

1	1	0.00
2	2	0.25
3	3	0.40
4	4	0.45
5	5	0.50
6	6	0.60
7	7	0.65
8	8	0.70
9	9	0.80
10	10	0.90
11	11	0.95
12	12	1.00
13	13	1.05
14	14	1.10
15	15	1.20
16	16	1.35
17	17	1.55
18	18	1.80
19	19	2.15
20	20	2.60

21 Eligible experience rated employers shall be assigned to rate
22 categories from highest to lowest according to their experience reserve
23 ratio, with category one assigned to accounts with the highest reserve
24 ratios and category twenty assigned to accounts with the lowest reserve
25 ratios. Each category shall be limited to no more than five percent of
26 the state's total taxable payroll, except that:

27 (a) Any employer with a portion of its taxable wages falling into
28 two consecutive categories shall be assigned to the lower category;

29 (b) No employer with a reserve ratio calculated to five decimal
30 places equal to the similarly calculated reserve ratio of another

1 employer shall be assigned to a higher rate than the employer to which it
2 has the equal reserve ratio; and

3 (c) No employer with a positive experience account balance shall be
4 assigned to category twenty.

5 (4) The state's reserve ratio shall be calculated annually by
6 dividing the amount available to pay benefits in the Unemployment Trust
7 Fund and the State Unemployment Insurance Trust Fund as of September 30,
8 plus any amount of combined tax owed by employers eligible for and
9 electing annual payment status for the four most recent quarters ending
10 on September 30 in accordance with rules and regulations adopted by the
11 commissioner, by the state's total wages from the four calendar quarters
12 ending on September 30. For purposes of this section, total wages means
13 all remuneration paid by an employer in employment. The state's reserve
14 ratio shall be applied to the table in this subsection to determine the
15 yield factor for the upcoming rate year.

16 State's Reserve Ratio		Yield Factor
17 <u>1.75 percent and above</u>	≡	<u>0.50</u>
18 <u>1.60 percent up to but not including 1.75</u>	≡	<u>0.60</u>
19 <u>1.45 percent up to but not including 1.60</u>	≡	<u>0.70</u>
20 1.45 percent and above	=	0.70
21 1.30 percent up to but not including 1.45	=	0.75
22 1.15 percent up to but not including 1.30	=	0.80
23 1.00 percent up to but not including 1.15	=	0.90
24 0.85 percent up to but not including 1.00	=	1.00
25 0.70 percent up to but not including 0.85	=	1.10
26 0.60 percent up to but not including 0.70	=	1.20
27 0.50 percent up to but not including 0.60	=	1.25
28 0.45 percent up to but not including 0.50	=	1.30
29 0.40 percent up to but not including 0.45	=	1.35
30 0.35 percent up to but not including 0.40	=	1.40

1	0.30 percent up to but not including 0.35	=	1.45
2	Below 0.30 percent	=	1.50

3 The commissioner may adjust the yield factor determined pursuant to
4 the preceding table to a lower scheduled yield factor if the state's
5 reserve ratio is 1.00 percent or greater. Once the yield factor for the
6 upcoming rate year has been determined, it is multiplied by the amount of
7 unemployment benefits paid from combined tax during the four calendar
8 quarters ending September 30 of the preceding year. The resulting figure
9 is the planned yield for the rate year. The planned yield is divided by
10 the total taxable wages for the four calendar quarters ending September
11 30 of the previous year and carried to four decimal places to create the
12 average combined tax rate for the rate year. Beginning January 1, 2025,
13 through December 31, 2029, the final average combined tax rate shall be
14 reduced by five percent.

15 (5) The average combined tax rate is assigned to rate category
16 twelve as established in subsection (3) of this section. Rates for each
17 of the remaining nineteen categories are determined by multiplying the
18 average combined tax rate by the experience factor associated with each
19 category and carried to four decimal places. Employers who are delinquent
20 in filing their combined tax reports as of October 31 of any year shall
21 be assigned to category twenty for the following calendar year unless the
22 delinquency is corrected prior to December 31 of the year of rate
23 calculation.

24 (6) In addition to required contributions, an employer may make
25 voluntary contributions to the fund to be credited to his or her account.
26 Voluntary contributions by employers may be made up to the amount
27 necessary to qualify for one rate category reduction. Voluntary
28 contributions received after February 28 shall not be used in rate
29 calculations for the same calendar year.

30 (7) As used in sections 48-648 to 48-654, the term payroll means the

1 total amount of wages during a calendar year, except as otherwise
2 provided in section 48-654, by which the combined tax was measured.

3 2. On page 8, line 7, after the third comma insert "and section
4 48-649.03, Revised Statutes Supplement, 2023,".

5 3. Renumber the remaining sections accordingly.