

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

POSITIVE BALANCE EMPLOYERS

Rate Group	Number of Employers	Tax Rates											
		2013	2015 - \$8000	2015 - \$12,000	2015 - \$8000	2016 - \$14,000	2016 - \$14,000	2017 - \$8000	2017 - \$16,000	2018 - \$8000	2018 - \$16,000	2018 - \$16,000	
1	4,213	0.11	0.48	0.08	0.30	0.07	0.05	0.00	0.05	0.05	0.00	0.05	0.00
2	2,653	0.17	0.69	0.13	0.48	0.11	0.09	0.00	0.09	0.07	0.00	0.08	0.00
3	2,046	0.24	1.39	0.25	0.96	0.13	0.17	0.00	0.18	0.14	0.00	0.17	0.00
4	1,927	0.51	2.08	0.40	1.44	0.12	0.26	0.00	0.27	0.22	0.00	0.25	0.00
5	1,456	0.88	2.77	0.58	1.92	0.12	0.34	0.00	0.36	0.29	0.00	0.34	0.00
6	1,373	0.85	3.47	0.65	2.40	0.13	0.42	0.00	0.45	0.36	0.00	0.42	0.00
7	1,100	1.01	4.16	0.79	2.87	0.13	0.50	0.00	0.55	0.44	0.00	0.50	0.00
8	985	1.18	4.85	0.93	3.37	0.14	0.59	0.00	0.64	0.51	0.00	0.59	0.00
9	959	1.52	5.40	1.06	3.85	0.14	0.67	0.00	0.73	0.58	0.00	0.67	0.00
10	957	1.69	5.40	1.19	4.33	0.15	0.76	0.00	0.82	0.66	0.00	0.75	0.00
11	1,883	1.86	5.40	1.32	4.81	0.16	0.84	0.00	0.91	0.73	0.00	0.84	0.00
12	1,502	2.03	5.40	1.45	5.29	0.16	0.93	0.00	1.00	0.80	0.00	0.92	0.00
13	663	2.20	5.40	1.59	5.76	0.17	1.01	0.00	1.09	0.87	0.00	1.01	0.00
14	663	2.37	5.40	1.72	6.24	0.17	1.10	0.00	1.18	0.94	0.00	1.07	0.00
15	708	2.54	5.40	1.85	6.71	0.18	1.18	0.00	1.27	1.02	0.00	1.15	0.00
16	708	2.71	5.40	1.98	7.19	0.18	1.26	0.00	1.36	1.09	0.00	1.24	0.00
17	319	2.88	5.40	2.12	7.66	0.19	1.34	0.00	1.45	1.16	0.00	1.32	0.00
18	780	3.04	5.40	2.25	8.14	0.19	1.43	0.00	1.54	1.23	0.00	1.40	0.00
19	682	3.21	5.40	2.38	8.61	0.20	1.51	0.00	1.63	1.31	0.00	1.48	0.00
20	474	3.38	5.40	2.51	9.09	0.20	1.60	0.00	1.72	1.38	0.00	1.56	0.00
21	79	3.55	5.40	2.65	9.56	0.21	1.68	0.00	1.81	1.46	0.00	1.64	0.00
22	455	3.72	5.40	2.78	10.04	0.21	1.77	0.00	1.90	1.54	0.00	1.72	0.00
23	455	3.89	5.40	2.91	10.51	0.22	1.85	0.00	1.99	1.62	0.00	1.80	0.00
24	613	4.06	5.40	3.04	10.99	0.22	1.94	0.00	2.08	1.70	0.00	1.88	0.00
25	594	4.23	5.40	3.17	11.46	0.23	2.02	0.00	2.17	1.78	0.00	1.96	0.00
26	704	4.40	5.40	3.31	11.94	0.23	2.10	0.00	2.26	1.86	0.00	2.04	0.00
27	659	4.57	5.40	3.44	12.41	0.24	2.18	0.00	2.35	1.94	0.00	2.12	0.00
28	758	4.74	5.40	3.57	12.89	0.24	2.27	0.00	2.44	2.02	0.00	2.20	0.00
29	690	4.90	5.40	3.70	13.36	0.25	2.35	0.00	2.53	2.10	0.00	2.28	0.00
30	490	5.07	5.40	3.84	13.84	0.25	2.44	0.00	2.62	2.18	0.00	2.36	0.00
31	599	5.24	5.40	3.97	14.31	0.26	2.52	0.00	2.71	2.26	0.00	2.44	0.00
32	731	5.41	5.40	4.10	14.79	0.26	2.61	0.00	2.80	2.34	0.00	2.52	0.00
33	1,016	5.58	5.40	4.23	15.26	0.27	2.69	0.00	2.89	2.42	0.00	2.60	0.00
34	704	5.75	5.40	4.37	15.74	0.27	2.78	0.00	2.98	2.50	0.00	2.68	0.00
35	714	5.92	5.40	4.50	16.21	0.28	2.86	0.00	3.07	2.58	0.00	2.76	0.00
36	785	6.09	5.40	4.63	16.69	0.28	2.95	0.00	3.16	2.66	0.00	2.84	0.00
37	736	6.26	5.40	4.77	17.16	0.29	3.04	0.00	3.25	2.74	0.00	2.92	0.00
38	645	6.43	5.40	4.89	17.64	0.29	3.13	0.00	3.34	2.82	0.00	3.00	0.00
39	797	6.60	5.40	5.03	18.11	0.30	3.21	0.00	3.43	2.90	0.00	3.08	0.00
40	650	6.77	5.40	5.16	18.59	0.30	3.30	0.00	3.52	2.98	0.00	3.16	0.00
41	765	6.94	5.40	5.29	19.06	0.31	3.39	0.00	3.61	3.06	0.00	3.24	0.00
42	1,109	7.11	5.40	5.42	19.54	0.31	3.48	0.00	3.70	3.14	0.00	3.32	0.00
43	636	7.28	5.40	5.55	20.01	0.32	3.57	0.00	3.79	3.22	0.00	3.40	0.00
44	325	7.45	5.40	5.68	20.49	0.32	3.66	0.00	3.88	3.30	0.00	3.48	0.00
45	655	7.62	5.40	5.81	20.96	0.33	3.75	0.00	3.97	3.38	0.00	3.56	0.00
46	887	7.79	5.40	5.94	21.44	0.33	3.84	0.00	4.06	3.46	0.00	3.64	0.00
47	602	7.96	5.40	6.07	21.91	0.34	3.93	0.00	4.15	3.54	0.00	3.72	0.00
48	679	8.13	5.40	6.20	22.39	0.34	4.02	0.00	4.24	3.62	0.00	3.80	0.00
49	571	8.30	5.40	6.33	22.86	0.35	4.11	0.00	4.33	3.70	0.00	3.88	0.00
50	619	8.47	5.40	6.46	23.34	0.35	4.20	0.00	4.42	3.78	0.00	3.96	0.00
51	3,660	8.64	5.40	6.59	23.81	0.36	4.29	0.00	4.51	3.86	0.00	4.04	0.00
	49,827												
		33,293	9,463	0	28,667	0	49,827	0	49,827	0	49,827	0	0
	# of ERs - At-Risk Rate	65,748	18,996	0	51,356	0	49,827	0	49,827	0	49,827	0	0
	% of ERs - Not At-Risk Rate	16,571	40,354	100.00%	42,478	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	# of Related Employers	33,293	9,463	0	28,667	0	49,827	0	49,827	0	49,827	0	0

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

Taxable Wage Base		Negative Balance Employers					Tax Rates (%)					
Rate Group	Number of Employers	2013 & 2014	2015	2016	2017	2018	2013 & 2014	2015	2016	2017	2018	
52	515	5.7%	5.50%	5.50%	5.50%	5.50%	\$8,000	\$12,000	\$140,000	\$16,000	\$16,000	
53	462	5.9%	5.60%	5.60%	5.60%	5.60%	\$456.00	\$680.00	\$770.00	\$880.00	\$880.00	
54	380	6.1%	5.70%	5.70%	5.70%	5.70%	\$472.00	\$672.00	\$784.00	\$896.00	\$896.00	
55	394	6.3%	5.80%	5.80%	5.80%	5.80%	\$488.00	\$684.00	\$798.00	\$912.00	\$912.00	
56	338	6.5%	5.90%	5.90%	5.90%	5.90%	\$504.00	\$696.00	\$812.00	\$928.00	\$928.00	
57	312	6.7%	6.00%	6.00%	6.00%	6.00%	\$520.00	\$708.00	\$826.00	\$944.00	\$944.00	
58	284	6.9%	6.10%	6.10%	6.10%	6.10%	\$536.00	\$720.00	\$840.00	\$960.00	\$960.00	
59	221	7.1%	6.20%	6.20%	6.20%	6.20%	\$552.00	\$732.00	\$854.00	\$976.00	\$976.00	
60	221	7.3%	6.30%	6.30%	6.30%	6.30%	\$568.00	\$744.00	\$868.00	\$992.00	\$992.00	
61	186	7.5%	6.40%	6.40%	6.40%	6.40%	\$584.00	\$756.00	\$882.00	\$1,008.00	\$1,008.00	
62	165	7.6%	6.50%	6.50%	6.50%	6.50%	\$600.00	\$768.00	\$896.00	\$1,024.00	\$1,024.00	
63	176	7.8%	6.60%	6.60%	6.60%	6.60%	\$616.00	\$780.00	\$910.00	\$1,040.00	\$1,040.00	
64	151	8.0%	6.70%	6.70%	6.70%	6.70%	\$632.00	\$792.00	\$924.00	\$1,056.00	\$1,056.00	
65	137	8.2%	6.80%	6.80%	6.80%	6.80%	\$648.00	\$804.00	\$938.00	\$1,072.00	\$1,072.00	
66	144	8.4%	6.90%	6.90%	6.90%	6.90%	\$664.00	\$816.00	\$952.00	\$1,088.00	\$1,088.00	
67	124	8.6%	7.00%	7.00%	7.00%	7.00%	\$680.00	\$828.00	\$966.00	\$1,104.00	\$1,104.00	
68	131	8.8%	7.10%	7.10%	7.10%	7.10%	\$696.00	\$840.00	\$980.00	\$1,120.00	\$1,120.00	
69	107	9.0%	7.20%	7.20%	7.20%	7.20%	\$704.00	\$852.00	\$994.00	\$1,136.00	\$1,136.00	
70	99	9.2%	7.30%	7.30%	7.30%	7.30%	\$720.00	\$864.00	\$1,008.00	\$1,152.00	\$1,152.00	
71	2,681	9.4%	7.40%	7.40%	7.40%	7.40%	\$736.00	\$876.00	\$1,022.00	\$1,168.00	\$1,168.00	
Ineligible/New												
Rate Group		Number of Employers	2013 & 2014	2015	2016	2017	2018	Tax Rate (%)				
Construction	4,118	6.0%	6.00%	6.00%	6.00%	6.00%	6.00%					
All Other	9,908	4.0%	2.70%	2.70%	2.70%	2.70%	2.70%					

Taxable Wage Base		Negative Balance Employers					Cost Per Employee					
Rate Group	Number of 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	\$456.00	\$680.00	\$770.00	\$880.00	\$880.00	
53	462	\$456.00	\$680.00	\$770.00	\$880.00	\$880.00	\$472.00	\$672.00	\$784.00	\$896.00	\$896.00	
54	380	\$488.00	\$684.00	\$798.00	\$912.00	\$912.00	\$504.00	\$696.00	\$812.00	\$928.00	\$928.00	
55	338	\$520.00	\$708.00	\$826.00	\$944.00	\$944.00	\$536.00	\$720.00	\$840.00	\$960.00	\$960.00	
56	312	\$552.00	\$732.00	\$854.00	\$976.00	\$976.00	\$568.00	\$744.00	\$868.00	\$992.00	\$992.00	
57	284	\$584.00	\$756.00	\$882.00	\$1,008.00	\$1,008.00	\$600.00	\$768.00	\$896.00	\$1,024.00	\$1,024.00	
58	221	\$616.00	\$780.00	\$910.00	\$1,040.00	\$1,040.00	\$632.00	\$792.00	\$924.00	\$1,056.00	\$1,056.00	
59	221	\$648.00	\$804.00	\$938.00	\$1,072.00	\$1,072.00	\$664.00	\$816.00	\$952.00	\$1,088.00	\$1,088.00	
60	186	\$680.00	\$828.00	\$966.00	\$1,104.00	\$1,104.00	\$696.00	\$840.00	\$980.00	\$1,120.00	\$1,120.00	
61	165	\$696.00	\$840.00	\$994.00	\$1,136.00	\$1,136.00	\$704.00	\$852.00	\$994.00	\$1,152.00	\$1,152.00	
62	176	\$720.00	\$864.00	\$1,008.00	\$1,168.00	\$1,168.00	\$736.00	\$876.00	\$1,022.00	\$1,184.00	\$1,184.00	
63	151	\$736.00	\$888.00	\$1,036.00	\$1,184.00	\$1,184.00						
Ineligible/New												
Rate Group		Number of Employers	2013 & 2014	2015	2016	2017	2018	Cost Per Employee				
Construction	4,118	\$480	\$720	\$840	\$960	\$960						
All Other	9,908	\$320	\$324	\$378	\$432	\$432						