

STATE OF NEVADA

Department of Employment, Training and Rehabilitation

EMPLOYMENT SECURITY DIVISION

2014

ESTIMATED TAX RATE SCHEDULES

For

Unemployment Insurance

Employment Security Council Meeting and Regulation Workshop

October 2, 2013



The Nevada Department of Employment, Training and Rehabilitation is a proactive workforce & rehabilitation agency

Employment Security Council

- ❑ ESD Administrator sets the tax rates each year by adopting a regulation. (NRS 612.550.5)
- ❑ The role of the Employment Security Council is to recommend a change in contribution rates whenever it becomes necessary to protect the solvency of the Unemployment Compensation Fund. (NRS 612.310)



Regulatory Process

- ❑ October 2, 2013 – Employment Security Council Meeting and Regulation Workshop to provide a recommendation for the 2014 tax schedule to ESD Administrator
- ❑ ESD will submit a proposed regulation to LCB
- ❑ October 29, 2013 – Small Business Workshop
- ❑ December 4, 2013 – Public Hearing
- ❑ Adoption of annual regulation (NAC 612.270) by December 31, 2013



FEDERAL UNEMPLOYMENT TAX = FUTA

- ❑ FUTA imposes a federal payroll tax on all employers of 6.0% of each employee's wages, up to \$7,000 (\$420 per year)
- ❑ Employers receive a credit of 5.4%, if the employer participates in a state unemployment program approved by the U.S. Secretary of Labor
- ❑ Net cost under normal circumstances is $0.6\% \times \$7,000 = \42 per employee
- ❑ FUTA credit is reduced when states have outstanding loans from the federal government.
- ❑ Credit reduced 0.3% in 2011- \$63 per employee total
- ❑ Credit reduced 0.6% in 2012- \$84 per employee total
- ❑ Credit reduced 0.9% in 2013- \$105 per employee total



STATE UNEMPLOYMENT TAX = SUTA

THE ONLY PURPOSE OF THE STATE TAX IS TO PAY UNEMPLOYMENT BENEFITS. ANY OTHER USE IS PROHIBITED.

- Paid entirely by employers.**

- Tax rates vary based on the employer's previous experience with unemployment.**

- Funds must be deposited with the U.S. Treasury.**



Experience Rating System

- ❑ **NEW EMPLOYER RATE**
2.95% of Taxable Wages

- ❑ **ANNUAL TAXABLE WAGE BASE**
 - 2012 - \$26,400**
 - 2013 - \$26,900**
 - 2014 - \$27,400**

- ❑ **EXPERIENCE RATING**
3½ to 4 YEARS



Eligible Employer Rates

Rate Class	Rate	2013 Maximum Cost Per Employee Taxable Limit \$26,900	2014 Maximum Cost Per Employee Taxable Limit \$27,400
18	5.40%	\$1,452.60	\$1,479.60
17	5.05%	\$1,358.45	\$1,383.70
16	4.75%	\$1,277.75	\$1,301.50
15	4.45%	\$1,197.05	\$1,219.30
14	4.15%	\$1,116.35	\$1,137.10
13	3.85%	\$1,035.65	\$1,054.90
12	3.55%	\$ 954.95	\$ 972.70
11	3.25%	\$ 874.25	\$ 890.50
10	2.95%	\$ 793.55	\$ 808.30
9	2.65%	\$ 712.85	\$ 726.10
8	2.35%	\$ 632.15	\$ 643.90
7	2.05%	\$ 551.45	\$ 561.70
6	1.75%	\$ 470.75	\$ 479.50
5	1.45%	\$ 390.05	\$ 397.30
4	1.15%	\$ 309.35	\$ 315.10
3	0.85%	\$ 228.65	\$ 232.90
2	0.55%	\$ 147.95	\$ 150.70
1	0.25%	\$ 67.25	\$ 68.50



RESERVE RATIO

CONTRIBUTIONS PAID (MINUS) BENEFITS CHARGED

(DIVIDED BY)

AVERAGE TAXABLE PAYROLL FOR PRIOR 3 YEARS

(2010, 2011, 2012)

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RESERVE RATIO

EXAMPLE

\$6,000 - \$2,000 = \$4,000 / \$40,000 = .10 or 10% Reserve Ratio



Setting the Annual Rate Schedule

- ❑ Solvency of the state UI Trust Fund is measured on September 30th
- ❑ Projections are calculated for the next calendar year
 - ❑ Number of active employers
 - ❑ Amount of taxable payroll
 - ❑ Amount of state UI benefits that will be paid
 - ❑ Estimated revenues required for benefit payouts and trust fund solvency in the next calendar year
 - ❑ Optional schedules are developed with variable average tax rates and revenue projections



**ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013**

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-13.0	5.40%	3,695	10.2%	\$1,389.81	5.8%	\$75.05
17	-13.0	-11.4	5.05%	309	0.8%	\$137.29	0.6%	\$6.93
16	-11.4	-9.8	4.75%	345	0.9%	\$219.19	0.9%	\$10.41
15	-9.8	-8.2	4.45%	407	1.1%	\$156.56	0.6%	\$6.97
14	-8.2	-6.6	4.15%	503	1.4%	\$260.13	1.1%	\$10.80
13	-6.6	-5.0	3.85%	601	1.7%	\$281.81	1.2%	\$10.85
12	-5.0	-3.4	3.55%	698	1.9%	\$358.89	1.5%	\$12.74
11	-3.4	-1.8	3.25%	940	2.6%	\$592.54	2.5%	\$19.26
10	-1.8	-0.2	2.95%	1,141	3.1%	\$939.39	3.9%	\$27.71
9	-0.2	1.4	2.65%	1,353	3.7%	\$1,197.12	5.0%	\$31.72
8	1.4	3.0	2.35%	1,804	5.0%	\$2,661.61	11.1%	\$62.55
7	3.0	4.6	2.05%	2,227	6.1%	\$4,294.71	17.8%	\$88.04
6	4.6	6.2	1.75%	2,796	7.7%	\$4,484.99	18.6%	\$78.49
5	6.2	7.8	1.45%	3,330	9.2%	\$4,116.46	17.1%	\$59.69
4	7.8	9.4	1.15%	3,580	9.9%	\$1,770.39	7.3%	\$20.36
3	9.4	11.0	0.85%	3,505	9.7%	\$590.13	2.4%	\$5.02
2	11.0	12.6	0.55%	3,704	10.2%	\$322.76	1.3%	\$1.78
1	12.6	>	0.25%	5,372	14.8%	\$313.22	1.3%	\$0.78
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$529.15
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$579.77
AVERAGE UI RATE							2.25%	
CEP							0.05%	
TOTAL TAX RATE							2.30%	



ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-11.5	5.40%	3,982	11.0%	\$1,517.48	6.3%	\$81.94
17	-11.5	-9.9	5.05%	352	1.0%	\$204.73	0.9%	\$10.34
16	-9.9	-8.3	4.75%	402	1.1%	\$205.83	0.9%	\$9.78
15	-8.3	-6.7	4.45%	489	1.3%	\$252.91	1.0%	\$11.25
14	-6.7	-5.1	4.15%	594	1.6%	\$277.00	1.1%	\$11.50
13	-5.1	-3.5	3.85%	683	1.9%	\$358.89	1.5%	\$13.82
12	-3.5	-1.9	3.55%	929	2.6%	\$575.67	2.4%	\$20.44
11	-1.9	-0.3	3.25%	1,131	3.1%	\$941.80	3.9%	\$30.61
10	-0.3	1.3	2.95%	1,325	3.6%	\$1,165.81	4.8%	\$34.39
9	1.3	2.9	2.65%	1,788	4.9%	\$2,302.71	9.6%	\$61.02
8	2.9	4.5	2.35%	2,200	6.1%	\$4,494.63	18.7%	\$105.62
7	4.5	6.1	2.05%	2,757	7.6%	\$4,441.64	18.4%	\$91.05
6	6.1	7.7	1.75%	3,279	9.0%	\$4,191.13	17.4%	\$73.34
5	7.7	9.3	1.45%	3,577	9.9%	\$1,876.37	7.8%	\$27.21
4	9.3	10.9	1.15%	3,539	9.7%	\$655.16	2.7%	\$7.53
3	10.9	12.5	0.85%	3,767	10.4%	\$334.80	1.4%	\$2.85
2	12.5	14.1	0.55%	1,726	4.8%	\$108.39	0.4%	\$0.60
1	14.1	>	0.25%	3,790	10.4%	\$182.05	0.8%	\$0.46
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$593.75
New Employers				2,1402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$644.37
AVERAGE UI RATE							2.50%	
CEP							0.05%	
TOTAL TAX RATE							2.55%	



ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-9.9	5.40%	4,334	11.9%	\$1,724.62	7.2%	\$93.13
17	-9.9	-8.3	5.05%	402	1.2%	\$177.95	0.7%	\$8.99
16	-8.3	-6.7	4.75%	489	1.3%	\$252.91	1.0%	\$12.01
15	-6.7	-5.1	4.45%	594	1.6%	\$277.00	1.2%	\$12.33
14	-5.1	-3.5	4.15%	683	1.9%	\$358.89	1.5%	\$14.89
13	-3.5	-1.9	3.85%	929	2.6%	\$575.67	2.4%	\$22.16
12	-1.9	-0.3	3.55%	1,131	3.1%	\$941.80	3.9%	\$33.43
11	-0.3	1.3	3.25%	1,325	3.6%	\$1,165.81	4.8%	\$37.89
10	1.3	2.9	2.95%	1,788	4.9%	\$2,302.71	9.6%	\$67.93
9	2.9	4.5	2.65%	2,200	6.1%	\$4,494.63	18.7%	\$119.11
8	4.5	6.1	2.35%	2,757	7.6%	\$4,441.64	18.4%	\$104.38
7	6.1	7.7	2.05%	3,279	9.0%	\$4,191.13	17.4%	\$85.92
6	7.7	9.3	1.75%	3,577	9.9%	\$1,876.37	7.8%	\$32.84
5	9.3	10.9	1.45%	3,539	9.7%	\$655.16	2.7%	\$9.50
4	10.9	12.5	1.15%	3,767	10.4%	\$334.80	1.4%	\$3.85
3	12.5	14.1	0.85%	1,726	4.8%	\$108.39	0.4%	\$0.92
2	14.1	15.7	0.55%	1,102	3.0%	\$50.85	0.2%	\$0.28
1	15.7	>	0.25%	2,688	7.4%	\$156.67	0.7%	\$0.39
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$659.95
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$710.57
AVERAGE UI RATE							2.75%	
CEP							0.05%	
TOTAL TAX RATE							2.80%	



ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-8.4	5.40%	4,713	12.9%	\$1,895.64	7.9%	\$102.36
17	-8.4	-6.8	5.05%	483	1.3%	\$238.60	1.0%	\$12.05
16	-6.8	-5.2	4.75%	590	1.6%	\$279.40	1.2%	\$13.27
15	-5.2	-3.6	4.45%	676	1.9%	\$356.48	1.5%	\$15.86
14	-3.6	-2.0	4.15%	894	2.5%	\$558.81	2.3%	\$23.19
13	-2.0	-0.4	3.85%	1,136	3.1%	\$949.02	3.9%	\$36.54
12	-0.4	1.2	3.55%	1,319	3.6%	\$1,151.35	4.8%	\$40.87
11	1.2	2.8	3.25%	1,745	4.8%	\$2,175.05	9.0%	\$70.69
10	2.8	4.4	2.95%	2,164	6.0%	\$4,232.08	17.6%	\$124.85
9	4.4	6.0	2.65%	2,727	7.5%	\$4,569.30	18.9%	\$121.09
8	6.0	7.6	2.35%	3,244	8.9%	\$4,347.70	18.0%	\$102.17
7	7.6	9.2	2.05%	3,512	9.7%	\$1,898.05	7.9%	\$38.91
6	9.2	10.8	1.75%	3,587	9.9%	\$761.14	3.2%	\$13.32
5	10.8	12.4	1.45%	3,848	10.6%	\$346.85	1.4%	\$5.03
4	12.4	14.0	1.15%	1,787	4.9%	\$110.80	0.5%	\$1.27
3	14.0	15.6	0.85%	1,148	3.2%	\$57.80	0.2%	\$0.49
2	15.6	17.2	0.55%	573	1.6%	\$24.08	0.1%	\$0.13
1	17.2	>	0.25%	2,164	6.0%	\$134.85	0.6%	\$0.34
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$722.43
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$773.05
AVERAGE UI RATE							3.00%	
CEP							0.05%	
TOTAL TAX RATE							3.05%	



ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-6.8	5.40%	5,196	14.3%	\$2,136.51	8.9%	\$115.37
17	-6.8	-5.2	5.05%	590	1.6%	\$279.40	1.2%	\$14.11
16	-5.2	-3.6	4.75%	676	1.9%	\$356.48	1.5%	\$16.93
15	-3.6	-2.0	4.45%	894	2.5%	\$558.81	2.3%	\$24.87
14	-2.0	-0.4	4.15%	1,136	3.1%	\$949.02	3.9%	\$39.38
13	-0.4	1.2	3.85%	1,319	3.6%	\$1,151.35	4.8%	\$44.33
12	1.2	2.8	3.55%	1,745	4.8%	\$2,175.05	9.0%	\$77.21
11	2.8	4.4	3.25%	2,164	5.9%	\$4,232.78	17.6%	\$137.57
10	4.4	6.0	2.95%	2,727	7.5%	\$4,569.30	18.9%	\$134.79
9	6.0	7.6	2.65%	3,244	8.9%	\$4,347.70	18.0%	\$115.21
8	7.6	9.2	2.35%	3,512	9.7%	\$1,898.05	7.9%	\$44.60
7	9.2	10.8	2.05%	3,587	9.9%	\$761.14	3.2%	\$15.60
6	10.8	12.4	1.75%	3,848	10.6%	\$346.85	1.4%	\$6.07
5	12.4	14.0	1.45%	1,787	4.9%	\$110.80	0.5%	\$1.61
4	14.0	15.6	1.15%	1,148	3.2%	\$57.80	0.2%	\$0.66
3	15.6	17.2	0.85%	573	1.6%	\$24.08	0.1%	\$0.20
2	17.2	18.8	0.55%	418	1.2%	\$19.26	0.1%	\$0.11
1	18.8	>	0.25%	1,746	4.8%	\$112.62	0.5%	\$0.28
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$788.90
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$839.52
AVERAGE UI RATE							3.25%	
CEP							0.05%	
TOTAL TAX RATE							3.30%	



SUMMARY

Estimated Distribution of Employers
Calendar Year 2014

Page #	1	2	3	4	5
Range of Reserve Ratios	-13 12.6	-11.5 14.1	-9.9 15.7	-8.4 17.2	-6.8 18.8
Increments	1.6	1.6	1.6	1.6	1.6
Average UI Rate	2.25%	2.50%	2.75%	3.00%	3.25%
CEP	0.05%	0.05%	0.05%	0.05%	0.05%
Total	2.30%	2.55%	2.80%	3.05%	3.30%
REVENUE	\$579.77	\$644.37	\$710.57	\$773.05	\$839.52
ELIGIBLE EMPLOYERS					
5.40%	3,695	3,982	4,334	4,713	5,196
5.05%	309	352	402	483	590
4.75%	345	402	489	590	676
4.45%	407	489	594	676	894
4.15%	503	594	683	894	1,136
3.85%	601	683	929	1,136	1,319
3.55%	698	929	1,131	1,319	1,745
3.25%	940	1,131	1,325	1,745	2,164
2.95%	1,141	1,325	1,788	2,164	2,727
2.65%	1,353	1,788	2,200	2,727	3,244
2.35%	1,804	2,200	2,757	3,244	3,512
2.05%	2,227	2,757	3,279	3,512	3,587
1.75%	2,796	3,279	3,577	3,587	3,848
1.45%	3,330	3,577	3,539	3,848	1,787
1.15%	3,580	3,539	3,767	1,787	1,148
0.85%	3,505	3,767	1,726	1,148	573
0.55%	3,704	1,726	1,102	573	418
0.25%	5,372	3,790	2,688	2,164	1,746
Total	36,310	36,310	36,310	36,310	36,310



BONDING OPTION

THE FOLLOWING SLIDES DEPICT POSSIBLE RATES IF THE BONDING OPTION IS IMPLEMENTED.



**ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013**

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-16.0	5.40%	3,210	8.8%	\$1,146.54	4.8%	\$61.79
17	-16.0	-14.4	5.05%	258	0.7%	\$132.47	0.5%	\$6.69
16	-14.4	-12.8	4.75%	271	0.7%	\$125.25	0.5%	\$5.95
15	-12.8	-11.2	4.45%	318	0.9%	\$187.87	0.8%	\$8.36
14	-11.2	-9.6	4.15%	346	0.9%	\$173.42	0.7%	\$7.32
13	-9.6	-8.0	3.85%	410	1.1%	\$161.38	0.7%	\$6.21
12	-8.0	-6.4	3.55%	501	1.4%	\$284.22	1.2%	\$10.09
11	-6.4	-4.8	3.25%	636	1.8%	\$289.04	1.2%	\$9.39
10	-4.8	-3.2	2.95%	718	2.0%	\$363.71	1.5%	\$10.73
9	-3.2	-1.6	2.65%	947	2.6%	\$638.30	2.6%	\$16.91
8	-1.6	0.0	2.35%	1,162	3.2%	\$961.07	4.0%	\$22.58
7	0.0	1.6	2.05%	1,424	3.9%	\$1,324.78	5.5%	\$26.23
6	1.6	3.2	1.75%	1,855	5.1%	\$2,892.84	12.0%	\$50.62
5	3.2	4.8	1.45%	2,244	6.2%	\$4,232.08	17.6%	\$59.91
4	4.8	6.4	1.15%	2,904	8.0%	\$4,737.91	19.7%	\$54.47
3	6.4	8.0	0.85%	3,395	9.4%	\$3,832.24	15.9%	\$32.57
2	8.0	9.6	0.55%	3,598	9.9%	\$1,529.52	6.4%	\$8.69
1	9.6	>	0.25%	12,113	33.4%	\$1,074.36	4.4%	\$2.89
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$401.40
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$452.02
AVERAGE UI RATE							1.75%	
CEP							0.05%	
TOTAL TAX RATE							1.80%	



ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-14.5	5.40%	3,450	9.5%	\$1,271.79	5.3%	\$68.68
17	-14.5	-12.9	5.05%	261	0.7%	\$120.43	0.5%	\$6.08
16	-12.9	-11.3	4.75%	320	0.9%	\$158.97	0.7%	\$7.55
15	-11.3	-9.7	4.45%	342	0.9%	\$202.33	0.8%	\$9.00
14	-9.7	-8.1	4.15%	413	1.1%	\$161.38	0.7%	\$6.70
13	-8.1	-6.5	3.85%	499	1.4%	\$255.32	1.1%	\$9.83
12	-6.5	-4.9	3.55%	621	1.7%	\$305.90	1.3%	\$10.86
11	-4.9	-3.3	3.25%	708	1.9%	\$354.07	1.5%	\$11.51
10	-3.3	-1.7	2.95%	935	2.6%	\$599.76	2.5%	\$17.69
9	-1.7	-0.1	2.65%	1,160	3.2%	\$951.43	3.9%	\$25.21
8	-0.1	1.5	2.35%	1,388	3.8%	\$1,279.01	5.3%	\$30.06
7	1.5	3.1	2.05%	1,835	5.1%	\$2,863.94	11.9%	\$58.71
6	3.1	4.7	1.75%	2,216	6.1%	\$4,130.92	17.1%	\$72.29
5	4.7	6.3	1.45%	2,878	7.9%	\$4,735.50	19.7%	\$68.66
4	6.3	7.9	1.15%	3,328	9.2%	\$3,967.12	16.5%	\$45.62
3	7.9	9.5	0.85%	3,606	9.9%	\$1,577.69	6.5%	\$13.41
2	9.5	11.1	0.55%	3,471	9.6%	\$532.32	2.2%	\$2.93
1	11.1	>	0.25%	8,879	24.5%	\$619.12	2.5%	\$1.55
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$466.34
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$516.96
AVERAGE UI RATE							2.00%	
CEP							0.05%	
TOTAL TAX RATE							2.05%	



**ESTIMATED REVENUE AND EMPLOYER DISTRIBUTION
CALENDAR YEAR 2013**

Class	RESERVE RATIO		TAX RATE	EMPLOYERS		TAXABLE WAGES		REVENUE (\$MILL)
	From	To		#	%	(\$MILL)	%	
18	<	-13.0	5.40%	3,695	10.2%	\$1,389.81	5.8%	\$75.05
17	-13.0	-11.4	5.05%	309	0.8%	\$137.29	0.6%	\$6.93
16	-11.4	-9.8	4.75%	345	0.9%	\$219.19	0.9%	\$10.41
15	-9.8	-8.2	4.45%	407	1.1%	\$156.56	0.6%	\$6.97
14	-8.2	-6.6	4.15%	503	1.4%	\$260.13	1.1%	\$10.80
13	-6.6	-5.0	3.85%	601	1.7%	\$281.81	1.2%	\$10.85
12	-5.0	-3.4	3.55%	698	1.9%	\$358.89	1.5%	\$12.74
11	-3.4	-1.8	3.25%	940	2.6%	\$592.54	2.5%	\$19.26
10	-1.8	-0.2	2.95%	1,141	3.1%	\$939.39	3.9%	\$27.71
9	-0.2	1.4	2.65%	1,353	3.7%	\$1,197.12	5.0%	\$31.72
8	1.4	3.0	2.35%	1,804	5.0%	\$2,661.61	11.1%	\$62.55
7	3.0	4.6	2.05%	2,227	6.1%	\$4,294.71	17.8%	\$88.04
6	4.6	6.2	1.75%	2,796	7.7%	\$4,484.99	18.6%	\$78.49
5	6.2	7.8	1.45%	3,330	9.2%	\$4,116.46	17.1%	\$59.69
4	7.8	9.4	1.15%	3,580	9.9%	\$1,770.39	7.3%	\$20.36
3	9.4	11.0	0.85%	3,505	9.7%	\$590.13	2.4%	\$5.02
2	11.0	12.6	0.55%	3,704	10.2%	\$322.76	1.3%	\$1.78
1	12.6	>	0.25%	5,372	14.8%	\$313.22	1.3%	\$0.78
Total Eligible Employers				36,310	100.0%	\$24,087.00	100.0%	\$529.15
New Employers				21,402		\$1,716.00		\$50.62
TOTAL				57,712		\$25,803.00		\$579.77
AVERAGE UI RATE							2.25%	
CEP							0.05%	
TOTAL TAX RATE							2.30%	



BONDING SCENARIO

Estimated Distribution of Employers
Calendar Year 2014

Page #		1	2	3
Range of Reserve Ratios		-16 9.6	-14.5 11.1	-13 12.6
Increments		1.6	1.6	1.6
Average UI Rate		1.75%	2.00%	2.25%
CEP		0.05%	0.05%	0.05%
	Total	1.80%	2.05%	2.30%
REVENUE		\$452.02	\$516.96	\$579.77
		ELIGIBLE EMPLOYERS		
	5.40%	3,210	3,450	3,695
	5.05%	258	261	309
	4.75%	271	320	345
	4.45%	318	342	407
	4.15%	346	413	503
	3.85%	410	499	601
	3.55%	501	621	698
	3.25%	636	708	940
	2.95%	718	935	1,141
	2.65%	947	1,160	1,353
	2.35%	1,162	1,388	1,804
	2.05%	1,424	1,835	2,227
	1.75%	1,855	2,216	2,796
	1.45%	2,244	2,878	3,330
	1.15%	2,904	3,328	3,580
	0.85%	3,395	3,606	3,505
	0.55%	3,598	3,471	3,704
	0.25%	12,113	8,879	5,372
	Total	36,310	36,310	36,310

