

SMALL EMPLOYERS Taxable Payroll Under \$500,000

RESERVE PERCENT		SCHEDULE A			SCHEDULE B			Taxable Wage Base \$14,000
		Basic	Solvency	Total Tax	Basic	Solvency	Total Tax	Schedule A Minus B Total Tax Savings
At least	But Less Than							
15.00% ---		0.07	0.20	0.27	0.00	0.05	0.05	0.22 %
10.00%	15.00%	0.07	0.20	0.27	0.00	0.25	0.25	0.02 %
9.50%	10.00%	0.25	0.20	0.45	0.15	0.25	0.40	0.05 %
9.00%	9.50%	0.33	0.20	0.53	0.25	0.25	0.50	0.03 %
8.50%	9.00%	0.52	0.40	0.92	0.45	0.40	0.85	0.07 %
8.00%	8.50%	0.59	0.50	1.09	0.60	0.40	1.00	0.09 %
7.50%	8.00%	0.66	0.60	1.26	0.70	0.40	1.10	0.16 %
7.00%	7.50%	0.77	0.70	1.47	0.85	0.45	1.30	0.17 %
6.50%	7.00%	1.03	0.80	1.83	1.10	0.50	1.60	0.23 %
6.00%	6.50%	1.28	0.90	2.18	1.40	0.55	1.95	0.23 %
5.50%	6.00%	1.62	1.00	2.62	1.75	0.65	2.40	0.22 %
5.00%	5.50%	1.96	1.10	3.06	2.10	0.70	2.80	0.26 %
4.50%	5.00%	2.30	1.10	3.40	2.45	0.75	3.20	0.20 %
4.00%	4.50%	2.64	1.20	3.84	2.80	0.80	3.60	0.24 %
3.50%	4.00%	2.98	1.30	4.28	3.25	0.85	4.10	0.18 %
0.00%	3.50%	3.37	1.40	4.77	3.80	0.85	4.65	0.12 %
OVERDRAWN								
LT 0	-1.00%	5.30	1.30	6.60	5.30	1.30	6.60	
-1.00%	-2.00%	5.80	1.30	7.10	5.80	1.30	7.10	
-2.00%	-3.00%	6.30	1.30	7.60	6.30	1.30	7.60	
-3.00%	-4.00%	6.80	1.30	8.10	6.80	1.30	8.10	
-4.00%	-5.00%	7.30	1.30	8.60	7.30	1.30	8.60	
-5.00%	-6.00%	7.80	1.30	9.10	7.80	1.30	9.10	
-6.00%	-7.00%	8.50	1.30	9.80	8.50	1.30	9.80	
-7.00%	-8.00%	9.25	1.30	10.55	9.25	1.30	10.55	
-8.00%	-9.00%	10.00	1.30	11.30	10.00	1.30	11.30	
-9.00% ---		10.70	1.30	12.00	10.70	1.30	12.00	
New Employer		2.50	1.10	3.60	2.50	0.75	3.25	0.35 %

New Employer Construction
6.60%

E.g. An employer with a tax rate of 0.27% in Schedule A would have a 0.05% rate in Schedule B.

LARGE EMPLOYERS Taxable Payroll \$500,000 or More

RESERVE PERCENT		SCHEDULE A			SCHEDULE B			Taxable Wage Base \$14,000
		Basic	Solvency	Total Tax	Basic	Solvency	Total Tax	Schedule A Minus B Total Tax Savings
At least	But Less Than							
15.00% ---		0.07	0.63	0.70	0.00	0.10	0.10	0.60 %
10.00%	15.00%	0.07	0.63	0.70	0.00	0.30	0.30	0.40 %
9.50%	10.00%	0.25	0.80	1.05	0.15	0.35	0.50	0.55 %
9.00%	9.50%	0.33	0.90	1.23	0.25	0.40	0.65	0.58 %
8.50%	9.00%	0.52	0.90	1.42	0.45	0.50	0.95	0.47 %
8.00%	8.50%	0.59	1.00	1.59	0.60	0.55	1.15	0.44 %
7.50%	8.00%	0.66	1.10	1.76	0.70	0.60	1.30	0.46 %
7.00%	7.50%	0.77	1.20	1.97	0.85	0.65	1.50	0.47 %
6.50%	7.00%	1.03	1.20	2.23	1.10	0.70	1.80	0.43 %
6.00%	6.50%	1.28	1.30	2.58	1.40	0.75	2.15	0.43 %
5.50%	6.00%	1.62	1.40	3.02	1.75	0.80	2.55	0.47 %
5.00%	5.50%	1.96	1.50	3.46	2.10	0.85	2.95	0.51 %
4.50%	5.00%	2.30	1.60	3.90	2.45	0.90	3.35	0.55 %
4.00%	4.50%	2.64	1.70	4.34	2.80	0.90	3.70	0.64 %
3.50%	4.00%	2.98	1.80	4.78	3.25	0.90	4.15	0.63 %
0.00%	3.50%	3.37	1.90	5.27	3.80	0.90	4.70	0.57 %
OVERDRAWN								
LT 0	-1.00%	5.30	1.30	6.60	5.30	1.30	6.60	
-1.00%	-2.00%	5.80	1.30	7.10	5.80	1.30	7.10	
-2.00%	-3.00%	6.30	1.30	7.60	6.30	1.30	7.60	
-3.00%	-4.00%	6.80	1.30	8.10	6.80	1.30	8.10	
-4.00%	-5.00%	7.30	1.30	8.60	7.30	1.30	8.60	
-5.00%	-6.00%	7.80	1.30	9.10	7.80	1.30	9.10	
-6.00%	-7.00%	8.50	1.30	9.80	8.50	1.30	9.80	
-7.00%	-8.00%	9.25	1.30	10.55	9.25	1.30	10.55	
-8.00%	-9.00%	10.00	1.30	11.30	10.00	1.30	11.30	
-9.00% ---		10.70	1.30	12.00	10.70	1.30	12.00	
New Employer		2.50	1.60	4.10	2.50	0.90	3.40	0.7 %

New Employer Construction
6.60%

E.g. An employer with a tax rate of 4.34% in Schedule A would have a 3.7% rate in Schedule B.