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(B)(C) Adjustment to taxable wages. For rate year 2015 and prior rate years, the planned yield as a percent of total wages, as determined in this subsection (a)(3)(4), shall be adjusted to taxable wages by multiplying by the ratio of total wages to taxable wages for all contributing employers for the preceding fiscal year ending June 30, except, with regard to a year in which the taxable wage base changes. The taxable wages used in the calculation for such a year and the following year shall be an estimate of what the taxable wages would have been if the new taxable wage base had been in effect during all of the preceding fiscal year ending June 30.

(C)(D) Effective rates. (i) For rate year 2016 and ensuing rate years. employer contribution rates to be effective for the ensuing calendar year shall be determined by the fund control table contained in this section. The average high cost multiple of the trust fund as of the computation date shall determine the contribution schedule in effect for the next rate year. For purposes of subsection (a)(4)(D)(i) and (v), the average high cost multiple is the reserve fund ratio, as defined by subsection (a)(4)(A). divided by the average high benefit cost rate. The average high benefit cost rate shall be determined by averaging the three highest benefit cost rates over the last 20 years from the preceding fiscal year which ended June 30. The high benefit cost rate is defined by dividing total benefits paid in the fiscal year by total payrolls for covered employers in the fiscal year.

Fund Control Table Lower AHCM Upper AHCM Solvency Adjustment Threshold Threshold to Standard Rate - 1000.00000 0.19999 1.60% 0.20000 -0.29999 D.44999 1.40% 30 -0.30000 0.45000 0.44999 0.59999 1.20% 31 -0.45000 D. 60000 0.59999 0,74999 1.00% -0.60000- a.75000 0.99999- 1,14999 0.00% 33 4.00000 1.15 000 1.14999 1000,0000 -0.20% - D.50% 1.15000 1.34999 -0.40%

(ii) For rate year 2016 and ensuing rate years, eligible employers shall be classified according to the Standard Rate Schedule in this section, subject to any adjustment pursuant to the effective rate schedule for that rate year.

1000.00000

-0.60%

STANDARD RATE SCHEDULE

Rate Lower Reserve Upper Reserve Standard Group Ratio Limit Ratio Limit Rate 18.590 1,000,000.000 0.20%