

EHB 2704

THE STATE SENATE
Wednesday, March 24, 2010

ENGROSSED

House Bill No. 2704

As Amended

ENGROSSED HOUSE BILL NO. 2704 - By: McDaniel (Randy) of the House
and Newberry of the Senate.

An Act relating to labor; amending 40 O.S. 2001, Sections 1-209, as amended by Section 4, Chapter 452, O.S.L. 2002, 1-210, as last amended by Section 3, Chapter 132, O.S.L. 2008, 1-218, as last amended by Section 1, Chapter 354, O.S.L. 2007, 2-203, as last amended by Section 1, Chapter 177, O.S.L. 2003, 2-207, as last amended by Section 1, Chapter 460, O.S.L. 2009, 2-502, 2-603, as amended by Section 12, Chapter 452, O.S.L. 2002, 2-606, as amended by Section 5, Chapter 102, O.S.L. 2004, 2-723, 3-109, 3-604, 3-806, as amended by Section 12, Chapter 354, O.S.L. 2007, 4-508, as last amended by Section 15, Chapter 354, O.S.L. 2007, 4-702 and 9-103 (40 O.S. Supp. 2009, Sections 1-209, 1-210, 1-218, 2-203, 2-207, 2-603, 2-606, 3-806 and 4-508), which relate to the Employment Security Act of 1980; modifying definition; providing requirements for granting unemployment benefits to certain workers participating in a work rehabilitation program; requiring payment of unemployment taxes on contributions to certain retirement plan; authorizing the Oklahoma Employment Security Commission to impose certain requirements on claimants; providing for disqualification of claimant; modifying wage requirement during base period; modifying posting of information; modifying process for appeal; modifying scope of provisions applicable to recovery of unemployment overpayments; modifying experience rate table; allowing for electronic fund transfers for certain refunds; modifying assessments of contributions owed by certain organizations; modifying confidential information; modifying scope of reciprocal agreements; clarifying language; providing an effective date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

1 SECTION 1. AMENDATORY 40 O.S. 2001, Section 1-209, as
2 amended by Section 4, Chapter 452, O.S.L. 2002 (40 O.S. Supp. 2009,
3 Section 1-209), is amended to read as follows:

4 Section 1-209. EMPLOYING UNIT.

5 "Employing unit" means any individual or type of organization,
6 including any partnership, association, trust, estate, joint stock
7 company, insurance company, limited liability company or
8 corporation, whether domestic or foreign, or the receiver, trustee
9 in bankruptcy, trustee or successor thereof, or the legal
10 representative of a deceased person, which has or subsequent to
11 January 1, 1936, had in its employ one or more individuals
12 performing services for it within this state.

13 All individuals performing services within this state for any
14 employing unit which maintains two or more separate establishments
15 within this state shall be deemed to be employed by a single
16 employing unit for all the purposes of the Employment Security Act
17 of 1980, except as provided under paragraphs ~~(10)~~ and ~~(11)~~ of
18 Section 1-208 of this title.

19 Whenever any employing unit contracts with or has under it any
20 contractor or subcontractor for any employment, which is part of its
21 usual trade, occupation, profession, or business, unless the
22 employing unit as well as each such contractor or subcontractor is
23 an employer by reason of Section 1-208 or Section 3-203 of this

1 title, the employing unit shall for all the purposes of the
2 Employment Security Act of 1980 be deemed to employ each individual
3 in the employ of each such contractor or subcontractor for each day
4 during which such individual is engaged in performing such
5 employment; except that each such contractor or subcontractor who is
6 an employer by reason of Section 1-208 or Section 3-203 of this
7 title shall alone be liable for the contributions measured by wages
8 paid to individuals employed by the contractor or subcontractor, and
9 except that any employing unit which shall become liable for and pay
10 contributions with respect to individuals in the employ of any such
11 contractor or subcontractor who is not an employer by reason of
12 Section 1-208 or Section 3-203 of this title may recover the same
13 from such contractor or subcontractor.

14 Each individual employed to perform or to assist in performing
15 the work of any agent or employee of an employing unit shall be
16 deemed to be employed by such employing unit for all the purposes of
17 the Employment Security Act of 1980, whether such individual was
18 hired or paid directly by such employing unit or by such agent or
19 employee of an employing unit, provided the employing unit had
20 actual or constructive knowledge of the employment.

21 SECTION 2. AMENDATORY 40 O.S. 2001, Section 1-210, as
22 last amended by Section 3, Chapter 132, O.S.L. 2008 (40 O.S. Supp.
23 2009, Section 1-210), is amended to read as follows:

1 Section 1-210. EMPLOYMENT.

2 "Employment" means:

3 (1) Any service, including service in interstate commerce,
4 performed by:

5 (a) any officer of a corporation; or

6 (b) any individual who, under the usual common-law rules
7 applicable in determining the employer-employee
8 relationship, has the status of an employee.

9 (2) (a) any service, including service in interstate commerce,
10 performed by any individual other than an individual
11 who is an employee under paragraph (1) of this section
12 who performs services for remuneration for any person:

13 (i) as an agent-driver or commission-driver engaged
14 in distributing meat products, vegetable
15 products, fruit products, bakery products,
16 beverages other than milk, or laundry or dry
17 cleaning services, for his or her principal; or

18 (ii) as a traveling or city salesperson, other than as
19 an agent-driver or commission-driver, engaged
20 upon a full-time basis in the solicitation on
21 behalf of, and the transmission to, his or her
22 principal, except for sideline sales activities
23 on behalf of some other person, of orders from

1 wholesalers, retailers, contractors, or operators
2 of hotels, restaurants or other similar
3 establishments for merchandise for resale or
4 supplies for use in their business operations;

5 (b) provided, the term "employment" shall include services
6 described in divisions (i) and (ii) of subparagraph
7 (a) of this paragraph if:

8 (i) the contract of service contemplates that
9 substantially all of the services are to be
10 performed personally by such individual;

11 (ii) the individual does not have a substantial
12 investment in facilities used in connection with
13 the performance of the services, other than in
14 facilities for transportation; and

15 (iii) the services are not in the nature of a single
16 transaction that is not part of a continuing
17 relationship with the person for whom the
18 services are performed.

19 (3) Service performed in the employ of this state or any of its
20 instrumentalities or any political subdivision thereof or any of its
21 instrumentalities or any instrumentality of more than one of the
22 foregoing or any instrumentality of any of the foregoing and one or
23 more other states or political subdivisions; provided, that such

1 service is excluded from "employment" as defined in the Federal
2 Unemployment Tax Act, 26 U.S.C., Section 3306(c)(7), and is not
3 excluded from "employment" under paragraph (7) of this section.

4 (4) Service performed by an individual in the employ of a
5 community chest, fund, foundation or corporation, organized and
6 operated exclusively for religious, charitable, scientific, testing
7 for public safety, literary or educational purposes, or for the
8 prevention of cruelty to children or animals, no part of the net
9 earnings of which inures to the benefit of any private shareholder
10 or individual, no substantial part of the activities of which is
11 carrying on propaganda, or otherwise attempting to influence
12 legislation and which does not participate in, or intervene in,
13 including the publishing or distributing of statements, any
14 political campaign on behalf of any candidate for public office;
15 provided that such organization had four or more individuals in
16 employment for some portion of a day in each of twenty (20)
17 different weeks, whether or not such weeks were consecutive, within
18 either the calendar year or preceding calendar year, regardless of
19 whether they were employed at the same moment of time.

20 (5) Service performed by an individual in agricultural labor as
21 defined in subparagraph (a) of paragraph (15) of this section when:

22 (a) the service is performed for a person who:

- 1 (i) during any calendar quarter in either the
2 calendar year or the preceding calendar year,
3 paid remuneration in cash of Twenty Thousand
4 Dollars (\$20,000.00) or more to individuals
5 employed in agricultural labor; or
- 6 (ii) for some portion of a day in each of twenty (20)
7 different calendar weeks, whether or not the
8 weeks were consecutive, in either the calendar
9 year or the preceding calendar year, employed in
10 agricultural labor ten or more individuals,
11 regardless of whether they were employed at the
12 same moment of time.
- 13 (b) for the purposes of this paragraph any individual who
14 is a member of a crew furnished by a crew leader to
15 perform service in agricultural labor for any other
16 person shall be treated as an employee of the crew
17 leader:
- 18 (i) if the crew leader holds a valid certificate of
19 registration under the Farm Labor Contractor
20 Registration Act of 1963, Public Law 95-562, 29
21 U.S.C., Sections 1801 through 1872; or
22 substantially all the members of the crew operate
23 or maintain tractors, mechanized harvesting or

1 crop-dusting equipment, or any other mechanized
2 equipment, which is provided by the crew leader;
3 and

4 (ii) if the individual is not an employee of the other
5 person within the meaning of paragraph (1) of
6 this section or subparagraph (d) of this
7 paragraph.

8 (c) for the purposes of this paragraph, in the case of any
9 individual who is furnished by a crew leader to
10 perform service in agricultural labor for any other
11 person and who is not treated as an employee of the
12 crew leader under subparagraph (b) of this paragraph:

13 (i) the other person and not the crew leader shall be
14 treated as the employer of the individual; and

15 (ii) the other person shall be treated as having paid
16 cash remuneration to the individual in an amount
17 equal to the amount of cash remuneration paid to
18 the individual by the crew leader, either on his
19 or her own behalf or on behalf of the other
20 person, for the service in agricultural labor
21 performed for the other person.

22 (d) for the purposes of this paragraph, the term "crew
23 leader" means an individual who:

- 1 (i) furnishes individuals to perform service in
2 agricultural labor for any other person;
- 3 (ii) pays, either on his or her own behalf or on
4 behalf of another person, the individuals so
5 furnished by the crew leader for the service in
6 agricultural labor performed by them; and
- 7 (iii) has not entered into a written agreement with the
8 other person (farm operator) under which the
9 individual is designated as an employee of the
10 other person.

11 (6) The term "employment" shall include domestic service in a
12 private home, local college club or local chapter of a college
13 fraternity or sorority performed for a person who paid cash
14 remuneration of One Thousand Dollars (\$1,000.00) or more in the
15 calendar year or the preceding calendar year to individuals employed
16 in such domestic service in any calendar quarter.

17 (7) For the purposes of paragraphs (3) and (4) of this section
18 the term "employment" does not apply to service performed:

- 19 (a) in the employ of:
- 20 (i) a church or convention or association of
21 churches; or
- 22 (ii) an organization which is operated primarily for
23 religious purposes and which is operated,

1 supervised, controlled, or principally supported
2 by a church or convention or association of
3 churches;

4 (b) by a duly ordained, commissioned or licensed minister
5 of a church in the exercise of his or her ministry or
6 by a member of a religious order in the exercise of
7 duties required by the order;

8 (c) in the employ of a governmental entity referred to in
9 paragraph (3) of this section if the service is
10 performed by an individual in the exercise of duties:

11 (i) as an elected official;

12 (ii) as a member of a legislative body, or a member of
13 the judiciary of a state or political
14 subdivision;

15 (iii) as a member of the State National Guard or Air
16 National Guard;

17 (iv) as an employee serving on a temporary basis in
18 case of fire, storm, snow, earthquake, flood or
19 similar emergency;

20 (v) in a position which, under or pursuant to the
21 laws of this state, is designated as a major
22 nontenured policymaking or advisory position, or
23 a policymaking or advisory position the

1 performance of the duties of which ordinarily
2 does not require more than eight (8) hours per
3 week;

4 (vi) as an election official or election worker if the
5 amount of remuneration received by the individual
6 during the calendar year for services as an
7 election official or election worker is less than
8 One Thousand Dollars (\$1,000.00);

9 (d) by an individual ~~receiving rehabilitation or~~
10 ~~remunerative work while~~ who is participating or
11 enrolled in a program ~~in a facility~~ of an organization
12 that:

13 ~~(i) conducts a program of~~ provides rehabilitation
14 through work for individuals whose earning
15 capacity is impaired by age, physical or mental
16 deficiency, or injury, ~~or~~

17 ~~(ii) conducts a program~~ of an organization that
18 provides ~~remunerative~~ work for individuals who,
19 because of their impaired mental or physical
20 capacity cannot be readily absorbed into the
21 competitive labor market; provided that the
22 services are performed by a program participant
23 on real property owned or leased directly by the

1 organization or by a program participant working
2 under a special certificate issued by the U.S.
3 Secretary of Labor pursuant to 29 U.S.C., Section
4 214(c) and 29 C.F.R., Section 525.1 et seq.;

5 (e) as part of an unemployment work-relief or work-
6 training program assisted or financed in whole or in
7 part by any federal agency or an agency of a state or
8 political subdivision thereof, by an individual
9 receiving such work-relief or work-training; or

10 (f) by an inmate of a custodial or penal institution.

11 (8) The term "employment" shall include the service of an
12 individual who is a citizen of the United States, performed outside
13 the United States, except in Canada, in the employ of an American
14 employer other than service which is deemed "employment" under the
15 provisions of paragraphs (11) or (12) of this section or the
16 parallel provisions of another state's law, if:

17 (a) the employer's principal place of business in the
18 United States is located in this state;

19 (b) the employer has no place of business in the United
20 States, but:

21 (i) the employer is an individual who is a resident
22 of this state;

- 1 (ii) the employer is a corporation which is organized
2 under the laws of this state; or
- 3 (iii) the employer is a partnership or a trust and the
4 number of the partners or trustees who are
5 residents of this state is greater than the
6 number who are residents of any one other state;
- 7 (c) none of the criteria of subparagraphs (a) and (b) of
8 this paragraph are met but the employer has elected
9 coverage in this state or, the employer having failed
10 to elect coverage in any state, the individual has
11 filed a claim for benefits, based on such service,
12 under the law of this state;
- 13 (d) an "American employer", for purposes of this
14 subsection, means a person who is:
- 15 (i) an individual who is a resident of the United
16 States;
- 17 (ii) a partnership if two-thirds or more of the
18 partners are residents of the United States;
- 19 (iii) a trust, if all of the trustees are residents of
20 the United States; or
- 21 (iv) a corporation organized under the laws of the
22 United States or of any state; and

1 (e) the term "United States", for the purposes of this
2 subsection, includes the states, the District of
3 Columbia, the Commonwealth of Puerto Rico and the
4 Virgin Islands.

5 (9) Notwithstanding paragraph (11) of this section, all service
6 performed by an officer or member of the crew of an American vessel
7 on or in connection with the vessel, if the operating office, from
8 which the operations of the vessel operating on navigable waters
9 within, or within and without, the United States are ordinarily and
10 regularly supervised, managed, directed and controlled is within
11 this state.

12 (10) Notwithstanding any other provisions of the Employment
13 Security Act of 1980, "employment":

14 (a) includes any service with respect to which a tax is
15 required to be paid under any federal law imposing a
16 tax against which credit may be taken for
17 contributions required to be paid into a state
18 unemployment fund; and

19 (b) includes any service which is required to be
20 "employment" for full tax credit to be allowed against
21 the tax imposed by the Federal Unemployment Tax Act of
22 1954, Public Law 591, Chapter 736, as amended, 26
23 U.S.C., Section 3301 et seq.

1 (11) The term "employment" shall include an individual's entire
2 service, performed within or both within and without this state if:

3 (a) the service is localized in this state; or

4 (b) the service is not localized in any state but some of
5 the service is performed in this state and:

6 (i) the individual's base of operations, or, if there
7 is no base of operations, then the place from
8 which the individual's employment is directed or
9 controlled is in this state; or

10 (ii) the individual's base of operations or place from
11 which the service is directed or controlled is
12 not in any state in which some part of the
13 service is performed but the individual's
14 residence is in this state.

15 (12) (a) Services covered by an election pursuant to Section 3-
16 203 of this title; and

17 (b) services covered by an arrangement pursuant to Section
18 4-701 et seq. of this title between the Oklahoma
19 Employment Security Commission and the agency charged
20 with the administration of any other state or federal
21 unemployment compensation law, pursuant to which all
22 services performed by an individual for an employing

1 unit are deemed to be performed entirely within this
2 state,
3 shall be deemed to be employment if the Commission has approved an
4 election of the employing unit for whom such services are performed,
5 pursuant to which the entire service of such individual during the
6 period covered by such election is deemed to be insured work.

7 (13) Service shall be deemed to be localized within a state if:

8 (a) the service is performed entirely within such state;

9 or

10 (b) the service is performed both within and without such
11 state, but the service performed without such state is
12 incidental to the individual's service within the
13 state; for example, is temporary or transitory in
14 nature or consists of isolated transactions.

15 (14) Notwithstanding any other provision of this subsection,
16 services performed by an individual for wages or under any contract
17 of hire shall be deemed to be employment subject to the Employment
18 Security Act of 1980 unless and until it is shown to the
19 satisfaction of the Commission that:

20 (a) such individual has been and will continue to be free
21 from control or direction over the performance of the
22 services, both under the contract of hire and in fact;

23 and

- 1 (b) such individual is customarily engaged in an
- 2 independently established business; or
- 3 (c) such service is outside the usual course of the
- 4 business for which the service is performed and that
- 5 the service is performed outside of all the places of
- 6 business of the enterprise for which the service is
- 7 performed.

8 (15) The term "employment" shall not include:

- 9 (a) services performed by an individual in agricultural
- 10 labor, except as provided under paragraph (5) of this
- 11 section. Services performed by an individual who is a
- 12 nonresident alien admitted to the United States to
- 13 perform agricultural labor, pursuant to 8 U.S.C.
- 14 Sections 1101(a), 1184(c) and 1188. For purposes of
- 15 this subparagraph, the term "agricultural labor" means
- 16 remunerated service performed in agricultural labor as
- 17 defined in the Federal Unemployment Tax Act, 26
- 18 U.S.C., Section 3306(k);
- 19 (b) domestic service, except as provided under paragraph
- 20 (6) of this section, in a private home, local college
- 21 club, or local chapter of a college fraternity or
- 22 sorority;

1 (c) service performed by an individual in the employ of
2 his or her son, daughter, or spouse, and service
3 performed by a child under the age of twenty-one (21)
4 in the employ of his or her father or mother, or both
5 father and mother;

6 (d) service performed in the employ of the United States
7 government or an instrumentality of the United States
8 exempt under the Constitution of the United States
9 from the contributions imposed by the Employment
10 Security Act of 1980, except that to the extent that
11 the Congress of the United States shall permit states
12 to require any instrumentalities of the United States
13 to make payments into an unemployment fund under a
14 state unemployment compensation law, all of the
15 provisions of the Employment Security Act of 1980
16 shall be applicable to such instrumentalities, and to
17 services performed for such instrumentalities, in the
18 same manner, to the same extent, and on the same terms
19 as to all other employers, employing units,
20 individuals and services; provided that if this state
21 shall not be certified for any year by the Secretary
22 of Labor of the United States under the Federal
23 Internal Revenue Code, 26 U.S.C., Section 3304(c), the

1 payments required of such instrumentalities with
2 respect to the year shall be refunded by the
3 Commission from the fund in the same manner and within
4 the same period as is provided in Section 3-304 of
5 this title with respect to contributions erroneously
6 collected;

7 (e) service with respect to which unemployment
8 compensation is payable under an unemployment
9 compensation system established by an act of Congress;

10 (f) service performed in the employ of a foreign
11 government, including service as a consul or other
12 officer or employee or a nondiplomatic representative;

13 (g) service performed in the employ of an instrumentality
14 wholly owned by a foreign government:

15 (i) if the service is of a character similar to that
16 performed in foreign countries by employees of
17 the United States government or of an
18 instrumentality thereof, and

19 (ii) if the Commission finds that the United States
20 Secretary of State has certified to the United
21 States Secretary of the Treasury that the foreign
22 government, with respect to whose instrumentality
23 exemption is claimed, grants an equivalent

1 exemption with respect to similar service
2 performed in the foreign country by employees of
3 the United States government and of
4 instrumentalities thereof;

5 (h) service covered by an arrangement between the
6 Commission and the agency charged with the
7 administration of any other state or federal
8 unemployment compensation law pursuant to which all
9 services performed by an individual for an employing
10 unit during the period covered by such employing
11 unit's duly approved election, are deemed to be
12 performed entirely within the jurisdiction of such
13 other state or federal agency;

14 (i) service performed as a student nurse in the employ of
15 a hospital or a nurses' training school by an
16 individual who is enrolled and is regularly attending
17 classes in a nurses' training school chartered or
18 approved pursuant to state law; and service performed
19 as an intern in the employ of a hospital by an
20 individual who has completed a four-year course in a
21 medical school chartered or approved pursuant to state
22 law;

1 (j) service performed by an individual for a person, firm,
2 association, trust, partnership or corporation as an
3 insurance agent, or as an insurance solicitor or as a
4 licensed real estate agent, if all such service
5 performed by such individual for such person is
6 performed for remuneration solely by way of
7 commissions or fees;

8 (k) service performed by an individual under the age of
9 eighteen (18) in the delivery and distribution of
10 newspapers or shopping news, not including delivery or
11 distribution to any point for subsequent delivery or
12 distribution, and services performed by an individual
13 eighteen (18) years of age or older who meets the
14 definition of a "direct seller" as defined in 26
15 U.S.C., Section 3508(b)(2), that states in pertinent
16 part:

17 (i) the individual must be engaged in the delivery or
18 distribution of newspapers or shopping news,
19 including any services directly related to such
20 trade or business,

21 (ii) substantially all the remuneration, whether or
22 not paid in cash, for the performance of the
23 services described in clause (i) of this

1 subdivision is directly related to sales or other
2 output, including the performance of services,
3 rather than the number of hours worked, and
4 (iii) the services performed by the individual are
5 performed pursuant to a written contract between
6 the person and the person for whom the services
7 are performed and the contract provides that the
8 person will not be treated as an employee with
9 respect to the services;
10 (l) service performed in the employ of a school, college
11 or university, if the service is performed:
12 (i) by a student who is enrolled and is regularly
13 attending classes at the school, college, or
14 university, or
15 (ii) by the spouse of the student, if the spouse is
16 advised, at the time the spouse commences to
17 perform the service, that:
18 (I) the employment of the spouse to perform the
19 service is provided under a program to
20 provide financial assistance to the student
21 by the school, college, or university, and
22 (II) the employment will not be covered by any
23 program of unemployment insurance;

- 1 (m) service performed by an individual who is enrolled at
2 a nonprofit or public educational institution which
3 normally maintains a regular faculty and curriculum
4 and normally has a regularly organized body of
5 students in attendance at the place where its
6 educational activities are carried on as a student in
7 a full-time program, taken for credit at the
8 institution, which combines academic instruction with
9 work experience, if the service is an integral part of
10 the program, and the institution has so certified to
11 the employer, except that this provision shall not
12 apply to service performed in a program established
13 for or on behalf of an employer or group of employers;
- 14 (n) service performed in the employ of a hospital, if the
15 service is performed by a patient of the hospital;
- 16 (o) services performed by cooperative extension personnel
17 holding federal appointments employed by state
18 institutions of higher learning;
- 19 (p) earnings of employees being paid by state warrants who
20 are presently covered by the Federal Unemployment
21 Compensation Act, 5 U.S.C., Section 8501 et seq., by
22 virtue of their federal status;

- 1 (q) cosmetology services performed by an individual in a
2 beauty shop, as defined by Section 199.1 of Title 59
3 of the Oklahoma Statutes, pursuant to an agreement
4 whereby the owner of the beauty shop leases or rents
5 facilities for cosmetology to such individual;
- 6 (r) barbering services performed by an individual in a
7 barber shop, as defined by Section 61.5 of Title 59 of
8 the Oklahoma Statutes, pursuant to an agreement
9 whereby the owner of the barber shop leases or rents
10 facilities for barbering to such individual;
- 11 (s) in-home services performed in a medical care program
12 such as the personal care services program, or social
13 services program, as certified and approved by the
14 Department of Human Services or the Center for
15 Medicare and Medicaid Services or as a participant in
16 a work or training program administered by the
17 Department of Human Services;
- 18 (t) riding services performed by a jockey and services
19 performed by a trainer of race horses in an approved
20 race licensed by the Oklahoma Horse Racing Commission;
- 21 (u) service performed by an individual whose remuneration
22 consists solely of commissions, overrides, bonuses,
23 and differentials related to sales or other output

1 derived from in-person sales to, or solicitation of
2 orders from, ultimate consumers primarily in the home,
3 or otherwise than in a permanent retail establishment;
4 (v) service performed by a person, commonly referred to as
5 "owner-operator", who owns or leases a truck-tractor
6 or truck for hire, provided the owner-operator
7 actually operates the truck-tractor or truck and,
8 further, that the entity contracting with the owner-
9 operator is not the lessor of the truck-tractor or
10 truck;
11 (w) services performed as a chopper of cotton who weeds or
12 thins cotton crops by hand or hoe. This subsection
13 shall be interpreted and applied consistently with the
14 Federal Unemployment Tax Act, 26 U.S.C., Sections
15 3304(a)(6)(A) and 3306(k); or
16 (x) services performed for a private for-profit person or
17 entity by an individual as a landman:
18 (i) if the individual is engaged primarily in
19 negotiating for the acquisition or divestiture of
20 mineral rights or negotiating business agreements
21 that provide for the exploration for or
22 development of minerals,

1 (ii) if substantially all remuneration paid in cash or
2 otherwise for the performance of the services is
3 directly related to the completion by the
4 individual of the specific tasks contracted for
5 rather than to the number of hours worked by the
6 individual, and

7 (iii) if the services performed by the individual are
8 performed under a written contract between the
9 individual and the person for whom the services
10 are performed; provided that the individual is to
11 be treated as an independent contractor and not
12 as an employee with respect to the services
13 provided under the contract.

14 SECTION 3. AMENDATORY 40 O.S. 2001, Section 1-218, as
15 last amended by Section 1, Chapter 354, O.S.L. 2007 (40 O.S. Supp.
16 2009, Section 1-218), is amended to read as follows:

17 Section 1-218. WAGES.

18 "Wages" means all remuneration for services from whatever
19 source, including commissions and bonuses and the cash value of all
20 remuneration in any medium other than cash, and includes dismissal
21 payments which the employer is required by law or contract to make.
22 Gratuities customarily received by an individual in the course of
23 work from persons other than the employing unit shall be treated as

1 wages received from the employing unit. The reasonable cash value
2 of remuneration in any medium other than cash, and the reasonable
3 amount of gratuities, shall be estimated and determined in
4 accordance with rules prescribed by the Oklahoma Employment Security
5 Commission. The term wages shall not include:

6 1. The amount of any payment, with respect to services
7 performed to or on behalf of an individual in its employ under a
8 plan or system established by an employing unit which makes
9 provision for individuals in its employ generally, or for a class or
10 classes of such individuals, including any amount paid by an
11 employing unit for insurance or annuities, or into a fund to provide
12 for any such payment, on account of:

13 a. retirement, other than employee contributions or
14 deferrals after December 31, 2002, under a qualified
15 plan as described in 26 U.S.C., Section 401(k) and,
16 after December 31, 2005, under a qualified plan as
17 described in 26 U.S.C., Sections 403b, 408(k), 457 and
18 7701(j), and, after December 31, 2010, under a
19 qualified plan as described in 26 U.S.C., Section
20 408(p),

21 b. sickness or accident disability,

22 c. medical and hospitalization expenses in connection
23 with sickness or accident disability,

- 1 d. death, provided the individual in its employ:
- 2 (1) has not the option to receive, instead of
- 3 provision for such death benefit, any part of
- 4 such payment, or if such death benefit is
- 5 insured, any part of the premium or contributions
- 6 to premiums paid by the employing unit, and
- 7 (2) has not the right, under the provisions of the
- 8 plan or system or policy of insurance providing
- 9 for such death benefit, to assign such benefit,
- 10 or to receive cash consideration in lieu of such
- 11 benefit either upon withdrawal from the plan or
- 12 system providing for such benefit or upon
- 13 termination of such plan or system or policy of
- 14 insurance or of the individual's services with
- 15 such employing unit, or
- 16 e. a bona fide thrift or savings fund, providing:
- 17 (1) such payment is conditioned upon a payment of a
- 18 substantial sum by such individuals in its
- 19 employ, and
- 20 (2) that such sum paid by the employing unit cannot
- 21 under the provisions of such plan be withdrawn by
- 22 an individual more frequently than once in any

1 and lodging are furnished on the business premises of the employer
2 for the convenience of the employer; or

3 7. Payments made under an approved supplemental unemployment
4 benefit plan.

5 SECTION 4. AMENDATORY 40 O.S. 2001, Section 2-203, as
6 last amended by Section 1, Chapter 177, O.S.L. 2003 (40 O.S. Supp.
7 2009, Section 2-203), is amended to read as follows:

8 Section 2-203. CLAIM.

9 A. An unemployed individual must file an initial claim for
10 unemployment benefits by calling an Oklahoma Employment Security
11 Commission claims representative in a Commission Call Center, by
12 completing the required forms through the Internet Claims service
13 provided by the Commission, or by completing all forms necessary to
14 process an initial claim in a local office of the Commission or any
15 alternate site designated by the Commission to take unemployment
16 benefit claims. The Commission may obtain additional information
17 regarding an individual's claim through any form of
18 telecommunication, writing, or interview. An unemployed individual
19 must file a claim in writing or by telecommunication for benefits
20 with respect to each week in accordance with such rule as the
21 Commission may prescribe.

22 B. With respect to each week, he or she must provide the
23 Commission with a true and correct statement of all material facts

1 relating to: his or her unemployment; ability to work; availability
2 for work; activities or conditions which could restrict the
3 individual from seeking or accepting full-time employment
4 immediately; applications for or receipt of workers' compensation
5 benefits; employment and earnings; and the reporting of other income
6 from retirement, pension, disability, self-employment, education or
7 training allowances.

8 C. No claim will be allowed or paid unless the claimant resides
9 within a state or foreign country with which the State of Oklahoma
10 has entered into a reciprocal or cooperative arrangement pursuant to
11 Part 7 of Article IV of the Employment Security Act of 1980.

12 D. The Commission may require the individual to produce
13 documents or information relevant to the claim for benefits. If the
14 individual has the ability to produce the documents or information
15 and fails to produce it, the individual's claim for unemployment
16 benefits may be disqualified indefinitely by the Commission until
17 the information is produced. The Commission may require the
18 individual to personally appear at a location for a purpose relevant
19 to the individual's unemployment claim or job search. If the
20 individual fails to appear, the individual's claim for unemployment
21 benefits may be disqualified indefinitely by the Commission until
22 the individual makes a personal appearance as directed. An
23 individual that has been disqualified indefinitely by the provisions

1 of this subsection may receive payment for any week between the
2 initial failure and the compliance with this subsection if the
3 claimant is otherwise eligible and has made a timely filing for each
4 intervening week.

5 SECTION 5. AMENDATORY 40 O.S. 2001, Section 2-207, as
6 last amended by Section 1, Chapter 460, O.S.L. 2009 (40 O.S. Supp.
7 2009, Section 2-207), is amended to read as follows:

8 Section 2-207. WAGE REQUIREMENT DURING BASE PERIOD.

9 A. The unemployed individual, during the individual's base
10 period, shall have been paid ~~wages for insured work of not less~~
11 ~~than:~~

12 1. Taxable wages of not less than One Thousand Five Hundred
13 Dollars (\$1,500.00); and

14 2. ~~One~~ Total wages of not less than one and one-half (1 1/2)
15 times the amount of wages during that quarter of the individual's
16 base period in which ~~such~~ the wages were highest.

17 Notwithstanding the preceding provision, an individual with base
18 period wages equal to or more than the highest annual amount of
19 taxable wages that applies to any calendar year in which the claim
20 for unemployment benefits was filed shall be eligible for benefits.

21 B. 1. If an individual lacks sufficient base period wages
22 under subsection A of this section to establish a claim for

1 benefits, any wages paid in the individual's alternative base period
2 shall be considered as the individual's base period wages.

3 2. If the Commission has not received wage information from the
4 individual's employer for the most recent calendar quarter of the
5 alternative base period, the Commission shall accept an affidavit
6 from the individual supported by wage information such as check
7 stubs, deposit slips, or other supporting documentation to determine
8 wages paid.

9 3. A determination of benefits based on an alternative base
10 period shall be adjusted when the quarterly wage report is received
11 from the employer, if the wage information in the report differs
12 from that reported by the individual.

13 4. If alternative base period wages are established by
14 affidavit of the individual, the employer to which the wages are
15 attributed will have the right to protest the wages reported. If a
16 protest is made, the employer must provide documentary evidence of
17 wages paid to the individual. The Commission will determine the
18 wages paid based on the preponderance of the evidence presented by
19 each party.

20 5. Provided, no wages used to establish a claim under an
21 alternative base period shall be subsequently used to establish a
22 second benefit year.

1 SECTION 6. AMENDATORY 40 O.S. 2001, Section 2-502, is
2 amended to read as follows:

3 Section 2-502. POSTING OF INFORMATION. Each employer shall
4 post and maintain in places readily accessible to ~~individuals in his~~
5 ~~employ printed~~ its employees, statements concerning benefit rights,
6 claims for benefits and ~~such~~ any other matters relating to the
7 administration of this act as the Commission may by rule prescribe.
8 Each employer shall supply to ~~such individuals~~ its employees copies
9 of ~~such printed~~ statements or other materials relating to claims for
10 benefits when and as the Commission may by rule prescribe. ~~Such~~
11 ~~printed statements~~ Statements and other materials shall be supplied
12 by the Commission to ~~each employer~~ all Oklahoma employers through
13 the Internet website of the Commission, without cost to the
14 employer.

15 SECTION 7. AMENDATORY 40 O.S. 2001, Section 2-603, as
16 amended by Section 12, Chapter 452, O.S.L. 2002 (40 O.S. Supp. 2009,
17 Section 2-603), is amended to read as follows:

18 Section 2-603. APPEAL TRIBUNAL.

19 The claimant or any other party entitled to notice of a
20 determination may file an appeal from ~~such~~ the determination with
21 the appeal tribunal within ten (10) days after the date of mailing
22 of the notice to the claimant's or other party's last-known address
23 or, if ~~such~~ the notice is not mailed, within ten (10) days after the

1 date of delivery of ~~such~~ the notice. The claimant or other party
2 may file an appeal in any manner allowed by Section 1-224 of this
3 title or by telephone ~~through~~ to the Commission's ~~interactive voice~~
4 ~~response system or by speaking with one of the Commission's claims~~
5 ~~representatives~~ call center. In order to be considered timely,
6 ~~filing of an appeal made by telephone through the interactive voice~~
7 ~~response system shall be completed by 12 midnight on the date it is~~
8 ~~due,~~ and filing of an appeal made by telephone through a claims
9 representative must be completed before the end of normal business
10 hours.

11 SECTION 8. AMENDATORY 40 O.S. 2001, Section 2-606, as
12 amended by Section 5, Chapter 102, O.S.L. 2004 (40 O.S. Supp. 2009,
13 Section 2-606), is amended to read as follows:

14 Section 2-606. APPEALS FROM TRIBUNAL REFEREE DECISIONS TO BOARD
15 OF REVIEW.

16 The Board of Review shall review the record of an appeal filed
17 by any of the parties entitled to notice on a determination of an
18 appeal tribunal referee. An appeal to the Board of Review may be
19 filed in any manner allowed by Section 1-224 of this title. On ~~such~~
20 ~~further~~ appeal, the Board of Review may affirm, modify ~~or,~~ reverse,
21 or remand any decision of an appeal tribunal referee on the basis of
22 evidence previously submitted, or on the basis of additional
23 evidence as it may adduce, or, at its direction, received by an

1 appeal tribunal referee. The Board of Review may conduct a formal
2 hearing upon a request of a party or on its own motion. Any formal
3 hearing shall be conducted by one or more members of the Board of
4 Review as it may determine or by a hearing officer designated by the
5 Board of Review. The Board of Review shall promptly notify the
6 parties of its findings and decision, and such decision shall be
7 final unless within ten (10) days after the mailing of notice
8 thereof to the parties' last-known addresses, a proceeding for
9 judicial review is initiated.

10 SECTION 9. AMENDATORY 40 O.S. 2001, Section 2-723, is
11 amended to read as follows:

12 Section 2-723. OVERPAYMENTS, RESTITUTION AND OFFSET. The
13 provisions of this act applicable to recovery of overpayments,
14 including restitution ~~and~~, offset, and recoupment shall apply to
15 overpayments of extended benefits. If there is recovery of extended
16 benefits, that proportion of the amount restored or offset which
17 represents the federal share of the original payments shall be
18 restored to the appropriate federal account.

19 SECTION 10. AMENDATORY 40 O.S. 2001, Section 3-109, is
20 amended to read as follows:

21 Section 3-109. EXPERIENCE RATE. The contribution rate for each
22 employer for each calendar quarter after ~~December 31, 1983~~ July 1,
23 2010, to be applied to ~~his~~ the employer's current payroll shall be

1 in accordance with the following table based upon the state
 2 experience factor and his benefit wage ratio:

3 When the State
 4 Experience
 5 Factor

6 Is: If the Employer's Benefit Wage Ratio Does Not Exceed:

7	1%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
8	2	5	10	15	20	25	30	35	40	45	50
9		<u>5.0</u>	<u>10.0</u>	<u>15.0</u>	<u>20.0</u>	<u>25.0</u>	<u>30.0</u>	<u>35.0</u>	<u>40.0</u>	<u>45.0</u>	<u>50.0</u>
10	3	3.3	6.6	10	13.3	16.5	20	23.3	26.6	30	33.3
11			<u>6.7</u>	<u>10.0</u>		<u>16.7</u>	<u>20.0</u>		<u>26.7</u>	<u>30.0</u>	
12	4	2.5	5	7.5	10	12.5	15	17.5	20	22.5	25
13			<u>5.0</u>		<u>10.0</u>		<u>15.0</u>		<u>20.0</u>		<u>25.0</u>
14	5	2	4	6	8	10	12	14	16	18	20
15		<u>2.0</u>	<u>4.0</u>	<u>6.0</u>	<u>8.0</u>	<u>10.0</u>	<u>12.0</u>	<u>14.0</u>	<u>16.0</u>	<u>18.0</u>	<u>20.0</u>
16	6	1.5	3.3	5	6.6	8.3	10	11.6	13.3	15	16.6
17		<u>1.7</u>		<u>5.0</u>	<u>6.7</u>		<u>10.0</u>	<u>11.7</u>		<u>15.0</u>	<u>16.7</u>
18	7	1.4	2.8	4.2	5.7	7.1	8.5	10	11.4	12.8	14.2
19			<u>2.9</u>	<u>4.3</u>			<u>8.6</u>	<u>10.0</u>		<u>12.9</u>	<u>14.3</u>
20	8	1.2	2.5	3.7	5	6.2	7.5	8.7	10	11.2	12.5
21		<u>1.3</u>		<u>3.8</u>	<u>5.0</u>	<u>6.3</u>		<u>8.8</u>	<u>10.0</u>	<u>11.3</u>	
22	9	1.1	2.2	3.3	4.4	5.5	6.6	7.7	8.8	10	11.1
23						<u>5.6</u>	<u>6.7</u>	<u>7.8</u>	<u>8.9</u>	<u>10.0</u>	

1	10	1	2	3	4	5	6	7	8	9	10
2		<u>1.0</u>	<u>2.0</u>	<u>3.0</u>	<u>4.0</u>	<u>5.0</u>	<u>6.0</u>	<u>7.0</u>	<u>8.0</u>	<u>9.0</u>	<u>10.0</u>
3	11	0.9	1.8	2.7	3.6	4.5	5.4	6.3	7.2	8.1	9
4							<u>5.5</u>	<u>6.4</u>	<u>7.3</u>	<u>8.2</u>	<u>9.1</u>
5	12	0.8	1.6	2.5	3.3	4.1	5	5.8	6.6	7.5	8.3
6			<u>1.7</u>			<u>4.2</u>	<u>5.0</u>		<u>6.7</u>		
7	13	0.7	1.5	2.3	3	3.8	4.6	5.3	6.1	6.9	7.6
8		<u>0.8</u>			<u>3.1</u>			<u>5.4</u>	<u>6.2</u>		<u>7.7</u>
9	14	0.7	1.4	2.1	2.8	3.5	4.2	5	5.7	6.4	7.1
10					<u>2.9</u>	<u>3.6</u>	<u>4.3</u>	<u>5.0</u>			
11	15	0.6	1.3	2	2.6	3.3	4	4.6	5.3	6	6.6
12		<u>0.7</u>		<u>2.0</u>	<u>2.7</u>		<u>4.0</u>	<u>4.7</u>		<u>6.0</u>	<u>6.7</u>
13	16	0.6	1.2	1.8	2.5	3.1	3.7	4.3	5	5.6	6.2
14			<u>1.3</u>	<u>1.9</u>			<u>3.8</u>	<u>4.4</u>	<u>5.0</u>		<u>6.3</u>
15	17	0.5	1.1	1.7	2.3	2.9	3.5	4.1	4.7	5.2	5.8
16		<u>0.6</u>	<u>1.2</u>	<u>1.8</u>	<u>2.4</u>					<u>5.3</u>	<u>5.9</u>
17	18	0.5	1.1	1.6	2.2	2.7	3.3	3.8	4.4	5	5.5
18		<u>0.6</u>		<u>1.7</u>		<u>2.8</u>		<u>3.9</u>		<u>5.0</u>	<u>5.6</u>
19	19	0.5	1	1.5	2.1	2.6	3.1	3.6	4.2	4.7	5.2
20			<u>1.1</u>	<u>1.6</u>			<u>3.2</u>	<u>3.7</u>			<u>5.3</u>
21	20	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5
22			<u>1.0</u>		<u>2.0</u>		<u>3.0</u>		<u>4.0</u>		<u>5.0</u>
23	21	0.4	0.9	1.4	1.9	2.3	2.8	3.3	3.8	4.2	4.7

1		<u>0.5</u>	<u>1.0</u>			<u>2.4</u>	<u>2.9</u>			<u>4.3</u>	<u>4.8</u>
2	22	0.4	0.9	1.3	1.8	2.2	2.7	3.1	3.6	4	4.5
3		<u>0.5</u>		<u>1.4</u>		<u>2.3</u>		<u>3.2</u>		<u>4.1</u>	
4	23	0.4	0.8	1.3	1.7	2.1	2.6	3	3.4	3.9	4.3
5			<u>0.9</u>			<u>2.2</u>		<u>3.0</u>	<u>3.5</u>		
6	24	0.4	0.8	1.2	1.6	2	2.5	2.9	3.3	3.7	4.1
7				<u>1.3</u>	<u>1.7</u>	<u>2.1</u>				<u>3.8</u>	<u>4.2</u>
8	25	0.4	0.8	1.2	1.6	2	2.4	2.8	3.2	3.6	4
9						<u>2.0</u>					<u>4.0</u>
10	26	0.3	0.7	1.1	1.5	1.9	2.3	2.6	3	3.4	3.8
11		<u>0.4</u>	<u>0.8</u>	<u>1.2</u>				<u>2.7</u>	<u>3.1</u>	<u>3.5</u>	
12	27	0.3	0.7	1.1	1.4	1.8	2.2	2.5	2.9	3.3	3.7
13		<u>0.4</u>			<u>1.5</u>	<u>1.9</u>		<u>2.6</u>	<u>3.0</u>		
14	28	0.3	0.7	1	1.4	1.7	2.1	2.5	2.8	3.2	3.5
15		<u>0.4</u>		<u>1.1</u>		<u>1.8</u>		<u>2.9</u>		<u>3.6</u>	
16	29	0.3	0.6	1	1.3	1.7	2	2.4	2.7	3.1	3.4
17			<u>0.7</u>	<u>1.0</u>	<u>1.4</u>		<u>2.1</u>		<u>2.8</u>		
18	30	0.3	0.6	1	1.3	1.6	2	2.3	2.6	3	3.3
19			<u>0.7</u>	<u>1.0</u>		<u>1.7</u>	<u>2.0</u>		<u>2.7</u>	<u>3.0</u>	
20	31	0.3	0.6	0.9	1.2	1.6	1.9	2.2	2.5	2.9	3.2
21				<u>1.0</u>	<u>1.3</u>			<u>2.3</u>	<u>2.6</u>		
22	32	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.5	2.8	3.1
23					<u>1.3</u>	<u>1.6</u>	<u>1.9</u>	<u>2.2</u>			

1	33	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.7	3
2											<u>3.0</u>
3	34	0.2	0.5	0.8	1.1	1.4	1.7	2	2.3	2.6	2.9
4		<u>0.3</u>	<u>0.6</u>	<u>0.9</u>	<u>1.2</u>	<u>1.5</u>	<u>1.8</u>	<u>2.1</u>	<u>2.4</u>		
5	35	0.2	0.5	0.8	1.1	1.4	1.7	2	2.2	2.5	2.8
6		<u>0.3</u>	<u>0.6</u>	<u>0.9</u>				<u>2.0</u>	<u>2.3</u>	<u>2.6</u>	<u>2.9</u>
7	36	0.2	0.5	0.8	1.1	1.3	1.6	1.9	2.2	2.5	2.7
8		<u>0.3</u>	<u>0.6</u>			<u>1.4</u>	<u>1.7</u>				<u>2.8</u>
9	37	0.2	0.5	0.8	1	1.3	1.6	1.8	2.1	2.4	2.7
10		<u>0.3</u>			<u>1.1</u>	<u>1.4</u>		<u>1.9</u>	<u>2.2</u>		
11	38	0.2	0.5	0.7	1	1.3	1.5	1.8	2.1	2.3	2.6
12		<u>0.3</u>		<u>0.8</u>	<u>1.1</u>		<u>1.6</u>			<u>2.4</u>	
13	39	0.2	0.5	0.7	1	1.2	1.5	1.7	2	2.3	2.5
14		<u>0.3</u>		<u>0.8</u>	<u>1.0</u>	<u>1.3</u>		<u>1.8</u>	<u>2.1</u>		<u>2.6</u>
15	40	0.2	0.5	0.7	1	1.2	1.5	1.7	2	2.2	2.5
16		<u>0.3</u>		<u>0.8</u>	<u>1.0</u>	<u>1.3</u>		<u>1.8</u>	<u>2.0</u>	<u>2.3</u>	
17	41	0.2	0.4	0.7	0.9	1.2	1.4	1.7	1.9	2.1	2.4
18			<u>0.5</u>		<u>1.0</u>		<u>1.5</u>		<u>2.0</u>	<u>2.2</u>	
19	42	0.2	0.4	0.7	0.9	1.1	1.4	1.6	1.9	2.1	2.3
20			<u>0.5</u>		<u>1.0</u>	<u>1.2</u>		<u>1.7</u>			<u>2.4</u>
21	43	0.2	0.4	0.6	0.9	1.1	1.3	1.6	1.8	2	2.3
22			<u>0.5</u>	<u>0.7</u>		<u>1.2</u>	<u>1.4</u>		<u>1.9</u>	<u>2.1</u>	
23	44	0.2	0.4	0.6	0.9	1.1	1.3	1.5	1.8	2	2.2

1			<u>0.5</u>	<u>0.7</u>			<u>1.4</u>	<u>1.6</u>		<u>2.0</u>	<u>2.3</u>
2	45	0.2	0.4	0.6	0.8	1.1	1.3	1.5	1.7	2	2.2
3				<u>0.7</u>	<u>0.9</u>			<u>1.6</u>	<u>1.8</u>	<u>2.0</u>	
4	46	0.2	0.4	0.6	0.8	1	1.3	1.5	1.7	1.9	2.1
5				<u>0.7</u>	<u>0.9</u>	<u>1.1</u>				<u>2.0</u>	<u>2.2</u>
6	47	0.2	0.4	0.6	0.8	1	1.2	1.4	1.7	1.9	2.1
7					<u>0.9</u>	<u>1.1</u>	<u>1.3</u>	<u>1.5</u>			
8	48	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2
9						<u>1.0</u>	<u>1.3</u>	<u>1.5</u>	<u>1.7</u>	<u>1.9</u>	<u>2.1</u>
10	49	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2
11						<u>1.0</u>					<u>2.0</u>
12	50	0.2	0.4	0.6	0.8	1	1.2	1.4	1.6	1.8	2
13						<u>1.0</u>					<u>2.0</u>

The Employer's Contribution Rate Shall Be:

15		0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9	1.0
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16 When the State

17 Experience

18 Factor

19 Is: If the Employer's Benefit Wage Ratio Does Not Exceed:

20	1%	110%	120%	130%	140%	150%	160%	170%	180%	190%	200%
21	2	55	60	65	70	75	80	85	90	95	100
22		<u>55.0</u>	<u>60.0</u>	<u>65.0</u>	<u>70.0</u>	<u>75.0</u>	<u>80.0</u>	<u>85.0</u>	<u>90.0</u>	<u>95.0</u>	<u>100.0</u>
23	3	36.6	40	43.3	46.6	50	53.3	56.6	60	63.3	66.6

1		<u>36.7</u>	<u>40.0</u>		<u>46.7</u>	<u>50.0</u>		<u>56.7</u>	<u>60.0</u>		<u>66.7</u>
2	4	27.5	30	32.5	35	37.5	40	42.5	45	47.5	50
3			<u>30.0</u>		<u>35.0</u>		<u>40.0</u>		<u>45.0</u>		<u>50.0</u>
4	5	22	24	26	28	30	32	34	36	38	40
5		<u>22.0</u>	<u>24.0</u>	<u>26.0</u>	<u>28.0</u>	<u>30.0</u>	<u>32.0</u>	<u>34.0</u>	<u>36.0</u>	<u>38.0</u>	<u>40.0</u>
6	6	18.3	20	21.6	23.3	25	26.6	28.3	30	31.6	33.3
7			<u>20.0</u>	<u>21.7</u>		<u>25.0</u>	<u>26.7</u>		<u>30.0</u>	<u>31.7</u>	
8	7	15.7	17.1	18.5	20	21.4	22.8	24.2	25.7	27.1	28.5
9				<u>18.6</u>	<u>20.0</u>		<u>22.9</u>	<u>24.3</u>			<u>28.6</u>
10	8	13.7	15	16.2	17.5	18.7	20	21.2	22.5	23.7	25
11		<u>13.8</u>	<u>15.0</u>	<u>16.3</u>		<u>18.8</u>	<u>20.0</u>	<u>21.3</u>		<u>23.8</u>	<u>25.0</u>
12	9	12.2	13.3	14.4	15.5	16.6	17.7	18.8	20	21.1	22.2
13					<u>15.6</u>	<u>16.7</u>	<u>17.8</u>	<u>18.9</u>	<u>20.0</u>		
14	10	11	12	13	14	15	16	17	18	19	20
15		<u>11.0</u>	<u>12.0</u>	<u>13.0</u>	<u>14.0</u>	<u>15.0</u>	<u>16.0</u>	<u>17.0</u>	<u>18.0</u>	<u>19.0</u>	<u>20.0</u>
16	11	10	10.9	11.8	12.7	13.6	14.5	15.4	16.3	17.2	18.1
17		<u>10.0</u>						<u>15.5</u>	<u>16.4</u>	<u>17.3</u>	<u>18.2</u>
18	12	9.1	10	10.8	11.6	12.5	13.3	14.1	15	15.8	16.6
19		<u>9.2</u>	<u>10.0</u>		<u>11.7</u>			<u>14.2</u>	<u>15.0</u>		<u>16.7</u>
20	13	8.4	9.2	10	10.7	11.5	12.3	13	13.8	14.6	15.3
21		<u>8.5</u>		<u>10.0</u>	<u>10.8</u>			<u>13.1</u>			<u>15.4</u>
22	14	7.8	8.5	9.2	10	10.7	11.4	12.1	12.8	13.5	14.2
23		<u>7.9</u>	<u>8.6</u>	<u>9.3</u>	<u>10.0</u>				<u>12.9</u>	<u>13.6</u>	<u>14.3</u>

1	15	7.3	8	8.6	9.3	10	10.6	11.3	12	12.6	13.3
2			<u>8.0</u>	<u>8.7</u>		<u>10.0</u>	<u>10.7</u>		<u>12.0</u>	<u>12.7</u>	
3	16	6.8	7.5	8.1	8.7	9.3	10	10.6	11.2	11.8	12.5
4		<u>6.9</u>			<u>8.8</u>	<u>9.4</u>	<u>10.0</u>		<u>11.3</u>	<u>11.9</u>	
5	17	6.4	7	7.6	8.2	8.8	9.4	10	10.5	11.1	11.7
6		<u>6.5</u>	<u>7.1</u>					<u>10.0</u>	<u>10.6</u>	<u>11.2</u>	<u>11.8</u>
7	18	6.1	6.6	7.2	7.7	8.3	8.8	9.4	10	10.5	11.1
8			<u>6.7</u>		<u>7.8</u>		<u>8.9</u>		<u>10.0</u>	<u>10.6</u>	
9	19	5.7	6.3	6.8	7.3	7.8	8.4	8.9	9.4	10	10.5
10		<u>5.8</u>			<u>7.4</u>	<u>7.9</u>			<u>9.5</u>	<u>10.0</u>	
11	20	5.5	6	6.5	7	7.5	8	8.5	9	9.5	10
12			<u>6.0</u>		<u>7.0</u>		<u>8.0</u>		<u>9.0</u>		<u>10.0</u>
13	21	5.2	5.7	6.1	6.6	7.1	7.6	8	8.5	9	9.5
14				<u>6.2</u>	<u>6.7</u>			<u>8.1</u>	<u>8.6</u>	<u>9.0</u>	
15	22	5	5.4	5.9	6.3	6.8	7.2	7.7	8.1	8.6	9
16		<u>5.0</u>	<u>5.5</u>		<u>6.4</u>		<u>7.3</u>		<u>8.2</u>		<u>9.1</u>
17	23	4.7	5.2	5.6	6	6.5	6.9	7.3	7.8	8.2	8.6
18		<u>4.8</u>		<u>5.7</u>	<u>6.1</u>		<u>7.0</u>	<u>7.4</u>		<u>8.3</u>	<u>8.7</u>
19	24	4.5	5	5.4	5.8	6.2	6.6	7	7.5	7.9	8.3
20		<u>4.6</u>	<u>5.0</u>			<u>6.3</u>	<u>6.7</u>	<u>7.1</u>			
21	25	4.4	4.8	5.2	5.6	6	6.4	6.8	7.2	7.6	8
22						<u>6.0</u>					<u>8.0</u>
23	26	4.2	4.6	5	5.3	5.7	6.1	6.5	6.9	7.3	7.6

1				<u>5.0</u>	<u>5.4</u>	<u>5.8</u>	<u>6.2</u>				<u>7.7</u>
2	27	4	4.4	4.8	5.1	5.5	5.9	6.2	6.6	7	7.4
3		<u>4.1</u>			<u>5.2</u>	<u>5.6</u>		<u>6.3</u>	<u>6.7</u>	<u>7.0</u>	
4	28	3.9	4.2	4.6	5	5.3	5.7	6	6.4	6.7	7.1
5			<u>4.3</u>		<u>5.0</u>	<u>5.4</u>		<u>6.1</u>		<u>6.8</u>	
6	29	3.7	4.1	4.4	4.8	5.1	5.5	5.8	6.2	6.5	6.8
7		<u>3.8</u>		<u>4.5</u>		<u>5.2</u>		<u>5.9</u>		<u>6.6</u>	<u>6.9</u>
8	30	3.6	4	4.3	4.6	5	5.3	5.6	6	6.3	6.6
9		<u>3.7</u>	<u>4.0</u>		<u>4.7</u>	<u>5.0</u>		<u>5.7</u>	<u>6.0</u>		<u>6.7</u>
10	31	3.5	3.8	4.1	4.5	4.8	5.1	5.4	5.8	6.1	6.4
11			<u>3.9</u>	<u>4.2</u>			<u>5.2</u>	<u>5.5</u>			<u>6.5</u>
12	32	3.4	3.7	4	4.3	4.6	5	5.3	5.6	5.9	6.2
13			<u>3.8</u>	<u>4.1</u>	<u>4.4</u>	<u>4.7</u>	<u>5.0</u>				<u>6.3</u>
14	33	3.3	3.6	3.9	4.2	4.5	4.8	5.1	5.4	5.7	6
15								<u>5.2</u>	<u>5.5</u>	<u>5.8</u>	<u>6.1</u>
16	34	3.2	3.5	3.8	4.1	4.4	4.7	5	5.2	5.5	5.8
17								<u>5.0</u>	<u>5.3</u>	<u>5.6</u>	<u>5.9</u>
18	35	3.1	3.4	3.7	4	4.2	4.5	4.8	5.1	5.4	5.7
19					<u>4.0</u>	<u>4.3</u>	<u>4.6</u>	<u>4.9</u>			
20	36	3	3.3	3.6	3.8	4.1	4.4	4.7	5	5.2	5.5
21		<u>3.1</u>			<u>3.9</u>	<u>4.2</u>			<u>5.0</u>	<u>5.3</u>	<u>5.6</u>
22	37	2.9	3.2	3.5	3.7	4	4.3	4.5	4.8	5.1	5.4
23		<u>3.0</u>			<u>3.8</u>	<u>4.1</u>		<u>4.6</u>	<u>4.9</u>		

1	38	2.8	3.1	3.4	3.6	3.9	4.2	4.4	4.7	5	5.2
2		<u>2.9</u>	<u>3.2</u>		<u>3.7</u>			<u>4.5</u>		<u>5.0</u>	<u>5.3</u>
3	39	2.8	3	3.3	3.5	3.8	4.1	4.3	4.6	4.8	5.1
4			<u>3.1</u>		<u>3.6</u>			<u>4.4</u>		<u>4.9</u>	
5	40	2.7	3	3.2	3.5	3.7	4	4.2	4.5	4.7	5
6		<u>2.8</u>	<u>3.0</u>	<u>3.3</u>		<u>3.8</u>	<u>4.0</u>	<u>4.3</u>		<u>4.8</u>	<u>5.0</u>
7	41	2.6	2.9	3.1	3.4	3.6	3.9	4.1	4.3	4.6	4.8
8		<u>2.7</u>		<u>3.2</u>		<u>3.7</u>			<u>4.4</u>		<u>4.9</u>
9	42	2.6	2.8	3	3.3	3.5	3.8	4	4.2	4.5	4.7
10			<u>2.9</u>	<u>3.1</u>		<u>3.6</u>		<u>4.0</u>	<u>4.3</u>		<u>4.8</u>
11	43	2.5	2.7	3	3.2	3.4	3.7	3.9	4.1	4.4	4.6
12		<u>2.6</u>	<u>2.8</u>	<u>3.0</u>	<u>3.3</u>	<u>3.5</u>		<u>4.0</u>	<u>4.2</u>		<u>4.7</u>
13	44	2.5	2.7	2.9	3.1	3.4	3.6	3.8	4	4.3	4.5
14				<u>3.0</u>	<u>3.2</u>			<u>3.9</u>	<u>4.1</u>		
15	45	2.4	2.6	2.8	3.1	3.3	3.5	3.7	4	4.2	4.4
16			<u>2.7</u>	<u>2.9</u>			<u>3.6</u>	<u>3.8</u>	<u>4.0</u>		
17	46	2.3	2.6	2.8	3	3.2	3.4	3.6	3.9	4.1	4.3
18		<u>2.4</u>			<u>3.0</u>	<u>3.3</u>	<u>3.5</u>	<u>3.7</u>			
19	47	2.3	2.5	2.7	2.9	3.1	3.4	3.6	3.8	4	4.2
20			<u>2.6</u>	<u>2.8</u>	<u>3.0</u>	<u>3.2</u>				<u>4.0</u>	<u>4.3</u>
21	48	2.2	2.5	2.7	2.9	3.1	3.3	3.5	3.7	3.9	4.1
22		<u>2.3</u>							<u>3.8</u>	<u>4.0</u>	<u>4.2</u>
23	49	2.2	2.4	2.6	2.8	3	3.2	3.4	3.6	3.8	4

1				<u>2.7</u>	<u>2.9</u>	<u>3.1</u>	<u>3.3</u>	<u>3.5</u>	<u>3.7</u>	<u>3.9</u>	<u>4.1</u>
2	50	2.2	2.4	2.6	2.8	3	3.2	3.4	3.6	3.8	4
3						<u>3.0</u>					<u>4.0</u>

The Employer's Contribution Rate Shall Be:

5		1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2.0
6	When the State										
7	Experience										
8	Factor										

Is: If the Employer's Benefit Wage Ratio Does Not Exceed:

10	1%	210%	220%	230%	240%	250%	260%	270%	280%	290%	300%
11	2	105	110	115	120	125	130	135	140	145	150
12		<u>105.0</u>	<u>110.0</u>	<u>115.0</u>	<u>120.0</u>	<u>125.0</u>	<u>130.0</u>	<u>135.0</u>	<u>140.0</u>	<u>145.0</u>	<u>150.0</u>
13	3	70	73.3	76.6	80	83.3	86.6	90	93.3	96.6	100
14		<u>70.0</u>		<u>76.7</u>	<u>80.0</u>		<u>86.7</u>	<u>90.0</u>		<u>96.7</u>	<u>100.0</u>
15	4	52.5	55	57.5	60	62.5	65	67.5	70	72.5	75
16			<u>55.0</u>		<u>60.0</u>		<u>65.0</u>		<u>70.0</u>		<u>75.0</u>
17	5	42	44	46	48	50	52	54	56	58	60
18		<u>42.0</u>	<u>44.0</u>	<u>46.0</u>	<u>48.0</u>	<u>50.0</u>	<u>52.0</u>	<u>54.0</u>	<u>56.0</u>	<u>58.0</u>	<u>60.0</u>
19	6	35	36.6	38.3	40	41.6	43.3	45	46.6	48.3	50
20		<u>35.0</u>	<u>36.7</u>		<u>40.0</u>	<u>41.7</u>		<u>45.0</u>	<u>46.7</u>		<u>50.0</u>
21	7	30	31.4	32.8	34.2	35.7	37.1	38.5	40	41.4	42.8
22		<u>30.0</u>		<u>32.9</u>	<u>34.3</u>			<u>38.6</u>	<u>40.0</u>		<u>42.9</u>
23	8	26.2	27.5	28.7	30	31.2	32.5	33.7	35	36.2	37.5

1		<u>26.3</u>		<u>28.8</u>	<u>30.0</u>	<u>31.3</u>		<u>33.8</u>	<u>35.0</u>	<u>36.3</u>	
2	9	23.3	24.4	25.5	26.6	27.7	28.8	30	31.1	32.2	33.3
3				<u>25.6</u>	<u>26.7</u>	<u>27.8</u>	<u>28.9</u>	<u>30.0</u>			
4	10	21	22	23	24	25	26	27	28	29	30
5		<u>21.0</u>	<u>22.0</u>	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>	<u>26.0</u>	<u>27.0</u>	<u>28.0</u>	<u>29.0</u>	<u>30.0</u>
6	11	19	20	20.9	21.8	22.7	23.6	24.5	25.4	26.3	27.2
7		<u>19.1</u>	<u>20.0</u>						<u>25.5</u>	<u>26.4</u>	<u>27.3</u>
8	12	17.5	18.3	19.1	20	20.8	21.6	22.5	23.3	24.1	25
9				<u>19.2</u>	<u>20.0</u>		<u>21.7</u>			<u>24.2</u>	<u>25.0</u>
10	13	16.1	16.9	17.6	18.4	19.2	20	20.7	21.5	22.3	23
11		<u>16.2</u>		<u>17.7</u>	<u>18.5</u>		<u>20.0</u>	<u>20.8</u>			<u>23.1</u>
12	14	15	15.7	16.4	17.1	17.8	18.5	19.2	20	20.7	21.4
13		<u>15.0</u>				<u>17.9</u>	<u>18.6</u>	<u>19.3</u>	<u>20.0</u>		
14	15	14	14.6	15.3	16	16.6	17.3	18	18.6	19.3	20
15		<u>14.0</u>	<u>14.7</u>		<u>16.0</u>	<u>16.7</u>		<u>18.0</u>	<u>18.7</u>		<u>20.0</u>
16	16	13.1	13.7	14.3	15	15.6	16.2	16.8	17.5	18.1	18.7
17			<u>13.8</u>	<u>14.4</u>	<u>15.0</u>		<u>16.3</u>	<u>16.9</u>			<u>18.8</u>
18	17	12.3	12.9	13.5	14.1	14.7	15.2	15.8	16.4	17	17.6
19		<u>12.4</u>					<u>15.3</u>	<u>15.9</u>	<u>16.5</u>	<u>17.1</u>	
20	18	11.6	12.2	12.7	13.3	13.8	14.4	15	15.5	16.1	16.6
21		<u>11.7</u>		<u>12.8</u>		<u>13.9</u>		<u>15.0</u>	<u>15.6</u>		<u>16.7</u>
22	19	11	11.5	12.1	12.6	13.1	13.6	14.2	14.7	15.2	15.7
23		<u>11.1</u>	<u>11.6</u>			<u>13.2</u>	<u>13.7</u>			<u>15.3</u>	<u>15.8</u>

1	20	10.5	11	11.5	12	12.5	13	13.5	14	14.5	15
2			<u>11.0</u>		<u>12.0</u>		<u>13.0</u>		<u>14.0</u>		<u>15.0</u>
3	21	10	10.4	10.9	11.4	11.9	12.3	12.8	13.3	13.8	14.2
4		<u>10.0</u>	<u>10.5</u>	<u>11.0</u>			<u>12.4</u>	<u>12.9</u>			<u>14.3</u>
5	22	9.5	10	10.4	10.9	11.3	11.8	12.2	12.7	13.1	13.6
6			<u>10.0</u>	<u>10.5</u>		<u>11.4</u>		<u>12.3</u>		<u>13.2</u>	
7	23	9.1	9.5	10	10.4	10.8	11.3	11.7	12.1	12.6	13
8			<u>9.6</u>	<u>10.0</u>		<u>10.9</u>			<u>12.2</u>		<u>13.0</u>
9	24	8.7	9.1	9.5	10	10.4	10.8	11.2	11.6	12	12.5
10		<u>8.8</u>	<u>9.2</u>	<u>9.6</u>	<u>10.0</u>			<u>11.3</u>	<u>11.7</u>	<u>12.1</u>	
11	25	8.4	8.8	9.2	9.6	10	10.4	10.8	11.2	11.6	12
12						<u>10.0</u>					<u>12.0</u>
13	26	8	8.4	8.8	9.2	9.6	10	10.3	10.7	11.1	11.5
14		<u>8.1</u>	<u>8.5</u>				<u>10.0</u>	<u>10.4</u>	<u>10.8</u>	<u>11.2</u>	
15	27	7.7	8.1	8.5	8.8	9.2	9.6	10	10.3	10.7	11.1
16		<u>7.8</u>			<u>8.9</u>	<u>9.3</u>		<u>10.0</u>	<u>10.4</u>		
17	28	7.5	7.8	8.2	8.5	8.9	9.2	9.6	10	10.3	10.7
18			<u>7.9</u>		<u>8.6</u>		<u>9.3</u>		<u>10.0</u>	<u>10.4</u>	
19	29	7.2	7.5	7.9	8.2	8.6	8.9	9.3	9.6	10	10.3
20			<u>7.6</u>		<u>8.3</u>		<u>9.0</u>		<u>9.7</u>	<u>10.0</u>	
21	30	7	7.3	7.6	8	8.3	8.6	9	9.3	9.6	10
22		<u>7.0</u>		<u>7.7</u>	<u>8.0</u>		<u>8.7</u>	<u>9.0</u>		<u>9.7</u>	<u>10.0</u>
23	31	6.7	7	7.4	7.7	8	8.3	8.7	9	9.3	9.6

1		<u>6.8</u>	<u>7.1</u>			<u>8.1</u>	<u>8.4</u>		<u>9.0</u>	<u>9.4</u>	<u>9.7</u>
2	32	6.5	6.8	7.1	7.5	7.8	8.1	8.4	8.7	9	9.3
3		<u>6.6</u>	<u>6.9</u>	<u>7.2</u>					<u>8.8</u>	<u>9.1</u>	<u>9.4</u>
4	33	6.3	6.6	6.9	7.2	7.5	7.8	8.1	8.4	8.7	9
5		<u>6.4</u>	<u>6.7</u>	<u>7.0</u>	<u>7.3</u>	<u>7.6</u>	<u>7.9</u>	<u>8.2</u>	<u>8.5</u>	<u>8.8</u>	<u>9.1</u>
6	34	6.1	6.4	6.7	7	7.3	7.6	7.9	8.2	8.5	8.8
7		<u>6.2</u>	<u>6.5</u>	<u>6.8</u>	<u>7.1</u>	<u>7.4</u>					
8	35	6	6.2	6.5	6.8	7.1	7.4	7.7	8	8.2	8.5
9		<u>6.0</u>	<u>6.3</u>	<u>6.6</u>	<u>6.9</u>				<u>8.0</u>	<u>8.3</u>	<u>8.6</u>
10	36	5.8	6.1	6.3	6.6	6.9	7.2	7.5	7.7	8	8.3
11				<u>6.4</u>	<u>6.7</u>				<u>7.8</u>	<u>8.1</u>	
12	37	5.6	5.9	6.2	6.4	6.7	7	7.2	7.5	7.8	8.1
13		<u>5.7</u>			<u>6.5</u>	<u>6.8</u>	<u>7.0</u>	<u>7.3</u>	<u>7.6</u>		
14	38	5.5	5.7	6	6.3	6.5	6.8	7.1	7.3	7.6	7.8
15			<u>5.8</u>	<u>6.1</u>		<u>6.6</u>			<u>7.4</u>		<u>7.9</u>
16	39	5.3	5.6	5.8	6.1	6.4	6.6	6.9	7.1	7.4	7.6
17		<u>5.4</u>		<u>5.9</u>	<u>6.2</u>		<u>6.7</u>		<u>7.2</u>		<u>7.7</u>
18	40	5.2	5.5	5.7	6	6.2	6.5	6.7	7	7.2	7.5
19		<u>5.3</u>		<u>5.8</u>	<u>6.0</u>	<u>6.3</u>		<u>6.8</u>	<u>7.0</u>	<u>7.3</u>	
20	41	5.1	5.3	5.6	5.8	6	6.3	6.5	6.8	7	7.3
21			<u>5.4</u>		<u>5.9</u>	<u>6.1</u>		<u>6.6</u>		<u>7.1</u>	
22	42	5	5.2	5.4	5.7	5.9	6.1	6.4	6.6	6.9	7.1
23		<u>5.0</u>		<u>5.5</u>		<u>6.0</u>	<u>6.2</u>		<u>6.7</u>		

1	43	4.8	5.1	5.3	5.5	5.8	6	6.2	6.5	6.7	6.9
2		<u>4.9</u>			<u>5.6</u>		<u>6.0</u>	<u>6.3</u>			<u>7.0</u>
3	44	4.7	5	5.2	5.4	5.6	5.9	6.1	6.3	6.5	6.8
4		<u>4.8</u>	<u>5.0</u>		<u>5.5</u>	<u>5.7</u>			<u>6.4</u>	<u>6.6</u>	
5	45	4.6	4.8	5.1	5.3	5.5	5.7	6	6.2	6.4	6.6
6		<u>4.7</u>	<u>4.9</u>			<u>5.6</u>	<u>5.8</u>	<u>6.0</u>			<u>6.7</u>
7	46	4.5	4.7	5	5.2	5.4	5.6	5.8	6	6.3	6.5
8		<u>4.6</u>	<u>4.8</u>	<u>5.0</u>			<u>5.7</u>	<u>5.9</u>	<u>6.1</u>		
9	47	4.4	4.6	4.9	5.1	5.3	5.5	5.7	5.9	6.1	6.3
10		<u>4.5</u>	<u>4.7</u>						<u>6.0</u>	<u>6.2</u>	<u>6.4</u>
11	48	4.3	4.5	4.8	5	5.2	5.4	5.6	5.8	6	6.2
12		<u>4.4</u>	<u>4.6</u>		<u>5.0</u>					<u>6.0</u>	<u>6.3</u>
13	49	4.2	4.4	4.7	4.9	5.1	5.3	5.5	5.7	5.9	6.1
14		<u>4.3</u>	<u>4.5</u>								
15	50	4.2	4.4	4.6	4.8	5	5.2	5.4	5.6	5.8	6
16						<u>5.0</u>					<u>6.0</u>

The Employer's Contribution Rate Shall Be:

17											
18		2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0
19	When the State										
20	Experience										
21	Factor										
22	Is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
23	1%	310%	320%	330%	340%	350%	360%	370%	380%	390%	400%

1	2	155	160	165	170	175	180	185	190	195	200
2		<u>155.0</u>	<u>160.0</u>	<u>165.0</u>	<u>170.0</u>	<u>175.0</u>	<u>180.0</u>	<u>185.0</u>	<u>190.0</u>	<u>195.0</u>	<u>200.0</u>
3	3	103.3	106.6	110	113.3	116.6	120	123.4	125.6	130	133.3
4			<u>106.7</u>	<u>110.0</u>		<u>116.7</u>	<u>120.0</u>	<u>123.3</u>	<u>126.7</u>	<u>130.0</u>	
5	4	77.5	80	82.5	85	87.5	90	92.5	95	97.5	100
6			<u>80.0</u>		<u>85.0</u>		<u>90.0</u>		<u>95.0</u>		<u>100.0</u>
7	5	62	64	66	68	70	72	74	76	78	80
8		<u>62.0</u>	<u>64.0</u>	<u>66.0</u>	<u>68.0</u>	<u>70.0</u>	<u>72.0</u>	<u>74.0</u>	<u>76.0</u>	<u>78.0</u>	<u>80.0</u>
9	6	51.6	53.3	55	56.6	58.3	60	61.6	63.3	65	66.6
10		<u>51.7</u>		<u>55.0</u>	<u>56.7</u>		<u>60.0</u>	<u>61.7</u>		<u>65.0</u>	<u>66.7</u>
11	7	44.2	45.7	47.1	48.5	50	51.4	52.8	54.2	55.7	57.1
12		<u>44.3</u>			<u>48.6</u>	<u>50.0</u>		<u>52.9</u>	<u>54.3</u>		
13	8	38.7	40	41.2	42.5	43.7	45	46.2	47.5	48.7	50
14		<u>38.8</u>	<u>40.0</u>	<u>41.3</u>		<u>43.8</u>	<u>45.0</u>	<u>46.3</u>		<u>48.8</u>	<u>50.0</u>
15	9	34.4	35.5	36.6	37.7	38.8	40	41.1	42.2	43.3	44.4
16			<u>35.6</u>	<u>36.7</u>	<u>37.8</u>	<u>38.9</u>	<u>40.0</u>				
17	10	31	32	33	34	35	36	37	38	39	40
18		<u>31.0</u>	<u>32.0</u>	<u>33.0</u>	<u>34.0</u>	<u>35.0</u>	<u>36.0</u>	<u>37.0</u>	<u>38.0</u>	<u>39.0</u>	<u>40.0</u>
19	11	28.1	29	30	30.9	31.8	32.7	33.6	34.5	35.4	36.3
20		<u>28.2</u>	<u>29.1</u>	<u>30.0</u>						<u>35.5</u>	<u>36.4</u>
21	12	25.8	26.6	27.5	28.3	29.1	30	30.8	31.6	32.5	33.3
22			<u>26.7</u>			<u>29.2</u>	<u>30.0</u>		<u>31.7</u>		
23	13	23.8	24.6	25.3	26.1	26.9	27.6	28.4	29.2	30	30.7

1				<u>25.4</u>	<u>26.2</u>		<u>27.7</u>	<u>28.5</u>		<u>30.0</u>	<u>30.8</u>
2	14	22.1	22.8	23.5	24.2	25	25.7	26.4	27.1	27.8	28.5
3			<u>22.9</u>	<u>23.6</u>	<u>24.3</u>	<u>25.0</u>				<u>27.9</u>	<u>28.6</u>
4	15	20.6	21.3	22	22.6	23.3	24	24.6	25.3	26	26.6
5		<u>20.7</u>		<u>22.0</u>	<u>22.7</u>		<u>24.0</u>	<u>24.7</u>		<u>26.0</u>	<u>26.7</u>
6	16	19.3	20	20.6	21.2	21.8	22.5	23.1	23.7	24.3	25
7		<u>19.4</u>	<u>20.0</u>		<u>21.3</u>	<u>21.9</u>			<u>23.8</u>	<u>24.4</u>	<u>25.0</u>
8	17	18.2	18.8	19.4	20	20.5	21.1	21.7	22.3	22.4	23.5
9					<u>20.0</u>	<u>20.6</u>	<u>21.2</u>	<u>21.8</u>	<u>22.4</u>	<u>22.9</u>	
10	18	17.2	17.7	18.3	18.8	19.4	20	20.5	21.1	21.6	22.2
11			<u>17.8</u>		<u>18.9</u>		<u>20.0</u>	<u>20.6</u>		<u>21.7</u>	
12	19	16.3	16.8	17.3	17.8	18.4	18.9	19.4	20	20.5	21
13				<u>17.4</u>	<u>17.9</u>			<u>19.5</u>	<u>20.0</u>		<u>21.1</u>
14	20	15.5	16	16.5	17	17.5	18	18.5	19	19.5	20
15			<u>16.0</u>		<u>17.0</u>		<u>18.0</u>		<u>19.0</u>		<u>20.0</u>
16	21	14.7	15.2	15.7	16.1	16.6	17.1	17.6	18.1	18.5	19
17		<u>14.8</u>			<u>16.2</u>	<u>16.7</u>				<u>18.6</u>	<u>19.0</u>
18	22	14	14.5	15	15.4	15.9	16.3	16.8	17.2	17.7	18.1
19		<u>14.1</u>		<u>15.0</u>	<u>15.5</u>		<u>16.4</u>		<u>17.3</u>		<u>18.2</u>
20	23	13.4	13.9	14.3	14.7	15.2	15.6	16	16.5	16.9	17.3
21		<u>13.5</u>			<u>14.8</u>		<u>15.7</u>	<u>16.1</u>		<u>17.0</u>	<u>17.4</u>
22	24	12.9	13.3	13.7	14.1	14.5	15	15.4	15.8	16.2	16.5
23				<u>13.8</u>	<u>14.2</u>	<u>14.6</u>	<u>15.0</u>			<u>16.3</u>	<u>16.7</u>

1	25	12.4	12.8	13.2	13.6	14	14.4	14.8	15.2	15.6	16
2						<u>14.0</u>					<u>16.0</u>
3	26	11.9	12.3	12.6	13	13.4	13.8	14.2	14.6	15	15.3
4				<u>12.7</u>	<u>13.1</u>	<u>13.5</u>				<u>15.0</u>	<u>15.4</u>
5	27	11.4	11.8	12.2	12.5	12.9	13.3	13.7	14	14.4	14.8
6		<u>11.5</u>	<u>11.9</u>		<u>12.6</u>	<u>13.0</u>			<u>14.1</u>		
7	28	11	11.4	11.7	12.1	12.5	12.8	13.2	13.5	13.9	14.2
8		<u>11.1</u>		<u>11.8</u>			<u>12.9</u>		<u>13.6</u>		<u>14.3</u>
9	29	10.6	11	11.3	11.7	12	12.4	12.7	13.1	13.4	13.7
10		<u>10.7</u>	<u>11.0</u>	<u>11.4</u>		<u>12.1</u>		<u>12.8</u>			<u>13.8</u>
11	30	10.3	10.6	11	11.3	11.6	12	12.3	12.6	13	13.3
12			<u>10.7</u>	<u>11.0</u>		<u>11.7</u>	<u>12.0</u>		<u>12.7</u>	<u>13.0</u>	
13	31	10	10.3	10.6	10.9	11.2	11.6	11.9	12.2	12.5	12.9
14		<u>10.0</u>			<u>11.0</u>	<u>11.3</u>			<u>12.3</u>	<u>12.6</u>	
15	32	9.6	10	10.3	10.6	10.9	11.2	11.5	11.8	12.1	12.5
16		<u>9.7</u>	<u>10.0</u>				<u>11.3</u>	<u>11.6</u>	<u>11.9</u>	<u>12.2</u>	
17	33	9.3	9.7	10	10.3	10.6	10.9	11.2	11.5	11.8	12.1
18		<u>9.4</u>		<u>10.0</u>							
19	34	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1	11.4	11.7
20					<u>10.0</u>	<u>10.3</u>	<u>10.6</u>	<u>10.9</u>	<u>11.2</u>	<u>11.5</u>	<u>11.8</u>
21	35	8.8	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1	11.4
22		<u>8.9</u>				<u>10.0</u>	<u>10.3</u>	<u>10.6</u>	<u>10.9</u>		
23	36	8.6	8.8	9.1	9.4	9.7	10	10.2	10.5	10.8	11.1

1			<u>8.9</u>	<u>9.2</u>			<u>10.0</u>	<u>10.3</u>	<u>10.6</u>		
2	37	8.3	8.6	8.9	9.1	9.4	9.7	10	10.2	10.5	10.8
3		<u>8.4</u>			<u>9.2</u>	<u>9.5</u>		<u>10.0</u>	<u>10.3</u>		
4	38	8.1	8.4	8.6	8.9	9.2	9.4	9.7	10	10.2	10.5
5		<u>8.2</u>		<u>8.7</u>			<u>9.5</u>		<u>10.0</u>	<u>10.3</u>	
6	39	7.9	8.2	8.4	8.7	8.9	9.2	9.4	9.7	10	10.2
7				<u>8.5</u>		<u>9.0</u>		<u>9.5</u>		<u>10.0</u>	<u>10.3</u>
8	40	7.7	8	8.2	8.5	8.7	9	9.2	9.5	9.7	10
9		<u>7.8</u>	<u>8.0</u>	<u>8.3</u>		<u>8.8</u>	<u>9.0</u>	<u>9.3</u>		<u>9.8</u>	<u>10.0</u>
10	41	7.5	7.8	8	8.2	8.5	8.7	9	9.2	9.5	9.7
11		<u>7.6</u>		<u>8.0</u>	<u>8.3</u>		<u>8.8</u>	<u>9.0</u>	<u>9.3</u>		<u>9.8</u>
12	42	7.3	7.6	7.8	8.1	8.3	8.5	8.8	9	9.2	9.5
13		<u>7.4</u>		<u>7.9</u>			<u>8.6</u>		<u>9.0</u>	<u>9.3</u>	
14	43	7.2	7.4	7.6	7.9	8.1	8.3	8.6	8.8	9	9.3
15				<u>7.7</u>			<u>8.4</u>			<u>9.1</u>	
16	44	7	7.2	7.5	7.7	7.9	8.1	8.4	8.6	8.8	9
17		<u>7.0</u>	<u>7.3</u>			<u>8.0</u>	<u>8.2</u>			<u>8.9</u>	<u>9.1</u>
18	45	6.8	7.1	7.3	7.5	7.7	8	8.2	8.4	8.6	8.8
19		<u>6.9</u>			<u>7.6</u>	<u>7.8</u>	<u>8.0</u>			<u>8.7</u>	<u>8.9</u>
20	46	6.7	6.9	7.1	7.3	7.6	7.8	8	8.2	8.4	8.7
21			<u>7.0</u>	<u>7.2</u>	<u>7.4</u>			<u>8.0</u>	<u>8.3</u>	<u>8.5</u>	
22	47	6.6	6.8	7	7.2	7.4	7.6	7.8	8	8.3	8.5
23				<u>7.0</u>			<u>7.7</u>	<u>7.9</u>	<u>8.1</u>		

1	48	6.4	6.6	6.8	7	7.2	7.5	7.7	7.9	8.1	8.3
2		<u>6.5</u>	<u>6.7</u>	<u>6.9</u>	<u>7.1</u>	<u>7.3</u>					
3	49	6.3	6.5	6.7	6.9	7.1	7.3	7.5	7.7	7.9	8.1
4								<u>7.6</u>	<u>7.8</u>	<u>8.0</u>	<u>8.2</u>
5	50	6.2	6.4	6.6	6.8	7	7.2	7.4	7.6	7.8	8
6						<u>7.0</u>					<u>8.0</u>

The Employer's Contribution Rate Shall Be:

8		3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0
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9 When the State
10 Experience
11 Factor

12 Is: If the Employer's Benefit Wage Ratio Does Not Exceed:

13	1%	410%	420%	430%	440%	450%	460%	470%	480%	490%	500%
14	2	205	210	215	220	225	230	235	240	245	250
15		<u>205.0</u>	<u>210.0</u>	<u>215.0</u>	<u>220.0</u>	<u>225.0</u>	<u>230.0</u>	<u>235.0</u>	<u>240.0</u>	<u>245.0</u>	<u>250.0</u>
16	3	135.6	140	143.3	146.6	150	153.3	156.6	160	163.3	166.6
17		<u>136.7</u>	<u>140.0</u>		<u>146.7</u>	<u>150.0</u>		<u>156.7</u>	<u>160.0</u>		<u>166.7</u>
18	4	102.5	105	107.5	110	112.5	115	117.5	120	122.5	125
19			<u>105.0</u>		<u>110.0</u>		<u>115.0</u>		<u>120.0</u>		<u>125.0</u>
20	5	82	84	86	88	90	92	94	96	98	100
21		<u>82.0</u>	<u>84.0</u>	<u>86.0</u>	<u>88.0</u>	<u>90.0</u>	<u>92.0</u>	<u>94.0</u>	<u>96.0</u>	<u>98.0</u>	<u>100.0</u>
22	6	60.3	70	71.5	73.3	75	76.6	78.3	80	81.6	83.3
23		<u>68.3</u>	<u>70.0</u>	<u>71.7</u>		<u>75.0</u>	<u>76.7</u>		<u>80.0</u>	<u>81.7</u>	

1	7	58.5	60	61.4	62	64.2	65.7	67.1	68.5	70	71.4
2		<u>58.6</u>	<u>60.0</u>		<u>62.9</u>	<u>64.3</u>			<u>68.6</u>	<u>70.0</u>	
3	8	51.2	52.5	53.7	55	56.2	57.5	58.7	60	61.2	62.5
4		<u>51.3</u>		<u>53.8</u>	<u>55.0</u>	<u>56.3</u>		<u>58.8</u>	<u>60.0</u>	<u>61.3</u>	
5	9	45.5	45.6	47.7	48.8	50	51.1	52.2	53.3	54.4	55.5
6		<u>45.6</u>	<u>46.7</u>	<u>47.8</u>	<u>48.9</u>	<u>50.0</u>					<u>55.6</u>
7	10	41	42	43	44	45	46	47	48	49	50
8		<u>41.0</u>	<u>42.0</u>	<u>43.0</u>	<u>44.0</u>	<u>45.0</u>	<u>46.0</u>	<u>47.0</u>	<u>48.0</u>	<u>49.0</u>	<u>50.0</u>
9	11	37.2	38.1	39	40	40.9	41.8	42.7	43.6	44.5	45.4
10		<u>37.3</u>	<u>38.2</u>	<u>39.1</u>	<u>40.0</u>						<u>45.5</u>
11	12	34.1	35	35.8	36.6	37.5	38.3	39.1	40	40.8	41.6
12		<u>34.2</u>	<u>35.0</u>		<u>36.7</u>			<u>39.2</u>	<u>40.0</u>		<u>41.7</u>
13	13	31.5	32.3	33	33.8	34.6	35.3	36.1	36.4	37.6	38.4
14				<u>33.1</u>			<u>35.4</u>	<u>36.2</u>	<u>36.9</u>	<u>37.7</u>	<u>38.5</u>
15	14	29.2	30	30.7	31.4	32.1	32.8	33.5	34.2	35	35.7
16		<u>29.3</u>	<u>30.0</u>				<u>32.9</u>	<u>33.6</u>	<u>34.3</u>	<u>35.0</u>	
17	15	27.3	28	28.6	29.3	30	30.6	31.3	32	32.6	33.3
18			<u>28.0</u>	<u>28.7</u>		<u>30.0</u>	<u>30.7</u>		<u>32.0</u>	<u>32.7</u>	
19	16	25.6	26.2	26.8	27.5	28.1	28.7	29.3	30	30.6	31.2
20			<u>26.3</u>	<u>26.9</u>			<u>28.8</u>	<u>29.4</u>	<u>30.0</u>		<u>31.3</u>
21	17	24.1	24.7	25.2	25.8	26.4	27	27.6	28.2	28.8	29.4
22				<u>25.3</u>	<u>25.9</u>	<u>26.5</u>	<u>27.1</u>				
23	18	22.7	23.3	23.8	24.4	25	25.5	26.1	26.6	27.2	27.7

1		<u>22.8</u>		<u>23.9</u>		<u>25.0</u>	<u>25.6</u>		<u>26.7</u>		<u>27.8</u>
2	19	21.5	22.1	22.6	23.1	23.6	24.2	24.7	25.2	25.7	26.3
3		<u>21.6</u>			<u>23.2</u>	<u>23.7</u>			<u>25.3</u>	<u>25.8</u>	
4	20	20.5	21	21.5	22	22.5	23	23.5	24	24.5	25
5			<u>21.0</u>		<u>22.0</u>		<u>23.0</u>		<u>24.0</u>		<u>25.0</u>
6	21	19.5	20	20.4	20.9	21.4	21.9	22.3	22.6	23.3	23.8
7			<u>20.0</u>	<u>20.5</u>	<u>21.0</u>			<u>22.4</u>	<u>22.9</u>		
8	22	18.6	19	19.5	20	20.4	20.9	21.3	21.8	22.2	22.7
9			<u>19.1</u>		<u>20.0</u>	<u>20.5</u>		<u>21.4</u>		<u>22.3</u>	
10	23	17.8	18.2	18.7	19.1	19.5	20	20.4	20.8	21.3	21.7
11			<u>18.3</u>			<u>19.6</u>	<u>20.0</u>		<u>20.9</u>		
12	24	17	17.5	17.9	18.3	18.7	19.1	19.5	20	20.4	20.8
13		<u>17.1</u>				<u>18.8</u>	<u>19.2</u>	<u>19.6</u>	<u>20.0</u>		
14	25	16.4	16.8	17.2	17.6	18	18.4	18.8	19.2	19.6	20
15						<u>18.0</u>					<u>20.0</u>
16	26	15.7	16.1	16.5	16.9	17.3	17.5	18	18.4	18.8	19.2
17		<u>15.8</u>	<u>16.2</u>				<u>17.7</u>	<u>18.1</u>	<u>18.5</u>		
18	27	15.1	15.5	15.9	16.3	16.6	17	17.4	17.7	18.1	18.5
19		<u>15.2</u>	<u>15.6</u>			<u>16.7</u>	<u>17.0</u>		<u>17.8</u>		
20	28	14.6	15	15.3	15.7	16	16.4	16.7	17.1	17.5	17.8
21			<u>15.0</u>	<u>15.4</u>		<u>16.1</u>		<u>16.8</u>			<u>17.9</u>
22	29	14.1	14.4	14.8	15.1	15.5	15.8	16.2	16.5	16.9	17.2
23			<u>14.5</u>		<u>15.2</u>		<u>15.9</u>		<u>16.6</u>		

1	30	13.6	14	14.3	14.6	15	15.3	15.6	16	16.3	16.6
2		<u>13.7</u>	<u>14.0</u>		<u>14.7</u>	<u>15.0</u>		<u>15.7</u>	<u>16.0</u>		<u>16.7</u>
3	31	13.2	13.5	13.8	14.1	14.5	14.8	15.1	15.4	15.8	16.1
4				<u>13.9</u>	<u>14.2</u>			<u>15.2</u>	<u>15.5</u>		
5	32	12.8	13.1	13.4	13.7	14	14.3	14.6	15	15.3	15.6
6					<u>13.8</u>	<u>14.1</u>	<u>14.4</u>	<u>14.7</u>	<u>15.0</u>		
7	33	12.4	12.7	13	13.3	13.6	13.9	14.2	14.5	14.8	15.1
8				<u>13.0</u>							<u>15.2</u>
9	34	12	12.3	12.6	12.9	13.2	13.5	13.8	14.1	14.4	14.7
10		<u>12.1</u>	<u>12.4</u>								
11	35	11.7	12	12.2	12.5	12.8	13.1	13.4	13.7	14	14.2
12			<u>12.0</u>	<u>12.3</u>	<u>12.6</u>	<u>12.9</u>				<u>14.0</u>	<u>14.3</u>
13	36	11.3	11.6	11.9	12.2	12.5	12.7	13	13.3	13.6	13.8
14		<u>11.4</u>	<u>11.7</u>				<u>12.8</u>	<u>13.1</u>			<u>13.9</u>
15	37	11	11.3	11.6	11.8	12.1	12.4	12.7	12.9	13.2	13.5
16		<u>11.1</u>	<u>11.4</u>		<u>11.9</u>	<u>12.2</u>			<u>13.0</u>		
17	38	10.7	11	11.3	11.5	11.8	12.1	12.3	12.6	12.8	13.1
18		<u>10.8</u>	<u>11.1</u>		<u>11.6</u>			<u>12.4</u>		<u>12.9</u>	<u>13.2</u>
19	39	10.5	10.7	11	11.2	11.5	11.7	12	12.3	12.5	12.8
20			<u>10.8</u>	<u>11.0</u>	<u>11.3</u>		<u>11.8</u>	<u>12.1</u>		<u>12.6</u>	
21	40	10.2	10.5	10.7	11	11.2	11.5	11.7	12	12.2	12.5
22		<u>10.3</u>		<u>10.8</u>	<u>11.0</u>	<u>11.3</u>		<u>11.8</u>	<u>12.0</u>	<u>12.3</u>	
23	41	10	10.2	10.4	10.7	10.9	11.2	11.4	11.7	11.9	12.2

1		<u>10.0</u>		<u>10.5</u>		<u>11.0</u>		<u>11.5</u>		<u>12.0</u>	
2	42	9.7	10	10.2	10.4	10.7	10.9	11.1	11.4	11.6	11.9
3		<u>9.8</u>	<u>10.0</u>		<u>10.5</u>		<u>11.0</u>	<u>11.2</u>		<u>11.7</u>	
4	43	9.5	9.7	10	10.2	10.4	10.7	10.9	11.1	11.4	11.6
5			<u>9.8</u>	<u>10.0</u>		<u>10.5</u>			<u>11.2</u>		
6	44	9.3	9.5	9.7	10	10.2	10.4	10.5	10.9	11.1	11.3
7				<u>9.8</u>	<u>10.0</u>		<u>10.5</u>	<u>10.7</u>			<u>11.4</u>
8	45	9.1	9.3	9.5	9.7	10	10.2	10.4	10.6	10.8	11.1
9				<u>9.6</u>	<u>9.8</u>	<u>10.0</u>			<u>10.7</u>	<u>10.9</u>	
10	46	8.9	9.1	9.3	9.5	9.7	10	10.2	10.4	10.6	10.8
11					<u>9.6</u>	<u>9.8</u>	<u>10.0</u>			<u>10.7</u>	<u>10.9</u>
12	47	8.7	8.9	9.1	9.3	9.5	9.7	10	10.2	10.4	10.6
13					<u>9.4</u>	<u>9.6</u>	<u>9.8</u>	<u>10.0</u>			
14	48	8.5	8.7	8.9	9.1	9.3	9.5	9.7	10	10.2	10.4
15			<u>8.8</u>	<u>9.0</u>	<u>9.2</u>	<u>9.4</u>	<u>9.6</u>	<u>9.8</u>	<u>10.0</u>		
16	49	8.3	8.5	8.7	8.9	9.1	9.3	9.5	9.8	10	10.2
17		<u>8.4</u>	<u>8.6</u>	<u>8.8</u>	<u>9.0</u>	<u>9.2</u>	<u>9.4</u>	<u>9.6</u>		<u>10.0</u>	
18	50	8.2	8.4	8.6	8.8	9	9.2	9.4	9.6	9.8	10
19						<u>9.0</u>					<u>10.0</u>

The Employer's Contribution Rate Shall Be:

21		4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5.0
22	When the State										
23	Experience										

1	Factor				
2	Is:	If the Employer's Benefit Wage Ratio Does Not Exceed:			
3	1%	510%	520%	530%	540%
4	2	255	260	265	270
5		<u>255.0</u>	<u>260.0</u>	<u>265.0</u>	<u>270.0</u>
6	3	170	173.3	176.6	180
7		<u>170.0</u>		<u>176.7</u>	<u>180.0</u>
8	4	127.5	130	132.5	135
9			<u>130.0</u>		<u>135.0</u>
10	5	102	104	106	108
11		<u>102.0</u>	<u>104.0</u>	<u>106.0</u>	<u>108.0</u>
12	6	85	86.6	88.3	90
13		<u>85.0</u>	<u>86.7</u>		<u>90.0</u>
14	7	72.8	74.2	75.7	77.1
15		<u>72.9</u>	<u>74.3</u>		
16	8	63.7	65	66.2	67.5
17		<u>63.8</u>	<u>65.0</u>	<u>66.3</u>	
18	9	56.6	57.7	58.8	60
19		<u>56.7</u>	<u>57.8</u>	<u>58.9</u>	<u>60.0</u>
20	10	51	52	53	54
21		<u>51.0</u>	<u>52.0</u>	<u>53.0</u>	<u>54.0</u>
22	11	46.3	47.2	48.1	49
23		<u>46.4</u>	<u>47.3</u>	<u>48.2</u>	<u>49.1</u>

1	12	42.5	43.3	44.1	45
2				<u>44.2</u>	<u>45.0</u>
3	13	39.2	40	40.7	41.5
4			<u>40.0</u>	<u>40.8</u>	
5	14	36.4	37.1	37.8	38.5
6				<u>37.9</u>	<u>38.6</u>
7	15	34	34.6	35.3	36
8		<u>34.0</u>	<u>34.7</u>		<u>36.0</u>
9	16	31.8	32.5	33.1	33.7
10		<u>31.9</u>			<u>33.8</u>
11	17	30	30.5	31.1	31.7
12		<u>30.0</u>	<u>30.6</u>	<u>31.2</u>	<u>31.8</u>
13	18	28.3	28.8	29.4	30
14			<u>28.9</u>		<u>30.0</u>
15	19	26.8	27.3	27.8	28.4
16			<u>27.4</u>	<u>27.9</u>	
17	20	25.5	26	26.5	27
18			<u>26.0</u>		<u>27.0</u>
19	21	24.2	24.7	25.2	25.7
20		<u>24.3</u>	<u>24.8</u>		
21	22	23.1	23.6	24	24.5
22		<u>23.2</u>		<u>24.1</u>	
23	23	22.1	22.6	23	23.4

1		<u>22.2</u>		<u>23.0</u>	<u>23.5</u>
2	24	21.2	21.6	22	22.5
3		<u>21.3</u>	<u>21.7</u>	<u>22.1</u>	
4	25	20.4	20.8	21.2	21.6
5	26	19.6	20	20.3	20.7
6			<u>20.0</u>	<u>20.4</u>	<u>20.8</u>
7	27	18.8	19.2	19.6	20
8		<u>18.9</u>	<u>19.3</u>		<u>20.0</u>
9	28	18.2	18.5	18.9	19.2
10			<u>18.6</u>		<u>19.3</u>
11	29	17.5	17.9	18.2	18.6
12		<u>17.6</u>		<u>18.3</u>	
13	30	17	17.3	17.6	18
14		<u>17.0</u>		<u>17.7</u>	<u>18.0</u>
15	31	16.4	16.7	17.1	17.4
16		<u>16.5</u>	<u>16.8</u>		
17	32	15.9	16.2	16.5	16.8
18			<u>16.3</u>	<u>16.6</u>	<u>16.9</u>
19	33	15.4	15.7	16	16.3
20		<u>15.5</u>	<u>15.8</u>	<u>16.1</u>	<u>16.4</u>
21	34	15	15.2	15.5	15.8
22		<u>15.0</u>	<u>15.3</u>	<u>15.6</u>	<u>15.9</u>
23	35	14.5	14.8	15.1	15.4

1		<u>14.6</u>	<u>14.9</u>		
2	36	14.1	14.4	14.7	15
3		<u>14.2</u>			<u>15.0</u>
4	37	13.7	14	14.3	14.5
5		<u>13.8</u>	<u>14.1</u>		<u>14.6</u>
6	38	13.4	13.6	13.9	14.2
7			<u>13.7</u>		
8	39	13	13.3	13.5	13.8
9		<u>13.1</u>		<u>13.6</u>	
10	40	12.7	13	13.2	13.5
11		<u>12.8</u>	<u>13.0</u>	<u>13.3</u>	
12	41	12.4	12.6	12.9	13.1
13			<u>12.7</u>		<u>13.2</u>
14	42	12.1	12.4	12.6	12.8
15					<u>12.9</u>
16	43	11.8	12	12.3	12.5
17		<u>11.9</u>	<u>12.1</u>		<u>12.6</u>
18	44	11.5	11.8	12	12.2
19		<u>11.6</u>		<u>12.0</u>	<u>12.3</u>
20	45	11.3	11.5	11.7	12
21			<u>11.6</u>	<u>11.8</u>	<u>12.0</u>
22	46	11	11.3	11.5	11.7
23		<u>11.1</u>			

1	47	10.8	11	11.2	11.4
2		<u>10.9</u>	<u>11.1</u>	<u>11.3</u>	<u>11.5</u>
3	48	10.6	10.8	11	11.2
4				<u>11.0</u>	<u>11.3</u>
5	49	10.4	10.6	10.8	11
6				<u>11.0</u>	
7	50	10.2	10.4	10.6	10.8

8 The Employer's Contribution Rate Shall Be:

9 5.1 5.2 5.3 5.4

10 If the employer's benefit wage ratio exceeds the amount in the
11 last column of the table on the line for the current year's state
12 experience factor, his contribution rate shall be five and five-
13 tenths percent (5.5%).

14 SECTION 11. AMENDATORY 40 O.S. 2001, Section 3-604, is
15 amended to read as follows:

16 Section 3-604. CLEARING ACCOUNT. All moneys payable to the
17 fund, upon receipt thereof by the Commission, shall be forwarded to
18 the Treasurer who shall immediately deposit them in the clearing
19 account. Refunds payable pursuant to this act shall be payable from
20 the clearing account upon warrants or electronic fund transfers
21 issued ~~by the Treasurer~~ under the direction of the Commission.

1 SECTION 12. AMENDATORY 40 O.S. 2001, Section 3-806, as
2 amended by Section 12, Chapter 354, O.S.L. 2007 (40 O.S. Supp. 2009,
3 Section 3-806), is amended to read as follows:

4 Section 3-806. PAYMENT OF IN-LIEU CONTRIBUTIONS.

5 A. At the end of each calendar quarter the Oklahoma Employment
6 Security Commission shall notify in writing each nonprofit
7 organization, or the agent of a group of ~~such~~ nonprofit
8 organizations, which has elected to make payments in lieu of
9 contributions, the amount, if any, equal to the full amount of
10 regular benefits plus one-half (1/2) of the amount of extended
11 benefits paid by the Commission during ~~such~~ the quarter that is
12 attributable to service in the employ of ~~such~~ the organization or
13 the members of a group of ~~such~~ the organizations. ~~Such~~ The full
14 amount shall include all amounts ~~so paid to its former employees~~ as
15 benefits that are attributable to base period wages paid by the
16 organization, including any benefit amounts paid in error. ~~Such~~ The
17 notification shall be deemed and treated as an assessment of
18 contributions and the payment of the amount owing shall be collected
19 as contributions, interest, penalty and fees, if any, are collected,
20 in accordance with the provisions of the Employment Security Act of
21 1980. The employer, or group of employers, shall have the rights
22 and remedies provided by the Employment Security Act of 1980 with
23 respect to assessments of contributions, including the right of

1 protest, hearing and appeal. The Commission shall make its
2 assessment or amend its assessment within three (3) years of the
3 ending date of the calendar quarter to which the assessment or
4 amendment applies. If no protest is filed or if filed and confirmed
5 by the Commission or its authorized representatives, said assessment
6 shall be immediately due and payable and shall bear interest after
7 forty-five (45) days at the rate of one percent (1%) per month until
8 paid. If any nonprofit organization or group of organizations fails
9 or refuses to pay said assessment after same has become delinquent
10 within forty-five (45) days after written request has been mailed to
11 ~~such~~ the organization or the agent of ~~such~~ the group by the
12 Commission or its representative, a penalty of five percent (5%) of
13 the amount due shall be added thereto, collected and paid. In the
14 case of group accounts, assessments and penalty and interest
15 provided in this subsection may be prorated in accordance with
16 Section 3-809 of this title. All collections made shall be
17 deposited in the Unemployment Compensation Fund.

18 B. ~~Such~~ The electing organization, or group of organizations,
19 shall file reports of wages paid, in the same time and manner as
20 required of ~~said~~ nongovernmental employers for profit. If any ~~such~~
21 electing organization, or group of organizations, fails or refuses
22 to file ~~said~~ its wage report within fifteen (15) days after written
23 notice a penalty of Ten Dollars (\$10.00) for each day until ~~such~~ the

1 report is filed with a maximum of One Hundred Dollars (\$100.00) is
2 hereby imposed against ~~such~~ the organization or group and shall be
3 collected and paid.

4 C. Payments made by any nonprofit organization under the
5 provisions of this section shall not be deducted or deductible, in
6 whole or in part, from the remuneration of individuals in the employ
7 of the organization.

8 SECTION 13. AMENDATORY 40 O.S. 2001, Section 4-508, as
9 last amended by Section 15, Chapter 354, O.S.L. 2007 (40 O.S. Supp.
10 2009, Section 4-508), is amended to read as follows:

11 Section 4-508. INFORMATION TO BE KEPT CONFIDENTIAL -
12 DISCLOSURE.

13 A. Except as otherwise provided by law, information obtained
14 from any employing unit or individual pursuant to the administration
15 of the Employment Security Act of 1980, the Workforce Investment Act
16 of 1998, and determinations as to the benefit rights of any
17 individual shall be kept confidential and shall not be disclosed or
18 be open to public inspection in any manner revealing the
19 individual's or employing unit's identity. Any claimant or employer
20 or agent of such person as authorized in writing shall be supplied
21 with information from the records of the Oklahoma Employment
22 Security Commission, to the extent necessary for the proper

1 presentation of the claim or complaint in any proceeding under the
2 Employment Security Act of 1980, with respect thereto.

3 B. Upon receipt of written request by any employer who
4 maintains a Supplemental Unemployment Benefit (SUB) Plan, the
5 Commission or its designated representative may release to such
6 employer information regarding weekly benefit amounts paid its
7 workers during a specified temporary layoff period, provided such
8 Supplemental Unemployment Benefit (SUB) Plan requires benefit
9 payment information before Supplemental Unemployment Benefits can be
10 paid to such workers. Any information disclosed under this
11 provision shall be utilized solely for the purpose outlined herein
12 and shall be held strictly confidential by the employer.

13 C. The provisions of this section shall not prevent the
14 Commission from disclosing the following information and no
15 liability whatsoever, civil or criminal, shall attach to any member
16 of the Commission or any employee thereof for any error or omission
17 in the disclosure of such information:

18 1. The delivery to taxpayer or claimant a copy of any report or
19 other paper filed by the taxpayer or claimant pursuant to the
20 Employment Security Act of 1980;

21 2. The disclosure of information to any person for a purpose as
22 authorized by the taxpayer or claimant pursuant to a waiver of

1 confidentiality. The waiver shall be in writing and shall be
2 notarized;

3 3. The Oklahoma Department of Commerce may have access to data
4 obtained pursuant to the Employment Security Act of 1980 pursuant to
5 rules promulgated by the Commission. The information obtained shall
6 be held confidential by the Department and any of its agents and
7 shall not be disclosed or be open to public inspection. The
8 Oklahoma Department of Commerce, however, may release aggregated
9 data, either by industry or county, provided that such aggregation
10 meets disclosure requirements of the Commission;

11 4. The publication of statistics so classified as to prevent
12 the identification of a particular report and the items thereof;

13 5. The disclosing of information or evidence to the Attorney
14 General or any district attorney when the information or evidence is
15 to be used by the officials or other parties to the proceedings to
16 prosecute or defend allegations of violations of the Employment
17 Security Act of 1980. The information disclosed to the Attorney
18 General or any district attorney shall be kept confidential by them
19 and not be disclosed except when presented to a court in a
20 prosecution of a violation of Section 1-101 et seq. of this title,
21 and a violation by the Attorney General or district attorney by
22 otherwise releasing the information shall be a felony;

1 6. The furnishing, at the discretion of the Commission, of any
2 information disclosed by the records or files to any official person
3 or body of this state, any other state or of the United States who
4 is concerned with the administration of assessment of any similar
5 tax in this state, any other state or the United States;

6 7. The furnishing of information to other state agencies for
7 the limited purpose of aiding in the collection of debts owed by
8 individuals to the requesting agencies;

9 8. The release to employees of the Department of Transportation
10 of information required for use in federally mandated regional
11 transportation planning, which is performed as a part of its
12 official duties;

13 9. The release to employees of the State Treasurer's office of
14 information required to verify or evaluate the effectiveness of the
15 Oklahoma Small Business Linked Deposit Program on job creation;

16 10. The release to employees of the Attorney General, the State
17 Insurance Fund, the Department of Labor, the Workers' Compensation
18 Court, and the Insurance Department for use in investigation of
19 workers' compensation fraud;

20 11. The release to employees of the Oklahoma State Bureau of
21 Investigation or release to employees of the Oklahoma State Bureau
22 of Narcotics and Dangerous Drugs Control for use in criminal

1 investigations and the location of missing persons or fugitives from
2 justice;

3 12. The release to employees of the Center of International
4 Trade, Oklahoma State University, of information required for the
5 development of International Trade for employers doing business in
6 the State of Oklahoma;

7 13. The release to employees of the Oklahoma State Regents for
8 Higher Education of information required for use in the default
9 prevention efforts and/or collection of defaulted student loans
10 guaranteed by the Oklahoma Guaranteed Student Loan Program. Any
11 information disclosed under this provision shall be utilized solely
12 for the purpose outlined herein and shall be held strictly
13 confidential by the Oklahoma State Regents for Higher Education;

14 14. The release to employees of the Center for Economic and
15 Management Research of the University of Oklahoma, of information
16 required to identify economic trends. The information obtained
17 shall be kept confidential by the University and shall not be
18 disclosed or be open to public inspection. The University of
19 Oklahoma may release aggregated data, provided that such aggregation
20 meets disclosure requirements of the Commission;

21 15. The release to employees of the Office of State Finance of
22 information required to identify economic trends. The information
23 obtained shall be kept confidential by the Office of State Finance

1 and shall not be disclosed or be open to public inspection. The
2 Office of State Finance may release aggregate data, provided that
3 such aggregation meets disclosure requirements of the Commission;

4 16. The release to employees of the Department of Mental Health
5 and Substance Abuse Services of information required to evaluate the
6 effectiveness of mental health and substance abuse treatment and
7 state or local programs utilized to divert persons from inpatient
8 treatment. The information obtained shall be kept confidential by
9 the Department and shall not be disclosed or be open to public
10 inspection. The Department of Mental Health and Substance Abuse
11 Services, however, may release aggregated data, either by treatment
12 facility, program or larger aggregate units, provided that such
13 aggregation meets disclosure requirements of the Oklahoma Employment
14 Security Commission;

15 17. The release to employees of the Attorney General, the
16 Oklahoma State Bureau of Investigation, and the Insurance Department
17 for use in the investigation of insurance fraud and health care
18 fraud;

19 18. The release to employees of public housing agencies for
20 purposes of determining eligibility pursuant to 42 U.S.C., Section
21 503(i);

22 19. The release of wage and benefit claim information, at the
23 discretion of the Commission, to an agency of this state or its

1 political subdivisions, or any nonprofit corporation that operates a
2 program or activity designated as a partner in the Workforce
3 Investment Act One-Stop delivery system pursuant to 29 U.S.C.A.,
4 Section 2481 (b), based on a showing of need made to the Commission
5 and after an agreement concerning the release of information is
6 entered into with the entity receiving the information;

7 20. The release of information to the wage record interchange
8 system, at the discretion of the Commission;

9 21. The release of information to the Bureau of the Census of
10 the U.S. Department of Commerce for the purpose of economic and
11 statistical research;

12 22. The release of employer tax information and benefit claim
13 information to the Oklahoma Health Care Authority for use in
14 determining eligibility for a program that will provide subsidies
15 for health insurance premiums for qualified employers, employees,
16 self-employed persons, and unemployed persons;

17 23. The release of employer tax information and benefit claim
18 information to the State Department of Rehabilitation Services for
19 use in assessing results and outcomes of clients served; or

20 24. The release of information to any state or federal law
21 enforcement authority when necessary in the investigation of any
22 crime in which the Commission is a victim. Information that is
23 confidential under this section shall be held confidential by the

1 law enforcement authority unless and until it is required for use in
2 court in the prosecution of a defendant in a criminal prosecution.

3 D. Subpoenas to compel disclosure of information made
4 confidential by this statute shall not be valid, except for
5 administrative subpoenas issued by federal, state, or local
6 governmental agencies that have been granted subpoena power by
7 statute or ordinance. Confidential information maintained by the
8 Commission can be obtained by order of a court of record that
9 authorizes the release of the records in writing. All
10 administrative subpoenas or court orders for production of documents
11 must provide a minimum of twenty (20) days from the date it is
12 served for the Commission to produce the documents. If the date on
13 which production of the documents is required is less than twenty
14 (20) days from the date of service, the subpoena or order shall be
15 considered void on its face as an undue burden or hardship on the
16 Commission.

17 E. Should any of the disclosures provided for in this section
18 require more than casual or incidental staff time, the Commission
19 ~~may~~ shall charge the cost of such staff time to the party requesting
20 the information.

21 F. It is further provided that the provisions of this section
22 shall be strictly interpreted and shall not be construed as

1 permitting the disclosure of any other information contained in the
2 records and files of the Commission.

3 SECTION 14. AMENDATORY 40 O.S. 2001, Section 4-702, is
4 amended to read as follows:

5 Section 4-702. RECIPROCAL ARRANGEMENTS AUTHORIZED. The
6 Commission is hereby authorized to enter into reciprocal
7 arrangements with appropriate and duly authorized agencies of other
8 states or of the federal government, or both, whereby:

9 1. Services performed by an individual for a single employing
10 unit for which services are customarily performed in more than one
11 state shall be deemed to be services performed entirely within any
12 one of the states in which:

- 13 a. any parts of such individual's service is performed,
 - 14 b. such individual has his residence, or
 - 15 c. the employing unit maintains a place of business,
- 16 provided there is in effect, as to such services, an election,
17 approved by the agency charged with the administration of such
18 state's unemployment compensation law, pursuant to which all the
19 services performed by such individual for such employing unit are
20 deemed to be performed entirely within such state;

21 2. The Commission shall cooperate with the Department of Labor
22 of the United States to the fullest extent consistent with the
23 provisions of this act, and shall take such action, through the

1 adoption of appropriate rules, administrative methods and standards,
2 as may be necessary to secure to this state and its citizens all
3 advantages available under the provisions of the Social Security
4 Act, 42 U.S.C., Section 301 et seq., that relate to unemployment
5 compensation, the Federal Unemployment Tax Act, 26 U.S.C., Section
6 3301 et seq., the Wagner-Peyser Act, 29 U.S.C., Section 49 et seq.,
7 the Federal-State Extended Unemployment Compensation Act of 1970, 26
8 U.S.C., Section 3304 et seq., the Workforce Investment Act of 1998,
9 29 U.S.C., Section 2801 et seq., and any federal comprehensive
10 manpower act and any other similar or related federal acts;

11 3. The Commission shall participate in any arrangements for the
12 payment of compensation on the basis of combining an individual's
13 wages and employment covered under said Oklahoma Employment Security
14 Act, as amended by this act, with his wages and employment covered
15 under the unemployment compensation laws of other states which are
16 approved by the United States Secretary of Labor in consultation
17 with the state unemployment compensation agencies as reasonably
18 calculated to assure the prompt and full payment of compensation in
19 such situations and which include provisions for:

20 a. applying the base period of a single state law to a
21 claim involving the combining of an individual's wages
22 and employment covered under two or more state
23 unemployment compensation laws, and

1 b. avoiding the duplicate use of wage and employment by
2 reason of such combining; and

3 4. Contributions due under this act with respect to wages for
4 insured work shall for the purposes of this act be deemed to have
5 been paid to the fund as of the date payment was made as
6 contributions therefor under another state or federal unemployment
7 compensation law, but no such arrangement shall be entered into
8 unless it contains provisions for such reimbursement to the fund of
9 such contributions and the actual earnings thereon as the Commission
10 finds will be fair and reasonable as to all affected interests.

11 SECTION 15. AMENDATORY 40 O.S. 2001, Section 9-103, is
12 amended to read as follows:

13 Section 9-103. TRANSITIONAL PROVISIONS. (1) Notwithstanding
14 the repeal of the Oklahoma Employment Security Act by Section 9-102
15 of this ~~act~~ title, all liabilities accruing thereunder, including
16 both civil and criminal liabilities, including but not limited to
17 liabilities for contributions, liabilities for refunds, liabilities
18 for repayment and liabilities for interest and penalties, shall not
19 be extinguished by the repeal of the Oklahoma Employment Security
20 Act and such liabilities shall be liabilities under this act and
21 shall be administered and enforced as liabilities under this act.

22 (2) Unemployment experience, wage records and contribution
23 records under the Oklahoma Employment Security Act, 40 O.S. 1971,

1 Section 211 through Section 238.1, both inclusive, as amended, shall
2 be deemed and shall constitute the same things under this act unless
3 and except this act expressly provides otherwise.

4 SECTION 16. This act shall become effective July 1, 2010.

5 SECTION 17. It being immediately necessary for the preservation
6 of the public peace, health and safety, an emergency is hereby
7 declared to exist, by reason whereof this resolution shall take
8 effect and be in full force from and after its passage and approval.

9 COMMITTEE REPORT BY: COMMITTEE ON BUSINESS & LABOR, dated 3-22-10 -
10 DO PASS, As Amended.