

Beginning in 1992, an employer's contribution rate is based on the multi-schedule contribution rate system shown below in Table 2. The contribution rate schedule to be used depends on the ratio of the current reserve fund to the adequate reserve fund.

Employers are advised of their individual contribution rate in March of each year. Contribution rates are based upon the ratio of the employer's reserve balance to your average annual payroll. You can find your contribution rate by finding the tax rate associated with your reserve ratio in the multi-schedule contribution rate system shown in Table 2. All rates are in percentages.

**New Employer Contribution Rate.** The contribution rate for new or newly covered employers will be the same as the contribution rate assigned to employers with .0000 reserve ratios. See Table 1 for the current rate.

**Tax Base.** The "tax base" is a limitation to the amount of wages that are subject to tax. The tax base is equal to the State's average annual wages for employers contributing to the Unemployment Insurance Trust Fund and is computed at the beginning of each calendar year. See Table 1 for the current tax base.

**Employment & Training (E&T) Assessment.** Each employer, with a contribution rate greater than zero and less than 5.4%, is liable for an employment and training assessment on taxable wages. To determine the E&T amount due, the total taxable wages is multiplied by the assessment rate and entered on Form UC-B6, "*Quarterly Wage, Contribution and Employment and Training Assessment Report.*" No portion of the State E&T assessment will be credited to the employer's reserve account. The E&T assessment amount cannot be taken as a credit against the Federal unemployment tax (FUTA). See Table 1 for the current rate.

Table 1.

Calendar Year	Contribution Rate Schedule	Tax Base	Employment & Training Assessment Rate	New Employer Rate
1992	A	\$22,700		1.7%
1993	B	\$23,900		1.9%
1994	B	\$25,000		1.9%
1995	D	\$25,500		3.0%
1996	D	\$25,800		3.0%
1997	D	\$26,000		3.0%
1998	D	\$26,400		3.0%
1999	D	\$27,000		3.0%
2000	D	\$27,500	.05%	3.0%
2001	C	\$28,400	.03%	2.4%
2002	C	\$29,300	.01%	2.4%

