, Benefits, and C <= .5% .5% - 1.0% Proportion of Total Wages: 82% 11½ 2) Proportion of Employers: 85% 6% 3) Proportion of Total Benefits Charged:	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum Tax Rate	2. a of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate
Amount Below: 30% Avg. Amt Below \$960 Distribution of Wages, Benefits, and C = .5% .5% - 1.0% Proportion of Total Wages: 82% 11½ Proportion of Employers: 85% 6% Proportion of Total Benefits Charged: 26% Proportion of Total Estimated Contributions:	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum Tax Rate 0%	a of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate 47%
Amount Below: 30% Distribution of Wages, Benefits, and Compared to the state of th	Contributions, by Effective	Employers Amount Abo Avg. Amount Tax Rates 1.5% - 2.0%	ve: t Above:	Froportion Each Cate the Statut Minimum Tax Rate 20% Minimum Tax Rate 67% Minimum Tax Rate	gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6% Maximum Tax Rate

<= .5% .5% - 1.0% 1.0% - 1.5% 1.5% - 2.0%

NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

20%

6%

> 2.0%

	MONTANA		2007	
1) Type of Experience Rating Method:	Reserve Ratio		2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportionally		4) Taxable Wage Base (\$):	22,700
5) Avg. Tax Rate (Total / Taxable Wages)	%: 0.84 /	1.39	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maxim	um)%: 0.13 /	6.50	8) Average High Cost Multiple:	1.41

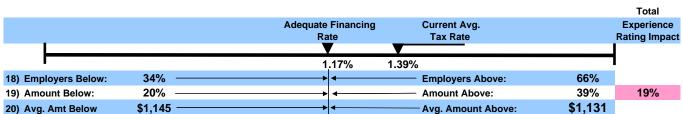
9) Estimated Contributions Per Covered Employee: \$221

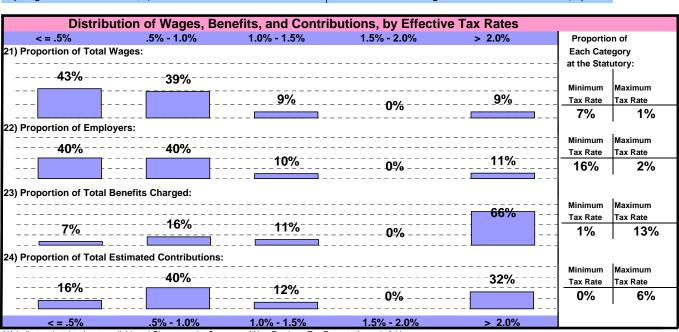
10) Estimated Contributions Per Employee at the Tax Base:	Minimum Rate \$30	Average Rate \$316	Maximum Rate \$1,476	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.72 \$0.28

Benefit Charging							
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee			
12) Benefits Charged to Active Taxable Employers:		45	71%	\$125			
13) Benefits Non-Charged:		9	14%	\$24			
14) Benefits Charged to Inactive Employers:		4	7%	\$12			
15) Total Reimbursable Benefits Paid		5	9%				
	Total:	\$63	100%	\$161			

Experience Rating						
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer		
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	34	60%	76%	\$1,820		
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	7	12%	24%	\$1,189		





1	NORTH CAF	ROL	INA	2007	
1) Type of Experience Rating Method:	Reserve Ratio)		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	/		4) Taxable Wage Base (\$):	17,800
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.75	1	1.70	6) New Employer Tax Rate (%):*	1.2
7) Statutory Tax Rate (Minimum / Maximum)	%: 0.00	/	6.84	8) Average High Cost Multiple:	0.12

Contribution Levels

9) Estimated Contributions Per Covered Employee:

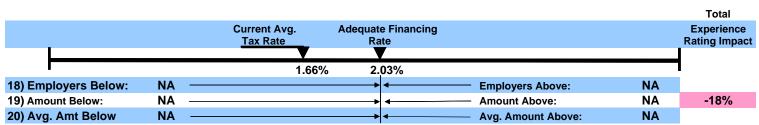
\$268

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$303	\$1,218	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: NA NA

Benefit Charging						
		Amount	% of Total Benefits	Amount Per Employee		
40) D. C. O. L. A.C. T. L. E. L.		(\$mil.)				
12) Benefits Charged to Active Taxable Employers:		NA	NA	NA		
13) Benefits Non-Charged:		NA	NA	NA		
14) Benefits Charged to Inactive Employers:		NA	NA	NA		
15) Total Reimbursable Benefits Paid		NA_	NA_			
	Total:	NA	NA	NA		

Experience Rating			
Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
NA	NA	NA	NA
NΑ	NΑ	NA	NA
	Amount in Excess (\$mil.)	Amount in % of Total Excess (\$mil.) Benefits NA NA	Amount in % of Total Proportion of Excess (\$mil.) Benefits Employers NA NA NA



NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report. This state has no employer distribution available.

	NOI	RTH DA	KOT	A	2007	
1) Type of Experience Rating Method:	Reser	ve Ratio			2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Propo	rtionally			4) Taxable Wage Base (\$):	21,300
5) Avg. Tax Rate (Total / Taxable Wages)	% :	0.64	1	1.16	6) New Employer Tax Rate (%):*	1.6
7) Statutory Tax Rate (Minimum / Maximum	m)%:	0.34	1	8.09	8) Average High Cost Multiple:	0.75

9) Estimated Contributions Per Covered Employee:

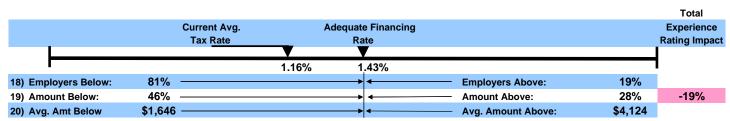
\$203

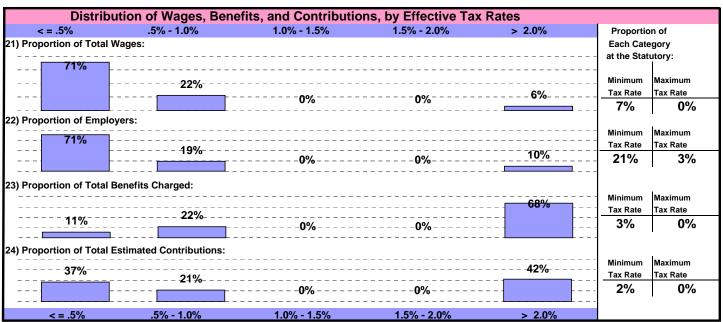
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$72	\$247	\$1,723	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.78 \$0.22

Benefit Charging						
		Amount	% of Total	Amount		
12) Benefits Charged to Active Taxable Employers:		(\$mil.) 33	Benefits 81%	Per Employee \$136		
13) Benefits Non-Charged:		4	11%	\$18		
14) Benefits Charged to Inactive Employers:		1	4%	\$6		
15) Total Reimbursable Benefits Paid		2	5%			
	Total:	\$41	100%	\$160		

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	20	53%	83%	\$1,288
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	6	15%	17%	\$1,768





	NEE	BRAS	KA		2007	
1) Type of Experience Rating Method:	Reserve Rat	tio			2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Inverse Orde	er			4) Taxable Wage Base (\$):	9,000
5) Avg. Tax Rate (Total / Taxable Wages)	%: (0.42	1	1.62	6) New Employer Tax Rate (%):*	1.6
7) Statutory Tax Rate (Minimum / Maximu	m)%: (0.10	1	6.50	8) Average High Cost Multiple:	1.06

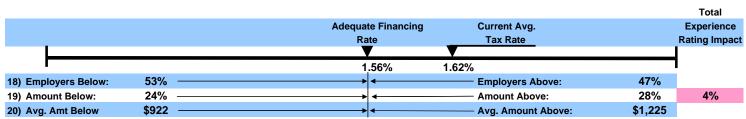
9) Estimated Contributions Per Covered Employee:

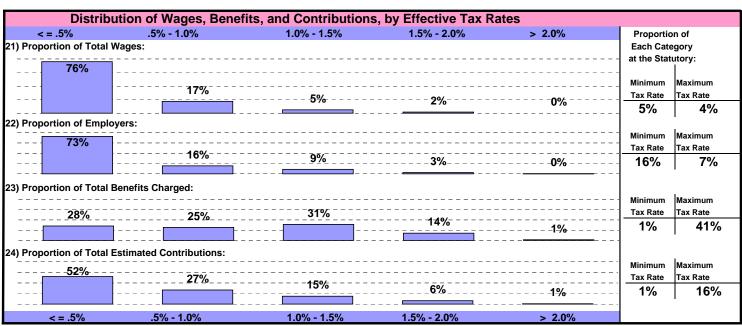
\$142

		Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the	e Tax Base:	\$9	\$146	\$585	
11) For Every One Dollar of Contributions	To Pay Benefits in Previous Comp. Year		Into the Trust Fund		
the Amount going:	\$1			\$0	

	Benefit Chargin	ng			
		Amount	% of Total	Amount	
		(\$mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Employers:		59	62%	\$85	
13) Benefits Non-Charged:		22	23%	\$32	
14) Benefits Charged to Inactive Employers:		7	7%	\$10	
15) Total Reimbursable Benefits Paid		7	8%		
	Total:	\$95	100%	\$127	

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	49	55%	88%	\$1,428
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	10	11%	12%	\$2,057





	NEW HAMPS	2007			
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent			4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.25	1	1.14	6) New Employer Tax Rate (%):*	1.7
7) Statutory Tax Rate (Minimum / Maximum)	%: 0.10	1	6.50	8) Average High Cost Multiple:	1.35

Contribution Levels

9) Estimated Contributions Per Covered Employee:

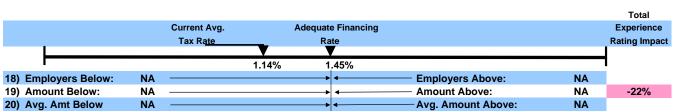
\$111

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$8	\$91	\$520	

11) For Every One Dollar of Contributions	To Pay Benefits in Previous Comp. Year	Into the Trust Fund
the Amount going:	\$1.29	-\$0.29

Benefit Charging						
Amount % of Total Amount						
		(\$mil.)	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		50	67%	\$103		
13) Benefits Non-Charged:		12	16%	\$25		
14) Benefits Charged to Inactive Employers:		8	11%	\$17		
15) Total Reimbursable Benefits Paid		5	6%			
	Total:	\$75	100%	\$145		

	Experience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	NA	NA	NA	Na
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	NA	NA	NA	NA



NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

	N	EW JER	SEY		2007	
1) Type of Experience Rating Method:	Reserve	Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportion	onally			4) Taxable Wage Base (\$):	26,600
5) Avg. Tax Rate (Total / Taxable Wages	s) %:	0.92	1	2.06	6) New Employer Tax Rate (%):*	2.8
7) Statutory Tax Rate (Minimum / Maxim	ıım)%·	0.30	1	5.40	8) Average High Cost Multiple:	0.23

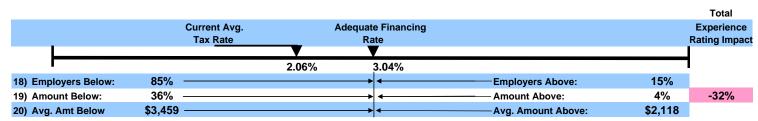
9) Estimated Contributions Per Covered Employee: \$443

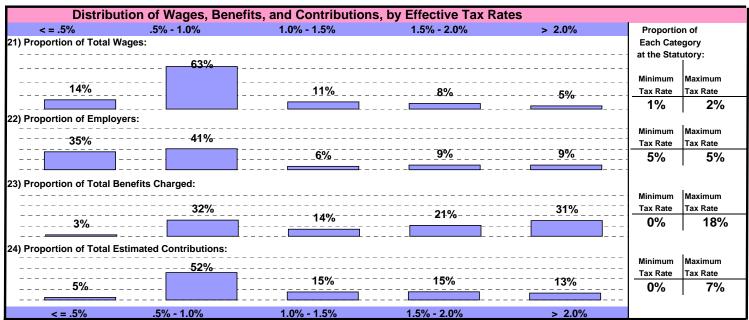
	Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employee at the Tax Base:	\$80	\$547	\$1,436

11) For Every One Dollar of Contributions	To Pay Benefits in Previous Comp. Year	Into the Trust Fund
the Amount going:	\$1.23	-\$0.23

	Benefit Charg	ing		
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:		1,328	72%	\$419
13) Benefits Non-Charged:		283	15%	\$89
14) Benefits Charged to Inactive Employers:		145	8%	\$46
15) Total Reimbursable Benefits Paid		90	5%	
	Total:	\$1,846	100%	\$553

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	317	18%	72%	\$2,487
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	332	19%	28%	\$6,627





	NEW MEXIC	0	2007	
1) Type of Experience Rating Method:	Reserve Ratio		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally		4) Taxable Wage Base (\$):	18,600
5) Avg. Tax Rate (Total / Taxable Wages) %	6: 0.48 /	0.86	6) New Employer Tax Rate (%):*	2.0
7) Statutory Tax Rate (Minimum / Maximur	n)%: 0.03 /	5.40	8) Average High Cost Multiple:	2.03

9) Estimated Contributions Per Covered Employee:

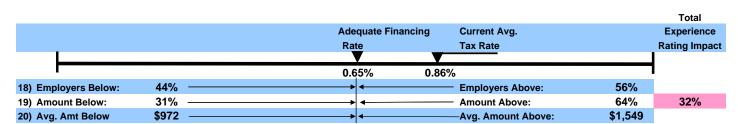
\$152

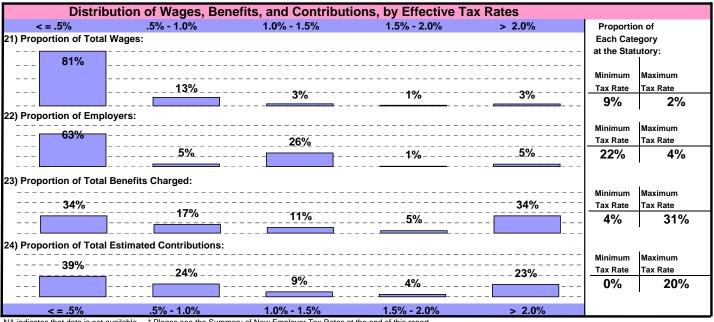
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$6	\$160	\$1,004	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.90 \$0.10

Benefit Charging								
		Amount	% of Total	Amount				
		(\$mil.)	Benefits	Per Employee				
12) Benefits Charged to Active Taxable Employers:		70	73%	\$113				
13) Benefits Non-Charged:		13	14%	\$21				
14) Benefits Charged to Inactive Employers:		3	3%	\$5				
15) Total Reimbursable Benefits Paid		9	10%					
	Total:	\$ 95	100%	\$139				

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	19	22%	28%	\$1,630
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	11	13%	72%	\$374





Choose New State Home

	N	NEVADA			2007	
1) Type of Experience Rating Method:	Reserve Ra	tio			2) Type of Employer Ranking:	Array
3) Type of Charging Method:	Proportiona	Proportionally			4) Taxable Wage Base (\$):	24,600
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.77	1	1.33	6) New Employer Tax Rate (%):*	3.0
7) Statutory Tax Rate (Minimum / Maximum	um)%:	0.25	1	5.40	8) Average High Cost Multiple:	0.99

Contribution Levels

9) Estimated Contributions Per Covered Employee:

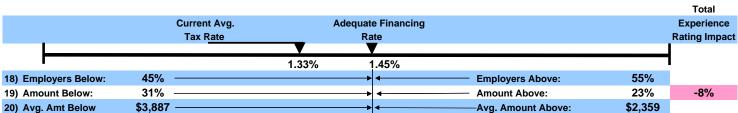
\$303

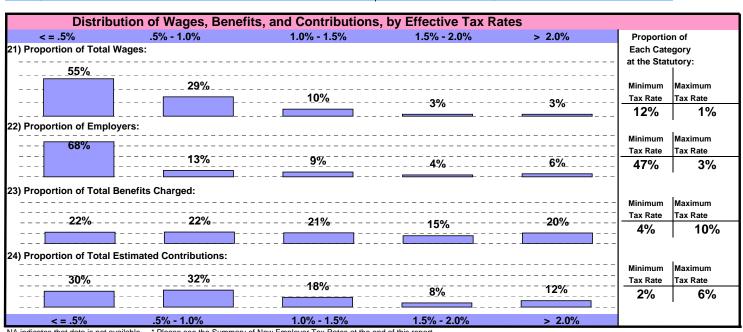
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$62	\$326	\$1,328	

To Pay Benefits in Previous Comp. Year 11) For Every One Dollar of Contributions Into the Trust Fund \$0.66 \$0.34 the Amount going:

Benefit Charging								
		Amount	% of Total	Amount				
		(\$mil.)	Benefits	Per Employee				
12) Benefits Charged to Active Taxable Employers:		195	81%	\$176				
13) Benefits Non-Charged:		38	16%	\$34				
14) Benefits Charged to Inactive Employers:		1	0%	\$1				
15) Total Reimbursable Benefits Paid		7	3%					
	Total:	\$241	100%	<u>\$210</u>				

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	103	44%	77%	\$3,334
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	13	6%	23%	\$1,482





	NEW YORK				2007	
1) Type of Experience Rating Method:	Reserve R	atio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportion	Proportionally			4) Taxable Wage Base (\$):	8,500
5) Avg. Tax Rate (Total / Taxable Wages)	%:	0.60	1	3.47	6) New Employer Tax Rate (%):*	3.4
7) Statutory Tax Rate (Minimum / Maximu	m)%:	0.50	1	8.50	8) Average High Cost Multiple:	0.07

9) Estimated Contributions Per Covered Employee:

\$370

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$43	\$295	\$723	

11) For Every One Dollar of Contributions

To Pay Benefits in Previous Comp. Year

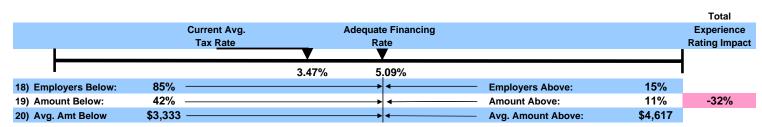
Into the Trust Fund

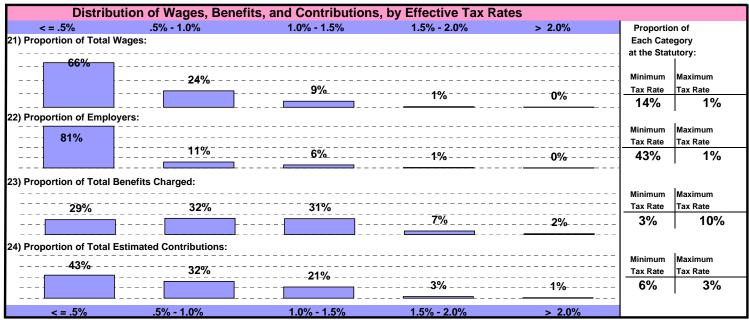
\$0.95

\$0.05

Benefit Charging								
		Amount	% of Total	Amount				
40) D. C. O. L. A.C. T. L. E. L.		(\$mil.)	Benefits	Per Employee				
12) Benefits Charged to Active Taxable Employers:		1,944	83%	\$323				
13) Benefits Non-Charged:		65	3%	\$11				
14) Benefits Charged to Inactive Employers:		111	5%	\$18				
15) Total Reimbursable Benefits Paid		213	9%					
	Total:	\$2,333	100%	\$352				

	Experience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	535	25%	96%	\$1,368
47) Donaffic Observation Francisco F				
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	121	6%	4%	\$7,645





		OHIO			2007	
1) Type of Experience Rating Method:	Reser	ve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Propo	Proportionally			4) Taxable Wage Base (\$):	9,000
5) Avg. Tax Rate (Total / Taxable Wages)) %:	0.71	1	2.65	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maxim	um)%:	0.40	1	9.00	8) Average High Cost Multiple:	0.14

9) Estimated Contributions Per Covered Employee:

Estimated Contributions from those Employers:

\$271

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$36	\$239	\$810	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.89 \$0.11

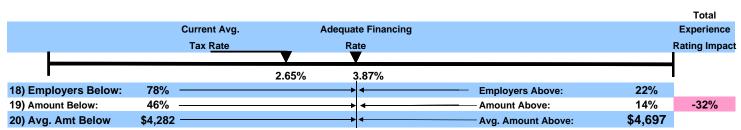
	Benefit Chargi	ng		
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:		834	80%	\$200
13) Benefits Non-Charged:		102	10%	\$25
14) Benefits Charged to Inactive Employers:		68	6%	\$16
15) Total Reimbursable Benefits Paid		41	4%	
	Total:	\$1,045	100%	\$241

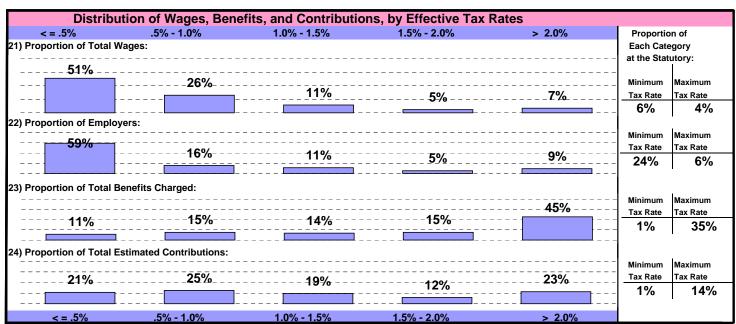
Ex	cperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	432	43%	83%	\$2,617
17) Benefits Charged to Employers in Excess of the				

169

17%

17%





\$5.055

	OKLAHOI	MA		2007				
1) Type of Experience Rating Method:	Benefit W		<u> </u>	2) Type of En	nplover Ra	nkina:		Fixed
3) Type of Charging Method:	None	9		4) Taxable W		_		13,200
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.46	/ 1	1.62	6) New Emplo		•		1.8
7) Statutory Tax Rate (Minimum / Maximum)%:	0.20		5.80	8) Average H		. ,		1.44
<u> </u>				.,	•			
	ontribution L							
9) Estimated Contributions Per Covered Emp	oloyee:	\$	S234			. D		-1-
10) Estimated Contributions Per Employee at	the Tax Base):		Minimum Ra \$26	te Average \$21		Maximum R \$766	ate
11) For Every One Dollar of Contributions	T. D. D		ita in Camp Vac		luta	the Torret From	_	
the Amount going:	то Рау в		its in Comp. Year 0.50		Into	the Trust Fun	α	
the Amount going.		Ψ	0.50			φυ.50		
	Benefit Char	ging	g					
			mount	% of Total		Amount		
40) Devertite Channel to Active Tayable France			\$mil.)	Benefits		Per Emplo	yee	
12) Benefits Charged to Active Taxable Emplo	yers:		104	68%		\$85		
13) Benefits Non-Charged:			26	17%		\$21		
14) Benefits Charged to Inactive Employers:			16	10%		\$13		
15) Total Reimbursable Benefits Paid		_	8	5%				
	Total:	\$	S154	100%		\$119		
F	xperience Ra	atino	n					
	kpononoo ne		Amount in	% c	of Total	Proportio	n of	Amt. Per
			Excess (\$mil.)	Ве	enefits	Employers	s	Employer
16) The Estimated Contributions from Employ								
Excess of the Benefits Charged to those E	mployers:		NA		NA	NA		NA
17) Benefits Charged to Employers in Excess	of the							
Estimated Contributions from those Empl			NA		NA	NA		NA
Zominator Communication from those Empl	0,0101		- AA			1471		1471
								Total
	Adequ	ate I	Financing	Current Av	g.			Experience
		R	ate	Tax Rate			ا	Rating Impact
			V V	,,				
•		1	1.14% 1.629	/o				

				1.17/	1.0270	
18)	Employers Below	NA		→	Employers Above:	NA
19)	Amount Below:	NA		─	Amount Above:	NA
20)	Avg. Amt Below	NA		——— ←	Avg. Amount Above:	NA
NA indica	ates that data is not available.	* Please	see the Summary of New I	Employer Tax Rates a	t the end of this report.	
This state	e has no employer distribution a	vailable				
Time otate	o nao no omproyor alombanon o	· anabioi				

Tax Rate	Home									ose New Sta	
3) Type of Charging Method:			OREGO	N		20	07				
Solidation Sol	Type of Experience Ratio	ng Method:	Benefit F	Ratio		2) Type	of Employ	yer Ranki	ing:		Array
Statutory Tax Rate (Minimum / Maximum)%: 0.90	3) Type of Charging Metho	d:	Proporti	onally		4) Taxa	able Wage	Base (\$):	_		29,000
7) Statutory Tax Rate (Minimum / Maximum)%: 0.90 / 5.40 8) Average High Cost Multiple: 1.38 **Social Contributions** 9) Estimated Contributions Per Covered Employee: \$439 **Holimum Rate** 10) Estimated Contributions Per Employee at the Tax Base: \$261 \$552 \$1,566 **Social Tip For Every One Dollar of Contributions of the Amount going: \$0.74 \$0.26 **Benefit Charging** **Benefit Charged to Active Taxable Employers: 346 73% \$260 318 engites Non-Charged: 67 14% \$51 149 851 149 891 891 891 891 891 891 891 891 891 89	5) Avg. Tax Rate (Total / Ta	exable Wages) %:	1.17	1	1.90	6) New	Employer	Tax Rate	(%):*		3.0
Stimated Contributions Per Covered Employee: \$439	· -		0.90	1	5.40	-					1.38
Stimated Contributions Per Covered Employee: \$439		Con	tribution I	ovole							
Destinated Contributions Per Employee at the Tax Base: S261 \$552 \$555 \$1,566 \$1,565 \$1,5	9) Estimated Contributio	=		CVCIS	\$439						
Solid Soli				e:					late		Rate
Solid Soli	11) For Every One Dollar	of Contributions	To Poy I	Panafita i	in Comp. Vo	~-		Into the	Truct Fun	d	
Amount A		or Contributions	10 Pay I	senents i	-	ar		into the		u	
Amount A		Ве	enefit Char	aina							
12 Benefits Charged to Active Taxable Employers: 346 73% \$260 33 Benefits Non-Charged: 67 14% \$51 44 Benefits Charged to Inactive Employers: 25 5% \$19 57 Total Reimbursable Benefits Paid 36 8% Total: \$473 100% \$329				99	Amount	% of '	Γotal		Amount		
13 Benefits Non-Charged: 67					(\$mil.)	Bene	efits		Per Empl	oyee	
13 Benefits Non-Charged: 67	12) Benefits Charged to A	ctive Taxable Employ	/ers:		346	73	%		\$260		
14 Benefits Charged to Inactive Employers: 25 5% \$19					67	14	%				
State Stat									-		
Total: \$473 100% \$329									ΨΙΟ		
Amount in Excess (Smil.) Sof Total Benefits Proportion of Employers Employers Excess (Smil.) Benefits Proportion of Employers Employers Excess of the Benefits Charged to those Employers: 301 69% 88% \$3,819 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 54 12% 12% 12% \$5,125 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 54 12% 12% 12% \$5,125 18) Employers Below: 75%	15) Total Relitibursable B	enents Palu	- 1						¢220		
Amount in Excess (\$\frac{\text{Amount in Excess}}{\text{Excess}} \frac{\text{Proportion of Employers}}{\text{Excess}} \frac{\text{Employers}}{\text{Employers}} \frac{\text{Employers}}{\text{Employers}} \frac{\text{Employers}}{\text{Employers}} \frac{\text{Employers}}{\text{88\%}} \frac{\text{\$3,819}}{\text{\$3,819}} \] 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 54			i otai:		\$473	100	J70		\$329		
Excess (\$\frac{1}{2} \)		Ex	perience R	ating							
16 The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers: 301 69% 88% \$3,819 17 Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: 54 12% 12% \$5,125									•		
Excess of the Benefits Charged to those Employers: 301 69% 88% \$3,819					LAU	COO (#11111. <i>)</i>	Dellelli	3	Lilibiose	13	Lilipioyei
Current Avg. Adequate Financing Experience Rating Impaired	16) The Estimated Contrib	outions from Employe	ers in								
Current Avg. Adequate Financing Experience Rating Impaired						301	69%		88%		\$3,819
Total Experience Rate Rate Rate Rating Impa	Excess of the Benefits	s Charged to those Er	mployers:			301	69%		88%		\$3,819
Current Avg. Tax Rate Rate Rate Rate Rating Impairment	Excess of the Benefits 17) Benefits Charged to E	s Charged to those Er imployers in Excess o	nployers: of the								
Tax Rate	Excess of the Benefits 17) Benefits Charged to E	s Charged to those Er imployers in Excess o	nployers: of the								
1.90% 2.15%	Excess of the Benefits 17) Benefits Charged to E	Charged to those Er imployers in Excess cons from those Emplo	nployers: of the oyers:								\$5,125
Employers Below: 75% Employers Above: 25% 19)	Excess of the Benefits 17) Benefits Charged to E	charged to those Er Employers in Excess cons from those Emplo Current Avg.	nployers: of the oyers:	uate Fina	ancing						\$5,125 Total Experience
19) Amount Below: 22%	Excess of the Benefits 17) Benefits Charged to E	charged to those Er Employers in Excess cons from those Emplo Current Avg.	nployers: of the oyers:	uate Fina	ancing						\$5,125 Total Experience
19) Amount Below: 22%	Excess of the Benefits 17) Benefits Charged to E	Employers in Excess cons from those Employers Current Avg. Tax Rate	nployers: of the oyers:	uate Fina	ancing Rate						\$5,125 Total Experience
Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates S	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution	Employers in Excess cons from those Employers Current Avg. Tax Rate	nployers: of the oyers:	uate Fina	ancing Rate	54	12%			25%	\$5,125 Total Experience
Color	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution [Box 2] Employers Below:	Employers in Excess cons from those Employers Current Avg. Tax Rate 1.90%	nployers: of the oyers:	uate Fina	ancing Rate	54 Emp	12% loyers Abov				\$5,125 Total Experience Rating Impac
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Each Category at the Statutory: Maximum Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below	cons from those Employers in Excess cons from those Employers Employers and Employers are Employers. Current Avg. Tax Rate 1.90% 75% 22% \$1,791	mployers: of the oyers: Adequ		ancing Rate V 2.15%	54 Emp Amo Avg.	12% loyers Abov unt Above:	ve:		10%	\$5,125 Total Experience Rating Impac
the Statutory: Minimum Maximum Tax Rate Tax Rat	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W	cons from those Employers in Excess cons from those Employers those Employers are also as a second of the Employers are a second of th	of the oyers: Adeque Contributi	ons, by	ancing Rate V 2.15%	54 Emp —Amo —Avg.	12% loyers Abov unt Above: Amount Ab	ve: pove:	12%	10% \$2,538	\$5,125 Total Experience Rating Impac
19% 6% Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W < = .5% .5%	Current Avg. Tax Rate 1.90% 75% 22% \$1,791	of the oyers: Adeque Contributi	ons, by	ancing Rate V 2.15%	54 Emp —Amo —Avg.	12% loyers Abov unt Above: Amount Ab	ve: pove:	12%	10% \$2,538 Proportion	\$5,125 Total Experience Rating Impact -129
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14% 0% 0% 0% 0% 0% 0% 0%	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W < = .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi	ons, by	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	ve: pove:	12%	10% \$2,538 Proportion Each Categ	\$5,125 Total Experience Rating Impact -129 of gory at pry:
Minimum Maximum Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W < = .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi	ons, by	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	ve: pove:	12%	Proportion Each Categories the Statute Minimum Tax Rate	\$5,125 Total Experience Rating Impact -129 of gory at ory: Maximum Tax Rate
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23) Proportion of Total Benefits Charged: 24% 35% 33% Minimum Maximum Tax Rate Tax Rate Tax Rate 0% 3% 24) Proportion of Total Estimated Contributions: Minimum Maximum Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi	ons, by	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	ve: pove:	12%	Proportion Each Categ the Statute Minimum Tax Rate 14%	\$5,125 Total Experience Rating Impact -129 of gory at bry: Maximum Tax Rate 0%
24% 35% 33% Minimum Tax Rate Tax Rate 0% 8% 0% 3% 24) Proportion of Total Estimated Contributions: Minimum Tax Rate Tax Rate 26% 35% 28% 430/	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2. 6%	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum	\$5,125 Total Experience Rating Impact -129 of gory at bry: Maximum Tax Rate 0% Maximum
24% 35% 33% Minimum Tax Rate Tax Rate 0% 8% 0% 3% 24) Proportion of Total Estimated Contributions: Minimum Tax Rate Tax Rate 26% 35% 28% 430/	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2. 6%	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate	\$5,125 Total Experience Rating Impact -129 of gory at bry: Maximum Tax Rate 0% Maximum Tax Rate
24% 35% 33% Tax Rate Tax Rate 0% 3% 24) Proportion of Total Estimated Contributions: Minimum Maximum Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:43%	Contributi	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2. 6%	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate	\$5,125 Total Experience Rating Impact -129 of gory at bry: Maximum Tax Rate 0% Maximum Tax Rate
24) Proportion of Total Estimated Contributions: Minimum Maximum Tax Rate Tax R	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:43%	Contributi	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2. 6%	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate 53%	s5,125 Total Experience Rating Impact -129 of gory at ory: Maximum Tax Rate 0% Maximum Tax Rate 2%
24) Proportion of Total Estimated Contributions: Minimum Maximum Tax Rate Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and - 1.0% ss:	Contributi 1.0% - 1.5%	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2 	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate 53% Minimum	\$5,125 Total Experience Rating Impact -129 of gory at cry: Maximum Tax Rate 0% Maximum Tax Rate 2% Maximum Tax Rate
Minimum Maximum	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and - 1.0% ss:	Contributi 1.0% - 1.5%	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2 	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate 53% Minimum Tax Rate	\$5,125 Total Experience Rating Impact -129 of gory at ory: Maximum Tax Rate 2% Maximum Tax Rate 2%
26% 35% 28% Tax Rate Tax Rate	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi 1.0% - 1.5%	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2 	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate 53% Minimum Tax Rate	\$5,125 Total Experience Rating Impact -129 of gory at ory: Maximum Tax Rate 2% Maximum Tax Rate 2%
	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi 1.0% - 1.5%	ons, by %	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2.	12% loyers Abov unt Above: Amount Ab	/e: > 2 	.0%	Proportion Each Categ the Statute Minimum Tax Rate 14% Minimum Tax Rate 53% Minimum Tax Rate 0%	\$5,125 Total Experience Rating Impact -129 of gory at ory: Maximum Tax Rate 2% Maximum Tax Rate 2%
= 1 070 1 070	Excess of the Benefits 17) Benefits Charged to E Estimated Contribution 18) Employers Below: 19) Amount Below: 20) Avg. Amt Below Distribution of W <= .5% .5% 21) Proportion of Total Wage	Current Avg. Tax Rate 1.90% 75% 22% \$1,791 Vages, Benefits, and -1.0% es:	Contributi 1.0% - 1.5%	ons, by	ancing Rate V 2.15%	Emp Amo Avg. Tax Rates 1.5% - 2. 19%13%	12% loyers Abov unt Above: Amount Ab	/e: > 2. 	.0%	Proportion Each Categorian Tax Rate 14% Minimum Tax Rate 53% Minimum Tax Rate 0% Minimum	\$5,125 Total Experience Rating Impact -129 of gory at bry: Maximum Tax Rate 2% Maximum Tax Rate 2% Maximum Tax Rate 3%

> 2.0%

Home							
		PENNSYLV <i>A</i>	ANNIA	2007			
Type of Experience Rat	ing Method:	Benefit Rati		2) Type of Emplo	oyer Ranking:		Fixed
Type of Charging Metho	_	Proportiona		4) Taxable Wage			8,000
Avg. Tax Rate (Total / T		•	/ 5.18	6) New Employe			3.8
Statutory Tax Rate (Min	<u> </u>		/ 13.48	8) Average High	• •		0.28
•	•	Contribution	avala	, ,	·		
) Estimated Contribution	ons Per Covered En	Contribution L	Leveis \$481				
, =====================================		p.:0,00.	V	Minimum Rate	Average Rate	Maximum I	Rate
) Estimated Contribution	ons Per Employee a	t the Tax Base:		\$161	\$415	\$1,078	
) For Every One Dollar	of Contributions	To Pay Be	enefits in Comp. Ye	ear	Into the Trust I	Fund	
the Amount going:			\$1		\$	50	
		Benefit Char	rging				
			Amount	% of Total	Amoui	nt	
			(\$mil.)	Benefits		nployee	
) Benefits Charged to <i>i</i>	•	loyers:	1,512	76%	\$35		
Benefits Non-Charge			240	12%	\$56		
) Benefits Charged to I	nactive Employers:		125	6%	\$29		
) Total Reimbursable E	Benefits Paid		121	6%			
		Total:	\$1,999	100%	\$438	3	
		Experience Ratin	NG.				
		Experience Natin	Amount in	% of `	Total Propo	rtion of	Amt. Per
			Excess (\$m	il.) Bene	efits Emplo	yers	Employer
		overs in					
Excess of the Benefit	s Charged to those Employers in Exces	Employers:	83 34				\$4,29 \$15,54
Excess of the Benefit Benefits Charged to I	s Charged to those Employers in Exces ons from those Em	Employers: s of the ployers:	34				\$15,54
Excess of the Benefit Benefits Charged to I	s Charged to those Employers in Exces	Employers: s of the ployers:					\$15,54
Excess of the Benefit Benefits Charged to I	s Charged to those Employers in Exces ons from those Em Current Avg. Tax Rate	Employers: s of the ployers: Adeq	34 uate Financing Rate				\$15,54 Total Experien
Excess of the Benefit Benefits Charged to I Estimated Contributi	Employers in Exces ons from those Em Current Avg. Tax Rate	Employers: s of the ployers:	34 uate Financing	10 18	% 10%		\$15,54 Total Experien
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Excess of the Benefit Benefits Charged to I Estimated Contributi	Employers in Exces ons from those Em Current Avg. Tax Rate	Employers: s of the ployers: Adeq	34 uate Financing Rate	.0 18	% 10% Dive:	26%	\$15,54 Total Experier Rating Im
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below	Current Avg. Tax Rate 5.1 74% 30% \$3,845	Employers: s of the ployers: Adeq	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	% 10% Dive:	26% 8%	\$15,54 Total Experien Rating Im
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Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5%	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0%	Employers: s of the ployers: Adeq 8%	uate Financing Rate 6.62%	Employers Above — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Cate	\$15,54 Total Experien Rating Im
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5%	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0%	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Above — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Categ	\$15,54 Total Experier Rating Im of gory at ory:
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5%	Current Avg. Tax Rate 5.1 74% 30% \$3,845	Employers: s of the ployers: Adeq 8%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Category the Statut Minimum	\$15,54 Total Experier Rating Im of gory at ory: Maximum
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5%	Current Avg. Tax Rate 5.1 74% 30% \$3,845	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Above — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate	\$15,54 Total Experier Rating Im of gory at ory: Maximul Tax Rat
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, all 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Category the Statut Minimum	\$15,54 Total Experier Rating Im of gory at ory: Maximum
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum	\$15,54 Total Experier Rating Im of gory at ory: Maximul Tax Rat 4% Maximul
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V < = .5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, all 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	bye: 2.0%	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate	\$15,54 Total Experier Rating Im of gory at ory: Maximum Tax Rat 4% Maximum Tax Rat
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	ove:	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum	\$15,54 Total Experier Rating Im of gory at ory: Maximul Tax Rat 4% Maximul
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of I <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62%	Employers Abo — Amount Above — Avg. Amount A	bye: 2.0%	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56%	\$15,54 Total Experien Rating Im of gory at ory: Maximum Tax Rate 4% Maximum Tax Rate 6%
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of I <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28%	uate Financing Rate 6.62% , by Effective T	Employers Abo — Amount Above — Avg. Amount A	bye: 2.0%	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56%	\$15,54 Total Experien Rating Implementation of gory at cory: Maximur Tax Rate 4% Maximur Tax Rate 6%
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of I <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5%	uate Financing Rate 6.62% , by Effective T	Employers Abo — Amount Above — Avg. Amount A	2000 1000 1000 1000 1000 1000 1000 1000	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56% Minimum Tax Rate	\$15,54 Total Experien Rating Im of gory at ory: Maximut Tax Rate 4% Maximut Tax Rate 6%
Excess of the Benefit Benefits Charged to I Estimated Contributi Employers Below: Amount Below: Avg. Amt Below Distribution of V <=.5% .5% Proportion of Total Wage	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28%	uate Financing Rate 6.62% , by Effective T	Employers Above — Amount Above — Avg. Amount A fax Rates 1.5% - 2.0%	2000 1000 1000 1000 1000 1000 1000 1000	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56%	Total Experier Rating Im of gory at ory: Maximul Tax Rat 4% Maximul Tax Rat 6%
Employers Below: Amount Below: Avg. Amt Below Distribution of V <= .5% .5% Proportion of Total Wage Proportion of Employers Proportion of Total Bene	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, all 6-1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28%	uate Financing Rate 6.62% , by Effective T	Employers Above — Amount Above — Avg. Amount A fax Rates 1.5% - 2.0%	2000 1000 1000 1000 1000 1000 1000 1000	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56% Minimum Tax Rate	Total Experier Rating Im of gory at ory: Maximul Tax Rat 4% Maximul Tax Rat 6%
Employers Below: Amount Below: Avg. Amt Below Distribution of	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28% 10%	uate Financing Rate 6.62% , by Effective T	Employers Above — Amount Above — Avg. Amount A fax Rates 1.5% - 2.0%	2000 1000 1000 1000 1000 1000 1000 1000	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56% Minimum Tax Rate 0%	\$15,54 Total Experien Rating Importance Rating
Employers Below: Amount Below: Avg. Amt Below Distribution of V <= .5% .5% Proportion of Total Wage Proportion of Employers Proportion of Total Bene	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, all 6-1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28%	uate Financing Rate 6.62% , by Effective T	Employers Above — Amount Above — Avg. Amount A fax Rates 1.5% - 2.0%	20ve: 21.0% 22.0% 25.0% 26.0% 27.0%	26% 8% \$2,950 Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56% Minimum Tax Rate 0% Minimum Tax Rate	\$15,54 Total Experient Rating Implementation Imple
Employers Below: Amount Below: Avg. Amt Below Distribution of V <= .5% .5% Proportion of Total Wage Proportion of Employers Proportion of Total Bene	Current Avg. Tax Rate 5.1 74% 30% \$3,845 Wages, Benefits, and 6 - 1.0% es:	Employers: s of the ployers: Adeq 8% nd Contributions, 1.0% - 1.5% 28% 10%	uate Financing Rate 6.62% , by Effective T	Employers Above — Amount Above — Avg. Amount A fax Rates 1.5% - 2.0% 12% - 21% 21%	2000 1000 1000 1000 1000 1000 1000 1000	Proportion Each Cate the Statut Minimum Tax Rate 13% Minimum Tax Rate 56% Minimum Tax Rate 0% Minimum	\$15,54 Total Experient Rating Implementation Imple

	PUERTO	RICC)	2007	
1) Type of Experience Rating Method:	Reserve Rati	0		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent			4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages) %	: 0.93	1	2.70	6) New Employer Tax Rate (%):*	2.9
7) Statutory Tax Rate (Minimum / Maximum)%: 1.40	1	5.40	8) Average High Cost Multiple:	1.02

Contribution Levels

9) Estimated Contributions Per Covered Employee:

\$212

	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$98	\$189	\$378	

11) For Every One Dollar of Contributions

To Pay Benefits in Previous Comp. Year

Into the Trust Fund

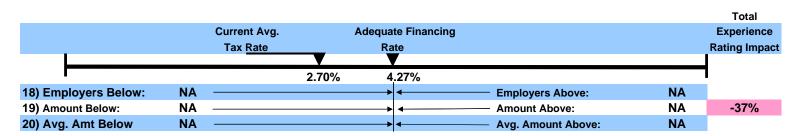
-\$0.25

the Amount going:

\$1.25

Benefit Charging Amount % of Total Amount (\$mil.) **Benefits** Per Employee 12) Benefits Charged to Active Taxable Employers: 147 72% \$205 0% \$0 13) Benefits Non-Charged: 0 14) Benefits Charged to Inactive Employers: 46 22% \$64 12 6% 15) Total Reimbursable Benefits Paid \$206 100% \$269 Total:

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	NA	NA	NA	NA
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	NA	NA	NA	NA



NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report. This state has no employer distribution available.

	RHO	ODE	ISLAND	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent			4) Taxable Wage Base (\$):	16,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	1.45	1	3.43	6) New Employer Tax Rate (%):*	2.6
7) Statutory Tax Rate (Minimum / Maximum)%	1.69	1	9.79	8) Average High Cost Multiple:	0.47

Contribution Levels

9) Estimated Contributions Per Covered Employee:

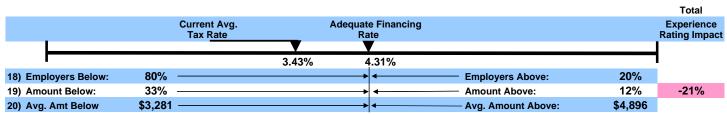
\$548

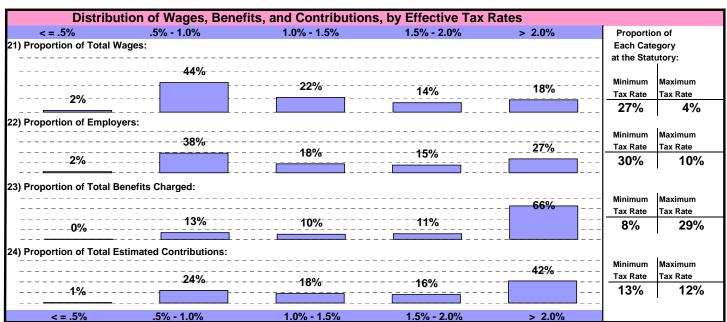
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$270	\$549	\$1,566	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.84 \$0.16

Benefit Charging								
		Amount	% of Total	Amount				
		(\$mil.)	Benefits	Per Employee				
12) Benefits Charged to Active Taxable Employers:		141	78%	\$388				
13) Benefits Non-Charged:		19	10%	\$51				
14) Benefits Charged to Inactive Employers:		10	6%	\$28				
15) Total Reimbursable Benefits Paid		11	6%_					
	Total:	\$181	100%	\$467				

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	74	44%	84%	\$3,665
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	16	9%	16%	\$4,004





	SOUTH CA	ROLI	NA	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent			4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages)	%: 0.55	1	2.14	6) New Employer Tax Rate (%):*	3.4
7) Statutory Tax Rate (Minimum / Maximus	m)%: 1.14	1	6.00	8) Average High Cost Multiple:	0.34

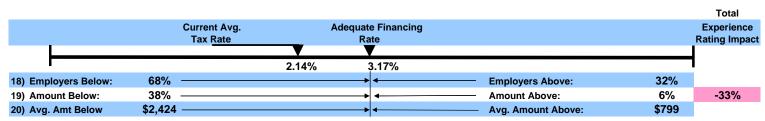
9) Estimated Contributions Per Covered Employee:

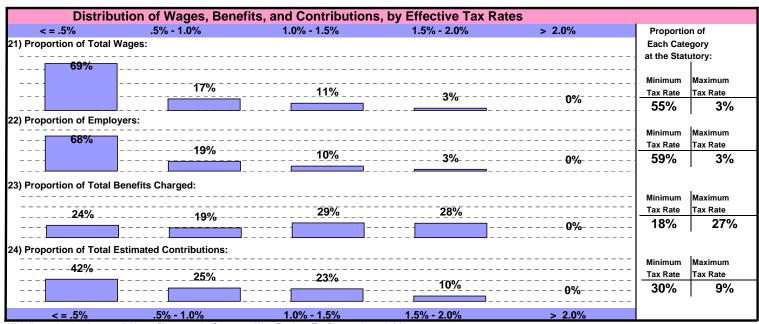
\$186

10) Estimated Contributions Per Employee at th	e Tax Base:	\$80	\$150	\$420	
11) For Every One Dollar of Contributions	To Pay Benefits in Pro	evious Comp. Year	In	to the Trust Fund	
the Amount going:	\$1.0	8		-\$0.08	

	Benefit Chargi	ng			
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee	
12) Benefits Charged to Active Taxable Employers:		229	72%	\$153	
13) Benefits Non-Charged:		49	15%	\$33	
14) Benefits Charged to Inactive Employers:		26	8%	\$17	
15) Total Reimbursable Benefits Paid		14	5%		
	Total:	\$318	100%	\$203	

E	xperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	101	33%	79%	\$1,545
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	59	20%	21%	\$3.520





	SOUTH DA	KOT	Α	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Inverse Order			4) Taxable Wage Base (\$):	8,500
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.25	1	0.90	6) New Employer Tax Rate (%):*	1.2
7) Statutory Tax Rate (Minimum / Maximum)	%: 0.00	1	8.50	8) Average High Cost Multiple:	0.28

Contribution Levels

9) Estimated Contributions Per Covered Employee:

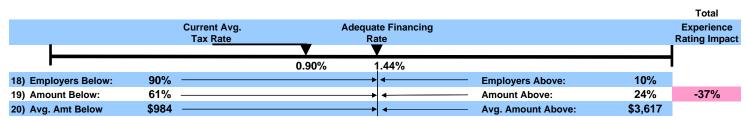
\$74

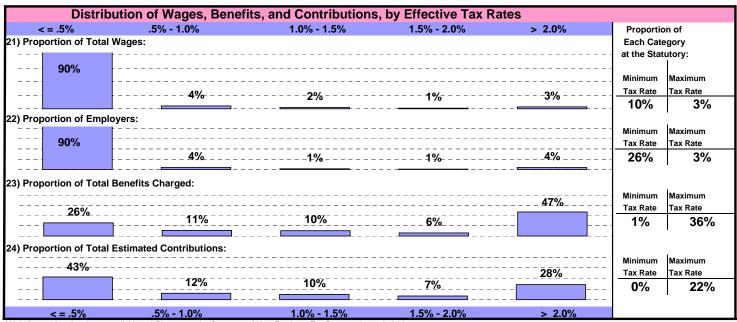
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$77	\$723	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund the Amount going: \$0.93 \$0.07

Benefit Charging							
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee			
12) Benefits Charged to Active Taxable Employers:		17	77%	\$56			
13) Benefits Non-Charged:		3	14%	\$10			
14) Benefits Charged to Inactive Employers:		1	4%	\$3			
15) Total Reimbursable Benefits Paid		11	5%				
	Total:	\$22	100%	\$70			

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	7	33%	55%	\$624
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	3	12%	42%	\$305





	TENNES	SEE		2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally			4) Taxable Wage Base (\$):	7,000
5) Avg. Tax Rate (Total / Taxable Wages) %	%: 0.40	1	1.67	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximus	m)%: 0.30	1	10.00	8) Average High Cost Multiple:	0.56

Contribution Levels

9) Estimated Contributions Per Covered Employee:

\$141

10) Estimated Contributions Per Employee at th	e Tax Base:	\$21	\$117	\$700	
11) For Every One Dollar of Contributions	To Pay Benefits in Previ	ous Comp. Year	In	to the Trust Fund	

the Amount going:

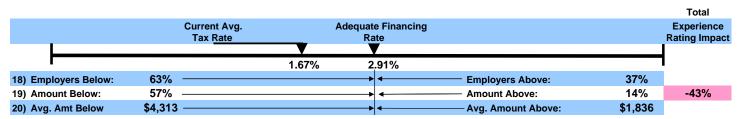
10 Pay Benefits in Previous Comp. Year Into the Trust Fund

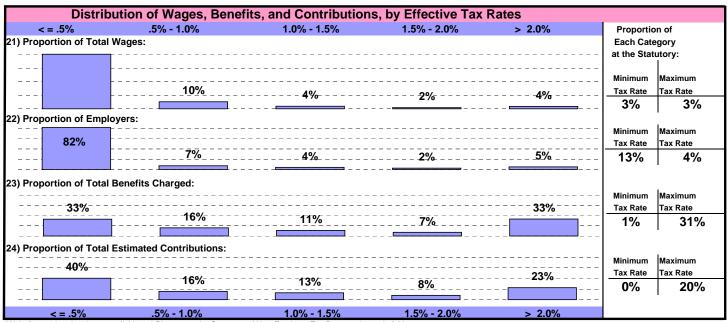
\$1.28

-\$0.28

Benefit Charging						
		Amount	% of Total	Amount		
		(\$mil.)_	Benefits	Per Employee		
12) Benefits Charged to Active Taxable Employers:		307	72%	\$137		
13) Benefits Non-Charged:		52	12%	\$23		
14) Benefits Charged to Inactive Employers:		50	12%	\$22		
15) Total Reimbursable Benefits Paid		19	5%			
	Total:	\$429	100%	<u>\$183</u>		

	Evnerience Beting			
	Experience Rating			
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	27	7%	64%	\$524
17) Benefits Charged to Employers in Excess of the				
Estimated Contributions from those Employers:	45	11%	36%	\$1.572





	TEXAS	2007	
1) Type of Experience Rating Method:	Benefit Ratio	2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally	4) Taxable Wage Base (\$):	9,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.46 / 1.87	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	0.24 / 6.24	8) Average High Cost Multiple:	0.39
	Contribution Lovels		

(On	trib	uttion		NIC.
CUII	ш	ution	TC AC	; I 3

9) Estimated Contributions Per Covered Employee:	\$20°	1
--	-------	---

		Minimum Rate	Average Rate	Maximum Rate
10) Estimated Contributions Per Employe	ee at the Tax Base:	\$22	\$168	\$562

11) Fo	r Every	One	Dollar	of	Contributions
+h	a Amai	int ac	sina:		

Estimated Contributions from those Employers:

To Pay Benefits in Comp. Year \$0.64

Into the Trust Fund \$0.36

2%

2%

Benefit Charging										
		Amount	% of Total	Amount						
	_	(\$mil.)	Benefits	Per Employee						
12) Benefits Charged to Active Taxable Employers:		802	71%	\$99						
13) Benefits Non-Charged:		235	21%	\$29						
14) Benefits Charged to Inactive Employers:		30	3%	\$4						
15) Total Reimbursable Benefits Paid	_	62	5%							
-	Total:	¢1 128	100%	¢132						

Experience Ra	iting			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	934	88%	98%	\$2,599
17) Benefits Charged to Employers in Excess of the				

22

							Total
		Current Avg.		Adequate Financing			Experience
	_	Tax Rate		R <u>ate</u>			Rating Impact
				<u> </u>			
			1.87%	2.14%			1
18)	Employers Below:	88% —		→	— Employers Above:	12%	
19)	Amount Below:	40% —		→ ←	— Amount Above:	27%	-13%
20)	Avg. Amt Below:	\$2,053		 ∢	— Avg. Amount Above:	\$9,948	

= .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Proportion (of
portion of Tota					Each Categ	ory at
72%	 1				the Statuto	-
12/0	19%				Minimum	Maximu
			3%		Tax Rate	Tax Ra
					_	6%
portion of Emp	loyers:					
					Minimum	Maximu
	6%				Tax Rate	Tax Ra
-				176	75%	5%
portion of Tota	I Benefits Charged:					
31%	29%				Minimum Tax Rate	Maximu Tax Ra
31%		47%	20%	4%		
	29%	17%	20%	4%	Tax Rate	Tax Ra
pportion of Tota		17%	20%	4%	Tax Rate	Tax Ra 32%
	29%			4%	Tax Rate 0%	Tax Ra 32%
pportion of Tota	29%	15%		2%	Tax Rate 0%	Tax Ra

Home								
			ITAH	2007				
Type of Experience Ration	na Mothod:	Benefit Ra		2) Type of E	Employer Ba	nkina		Fixed
Type of Charging Method	_	Proportio		4) Taxable \				25,400
Avg. Tax Rate (Total / Ta		0.49 /		6) New Emp				1.6
Statutory Tax Rate (Mini		0.30 /		8) Average	-			1.35
Statutory Tax Nate (Willing	mum / waximum //o.	0.30 /	3.30	o) Average	riigii Cost ii	iuitipie.		1.55
			ution Level	5				
9) Estimated Contributio	ons Per Covered Employee:	:	\$174					
) Estimated Contributio	ons Per Employee at the Ta	x Base:		Minimum R \$76		age Rate 217	\$2,362	ate
l) For Every One Dollar of the Amount going:	of Contributions	To Pay Be	enefits in Comp	. Year	l	nto the Trust Fu \$0.44	nd	
		Pone	ofit Chargina					
		Bene	efit Chargino Amount	} % of Total		Amount		
			(\$mil.)	Benefits		Per Emp	lovee	
2) Benefits Charged to A	Active Taxable Employers:		67	67%		\$72		
B) Benefits Non-Charged			23	23%		\$24		
l) Benefits Charged to Ir			3	3%		\$4		
5) Total Reimbursable Be			7	7%		 		
o, rotal Hollingarouple B	onomo i uiu	Total:	\$100	100%		\$100	•	
		Experi	ence Rating Amount		0/ of Total	Proportion	an of	Amt Day
			Excess (% of Total Benefits	Employe		Amt. Per Employer
i) The Estimated Contrib	butions from Employers in							
Excess of the Benefits	s Charged to those Employ	ers:		92	99%	99%		\$1,448
7) Benefits Charged to E	Employers in Excess of the							
	ons from those Employers:			1	1%	1%		\$1,171
	Current Avg.	Adequi	ate Financing					Total
	Tax Rate	Adoqui	Rate					Experienc
								•
			V					•
	0.85%		0.91%					•
B) Employers Below:			V	Employer	s Above:		25%	•
• • •	75% ————————————————————————————————————		V	Employer Amount A			29%	Rating Impa
) Amount Below:	75% ————		V	——— Amount A				Rating Impa
) Amount Below:) Avg. Amt Below	75% ————————————————————————————————————	ributions. by	0.91%	Amount A	bove:		29%	Rating Impa
Distribution of V	75% ————————————————————————————————————	ributions, by 1.0% - 1.5%	0.91%	Amount A	bove:	> 2.0%	29%	Rating Impa
Distribution of V	75% ————————————————————————————————————		0.91%	Amount A Avg. Amo	bove:	> 2.0%	29% \$2,846 Proportion of Each Categor	Rating Impa
Distribution of V	75% ————————————————————————————————————		0.91%	Amount A Avg. Amo	bove:	> 2.0%	29% \$2,846 Proportion of Each Categorithe Statutor	Rating Impa
Distribution of V = .5% .5% Proportion of Total Wage:	75% ————————————————————————————————————		0.91%	Amount A Avg. Amo	bove:	> 2.0%	29% \$2,846 Proportion of Each Categor the Statutor Minimum	Rating Impa
Distribution of V = .5% Proportion of Total Wages	75% ————————————————————————————————————		0.91%	Amount A Avg. Amo	bove:	> 2.0% 	Proportion of Each Categor the Statutor Minimum Tax Rate	Rating Impa
Distribution of V <= .5% .5% Proportion of Total Wages 76%	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0%	29% \$2,846 Proportion of Each Categor the Statutor Minimum	Rating Impa
Distribution of V <= .5% .5% Proportion of Total Wages 2) Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0%	Proportion of Each Category the Statutor Minimum Tax Rate 30%	of ory at ry: Maximum Tax Rate 0% Maximum
Distribution of V <= .5% .5%) Proportion of Total Wages	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0%	Proportion of Each Category the Statutor Minimum Tax Rate 30% Minimum Tax Rate	of ory at ry: Maximum Tax Rate Maximum Tax Rate Maximum Tax Rate
Distribution of V <= .5% .5%) Proportion of Total Wage: 2) Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3%	Proportion of Each Category the Statutor Minimum Tax Rate 30%	Pating Impa
Amount Below: Avg. Amt Below Distribution of V <= .5% .5% 1) Proportion of Total Wage:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 	Proportion of Each Category the Statutor Minimum Tax Rate 30% Minimum Tax Rate	of ory at ry: Maximum Tax Rate Maximum Tax Rate Maximum Tax Rate
Distribution of V <= .5% .5% Proportion of Total Wages Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3%	Proportion Each Categor the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72%	Pating Impa
Distribution of V <= .5% .5%) Proportion of Total Wages	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3% 6% 30%	Proportion Each Categor the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72% Minimum Tax Rate	Rating Impa
Distribution of V <= .5% .5%) Proportion of Total Wages Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3% 6% 30%	Proportion Each Categor the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72%	Pating Impa
Distribution of V <= .5% .5%) Proportion of Total Wages Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3% 6% 30%	Proportion Each Categor the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72% Minimum Tax Rate	Rating Impa
Distribution of V = .5% .5% Proportion of Total Wages Proportion of Employers: 83%	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3% 6% 30%	Proportion Each Categor the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72% Minimum Tax Rate	Rating Impa
Distribution of V <= .5% .5% 1) Proportion of Total Wages 2) Proportion of Employers:	75%		0.91%	Amount A Avg. Amo	bove:	> 2.0% 3% 6% 30%	Proportion Each Category the Statutor Minimum Tax Rate 30% Minimum Tax Rate 72% Minimum Tax Rate 14%	ory at ry: Maximum Tax Rate 0% Maximum Tax Rate 1% Maximum Tax Rate 5%

 < = .5%</td>
 .5% - 1.0%
 1.0% - 1.5%
 1.5%

 NA indicates that data is not available.
 * Please see the Summary of New Employer Tax Rates at the end of this report.

	Home							Choose New S	tate
1 Type of Experience Rating Method: Benefit Ratio 2 Type of Employer Ranking: 3,000			VERM	ONT		2007			
3) Type of Charging Method: Proportionally 4) Taxable Wagee Base (8): 3,000 New Employer Tax Rate (Minimum / Maximum)%: 0.80 / 6.50 8) Average High Cost Multiple: 1.14 Contribution Levels 9) Estimated Contributions Per Covered Employee: \$2.76 (10) Estimated Contributions Per Employee at the Tax Base: \$2.76 Minimum Rate Average Rate	1) Type of Experience	Rating Method:					over Ranking		Δrray
3) Avg. Tax Rate (Total / Taxable Wages) %: 0.82 / 3.03 6) New Employer Tax Rate (%): 2.7		_					-		•
7) Statutory Tax Rate (Minimum / Maximum)%: 0.80 / 6.50 s) Average High Cost Multiple: 1.14 Contribution Levels 9) Estimated Contributions Per Covered Employee: \$276 10) Estimated Contributions Per Employee at the Tax Base: \$264 \$242 \$5520 11) For Every One Dollar of Contributions To Pay Benefits in Comp. Year the Amount going: \$1.21 \$0.21 11) For Every One Dollar of Contributions To Pay Benefits in Comp. Year the Amount going: \$1.21 \$0.21 12) Benefits Charged to Active Taxable Employers: \$3 66% \$240 12) Benefits Charged to Active Taxable Employers: \$5 6% \$240 13) Benefits Charged to Active Taxable Employers: \$5 6% \$23 15) Total Reimbursable Benefits Paid \$6 7% \$23 16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers: \$30 40% 87% \$1,842 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: \$21 29% 13% \$8,627 18) Employers Below: \$2% \$3.03% \$3.31% Benefits Charged to those Employers: \$2 1 29% \$1.3% \$8,627 19) Amount Below: \$30% \$3.31% Benefits Charged to Maximum Amount Below: \$30% \$3.31% Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: \$4 1.0% \$3.33% \$3.31% Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: \$2.29% \$3.03% \$3.31% Benefits Charged to Employers in Excess of the Estimated Contributions of Wages, Benefits, and Contributions to Maximum Ma								*	
9) Estimated Contributions Per Covered Employee: \$276 10) Estimated Contributions Per Employee at the Tax Base: \$64 \$242 \$520 11) For Every One Dollar of Contributions to Per Employee at the Tax Base: \$1.21 \$2.21 \$1.00 \$				0 / 6.5	0				1.14
10 Estimated Contributions Per Employee at the Tax Base: Se4 \$242 \$252 \$252 \$11) For Every One Dollar of Contributions To Pay Benefits in Comp. Year the Amount going: S1.21			Contributio	n Levels					
10 Estimated Contributions Per Employee at the Tax Base: \$64 \$242 \$520	9) Estimated Contrib	utions Per Covered	Employee:	\$27	' 6				
Senefit Charging Senefit Charging Amount Senefits Per Employer	10) Estimated Contrib	outions Per Employee	e at the Tax Bas	e:					Rate
Senefit Charging Senefit Charging Amount Senefits Per Employer	11) For Every One Do	llar of Contributions	To D	ov Ponofite	in Comp. Voor		Into the Tru	ot Fund	
Amount (Smill) Benefits Per Employee	-		101						
Amount (Smill) Benefits Per Employee			Benefit C	harging					
12 Benefits Charged to Active Taxable Employers: 53 66% \$240			201101111		unt	% of Total	Amo	unt	
13) Benefits Non-Charged: 16 20% \$73									
14) Benefits Charged to inactive Employers: 5 6% \$23			nployers:				•		
Stribution of Wages, Benefits, and Contributions, by Effective Tax Rates = .5% .5% .1.9% . 10% . 10% . 29% . 10% . 10% . 29% . 10% . 11% . 11% . 29% . 12% . 20% . 20% . 7% . 13% . 30%	•								
Total: \$79 100% \$336			rs:				\$2	23	
Experience Rating	15) Total Reimbursab	le Benefits Paid				7%			
Amount in Excess (\$mil.)			Tota	ı: \$7	9	100%	\$3	36	
Amount in Excess (\$mil.)			Experience R	ating					
16) The Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers: 30 40% 87% \$1,842			Experience it	umg	Amount in	% of T	Total Prop	ortion of	Amt. Per
Excess of the Benefits Charged to those Employers: 30 40% 87% \$1,842					Excess (\$mil.)	Bene	fits Emp	loyers	Employer
Current Avg. Adequate Financing Experience Rating Impact					30	40	% 8	37%	\$1,842
Current Avg. Adequate Financing Experience Rating Impact									
Current Avg. Adequate Financing Experience Rating Impact	-				04	200	n/ 46	10 7	¢0.007
Superience Current Avg. Adequate Financing Rate Rate Rating Impact	Estimated Contri	outions from those E	impioyers:		21	29	% 13	0%	\$8,627
Superience Current Avg. Adequate Financing Rate Rate Rating Impact									Tatal
Sample S		Current Ava	Ac	leguate Fi	nancing				
18 Employers Below: 72%			,		lanonig				
18)			V	\blacksquare					J
19)	ı		3.03%		1%				
Avg. Amt Below \$1,493				→ ←					
Distribution of Wages, Benefits, and Contributions, by Effective Tax Rates	,			→ ←					-8%
Comparison of Total Wages:	20) Avg. Amt Belo	w \$1,493 ———		 ∢		—— Avg. Amount	Above:	\$2,824	
Comparison of Total Wages:	Distribution	of Wages, Benefits,	and Contributi	ons, by E	ffective Tax	Rates			
10% 10%			1.0% - ′	1.5%	1.	5% - 2.0%	> 2.0%		
Minimum Tax Rate	21) Proportion of Total \	Vages:							
20% 3% 3% 22) Proportion of Employers:	36%	32 %							
22) Proportion of Employers: 10			2 (9%		4%	7%		
10% 4% 12% 62% 7%			J				_	25%	3%
Tax Rate Tax Rate G2% 7%	22) Proportion of Emplo	yers: 							Movimo
9% 10% 4% 12% 62% 7% 23) Proportion of Total Benefits Charged: 1% 9% 17% 11% Minimum Tax Rate Tax Rate	66%								
23) Proportion of Total Benefits Charged: 1		9%	1)%		4%	12%		
Minimum Tax Rate				_				L '	
Tax Rate	23) Proportion of Total E	Benefits Charged:							Ma
24) Proportion of Total Estimated Contributions: Minimum Maximum Tax Rate Tax R							- 61%		
24) Proportion of Total Estimated Contributions: 13%	1‰	9%	- 1	7%		11%			
Minimum Maximum Tax Rate Tax Rate Tax Rate Tox Rate			-					1	22.0
Tax Rate Tax Rate Tax Rate Towns Rat	24) Proportion of Total E	stimated Contributions	s: 						
7% 8% < = .5% .5% -1.0% 1.0% -1.5% 1.5% -2.0% > 2.0% NA indicates that data is not available. *Please see the Summary of New Employer Tax Rates at the end of this report.		 -)%					
< = .5% .5% - 1.0% 1.0% - 1.5% 1.5% - 2.0% > 2.0% NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.	400/		~.				200/	I UN INGLE	I ax Nate
NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.	13%	29%	<u></u>			9%	20 %	7%	8%
NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report. 55		29%]	-		9%	20%	7%	8%
	< = .5%	.5% - 1.0%	1.0% - ′	1.5%	1.5	% - 2.0%		7%	8%

	VIRGINIA		2007	
1) Type of Experience Rating Method:	Benefit Ratio		2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Most Recent		4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.29 /	1.32	6) New Employer Tax Rate (%):*	2.6
7) Statutory Tax Rate (Minimum / Maximum)%:	0.00 /	6.20	8) Average High Cost Multiple:	0.67

Contribution Levels

9) Estimated Contributions Per Covered Employee:	\$131
of Louinated Continuations i of Covered Lingibyce.	φ.σ.

	Minimum Rate	Average Rate	waximum kate	
10) Estimated Contributions Per Employee at the Tax Base:	\$0	\$106	\$496	

11) For Every One Dollar of Contributions	To Pay Benefits in Comp. Year	Into the Trust Fund
the Amount going:	\$0.77	\$0.23

Benefit Charging

Deficit Charging	9			
	Amount	% of Total	Amount	
	(\$mil.)	Benefits	Per Employee	
12) Benefits Charged to Active Taxable Employers:	253	82%	\$87	
13) Benefits Non-Charged:	29	9%	\$10	
14) Benefits Charged to Inactive Employers:	14	4%	\$ 5	
15) Total Reimbursable Benefits Paid	12	4%		
Total:	\$308	100%	\$102	

Experience Rating				
	Amount in	% of Total	Proportion of	Amt. Per
	Excess (\$mil.)	Benefits	Employers	Employer
16) The Estimated Contributions from Employers in				
Excess of the Benefits Charged to those Employers:	140	47%	98%	\$942

17) Benefits Charged to Employers in Excess of the
Estimated Contributions from those Employers: 32 11% 2% \$8,747

								Total
		Current Avg.		Adequate	Financing			Experience
		Tax Rate		R <u>a</u>	te			Rating Impact
			1.32%	2.0	8%			l
18)	Employers Below:	75% —			•	Employers Above:	25%	
19)	Amount Below:	55% —			•	- Amount Above:	18%	-36%
20)	Avg. Amt Below	\$2,465 —			•	- Avg. Amount Above:	\$2,537	

<=.5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Proportion (of
Proportion of To	otal Wages:				Each Categ	ory at
1					the Statuto	ry:
84%					- Minimum	Maximur
	10%	6%	10/_	no/.	Tax Rate	Tax Rate
		L			23%	4%
Proportion of Er	nployers:				'	
					- Minimum	Maximur
90%					Tax Rate	Tax Rate
	4%	5%5	1%	0%	75%	4%
	otal Benefits Charged:				Minimum	Maximu
30%		JO /0			Tax Rate	Tax Rate
39% -	19%					
			4%		1%	34%
	otal Estimated Contributions		4%		1%	34%
Proportion of To	otal Estimated Contributions	5:			Minimum	Maximui
Proportion of To	otal Estimated Contributions	25%			Minimum Tax Rate	Maximui
Proportion of To	otal Estimated Contributions	25%			Minimum Tax Rate	34% Maximur Tax Rate 18%

1) Type of Experience Rating Method: Reserve Ratio 2) Type of Employer Ranking: Fixed		VIRGIN ISL	ANDS		2007			
3) Type of Charging Method: Proportionally 4) Taxable Wage Base (\$): 20,500 5) Avg. Tax Rate (Total / Taxable Wages) %: 0.14 / 0.25 6) New Employer Tax Rate (%):* 1.0 7) Statutory Tax Rate (Minimum / Maximum)%: 0.00 / 6.00 8) Average High Cost Multiple: 1.1.14 Contribution Levels	1) Type of Experience Rating Method:					f Employer Rai	nking:	Fixed
5) Avg. Tax Rate (Total / Taxable Wages) %: 0.14	3) Type of Charging Method:	Proportionally				•		20,500
To Pay Benefits in Previous Comp. Year the Amount going: Benefit Charging			1	0.25				
Per Employee Samount	, , ,		1	6.00	•		• •	1.14
9) Estimated Contributions Per Covered Employee: \$38 Minimum Rate State Maximum Rate State Maximum Rate State State Maximum Rate State St	· · ·	•				-	•	
Minimum Rate St St Maximum Rate St St St St St St St			Contrib		_evels			
11) For Every One Dollar of Contributions the Amount going: Contributions To Pay Benefits in Previous Comp. Year the Amount going: S4.37 Into the Trust Fund -\$3.37	9) Estimated Contributions Per Covere	d Employee:		\$38				
11) For Every One Dollar of Contributions the Amount going: Senefit Charging				ı	Minimum Rate	Average	e Rate Maxim	um Rate
the Amount going: State	10) Estimated Contributions Per Employ	ee at the Tax Base	e:		\$0	\$!	51 \$1	,230
the Amount going: State	11) For Every One Dollar of Contribution	ns To Pav	Renefits i	n Previo	us Comp. Year		Into the Tru	ıst Fund
Benefit Charging Amount (\$mil.) Benefits Amount Per Employee		.5 101 ay			ao oomp. rear			
Amount (\$mil.)	and fine and genig.			,				
Amount (\$mil.)			Donof	it Char	ain a			
(\$mil.) Benefits Per Employee			Denei	it Char		9/ of	Total Amo	um t
12) Benefits Charged to Active Taxable Employers: 13) Benefits Non-Charged: 14) Benefits Charged to Inactive Employers: 15) Total Reimbursable Benefits Paid 16) Total: 17) Total: 180 Tota								
13) Benefits Non-Charged: 14) Benefits Charged to Inactive Employers: 15) Total Reimbursable Benefits Paid 16) Total: 17) Total Reimbursable Benefits Paid 17) Experience Rating Amount in Excess (\$mil.) Excess (\$mil.) Amount in Excess of the Benefits Charged to those Employers: NA NA NA NA NA NA NA NA NA NA NA	12) Benefits Charged to Active Taxable	Employers:				83		
14) Benefits Charged to Inactive Employers: 15) Total Reimbursable Benefits Paid 16) Total: 170	_	• •			0	0'	·	
15) Total Reimbursable Benefits Paid Total: \$6 100% \$171 Experience Rating Amount in Excess (\$mil.) Benefits Excess of the Benefits Charged to those Employers: NA NA NA NA NA NA Total Current Avg. Tax Rate Rate Adequate Financing Rate Rate Rate Rate Rate Amount in % of Total Proportion of Employers Employers Amt. Per Employer Employer Amt. Per Employer Employer Amt. Per Employer Amt. Per Employer Amt. Per Employer Employer Employer Amt. Per Employer Employer Employer Amt. Per Employer Employer Employer Amt. Per Employer Employer Amt. Per Employer Employer Employer Amt. Per Employer Employer Employer Employer Amt. Per Employer Em		/ers:			1	9'	% \$	17
Experience Rating Amount in Excess (\$mil.) Excess (\$mil.) Experience Rating Amount in Excess (\$mil.) Excess (\$mil.) Experience Rating Amount in Excess (\$mil.) Excess (\$mil.) Excess (\$mil.) Excess (\$mil.) Excess (\$mil.) Excess (\$mil.) Excess of the Benefits Employers Employer Employer Employer Employer Excess of the Estimated Contributions from those Employers: NA NA NA NA Total Current Avg. Adequate Financing Experience Rating Adj.	,				0	7'	%	
Experience Rating Amount in				Total:	\$6	100	0% \$ ²	171
Amount in Excess (\$mil.) Amount in Excess (\$mil.) Benefits Proportion of Employer Employer Employer Employer Employer NA NA NA NA NA NA NA NA NA NA NA Total Current Avg. Tax Rate Rate Amount in Excess (\$mil.) % of Total Benefits Proportion of Employers Employer And NA NA Total Experience Rating Adj.					•		•	
Excess (\$mil.) Benefits Employers Employer 16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers: NA			Expe	erience	Rating			
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers: NA NA NA NA NA 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: NA NA NA NA NA Total Current Avg. Tax Rate Rate Rate Rating Adj.							•	
Excess of the Benefits Charged to those Employers: NA NA NA NA 17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: NA NA NA NA Total Current Avg. Adequate Financing Experience Tax Rate Rate Rating Adj.	16) Estimated Contributions from Emplo	overs in		Exces	ss (\$mil.)	Benefits	Employers	Employer
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers: NA NA NA NA Total Current Avg. Adequate Financing Experience Tax Rate Rating Adj.	•				NΔ	NΔ	NΛ	NΛ
Estimated Contributions from those Employers: NA NA NA Total Current Avg. Adequate Financing Experience Tax Rate Rate Rating Adj.	Excess of the benefits charged to the	iose Lilipioyels.			IVA	IVA	IVA	IVA
Estimated Contributions from those Employers: NA NA NA Total Current Avg. Adequate Financing Experience Tax Rate Rate Rating Adj.	17) Benefits Charged to Employers in Ex	xcess of the						
Current Avg. Adequate Financing Experience Tax Rate Rating Adj.					NA	NA	NA	NA
Tax Rate Rating Adj.								Total
			•		ncing			•
0.25% 0.75%	Tax Ra	ate		Rate				Rating Adj.
U.20/0 U.70/0		0.25%		0.75%				_
18) Employers Below: NA ———— Employers Above: NA	18) Employers Below: NA	U.23%		0.75%		Employers Abo	ve. N	<u>-</u> JΔ

20) Avg. Amt Below NA

NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

This state has no employer distribution available.

NΑ

19) Amount Below:

NΑ

NA

Amount Above:

Avg. Amount Above:

-67%

Home				Cho	ose New Sta	te
	WASHINGTON		2007			
Type of Experience Rating Method:	Benefit Ratio		2) Type of Employer	· Panking·		Fixed
) Type of Charging Method:	Proportionally		4) Taxable Wage Ba			31,400
) Avg. Tax Rate (Total / Taxable Wages) %:	1.22 /	2.04	6) New Employer Ta			2.7
) Statutory Tax Rate (Minimum / Maximum)%:	0.00 /	5.40	8) Average High Co	` '		1.36
Statutory Tax Rate (Minimum / Maximum)%:	0.00 /	5.40	8) Average nigh Co	st multiple:		1.30
	Contribution Leve					
9) Estimated Contributions Per Covered Emp	loyee:	\$503	Minimum Data	A D.1.		D-4-
0) Estimated Contributions Per Employee at t	he Tax Base:		Minimum Rate \$0	Average Rate \$639	Maximum \$1,696	
1) For Every One Dollar of Contributions	To Pay Benefi	ts in Comp. Year		Into the Trust F	und	
the Amount going:		\$0.56		\$0.4	14	
	Benefit Charging					
	5 5	Amount	% of Total	Amour		
		(\$mil.)	Benefits		nployee	
2) Benefits Charged to Active Taxable Employ	yers:	462	69%	\$209		
3) Benefits Non-Charged:		111	17%	\$50		
4) Benefits Charged to Inactive Employers:		57	9%	\$26		
5) Total Reimbursable Benefits Paid		37	6%			
	Total:	\$667	100%	\$28	5	
	Experience Rating					
	_nperionee naming	Amount in	% of Tota		rtion of	Amt. Per
6) The Estimated Contributions from Employe	are in	Excess (\$m	il.) Benefits	s Emplo	yers	Employer
Excess of the Benefits Charged to those Er		59	94%	989	%	\$4,062
7) Benefits Charged to Employers in Excess of Estimated Contributions from those Employers		1:	3 2%	2%		\$3,949
Estimated Contributions from those Empte	Jyers.	•	2 / 0	2 /0		ψ5,543
Commont Asse	Ada	musto Financina				Total
Current Avg. Tax Rate	Ade	quate Financing Rate				Experien Rating Imp
Tax Nate		Kate				
2.04%	%	2.17%				1
B) Employers Below: 58%		→ -	Employers Above:		42%	
9) Amount Below: 32% ————		→ ←	Amount Above:		26%	
D) Avg. Amt Below \$3,447		→	Avg. Amount Abov	e:	\$3,862	
Distribution of Wages, Benefits, and	Contributions by Effect	tive Tay Pates				
<= .5% .5% - 1.0%	1.0% - 1.5%	ive rax reaces	1.5% - 2.0%	> 2.0%	Proportion	n of
I) Proportion of Total Wages:					Each Cate	gory at
					the Statut	
28% 27%	26%			14%	- Minimum - Tax Rate	Maximun Tax Rate
]	_ 5%_		1 2x Rate	4%
2) Proportion of Employers:	<u> </u>				3 /0	7/0
					Minimum	Maximun
60%					Tax Rate	Tax Rate
11%	10%		3%		52%	6%
B) Proportion of Total Benefits Charged:						
					Minimum	Maximun
	040/			53%	Tax Rate	Tax Rate
14%			7%	-	0%	25%
	1	J				
1) Proportion of Total Estimated Contributions:						1
					Minimum	Maximun
10%	27%		7%		Tax Rate	12%
10/0		1	_ 1 70		2%	⊥ 12%

1.0% - 1.5%

.5% - 1.0%

NA indicates that data is not available. * Please see the Summary of New Employer Tax Rates at the end of this report.

		WIS	CONSIN	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally			4) Taxable Wage Base (\$):	10,500
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.85	1	2.73	6) New Employer Tax Rate (%):*	3.4
7) Statutory Tax Rate (Minimum / Maximum)%:	0.10	1	9.80	8) Average High Cost Multiple:	0.38

Contribution Levels

Minimum Rate

Average Rate

Maximum Rate

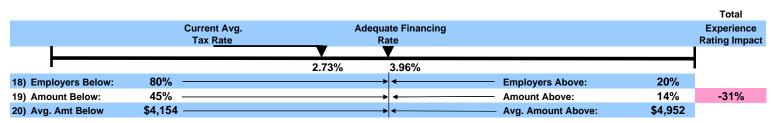
9) Estimated Contributions Per Covered Employee:

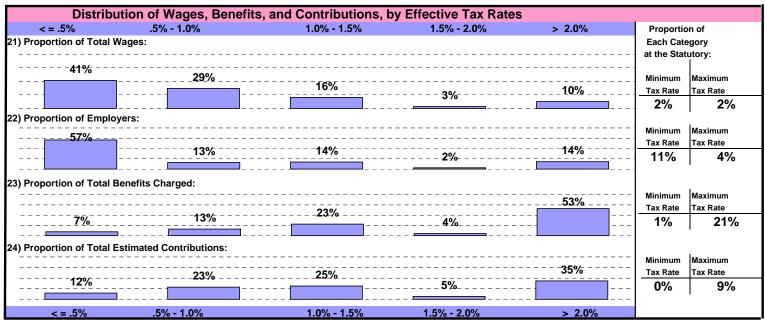
\$309

10) Estimated Contributions Per Employee at the	Tax Base: \$11	\$286	\$1,029	
11) For Every One Dollar of Contributions	To Pay Benefits in Previous Comp. Year	Int	o the Trust Fund	
the Amount going:	\$1.09		-\$0.09	

	Benefit Charg	ing		
		Amount	% of Total	Amount
		(\$mil.)	Benefits	Per Employee
12) Benefits Charged to Active Taxable Employers:		596	77%	\$272
13) Benefits Non-Charged:		120	15%	\$55
14) Benefits Charged to Inactive Employers:		27	4%	\$13
15) Total Reimbursable Benefits Paid		35	5%	
	Total:	\$779	100%	\$339

	Experience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	202	27%	69%	\$2,603
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	138	19%	31%	\$3,941





		WES	T VIRGINIA	2007	
1) Type of Experience Rating Method:	Reserve Ratio			2) Type of Employer Ranking:	Fixed
3) Type of Charging Method:	Proportionally			4) Taxable Wage Base (\$):	8,000
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.81	1	2.74	6) New Employer Tax Rate (%):*	2.7
7) Statutory Tax Rate (Minimum / Maximum)	%: 1.50	/	7.50	8) Average High Cost Multiple:	0.46

Contribution Levels

9) Estimated Contributions Per Covered Employee:

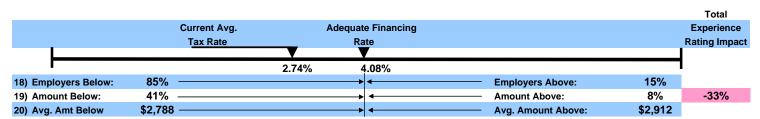
\$256

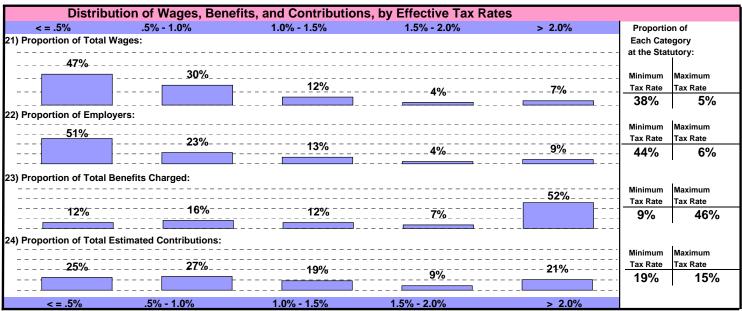
	Minimum Rate	Average Rate	Maximum Rate	
10) Estimated Contributions Per Employee at the Tax Base:	\$120	\$219	\$600	

11) For Every One Dollar of Contributions To Pay Benefits in Previous Comp. Year Into the Trust Fund \$0.96 the Amount going:

	Benefit Charging	3		
		Amount (\$mil.)	% of Total Benefits	Amount Per Employee
12) Benefits Charged to Active Taxable Employers:		101	73%	\$189
13) Benefits Non-Charged:		11	8%	\$21
14) Benefits Charged to Inactive Employers:		20	15%	\$38
15) Total Reimbursable Benefits Paid		5	4%	
	Total:	\$137	100%	\$247

Ex	cperience Rating			
	Amount in Excess (\$mil.)	% of Total Benefits	Proportion of Employers	Amt. Per Employer
16) Estimated Contributions from Employers in Excess of the Benefits Charged to those Employers:	56	43%	94%	\$2,177
17) Benefits Charged to Employers in Excess of the Estimated Contributions from those Employers:	24	18%	6%	\$14,458





* Please see the Summary of New Employer Tax Rates at the end of this report.

\$0.04

Home						Choose No	ew State
	W	YOMING		2007			
1) Type of Experience Rating Method:	Benefit R	atio		2) Type of Empl	loyer Ranking:		Fixed
3) Type of Charging Method:	Proportio	nally		4) Taxable Wag	e Base (\$):		18,100
5) Avg. Tax Rate (Total / Taxable Wages) %:	0.67 /	1.41		6) New Employe	er Tax Rate (%):*		2.7
7) Statutory Tax Rate (Minimum / Maximum)%:	0.47 /	8.97		8) Average High	n Cost Multiple:		1.14
	Contril	bution Lev	els				
9) Estimated Contributions Per Covered Emp	loyee:	\$243					
10) Estimated Contributions Per Employee at t	he Tax Base:	•		Minimum Rate \$85	Average Rate \$255	Maximum \$1,624	Rate
11) For Every One Dollar of Contributions	To Pay B	enefits in Cor	mp. Year		Into the Trust	Fund	
the Amount going:	·	\$0.53			\$0.4	17	
	Donofii	· Charaina					
	benem	t Charging Amount		% of Total	Amou	nt	
		(\$mil.)		Benefits		nployee	
12) Benefits Charged to Active Taxable Employ	yers:	22		74%	\$107	7	
13) Benefits Non-Charged:		5		17%	\$25	•	
14) Benefits Charged to Inactive Employers:		0		1%	\$2		
15) Total Reimbursable Benefits Paid		2		8%			
	Total:	\$30		100%	\$133	3	
	Evnerie	nce Rating					
	LAPONO		unt in	% of T	otal Propo	rtion of	Amt. Per
		Exces	ss (\$mil.)	Bene	fits Emplo	yers	Employer
16) The Estimated Contributions from Employe							
Excess of the Benefits Charged to those En	mployers:		26	969	% 95°	%	\$1,844
17) Benefits Charged to Employers in Excess	of the						
Estimated Contributions from those Emplo	oyers:		3	119	% 5%		\$4,540
	Adogu	ate Financin			Current Avg.		Total Experience
	Adequ	Rate	ıy		Tax Rate		Rating Impact
		Nute		V	Tax rate		
		1.29%		1.41%			1
18) Employers Below: 58% ————		→		—Employers Ab	ove:	42%	
19) Amount Below: 19% ————		→ ←		— Amount Above	-	28%	9%
20) Avg. Amt Below \$724		→ ←		— Avg. Amount	Above:	\$1,456	
Distribution of Wages, Benefits, and	Contribution	ns. bv Effe	ctive Ta	ax Rates			
< = .5% .5% - 1.0%	1.0% - 1.5%			% - 2.0%	> 2.0%	Proportion	of of
21) Proportion of Total Wages:						Each Cate	gory at

< = .5%	.5% - 1.0%	1.0% - 1.5%	1.5% - 2.0%	> 2.0%	Proportion of	of
Proportion of Tota	l Wages:				Each Catego	ry at
-61%					the Statutor	y:
0170					Minimum	Maximum
]	[7%	2%	4 %	Tax Rate	Tax Rate
					_ 52%	0%
Proportion of Emp	loyers:				<u>'</u>	
					- Minimum	Maximum
					Tax Rate	Tax Rate
	8%	4%	2%	6%	- 78%	1%
					· -	
Proportion of Tota	Il Benefits Charged:					
				400/	Minimum	Maximum
	200/			<u> 49%</u>	Tax Rate	Tax Rate
4%			9%		2%	1%
	.					
Proportion of Tota	I Estimated Contributions	a:				
					- Minimum	Maximum
	2 8%			470/	Tax Rate	Tax Rate
36%	40 70					
36%	20%	13%	5%		29%	2%

Employee Employee Employee Employee Employee Employee Employee S		Contributions				
(\$) (\$) (\$) (\$) (\$) (\$) (\$) ALASKA 498 301 584 1,625 ALABAMA 135 35 1112 483 ARKANSAS 251 80 229 670 ARIZONA 1116 1 105 378 ARIZONA 1116 1 105 378 CALIFORNIA 407 105 314 434 434 COLORADO 213 0 173 540 COLORADO 213 0 173 540 COLORADO 213 0 173 540 CONNECTICUT 421 180 386 915 DISTRICT OF COLUMBIA 264 117 185 594 DELAWARE 226 9 196 680 FLORIDA 137 8 104 378 SEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 100WA 301 0 355 1,760 100WA 301 0 355 1,760 100WA 301 0 355 1,760 110WA 301 0 355	State	•				
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ALBAMA						
ARKANSAS	ALASKA	498	301	584	1,625	
RAILZONA	ALABAMA	135	35	112	483	
CALIFORNIA 407 105 314 434 COLORADO 213 0 173 540 CONNECTICUT 421 180 386 915 DISTRICT OF COLUMBIA 264 117 185 594 DELAWARE 226 9 196 680 FLORIDA 137 8 104 378 GEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 IOWA 301 0 355 1,760 IDAHO 242 112 335 1,631 ILLINOIS 534 115 509 943 INDIANA 235 77 195 392 KENTUCKY 250 40 212 760 LOUISIANA 110 7 91 434 MASSACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 <t< td=""><td>ARKANSAS</td><td>251</td><td>80</td><td>229</td><td>670</td></t<>	ARKANSAS	251	80	229	670	
COLORADO 213 0 173 540 CONNECTICUT 421 180 386 915 DISTRICT OF COLUMBIA 264 1117 185 594 DELAWARE 226 9 196 680 FLORIDA 137 8 104 378 GEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 IDAHO 301 0 355 1,760 IDAHO 242 112 335 1,631 ILLINOIS 534 115 509 943 ILLINOIS 534 115 509 943 ILLINOIS 534 115 509 943 ILLINOIS 534 116 509 943 ILLINOIS 534 116 509 943 ILLINOIS 534 157 509 943 ILLINOIS 544 115 509 <td< td=""><td>ARIZONA</td><td>116</td><td>1</td><td>105</td><td>378</td></td<>	ARIZONA	116	1	105	378	
CONNECTICUT 421 180 386 915 DISTRICT OF COLUMBIA 264 117 185 594 DELAWARE 226 9 196 680 FLORIDA 137 8 104 378 GEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 IOWA 301 0 355 1,760 IDWA 301 0 355 1,760	CALIFORNIA	407	105	314	434	
CONNECTICUT 421 180 386 915 DISTRICT OF COLUMBIA 264 117 185 594 DELAWARE 226 9 196 680 FLORIDA 137 8 104 378 GEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 IOWA 301 0 355 1,760 IDWA 301 0 355 1,760	COLORADO	213	0	173	540	
DISTRICT OF COLUMBIA 264		421	180		915	
DELAWARE						
FLORIDA 137 8 104 378 GEORGIA 157 3 131 528 HAWAII 205 0 282 1,906 IGWA 301 0 355 1,760 IDAHO 242 112 335 1,631 IILLINOIS 534 115 509 943 INDIANA 235 77 195 392 KANSAS 166 5 166 592 KANSAS 166 5 166 592 KANSAS 166 5 166 592 LOUISIANA 110 7 91 434 MASSACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 638 MICHIGAN 511 5 445 927 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISISIPPI 163 49 115 378 MONTH CAROLINA 281 0 295 1,218 NORTH CAROLINA 203 772 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW HAMPSHIRE 111 11 8 91 520 NEW HAMPSHIRE 111 11 11 11 11 11 11 11 11 11 11 11 1						
GEORGIA						
HAWAII		-	-			
IOWA						
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ILLINOIS					•	
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KANSAS 166 5 166 592 KENTUCKY 250 40 212 760 LOUISIANA 110 7 91 434 MASACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 638 MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547						
KENTUCKY 250 40 212 760 LOUISIANA 110 7 91 434 MASSACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 638 MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH DAKOTA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW YORK 370 43 295						
LOUISIANA 110 7 91 434 MASSACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 638 MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW AMEXICO 152 6 160 1,004 NEVADA 303 62 327						
MASSACHUSETTS 623 157 590 1,534 MARYLAND 173 26 149 638 MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW MEXICO 152 6 160 1,004 NEW DAVAR 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214						
MARYLAND 173 26 149 638 MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214					-	
MAINE 227 65 221 648 MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214					,	
MICHIGAN 511 5 445 927 MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552		173	26	149	638	
MINNESOTA 422 134 480 2,568 MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 <td>MAINE</td> <td>227</td> <td>65</td> <td>221</td> <td>648</td>	MAINE	227	65	221	648	
MISSOURI 259 0 239 1,040 MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 1	MICHIGAN	511	5	445	927	
MISSISSIPPI 163 49 115 378 MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 OREGON 439 261 552 1,566 OREGON 481 161 414 1,078 PUERTO RICO 212 98 189	MINNESOTA	422	134	480	2,568	
MONTANA 221 30 316 1,476 NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW JERSEY 443 295 723 100 NEW JERSEY 443 <td< td=""><td>MISSOURI</td><td>259</td><td>0</td><td>239</td><td>1,040</td></td<>	MISSOURI	259	0	239	1,040	
NORTH CAROLINA 281 0 295 1,218 NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0	MISSISSIPPI	163	49	115	378	
NORTH DAKOTA 203 72 247 1,723 NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 <t< td=""><td>MONTANA</td><td>221</td><td>30</td><td>316</td><td>1,476</td></t<>	MONTANA	221	30	316	1,476	
NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 <td>NORTH CAROLINA</td> <td>281</td> <td>0</td> <td>295</td> <td>1,218</td>	NORTH CAROLINA	281	0	295	1,218	
NEBRASKA 142 9 146 585 NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 <td>NORTH DAKOTA</td> <td>203</td> <td>72</td> <td>247</td> <td>•</td>	NORTH DAKOTA	203	72	247	•	
NEW HAMPSHIRE 111 8 91 520 NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217	NEBRASKA	142	9	146	•	
NEW JERSEY 443 80 547 1,436 NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106		111	8	91		
NEW MEXICO 152 6 160 1,004 NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43			80	547	1.436	
NEVADA 303 62 327 1,328 NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242					·	
NEW YORK 370 43 295 723 OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639						
OHIO 279 36 248 810 OKLAHOMA 234 26 214 766 OREGON 439 261 552 1,566 PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
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PENNSYLVANNIA 481 161 414 1,078 PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696		_				
PUERTO RICO 212 98 189 378 RHODE ISLAND 548 270 549 1,566 SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
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SOUTH CAROLINA 186 80 150 420 SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
SOUTH DAKOTA 74 0 77 723 TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696					•	
TENNESSEE 141 21 117 700 TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696					_	
TEXAS 201 22 168 562 UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
UTAH 174 76 217 2,362 VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
VIRGINIA 131 0 106 496 VIRGINISLANDS 38 0 43 1,230 VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
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VERMONT 276 64 242 520 WASHINGTON 503 0 639 1,696						
WASHINGTON 503 0 639 1,696			0			
·		276	64	242	520	
WIOOONOW AND THE COMMENT OF THE COMM		503	-	639	1,696	
WISCONSIN 309 11 286 1,029	WISCONSIN	309	11	286	1,029	
WEST VIRGINIA 256 120 219 600	WEST VIRGINIA	256	120	219	600	
WYOMING 243 85 255 1,624	WYOMING	243	85	255	1,624	

State	% of Benefits Charged to Taxable Employers	% of Benefits Non-Charged	% of Benefits Charged to Inactive Employers	% of Benefits Charged to Reimbursable Employers
	(%)	(%)	(%)	(%)
ALASKA	NA	93	NA	7
ALABAMA	75	17	4	4
ARKANSAS	64	30	2	5
ARIZONA	78	11	3	8
CALIFORNIA	81	7	7	6
COLORADO	84	3	6	6
CONNECTICUT	80	6	8	6
DISTRICT OF COLUMBIA	NA	NA	NA	NA
DELAWARE	65	24	4	6
FLORIDA	64	20	11	5
GEORGIA	83	7	7	3
HAWAII	69	18	7	6
IOWA	76	17	4	4
IDAHO	74	19	1	5
ILLINOIS	89	5	2	5
INDIANA	69	17	9	5
KANSAS	73	16	8	3
KENTUCKY	86	5	5	4
LOUISIANA	17	79	<u>J</u>	2
MASSACHUSETTS	83	11	0	6
MARYLAND	69	18	6	7
MAINE	72		1	
		21	-	6
MICHIGAN	82	3	10	5
MINNESOTA	82	8	1	8
MISSOURI	82	12	0	5
MISSISSIPPI	NA 	NA	NA —	NA
MONTANA	71	14	7	9
NORTH CAROLINA	NA	NA	NA	NA
NORTH DAKOTA	81	11	4	5
NEBRASKA	62	23	7	8
NEW HAMPSHIRE	67	16	11	6
NEW JERSEY	72	15	8	5
NEW MEXICO	73	14	3	10
NEVADA	81	16	0	3
NEW YORK	83	3	5	9
OHIO	80	10	6	4
OKLAHOMA	68	17	10	5
OREGON	73	14	5	8
PENNSYLVANNIA	76	12	6	6
PUERTO RICO	72	0	22	6
RHODE ISLAND	78	10	6	6
SOUTH CAROLINA	72	15	8	5
SOUTH DAKOTA	77	14	4	5
TENNESSEE	72	12	12	5
TEXAS	71	21	3	5
UTAH	67	23	3	7
VIRGINIA	82	9	4	4
VIRGINISLANDS	83	0	9	7
VERMONT			6	7
	66	20		
WASHINGTON	69	17	9	6
WISCONSIN	77	15	4	5
WEST VIRGINIA	73	8	15	4
WYOMING	74	17	1	8

6

ALABAMA 29 11 48 14 -36 ARKANSAS 39 5 38 16 -22 ARIZONA 75 22 16 24 8 CALIFORNIA 53 25 17 8 -8 COLORADO 47 4 33 29 -4 CONNECTICUT 32 16 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA NA -5 DISTRICT OF COLUMBIA NA NA NA NA NA NA -17 FLORIDA 37 8 41 31 -10 GEORGIA 16 10 30 30 0 0 HAWAII 37 13 45 26 -19 IOWA 45 9 44 46 1 IDAHO 55 19 44 5 5 -40 ILLINOIS 75 5 29 23 -6 ILLINOIS 75 5 29 23 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 HANDIANA 25 26 21 24 18 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 19 -22 MANE 39 18 16 44 12 -32 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MANE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MININESOTA NA NA NA NA NA 3 MISSISSIPPI 19 4 30 51 22 MANIE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MININESOTA NA	State	Contributions in Excess of Benefits Charged (% of Benefits) (%) NA	Benefits Charged in Excess of Contributions (% of Benefits) (%) NA	Experience Rate Reduction (% of Contrib.) (%) NA	Experience Rate Increase (% of Contrib.) (%) NA	Total Experience Rating Impact (%) -20
ARKANSAS 39 5 38 16 -22 ARIZONA 75 22 16 24 8 CALIFORNIA 53 25 17 8 -8 COLORADO 47 4 33 29 -4 COLORADO 47 4 33 29 -4 COLORADO 47 4 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA NA -5 ELAWARE NA NA NA NA NA NA NA -5 FLORIDA 37 8 41 31 -10 GEORGIA 16 10 30 30 0 0 GEORGIA 16 10 30 30 0 0 GEORGIA 16 10 30 30 0 0 GEORGIA 15 9 44 46 1 IDAHO 55 19 45 5 6 -19 IDAHO 55 19 45 5 -40 IDAHO 55 19 45 5 -40 ILLINOIS 75 5 29 23 -6 INDIANA 25 21 24 18 -6 KANSAS 23 12 27 58 31 LOUISIANA 7 3 45 3 45 3 -42 LOUISIANA 7 3 45 3 45 3 -42 LOUISIANA 7 3 45 3 -42 LOUISIANA 7 3 45 3 -42 INDIANO 34 16 41 19 -22 MAINE 39 18 16 44 12 -32 LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MINISOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MINISOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NEBRASKA 55 11 24 28 4 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 19 NEBRASKA 55 5 11 24 28 4 19 NEBRASKA 55 5 11 24 28 4 19 NEBRAS						
ARIZONA 75 22 16 24 8 CALIFORNIA 53 25 17 8 8 -8 COLORADO 47 4 33 29 -4 CONNECTICUT 32 16 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA -5 DELAWARE NA NA NA NA NA NA NA -17 FLORIDA 37 8 41 31 -10 GEORGIA 16 10 30 30 0 0 14 HAWAII 37 13 45 26 -19 IDAHO 55 19 45 5 -40 ILLINOIS 75 5 29 23 -6 INDIANA 25 25 21 24 18 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 LOUISIANA 7 3 45 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 30 51 12 20 39 19 19 NORTH CARCLINA NA N						
CALIFORNIA 53 25 17 8 -8 COLORADO 47 4 33 29 -4 CONNECTICUT 32 16 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA NA PELAWARE NA NA NA NA NA NA -17 FLORIDA 37 8 41 31 -10 0						
COLORADO 47 4 33 29 -4 CONNECTICUT 32 16 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA NA -5 DELAWARE NA NA NA NA NA NA -17 FLORIDA 37 8 41 31 -10 GEORGÍA 16 10 30 30 0 0 HAWAII 37 13 45 26 -19 IDAHO 55 19 44 46 1 IDAHO 55 19 44 46 1 IDAHO 55 19 45 5 -40 ILLINOIS 75 5 29 23 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 MASYACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MININESOTA NA				-		
CONNECTICUT 32 16 33 21 -12 DISTRICT OF COLUMBIA NA NA NA NA NA NA -5 DELAWARE NA NA NA NA NA NA -17 FLORIDA 37 8 41 31 -10 6 6 -19 0						
DISTRICT OF COLUMBIA NA		47	4	33	29	-4
DELAWARE			-			
FLORIDA 37 8 41 31 -10 GEORGIA 16 10 30 30 30 0 1						
GEORGIA 16 10 30 30 0 HAWAII 37 13 45 26 -19 IOWA 45 9 44 46 1 IDAHO 55 19 45 5 -40 ILLINOIS 75 5 29 23 -6 INDIANA 25 21 24 18 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MARYLAND 34 16 41 19 -22 MICHIGAN 25 19 34 13 -21 MICHIGAN 25 19 34 13 -21 M	DELAWARE	NA	NA	NA	NA	-17
HAWAII	FLORIDA	37	8	41	31	-10
IOWA	GEORGIA	16	10	30	30	0
IDAHO	HAWAII	37	13	45	26	-19
ILLINOIS 75 5 29 23 -6 INDIANA 25 21 24 18 -6 KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINSOURI 61 7 35 13 -23 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTH CAROLINA NA NA NA NA NA 18 NORTH DAKOTA 53 15 46 28 -	IOWA	45	9	44	46	1
INDIANA 25	IDAHO	55	19	45	5	-40
KANSAS 23 12 27 58 31 KENTUCKY 25 16 44 12 -32 LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA 18 10 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28	ILLINOIS	75	5	29	23	-6
KENTUCKY 25 16 44 12 -32 LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA NA NA 18 -19 NORTH CAROLINA NA NA NA NA NA 18 -19 NORTH CAROLINA NA NA NA NA NA NA NA NA NA	INDIANA	25	21	24	18	-6
LOUISIANA 7 3 45 3 -42 MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA NA MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA 18 NORTH DAKOTA 53 15 46 28 -19 19 14 28 4 19 18 19 36 4 -32 18 19 36 4 -32 18 19 36 4 -32	KANSAS	23	12	27	58	31
MASSACHUSETTS 65 20 18 22 5 MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 NEW HAMPSHIRE NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW YORK 25 6 42	KENTUCKY	25	16	44	12	-32
MARYLAND 34 16 41 19 -22 MAINE 39 18 16 44 28 MICHGAN 25 19 34 13 -21 MINSOURI 61 7 35 13 -23 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA 18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW YORK 25 6 42 11 -32 OHIO 45 17 44 15 -29	LOUISIANA	7	3	45	3	-42
MAINE 39 18 16 44 28 MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 -19 NEW HAMPSHIRE NA NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW JORK 25 6 42 11 -32 OHIO -32 -8 NEW YORK <t< td=""><td>MASSACHUSETTS</td><td>65</td><td>20</td><td>18</td><td>22</td><td>5</td></t<>	MASSACHUSETTS	65	20	18	22	5
MICHIGAN 25 19 34 13 -21 MINNESOTA NA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 -18 NEBRASKA 55 11 24 28 4 -18 NEBRASKA 55 11 24 28 4 -18 NEW JERSEY 18 19 36 4 -32 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW JERSEY 18 19 36 4 -32 -8 NEW JERSEY 18 19 36 4 -32	MARYLAND	34	16	41	19	-22
MINNESOTA NA NA NA NA 3 MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 -19 NEBRASKA 55 11 24 28 4 -19 NEBRASKA 55 11 24 28 4 -19 NEW HAMPSHIRE NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 -8 NEW YORK 25 6 31 23 -8 NEW YORK 25 6 42 11 -32 OKLAHOMA NA NA NA NA A 42 QU	MAINE	39	18	16	44	28
MISSOURI 61 7 35 13 -23 MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 -19 NEBRASKA 55 11 24 28 4 -19 NEW HAMPSHIRE NA NA NA NA NA NA NA -22 NEW HAMPSHIRE NA NA NA NA NA -22 NEW HAMPSHIRE NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW MEXICO 22 13 31 23 -8 NEW YORK 25 6 42 11 -32<	MICHIGAN	25	19	34	13	-21
MISSISSIPPI 19 4 30 51 22 MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 -19 NEBRASKA 55 11 24 28 4 NEBRASKA 55 11 24 28 4 NEW HAMPSHIRE NA NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW JERSEY 18 19 36	MINNESOTA	NA	NA	NA	NA	3
MONTANA 60 12 20 39 19 NORTH CAROLINA NA NA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 -19 NEBRASKA 55 11 24 28 4 -19<	MISSOURI	61	7	35	13	-23
NORTH CAROLINA NA NA NA -18 NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 NEW HAMPSHIRE NA NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW ADA 44 6 31 23 -8 NEW YORK 25 6 42 11 -32 OHIO 45 17 44 15 -29 0KLAHOMA NA NA NA NA 42 OKLAHOMA NA NA NA NA NA 42 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA NA -37 RHODE ISLAND 44 <td< td=""><td>MISSISSIPPI</td><td>19</td><td>4</td><td>30</td><td>51</td><td>22</td></td<>	MISSISSIPPI	19	4	30	51	22
NORTH DAKOTA 53 15 46 28 -19 NEBRASKA 55 11 24 28 4 NEW HAMPSHIRE NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW ADA 44 6 31 23 -8 NEW YORK 25 6 42 11 -32 OHIO 45 17 44 15 -29 OKLAHOMA NA NA NA NA 42 10 -12 29 OKLAHOMA NA NA NA 42 0REGON 69 12 22 10 -12 12 PENNSYLVANNIA 44 18 30 8 -22 22 10 -12 12 PUERTO RICO NA NA NA NA NA NA NA NA -37 RHODE ISLAND 44 9	MONTANA	60	12	20	39	19
NEBRASKA 55 11 24 28 4 NEW HAMPSHIRE NA NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW JERSEY 18 32 NEW JERSEY 18 32 NEW JERSEY 18 32 NEW JERSEY 18 32 8 8 -22 11 -32 -8 18 -29 11 -12 -21 -12 -22 10 -12 -22 10 -12 -22 -22 10 -12 -22 -22 -22 -22 -22 </td <td>NORTH CAROLINA</td> <td>NA</td> <td>NA</td> <td>NA</td> <td>NA</td> <td>-18</td>	NORTH CAROLINA	NA	NA	NA	NA	-18
NEW HAMPSHIRE NA NA NA NA -22 NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEW ADA 44 6 31 23 -8 NEW YORK 25 6 42 11 -32 OHIO 45 17 44 15 -29 OKLAHOMA NA NA NA NA 42 OREGON 69 12 22 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 </td <td>NORTH DAKOTA</td> <td>53</td> <td>15</td> <td>46</td> <td>28</td> <td>-19</td>	NORTH DAKOTA	53	15	46	28	-19
NEW JERSEY 18 19 36 4 -32 NEW MEXICO 22 13 31 64 32 NEVADA 44 6 31 23 -8 NEW YORK 25 6 42 11 -32 OHIO 45 17 44 15 -29 OKLAHOMA NA NA NA NA NA 42 OREGON 69 12 22 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	NEBRASKA	55	11	24	28	4
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OHIO 45 17 44 15 -29 OKLAHOMA NA NA NA NA 42 OREGON 69 12 22 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	NEVADA	44	6	31	23	-8
OKLAHOMA NA NA NA 42 OREGON 69 12 22 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	NEW YORK	25	6	42	11	-32
OREGON 69 12 22 10 -12 PENNSYLVANNIA 44 18 30 8 -22 PUERTO RICO NA NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	ОНІО	45	17	44	15	-29
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PUERTO RICO NA NA NA NA -37 RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	OREGON	69	12	22	10	-12
RHODE ISLAND 44 9 33 12 -21 SOUTH CAROLINA 33 20 38 6 -33 SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	PENNSYLVANNIA	44	18	30	8	-22
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SOUTH DAKOTA 33 12 61 24 -37 TENNESSEE 7 11 57 14 -43	RHODE ISLAND	44	9	33	12	-21
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	SOUTH DAKOTA	33	12	61	24	-37
TEVAS 00 0 1 40 07 40	TENNESSEE	7	11	57	14	-43
IIEAMO 00 Z 40 Z/ -13	TEXAS	88	2	40	27	-13
UTAH 99 1 36 29 -7	UTAH	99	1	36	29	-7
VIRGINIA 47 11 55 18 -36	VIRGINIA	47	11	55	18	-36
VIRGINISLANDS NA NA NA -86	VIRGINISLANDS	NA	NA	NA	NA	-86
VERMONT 40 29 30 22 -8	VERMONT	40	29	30	22	-8
WASHINGTON 94 2 32 26 -6	WASHINGTON	94	2	32	26	-6
WISCONSIN 27 19 45 14 -31	WISCONSIN	27	19	45	14	-31
WEST VIRGINIA 43 18 41 8 -33	WEST VIRGINIA	43	18	41	8	-33
WYOMING 96 11 19 28 9	WYOMING	96	11	19	28	9

Summary of New Employer Tax Rates 2007

		Duration of New
State	New Employer Tax Rate (%):	Employer Rate (years):
Alabama	2.70%	
Alaska	4.15%	1
Arizona	2.00%	1
Arkansas	2.90%	3
California	3.40%	1
Colorado	Greater of 1.7%, actual rate, or, for construction industry, average industry rate	1
Connecticut	3.10%	1
Delaware	2.30%	2
Dist. of Columbia	2.7% or average rate for all employers, if higher	3
Florida	2.70%	2.5
Georgia	2.70%	3
Hawaii	1.90%	1
Idaho	1.67%	
Illinois	3.1% or averge industry rate if greater	3
Indiana	2.7%; 1.0% for government employers	3
lowa	1.00%	3
	100070	
Kansas	4.62% or avearge industry rate, if higher 2.7%, construction firms receive maximum rate	2
Kentucky		3
Louisiana	Up to 6.2% based on average industry rate	3
Maine	1.80%	2
Maryland	2.4%, Foreign contractors assigned avearge industry rate	2
Massachusetts	2.53%	
Michigan	2.7%, Construction firms receive average industry rate	2
Minnesota	2.32%	1
Mississippi	2.70%	1
Missouri	Greater of 2.7% or industry avearge	1
Montana	Average industry rate	3
Nebraska	1.60%	1
Nevada	2.95%	2.5
New Hampshire	2.70%	1
New Jersey	2.68%	3
New Mexico	2.00%	3
	Highest rate assigned to employers with positive account balances or 3.4%,	
New York	whichever is higher	1
North Carolina	1.20%	2
North Dakota	1.60%	3
Ohio	2.7%, construction employers pay industry average	1
Oklahoma	1.80%	1
Oregon	2.40%	1
Pennsylvania	3.5%, Constrution employers pay 9.2%	1.5
Puerto Rico	2.7%-3.4% depending upon tax schedule in effect	1
	Higher of 1.0% or the five year benefit cost rate for non-rated employers up to	-
Rhode Island	a maximum of 4.2%	3
South Carolina	2.64%	2
South Dakota	1.2% for first year, 1.0% for second if positive balance	2
Tennessee	2.7% except average industy rate when industry reserve ratio is 0.0% or less	3
Texas	Greater of 2.7% or industry avearge	1
Utah	Average industry rate up to 9.5%	'
Vermont	Lower of average industry rate or rate class eleven, but not less than 1.0%	1
	· · · · · · · · · · · · · · · · · · ·	
Virgin Islands	1.00%	3
Virginia Washington	2.50%	1
Washington	115% of industry average rate	2
West Virginia	2.7%, Construction and foreign entities pay 7.5%	3
Wisconsin	3.25% or 3.4%	1.5
Wyoming	Average 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 taxable employers is aggregated into pre-determined experience rating intervals. There is no data provided for individual employers within this report.

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

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

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

Wage Ratio, and Payroll Decline.

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

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

other before assigning tax rates.

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

states determine the benefits attributable to a

specific employer in three ways: 1)

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

the most recent employer.

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

wages that is taxable.

5) Statutory Tax Rates (Minimum and 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 (AHCM):

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:

The total 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. This amount is also reported as a percentage of total benefits paid (divided by total benefits), an amount per employer (divided by all the employers with contributions greater than benefits charged), and the proportion of employers with an excess.

17) Benefits Charged to Employers in Excess of the Estimated Contributions from Those Employers:

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. This amount is also reported as a percentage of total benefits paid (divided by total benefits), an amount per employer (divided by all the employers with contributions greater than benefits charged), and the proportion of employers with an excess.

Adequate Financing Rate:

The tax rate formulated to equal the average benefit cost rate plus a solvency amount. The average benefit cost rate is equal to the average of the previous ten calendar year ratios of total benefits paid to total taxable wages. The solvency amount is equal to the difference between the state's current Trust Fund Balance and the Trust Fund Balance needed to have an AHCM of 1.0, divided by five, divided by taxable wages. (For states below 1.0 AHCM, the minimum solvency amount is .1% of taxable wages. For states above a 1.5 AHCM a negative solvency amount (subtracted from benefit costs) is included equal to the amount that the trust fund exceeds the thrust fund balance needed to

have a 1.0 AHCM, divided by 5, divided by taxable wages).

18) The Proportion of Employers that Paid a Tax Rate Below That of the Adequate Financing Rate (see above): Employers Below: The number of employers that were assigned a tax rate lower than the Adequate Financing Rate divided by all employers.

Employers Above: The number of employers that were assigned a tax rate above the Adequate Financing Rate divided by all employers.

19) The Difference in Estimated Contributions From the Adequate Financing Rate:

Amount Below: The difference is estimated contributions between the amount employers will pay under their current assigned tax rate and the amount they would pay under the adequate financing rate, for all the employers that paid below the Adequate Financing Rate.

Amount Above: The difference is estimated contributions between the amount employers will pay under their current assigned tax rate and the amount they would pay under the adequate financing rate, for all the employers that paid above the Adequate Financing Rate.

Total Experience Rating Impact: The percentage point difference between the percent of contributions above the Adequate Financing Rate and the percent of contributions raised from the rates below the Adequate Financing Rate.

20) The Average Dollar Amount of the Difference from the Adequate Financing Rate:

Average Amount Below: The average dollar amount per employer of the difference between the amount employers will pay under their current assigned tax rate and the amount they would pay under the adequate financing rate, for all the employers that paid below the Adequate Financing Rate.

Average Amount Above: The average dollar amount per employer of the difference paid between the amount employers will pay under their current assigned tax rate and the amount they would pay under the adequate financing rate, for all the employers that paid above the Adequate Financing Rate.

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

21) 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.

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 total wages for employers assigned the minimum tax rate and the percent of total wages for 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.