

Gradual Increase of Taxable Wages Base (2015=\$12,000, 2016=\$14,000 & 2017 forward=\$16,000) and 20% reduction to all positive balance employers

Rate Group	Number of Employers	Tax Rates												
		2013	2015-\$8000	2015-\$12000	2015-\$8000	2016-\$10000	2016-\$10000	2017-\$8000	2017-\$16000	2018-\$8000	2018-\$16000	2018-\$16000		
1	4,213	0.11	0.43	0.08	0.06	0.30	0.07	0.05	0.00	0.06	0.05	0.00	0.05	0.00
2	2,658	0.17	0.69	0.13	0.10	0.48	0.11	0.09	0.00	0.09	0.07	0.00	0.08	0.00
3	2,646	0.31	1.39	0.25	0.21	0.96	0.21	0.17	0.00	0.18	0.14	0.00	0.17	0.00
4	3,527	0.51	2.08	0.40	0.32	1.44	0.42	0.26	0.00	0.27	0.22	0.00	0.25	0.00
5	1,956	0.68	2.77	0.53	0.42	1.92	0.42	0.34	0.00	0.36	0.29	0.00	0.34	0.00
6	1,572	0.85	3.47	0.65	0.55	2.40	0.53	0.42	0.00	0.45	0.36	0.00	0.42	0.00
7	1,120	1.01	4.16	0.79	0.69	2.88	0.63	0.50	0.00	0.55	0.44	0.00	0.42	0.00
8	966	1.18	4.85	0.93	0.71	3.37	0.69	0.50	1.26	0.64	0.54	0.54	0.50	0.50
9	1,167	1.35	5.40	1.06	0.85	3.85	0.84	0.67	1.84	0.73	0.58	0.51	0.67	0.50
10	959	1.52	5.40	1.19	0.95	4.33	0.95	0.76	1.62	0.82	0.66	0.51	0.72	0.50
11	567	1.69	5.40	1.32	1.06	4.81	1.05	0.84	1.80	0.91	0.73	0.58	0.80	0.50
12	1,888	1.86	5.40	1.46	1.17	5.29	1.16	0.84	1.98	0.99	0.78	0.69	0.82	0.50
13	1,922	2.00	5.40	1.59	1.27	5.40	1.26	0.84	2.16	1.00	0.89	0.80	0.92	0.50
14	663	2.20	5.40	1.72	1.38	5.40	1.37	1.10	2.34	1.09	0.94	0.84	1.07	0.50
15	661	2.37	5.40	1.85	1.48	5.40	1.47	1.18	2.52	1.19	0.94	0.84	1.10	0.50
16	788	2.54	5.40	1.98	1.58	5.40	1.58	1.26	2.70	1.22	1.02	0.84	1.17	0.50
17	319	2.71	5.40	2.12	1.70	5.40	1.68	1.34	2.88	1.36	1.09	0.84	1.24	0.50
18	760	2.88	5.40	2.25	1.80	5.40	1.79	1.43	3.06	1.45	1.16	0.84	1.31	0.50
19	682	3.04	5.40	2.38	1.90	5.40	1.89	1.51	3.24	1.54	1.23	0.84	1.38	0.50
20	474	3.21	5.40	2.51	2.00	5.40	2.00	1.60	3.42	1.64	1.31	0.84	1.44	0.50
21	728	3.38	5.40	2.65	2.10	5.40	2.10	1.69	3.60	1.73	1.38	0.84	1.51	0.50
22	276	3.55	5.40	2.78	2.12	5.40	2.21	1.77	3.78	1.82	1.46	0.84	1.58	0.50
23	455	3.72	5.40	2.92	2.22	5.40	2.31	1.85	3.96	1.91	1.53	0.84	1.65	0.50
24	554	3.89	5.40	3.04	2.33	5.40	2.41	1.93	4.14	2.00	1.60	0.84	1.72	0.50
25	564	4.06	5.40	3.17	2.44	5.40	2.52	2.00	4.32	2.09	1.67	0.84	1.79	0.50
26	727	4.23	5.40	3.31	2.55	5.40	2.63	2.07	4.50	2.18	1.74	0.84	1.86	0.50
27	622	4.40	5.40	3.44	2.65	5.40	2.75	2.10	4.68	2.27	1.82	0.84	1.93	0.50
28	622	4.57	5.40	3.57	2.75	5.40	2.84	2.18	4.86	2.36	1.89	0.84	2.00	0.50
29	689	4.74	5.40	3.70	2.86	5.40	2.94	2.27	5.04	2.45	1.95	0.84	2.07	0.50
30	494	4.90	5.40	3.84	2.96	5.40	3.05	2.34	5.22	2.54	2.03	0.84	2.14	0.50
31	599	5.07	5.40	3.97	3.07	5.40	3.15	2.44	5.40	2.63	2.10	0.84	2.21	0.50
32	731	5.24	5.40	4.10	3.18	5.40	3.25	2.52	5.58	2.72	2.18	0.84	2.28	0.50
33	1,016	5.40	5.40	4.23	3.28	5.40	3.35	2.61	5.76	2.81	2.25	0.84	2.35	0.50
34	704	5.40	5.40	4.37	3.39	5.40	3.45	2.69	5.94	2.90	2.32	0.84	2.42	0.50
35	714	5.40	5.40	4.50	3.50	5.40	3.55	2.78	6.12	2.99	2.39	0.84	2.49	0.50
36	765	5.40	5.40	4.63	3.60	5.40	3.65	2.86	6.30	3.08	2.46	0.84	2.56	0.50
37	540	5.40	5.40	4.76	3.70	5.40	3.75	2.94	6.48	3.17	2.54	0.84	2.63	0.50
38	736	5.40	5.40	4.89	3.81	5.40	3.85	3.02	6.66	3.26	2.61	0.84	2.70	0.50
39	645	5.40	5.40	5.02	3.91	5.40	3.95	3.11	6.84	3.35	2.68	0.84	2.77	0.50
40	797	5.40	5.40	5.15	4.02	5.40	4.05	3.19	7.02	3.44	2.75	0.84	2.84	0.50
41	765	5.40	5.40	5.28	4.13	5.40	4.10	3.28	7.20	3.53	2.82	0.84	2.91	0.50
42	1,109	5.40	5.40	5.40	4.23	5.40	4.20	3.36	7.38	3.62	2.90	0.84	2.98	0.50
43	636	5.40	5.40	5.40	4.32	5.40	4.31	3.45	7.56	3.71	2.98	0.84	3.05	0.50
44	335	5.40	5.40	5.40	4.42	5.40	4.41	3.54	7.74	3.80	3.06	0.84	3.12	0.50
45	655	5.40	5.40	5.40	4.52	5.40	4.51	3.63	7.92	3.89	3.14	0.84	3.19	0.50
46	887	5.40	5.40	5.40	4.62	5.40	4.61	3.72	8.10	3.98	3.22	0.84	3.26	0.50
47	402	5.40	5.40	5.40	4.72	5.40	4.71	3.81	8.28	4.07	3.30	0.84	3.33	0.50
48	679	5.40	5.40	5.40	4.82	5.40	4.81	3.90	8.46	4.16	3.38	0.84	3.40	0.50
49	571	5.40	5.40	5.40	4.92	5.40	4.91	3.99	8.64	4.25	3.46	0.84	3.47	0.50
50	619	5.40	5.40	5.40	5.02	5.40	5.01	4.08	8.82	4.34	3.54	0.84	3.54	0.50
51	3,600	5.40	5.40	5.40	5.12	5.40	5.11	4.17	9.00	4.43	3.63	0.84	3.61	0.50
Total		49,827	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40

of ERs - Act/Wage Base
of ERs - Not Act/Wage Base
% of Rated Employers

Offers no discount/reduced rates to any ER, but it restores ERs and restores experience ratings to all groups

Gradual Increase of Taxable Wages Base (2015-\$12,000, 2016-\$14,000 & 2017 forward = \$16,000) and 20% reduction to all positive balance employers

POSTIVE BALANCE EMPLOYERS
Per Employee Tax Amount

Rate Group	Number of Employees	2015	2015 - \$8,000	2015 - \$12,000	2015 - \$16,000	2016 - \$8,000	2016 - \$12,000	2016 - \$16,000	2017 - \$8,000	2017 - \$12,000	2017 - \$16,000	2018 - \$8,000	2018 - \$12,000	2018 - \$16,000
1	4,213	\$8,800	\$34.40	\$7.88	\$34.00	\$33.00	\$33.00	\$7.84	\$0.00	\$31.60	\$31.60	\$0.00	\$31.60	\$0.00
2	2,653	\$13.00	\$16.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
3	2,646	\$17.00	\$11.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
4	1,497	\$40.00	\$16.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
5	1,456	\$54.00	\$21.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
6	1,153	\$52.00	\$27.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
7	891	\$94.00	\$34.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
8	1,167	\$108.00	\$42.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
9	869	\$121.00	\$50.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
10	507	\$135.00	\$58.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
11	1,883	\$164.00	\$66.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
12	1,593	\$176.00	\$74.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
13	653	\$189.00	\$82.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
14	1,593	\$201.00	\$90.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
15	653	\$213.00	\$98.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
16	708	\$225.00	\$106.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
17	329	\$237.00	\$114.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
18	780	\$249.00	\$122.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
19	482	\$261.00	\$130.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
20	474	\$273.00	\$138.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
21	72	\$285.00	\$146.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
22	215	\$297.00	\$154.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
23	455	\$309.00	\$162.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
24	594	\$321.00	\$170.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
25	594	\$333.00	\$178.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
26	704	\$345.00	\$186.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
27	629	\$357.00	\$194.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
28	718	\$369.00	\$202.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
29	649	\$381.00	\$210.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
30	498	\$393.00	\$218.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
31	593	\$405.00	\$226.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
32	711	\$417.00	\$234.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
33	1,016	\$429.00	\$242.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
34	764	\$441.00	\$250.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
35	714	\$453.00	\$258.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
36	785	\$465.00	\$266.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
37	728	\$477.00	\$274.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
38	615	\$489.00	\$282.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
39	797	\$501.00	\$290.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
40	831	\$513.00	\$298.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
41	785	\$525.00	\$306.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
42	1,092	\$537.00	\$314.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
43	652	\$549.00	\$322.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
44	622	\$561.00	\$330.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
45	622	\$573.00	\$338.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
46	622	\$585.00	\$346.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
47	622	\$597.00	\$354.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
48	622	\$609.00	\$362.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
49	622	\$621.00	\$370.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
50	622	\$633.00	\$378.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
51	622	\$645.00	\$386.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$0.00	\$12.00	\$12.00	\$0.00	\$12.00	\$0.00
	49,827	\$13,200	\$822.00	\$750,592	\$61,919,957	\$38,152	\$38,152	\$38,152	\$38,152	\$38,152	\$38,152	\$38,152	\$38,152	\$38,152
% of Total Employees			62.20%	18.80%	27.78%	31.02%	31.02%	76.57%	30.45%	65.75%	32.76%	76.57%	30.45%	100.00%
% of Total Employees			37.78%	18.80%	27.78%	31.02%	31.02%	76.57%	30.45%	65.75%	32.76%	76.57%	30.45%	100.00%

2015 No Change in current law
2015 \$12,000 Taxable Wage Base without Discount
2015 \$16,000 Taxable Wage Base with 20% Discount
2016 No Change in current law
2016 \$12,000 Taxable Wage Base without Discount
2016 \$16,000 Taxable Wage Base with 20% Discount
2017 No Change in current law (\$800 in Effect)
2017 \$16,000 Taxable Wage Base without Discount
2017 \$16,000 Taxable Wage Base with 20% Discount
2018 No Change in current law (\$800 in Effect)
2018 \$16,000 Taxable Wage Base without Discount
2018 \$16,000 Taxable Wage Base with 20% Discount

2015 No Change in current law
2015 \$12,000 Taxable Wage Base without Discount
2015 \$16,000 Taxable Wage Base with 20% Discount
2016 No Change in current law
2016 \$12,000 Taxable Wage Base without Discount
2016 \$16,000 Taxable Wage Base with 20% Discount
2017 No Change in current law (\$800 in Effect)
2017 \$16,000 Taxable Wage Base without Discount
2017 \$16,000 Taxable Wage Base with 20% Discount
2018 No Change in current law (\$800 in Effect)
2018 \$16,000 Taxable Wage Base without Discount
2018 \$16,000 Taxable Wage Base with 20% Discount

2015 No Change in current law
2015 \$12,000 Taxable Wage Base without Discount
2015 \$16,000 Taxable Wage Base with 20% Discount
2016 No Change in current law (\$800 in Effect)
2016 \$12,000 Taxable Wage Base without Discount
2016 \$16,000 Taxable Wage Base with 20% Discount
2017 No Change in current law (\$800 in Effect)
2017 \$16,000 Taxable Wage Base without Discount
2017 \$16,000 Taxable Wage Base with 20% Discount
2018 No Change in current law (\$800 in Effect)
2018 \$16,000 Taxable Wage Base without Discount
2018 \$16,000 Taxable Wage Base with 20% Discount

Gradual Increase of Taxable Wages Base (2015-\$12,000, 2016-\$14,000 & 2017 forward =\$16,000)

Rate Group	Number of Employers	Negative Balance Employers					Negative Balance Employers				
		2013 & 2014	2015	2016	2017	2018	2013 & 2014	2015	2016	2017	2018
52	515	\$8,000	\$12,000	\$140,000	\$16,000	\$16,000	\$8,000	\$12,000	\$140,000	\$16,000	\$16,000
53	462	5.7%	5.50%	5.50%	5.50%	5.50%	\$456.00	\$660.00	\$770.00	\$880.00	\$880.00
54	380	5.9%	5.60%	5.60%	5.60%	5.60%	\$472.00	\$672.00	\$784.00	\$896.00	\$896.00
55	394	6.1%	5.70%	5.70%	5.70%	5.70%	\$488.00	\$684.00	\$798.00	\$912.00	\$912.00
56	338	6.3%	5.80%	5.80%	5.80%	5.80%	\$504.00	\$696.00	\$812.00	\$928.00	\$928.00
57	312	6.5%	5.90%	5.90%	5.90%	5.90%	\$520.00	\$708.00	\$826.00	\$944.00	\$944.00
58	284	6.7%	6.00%	6.00%	6.00%	6.00%	\$536.00	\$720.00	\$840.00	\$960.00	\$960.00
59	221	6.9%	6.10%	6.10%	6.10%	6.10%	\$552.00	\$732.00	\$854.00	\$976.00	\$976.00
60	221	7.1%	6.20%	6.20%	6.20%	6.20%	\$568.00	\$744.00	\$868.00	\$992.00	\$992.00
61	186	7.3%	6.30%	6.30%	6.30%	6.30%	\$584.00	\$756.00	\$882.00	\$1,008.00	\$1,008.00
62	165	7.5%	6.40%	6.40%	6.40%	6.40%	\$600.00	\$768.00	\$896.00	\$1,024.00	\$1,024.00
63	176	7.6%	6.50%	6.50%	6.50%	6.50%	\$616.00	\$780.00	\$910.00	\$1,040.00	\$1,040.00
64	151	7.8%	6.60%	6.60%	6.60%	6.60%	\$632.00	\$792.00	\$924.00	\$1,056.00	\$1,056.00
65	137	8.0%	6.70%	6.70%	6.70%	6.70%	\$648.00	\$804.00	\$938.00	\$1,072.00	\$1,072.00
66	144	8.2%	6.80%	6.80%	6.80%	6.80%	\$664.00	\$816.00	\$952.00	\$1,088.00	\$1,088.00
67	124	8.4%	6.90%	6.90%	6.90%	6.90%	\$680.00	\$828.00	\$966.00	\$1,104.00	\$1,104.00
68	131	8.6%	7.00%	7.00%	7.00%	7.00%	\$696.00	\$840.00	\$980.00	\$1,120.00	\$1,120.00
69	107	8.8%	7.10%	7.10%	7.10%	7.10%	\$712.00	\$852.00	\$994.00	\$1,136.00	\$1,136.00
70	99	9.0%	7.20%	7.20%	7.20%	7.20%	\$728.00	\$864.00	\$1,008.00	\$1,152.00	\$1,152.00
71	2,681	9.2%	7.30%	7.30%	7.30%	7.30%	\$744.00	\$876.00	\$1,022.00	\$1,168.00	\$1,168.00
		9.4%	7.40%	7.40%	7.40%	7.40%	\$760.00	\$888.00	\$1,036.00	\$1,184.00	\$1,184.00
Ineligible/New											
Rate Group	Number of Employers	2013 & 2014	2015	2016	2017	2018	Ineligible/New				
Construction	1,118	6.0%	6.00%	6.00%	6.00%	6.00%	Cost Per Employee				
All Other	9,908	4.0%	2.70%	2.70%	2.70%	2.70%	2013 & 2014	2015	2016	2017	2018
							\$480	\$720	\$940	\$960	\$960
							\$320	\$324	\$378	\$432	\$432