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BILL NO. 911 By: Coleman, Frix, Haste, and
Murdock of the Senate

Tedford, Townley, **Grego**,
Bashore, Pfeiffer, and
Miller of the House

An Act relating to the Employment Security Act of 1980; amending 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), which relates to conditional factors and percentages; decreasing applicable percentages for conditional factors; amending 40 O.S. 2021, Section 3-109, which relates to experience rate; adding rate table for each conditional factor; amending 40 O.S. 2021, Section 3-113, which relates to conditional factors; removing formula for benefit wage ratio increases; updating statutory references; amending 40 O.S. 2021, Section 3-114, which relates to estimate of financial condition of fund; increasing minimum balance necessary for fund; and providing an effective date.

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:

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

3 The applicable percentage of the state's average annual wage is
4 determined by the conditional factor in place during the calendar
5 year for which the taxable wage is being calculated. The
6 conditional factor is determined pursuant to the provisions of
7 Section 3-113 of this title. The applicable percentages are as
8 follows:

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

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

16 3. ~~Forty-five percent (45%)~~ Forty-two and one-half percent
17 (42.5%) during calendar years in which condition "b" exists;

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

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

23 SECTION 2. AMENDATORY 40 O.S. 2021, Section 3-109, is
24 amended to read as follows:

Section 3-109. EXPERIENCE RATE. The contribution rate for each employer for each calendar quarter after July 1, 2010, to be applied to the employer's current payroll shall be in accordance with the following table based upon the state experience factor and his benefit wage ratio:

When the State
Experience
Factor

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

1%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
2	5.0	10.0	15.0	20.0	25.0	30.0	35.0	40.0	45.0	50.0
3	3.3	6.7	10.0	13.3	16.7	20.0	23.3	26.7	30.0	33.3
4	2.5	5.0	7.5	10.0	12.5	15.0	17.5	20.0	22.5	25.0
5	2.0	4.0	6.0	8.0	10.0	12.0	14.0	16.0	18.0	20.0
6	1.7	3.3	5.0	6.7	8.3	10.0	11.7	13.3	15.0	16.7
7	1.4	2.9	4.3	5.7	7.1	8.6	10.0	11.4	12.9	14.3
8	1.3	2.5	3.8	5.0	6.3	7.5	8.8	10.0	11.3	12.5
9	1.1	2.2	3.3	4.4	5.6	6.7	7.8	8.9	10.0	11.1
10	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0
11	0.9	1.8	2.7	3.6	4.5	5.5	6.4	7.3	8.2	9.1
12	0.8	1.7	2.5	3.3	4.2	5.0	5.8	6.7	7.5	8.3
13	0.8	1.5	2.3	3.1	3.8	4.6	5.4	6.2	6.9	7.7
14	0.7	1.4	2.1	2.9	3.6	4.3	5.0	5.7	6.4	7.1
15	0.7	1.3	2.0	2.7	3.3	4.0	4.7	5.3	6.0	6.7

1	16	0.6	1.3	1.9	2.5	3.1	3.8	4.4	5.0	5.6	6.3
2	17	0.6	1.2	1.8	2.4	2.9	3.5	4.1	4.7	5.3	5.9
3	18	0.6	1.1	1.7	2.2	2.8	3.3	3.9	4.4	5.0	5.6
4	19	0.5	1.1	1.6	2.1	2.6	3.2	3.7	4.2	4.7	5.3
5	20	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0
6	21	0.5	1.0	1.4	1.9	2.4	2.9	3.3	3.8	4.3	4.8
7	22	0.5	0.9	1.4	1.8	2.3	2.7	3.2	3.6	4.1	4.5
8	23	0.4	0.9	1.3	1.7	2.2	2.6	3.0	3.5	3.9	4.3
9	24	0.4	0.8	1.3	1.7	2.1	2.5	2.9	3.3	3.8	4.2
10	25	0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2	3.6	4.0
11	26	0.4	0.8	1.2	1.5	1.9	2.3	2.7	3.1	3.5	3.8
12	27	0.4	0.7	1.1	1.5	1.9	2.2	2.6	3.0	3.3	3.7
13	28	0.4	0.7	1.1	1.4	1.8	2.1	2.5	2.9	3.2	3.6
14	29	0.3	0.7	1.0	1.4	1.7	2.1	2.4	2.8	3.1	3.4
15	30	0.3	0.7	1.0	1.3	1.7	2.0	2.3	2.7	3.0	3.3
16	31	0.3	0.6	1.0	1.3	1.6	1.9	2.3	2.6	2.9	3.2
17	32	0.3	0.6	0.9	1.3	1.6	1.9	2.2	2.5	2.8	3.1
18	33	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.7	3.0
19	34	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.6	2.9
20	35	0.3	0.6	0.9	1.1	1.4	1.7	2.0	2.3	2.6	2.9
21	36	0.3	0.6	0.8	1.1	1.4	1.7	1.9	2.2	2.5	2.8
22	37	0.3	0.5	0.8	1.1	1.4	1.6	1.9	2.2	2.4	2.7
23	38	0.3	0.5	0.8	1.1	1.3	1.6	1.8	2.1	2.4	2.6
24	39	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.1	2.3	2.6

1	40	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.0	2.3	2.5
2	41	0.2	0.5	0.7	1.0	1.2	1.5	1.7	2.0	2.2	2.4
3	42	0.2	0.5	0.7	1.0	1.2	1.4	1.7	1.9	2.1	2.4
4	43	0.2	0.5	0.7	0.9	1.2	1.4	1.6	1.9	2.1	2.3
5	44	0.2	0.5	0.7	0.9	1.1	1.4	1.6	1.8	2.0	2.3
6	45	0.2	0.4	0.7	0.9	1.1	1.3	1.6	1.8	2.0	2.2
7	46	0.2	0.4	0.7	0.9	1.1	1.3	1.5	1.7	2.0	2.2
8	47	0.2	0.4	0.6	0.9	1.1	1.3	1.5	1.7	1.9	2.1
9	48	0.2	0.4	0.6	0.8	1.0	1.3	1.5	1.7	1.9	2.1
10	49	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
11	50	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
12	The Employer's Contribution Rate Shall Be:										
13		0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9	1.0
14	When the State										
15	Experience										
16	Factor										
17	Is: If the Employer's Benefit Wage Ratio Does Not Exceed:										
18	1%	110%	120%	130%	140%	150%	160%	170%	180%	190%	200%
19	2	55.0	60.0	65.0	70.0	75.0	80.0	85.0	90.0	95.0	100.0
20	3	36.7	40.0	43.3	46.7	50.0	53.3	56.7	60.0	63.3	66.7
21	4	27.5	30.0	32.5	35.0	37.5	40.0	42.5	45.0	47.5	50.0
22	5	22.0	24.0	26.0	28.0	30.0	32.0	34.0	36.0	38.0	40.0
23	6	18.3	20.0	21.7	23.3	25.0	26.7	28.3	30.0	31.7	33.3
24	7	15.7	17.1	18.6	20.0	21.4	22.9	24.3	25.7	27.1	28.6

1	8	13.8	15.0	16.3	17.5	18.8	20.0	21.3	22.5	23.8	25.0
2	9	12.2	13.3	14.4	15.6	16.7	17.8	18.9	20.0	21.1	22.2
3	10	11.0	12.0	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0
4	11	10.0	10.9	11.8	12.7	13.6	14.5	15.5	16.4	17.3	18.2
5	12	9.2	10.0	10.8	11.7	12.5	13.3	14.2	15.0	15.8	16.7
6	13	8.5	9.2	10.0	10.8	11.5	12.3	13.1	13.8	14.6	15.4
7	14	7.9	8.6	9.3	10.0	10.7	11.4	12.1	12.9	13.6	14.3
8	15	7.3	8.0	8.7	9.3	10.0	10.7	11.3	12.0	12.7	13.3
9	16	6.9	7.5	8.1	8.8	9.4	10.0	10.6	11.3	11.9	12.5
10	17	6.5	7.1	7.6	8.2	8.8	9.4	10.0	10.6	11.2	11.8
11	18	6.1	6.7	7.2	7.8	8.3	8.9	9.4	10.0	10.6	11.1
12	19	5.8	6.3	6.8	7.4	7.9	8.4	8.9	9.5	10.0	10.5
13	20	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0
14	21	5.2	5.7	6.2	6.7	7.1	7.6	8.1	8.6	9.0	9.5
15	22	5.0	5.5	5.9	6.4	6.8	7.3	7.7	8.2	8.6	9.1
16	23	4.8	5.2	5.7	6.1	6.5	7.0	7.4	7.8	8.3	8.7
17	24	4.6	5.0	5.4	5.8	6.3	6.7	7.1	7.5	7.9	8.3
18	25	4.4	4.8	5.2	5.6	6.0	6.4	6.8	7.2	7.6	8.0
19	26	4.2	4.6	5.0	5.4	5.8	6.2	6.5	6.9	7.3	7.7
20	27	4.1	4.4	4.8	5.2	5.6	5.9	6.3	6.7	7.0	7.4
21	28	3.9	4.3	4.6	5.0	5.4	5.7	6.1	6.4	6.8	7.1
22	29	3.8	4.1	4.5	4.8	5.2	5.5	5.9	6.2	6.6	6.9
23	30	3.7	4.0	4.3	4.7	5.0	5.3	5.7	6.0	6.3	6.7
24	31	3.5	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1	6.5

1	32	3.4	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9	6.3
2	33	3.3	3.6	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1
3	34	3.2	3.5	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9
4	35	3.1	3.4	3.7	4.0	4.3	4.6	4.9	5.1	5.4	5.7
5	36	3.1	3.3	3.6	3.9	4.2	4.4	4.7	5.0	5.3	5.6
6	37	3.0	3.2	3.5	3.8	4.1	4.3	4.6	4.9	5.1	5.4
7	38	2.9	3.2	3.4	3.7	3.9	4.2	4.5	4.7	5.0	5.3
8	39	2.8	3.1	3.3	3.6	3.8	4.1	4.4	4.6	4.9	5.1
9	40	2.8	3.0	3.3	3.5	3.8	4.0	4.3	4.5	4.8	5.0
10	41	2.7	2.9	3.2	3.4	3.7	3.9	4.1	4.4	4.6	4.9
11	42	2.6	2.9	3.1	3.3	3.6	3.8	4.0	4.3	4.5	4.8
12	43	2.6	2.8	3.0	3.3	3.5	3.7	4.0	4.2	4.4	4.7
13	44	2.5	2.7	3.0	3.2	3.4	3.6	3.9	4.1	4.3	4.5
14	45	2.4	2.7	2.9	3.1	3.3	3.6	3.8	4.0	4.2	4.4
15	46	2.4	2.6	2.8	3.0	3.3	3.5	3.7	3.9	4.1	4.3
16	47	2.3	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0	4.3
17	48	2.3	2.5	2.7	2.9	3.1	3.3	3.5	3.8	4.0	4.2
18	49	2.2	2.4	2.7	2.9	3.1	3.3	3.5	3.7	3.9	4.1
19	50	2.2	2.4	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0

The Employer's Contribution Rate Shall Be:

1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2.0
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When the State

Experience

Factor

1	Is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
2	1%	210%	220%	230%	240%	250%	260%	270%	280%	290%	300%
3	2	105.0	110.0	115.0	120.0	125.0	130.0	135.0	140.0	145.0	150.0
4	3	70.0	73.3	76.7	80.0	83.3	86.7	90.0	93.3	96.7	100.0
5	4	52.5	55.0	57.5	60.0	62.5	65.0	67.5	70.0	72.5	75.0
6	5	42.0	44.0	46.0	48.0	50.0	52.0	54.0	56.0	58.0	60.0
7	6	35.0	36.7	38.3	40.0	41.7	43.3	45.0	46.7	48.3	50.0
8	7	30.0	31.4	32.9	34.3	35.7	37.1	38.6	40.0	41.4	42.9
9	8	26.3	27.5	28.8	30.0	31.3	32.5	33.8	35.0	36.3	37.5
10	9	23.3	24.4	25.6	26.7	27.8	28.9	30.0	31.1	32.2	33.3
11	10	21.0	22.0	23.0	24.0	25.0	26.0	27.0	28.0	29.0	30.0
12	11	19.1	20.0	20.9	21.8	22.7	23.6	24.5	25.5	26.4	27.3
13	12	17.5	18.3	19.2	20.0	20.8	21.7	22.5	23.3	24.2	25.0
14	13	16.2	16.9	17.7	18.5	19.2	20.0	20.8	21.5	22.3	23.1
15	14	15.0	15.7	16.4	17.1	17.9	18.6	19.3	20.0	20.7	21.4
16	15	14.0	14.7	15.3	16.0	16.7	17.3	18.0	18.7	19.3	20.0
17	16	13.1	13.8	14.4	15.0	15.6	16.3	16.9	17.5	18.1	18.8
18	17	12.4	12.9	13.5	14.1	14.7	15.3	15.9	16.5	17.1	17.6
19	18	11.7	12.2	12.8	13.3	13.9	14.4	15.0	15.6	16.1	16.7
20	19	11.1	11.6	12.1	12.6	13.2	13.7	14.2	14.7	15.3	15.8
21	20	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0
22	21	10.0	10.5	11.0	11.4	11.9	12.4	12.9	13.3	13.8	14.3
23	22	9.5	10.0	10.5	10.9	11.4	11.8	12.3	12.7	13.2	13.6
24	23	9.1	9.6	10.0	10.4	10.9	11.3	11.7	12.2	12.6	13.0

1	24	8.8	9.2	9.6	10.0	10.4	10.8	11.3	11.7	12.1	12.5
2	25	8.4	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.6	12.0
3	26	8.1	8.5	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.5
4	27	7.8	8.1	8.5	8.9	9.3	9.6	10.0	10.4	10.7	11.1
5	28	7.5	7.9	8.2	8.6	8.9	9.3	9.6	10.0	10.4	10.7
6	29	7.2	7.6	7.9	8.3	8.6	9.0	9.3	9.7	10.0	10.3
7	30	7.0	7.3	7.7	8.0	8.3	8.7	9.0	9.3	9.7	10.0
8	31	6.8	7.1	7.4	7.7	8.1	8.4	8.7	9.0	9.4	9.7
9	32	6.6	6.9	7.2	7.5	7.8	8.1	8.4	8.8	9.1	9.4
10	33	6.4	6.7	7.0	7.3	7.6	7.9	8.2	8.5	8.8	9.1
11	34	6.2	6.5	6.8	7.1	7.4	7.6	7.9	8.2	8.5	8.8
12	35	6.0	6.3	6.6	6.9	7.1	7.4	7.7	8.0	8.3	8.6
13	36	5.8	6.1	6.4	6.7	6.9	7.2	7.5	7.8	8.1	8.3
14	37	5.7	5.9	6.2	6.5	6.8	7.0	7.3	7.6	7.8	8.1
15	38	5.5	5.8	6.1	6.3	6.6	6.8	7.1	7.4	7.6	7.9
16	39	5.4	5.6	5.9	6.2	6.4	6.7	6.9	7.2	7.4	7.7
17	40	5.3	5.5	5.8	6.0	6.3	6.5	6.8	7.0	7.3	7.5
18	41	5.1	5.4	5.6	5.9	6.1	6.3	6.6	6.8	7.1	7.3
19	42	5.0	5.2	5.5	5.7	6.0	6.2	6.4	6.7	6.9	7.1
20	43	4.9	5.1	5.3	5.6	5.8	6.0	6.3	6.5	6.7	7.0
21	44	4.8	5.0	5.2	5.5	5.7	5.9	6.1	6.4	6.6	6.8
22	45	4.7	4.9	5.1	5.3	5.6	5.8	6.0	6.2	6.4	6.7
23	46	4.6	4.8	5.0	5.2	5.4	5.7	5.9	6.1	6.3	6.5
24	47	4.5	4.7	4.9	5.1	5.3	5.5	5.7	6.0	6.2	6.4

1	48	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0	6.3
2	49	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.7	5.9	6.1
3	50	4.2	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0
4	The Employer's Contribution Rate Shall Be:										
5		2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0
6	When the State										
7	Experience										
8	Factor										
9	Is: If the Employer's Benefit Wage Ratio Does Not Exceed:										
10	1%	310%	320%	330%	340%	350%	360%	370%	380%	390%	400%
11	2	155.0	160.0	165.0	170.0	175.0	180.0	185.0	190.0	195.0	200.0
12	3	103.3	106.7	110.0	113.3	116.7	120.0	123.3	126.7	130.0	133.3
13	4	77.5	80.0	82.5	85.0	87.5	90.0	92.5	95.0	97.5	100.0
14	5	62.0	64.0	66.0	68.0	70.0	72.0	74.0	76.0	78.0	80.0
15	6	51.7	53.3	55.0	56.7	58.3	60.0	61.7	63.3	65.0	66.7
16	7	44.3	45.7	47.1	48.6	50.0	51.4	52.9	54.3	55.7	57.1
17	8	38.8	40.0	41.3	42.5	43.8	45.0	46.3	47.5	48.8	50.0
18	9	34.4	35.6	36.7	37.8	38.9	40.0	41.1	42.2	43.3	44.4
19	10	31.0	32.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0
20	11	28.2	29.1	30.0	30.9	31.8	32.7	33.6	34.5	35.5	36.4
21	12	25.8	26.7	27.5	28.3	29.2	30.0	30.8	31.7	32.5	33.3
22	13	23.8	24.6	25.4	26.2	26.9	27.7	28.5	29.2	30.0	30.8
23	14	22.1	22.9	23.6	24.3	25.0	25.7	26.4	27.1	27.9	28.6
24	15	20.7	21.3	22.0	22.7	23.3	24.0	24.7	25.3	26.0	26.7

1	16	19.4	20.0	20.6	21.3	21.9	22.5	23.1	23.8	24.4	25.0
2	17	18.2	18.8	19.4	20.0	20.6	21.2	21.8	22.4	22.9	23.5
3	18	17.2	17.8	18.3	18.9	19.4	20.0	20.6	21.1	21.7	22.2
4	19	16.3	16.8	17.4	17.9	18.4	18.9	19.5	20.0	20.5	21.1
5	20	15.5	16.0	16.5	17.0	17.5	18.0	18.5	19.0	19.5	20.0
6	21	14.8	15.2	15.7	16.2	16.7	17.1	17.6	18.1	18.6	19.0
7	22	14.1	14.5	15.0	15.5	15.9	16.4	16.8	17.3	17.7	18.2
8	23	13.5	13.9	14.3	14.8	15.2	15.7	16.1	16.5	17.0	17.4
9	24	12.9	13.3	13.8	14.2	14.6	15.0	15.4	15.8	16.3	16.7
10	25	12.4	12.8	13.2	13.6	14.0	14.4	14.8	15.2	15.6	16.0
11	26	11.9	12.3	12.7	13.1	13.5	13.8	14.2	14.6	15.0	15.4
12	27	11.5	11.9	12.2	12.6	13.0	13.3	13.7	14.1	14.4	14.8
13	28	11.1	11.4	11.8	12.1	12.5	12.9	13.2	13.6	13.9	14.3
14	29	10.7	11.0	11.4	11.7	12.1	12.4	12.8	13.1	13.4	13.8
15	30	10.3	10.7	11.0	11.3	11.7	12.0	12.3	12.7	13.0	13.3
16	31	10.0	10.3	10.6	11.0	11.3	11.6	11.9	12.3	12.6	12.9
17	32	9.7	10.0	10.3	10.6	10.9	11.3	11.6	11.9	12.2	12.5
18	33	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8	12.1
19	34	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8
20	35	8.9	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.1	11.4
21	36	8.6	8.9	9.2	9.4	9.7	10.0	10.3	10.6	10.8	11.1
22	37	8.4	8.6	8.9	9.2	9.5	9.7	10.0	10.3	10.5	10.8
23	38	8.2	8.4	8.7	8.9	9.2	9.5	9.7	10.0	10.3	10.5
24	39	7.9	8.2	8.5	8.7	9.0	9.2	9.5	9.7	10.0	10.3

1	40	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8	10.0
2	41	7.6	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8
3	42	7.4	7.6	7.9	8.1	8.3	8.6	8.8	9.0	9.3	9.5
4	43	7.2	7.4	7.7	7.9	8.1	8.4	8.6	8.8	9.1	9.3
5	44	7.0	7.3	7.5	7.7	8.0	8.2	8.4	8.6	8.9	9.1
6	45	6.9	7.1	7.3	7.6	7.8	8.0	8.2	8.4	8.7	8.9
7	46	6.7	7.0	7.2	7.4	7.6	7.8	8.0	8.3	8.5	8.7
8	47	6.6	6.8	7.0	7.2	7.4	7.7	7.9	8.1	8.3	8.5
9	48	6.5	6.7	6.9	7.1	7.3	7.5	7.7	7.9	8.1	8.3
10	49	6.3	6.5	6.7	6.9	7.1	7.3	7.6	7.8	8.0	8.2
11	50	6.2	6.4	6.6	6.8	7.0	7.2	7.4	7.6	7.8	8.0

The Employer's Contribution Rate Shall Be:

13	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0
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When the State
Experience
Factor

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

18	1%	410%	420%	430%	440%	450%	460%	470%	480%	490%	500%
19	2	205.0	210.0	215.0	220.0	225.0	230.0	235.0	240.0	245.0	250.0
20	3	136.7	140.0	143.3	146.7	150.0	153.3	156.7	160.0	163.3	166.7
21	4	102.5	105.0	107.5	110.0	112.5	115.0	117.5	120.0	122.5	125.0
22	5	82.0	84.0	86.0	88.0	90.0	92.0	94.0	96.0	98.0	100.0
23	6	68.3	70.0	71.7	73.3	75.0	76.7	78.3	80.0	81.7	83.3
24	7	58.6	60.0	61.4	62.9	64.3	65.7	67.1	68.6	70.0	71.4

1	8	51.3	52.5	53.8	55.0	56.3	57.5	58.8	60.0	61.3	62.5
2	9	45.6	46.7	47.8	48.9	50.0	51.1	52.2	53.3	54.4	55.6
3	10	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	49.0	50.0
4	11	37.3	38.2	39.1	40.0	40.9	41.8	42.7	43.6	44.5	45.5
5	12	34.2	35.0	35.8	36.7	37.5	38.3	39.2	40.0	40.8	41.7
6	13	31.5	32.3	33.1	33.8	34.6	35.4	36.2	36.9	37.7	38.5
7	14	29.3	30.0	30.7	31.4	32.1	32.9	33.6	34.3	35.0	35.7
8	15	27.3	28.0	28.7	29.3	30.0	30.7	31.3	32.0	32.7	33.3
9	16	25.6	26.3	26.9	27.5	28.1	28.8	29.4	30.0	30.6	31.3
10	17	24.1	24.7	25.3	25.9	26.5	27.1	27.6	28.2	28.8	29.4
11	18	22.8	23.3	23.9	24.4	25.0	25.6	26.1	26.7	27.2	27.8
12	19	21.6	22.1	22.6	23.2	23.7	24.2	24.7	25.3	25.8	26.3
13	20	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5	25.0
14	21	19.5	20.0	20.5	21.0	21.4	21.9	22.4	22.9	23.3	23.8
15	22	18.6	19.1	19.5	20.0	20.5	20.9	21.4	21.8	22.3	22.7
16	23	17.8	18.3	18.7	19.1	19.6	20.0	20.4	20.9	21.3	21.7
17	24	17.1	17.5	17.9	18.3	18.8	19.2	19.6	20.0	20.4	20.8
18	25	16.4	16.8	17.2	17.6	18.0	18.4	18.8	19.2	19.6	20.0
19	26	15.8	16.2	16.5	16.9	17.3	17.7	18.1	18.5	18.8	19.2
20	27	15.2	15.6	15.9	16.3	16.7	17.0	17.4	17.8	18.1	18.5
21	28	14.6	15.0	15.4	15.7	16.1	16.4	16.8	17.1	17.5	17.9
22	29	14.1	14.5	14.8	15.2	15.5	15.9	16.2	16.6	16.9	17.2
23	30	13.7	14.0	14.3	14.7	15.0	15.3	15.7	16.0	16.3	16.7
24	31	13.2	13.5	13.9	14.2	14.5	14.8	15.2	15.5	15.8	16.1

1	32	12.8	13.1	13.4	13.8	14.1	14.4	14.7	15.0	15.3	15.6
2	33	12.4	12.7	13.0	13.3	13.6	13.9	14.2	14.5	14.8	15.2
3	34	12.1	12.4	12.6	12.9	13.2	13.5	13.8	14.1	14.4	14.7
4	35	11.7	12.0	12.3	12.6	12.9	13.1	13.4	13.7	14.0	14.3
5	36	11.4	11.7	11.9	12.2	12.5	12.8	13.1	13.3	13.6	13.9
6	37	11.1	11.4	11.6	11.9	12.2	12.4	12.7	13.0	13.2	13.5
7	38	10.8	11.1	11.3	11.6	11.8	12.1	12.4	12.6	12.9	13.2
8	39	10.5	10.8	11.0	11.3	11.5	11.8	12.1	12.3	12.6	12.8
9	40	10.3	10.5	10.8	11.0	11.3	11.5	11.8	12.0	12.3	12.5
10	41	10.0	10.2	10.5	10.7	11.0	11.2	11.5	11.7	12.0	12.2
11	42	9.8	10.0	10.2	10.5	10.7	11.0	11.2	11.4	11.7	11.9
12	43	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.2	11.4	11.6
13	44	9.3	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.1	11.4
14	45	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9	11.1
15	46	8.9	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9
16	47	8.7	8.9	9.1	9.4	9.6	9.8	10.0	10.2	10.4	10.6
17	48	8.5	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2	10.4
18	49	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2
19	50	8.2	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0

20 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

24 Factor

1	Is:	If the Employer's Benefit Wage Ratio Does Not Exceed:			
2	1%	510%	520%	530%	540%
3	2	255.0	260.0	265.0	270.0
4	3	170.0	173.3	176.7	180.0
5	4	127.5	130.0	132.5	135.0
6	5	102.0	104.0	106.0	108.0
7	6	85.0	86.7	88.3	90.0
8	7	72.9	74.3	75.7	77.1
9	8	63.8	65.0	66.3	67.5
10	9	56.7	57.8	58.9	60.0
11	10	51.0	52.0	53.0	54.0
12	11	46.4	47.3	48.2	49.1
13	12	42.5	43.3	44.2	45.0
14	13	39.2	40.0	40.8	41.5
15	14	36.4	37.1	37.9	38.6
16	15	34.0	34.7	35.3	36.0
17	16	31.9	32.5	33.1	33.8
18	17	30.0	30.6	31.2	31.8
19	18	28.3	28.9	29.4	30.0
20	19	26.8	27.4	27.9	28.4
21	20	25.5	26.0	26.5	27.0
22	21	24.3	24.8	25.2	25.7
23	22	23.2	23.6	24.1	24.5
24	23	22.2	22.6	23.0	23.5

1	24	21.3	21.7	22.1	22.5
2	25	20.4	20.8	21.2	21.6
3	26	19.6	20.0	20.4	20.8
4	27	18.9	19.3	19.6	20.0
5	28	18.2	18.6	18.9	19.3
6	29	17.6	17.9	18.3	18.6
7	30	17.0	17.3	17.7	18.0
8	31	16.5	16.8	17.1	17.4
9	32	15.9	16.3	16.6	16.9
10	33	15.5	15.8	16.1	16.4
11	34	15.0	15.3	15.6	15.9
12	35	14.6	14.9	15.1	15.4
13	36	14.2	14.4	14.7	15.0
14	37	13.8	14.1	14.3	14.6
15	38	13.4	13.7	13.9	14.2
16	39	13.1	13.3	13.6	13.8
17	40	12.8	13.0	13.3	13.5
18	41	12.4	12.7	12.9	13.2
19	42	12.1	12.4	12.6	12.9
20	43	11.9	12.1	12.3	12.6
21	44	11.6	11.8	12.0	12.3
22	45	11.3	11.6	11.8	12.0
23	46	11.1	11.3	11.5	11.7
24	47	10.9	11.1	11.3	11.5

1 48 10.6 10.8 11.0 11.3

2 49 10.4 10.6 10.8 11.0

3 50 10.2 10.4 10.6 10.8

4 The Employer's Contribution Rate Shall Be:

5 5.1 5.2 5.3 5.4

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

10 CONDITIONAL FACTOR RATE

11 Conditional

12 Factor

13 Rate

14 Is: 0.1% 0.2% 0.3% 0.4% 0.5% 0.6% 0.7% 0.8% 0.9% 1.0% 1.1%

15 A 0.4% 0.4% 0.5% 0.7% 0.8% 0.9% 1.0% 1.1% 1.2% 1.3% 1.4%

16 B 0.4% 0.5% 0.6% 0.7% 0.8% 1.0% 1.0% 1.1% 1.2% 1.3% 1.5%

17 C 0.5% 0.6% 0.7% 0.8% 1.0% 1.1% 1.2% 1.3% 1.4% 1.6% 1.7%

18 D 0.7% 0.9% 1.1% 1.2% 1.4% 1.6% 1.7% 1.8% 1.9% 2.0% 2.1%

19 1.2% 1.3% 1.4% 1.5% 1.6% 1.7% 1.8% 1.9% 2.0% 2.1% 2.2%

20 A 1.5% 1.6% 1.7% 1.8% 1.9% 2.0% 2.1% 2.2% 2.3% 2.4% 2.5%

21 B 1.6% 1.7% 1.8% 1.9% 2.0% 2.1% 2.2% 2.3% 2.4% 2.5% 2.6%

22 C 1.9% 2.0% 2.1% 2.2% 2.3% 2.4% 2.5% 2.6% 2.7% 2.8% 2.9%

23 D 2.2% 2.3% 2.5% 2.6% 2.7% 2.8% 2.9% 3.0% 3.1% 3.2% 3.3%

24 2.3% 2.4% 2.5% 2.6% 2.7% 2.8% 2.9% 3.0% 3.1% 3.2% 3.3%

1	A	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%
2	B	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%
3	C	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%
4	D	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
5		3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
6	A	3.7%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%
7	B	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%
8	C	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%
9	D	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%
10		4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%
11	A	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%
12	B	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	5.9%
13	C	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	5.9%	6.0%	6.1%	6.2%
14	D	5.6%	5.7%	5.8%	5.9%	6.0%	6.1%	6.2%	6.3%	6.3%	6.4%	6.5%

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

17 Section 3-113. CONDITIONAL FACTORS.

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

23 (1) - Condition "a" - If the balance of the unemployment
24 compensation fund is less than three and one-half (3 1/2) times, but

1 not less than three (3) times, the net benefits paid for the most
2 recent twenty (20) consecutive completed calendar quarters divided
3 by five (5), on July 1 of any given year, the contribution rate for
4 the next calendar year for each employer whose benefit wage ratio
5 with respect to that year is zero percent (0%) shall be increased by
6 one-tenth of one percent (1/10 of 1%) of wages paid by the employer
7 during the year; the contribution rate for each employer whose
8 benefit rate wage ratio with respect to that year is more than zero
9 percent (0%), but not more than one-tenth of one percent (1/10 of
10 1%), shall be increased by two-tenths of one percent (2/10 of 1%) of
11 wages paid by the employer during the year and the contribution rate
12 for each employer whose benefit wage ratio with respect to that year
13 is more than one-tenth of one percent (1/10 of 1%), shall be
14 ~~increased by three-tenths of one percent (3/10 of 1%) of wages paid~~
15 ~~by the employer during that year~~ delineated on the Conditional
16 Factor Rate table as provided in Section 3-109 of this title in the
17 "A" row for the applicable taxable wage ratio.

18 (2) - Condition "b" - If the balance of the unemployment
19 compensation fund is less than three (3) times, but not less than
20 two and one-half (2 1/2) times, the net benefits paid for the most
21 recent twenty (20) consecutive completed calendar quarters divided
22 by five (5), as of July 1 of any given year, the contribution rate
23 for the next calendar year for each employer ~~shall be increased by~~
24 ~~thirty-three and one-third percent (33 1/3%) of the rate; provided~~

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

19 (3) - Condition "c" - If the balance of the unemployment
20 compensation fund is less than two and one-half (2 1/2) times, but
21 not less than two (2) times, the net benefits paid for the most
22 recent twenty (20) consecutive completed calendar quarters divided
23 by five (5), as of July 1 of any given year, the contribution rate
24 for the next calendar year for each employer ~~shall be increased by~~

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

20 (4) - Condition "d" - If the balance of the unemployment
21 compensation fund is less than two (2) times the net benefits paid
22 for the most recent twenty (20) consecutive completed calendar
23 quarters divided by five (5), as of July 1 of any given year, the
24 contribution rate for the next calendar year for each employer shall

1 ~~be increased by sixty-six and two-thirds percent (66 2/3 %) of the~~
2 ~~rate; provided that the total rate, if not a multiple of one-tenth~~
3 ~~of one percent (1/10 of 1%) shall be computed to the next higher~~
4 ~~multiple of one-tenth of one percent (1/10 of 1%) of wages paid by~~
5 ~~the employer during that year; provided, further, that the~~
6 ~~contribution rate for each employer whose benefit wage ratio with~~
7 ~~respect to that year is zero percent (0%) shall be increased by~~
8 ~~four-tenths~~ two-tenths of one percent ~~(4/10~~ (2/10 of 1%) of wages
9 paid by the employer during that year; the contribution rate for
10 each employer whose benefit wage ratio with respect to that year is
11 more than zero percent (0%), but not more than one-tenth of one
12 percent (1/10 of 1%), shall be increased by five-tenths of one
13 percent (5/10 of 1%) of wages paid by the employer during that year;
14 the contribution rate for each employer whose benefit wage ratio
15 with respect to that year is more than one-tenth of one percent
16 (1/10 of 1%), shall be ~~increased by at least six-tenths of one~~
17 ~~percent (6/10 of 1%) of wages paid by the employer during that year~~
18 delineated on the Conditional Factor Rate table as provided in
19 Section 3-109 of this title in the "D" row for the applicable
20 taxable wage ratio.

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

1 contribution rate, excluding any surcharge, for an employer whose
2 contribution rate is less than three and four-tenths percent (3.4%)
3 shall not be increased to more than five and four-tenths percent
4 (5.4%) in one (1) year.

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

17 (6) Beginning January 1, 1996, except for this paragraph and
18 paragraph (7) of this section, the provisions of this section shall
19 be suspended until the Unemployment Trust Fund reaches a High Cost
20 Multiple of one and one-fourth (1 1/4). The Oklahoma Employment
21 Security Commission shall determine the High Cost Multiple at the
22 end of each calendar year and shall include the result of its
23 computation in a regularly published periodical together with other
24

1 employment-related data. As used in this section, "High Cost
2 Multiple" shall be a figure computed as follows:

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

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

23 (7) Prior to the beginning of each calendar year, the
24 Commission shall prepare an estimate of the financial condition of

1 the trust fund. If the estimate for the year shows the balance, at
2 any time during the year, will fall below the High Cost Multiple as
3 defined in paragraph (6) of this section, then the Commission shall
4 reinstate the suspended provisions of this section.

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

7 Section 3-114. ESTIMATE OF FINANCIAL CONDITION OF FUND -
8 SURCHARGE. Prior to the beginning of each calendar quarter, the
9 Oklahoma Employment Security Commission shall prepare an estimate of
10 the financial condition of the fund for the quarter. If the
11 estimate for any quarter shows a balance at any time during the
12 quarter of less than ~~Twenty-five Million Dollars (\$25,000,000.00)~~
13 Fifty Million Dollars (\$50,000,000.00), the Commission shall assess
14 and collect a surcharge for that calendar quarter in an amount
15 sufficient to keep the balance at ~~Twenty-five Million Dollars~~
16 ~~(\$25,000,000.00)~~ Fifty Million Dollars (\$50,000,000.00), except as
17 otherwise provided in this section.

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

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

1 1. If a state of emergency directly and adversely impacts the
2 fund and if the estimate for any quarter in a declared state of
3 emergency shows a balance at any time during the quarter of less
4 than ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty Million
5 Dollars (\$50,000,000.00), the Commission shall have authority to:

6 a. claim up to twenty-five percent (25%) of the federal
7 emergency relief funds made available to the state, if
8 any,

9 b. decrease the surcharge to be charged to each employer
10 to a percentage rate that is sufficient to bring the
11 balance of the fund to ~~Twenty-five Million Dollars~~
12 ~~(\$25,000,000.00)~~ Fifty Million Dollars
13 (\$50,000,000.00),

14 c. borrow federal funds in amounts determined necessary
15 by the Commission,

16 d. allow the balance of the fund to remain less than
17 ~~Twenty-five Million Dollars (\$25,000,000.00)~~ Fifty
18 Million Dollars (\$50,000,000.00) but not less than Ten
19 Million Dollars (\$10,000,000.00), or

20 e. use any combination of the provisions of subparagraph
21 a, b, c or d of this subsection to supplement the
22 fund; and

23 2. When a state of emergency does not directly impact the fund,
24 the Commission shall adhere to the required duty to assess and

1 collect a surcharge for that calendar quarter in an amount
2 sufficient to keep the fund balance at ~~Twenty-five Million Dollars~~
3 ~~(\$25,000,000.00)~~ Fifty Million Dollars (\$50,000,000.00).

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

5
6 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
7 04/16/2025 - DO PASS, As Coauthored.
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