

1 ENGROSSED SENATE  
2 BILL NO. 911

By: Coleman, Frix, Haste, and  
Murdock of the Senate

3 and

4 Tedford and Townley of the  
5 House

6  
7 An Act relating to the Employment Security Act of  
8 1980; amending 40 O.S. 2021, Section 1-223, as  
9 amended by Section 7, Chapter 360, O.S.L. 2022 (40  
10 O.S. Supp. 2024, Section 1-223), which relates to  
11 conditional factors and percentages; decreasing  
12 applicable percentages for conditional factors;  
13 amending 40 O.S. 2021, Section 3-109, which relates  
14 to experience rate; adding rate table for each  
15 conditional factor; amending 40 O.S. 2021, Section 3-  
16 113, which relates to conditional factors; removing  
17 formula for benefit wage ratio increases; updating  
18 statutory references; amending 40 O.S. 2021, Section  
19 3-114, which relates to estimate of financial  
20 condition of fund; increasing minimum balance  
21 necessary for fund; and providing an effective date.

22  
23  
24 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 40 O.S. 2021, Section 1-223, as  
amended by Section 7, Chapter 360, O.S.L. 2022 (40 O.S. Supp. 2024,  
Section 1-223), is amended to read as follows:

Section 1-223. TAXABLE WAGES - CONDITIONAL FACTORS AND  
PERCENTAGES.

The applicable percentage of the state's average annual wage is  
determined by the conditional factor in place during the calendar

1 year for which the taxable wage is being calculated. The  
2 conditional factor is determined pursuant to the provisions of  
3 Section 3-113 of this title. The applicable percentages are as  
4 follows:

5 1. Forty percent (40%) during any calendar year in which the  
6 balance in the Unemployment Compensation Fund is in excess of the  
7 amount required to initiate conditional contribution rates, pursuant  
8 to the provisions of Section 3-113 of this title;

9 2. ~~Forty-two and one-half percent (42.5%)~~ Forty-one and one-  
10 quarter percent (41.25%) during calendar years in which condition  
11 "a" exists;

12 3. ~~Forty-five percent (45%)~~ Forty-two and one-half percent  
13 (42.5%) during calendar years in which condition "b" exists;

14 4. ~~Forty-seven and one-half percent (47.5%)~~ Forty-three and  
15 three-fourths percent (43.75%) during calendar years in which  
16 condition "c" exists; and

17 5. ~~Fifty percent (50%)~~ Forty-five percent (45%) during calendar  
18 years in which condition "d" exists.

19 SECTION 2. AMENDATORY 40 O.S. 2021, 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 July 1, 2010, to be applied  
23 to the employer's current payroll shall be in accordance with the  
24

|    |  |     |      |      |      |      |      |      |      |      |      |
|----|--|-----|------|------|------|------|------|------|------|------|------|
| 1  | following table based upon the state experience factor and his |     |      |      |      |      |      |      |      |      |      |
| 2  | 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  | 5.0 | 10.0 | 15.0 | 20.0 | 25.0 | 30.0 | 35.0 | 40.0 | 45.0 | 50.0 |
| 9  | 3  | 3.3 | 6.7  | 10.0 | 13.3 | 16.7 | 20.0 | 23.3 | 26.7 | 30.0 | 33.3 |
| 10 | 4  | 2.5 | 5.0  | 7.5  | 10.0 | 12.5 | 15.0 | 17.5 | 20.0 | 22.5 | 25.0 |
| 11 | 5  | 2.0 | 4.0  | 6.0  | 8.0  | 10.0 | 12.0 | 14.0 | 16.0 | 18.0 | 20.0 |
| 12 | 6  | 1.7 | 3.3  | 5.0  | 6.7  | 8.3  | 10.0 | 11.7 | 13.3 | 15.0 | 16.7 |
| 13 | 7  | 1.4 | 2.9  | 4.3  | 5.7  | 7.1  | 8.6  | 10.0 | 11.4 | 12.9 | 14.3 |
| 14 | 8  | 1.3 | 2.5  | 3.8  | 5.0  | 6.3  | 7.5  | 8.8  | 10.0 | 11.3 | 12.5 |
| 15 | 9  | 1.1 | 2.2  | 3.3  | 4.4  | 5.6  | 6.7  | 7.8  | 8.9  | 10.0 | 11.1 |
| 16 | 10   | 1.0 | 2.0  | 3.0  | 4.0  | 5.0  | 6.0  | 7.0  | 8.0  | 9.0  | 10.0 |
| 17 | 11   | 0.9 | 1.8  | 2.7  | 3.6  | 4.5  | 5.5  | 6.4  | 7.3  | 8.2  | 9.1  |
| 18 | 12   | 0.8 | 1.7  | 2.5  | 3.3  | 4.2  | 5.0  | 5.8  | 6.7  | 7.5  | 8.3  |
| 19 | 13   | 0.8 | 1.5  | 2.3  | 3.1  | 3.8  | 4.6  | 5.4  | 6.2  | 6.9  | 7.7  |
| 20 | 14   | 0.7 | 1.4  | 2.1  | 2.9  | 3.6  | 4.3  | 5.0  | 5.7  | 6.4  | 7.1  |
| 21 | 15   | 0.7 | 1.3  | 2.0  | 2.7  | 3.3  | 4.0  | 4.7  | 5.3  | 6.0  | 6.7  |
| 22 | 16   | 0.6 | 1.3  | 1.9  | 2.5  | 3.1  | 3.8  | 4.4  | 5.0  | 5.6  | 6.3  |
| 23 | 17   | 0.6 | 1.2  | 1.8  | 2.4  | 2.9  | 3.5  | 4.1  | 4.7  | 5.3  | 5.9  |
| 24 | 18   | 0.6 | 1.1  | 1.7  | 2.2  | 2.8  | 3.3  | 3.9  | 4.4  | 5.0  | 5.6  |

|    |    |     |     |     |     |     |     |     |     |     |     |
|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1  | 19 | 0.5 | 1.1 | 1.6 | 2.1 | 2.6 | 3.2 | 3.7 | 4.2 | 4.7 | 5.3 |
| 2  | 20 | 0.5 | 1.0 | 1.5 | 2.0 | 2.5 | 3.0 | 3.5 | 4.0 | 4.5 | 5.0 |
| 3  | 21 | 0.5 | 1.0 | 1.4 | 1.9 | 2.4 | 2.9 | 3.3 | 3.8 | 4.3 | 4.8 |
| 4  | 22 | 0.5 | 0.9 | 1.4 | 1.8 | 2.3 | 2.7 | 3.2 | 3.6 | 4.1 | 4.5 |
| 5  | 23 | 0.4 | 0.9 | 1.3 | 1.7 | 2.2 | 2.6 | 3.0 | 3.5 | 3.9 | 4.3 |
| 6  | 24 | 0.4 | 0.8 | 1.3 | 1.7 | 2.1 | 2.5 | 2.9 | 3.3 | 3.8 | 4.2 |
| 7  | 25 | 0.4 | 0.8 | 1.2 | 1.6 | 2.0 | 2.4 | 2.8 | 3.2 | 3.6 | 4.0 |
| 8  | 26 | 0.4 | 0.8 | 1.2 | 1.5 | 1.9 | 2.3 | 2.7 | 3.1 | 3.5 | 3.8 |
| 9  | 27 | 0.4 | 0.7 | 1.1 | 1.5 | 1.9 | 2.2 | 2.6 | 3.0 | 3.3 | 3.7 |
| 10 | 28 | 0.4 | 0.7 | 1.1 | 1.4 | 1.8 | 2.1 | 2.5 | 2.9 | 3.2 | 3.6 |
| 11 | 29 | 0.3 | 0.7 | 1.0 | 1.4 | 1.7 | 2.1 | 2.4 | 2.8 | 3.1 | 3.4 |
| 12 | 30 | 0.3 | 0.7 | 1.0 | 1.3 | 1.7 | 2.0 | 2.3 | 2.7 | 3.0 | 3.3 |
| 13 | 31 | 0.3 | 0.6 | 1.0 | 1.3 | 1.6 | 1.9 | 2.3 | 2.6 | 2.9 | 3.2 |
| 14 | 32 | 0.3 | 0.6 | 0.9 | 1.3 | 1.6 | 1.9 | 2.2 | 2.5 | 2.8 | 3.1 |
| 15 | 33 | 0.3 | 0.6 | 0.9 | 1.2 | 1.5 | 1.8 | 2.1 | 2.4 | 2.7 | 3.0 |
| 16 | 34 | 0.3 | 0.6 | 0.9 | 1.2 | 1.5 | 1.8 | 2.1 | 2.4 | 2.6 | 2.9 |
| 17 | 35 | 0.3 | 0.6 | 0.9 | 1.1 | 1.4 | 1.7 | 2.0 | 2.3 | 2.6 | 2.9 |
| 18 | 36 | 0.3 | 0.6 | 0.8 | 1.1 | 1.4 | 1.7 | 1.9 | 2.2 | 2.5 | 2.8 |
| 19 | 37 | 0.3 | 0.5 | 0.8 | 1.1 | 1.4 | 1.6 | 1.9 | 2.2 | 2.4 | 2.7 |
| 20 | 38 | 0.3 | 0.5 | 0.8 | 1.1 | 1.3 | 1.6 | 1.8 | 2.1 | 2.4 | 2.6 |
| 21 | 39 | 0.3 | 0.5 | 0.8 | 1.0 | 1.3 | 1.5 | 1.8 | 2.1 | 2.3 | 2.6 |
| 22 | 40 | 0.3 | 0.5 | 0.8 | 1.0 | 1.3 | 1.5 | 1.8 | 2.0 | 2.3 | 2.5 |
| 23 | 41 | 0.2 | 0.5 | 0.7 | 1.0 | 1.2 | 1.5 | 1.7 | 2.0 | 2.2 | 2.4 |
| 24 | 42 | 0.2 | 0.5 | 0.7 | 1.0 | 1.2 | 1.4 | 1.7 | 1.9 | 2.1 | 2.4 |

|    |  |   |      |      |      |      |      |      |      |      |       |
|----|--|---|------|------|------|------|------|------|------|------|-------|
| 1  | 43   | 0.2   | 0.5  | 0.7  | 0.9  | 1.2  | 1.4  | 1.6  | 1.9  | 2.1  | 2.3   |
| 2  | 44   | 0.2   | 0.5  | 0.7  | 0.9  | 1.1  | 1.4  | 1.6  | 1.8  | 2.0  | 2.3   |
| 3  | 45   | 0.2   | 0.4  | 0.7  | 0.9  | 1.1  | 1.3  | 1.6  | 1.8  | 2.0  | 2.2   |
| 4  | 46   | 0.2   | 0.4  | 0.7  | 0.9  | 1.1  | 1.3  | 1.5  | 1.7  | 2.0  | 2.2   |
| 5  | 47   | 0.2   | 0.4  | 0.6  | 0.9  | 1.1  | 1.3  | 1.5  | 1.7  | 1.9  | 2.1   |
| 6  | 48   | 0.2   | 0.4  | 0.6  | 0.8  | 1.0  | 1.3  | 1.5  | 1.7  | 1.9  | 2.1   |
| 7  | 49   | 0.2   | 0.4  | 0.6  | 0.8  | 1.0  | 1.2  | 1.4  | 1.6  | 1.8  | 2.0   |
| 8  | 50   | 0.2   | 0.4  | 0.6  | 0.8  | 1.0  | 1.2  | 1.4  | 1.6  | 1.8  | 2.0   |
| 9  | The Employer's Contribution Rate Shall Be: |   |      |      |      |      |      |      |      |      |       |
| 10 |  | 0.1   | 0.2  | 0.3  | 0.4  | 0.5  | 0.6  | 0.7  | 0.8  | 0.9  | 1.0   |
| 11 | When the State                             |   |      |      |      |      |      |      |      |      |       |
| 12 | Experience                                 |   |      |      |      |      |      |      |      |      |       |
| 13 | Factor                                     |   |      |      |      |      |      |      |      |      |       |
| 14 | Is:  | If the Employer's Benefit Wage Ratio Does Not Exceed: |      |      |      |      |      |      |      |      |       |
| 15 | 1%   | 110%  | 120% | 130% | 140% | 150% | 160% | 170% | 180% | 190% | 200%  |
| 16 | 2  | 55.0  | 60.0 | 65.0 | 70.0 | 75.0 | 80.0 | 85.0 | 90.0 | 95.0 | 100.0 |
| 17 | 3  | 36.7  | 40.0 | 43.3 | 46.7 | 50.0 | 53.3 | 56.7 | 60.0 | 63.3 | 66.7  |
| 18 | 4  | 27.5  | 30.0 | 32.5 | 35.0 | 37.5 | 40.0 | 42.5 | 45.0 | 47.5 | 50.0  |
| 19 | 5  | 22.0  | 24.0 | 26.0 | 28.0 | 30.0 | 32.0 | 34.0 | 36.0 | 38.0 | 40.0  |
| 20 | 6  | 18.3  | 20.0 | 21.7 | 23.3 | 25.0 | 26.7 | 28.3 | 30.0 | 31.7 | 33.3  |
| 21 | 7  | 15.7  | 17.1 | 18.6 | 20.0 | 21.4 | 22.9 | 24.3 | 25.7 | 27.1 | 28.6  |
| 22 | 8  | 13.8  | 15.0 | 16.3 | 17.5 | 18.8 | 20.0 | 21.3 | 22.5 | 23.8 | 25.0  |
| 23 | 9  | 12.2  | 13.3 | 14.4 | 15.6 | 16.7 | 17.8 | 18.9 | 20.0 | 21.1 | 22.2  |
| 24 | 10   | 11.0  | 12.0 | 13.0 | 14.0 | 15.0 | 16.0 | 17.0 | 18.0 | 19.0 | 20.0  |

|    |    |      |      |      |      |      |      |      |      |      |      |
|----|----|------|------|------|------|------|------|------|------|------|------|
| 1  | 11 | 10.0 | 10.9 | 11.8 | 12.7 | 13.6 | 14.5 | 15.5 | 16.4 | 17.3 | 18.2 |
| 2  | 12 | 9.2  | 10.0 | 10.8 | 11.7 | 12.5 | 13.3 | 14.2 | 15.0 | 15.8 | 16.7 |
| 3  | 13 | 8.5  | 9.2  | 10.0 | 10.8 | 11.5 | 12.3 | 13.1 | 13.8 | 14.6 | 15.4 |
| 4  | 14 | 7.9  | 8.6  | 9.3  | 10.0 | 10.7 | 11.4 | 12.1 | 12.9 | 13.6 | 14.3 |
| 5  | 15 | 7.3  | 8.0  | 8.7  | 9.3  | 10.0 | 10.7 | 11.3 | 12.0 | 12.7 | 13.3 |
| 6  | 16 | 6.9  | 7.5  | 8.1  | 8.8  | 9.4  | 10.0 | 10.6 | 11.3 | 11.9 | 12.5 |
| 7  | 17 | 6.5  | 7.1  | 7.6  | 8.2  | 8.8  | 9.4  | 10.0 | 10.6 | 11.2 | 11.8 |
| 8  | 18 | 6.1  | 6.7  | 7.2  | 7.8  | 8.3  | 8.9  | 9.4  | 10.0 | 10.6 | 11.1 |
| 9  | 19 | 5.8  | 6.3  | 6.8  | 7.4  | 7.9  | 8.4  | 8.9  | 9.5  | 10.0 | 10.5 |
| 10 | 20 | 5.5  | 6.0  | 6.5  | 7.0  | 7.5  | 8.0  | 8.5  | 9.0  | 9.5  | 10.0 |
| 11 | 21 | 5.2  | 5.7  | 6.2  | 6.7  | 7.1  | 7.6  | 8.1  | 8.6  | 9.0  | 9.5  |
| 12 | 22 | 5.0  | 5.5  | 5.9  | 6.4  | 6.8  | 7.3  | 7.7  | 8.2  | 8.6  | 9.1  |
| 13 | 23 | 4.8  | 5.2  | 5.7  | 6.1  | 6.5  | 7.0  | 7.4  | 7.8  | 8.3  | 8.7  |
| 14 | 24 | 4.6  | 5.0  | 5.4  | 5.8  | 6.3  | 6.7  | 7.1  | 7.5  | 7.9  | 8.3  |
| 15 | 25 | 4.4  | 4.8  | 5.2  | 5.6  | 6.0  | 6.4  | 6.8  | 7.2  | 7.6  | 8.0  |
| 16 | 26 | 4.2  | 4.6  | 5.0  | 5.4  | 5.8  | 6.2  | 6.5  | 6.9  | 7.3  | 7.7  |
| 17 | 27 | 4.1  | 4.4  | 4.8  | 5.2  | 5.6  | 5.9  | 6.3  | 6.7  | 7.0  | 7.4  |
| 18 | 28 | 3.9  | 4.3  | 4.6  | 5.0  | 5.4  | 5.7  | 6.1  | 6.4  | 6.8  | 7.1  |
| 19 | 29 | 3.8  | 4.1  | 4.5  | 4.8  | 5.2  | 5.5  | 5.9  | 6.2  | 6.6  | 6.9  |
| 20 | 30 | 3.7  | 4.0  | 4.3  | 4.7  | 5.0  | 5.3  | 5.7  | 6.0  | 6.3  | 6.7  |
| 21 | 31 | 3.5  | 3.9  | 4.2  | 4.5  | 4.8  | 5.2  | 5.5  | 5.8  | 6.1  | 6.5  |
| 22 | 32 | 3.4  | 3.8  | 4.1  | 4.4  | 4.7  | 5.0  | 5.3  | 5.6  | 5.9  | 6.3  |
| 23 | 33 | 3.3  | 3.6  | 3.9  | 4.2  | 4.5  | 4.8  | 5.2  | 5.5  | 5.8  | 6.1  |
| 24 | 34 | 3.2  | 3.5  | 3.8  | 4.1  | 4.4  | 4.7  | 5.0  | 5.3  | 5.6  | 5.9  |

|    |   |       |       |       |       |       |       |       |       |       |       |
|----|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1  | 35  | 3.1   | 3.4   | 3.7   | 4.0   | 4.3   | 4.6   | 4.9   | 5.1   | 5.4   | 5.7   |
| 2  | 36  | 3.1   | 3.3   | 3.6   | 3.9   | 4.2   | 4.4   | 4.7   | 5.0   | 5.3   | 5.6   |
| 3  | 37  | 3.0   | 3.2   | 3.5   | 3.8   | 4.1   | 4.3   | 4.6   | 4.9   | 5.1   | 5.4   |
| 4  | 38  | 2.9   | 3.2   | 3.4   | 3.7   | 3.9   | 4.2   | 4.5   | 4.7   | 5.0   | 5.3   |
| 5  | 39  | 2.8   | 3.1   | 3.3   | 3.6   | 3.8   | 4.1   | 4.4   | 4.6   | 4.9   | 5.1   |
| 6  | 40  | 2.8   | 3.0   | 3.3   | 3.5   | 3.8   | 4.0   | 4.3   | 4.5   | 4.8   | 5.0   |
| 7  | 41  | 2.7   | 2.9   | 3.2   | 3.4   | 3.7   | 3.9   | 4.1   | 4.4   | 4.6   | 4.9   |
| 8  | 42  | 2.6   | 2.9   | 3.1   | 3.3   | 3.6   | 3.8   | 4.0   | 4.3   | 4.5   | 4.8   |
| 9  | 43  | 2.6   | 2.8   | 3.0   | 3.3   | 3.5   | 3.7   | 4.0   | 4.2   | 4.4   | 4.7   |
| 10 | 44  | 2.5   | 2.7   | 3.0   | 3.2   | 3.4   | 3.6   | 3.9   | 4.1   | 4.3   | 4.5   |
| 11 | 45  | 2.4   | 2.7   | 2.9   | 3.1   | 3.3   | 3.6   | 3.8   | 4.0   | 4.2   | 4.4   |
| 12 | 46  | 2.4   | 2.6   | 2.8   | 3.0   | 3.3   | 3.5   | 3.7   | 3.9   | 4.1   | 4.3   |
| 13 | 47  | 2.3   | 2.6   | 2.8   | 3.0   | 3.2   | 3.4   | 3.6   | 3.8   | 4.0   | 4.3   |
| 14 | 48  | 2.3   | 2.5   | 2.7   | 2.9   | 3.1   | 3.3   | 3.5   | 3.8   | 4.0   | 4.2   |
| 15 | 49  | 2.2   | 2.4   | 2.7   | 2.9   | 3.1   | 3.3   | 3.5   | 3.7   | 3.9   | 4.1   |
| 16 | 50  | 2.2   | 2.4   | 2.6   | 2.8   | 3.0   | 3.2   | 3.4   | 3.6   | 3.8   | 4.0   |
| 17 | The Employer's Contribution Rate Shall Be:                |       |       |       |       |       |       |       |       |       |       |
| 18 |   | 1.1   | 1.2   | 1.3   | 1.4   | 1.5   | 1.6   | 1.7   | 1.8   | 1.9   | 2.0   |
| 19 | When the State  |       |       |       |       |       |       |       |       |       |       |
| 20 | Experience  |       |       |       |       |       |       |       |       |       |       |
| 21 | Factor  |       |       |       |       |       |       |       |       |       |       |
| 22 | Is: If the Employer's Benefit Wage Ratio Does Not Exceed: |       |       |       |       |       |       |       |       |       |       |
| 23 | 1%  | 210%  | 220%  | 230%  | 240%  | 250%  | 260%  | 270%  | 280%  | 290%  | 300%  |
| 24 | 2   | 105.0 | 110.0 | 115.0 | 120.0 | 125.0 | 130.0 | 135.0 | 140.0 | 145.0 | 150.0 |

|    |    |      |      |      |      |      |      |      |      |      |       |
|----|----|------|------|------|------|------|------|------|------|------|-------|
| 1  | 3  | 70.0 | 73.3 | 76.7 | 80.0 | 83.3 | 86.7 | 90.0 | 93.3 | 96.7 | 100.0 |
| 2  | 4  | 52.5 | 55.0 | 57.5 | 60.0 | 62.5 | 65.0 | 67.5 | 70.0 | 72.5 | 75.0  |
| 3  | 5  | 42.0 | 44.0 | 46.0 | 48.0 | 50.0 | 52.0 | 54.0 | 56.0 | 58.0 | 60.0  |
| 4  | 6  | 35.0 | 36.7 | 38.3 | 40.0 | 41.7 | 43.3 | 45.0 | 46.7 | 48.3 | 50.0  |
| 5  | 7  | 30.0 | 31.4 | 32.9 | 34.3 | 35.7 | 37.1 | 38.6 | 40.0 | 41.4 | 42.9  |
| 6  | 8  | 26.3 | 27.5 | 28.8 | 30.0 | 31.3 | 32.5 | 33.8 | 35.0 | 36.3 | 37.5  |
| 7  | 9  | 23.3 | 24.4 | 25.6 | 26.7 | 27.8 | 28.9 | 30.0 | 31.1 | 32.2 | 33.3  |
| 8  | 10 | 21.0 | 22.0 | 23.0 | 24.0 | 25.0 | 26.0 | 27.0 | 28.0 | 29.0 | 30.0  |
| 9  | 11 | 19.1 | 20.0 | 20.9 | 21.8 | 22.7 | 23.6 | 24.5 | 25.5 | 26.4 | 27.3  |
| 10 | 12 | 17.5 | 18.3 | 19.2 | 20.0 | 20.8 | 21.7 | 22.5 | 23.3 | 24.2 | 25.0  |
| 11 | 13 | 16.2 | 16.9 | 17.7 | 18.5 | 19.2 | 20.0 | 20.8 | 21.5 | 22.3 | 23.1  |
| 12 | 14 | 15.0 | 15.7 | 16.4 | 17.1 | 17.9 | 18.6 | 19.3 | 20.0 | 20.7 | 21.4  |
| 13 | 15 | 14.0 | 14.7 | 15.3 | 16.0 | 16.7 | 17.3 | 18.0 | 18.7 | 19.3 | 20.0  |
| 14 | 16 | 13.1 | 13.8 | 14.4 | 15.0 | 15.6 | 16.3 | 16.9 | 17.5 | 18.1 | 18.8  |
| 15 | 17 | 12.4 | 12.9 | 13.5 | 14.1 | 14.7 | 15.3 | 15.9 | 16.5 | 17.1 | 17.6  |
| 16 | 18 | 11.7 | 12.2 | 12.8 | 13.3 | 13.9 | 14.4 | 15.0 | 15.6 | 16.1 | 16.7  |
| 17 | 19 | 11.1 | 11.6 | 12.1 | 12.6 | 13.2 | 13.7 | 14.2 | 14.7 | 15.3 | 15.8  |
| 18 | 20 | 10.5 | 11.0 | 11.5 | 12.0 | 12.5 | 13.0 | 13.5 | 14.0 | 14.5 | 15.0  |
| 19 | 21 | 10.0 | 10.5 | 11.0 | 11.4 | 11.9 | 12.4 | 12.9 | 13.3 | 13.8 | 14.3  |
| 20 | 22 | 9.5  | 10.0 | 10.5 | 10.9 | 11.4 | 11.8 | 12.3 | 12.7 | 13.2 | 13.6  |
| 21 | 23 | 9.1  | 9.6  | 10.0 | 10.4 | 10.9 | 11.3 | 11.7 | 12.2 | 12.6 | 13.0  |
| 22 | 24 | 8.8  | 9.2  | 9.6  | 10.0 | 10.4 | 10.8 | 11.3 | 11.7 | 12.1 | 12.5  |
| 23 | 25 | 8.4  | 8.8  | 9.2  | 9.6  | 10.0 | 10.4 | 10.8 | 11.2 | 11.6 | 12.0  |
| 24 | 26 | 8.1  | 8.5  | 8.8  | 9.2  | 9.6  | 10.0 | 10.4 | 10.8 | 11.2 | 11.5  |



|    |    |     |     |     |     |     |     |      |      |      |      |
|----|----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| 1  | 27 | 7.8 | 8.1 | 8.5 | 8.9 | 9.3 | 9.6 | 10.0 | 10.4 | 10.7 | 11.1 |
| 2  | 28 | 7.5 | 7.9 | 8.2 | 8.6 | 8.9 | 9.3 | 9.6  | 10.0 | 10.4 | 10.7 |
| 3  | 29 | 7.2 | 7.6 | 7.9 | 8.3 | 8.6 | 9.0 | 9.3  | 9.7  | 10.0 | 10.3 |
| 4  | 30 | 7.0 | 7.3 | 7.7 | 8.0 | 8.3 | 8.7 | 9.0  | 9.3  | 9.7  | 10.0 |
| 5  | 31 | 6.8 | 7.1 | 7.4 | 7.7 | 8.1 | 8.4 | 8.7  | 9.0  | 9.4  | 9.7  |
| 6  | 32 | 6.6 | 6.9 | 7.2 | 7.5 | 7.8 | 8.1 | 8.4  | 8.8  | 9.1  | 9.4  |
| 7  | 33 | 6.4 | 6.7 | 7.0 | 7.3 | 7.6 | 7.9 | 8.2  | 8.5  | 8.8  | 9.1  |
| 8  | 34 | 6.2 | 6.5 | 6.8 | 7.1 | 7.4 | 7.6 | 7.9  | 8.2  | 8.5  | 8.8  |
| 9  | 35 | 6.0 | 6.3 | 6.6 | 6.9 | 7.1 | 7.4 | 7.7  | 8.0  | 8.3  | 8.6  |
| 10 | 36 | 5.8 | 6.1 | 6.4 | 6.7 | 6.9 | 7.2 | 7.5  | 7.8  | 8.1  | 8.3  |
| 11 | 37 | 5.7 | 5.9 | 6.2 | 6.5 | 6.8 | 7.0 | 7.3  | 7.6  | 7.8  | 8.1  |
| 12 | 38 | 5.5 | 5.8 | 6.1 | 6.3 | 6.6 | 6.8 | 7.1  | 7.4  | 7.6  | 7.9  |
| 13 | 39 | 5.4 | 5.6 | 5.9 | 6.2 | 6.4 | 6.7 | 6.9  | 7.2  | 7.4  | 7.7  |
| 14 | 40 | 5.3 | 5.5 | 5.8 | 6.0 | 6.3 | 6.5 | 6.8  | 7.0  | 7.3  | 7.5  |
| 15 | 41 | 5.1 | 5.4 | 5.6 | 5.9 | 6.1 | 6.3 | 6.6  | 6.8  | 7.1  | 7.3  |
| 16 | 42 | 5.0 | 5.2 | 5.5 | 5.7 | 6.0 | 6.2 | 6.4  | 6.7  | 6.9  | 7.1  |
| 17 | 43 | 4.9 | 5.1 | 5.3 | 5.6 | 5.8 | 6.0 | 6.3  | 6.5  | 6.7  | 7.0  |
| 18 | 44 | 4.8 | 5.0 | 5.2 | 5.5 | 5.7 | 5.9 | 6.1  | 6.4  | 6.6  | 6.8  |
| 19 | 45 | 4.7 | 4.9 | 5.1 | 5.3 | 5.6 | 5.8 | 6.0  | 6.2  | 6.4  | 6.7  |
| 20 | 46 | 4.6 | 4.8 | 5.0 | 5.2 | 5.4 | 5.7 | 5.9  | 6.1  | 6.3  | 6.5  |
| 21 | 47 | 4.5 | 4.7 | 4.9 | 5.1 | 5.3 | 5.5 | 5.7  | 6.0  | 6.2  | 6.4  |
| 22 | 48 | 4.4 | 4.6 | 4.8 | 5.0 | 5.2 | 5.4 | 5.6  | 5.8  | 6.0  | 6.3  |
| 23 | 49 | 4.3 | 4.5 | 4.7 | 4.9 | 5.1 | 5.3 | 5.5  | 5.7  | 5.9  | 6.1  |
| 24 | 50 | 4.2 | 4.4 | 4.6 | 4.8 | 5.0 | 5.2 | 5.4  | 5.6  | 5.8  | 6.0  |

|    |  |   |       |       |       |       |       |       |       |       |       |
|----|--|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1  | The Employer's Contribution Rate Shall Be: |   |       |       |       |       |       |       |       |       |       |
| 2  | 2.1  | 2.2   | 2.3   | 2.4   | 2.5   | 2.6   | 2.7   | 2.8   | 2.9   | 3.0   |       |
| 3  | When the State                             |   |       |       |       |       |       |       |       |       |       |
| 4  | Experience                                 |   |       |       |       |       |       |       |       |       |       |
| 5  | Factor                                     |   |       |       |       |       |       |       |       |       |       |
| 6  | Is:  | If the Employer's Benefit Wage Ratio Does Not Exceed: |       |       |       |       |       |       |       |       |       |
| 7  | 1%   | 310%  | 320%  | 330%  | 340%  | 350%  | 360%  | 370%  | 380%  | 390%  | 400%  |
| 8  | 2  | 155.0   | 160.0 | 165.0 | 170.0 | 175.0 | 180.0 | 185.0 | 190.0 | 195.0 | 200.0 |
| 9  | 3  | 103.3   | 106.7 | 110.0 | 113.3 | 116.7 | 120.0 | 123.3 | 126.7 | 130.0 | 133.3 |
| 10 | 4  | 77.5  | 80.0  | 82.5  | 85.0  | 87.5  | 90.0  | 92.5  | 95.0  | 97.5  | 100.0 |
| 11 | 5  | 62.0  | 64.0  | 66.0  | 68.0  | 70.0  | 72.0  | 74.0  | 76.0  | 78.0  | 80.0  |
| 12 | 6  | 51.7  | 53.3  | 55.0  | 56.7  | 58.3  | 60.0  | 61.7  | 63.3  | 65.0  | 66.7  |
| 13 | 7  | 44.3  | 45.7  | 47.1  | 48.6  | 50.0  | 51.4  | 52.9  | 54.3  | 55.7  | 57.1  |
| 14 | 8  | 38.8  | 40.0  | 41.3  | 42.5  | 43.8  | 45.0  | 46.3  | 47.5  | 48.8  | 50.0  |
| 15 | 9  | 34.4  | 35.6  | 36.7  | 37.8  | 38.9  | 40.0  | 41.1  | 42.2  | 43.3  | 44.4  |
| 16 | 10   | 31.0  | 32.0  | 33.0  | 34.0  | 35.0  | 36.0  | 37.0  | 38.0  | 39.0  | 40.0  |
| 17 | 11   | 28.2  | 29.1  | 30.0  | 30.9  | 31.8  | 32.7  | 33.6  | 34.5  | 35.5  | 36.4  |
| 18 | 12   | 25.8  | 26.7  | 27.5  | 28.3  | 29.2  | 30.0  | 30.8  | 31.7  | 32.5  | 33.3  |
| 19 | 13   | 23.8  | 24.6  | 25.4  | 26.2  | 26.9  | 27.7  | 28.5  | 29.2  | 30.0  | 30.8  |
| 20 | 14   | 22.1  | 22.9  | 23.6  | 24.3  | 25.0  | 25.7  | 26.4  | 27.1  | 27.9  | 28.6  |
| 21 | 15   | 20.7  | 21.3  | 22.0  | 22.7  | 23.3  | 24.0  | 24.7  | 25.3  | 26.0  | 26.7  |
| 22 | 16   | 19.4  | 20.0  | 20.6  | 21.3  | 21.9  | 22.5  | 23.1  | 23.8  | 24.4  | 25.0  |
| 23 | 17   | 18.2  | 18.8  | 19.4  | 20.0  | 20.6  | 21.2  | 21.8  | 22.4  | 22.9  | 23.5  |
| 24 | 18   | 17.2  | 17.8  | 18.3  | 18.9  | 19.4  | 20.0  | 20.6  | 21.1  | 21.7  | 22.2  |

|    |    |      |      |      |      |      |      |      |      |      |      |
|----|----|------|------|------|------|------|------|------|------|------|------|
| 1  | 19 | 16.3 | 16.8 | 17.4 | 17.9 | 18.4 | 18.9 | 19.5 | 20.0 | 20.5 | 21.1 |
| 2  | 20 | 15.5 | 16.0 | 16.5 | 17.0 | 17.5 | 18.0 | 18.5 | 19.0 | 19.5 | 20.0 |
| 3  | 21 | 14.8 | 15.2 | 15.7 | 16.2 | 16.7 | 17.1 | 17.6 | 18.1 | 18.6 | 19.0 |
| 4  | 22 | 14.1 | 14.5 | 15.0 | 15.5 | 15.9 | 16.4 | 16.8 | 17.3 | 17.7 | 18.2 |
| 5  | 23 | 13.5 | 13.9 | 14.3 | 14.8 | 15.2 | 15.7 | 16.1 | 16.5 | 17.0 | 17.4 |
| 6  | 24 | 12.9 | 13.3 | 13.8 | 14.2 | 14.6 | 15.0 | 15.4 | 15.8 | 16.3 | 16.7 |
| 7  | 25 | 12.4 | 12.8 | 13.2 | 13.6 | 14.0 | 14.4 | 14.8 | 15.2 | 15.6 | 16.0 |
| 8  | 26 | 11.9 | 12.3 | 12.7 | 13.1 | 13.5 | 13.8 | 14.2 | 14.6 | 15.0 | 15.4 |
| 9  | 27 | 11.5 | 11.9 | 12.2 | 12.6 | 13.0 | 13.3 | 13.7 | 14.1 | 14.4 | 14.8 |
| 10 | 28 | 11.1 | 11.4 | 11.8 | 12.1 | 12.5 | 12.9 | 13.2 | 13.6 | 13.9 | 14.3 |
| 11 | 29 | 10.7 | 11.0 | 11.4 | 11.7 | 12.1 | 12.4 | 12.8 | 13.1 | 13.4 | 13.8 |
| 12 | 30 | 10.3 | 10.7 | 11.0 | 11.3 | 11.7 | 12.0 | 12.3 | 12.7 | 13.0 | 13.3 |
| 13 | 31 | 10.0 | 10.3 | 10.6 | 11.0 | 11.3 | 11.6 | 11.9 | 12.3 | 12.6 | 12.9 |
| 14 | 32 | 9.7  | 10.0 | 10.3 | 10.6 | 10.9 | 11.3 | 11.6 | 11.9 | 12.2 | 12.5 |
| 15 | 33 | 9.4  | 9.7  | 10.0 | 10.3 | 10.6 | 10.9 | 11.2 | 11.5 | 11.8 | 12.1 |
| 16 | 34 | 9.1  | 9.4  | 9.7  | 10.0 | 10.3 | 10.6 | 10.9 | 11.2 | 11.5 | 11.8 |
| 17 | 35 | 8.9  | 9.1  | 9.4  | 9.7  | 10.0 | 10.3 | 10.6 | 10.9 | 11.1 | 11.4 |
| 18 | 36 | 8.6  | 8.9  | 9.2  | 9.4  | 9.7  | 10.0 | 10.3 | 10.6 | 10.8 | 11.1 |
| 19 | 37 | 8.4  | 8.6  | 8.9  | 9.2  | 9.5  | 9.7  | 10.0 | 10.3 | 10.5 | 10.8 |
| 20 | 38 | 8.2  | 8.4  | 8.7  | 8.9  | 9.2  | 9.5  | 9.7  | 10.0 | 10.3 | 10.5 |
| 21 | 39 | 7.9  | 8.2  | 8.5  | 8.7  | 9.0  | 9.2  | 9.5  | 9.7  | 10.0 | 10.3 |
| 22 | 40 | 7.8  | 8.0  | 8.3  | 8.5  | 8.8  | 9.0  | 9.3  | 9.5  | 9.8  | 10.0 |
| 23 | 41 | 7.6  | 7.8  | 8.0  | 8.3  | 8.5  | 8.8  | 9.0  | 9.3  | 9.5  | 9.8  |
| 24 | 42 | 7.4  | 7.6  | 7.9  | 8.1  | 8.3  | 8.6  | 8.8  | 9.0  | 9.3  | 9.5  |

|    |   |       |       |       |       |       |       |       |       |       |       |
|----|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1  | 43  | 7.2   | 7.4   | 7.7   | 7.9   | 8.1   | 8.4   | 8.6   | 8.8   | 9.1   | 9.3   |
| 2  | 44  | 7.0   | 7.3   | 7.5   | 7.7   | 8.0   | 8.2   | 8.4   | 8.6   | 8.9   | 9.1   |
| 3  | 45  | 6.9   | 7.1   | 7.3   | 7.6   | 7.8   | 8.0   | 8.2   | 8.4   | 8.7   | 8.9   |
| 4  | 46  | 6.7   | 7.0   | 7.2   | 7.4   | 7.6   | 7.8   | 8.0   | 8.3   | 8.5   | 8.7   |
| 5  | 47  | 6.6   | 6.8   | 7.0   | 7.2   | 7.4   | 7.7   | 7.9   | 8.1   | 8.3   | 8.5   |
| 6  | 48  | 6.5   | 6.7   | 6.9   | 7.1   | 7.3   | 7.5   | 7.7   | 7.9   | 8.1   | 8.3   |
| 7  | 49  | 6.3   | 6.5   | 6.7   | 6.9   | 7.1   | 7.3   | 7.6   | 7.8   | 8.0   | 8.2   |
| 8  | 50  | 6.2   | 6.4   | 6.6   | 6.8   | 7.0   | 7.2   | 7.4   | 7.6   | 7.8   | 8.0   |
| 9  | The Employer's Contribution Rate Shall Be:                |       |       |       |       |       |       |       |       |       |       |
| 10 |   | 3.1   | 3.2   | 3.3   | 3.4   | 3.5   | 3.6   | 3.7   | 3.8   | 3.9   | 4.0   |
| 11 | When the State  |       |       |       |       |       |       |       |       |       |       |
| 12 | Experience  |       |       |       |       |       |       |       |       |       |       |
| 13 | Factor  |       |       |       |       |       |       |       |       |       |       |
| 14 | Is: If the Employer's Benefit Wage Ratio Does Not Exceed: |       |       |       |       |       |       |       |       |       |       |
| 15 | 1%  | 410%  | 420%  | 430%  | 440%  | 450%  | 460%  | 470%  | 480%  | 490%  | 500%  |
| 16 | 2   | 205.0 | 210.0 | 215.0 | 220.0 | 225.0 | 230.0 | 235.0 | 240.0 | 245.0 | 250.0 |
| 17 | 3   | 136.7 | 140.0 | 143.3 | 146.7 | 150.0 | 153.3 | 156.7 | 160.0 | 163.3 | 166.7 |
| 18 | 4   | 102.5 | 105.0 | 107.5 | 110.0 | 112.5 | 115.0 | 117.5 | 120.0 | 122.5 | 125.0 |
| 19 | 5   | 82.0  | 84.0  | 86.0  | 88.0  | 90.0  | 92.0  | 94.0  | 96.0  | 98.0  | 100.0 |
| 20 | 6   | 68.3  | 70.0  | 71.7  | 73.3  | 75.0  | 76.7  | 78.3  | 80.0  | 81.7  | 83.3  |
| 21 | 7   | 58.6  | 60.0  | 61.4  | 62.9  | 64.3  | 65.7  | 67.1  | 68.6  | 70.0  | 71.4  |
| 22 | 8   | 51.3  | 52.5  | 53.8  | 55.0  | 56.3  | 57.5  | 58.8  | 60.0  | 61.3  | 62.5  |
| 23 | 9   | 45.6  | 46.7  | 47.8  | 48.9  | 50.0  | 51.1  | 52.2  | 53.3  | 54.4  | 55.6  |
| 24 | 10  | 41.0  | 42.0  | 43.0  | 44.0  | 45.0  | 46.0  | 47.0  | 48.0  | 49.0  | 50.0  |

|    |    |      |      |      |      |      |      |      |      |      |      |
|----|----|------|------|------|------|------|------|------|------|------|------|
| 1  | 11 | 37.3 | 38.2 | 39.1 | 40.0 | 40.9 | 41.8 | 42.7 | 43.6 | 44.5 | 45.5 |
| 2  | 12 | 34.2 | 35.0 | 35.8 | 36.7 | 37.5 | 38.3 | 39.2 | 40.0 | 40.8 | 41.7 |
| 3  | 13 | 31.5 | 32.3 | 33.1 | 33.8 | 34.6 | 35.4 | 36.2 | 36.9 | 37.7 | 38.5 |
| 4  | 14 | 29.3 | 30.0 | 30.7 | 31.4 | 32.1 | 32.9 | 33.6 | 34.3 | 35.0 | 35.7 |
| 5  | 15 | 27.3 | 28.0 | 28.7 | 29.3 | 30.0 | 30.7 | 31.3 | 32.0 | 32.7 | 33.3 |
| 6  | 16 | 25.6 | 26.3 | 26.9 | 27.5 | 28.1 | 28.8 | 29.4 | 30.0 | 30.6 | 31.3 |
| 7  | 17 | 24.1 | 24.7 | 25.3 | 25.9 | 26.5 | 27.1 | 27.6 | 28.2 | 28.8 | 29.4 |
| 8  | 18 | 22.8 | 23.3 | 23.9 | 24.4 | 25.0 | 25.6 | 26.1 | 26.7 | 27.2 | 27.8 |
| 9  | 19 | 21.6 | 22.1 | 22.6 | 23.2 | 23.7 | 24.2 | 24.7 | 25.3 | 25.8 | 26.3 |
| 10 | 20 | 20.5 | 21.0 | 21.5 | 22.0 | 22.5 | 23.0 | 23.5 | 24.0 | 24.5 | 25.0 |
| 11 | 21 | 19.5 | 20.0 | 20.5 | 21.0 | 21.4 | 21.9 | 22.4 | 22.9 | 23.3 | 23.8 |
| 12 | 22 | 18.6 | 19.1 | 19.5 | 20.0 | 20.5 | 20.9 | 21.4 | 21.8 | 22.3 | 22.7 |
| 13 | 23 | 17.8 | 18.3 | 18.7 | 19.1 | 19.6 | 20.0 | 20.4 | 20.9 | 21.3 | 21.7 |
| 14 | 24 | 17.1 | 17.5 | 17.9 | 18.3 | 18.8 | 19.2 | 19.6 | 20.0 | 20.4 | 20.8 |
| 15 | 25 | 16.4 | 16.8 | 17.2 | 17.6 | 18.0 | 18.4 | 18.8 | 19.2 | 19.6 | 20.0 |
| 16 | 26 | 15.8 | 16.2 | 16.5 | 16.9 | 17.3 | 17.7 | 18.1 | 18.5 | 18.8 | 19.2 |
| 17 | 27 | 15.2 | 15.6 | 15.9 | 16.3 | 16.7 | 17.0 | 17.4 | 17.8 | 18.1 | 18.5 |
| 18 | 28 | 14.6 | 15.0 | 15.4 | 15.7 | 16.1 | 16.4 | 16.8 | 17.1 | 17.5 | 17.9 |
| 19 | 29 | 14.1 | 14.5 | 14.8 | 15.2 | 15.5 | 15.9 | 16.2 | 16.6 | 16.9 | 17.2 |
| 20 | 30 | 13.7 | 14.0 | 14.3 | 14.7 | 15.0 | 15.3 | 15.7 | 16.0 | 16.3 | 16.7 |
| 21 | 31 | 13.2 | 13.5 | 13.9 | 14.2 | 14.5 | 14.8 | 15.2 | 15.5 | 15.8 | 16.1 |
| 22 | 32 | 12.8 | 13.1 | 13.4 | 13.8 | 14.1 | 14.4 | 14.7 | 15.0 | 15.3 | 15.6 |
| 23 | 33 | 12.4 | 12.7 | 13.0 | 13.3 | 13.6 | 13.9 | 14.2 | 14.5 | 14.8 | 15.2 |
| 24 | 34 | 12.1 | 12.4 | 12.6 | 12.9 | 13.2 | 13.5 | 13.8 | 14.1 | 14.4 | 14.7 |

|    |    |      |      |      |      |      |      |      |      |      |      |
|----|----|------|------|------|------|------|------|------|------|------|------|
| 1  | 35 | 11.7 | 12.0 | 12.3 | 12.6 | 12.9 | 13.1 | 13.4 | 13.7 | 14.0 | 14.3 |
| 2  | 36 | 11.4 | 11.7 | 11.9 | 12.2 | 12.5 | 12.8 | 13.1 | 13.3 | 13.6 | 13.9 |
| 3  | 37 | 11.1 | 11.4 | 11.6 | 11.9 | 12.2 | 12.4 | 12.7 | 13.0 | 13.2 | 13.5 |
| 4  | 38 | 10.8 | 11.1 | 11.3 | 11.6 | 11.8 | 12.1 | 12.4 | 12.6 | 12.9 | 13.2 |
| 5  | 39 | 10.5 | 10.8 | 11.0 | 11.3 | 11.5 | 11.8 | 12.1 | 12.3 | 12.6 | 12.8 |
| 6  | 40 | 10.3 | 10.5 | 10.8 | 11.0 | 11.3 | 11.5 | 11.8 | 12.0 | 12.3 | 12.5 |
| 7  | 41 | 10.0 | 10.2 | 10.5 | 10.7 | 11.0 | 11.2 | 11.5 | 11.7 | 12.0 | 12.2 |
| 8  | 42 | 9.8  | 10.0 | 10.2 | 10.5 | 10.7 | 11.0 | 11.2 | 11.4 | 11.7 | 11.9 |
| 9  | 43 | 9.5  | 9.8  | 10.0 | 10.2 | 10.5 | 10.7 | 10.9 | 11.2 | 11.4 | 11.6 |
| 10 | 44 | 9.3  | 9.5  | 9.8  | 10.0 | 10.2 | 10.5 | 10.7 | 10.9 | 11.1 | 11.4 |
| 11 | 45 | 9.1  | 9.3  | 9.6  | 9.8  | 10.0 | 10.2 | 10.4 | 10.7 | 10.9 | 11.1 |
| 12 | 46 | 8.9  | 9.1  | 9.3  | 9.6  | 9.8  | 10.0 | 10.2 | 10.4 | 10.7 | 10.9 |
| 13 | 47 | 8.7  | 8.9  | 9.1  | 9.4  | 9.6  | 9.8  | 10.0 | 10.2 | 10.4 | 10.6 |
| 14 | 48 | 8.5  | 8.8  | 9.0  | 9.2  | 9.4  | 9.6  | 9.8  | 10.0 | 10.2 | 10.4 |
| 15 | 49 | 8.4  | 8.6  | 8.8  | 9.0  | 9.2  | 9.4  | 9.6  | 9.8  | 10.0 | 10.2 |
| 16 | 50 | 8.2  | 8.4  | 8.6  | 8.8  | 9.0  | 9.2  | 9.4  | 9.6  | 9.8  | 10.0 |

The Employer's Contribution Rate Shall Be:

|    |     |     |     |     |     |     |     |     |     |     |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 18 | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 5.0 |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|

When the State

Experience

Factor

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

|    |    |       |       |       |       |
|----|----|-------|-------|-------|-------|
| 23 | 1% | 510%  | 520%  | 530%  | 540%  |
| 24 | 2  | 255.0 | 260.0 | 265.0 | 270.0 |

|    |    |       |       |       |       |
|----|----|-------|-------|-------|-------|
| 1  | 3  | 170.0 | 173.3 | 176.7 | 180.0 |
| 2  | 4  | 127.5 | 130.0 | 132.5 | 135.0 |
| 3  | 5  | 102.0 | 104.0 | 106.0 | 108.0 |
| 4  | 6  | 85.0  | 86.7  | 88.3  | 90.0  |
| 5  | 7  | 72.9  | 74.3  | 75.7  | 77.1  |
| 6  | 8  | 63.8  | 65.0  | 66.3  | 67.5  |
| 7  | 9  | 56.7  | 57.8  | 58.9  | 60.0  |
| 8  | 10 | 51.0  | 52.0  | 53.0  | 54.0  |
| 9  | 11 | 46.4  | 47.3  | 48.2  | 49.1  |
| 10 | 12 | 42.5  | 43.3  | 44.2  | 45.0  |
| 11 | 13 | 39.2  | 40.0  | 40.8  | 41.5  |
| 12 | 14 | 36.4  | 37.1  | 37.9  | 38.6  |
| 13 | 15 | 34.0  | 34.7  | 35.3  | 36.0  |
| 14 | 16 | 31.9  | 32.5  | 33.1  | 33.8  |
| 15 | 17 | 30.0  | 30.6  | 31.2  | 31.8  |
| 16 | 18 | 28.3  | 28.9  | 29.4  | 30.0  |
| 17 | 19 | 26.8  | 27.4  | 27.9  | 28.4  |
| 18 | 20 | 25.5  | 26.0  | 26.5  | 27.0  |
| 19 | 21 | 24.3  | 24.8  | 25.2  | 25.7  |
| 20 | 22 | 23.2  | 23.6  | 24.1  | 24.5  |
| 21 | 23 | 22.2  | 22.6  | 23.0  | 23.5  |
| 22 | 24 | 21.3  | 21.7  | 22.1  | 22.5  |
| 23 | 25 | 20.4  | 20.8  | 21.2  | 21.6  |
| 24 | 26 | 19.6  | 20.0  | 20.4  | 20.8  |

|    |    |      |      |      |      |
|----|----|------|------|------|------|
| 1  | 27 | 18.9 | 19.3 | 19.6 | 20.0 |
| 2  | 28 | 18.2 | 18.6 | 18.9 | 19.3 |
| 3  | 29 | 17.6 | 17.9 | 18.3 | 18.6 |
| 4  | 30 | 17.0 | 17.3 | 17.7 | 18.0 |
| 5  | 31 | 16.5 | 16.8 | 17.1 | 17.4 |
| 6  | 32 | 15.9 | 16.3 | 16.6 | 16.9 |
| 7  | 33 | 15.5 | 15.8 | 16.1 | 16.4 |
| 8  | 34 | 15.0 | 15.3 | 15.6 | 15.9 |
| 9  | 35 | 14.6 | 14.9 | 15.1 | 15.4 |
| 10 | 36 | 14.2 | 14.4 | 14.7 | 15.0 |
| 11 | 37 | 13.8 | 14.1 | 14.3 | 14.6 |
| 12 | 38 | 13.4 | 13.7 | 13.9 | 14.2 |
| 13 | 39 | 13.1 | 13.3 | 13.6 | 13.8 |
| 14 | 40 | 12.8 | 13.0 | 13.3 | 13.5 |
| 15 | 41 | 12.4 | 12.7 | 12.9 | 13.2 |
| 16 | 42 | 12.1 | 12.4 | 12.6 | 12.9 |
| 17 | 43 | 11.9 | 12.1 | 12.3 | 12.6 |
| 18 | 44 | 11.6 | 11.8 | 12.0 | 12.3 |
| 19 | 45 | 11.3 | 11.6 | 11.8 | 12.0 |
| 20 | 46 | 11.1 | 11.3 | 11.5 | 11.7 |
| 21 | 47 | 10.9 | 11.1 | 11.3 | 11.5 |
| 22 | 48 | 10.6 | 10.8 | 11.0 | 11.3 |
| 23 | 49 | 10.4 | 10.6 | 10.8 | 11.0 |
| 24 | 50 | 10.2 | 10.4 | 10.6 | 10.8 |



The Employer's Contribution Rate Shall Be:

5.1 5.2 5.3 5.4

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

CONDITIONAL FACTOR RATE

Conditional

Factor

Rate

|     |      |      |      |      |      |      |      |      |      |      |      |
|-----|------|------|------|------|------|------|------|------|------|------|------|
| Is: | 0.1% | 0.2% | 0.3% | 0.4% | 0.5% | 0.6% | 0.7% | 0.8% | 0.9% | 1.0% | 1.1% |
| A   | 0.4% | 0.4% | 0.5% | 0.7% | 0.8% | 0.9% | 1.0% | 1.1% | 1.2% | 1.3% | 1.4% |
| B   | 0.4% | 0.5% | 0.6% | 0.7% | 0.8% | 1.0% | 1.0% | 1.1% | 1.2% | 1.3% | 1.5% |
| C   | 0.5% | 0.6% | 0.7% | 0.8% | 1.0% | 1.1% | 1.2% | 1.3% | 1.4% | 1.6% | 1.7% |
| D   | 0.7% | 0.9% | 1.1% | 1.2% | 1.4% | 1.6% | 1.7% | 1.8% | 1.9% | 2.0% | 2.1% |
|     | 1.2% | 1.3% | 1.4% | 1.5% | 1.6% | 1.7% | 1.8% | 1.9% | 2.0% | 2.1% | 2.2% |
| A   | 1.5% | 1.6% | 1.7% | 1.8% | 1.9% | 2.0% | 2.1% | 2.2% | 2.3% | 2.4% | 2.5% |
| B   | 1.6% | 1.7% | 1.8% | 1.9% | 2.0% | 2.1% | 2.2% | 2.3% | 2.4% | 2.5% | 2.6% |
| C   | 1.9% | 2.0% | 2.1% | 2.2% | 2.3% | 2.4% | 2.5% | 2.6% | 2.7% | 2.8% | 2.9% |
| D   | 2.2% | 2.3% | 2.5% | 2.6% | 2.7% | 2.8% | 2.9% | 3.0% | 3.1% | 3.2% | 3.3% |
|     | 2.3% | 2.4% | 2.5% | 2.6% | 2.7% | 2.8% | 2.9% | 3.0% | 3.1% | 3.2% | 3.3% |
| A   | 2.6% | 2.7% | 2.8% | 2.9% | 3.0% | 3.1% | 3.2% | 3.3% | 3.4% | 3.5% | 3.6% |
| B   | 2.7% | 2.8% | 2.9% | 3.0% | 3.1% | 3.2% | 3.3% | 3.4% | 3.5% | 3.6% | 3.7% |
| C   | 3.0% | 3.1% | 3.2% | 3.3% | 3.4% | 3.5% | 3.6% | 3.7% | 3.8% | 3.9% | 4.0% |

|    |   |      |      |      |      |      |      |      |      |      |      |      |
|----|---|------|------|------|------|------|------|------|------|------|------|------|
| 1  | D | 3.4% | 3.5% | 3.6% | 3.7% | 3.8% | 3.9% | 4.0% | 4.1% | 4.2% | 4.3% | 4.4% |
| 2  |   | 3.4% | 3.5% | 3.6% | 3.7% | 3.8% | 3.9% | 4.0% | 4.1% | 4.2% | 4.3% | 4.4% |
| 3  | A | 3.7% | 3.7% | 3.8% | 3.9% | 4.0% | 4.1% | 4.2% | 4.3% | 4.4% | 4.5% | 4.6% |
| 4  | B | 3.8% | 3.9% | 4.0% | 4.1% | 4.2% | 4.3% | 4.4% | 4.5% | 4.6% | 4.7% | 4.8% |
| 5  | C | 4.1% | 4.2% | 4.3% | 4.4% | 4.5% | 4.6% | 4.7% | 4.8% | 4.9% | 5.0% | 5.1% |
| 6  | D | 4.5% | 4.6% | 4.7% | 4.8% | 4.9% | 5.0% | 5.1% | 5.2% | 5.3% | 5.4% | 5.5% |
| 7  |   | 4.5% | 4.6% | 4.7% | 4.8% | 4.9% | 5.0% | 5.1% | 5.2% | 5.3% | 5.4% | 5.5% |
| 8  | A | 4.7% | 4.8% | 4.9% | 5.0% | 5.1% | 5.2% | 5.3% | 5.4% | 5.5% | 5.6% | 5.7% |
| 9  | B | 4.9% | 5.0% | 5.1% | 5.2% | 5.3% | 5.4% | 5.5% | 5.6% | 5.7% | 5.8% | 5.9% |
| 10 | C | 5.2% | 5.3% | 5.4% | 5.5% | 5.6% | 5.7% | 5.8% | 5.9% | 6.0% | 6.1% | 6.2% |
| 11 | D | 5.6% | 5.7% | 5.8% | 5.9% | 6.0% | 6.1% | 6.2% | 6.3% | 6.3% | 6.4% | 6.5% |

12       SECTION 3.       AMENDATORY       40 O.S. 2021, Section 3-113, is  
13 amended to read as follows:

14       Section 3-113.   CONDITIONAL FACTORS.

15       For each calendar year commencing after December 31, 2006,  
16 except for those employers with a benefit wage ratio of zero (0) and  
17 as otherwise provided in this section, the contribution rate for  
18 each employer for the calendar year shall be increased, in the  
19 circumstances and in the amounts as follows:

20       (1) - Condition "a" - If the balance of the unemployment  
21 compensation fund is less than three and one-half (3 1/2) times, but  
22 not less than three (3) times, the net benefits paid for the most  
23 recent twenty (20) consecutive completed calendar quarters divided  
24 by five (5), on July 1 of any given year, the contribution rate for

1 the next calendar year for each employer whose benefit wage ratio  
2 with respect to that year is zero percent (0%) shall be increased by  
3 one-tenth of one percent ( $1/10$  of 1%) of wages paid by the employer  
4 during the year; the contribution rate for each employer whose  
5 benefit rate wage ratio with respect to that year is more than zero  
6 percent (0%), but not more than one-tenth of one percent ( $1/10$  of  
7 1%), shall be increased by two-tenths of one percent ( $2/10$  of 1%) of  
8 wages paid by the employer during the year and the contribution rate  
9 for each employer whose benefit wage ratio with respect to that year  
10 is more than one-tenth of one percent ( $1/10$  of 1%), shall be  
11 ~~increased by three-tenths of one percent ( $3/10$  of 1%) of wages paid~~  
12 ~~by the employer during that year~~ delineated on the Conditional  
13 Factor Rate table as provided in Section 3-109 of this title in the  
14 "A" row for the applicable taxable wage ratio.

15 (2) - Condition "b" - If the balance of the unemployment  
16 compensation fund is less than three (3) times, but not less than  
17 two and one-half ( $2\frac{1}{2}$ ) times, the net benefits paid for the most  
18 recent twenty (20) consecutive completed calendar quarters divided  
19 by five (5), as of July 1 of any given year, the contribution rate  
20 for the next calendar year for each employer ~~shall be increased by~~  
21 ~~thirty-three and one-third percent ( $33\frac{1}{3}\%$ ) of the rate; provided~~  
22 ~~that the total rate, if not a multiple of one-tenth of one percent~~  
23 ~~( $1/10$  of 1%), shall be computed to the next higher multiple of one-~~  
24 ~~tenth of one percent ( $1/10$  of 1%) of wages paid by the employer~~

1 ~~during that year; provided, further, that the contribution rate for~~  
2 ~~each employer~~ whose benefit wage ratio with respect to that year is  
3 zero percent (0%) shall be increased by ~~two-tenths~~ one-tenth of one  
4 percent ~~(2/10~~ (1/10 of 1%) of wages paid by the employer during that  
5 year; the contribution rate for each employer whose benefit wage  
6 ratio with respect to that year is more than zero percent (0%), but  
7 not more than one-tenth of one percent (1/10 of 1%), shall be  
8 increased by ~~three-tenths~~ two-tenths of one percent ~~(3/10~~ (2/10 of  
9 1%) of wages paid by the employer during that year; and the  
10 contribution rate for each employer whose benefit wage ratio with  
11 respect to that year is more than one-tenth of one percent (1/10 of  
12 1%), shall be ~~increased by at least four-tenths of one percent (4/10~~  
13 ~~of 1%) of wages paid by the employer during that year~~ delineated on  
14 the Conditional Factor Rate table as provided in Section 3-109 of  
15 this title in the "B" row for the applicable taxable wage ratio.

16 (3) - Condition "c" - If the balance of the unemployment  
17 compensation fund is less than two and one-half (2 1/2) times, but  
18 not less than two (2) times, the net benefits paid for the most  
19 recent twenty (20) consecutive completed calendar quarters divided  
20 by five (5), as of July 1 of any given year, the contribution rate  
21 for the next calendar year for each employer ~~shall be increased by~~  
22 ~~one-half (1/2) of that rate; provided that the total rate, if not a~~  
23 ~~multiple of one-tenth of one percent (1/10 of 1%), shall be computed~~  
24 ~~to the next higher multiple of one-tenth of one percent (1/10 of 1%)~~

1 ~~of wages paid by the employer during that year; provided, further,~~  
2 ~~that the contribution rate for each employer whose benefit wage~~  
3 ~~ratio with respect to that year is zero percent (0%) shall be~~  
4 ~~increased by three-tenths~~ one-tenth of one percent ~~(3/10~~ (1/10 of  
5 ~~1%) of wages paid by the employer during that year; the contribution~~  
6 ~~rate for each employer whose benefit wage ratio with respect to that~~  
7 ~~year is more than zero percent (0%), but not more than one-tenth of~~  
8 ~~one percent (1/10 of 1%), shall be increased by four-tenths~~ three-  
9 tenths of one percent ~~(4/10~~ (3/10 of 1%) of wages paid by the  
10 employer during that year; and the contribution rate for each  
11 employer whose benefit wage ratio with respect to that year is more  
12 than one-tenth of one percent (1/10 of 1%), shall be ~~increased by at~~  
13 ~~least five-tenths of one percent (5/10 of 1%) of wages paid by the~~  
14 ~~employer during that year~~ delineated on the Conditional Factor Rate  
15 table as provided in Section 3-109 of this title in the "C" row for  
16 the applicable taxable wage ratio.

17 (4) - Condition "d" - If the balance of the unemployment  
18 compensation fund is less than two (2) times the net benefits paid  
19 for the most recent twenty (20) consecutive completed calendar  
20 quarters divided by five (5), as of July 1 of any given year, the  
21 contribution rate for the next calendar year for each employer ~~shall~~  
22 ~~be increased by sixty-six and two-thirds percent (66 2/3 %) of the~~  
23 ~~rate; provided that the total rate, if not a multiple of one-tenth~~  
24 ~~of one percent (1/10 of 1%) shall be computed to the next higher~~

1 ~~multiple of one-tenth of one percent (1/10 of 1%) of wages paid by~~  
2 ~~the employer during that year; provided, further, that the~~  
3 ~~contribution rate for each employer~~ whose benefit wage ratio with  
4 respect to that year is zero percent (0%) shall be increased by  
5 ~~four-tenths~~ two-tenths of one percent ~~(4/10~~ (2/10 of 1%) of wages  
6 paid by the employer during that year; the contribution rate for  
7 each employer whose benefit wage ratio with respect to that year is  
8 more than zero percent (0%), but not more than one-tenth of one  
9 percent (1/10 of 1%), shall be increased by five-tenths of one  
10 percent (5/10 of 1%) of wages paid by the employer during that year;  
11 the contribution rate for each employer whose benefit wage ratio  
12 with respect to that year is more than one-tenth of one percent  
13 (1/10 of 1%), shall be ~~increased by at least six-tenths of one~~  
14 ~~percent (6/10 of 1%) of wages paid by the employer during that year~~  
15 delineated on the Conditional Factor Rate table as provided in  
16 Section 3-109 of this title in the "D" row for the applicable  
17 taxable wage ratio.

18 (5) The contribution rate, excluding any surcharge, for an  
19 employer whose contribution rate is three and four-tenths percent  
20 (3.4%) or more shall not be increased by more than two (2)  
21 percentage points in any two (2) consecutive years. The  
22 contribution rate, excluding any surcharge, for an employer whose  
23 contribution rate is less than three and four-tenths percent (3.4%)  
24

1 shall not be increased to more than five and four-tenths percent  
2 (5.4%) in one (1) year.

3 For the purposes of this section "net benefits paid for the most  
4 recent twenty (20) consecutive completed calendar quarters" means  
5 the total amount of monies withdrawn from this state's account in  
6 the unemployment trust fund in the United States Treasury for each  
7 of the most recent twenty (20) consecutive completed calendar  
8 quarters, plus the balance in the benefit account at the start of  
9 the period, less the balance in the benefit account at the end of  
10 the period. The contribution rate for those employers with a  
11 benefit wage ratio of zero (0) shall be two-tenths of one percent  
12 ( $\frac{2}{10}$  of 1%) during those years when the fund is in conditions "a",  
13 "b", and "c", and shall be three-tenths of one percent ( $\frac{3}{10}$  of 1%)  
14 during those years when the fund is in condition "d".

15 (6) Beginning January 1, 1996, except for this paragraph and  
16 paragraph (7) of this section, the provisions of this section shall  
17 be suspended until the Unemployment Trust Fund reaches a High Cost  
18 Multiple of one and one-fourth ( $1 \frac{1}{4}$ ). The Oklahoma Employment  
19 Security Commission shall determine the High Cost Multiple at the  
20 end of each calendar year and shall include the result of its  
21 computation in a regularly published periodical together with other  
22 employment-related data. As used in this section, "High Cost  
23 Multiple" shall be a figure computed as follows:

- 1           (a) first, net fund reserves in the Unemployment  
2           Compensation Fund as of the date of each computation  
3           required by this section shall be divided by total  
4           wages earned in insured employment for the twelve (12)  
5           months preceding the date of the quarterly High Cost  
6           Multiple computation,
- 7           (b) second, the result of the computation from  
8           subparagraph (a) of this paragraph shall be divided by  
9           a figure which is a quotient derived from the  
10          computation of the High-Cost Rate contained in  
11          subparagraph (c) of this paragraph, and
- 12          (c) third, the highest ratio of total state benefit  
13          payments experienced previously in any twelve (12)  
14          consecutive months to total wages earned in insured  
15          employment for the same period shall be the High-Cost  
16          Rate.

17          The result of all computations contained in subparagraphs (a)  
18          through (c) of this paragraph, performed in the sequence as  
19          specified in this section, shall be known as the High Cost  
20          Multiple~~+~~.

21          (7) Prior to the beginning of each calendar year, the  
22          Commission shall prepare an estimate of the financial condition of  
23          the trust fund. If the estimate for the year shows the balance, at  
24          any time during the year, will fall below the High Cost Multiple as



defined in paragraph (6) of this section, then the Commission shall reinstate the suspended provisions of this section.

SECTION 4. AMENDATORY 40 O.S. 2021, Section 3-114, is amended to read as follows:

Section 3-114. ESTIMATE OF FINANCIAL CONDITION OF FUND - SURCHARGE. Prior to the beginning of each calendar quarter, the Oklahoma Employment Security Commission shall prepare an estimate of the financial condition of the fund for the quarter. If the estimate for any quarter shows a balance at any time during the quarter of less than ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty Million Dollars (\$50,000,000.00), the Commission shall assess and collect a surcharge for that calendar quarter in an amount sufficient to keep the balance at ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty Million Dollars (\$50,000,000.00), except as otherwise provided in this section.

The surcharge shall be charged to each employer in proportion to the employer's total tax liability as of the last completed quarter for the current calendar year and shall not exceed thirty-three and one-third percent (33 1/3%) per taxable year.

In a state of emergency declared by the Governor, the Oklahoma Legislature, the United States President or the U.S. Congress, the Commission shall have the following authority:

1. If a state of emergency directly and adversely impacts the fund and if the estimate for any quarter in a declared state of

1 emergency shows a balance at any time during the quarter of less  
2 than ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty Million  
3 Dollars (\$50,000,000.00), the Commission shall have authority to:

- 4 a. claim up to twenty-five percent (25%) of the federal  
5 emergency relief funds made available to the state, if  
6 any,
- 7 b. decrease the surcharge to be charged to each employer  
8 to a percentage rate that is sufficient to bring the  
9 balance of the fund to ~~Twenty-five Million Dollars~~  
10 ~~(\$25,000,000.00)~~ Fifty Million Dollars  
11 (\$50,000,000.00),
- 12 c. borrow federal funds in amounts determined necessary  
13 by the Commission,
- 14 d. allow the balance of the fund to remain less than  
15 ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty  
16 Million Dollars (\$50,000,000.00) but not less than Ten  
17 Million Dollars (\$10,000,000.00), or
- 18 e. use any combination of the provisions of subparagraph  
19 a, b, c or d of this subsection to supplement the  
20 fund; and

21 2. When a state of emergency does not directly impact the fund,  
22 the Commission shall adhere to the required duty to assess and  
23 collect a surcharge for that calendar quarter in an amount  
24

1 sufficient to keep the fund balance at ~~Twenty-five Million Dollars~~  
2 ~~(\$25,000,000.00)~~ Fifty Million Dollars (\$50,000,000.00).

3 SECTION 5. This act shall become effective November 1, 2025.

4 Passed the Senate the 24th day of March, 2025.

5

6

\_\_\_\_\_  
Presiding Officer of the Senate

7

8 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
9 2025.

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Presiding Officer of the House  
of Representatives

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