

2024 Rates

	Column	A	B	C	D	E	F	G	H	I	J	K	L	M	
Rate Class	Reserve Ratio	4141.25 (A)(3)	4141.25 (B)(6)(f)	4141.25 (B)(6)(g)	Rounded MSL Rate	Total Experience Rate	Mutual Rate	Surcharge Rate	UI Tax Rate	Effective Surcharge Rate	Effective Mutual Rate	Effective Contribution Rate	Effective Penalty Contribution Rate	120% of Total Rate per 4141.2 (B)(2)	
Positive	1	14.00 or more	0.1%	0.200%	0.1%	0.3%	0.4%	0.5%	0.0%	0.9%	0.00%	0.65%	0.25%	0.2%	1.1%
	2	13.0-13.99	0.2%	0.200%	0.1%	0.3%	0.5%	0.5%	0.0%	1.0%	0.00%	0.65%	0.35%	0.2%	1.2%
	3	12.5-12.99	0.3%	0.200%	0.2%	0.4%	0.7%	0.5%	0.0%	1.2%	0.00%	0.70%	0.50%	0.2%	1.4%
	4	12.0-12.49	0.4%	0.200%	0.2%	0.4%	0.8%	0.5%	0.0%	1.3%	0.00%	0.70%	0.60%	0.3%	1.6%
	5	11.5-11.99	0.5%	0.200%	0.3%	0.5%	1.0%	0.5%	0.0%	1.5%	0.00%	0.75%	0.75%	0.3%	1.8%
	6	11.0-11.49	0.6%	0.200%	0.3%	0.5%	1.1%	0.5%	0.0%	1.6%	0.00%	0.75%	0.85%	0.3%	1.9%
	7	10.5-10.99	0.7%	0.200%	0.4%	0.6%	1.3%	0.5%	0.0%	1.8%	0.00%	0.80%	1.00%	0.4%	2.2%
	8	10.0-10.49	0.9%	0.200%	0.5%	0.7%	1.6%	0.5%	0.0%	2.1%	0.00%	0.85%	1.25%	0.4%	2.5%
	9	9.5-9.99	1.0%	0.200%	0.5%	0.7%	1.7%	0.5%	0.0%	2.2%	0.00%	0.85%	1.35%	0.4%	2.6%
	10	9.0-9.49	1.1%	0.200%	0.6%	0.8%	1.9%	0.5%	0.0%	2.4%	0.00%	0.90%	1.50%	0.5%	2.9%
	11	8.5-8.99	1.3%	0.200%	0.7%	0.9%	2.2%	0.5%	0.0%	2.7%	0.00%	0.95%	1.75%	0.5%	3.2%
	12	8.0-8.49	1.4%	0.200%	0.7%	0.9%	2.3%	0.5%	0.0%	2.8%	0.00%	0.95%	1.85%	0.6%	3.4%
	13	7.5-7.99	1.6%	0.200%	0.8%	1.0%	2.6%	0.5%	0.0%	3.1%	0.00%	1.00%	2.10%	0.6%	3.7%
	14	7.0-7.49	1.8%	0.200%	0.9%	1.1%	2.9%	0.5%	0.0%	3.4%	0.00%	1.05%	2.35%	0.7%	4.1%
	15	6.5-6.99	2.0%	0.200%	1.0%	1.2%	3.2%	0.5%	0.0%	3.7%	0.00%	1.10%	2.60%	0.7%	4.4%
	16	6.0-6.49	2.2%	0.200%	1.2%	1.4%	3.6%	0.5%	0.0%	4.1%	0.00%	1.20%	2.90%	0.8%	4.9%
	17	5.5-5.99	2.5%	0.200%	1.3%	1.5%	4.0%	0.5%	0.0%	4.5%	0.00%	1.25%	3.25%	0.9%	5.4%
	18	5.0-5.49	2.8%	0.200%	1.5%	1.7%	4.5%	0.5%	0.0%	5.0%	0.00%	1.35%	3.65%	1.0%	6.0%
	19	4.5-4.99	3.0%	0.200%	1.6%	1.8%	4.8%	0.5%	0.0%	5.3%	0.00%	1.40%	3.90%	1.1%	6.4%
	20	4.0-4.49	3.3%	0.200%	1.7%	1.9%	5.2%	0.5%	0.0%	5.7%	0.00%	1.45%	4.25%	1.1%	6.8%
	21	3.5-3.99	3.5%	0.200%	1.8%	2.0%	5.5%	0.5%	0.0%	6.0%	0.00%	1.50%	4.50%	1.2%	7.2%
	22	3.0-3.49	3.8%	0.200%	2.0%	2.2%	6.0%	0.5%	0.0%	6.5%	0.00%	1.60%	4.90%	1.3%	7.8%
	23	2.5-2.99	4.0%	0.200%	2.1%	2.3%	6.3%	0.5%	0.0%	6.8%	0.00%	1.65%	5.15%	1.4%	8.2%
	24	2.0-2.49	4.3%	0.200%	2.3%	2.5%	6.8%	0.5%	0.0%	7.3%	0.00%	1.75%	5.55%	1.5%	8.8%
	25	1.5-1.99	4.5%	0.200%	2.4%	2.6%	7.1%	0.5%	0.0%	7.6%	0.00%	1.80%	5.80%	1.5%	9.1%
	26	1.0-1.49	4.6%	0.200%	2.4%	2.6%	7.2%	0.5%	0.0%	7.7%	0.00%	1.80%	5.90%	1.5%	9.2%
	27	0.0-0.99	4.7%	0.200%	2.5%	2.7%	7.4%	0.5%	0.0%	7.9%	0.00%	1.85%	6.05%	1.6%	9.5%
Negative	28	-0.01-0.99	4.8%	0.200%	2.5%	2.7%	7.5%	0.5%	0.0%	8.0%	0.00%	1.85%	6.15%	1.6%	9.6%
	29	-1.0-1.99	4.9%	0.200%	2.6%	2.8%	7.7%	0.5%	0.0%	8.2%	0.00%	1.90%	6.30%	1.6%	9.8%
	30	-2.0-2.99	5.1%	0.200%	2.7%	2.9%	8.0%	0.5%	0.0%	8.5%	0.00%	1.95%	6.55%	1.7%	10.2%
	31	-3.0-3.99	5.3%	0.200%	2.8%	3.0%	8.3%	0.5%	0.0%	8.8%	0.00%	2.00%	6.80%	1.8%	10.6%
	32	-4.0-4.99	5.5%	0.200%	2.9%	3.1%	8.6%	0.5%	0.0%	9.1%	0.00%	2.05%	7.05%	1.8%	10.9%
	33	-5.0-8.99	5.7%	0.200%	3.0%	3.2%	8.9%	0.5%	0.0%	9.4%	0.00%	2.10%	7.30%	1.9%	11.3%
	34	-9.0-10.99	5.9%	0.200%	3.1%	3.3%	9.2%	0.5%	0.0%	9.7%	0.00%	2.15%	7.55%	1.9%	11.6%
	35	-11.0-12.99	6.0%	0.200%	3.1%	3.3%	9.3%	0.5%	0.0%	9.8%	0.00%	2.15%	7.65%	2.0%	11.8%
	36	-13.0-14.99	6.1%	0.200%	3.2%	3.4%	9.5%	0.5%	0.0%	10.0%	0.00%	2.20%	7.80%	2.0%	12.0%
	37	-15.0-16.99	6.2%	0.200%	3.2%	3.4%	9.6%	0.5%	0.0%	10.1%	0.00%	2.20%	7.90%	2.0%	12.1%
	38	-17.0-18.99	6.3%	0.200%	3.3%	3.5%	9.8%	0.5%	0.0%	10.3%	0.00%	2.25%	8.05%	2.1%	12.4%
	39	-19.0-19.99	6.4%	0.200%	3.4%	3.6%	10.0%	0.5%	0.0%	10.5%	0.00%	2.30%	8.20%	2.1%	12.6%
	40	-20.0 or more	6.5%	0.200%	3.4%	3.6%	10.1%	0.5%	0.0%	10.6%	0.00%	2.30%	8.30%	2.1%	12.7%
	41	Delinquency Rate					13.3%		0.0%	13.3%	0.00%	2.30%	11.00%		
	42	NB Rate					2.7%		0.0%	2.7%	0.00%		2.70%		
	43	NB Construction Rate					5.6%		0.0%	5.6%	0.00%		5.60%		
	44	SUTA Dumping Rate					13.3%		0.0%	13.3%	0.00%	6.65%	6.65%		
	45	Tax Avoidance Penalty Rate (If Employer has a max rate)					15.3%		0.0%	15.3%	0.00%	7.65%	7.65%		

COLUMN	Explanation
A	Base rates pursuant to 4141.25 (A)(3)
B	two-tenths of one percent
C	$((0.2\% \times 3) / R) \times A$ where "A" = base rate shown in column A and "R" = most recent average experience rate (1.145%)
D	Columns B + C rounded per 4141.25 (B)(6)(g)
E	Columns A + D
F	Flat mutualized rate per 4141.25 (B)(5)
G	Flat surcharge rate per 4141.251
H	Columns E + F + G
I	Flat surcharge rate per 4141.251
J	Column F + 50% of column D per 4141.25 (B)(7)
K	Columns H - I - J