STATE OF WEST VIRGINIA

PRELIMINARY PERFORMANCE REVIEW OF THE UNEMPLOYMENT COMPENSATION DIVISION

Unemployment Compensation Division
Performs Well on the Local
Level as well as the National Level

Division has made Strides in Decreasing the Amount of Unemployment Taxes Which are Delinquent

West Virginia Unemployment Benefits Compare Well with Other States

OFFICE OF LEGISLATIVE AUDITOR
Performance Evaluation and Research Division
Building 1, Room W-314
State Capitol Complex

CHARLESTON, WEST VIRGINIA 25305 (304) 347-4890

November 2001

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WEST VIRGINIA LEGISLATURE

Performance Evaluation and Research Division

Building 1, Room W-314 1900 Kanawha Boulevard, East Charleston, West Virginia 25305-0610 (304) 347-4890 (304) 347-4939 FAX



John Sylvia Director

November 11, 2001

The Honorable Edwin J. Bowman State Senate 129 West Circle Drive Weirton, West Virginia 26062

The Honorable Vicki V. Douglas House of Delegates Building 1, Room E-213 1900 Kanawha Boulevard, East Charleston, West Virginia 25305-0470

Dear Chairs:

Pursuant to the West Virginia Sunset Law, we are transmitting a *Preliminary Performance Review of the Unemployment Compensation Division*, which will be presented to the Joint Committee on Government Operations on Sunday, November 11, 2001. The issues covered herein are "Unemployment Compensation Division Performs Well on the Local Level as well as the National Level;" "Division has made Strides in Decreasing the Amount of Unemployment Taxes Which are Delinquent;" and "West Virginia Unemployment Benefits Compare Well with Other States."

We transmitted a draft copy of the report to the Unemployment Compensation Division on November 5, 2001. We conducted an Exit Conference with the Division on November 7, 2001. We received the agency response on November 9, 2001.

Let me know if you have any questions.

Sincerely,

John Sylvia

JS/wsc

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Executive Summary

Issue 1: The Unemployment Compensation Division Performs Well on the Local Level as well as the National Level.

Performance measures established by the federal government for unemployment insurance shows that West Virginia met all federal criteria in 1999, which is the most recent year that statistics are available. West Virginia ranked within the top ten states nationally in 16 of the 38 measured performance areas. Furthermore, West Virginia ranked first regionally in 19 measured areas within the six state Region II. In addition, West Virginia's performance was above the national average in 36 of the 38 performance measurements. Overall, West Virginia's Unemployment Compensation Division fairs well when measured against the rest of the nation.

Issue 2: The Division has made Strides in Decreasing the Amount of Unemployment Taxes Which are Delinquent.

The Unemployment Compensation Division is responsible for the collection of the unemployment tax from employers. Unfortunately, some employers become delinquent in their quarterly payment of this tax. The Legislative Auditor initially reported on this issue in May of 1995. The Legislative Auditor discovered that at the time in which the report was issued a total of \$19,177,257 was in arrears. In addition, the Division had to "write off" as uncollectible a total of \$32,501,943 during a five year period prior to the issuance of the original report. However, the amount of unemployment taxes becoming delinquent has decreased over the last few years. As of May 12, 2001, there were 2,889 delinquent employers who owed approximately \$9,532,330 in unemployment taxes. These delinquent employers include both active and inactive employers. The amount of delinquent taxes has decreased roughly \$9.6 million from May of 1995 to May of 2001. In addition, the amount of money that the Division had to "write off" as uncollectible over the last five years was \$7,571,391. This is down nearly \$25 million since the initial report was issued in 1995. It is apparent that the Division has been more successful in collecting delinquent unemployment taxes.

Recommendation 1:

The Unemployment Compensation Division should continue its efforts to lower the amount of unemployment taxes which are delinquent.

Recommendation 2:

The Unemployment Compensation Division should track the amount of business tax refund checks intercepted.

Issue 3: West Virginia Unemployment Benefits Compare Well with Other States.

The Legislative Auditor finds that West Virginia's Unemployment Insurance program compares well with other states. Nearly 40% of weekly wages are replaced by unemployment benefits. This places the state 23rd in the country. West Virginia's maximum benefit payment of \$338 ranks 18th in the country. West Virginia's maximum tax rate of 8.5% is 10th nationally and the minimum tax rate is 4th highest. The unemployment insurance tax is regressive in the sense that companies with relatively small payrolls pay a higher percent of their payroll towards the unemployment tax than companies with larger payrolls. This review indicates that the difference between the effective tax rates of low payroll companies and high payroll companies averages about 0.68 percentage points. However, the regressivity can reach a difference of 2 percentage points among employers who are in the higher tax rates because of their frequent use of unemployment benefits. For example, employers who pay an 8.5% unemployment tax (Class 16) because they draw down more benefits than they pay in the tax, the regressivity is a 2.16 percentage points difference between the low and high payroll groups. Of concern would be that the state has raised benefits several times over the last 20 years, yet the wage base on which the tax is determined has been held at \$8,000 during that same period. The national average wage base used to determine the unemployment tax is \$12,260. The State may want to consider raising the wage base which would provide greater equity by lowering the tax regressivity. In order to maintain revenue neutrality, the tax rates would have to be lowered appropriately.

Recommendation 3:

The Legislature should consider raising the taxable wage base from the current \$8,000 with a corresponding decrease in the tax rates to maintain revenue neutrality.

Review, Objective, Scope and Methodology

This preliminary performance review of the West Virginia Unemployment Compensation Division is required and authorized by the West Virginia Sunset Law, Chapter 4, Article 10 of the West Virginia *Code*, as amended. The primary functions of the Division are to collect the unemployment tax from liable employers, determine the eligibility of unemployed individuals for unemployment compensation, and pay unemployment compensation to eligible claimants.

The objective of the review was to compare various aspects of the State's unemployment insurance program with other states, to evaluate the extent of regressivity of the unemployment tax, and to evaluate the level of delinquent taxes and write-offs of delinquent taxes compared to a previous performance audit conducted in 1995 by the Legislative Auditor's Office.

The Methodology included interviews of the Director of the Unemployment Compensation Division and conducting a survey of West Virginia's border states. Documents obtained from the Division included: 1) The current Benefit Rate Table; 2) The relevant Internal Revenue Code site; 3) Wage Base information for other states; and 4) Unemployment Compensation data for Calendar Year 2000. The review also involved analyzing West Virginia Code §21A-1A-28(b). Every aspect of this review complied with Generally Accepted Government Auditing Standards.

Introduction & Background

The West Virginia Unemployment Compensation Division was created by the Legislature in 1936 and is set forth in Chapter 21A of the West Virginia *Code*. The Division is charged with two main functions: 1) To collect the unemployment tax, called "contributions," from employers; and 2) To distribute benefits to qualified and eligible unemployed citizens. The Division is a part of the Bureau of Employment Programs and has 20 local offices throughout West Virginia.

The U.S. Department of Labor and the individual states administer Unemployment Compensation programs jointly. The federal government establishes guidelines and pays administrative costs from funds collected under provisions of the Federal Unemployment Tax Act. West Virginia has direct responsibility for operation of its UC program.

All workers whose employers are subject to state unemployment compensation taxes and former federal employees or members of the armed forces are potentially eligible to receive unemployment compensation. Claimants must have been employed and earned a specified amount of wages during at least two calendar quarters of a base period set by law. They must also be able to work, available for work, and seeking work.

The West Virginia Unemployment Compensation Division pays weekly benefits equivalent to 26 times the claimant's weekly benefit amount. The weekly benefit amount, which can range from \$24 to \$338, is determined by the individual's base period wages. Through the Extended Benefits program, the amount of benefits paid may be extended to 39 times the claimant's weekly benefit amount. Congress may also from time to time enact special programs which provide additional benefits on a temporary basis. Regular state program UC benefits are financed by state taxes on employers' payrolls which are placed in the West Virginia Unemployment Compensation Trust Fund account that is a part of a federal UC trust fund for all states.

Issue 1: The Unemployment Compensation Division Performs Well on the Local Level as well as the National Level.

Performance measures established by the federal government for unemployment insurance shows that West Virginia met all federal criteria in 1999, which is the most recent year that statistics are available. West Virginia ranked within the top ten states nationally in 16 of the 38 measured performance areas. Furthermore, West Virginia ranked first regionally in 19 measured areas within the six state Region II. In addition, West Virginia's performance was above the national average in 36 of the 38 performance measurements. Overall, West Virginia's Unemployment Compensation Division fairs well when measured against the rest of the nation. Table 1 shows some examples of how West Virginia ranks on a national level for selected performance categories.

Performance Measures at the Local Level

The Unemployment Compensation Division does have performance measures in place which monitor the performance of local offices. The Division measures the performance of local offices in three different categories: 1) Time lapse of non-monetary determinations for separation issues; 2) Time lapse of non-monetary determination for non-separation issues; and 3) Total and partial first benefit payment time lapse. The time lapse reports demonstrate the percentage of claims which are processed in a timely manner for the month and year-to-date. These reports also rank each of the 20 local offices based on the percentage of timely determinations and payments. The Division also measures staff productivity for each of the local offices. The Division has a weekly staffing report for each local office as well as a local office summary report which shows total staffing on a quarterly and annual basis. The local office summary report is based on a Federal funding formula, which allows the Division to adjust staff according to Federal funding levels. Tables 2, 3, and 4 show how the 20 local offices rank in the three performance measurements.

Table 1
Examples of West Virginia's Performance on a National Level for Calendar Year 1999

78% N/A	98.2% 94.9%	93.3% 65.5%	1
	94.9%	65.5%	1
N/A			
	98.5%	71.4%	1
N/A	91.8%	71.3%	4
80%	81.3%	93.8%	50*
N/A	89.7%	90.7%	36*
N/A	97.1%	90.8%	. 1
	80% N/A N/A	80% 81.3% N/A 89.7% N/A 97.1%	80% 81.3% 93.8% N/A 89.7% 90.7%

Table 2 Non-monetary Determination Time Lapse For Separation Issues* Calendar Year 2000 Office % Within 21 Days Rank 98.22% 14 Beckley 98.55% Bluefield 11 19 Charleston 96.09% 98.79% 10 Clarksburg 4 Elkins 99.38% Fairmont 99.84% 1 6 99.25% Greenbrier Valley 9 Huntington 98.89% Logan 97.23% 18 3 Martinsburg 99.41% 7 Moorefield 99.24% 2 Morgantown 99.68% New Martinsville 99.15% 8 Parkersburg 99.30% 5 13 Pt. Pleasant 98.28% 4 Summersville 99.38% 15 97.89% Weirton 97.80% 16 Welch Wheeling 98.53% 12 17 Williamson 97.42%

*Represents employees who are fired or resign.

Table 3 Non-monetary Determination Time Lapse For Non-Separation Issues* Calendar Year 2000			
Office	% Within 14 Days	Rank	
Beckley	94.42%	15	
Bluefield	95.34%	14	
Charleston	90.93%	. 19	
Clarksburg	95.83%	11	
Elkins	94.08%	16	
Fairmont	99.37%	-1	
Greenbrier Valley	97.81%	5	
Huntington	93.85%	17	
Logan	92.91%	18	
Martinsburg	95.98%	9	
Moorefield	97.99%	4	
Morgantown	98.55%	2	
New Martinsville	95.96%	10	
Parkersburg	95.42%	13	
Pt. Pleasant	96.28%	8	
Summersville	97.39%	6	
Weirton	95.62%	12	
Welch	98.32%	3	
Wheeling	88.58%	20	
Williamson	97.14%	7	

^{*}Represents issues other than being terminated or resigning (i.e., able & available for work)

Table 4 Total & Partial First Benefit Payment Time Lapse* 4/01/99 Thru 3/31/00

Office	% Timely	Rank
Beckley	92.80%	11
Bluefield	95.22%	3
Charleston	92.65%	12
Clarksburg	91.13%	16
Elkins	90.90%	18
Fairmont	93.26%	8
Freenbrier Valley	90.79%	19
Huntington	86.05%	20
Logan	94.47%	6
Martinsburg	92.45%	14
Moorefield	93.15%	10
Morgantown	93.18%	9
New Martinsville	95.70%	2
Parkersburg	92.48%	13
Pt. Pleasant	94.84%	4
Summersville	91.34%	15
Weirton	91.12%	17
Welch	94.19%	7
Wheeling	94.76%	5
Williamson	96.14%	1

*Combines individuals who were both totally unemployed and partially unemployed.

Measuring Customer Satisfaction

The Unemployment Compensation Division has measured the level of customer satisfaction as well. Customer surveys were conducted by the Bureau's Management Analysis Division on a quarterly basis. The last Unemployment Compensation Division customer survey to be conducted was for the First Quarter of 1998. The Commissioner of BEP decided not to continue these surveys due to the fact that the Unemployment Compensation Division was not gaining information that could be used to make program improvements. Also, most responses were positive. In addition, the customer surveys were costly and the benefits did not outweigh the costs. In the cases when claimants were denied benefits, they often responded in a negative manner on the customer survey despite the fact that the correct decision was made. Therefore, the Division also utilizes the Benefit Accuracy Measurement (BAM), which reflects the Division's service to both employers and employees. The Division's BAM proper payment rate was the highest in the nation for 1998 and 1999. Table 5 illustrates total claimant satisfaction regarding unemployment compensation for the First Quarter of 1998.

Table 5 Overall Claimant Satisfaction With UI For First Quarter 1998		
Attribute	Mean*	
Waited on promptly	1.92	
Treated friendly and with respect	1.71	
Representative was competent/helpful	1.66	
Information was accurate	1.67	
Claim processed accurately, fairly, promptly	1.78	
Satisfied with service	1.78	
Overall positive	1.78	
* 1 = Strongly Agree; 5 = Disagree		

Measuring Customer Satisfaction for West Virginia's Border States

The Legislative Auditor conducted a survey on West Virginia's five border states to determine if they measure customer satisfaction. Ohio measures customer satisfaction by having postage paid Customer Service Response cards which are given to each customer in the local offices. Ohio also sends customer satisfaction surveys to profiled customers. Pennsylvania also utilizes customer surveys. They conduct a telephone survey of UC Service Centers claimants each week. This survey is mainly used to determine customer satisfaction with the telephone initial claims process and other UC Service Centers processes. Pennsylvania's BAM unit also conducts a survey (reported each quarter) of claimants regarding satisfaction with the telephone continued claims system, direct deposit and internet filing.

Kentucky does not mandate customer satisfaction surveys. However, it is done on a voluntary basis. Several of Kentucky's local offices implemented a form of survey to measure customer satisfaction on a local level. It is left up to the discretion of the local office to develop their own tools for measuring and compiling data as it relates to customer satisfaction. Some offices chose to interview UI claimants as they leave the office asking specific questions regarding the service they received from staff. One local office implemented a "mystery shopper" (central office employee - unknown to local staff) who actually filed a UI claim (UI claim was subsequently deleted from the system). The offices that participate in customer satisfaction surveys advise the Central Office of their findings and recommend corrective action, if needed.

Maryland also has measured customer satisfaction. In October of 2000, a customer survey was mailed to Maryland's claimant population to gauge customer satisfaction. There are plans for another survey process to begin during the fall of 2001. Virginia does not conduct surveys at the present time or otherwise measure customer satisfaction regarding the Unemployment Insurance claims process.

Conclusion

Performance measurements can be beneficial in determining how efficient and effective an organization is. The Division is to be commended for ranking among the best in the nation for many performance measures. The Division monitors performance of the 20 local offices on a weekly basis by compiling staff reports of each local office. The performance at the local level as would be expected is also good.

Issue 2: The Division has made Strides in Decreasing the Amount of Unemployment Taxes Which are Delinquent.

The Unemployment Compensation Division is responsible for the collection of the unemployment tax from employers, as previously mentioned. Unfortunately, some employers become delinquent in their quarterly payment of this tax. The Legislative Auditor initially reported on this issue in May of 1995. The Legislative Auditor discovered that at the time in which the report was issued a total of \$19,177,257 was in arrears (see Table 6). In addition, the Division had to "write off" as uncollectible a total of \$32,501,943 during a five year period prior to the issuance of the original report. Some of the amount included employee assessments that employers were required to deduct from wages during the 1980's. **However, the amount of unemployment taxes becoming delinquent has decreased over the last few years.** As of May 12, 2001, there were 2,889 delinquent employers who owed approximately \$9,532,330 in unemployment taxes. These delinquent employers include both active and inactive employers. The amount of delinquent taxes has decreased roughly \$9.6 million from May of 1995 to May of 2001. In addition, the amount of money that the Division had to "write off" as uncollectible over the last five years was \$7,571,391. This is down nearly \$25 million since the initial report was issued in 1995. It is apparent that the Division has been more successful in collecting delinquent unemployment taxes.

Amounts Delinquent and	Table 6 "Written-off" for May 1995 R	eport and Current Report
Time Period	Delinquent	Written-off
May 1995	\$19,177,257	
May 2001	\$9,532,330	
1990 - 1995		\$32,501,943
1996 - 2000		\$7,571,391

Contributing Factors for the Decrease in Delinquent Taxes

As a result of and subsequent to the May 1995 audit report, the Unemployment Compensation Division negotiated with the Department of Tax and Revenue to strengthen procedures regarding tax refund checks. According to the Acting State Tax Commissioner,

The Unemployment Compensation Division provides our Compliance Division with a listing of employers who are delinquent in unemployment taxes. The Compliance Division is also sent listings of business tax refunds prior to the issuance of any refund checks. The refund checks for those employers who have unemployment delinquencies are then intercepted and payment is sent to the Unemployment Compensation Division of the Bureau of Employment Programs.

The Bureau of Employment Program's Legal Division is responsible for notifying those employers who have had business tax refund checks intercepted. Once these refund checks are credited to the respective employers' accounts, the Legal Division does not keep track of the total amount of money that has been intercepted. Nevertheless, this agreement with the Department of Tax and Revenue has helped in recouping delinquent unemployment taxes.

The 1996 amendment of West Virginia *Code* §21A-5-4 has also acted as a deterrent regarding employers' failure to pay unemployment taxes as well as failure to file quarterly reports. §21A-5-4 states in part,

Any employer who knowingly and willfully fails to make any payment or file a report within the time period specified by law for two calendar quarters, which quarters need not be consecutive but are within twenty-five quarters of each other, is guilty of a misdemeanor and: Upon a first conviction under this subdivision, shall be fined not less than five hundred dollars nor more than one thousand dollars; or Upon a second conviction under this subdivision, shall be fined not less than one thousand dollars nor more than five thousand dollars, imprisoned for not longer than thirty days or both fined and imprisoned.

This amendment is helpful in discouraging employers from becoming delinquent on their unemployment taxes. The Unemployment Compensation Division does maintain an automated record of employers who have violated §21A-5-4. Their main focus is on improving the collection rate of delinquent taxes and timely filing of required reports. Once an employer has become delinquent for two quarters, the Division will telephone employers, send computer generated letters and/or conduct field visits. If an employer does not respond to the aforementioned means of contact, then a summons and complaint is filed in the appropriate magistrate court. Most of the violations are corrected upon receipt of the summons by the employer and prior to a magistrate court hearing on the complaint. In these instances, the vast majority of prosecutors recommend dismissal by the magistrate. As a result, few criminal penalties are incurred.

Another amendment that is significant includes West Virginia *Code* §21A-2-6(18), which authorizes the Commissioner of BEP to establish rules under which agencies of the state may not grant, issue, or renew any contract, license, permit, certificate or other authority to conduct a trade, profession, or business if the account is in default with the Commissioner under the unemployment compensation or workers' compensation laws. This amendment also authorizes the establishment of a list of employers which are in default. West Virginia *Code* §21A-5-17 has also been amended since the May 1995 audit. This amendment allows BEP to compound interest on a quarterly basis for past-due payments. It also requires the assessment of a ten percent penalty, with a minimum of \$50 and a maximum of \$500, for any employer who fails to pay any contribution due in a timely manner.

Conclusion

The Unemployment Compensation Division has seen a decrease over the last five years in the amount of unemployment taxes which are delinquent. The amount has decreased from approximately \$19 million in 1995 to \$9.5 million in 2001. Although the amount of delinquent unemployment taxes has dropped considerably, those employers who are delinquent receive an unfair advantage over the employers who do pay. For example, the employers who conscientiously pay their unemployment taxes quarterly face higher total costs than those who choose not to pay the tax. Furthermore, unpaid unemployment taxes contribute to higher overall unemployment tax rates. Therefore, it is essential that the Division continue to pursue the collection of delinquent unemployment taxes.

Recommendation 1:

The Unemployment Compensation Division should continue its efforts to lower the amount of unemployment taxes which are delinquent.

Recommendation 2:

The Unemployment Compensation Division should track the amount of business tax refund checks intercepted.

Issue 3: West Virginia Unemployment Benefits Compare Well with Other States.

The Legislative Auditor examined several aspects of West Virginia's Unemployment Insurance program. In particular, the following were reviewed:

- 1: How regressive is the State's unemployment insurance tax?
- 2: What percent of total benefits are paid to employees of employers who pay less in unemployment taxes than they receive in unemployment benefits?
- 3: Where does West Virginia rank nationally in the weekly maximum benefit payments and maximum and minimum tax rates?
- 4: Where does West Virginia rank nationally in the weekly wage replaced by unemployment benefit payments?

The Legislative Auditor finds that West Virginia's Unemployment Insurance program compares well with other states. Nearly 40% of weekly wages are replaced by unemployment benefits. This places the state 23rd in the country. West Virginia's maximum benefit payment of \$338 ranks 18th in the country. West Virginia's maximum tax rate of 8.5% is 10th nationally and the minimum tax rate is 4th highest. The unemployment insurance tax is regressive in the sense that companies with relatively small payrolls pay a higher percent of their payroll towards the unemployment tax than companies with larger payrolls. This review indicates that the difference between the effective tax rates of low payroll companies and high payroll companies averages about 0.68 percentage points. However, the regressivity can reach a difference of 2 percentage points among employers who are in the higher tax rates because of their frequent use of unemployment benefits. For example, employers who pay an 8.5% unemployment tax (Class 20) because they draw down more benefits than they pay in the tax, the regressivity is a 1.93 percentage points difference between the low and high payroll groups. Of concern would be that the state has raised benefits several times over the last 20 years, yet the wage base on which the tax is determined has been held at \$8,000 during that same period. The national average wage base used to determine the unemployment tax is \$12,260. The State may want to consider raising the wage base which would provide greater equity by lowering the tax regressivity. In order to maintain revenue neutrality, the tax rates would have to be lowered appropriately.

How Regressive is the State's Unemployment Insurance Tax?

The unemployment insurance tax is a regressive tax in the sense that tax payments as a percent of total payroll declines as company payroll increases. Therefore, the effective tax rate is larger for small payroll companies than companies with large payrolls. The regressive nature of the unemployment tax is the result of a flat wage base. If the wage base is \$8,000, companies that have

relatively small salaries will pay the unemployment tax on most of their salaries, while companies that have relatively high salaries pay the tax on a smaller portion of their salaries. Federal law allows states to determine their own wage base but it cannot be less than \$7,000.

The Legislative Auditor analyzed unemployment compensation data for calendar year 2000. The data were divided into six payroll categories: 1) \$200,000 or less; 2) \$200,001 to \$400,000; 3) \$400,001 to \$600,000; 4) \$600,001 to \$800,000; 5) \$800,001 to \$1,000,000; 6) over \$1,000,000. The effective tax rate is the total amount paid in unemployment taxes divided by total payroll. The overall results of the analysis show that for <u>all</u> taxpayers, the lowest payroll group paid an effective tax rate of 1.52% of total payroll, while the highest payroll group paid an effective tax rate of 0.84%, for a difference of 0.68 percentage points (see Table 7).

Table 7 Unemployment Taxes Paid as a Percent of Total Payroll for all Taxpayers Combined Calendar Year 2000			
Payroll Group	Tax Paid	Total Payroll	Tax Paid/Payroll
\$200,000 or Less	\$22,744,719	\$1,498,971,904	1.52%
\$200,001 to \$400,000	\$11,149,471	\$985,269,926	1.13%
\$400,001 to \$600,000	\$7,519,471	\$680,222,317	1.11%
\$600,001 to \$800,000	\$5,506,814	\$545,147,113	1.01%
\$800,001 to \$1,000,000	\$4,344,111	\$433,415,360	1.00%
over \$1,000,000	\$78,171,083	\$9,336,168,192	0.84%

However, the regressivity is larger when examined within specific tax rate categories. The unemployment tax rate that a company pays depends on how much an employer's tax payments credited to his/her account exceed the unemployment benefits charged to his/her account. The appropriate tax rate imposed will be lower for companies who have small percentages of benefits charged against their account. Currently, the lowest tax rate imposed is 1.5% and the highest imposed is 8.5%. Table 8 shows the regressivity for several unemployment tax rates. The regressivity is measured as the difference in effective tax rates between the smallest and largest payroll group for employers who pay at certain tax rates. For example, employers who pay a 1.5% unemployment tax rate, the smallest payroll group in that tax category paid an effective tax rate of .74% of total payroll, while the largest payroll group within that same tax category paid an effective tax rate of .36% of total payroll. The difference between the two effective tax rates is 0.38 percentage points. Similar results hold true for all of the various tax rates. The higher the unemployment tax rate the greater the regressivity. The entire analysis can be found in Appendix C.

Table 8 Unemployment Taxes Paid as a Percent of Total Payroll for Certain Tax Rates and Payroll Groups Calendar Year 2000

Unemployment Tax Rate	Effective Tax Rate Smallest Payroll Group (\$200,000 or Less)	Effective Tax Rate Highest Payroll Group (Over \$1,000,000)	Difference Between Effective Tax Rates
1.5%	0.74%	0.36%	0.38
2.5%	1.28%	0.65%	0.63
3.5%	1.82%	1.05%	0.77
4.5%	2.46%	1.17%	1.29
6.5%*	3.43%	1.87%	1.56
7.5% (Class 19)	4.12%	1.98%	2.14
8.5% (Class 16)	4.61%	2.45%	2.16
* A 5.5% tax rate is n	ot imposed.		

West Virginia's Wage Base Compared to Other States

The Legislative Auditor obtained wage base information for all 50 states and found a wide variety of wage bases currently being utilized. Table 9 shows calendar year 2001 wage bases for all 50 states. Hawaii has the largest wage base at \$28,400, while several states utilize the minimum wage base of \$7,000. Virginia, Kentucky, and Pennsylvania all use a wage base of \$8,000. Maryland uses \$8,500 and Ohio utilizes a wage base of \$9,000. The average wage base for all 50 states is \$12,260.

Table 9 Wage Base for Calendar Year 2000			
State	Wage Base	State	Wage Base
Hawaii	\$28,400	Ohio	\$9,000
Washington	\$26,600	Illinois	\$9,000
Idaho	\$25,700	Maryland	\$8,500
Alaska	\$25,500	Delaware	\$8,500
Oregon	\$25,000	New York	\$8,500
New Jersey	\$22,100	Georgia	\$8,500
Utah	\$21,400	Virginia	\$8,000
Nevada	\$20,300	Alabama	\$8,000
Minnesota	\$20,000	Kansas	\$8,000
Montana	\$18,200	New Hampshire	\$8,000
Iowa	\$17,900	West Virginia	\$8,000
North Dakota	\$17,000	Vermont	\$8,000
New Mexico	\$15,200	Pennsylvania	\$8,000
Connecticut	\$15,000	Kentucky	\$8,000
North Carolina	\$14,700	Florida	\$7,000
Wyoming	\$14,100	South Dakota	\$7,000
Rhode Island	\$12,000	Arizona	\$7,000
Maine	\$12,000	Indiana	\$7,000
Massachusetts	\$10,800	Nebraska	\$7,000
Wisconsin	\$10,500	Louisiana	\$7,000
Oklahoma	\$10,100	South Carolina	\$7,000
Colorado	\$10,000	Tennessee	\$7,000
Michigan	\$9,500	Missouri	\$7,000
Texas	\$9,000	Mississippi	\$7,000
Arkansas	\$9,000	California	\$7,000

The regressivity is influenced by the wage base. Raising the wage base lowers the regressivity and vice versa. According to the California Senate Office of Demographics, "To the extent that UI [Unemployment Insurance] costs are passed on to employees in the form of reduced wages, a low taxable-wage base can amount to a regressive tax on low-wage workers." In order to avoid raising tax revenue, the wage base can be increased with a corresponding decrease of the tax rates to maintain revenue neutrality.

How West Virginia Ranks in Benefits and Tax Rates

On the first day of July each year, the Unemployment Compensation Division determines the maximum weekly benefit rate that will be in effect for the year. Currently, West Virginia's maximum weekly benefit rate is \$338. This compares favorably on the national level. West Virginia has the 18th highest maximum weekly benefit rate in the nation. Massachusetts has the highest maximum weekly rate at \$715 and Rhode Island has the 2nd highest rate at \$518. Alabama has the lowest at \$190, while Mississippi has the 2nd lowest at \$200. Table 10 illustrates the maximum weekly benefit rates for all 50 states.

West Virginia has a maximum tax rate of 8.5%, which ranks 10th in the country. For example, North Dakota has a maximum tax rate of 10.09%, which is the highest in the nation. Several states utilize a maximum tax rate of 5.4%, which is the lowest maximum tax rate (see Table 11). West Virginia's minimum tax rate of 1.5% is 4th highest in the country (see Table 12).

Table 10 Maximum Weekly Benefit Rates As of July 2001

As of July 2001						
Rank	State	Maximum Weekly Rate	Rank	State	Maximum Weekly Rate	
1	Massachusetts	\$715	26	Wisconsin	\$313	
2	Rhode Island	\$518	27	Vermont	\$312	
3	Washington	\$496	28	Indiana	\$312	
4	Connecticut	\$472	29	Michigan	\$300	
5	Minnesota	\$452	30	Texas	\$294	
6	New Jersey	\$446	31	Nevada	\$291	
7	Pennsylvania	\$438	32	Oklahoma	\$291	
8	Illinois	\$417	33	North Dakota	\$290	
9	Maine	\$408	34	Montana	\$286	
10	Ohio	\$407	35	Georgia	\$284	
11	New York	\$405	36	Wyoming	\$283	
12	Oregon	\$400	37	Maryland	\$280	
13	North Carolina	\$396	38	Florida	\$275	
14	Colorado	\$390	39	Tennessee	\$275	
15	Hawaii	\$383	40	South Carolina	\$268	
16	Utah	\$355	41	Virginia	\$268	
17	Kentucky	\$341	42	New Mexico	\$267	
18	West Virginia	\$338	43	Louisiana	\$258	
19	Iowa	\$335	44	Nebraska	\$252	
20	Kansas	\$333	45	Missouri	\$250	
21	Arkansas	\$333	46	South Dakota	\$234	
22	New Hampshire	\$331	47	California	\$230	
23	Alaska	\$320	48	Arizona	\$205	
24	Delaware	\$315	49	Mississippi	\$200	
25	Idaho	\$314	50	Alabama	\$190	

Table 11						
Maximum Tax Rates Currently in Effect						
Rank	State	Maximum Tax	Rank	State	Maximum Tax	
		Rate %			Rate%	
1	North Dakota	10.09	26	Alabama	6.20	
2	Tennessee	10.00	27	Louisiana	6.20	
3	Rhode Island	9.81	28	Maine	6.05	
4	Wisconsin	9.75	29	Missouri	6.00	
5	Minnesota	9.10	30	Alaska	5.92	
6	Pennsylvania	9.0712	31	Vermont	5.90	
7	Kentucky	9.00	32	North Carolina	5.70	
8	New York	8.90	33	Washington	5.42	
9	Wyoming	8.70	34	Georgia	5.40	
10	West Virginia	8.50	35	California	5.40	
11	Delaware	8.30	36	Virginia	5.40	
12	Utah	8.10	37	Arizona	5.40	
13	Michigan	8.10	38	Colorado	5.40	
14	South Dakota	7.70	39	Florida	5.40	
15	Iowa	7.50	40	Indiana	5.40	
16	Maryland	7.50	41	Hawaii	5.40	
17	Kansas	7.40	42	South Carolina	5.40	
18	Massachusetts	7.225	43	Idaho	5.40	
19	Connecticut	6.90	44	Nevada	5.40	
20	Illinois	6.80	45	Oregon	5.40	
21	New Hampshire	6.50	46	Oklahoma	5.40	
22	Ohio	6.40	47	Mississippi	5.40	
23	Montana	6.40	48	New Jersey	5.40	
24	Arkansas	6.40	49	Nebraska	5.40	
25	Texas	6.27	50	New Mexico	5.40	

Table 12 Minimum Tax Rates Currently in Effect						
Rank	State	Minimum Tax Rate %	Rank	State	Minimum Tax Rate %	
1	Connecticut	2.00	26	Minnesota	0.20	
2	Rhode Island	1.71	27	Indiana	0.15	
3	Alaska	1.52	28	Montana	0.13	
4	West Virginia	1.50	29	New York	0.10	
5	Pennsylvania	1.479	30	Utah	0.10	
6	Massachusetts	1.325	31	Michigan	0.10	
7	Maine	1.31	32	Nebraska	0.05	
8	California	1.10	33	Arizona	0.05	
9	Oregon	0.70	34	New Mexico	0.05	
10	Vermont	0.60	35	Kansas	0.03	
11	Illinois	0.60	36	New Hampshire	0.01	
12	Alabama	0.60	37	Hawaii	0.00	
13	South Carolina	0.54	38	Oklahoma	0.00	
14	Arkansas	0.50	39	Virginia	0.00	
15	Washington	0.50	40	Georgia	0.00	
16	North Dakota	0.49	41	Florida	0.00	
17	Mississippi	0.40	42	Kentucky	0.00	
18	Delaware	0.40	43	Wisconsin	0.00	
19	Maryland	0.30	44	North Carolina	0.00	
20	Texas	0.27	45	Missouri	0.00	
21	Nevada	0.25	46	South Dakota	0.00	
22	Louisiana	0.22	47	Iowa	0.00	
23	Wyoming	0.20	48	Tennessee	0.00	
24	Idaho	0.20	49	Ohio	0.00	
25	New Jersey	0.20	50	Colorado	0.00	

West Virginia's Unemployment Benefits Replace 40% of Weekly Wages

The level of wage replacement that a state's unemployment insurance program provides to the unemployed is important. The amount of benefits must be balanced between adequately meeting needs and offering an incentive for the unemployed to find employment. The Advisory Council on Unemployment Compensation (ACUC) recommended that states replace at least 50 percent of former earnings. The ACUC suggested setting a state's maximum weekly benefit at two-thirds of the state's

average weekly wage to achieve this goal. Table 13 illustrates the percent of wages replaced by UI benefits for all 50 states. For the first quarter of 2001, only Hawaii replaced at least 50 percent of former weekly earnings. Hawaii replaced **51.4%** of earnings, while California replaced the lowest amount at **20.9%**. West Virginia replaced **39.6%** of former weekly earnings.

Table 13							
	Wages Replaced as % of Average Weekly Wage						
	First Quarter 2001						
Rank	State	% of Wages	Rank	State	% of Wages		
		Replaced			Replaced		
1	Hawaii	51.40	26	Oregon	38.60		
2	North Dakota	48.30	27	Nebraska	38.10		
3	Rhode Island	47.00	28	Illinois	37.60		
4	Iowa	46.60	29	Massachusetts	37.40		
5	Minnesota	46.00	30	South Carolina	36.80		
6	Kansas	46.00	31	Nevada	36.80		
7	Oklahoma	44.40	32	Louisiana	36.40		
8	Arkansas	43.60	33	New Jersey	36.20		
9	Montana	43.50	34	Michigan	35.50		
10	Wyoming	43.00	35	New Mexico	35.00		
11	Pennsylvania	43.00	36	Texas	34.80		
12	Vermont	42.90	37	Georgia	34.20		
13	Idaho	42.30	38	New Hampshire	34.10		
14	Wisconsin	41.70	39	Maryland	33.90		
15	Kentucky	41.50	40	Mississippi	33.70		
16	Utah	41.00	41	Missouri	33.10		
17	South Dakota	40.90	42	Tennessee	33.00		
18	Washington	40.90	43	Virginia	32.30		
19	Indiana	40.70	44	Delaware	32.10		
20	Maine	40.60	45	Connecticut	31.70		
21	North Carolina	40.30	46	New York	30.50		
22	Ohio	39.90	47	Alabama	29.60		
23	West Virginia	39.60	48	Alaska	29.40		
24	Florida	38.60	49	Arizona	27.40		
25	Colorado	38.60	50	California	20.90		

Employers Benefits Charged Exceed Taxes Paid

The Legislative Auditor conducted an additional analysis on the unemployment compensation data that the Unemployment Compensation Division provided. The Legislative Auditor determined that certain payroll groups have more benefits charged to their account than the amount of

unemployment taxes that they contribute. For example, several different payroll groups had total benefits which exceeded the total amount of taxes paid for calendar year 2000. Overall, these payroll groups represented approximately 22% of the taxes paid for every payroll group and approximately 44% of the benefits charged for every payroll group. The unemployment tax is a form of insurance. Therefore, it is common to have employers who are charged more in benefits than what they actually pay in unemployment taxes. This does not seem to be a problem at the present time. However, if the number of payroll groups who have more benefits charged than taxes paid continues to increase, then it could be a burden on the system as a whole. One way to offset this would be to increase the taxable wage base of the current \$8,000. Table 14 lists the payroll groups that have more benefits charged to their account than the amount of taxes that they paid for calendar year 2000.

Table 14 Payroll Groups Which Have More Benefits Charged Than Taxes Paid For Calendar Year 2000					
Tax Rate	Benefits Charged/Tax Paid	Benefits Charged	Tax Paid		
2.7 %	110.41%	\$2,150,408	\$1,947,693		
3.1%	621.30%	\$584,921	\$94,145		
4.1%	115.14%	\$229,667	\$199,466		
4.5%	145.40%	\$5,266,341	\$3,621,052		
6.5%	111.17%	\$1,835,166	\$1,650,740		
7.5%	141.78%	\$2,603,799	\$1,836,485		
8.5%	157.76%	\$30,363,984	\$19,246,428		
Total for Groups with Benefits Exceeding Taxes		\$43,034,286	\$28,596,009		
Totals for All Taxpayers		\$96,793,732	\$129,435,740		
Total of Groups with Benefits Exceeding Taxes/ All Taxpayers		44.46%	22.09%		

Conclusion

West Virginia's unemployment insurance program compares well with other states. The state ranks 23rd in wage replacement and 18th in the maximum weekly benefit payment. However, the state's maximum tax rate is among the highest in the country. The regressive nature of the unemployment insurance tax causes employers with relatively low wages to pay a higher effective tax rate than employers with higher wages. As a result, there is an inequity in how the unemployment tax rate is determined. Furthermore, employers in mainly high tax rate groups receive about 44% of the benefits paid yet pay only about 22% of the amount of the unemployment tax. A higher wage base would alleviate this to some extent. Consideration should be given to increasing the taxable wage base to alleviate the inequity with an appropriate decrease in the tax rates to maintain revenue neutrality.

Recommendation 3:

The Legislature should consider raising the taxable wage base from the current \$8,000 with a corresponding decrease in the tax rates to maintain revenue neutrality.

APPENDIX A

Transmittal Letter to Agency

WEST VIRGINIA LEGISLATURE

Performance Evaluation and Research Division

Building 1, Room W-314 1900 Kanawha Boulevard, East Charleston, West Virginia 25305-0610 (304) 347-4890 (304) 347-4939 FAX



John Sylvia Director

November 5, 2001

Robert J. Smith, Commissioner Bureau of Employment Programs Building 4, Room 610 112 California Avenue Charleston, West Virginia 25305-0112

Dear Mr. Smith:

This is to transmit a draft copy of the Preliminary Performance Review of the Bureau's Unemployment Compensation Division. This report is scheduled to be presented at the Sunday, November 11, 2001 interim meeting of the Joint Committee on Government Operations. It is expected that a representative from your agency be present at the meeting to orally respond to the report and answer any questions the committee may have. We would like to schedule an exit conference to discuss the report with you at 2:00 p.m. on Wednesday, November 7, 2001 if this is convenient with you. We would appreciate your written response by 12:00 p.m. on Friday, November 9, 2001 in order for it to be included in the final report.

Thank you for your cooperation.

Sincerely,

John Sylvia

JS/cn

c: Mr. Daniel L. Light, Director
Unemployment Compensation Division

Joint Committee on Government and Finance

APPENDIX B

UC Contributions for Calendar Year 2000

UC Contributions for Calendar Year 2000
Based on \$8,000 Wage Base

Tax Paid Total Payroll N \$3.161,756 \$425,081,144 \$3.161,756 \$425,081,144 \$3.161,756 \$425,081,144 \$3.161,756 \$425,081,144 \$5.162,859 \$524,494,558 \$1,010,390 \$182,432,311 \$751,885 \$148,594,387 \$678,817 \$129,320,319 \$11,108,403 \$3,058,986,643 \$768,262 \$82,745,720 \$768,262 \$82,745,720 \$424,639 \$58,870,518 \$225,675 \$38,716,444 \$424,639 \$58,870,518 \$225,675 \$38,716,444 \$434,463 \$58,870,518 \$424,639 \$58,870,518 \$424,639 \$58,870,518 \$424,639 \$58,870,518 \$4460,995 \$3,527,4508 \$460,995 \$65,478,011 \$460,995 \$65,478,011 \$460,995 \$571,681,391 \$571,677 \$50,405,507 \$5268,349 \$53,346,896 \$2268,349 \$33,326,801 \$534,019 \$57,726,486 \$5340,099 \$27,726,486 \$5190,643 \$20,298,794 \$511,169 \$510,1692 \$151,169 \$445,224 \$521,807 \$53,203,028 \$352,638,600				\$1,245,767				\$4,043,747	
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Tax Paid Total Payroll Number Employees Number Calamants Up Paid Tax PaidPayroll Up PaidCalamants S. 1625.691 S. 1624.694.555 S. 1625.691 G. 257% S. 1626.691 S. 1625.691 G. 257% S. 1626.691 S. 1625.691 G. 257% S. 1626.691 G. 257% G. 2579 G. 267% S. 1626.691 G. 257% S. 1	34.32%	\$646.75	0.87%	\$15,522	24	245	\$5,215,827	\$45,224	\$800,001 to \$1,000,000
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Tax Paid Total Payroll Number Employees Number Claimants S.3,161,756 \$425,081,144 36,770 2,212 \$1,897,599 0,74% \$857,85 \$3,161,756 \$425,081,144 36,770 844 \$867,749 0,55% \$857,85 \$1,828,599 \$224,484,569 10,240 544 \$1010,390 \$182,423,211 10,240 544 \$2510,391 0,55% \$182,423,211 10,240 548,559 \$122,423,20,319 7,281 304 \$299 \$326,399 0,55% \$1,938,51 \$	43.93%	\$920.91	0.76%	\$117,877	128	1,965	\$35,346,896	\$268,349	\$400,001 to \$600,000
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Tax Paid Total Payroll Number Employees Number Cialmants S. 161,756 S425,081,144 0.36,770 2.212 S. 1,897,559 0.74% S357,885 S. 1628,591 S294,494,558 16,377 844 S647,749 0.55% S767,48 S767,88 S148,243,231 10,240 S45 S515,881 S214,892,337 7,281 304 S299 S328,999 0.55% S418,594,337 7,281 304 S299 S328,999 0.55% S418,594,337 7,281 S418,594,337 7,281 S418,594,337 S418,594,339 S418,594,339 S418,594,339 S418,594,339 S418,594,339 S418,594,339 S418,594,394 S418,594 S41	64.70%	\$814.75	1.13%	\$369,895	454	4,586	\$50,405,507	\$571,677	\$200,000 or Less
Tax Paid Total Payroll Number Employees Number Claimants S. 161,756 S425,081,144 Capta Capta St. 1897,559 Capta	UI Paid/Tax Paid	Ul Paid/Claimants	Tax Paid/Payroll	UI Paid	Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
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Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857,68 \$1,628,591 \$294,49,558 16,377 644 \$547,749 0,55% \$767,48 \$1,010,390 \$182,423,311 10,240 \$545,5481 0,55% \$946,84 \$751,885 \$18,397 7,281 304 \$293,901 0,55% \$946,84 \$711,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,38% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,38% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,475,335 0,53% \$1,093,51 \$11,708 \$1,7743 \$44 \$1,7743 \$475,335 0,38% \$1,328,62 \$18,339,842 \$75,801,944 \$1,7743 \$478,884 \$475,335 0,38% \$1,328,62 \$180,768				\$3,033,300				\$9,010,309	
Tax Paid Total Payroll Number Employees Number Claimants UJ Paid Tax Paid/Payroll UJ Paid/Claimants \$3,161,756 \$425,081,1444 36,770 2,212 \$1,897,559 0.74% \$857,85 \$1,628,591 \$294,494,588 16,377 844 \$647,749 0.55% \$857,85 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,54 \$751,885 \$148,594,387 7,281 304 \$293,901 0.55% \$945,64 \$751,885 \$148,594,387 7,281 304 \$293,901 0.55% \$945,64 \$751,885 \$148,594,387 7,281 304 \$293,901 0.55% \$945,64 \$751,885 \$148,594,387 7,743 3,617 \$4,805,615 0.36% \$1,328,62 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.33% \$1,328,62 \$168,222 \$22,745,720 7,743 \$89,725,355 0,23% \$1,328,62 \$188,746,802 \$38	00.0070	60.00	0.0076	300 000	2,312	43,704	\$330,120,001	\$0,900,712	\$1,000,001 OI WOLD
Tax Paid Total Payroll Number Employees Number Claimants UJ Paid Tax Paid/Payroll UJ Paid/Claimants \$1,628,591 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$567,48 \$1,628,591 \$2,94,494,558 16,377 844 \$647,749 0.55% \$567,48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$948,584 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$948,584 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$948,584 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$948,88 \$1,010,390 \$182,302,303 6,475 299 \$326,999 0.52% \$948,88 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,328,62 \$18,339,842 \$12,720 1,743 \$475,355 0.93% \$50,328 \$168,262 \$2,74	392.06	\$979.53	0.74%	\$170,744	272	43 794	\$47,002,393	\$5003.710	\$1 000 001 or More
TAX Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,628,591 \$224,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,884 \$751,885 \$148,594,387 7,281 304 \$293,901 0.55% \$945,884 \$878,817 \$129,300,319 6,475 299 \$326,959 0.52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093,51 \$11,208,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093,51 \$11,208,403 \$3,058,986,643 97,013 \$1,403 \$4,805,615 0.36% \$1,093,51 \$18,339,842 \$104,403 \$3,058,986,643 \$1,743 \$99,003,51 \$1,003,51 \$1,003,51	18 07%	9900.00	0.70%	\$473 744	107	3,300	\$65,478,011	\$450,995	\$000,000 to \$1 000,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,444 36,770 2,212 \$1,887,559 0.74% \$857,85 \$1,628,591 \$224,494,568 16,377 844 \$647,749 0.55% \$767,48 \$1,010,390 \$122,432,311 10,240 545 \$515,481 0.55% \$945,84 \$75,1885 \$148,594,387 7,281 304 \$239,901 0.51% \$945,84 \$768,817 \$129,320,319 6,475 299 \$326,959 0.52% \$1,933,64 \$11,108,403 \$3,058,896,643 97,013 3,617 \$4,805,615 0.36% \$1,328,62 \$18,339,842 1,7Percent Rate 1,7Percent Rate Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$18,339,842 \$10,1964 4,979 \$44 \$178,894 0.72% \$89,75 \$244 \$12,58 \$0,725 \$38,716 \$42,53 \$1,288 0.72% \$94,27	20.7.7.0	9000 60	0.00%	400,702	201	4,307	\$71,001,391	\$3/5,404	\$600,001 10 \$600,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3.5161,756 \$425,081,144 36,770 2,212 \$18,877,59 0.74% \$857,85 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,84 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,84 \$1,108,403 \$3,058,986,643 97,013 3,617 \$487,264 \$10,55% \$945,84 \$11,108,403 \$3,058,986,643 97,013 3,617 \$487,264 \$10,55% \$945,84 \$11,108,403 \$3,058,986,643 97,013 3,617 \$487,264 \$10,93,51 \$18,339,842 \$1,74,720 1,748 \$299 \$326,999 0.52% \$1,328,622 \$18,339,842 \$1,749 97,013 3,617 \$4,805,644 \$1,938,487,264 \$1,328,622 \$18,339,842 \$1,749 \$1,743 \$4,805,645 \$1,328,662 \$1,328,622 \$1,80,622	32 75%	\$674.75	0.82%	\$450,767	397	5,556	\$84,543,998	\$692,957	\$200,001 to \$400,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857,85 \$1,628,591 \$294,044,558 16,377 844 \$647,749 0,55% \$767,48 \$1,010,300 \$182,423,311 10,240 545 \$515,481 0,55% \$945,84 \$1,108,403 \$129,320,319 6,475 299 \$326,959 0,52% \$1,093,51 \$1,108,403 \$3,058,986,643 97,013 3,617 \$480,615 0,35% \$1,093,51 \$1,108,403 \$3,058,986,643 97,013 3,617 \$480,615 0,55% \$1,093,51 \$1,108,403 \$3,058,986,643 97,013 3,617 \$480,615 0,36% \$1,288,62 \$1,288,225,620 \$1,2743 \$3,617 \$480,615 0,36% \$1,328,62 \$18,339,842 Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants	78 710/	\$770.70	0.00%	\$580,336	753	9,262	\$101,574,508	\$1,021,426	\$200,000 or Less
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,726 \$425,081,144 36,770 2,212 \$1,897,599 0,74% \$657,48 \$657,48 \$657,48 \$657,48 \$567,48 \$567,48 \$567,48 \$576,481 0,55% \$576,481 \$657,48 \$576,481 0,55% \$576,484 \$576,481 0,55% \$576,484 \$576,481 \$576,481 0,55% \$567,48 \$576,481 \$576,481 0,55% \$566,78 \$566,78 \$576,481 \$576,481 \$593,901 0,55% \$596,78 \$596,78 \$576,481 \$576,481 \$576,481 \$596,78	UI Paid/Tax Paid	UI Paid/Claimants	lax Paid/Payroll	UI Paid	Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,987,559 0,74% \$857,85 \$1,028,591 \$294,494,558 16,377 844 \$647,749 5576,748 \$767,48 \$1,010,390 \$124,243,331 10,240 \$44 \$293,901 0.55% \$945,84 \$76,1885 \$148,594,387 7,281 304 \$293,901 0.55% \$966,78 \$678,817 \$129,320,319 6,475 299 \$326,959 0.52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093,51 \$1,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,332,62 \$1,088,7720 1,743 \$8,487,264 \$1,328,62 \$807,05 \$807,05 \$807,05 \$807,0	בוו סיולודים סיול		7						
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,887,559 0.74% \$857,85 \$1,028,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767,48 \$1,028,591 \$129,403,311 10,240 545 \$515,481 0.55% \$967,48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$966.78 \$1,108,403 \$1,29,320,319 6,475 299 \$326,959 0.52% \$1,093.51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093.51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,093.51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,328.62 \$18,339,842 1.7 Percent Rate 1.7 Percent Rate Ul Paid Tax Paid/Payroll Ul Paid/Claimants <						1.9 Percent Rate			
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3.161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857,85 \$1,028,591 \$224,494,568 16,377 844 \$647,749 0,55% \$767,48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0,55% \$994,584 \$751,885 \$148,594,387 7,281 304 \$293,901 0,51% \$994,584 \$678,817 \$129,320,319 6,475 299 \$326,959 0,52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328,62 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328,62 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328,62 \$12,828,766 \$4,979 \$4,805,615 0,36% \$1,328,62 \$1,328,62 \$1,833,984<				\$2,383,648				\$5,695,620	
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3.161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857.85 \$1,028,591 \$224,494,568 16,377 844 \$647,749 0,55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0,55% \$965.78 \$751,885 \$148,594,387 7,281 304 \$293,901 0,51% \$966.78 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,093,51 \$1,328,62 \$1,328,624 97,013 3,617 \$4,805,615 0,36% \$1,328,62 \$18,339,642 1,7ecent Rate 1,7ecent Rate 1,2ecent Rate 1,2ecent Rate 1,2ecent Rate 1,	38.93%	\$1,058.07	0.57%	\$1,373,369	1,298	27,579	\$620,424,507	\$3,527,604	\$1,000,001 or More
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3.161,756 \$425,081,144 36,770 2,212 \$1,897,569 0,74% \$857.85 \$1,028,591 \$224,494,568 16,377 844 \$647,749 0,55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0,55% \$945.84 \$751,885 \$148,594,387 7,281 304 \$293,901 0,51% \$966.78 \$678,817 \$129,320,319 6,475 299 \$326,959 0,52% \$1,093.51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328.62 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328.62 \$11,208,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328.62 \$18,339,842 1,7 Percent Rate 1,7 Percent Rate 1,7 Percent Rate UPaid Tax Paid/Payroll Ul	38.60%	\$882.53	0.59%	\$73,250	83	1,764	\$32,173,439	\$189,758	\$800,001 to \$1,000,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,070,390 \$182,432,311 10,240 545 \$515,481 0.55% \$767.48 \$751,885 \$148,594,387 7,281 304 \$293,390 0.51% \$966.78 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,328.62 \$18,339,842 1.7 Percent Rate 1.7 Percent Rate 1.7 Percent Rate Ul Paid Tax Paid/Payroll Ul Paid/Payroll \$807.05 \$807.05 \$807.05 \$807.05 \$807.05 \$807.05 \$807.05 \$807.05 \$807.05 \$807.26 \$807.26 \$807.26 \$807.0	39.98%	\$791.51	0.58%	\$90,232	114	1,776	\$38,716,444	\$225,675	\$600,001 to \$800,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,028,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945.84 \$751,885 \$148,594,387 7,281 304 \$293,901 0.51% \$966.78 \$78,887 \$129,320,319 6,475 299 \$326,959 0.52% \$1,093,51 \$1,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,328,62 \$18,339,842 1.7 Percent Rate 1.7 Percent Rate 1.7 Percent Rate Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$569,862 \$82,745,720 7,743 \$89 \$475,355 0.93% \$807,05 \$758,982 \$75,801 875,801,964 4979 244 \$192,558 0.74%	42.13%	\$742.26	0.72%	\$178,884	241	3,698	\$58,870,518	\$424,639	\$400,001 to \$600,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,628,591 \$329,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,00,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945.84 \$751,885 \$148,594,387 7,281 304 \$293,901 0.51% \$966.78 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,933.51 \$18,339,842 1.7 Percent Rate 1.7 Percent Rate 1.7 Percent Rate Ul Paid Tax Paid/Payroll Ul Paid/Claimants Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$7,743 589 \$475,355 0.93% \$807.05	34.40%	\$789.17	0.74%	\$192.558	244	4.979	\$75.801.964	\$559.682	\$200,001 to \$400,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,628,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,84 \$751,885 \$148,594,387 7,281 304 \$293,390 0.51% \$966,78 \$678,817 \$129,320,319 6,475 299 \$326,959 0.52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0.36% \$1,328,62 \$18,339,842 1.7 Percent Rate	UI Paid/Tax Paid 61.87%	UI Paid/Claimants \$807.05	Tax Paid/Payroll	UI Paid \$475.355	Number Claimants 589	Number Employees	Total Payroll \$82 745 720	Tax Paid \$768.262	\$200,000 or Less
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,028,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945,84 \$751,885 \$148,594,387 7,281 304 \$293,901 0.51% \$960,78 \$678,817 \$129,320,319 6,475 299 \$326,959 0.52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,645 0.36% \$1,328,62 \$18,339,842 \$1,328,62 97,013 3,617 \$8,487,264 \$1,328,62						1.7 Percent Rate			
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857.85 \$1,628,591 \$294,494,568 16,377 844 \$647,749 0,55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0,55% \$945,84 \$751,885 \$148,594,387 7,281 304 \$293,901 0,51% \$966.78 \$678,817 \$129,320,319 6,475 299 \$326,959 0,52% \$1,093,51 \$11,108,403 \$3,058,986,643 97,013 3,617 \$4,805,615 0,36% \$1,328,62				\$8,487,264				\$18,339,842	
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,628,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945.84 \$751,885 \$148,594,387 7,281 304 \$293,901 0.51% \$966.78 \$678,817 \$129,320,319 6,475 299 \$326,959 0.52% \$1,093.51	43.26%	\$1,328.62	0.36%	\$4,805,615	3,617	97,013	\$3,058,986,643	\$11,108,403	\$1,000,001 or More
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857.85 \$1,628,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945.84 \$751,885 \$148,594,387 7,281 304 \$293,901 0.51% \$966.78	48.17%	\$1,093.51	0.52%	\$326,959	299	6,475	\$129,320,319	\$678,817	\$800,001 to \$1,000,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0.74% \$857,85 \$1,628,591 \$294,494,558 16,377 844 \$647,749 0.55% \$767.48 \$1,010,390 \$182,432,311 10,240 545 \$515,481 0.55% \$945.84	39.09%	\$966.78	0.51%	\$293,901	304	7,281	\$148,594,387	\$751,885	\$600,001 to \$800,000
Tax Paid Total Payroll Number Employees Number Claimants Ul Paid Tax Paid/Payroll Ul Paid/Claimants \$3,161,756 \$425,081,144 36,770 2,212 \$1,897,559 0,74% \$857,85 \$1,628,591 \$294,494,558 16,377 844 \$647,749 0,55% \$767,48	51.02%	\$945.84	0.55%	\$515,481	545	10,240	\$182,432,311	\$1,010,390	\$400,001 to \$600,000
Total Payroll Number Employees Number Claimants UI Paid Tax Paid/Payroll UI Paid/Claimants \$425.081.144 36.770 2.212 \$1.897.559 0.74% \$857.85	39.77%	\$767.48	0.55%	\$647,749	844	16,377	\$294,494,558	\$1,628,591	\$200,001 to \$400,000
Total Pavroll Number Employees Number Claimants UI Paid Tax Paid/Payroll UI Paid/Claimants	60.02%	\$857.85	0.74%	\$1,897,559	2,212	36,770	\$425,081,144	\$3,161,756	\$200,000 or Less
LO I GIOGINI MIC	UI Paid/Tax Paid	UI Paid/Claimants	Tax Paid/Payroll	UI Paid	Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
The Correct XXIII						1.5 Percent Kate			

UC Contributions for Calendar Year 2000

Based on \$8,000 Wage Base

			813 345				10000	The state of the s
46.10%	\$1,121.33	1.18%	\$846,603	755	7,240	\$155,605,602	\$1,836,543	\$1,000,001 or More
621.30%	\$3,823.01	0.98%	\$584,921	153	372	\$9,621,824	\$94,145	\$800,001 to \$1,000,000
23.23%	\$639.54	0.94%	\$16,628	26	292	\$7,630,223	\$71,593	\$600,001 to \$800,000
20.07%	\$6/8.88	1.22%	\$46,164	58	895	\$14,818,780	\$180,548	\$400,001 to \$600,000
06.150	\$1,035.64	1.37%	\$11/,050	113	1,151	\$16,833,606	\$229,906	\$200,001 to \$400,000
50.000	#1 00F 04	1.00/0	\$10,102	147	1,/40	\$19,190,702	\$300,040	\$200,000 or Less
65 83%	\$837.67	1 60%	\$201 870	Manage Claimana	1 7/6	e 10 106 703	PIN PAIC	espo one or loss
III Paid/Tax Paid	III Paid/Claimants	Tay Paid/Payroll	- Doil	Nimbar Claimante	Ni.mbox Employees	Tatal Daniel	Tay Dail	
					3.1 Percent Rate			
			\$1,163,993				\$2,600,757	
39.70%	\$805.41	0.82%	\$697,483	866	7,723	\$215,182,600	\$1,756,758	\$1,000,001 or More
40.7470	\$1,140.79	1.02%	\$47,913	42	440	\$9,644,194	\$98,301	\$800,001 to \$1,000,000
40.03/6	\$/03.4/	1.23%	\$45,045	96	423	\$7,792,366	\$96,073	\$600,001 to \$800,000
AS 800%	\$1,047.J	1,000/	\$45,07	76	852	\$15,050,906	\$163,809	\$400,001 to \$600,000
70CR 83	64 047 54	1.10/0	\$70,40T	83	899	\$14,428,685	\$170,844	\$200,001 to \$400,000
42 99%	\$789.80	1 120/	\$200,100	220	1,010	\$20,728,878	\$314,9/2	\$200,000 or Less
64.68%	\$901.46	1 52%	0.5 50C\$	226	1 010	10tal Payroll	Pax Faid	Fayron Group
Ul Paid/Tax Paid	UI Paid/Claimants	Tax Paid/Payroll	III Paid	Number Claimants	Nimbor	Total Daniell	Tau Dail	Daniel Crane
					2.9 Percent Rate			
			41,000,101				\$10,040,930	
	4	0.0170	\$7 630 797	2,030	32,320	\$/03,800,283	\$6,502,710	\$1,000,001 or More
32.67%	\$789.81	0 92%	\$3 10, 508	009 C	22,220	\$42,031,496	\$432,302	\$800,001 to \$1,000,000
49.34%	\$947.94	1 03%	6013 386	337	3,630	\$65,746,474	\$597,439	\$600,001 to \$800,000
96.55%	\$1,526.04	0.07%	\$576.844	378	5,305	\$94,422,613	\$1,012,189	\$400,001 to \$600,000
69 38%	\$1 085 37	1 07%	\$200,102	848	9,763	\$156,798,126	\$1,6/6,630	\$200,001 to \$400,000
53.87%	\$951.70	1 07%	\$0,110,070	4,050	40,358	\$372,216,499	\$5,424,666	\$200,000 or Less
57 34%	OI Paid/Claimants	lax Paid/Payroll	UI Paid	Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
7				S 16	2.7 Percent Rate - Rate Class 16	2.7 8		
			\$2,560,944				\$2,807,546	
110.41%	\$1,532.72	1.06%	\$2,150,408	1,403	9,464	\$183,471,011	\$1,947,693	\$1,000,001 or More
42.19%	\$1,460.25	1.10%	\$46,728	32	576	\$10,064,796	\$110,743	\$800,001 to \$1,000,000
40.25%	\$856.78	1.09%	\$50,550	59	737	\$11,489,215	\$125.589	\$600 001 to \$800 000
25.30%	\$702.71	1.07%	\$29,514	42	582	\$10,924,888	\$116,654	\$400,001 to \$600,000
49.11%	\$796.32	1.13%	\$87,595	110	1.010	\$15 722 068	\$178.361	\$200 001 to \$400 000
59.71%	\$883.55	1.50%	\$196,149	222	2 150	\$21 948 826	\$328 506	\$200 000 or less
UI Paid/Tax Paid	Ul Paid/Claimants	Tax Paid/Payroll	Ul Paid	Number Claimants	Number Employees	Total Payroll	Tay Paid	Davroll Group
				is 9	2.7 Percent Rate - Rate Class 9	2.7		
			\$1,057,593			4 1 1 1 1 1 1	\$1,931,291	4.1000,00
44.36%	\$1,171.84	0.65%	\$472,251	403	5.501	\$164 191 476	\$1 064 684	\$1 000 001 or More
67.51%	\$892.46	0.75%	\$61,580	69	448	\$12 210 244	\$91 215	\$800 001 to \$1 000 000
55.61%	\$895.09	1.15%	\$80,558	90	968	\$12,641,153	\$144 860	\$600,001 to \$800,000
82.71%	\$1,364.98	0.83%	\$83,264	61	776	\$12 097 186	\$100.675	\$400,001 to \$500,000
56.47%	\$790.87	1.11%	\$128,121	162	1.461	\$20,007,070	\$226,570	\$200,000 of Less
76.51%	-		\$231.819	249	2 167	\$23 584 079	esons ora	rayroll Group
UI Paid/Tax Paid	UI Paid/Claimants	Tax Paid/Payroll	III Paid	Number Claimants	4-	Total Daniel	7	2
						-	Annual Contract of	

d Tax Paid/Payroll UI Paid/Claimants UI Paid/Tax Paid 6 182% \$901.75 67.00% 79 1.45% \$938.96 47.65% 70 1.15% \$1,111.44 36.78% 71 1.29% \$1,008.52 52.11% 72 1.48% \$1,008.52 62.11% 73 1.05% \$1,090.55 47.67% 74 1.48% \$9.09.55 47.67% 75 1.05% \$1,090.55 47.67% 76 2.00% \$1,090.55 47.67% 77 1.48% \$9.38.91 55.96% 78 1.49% \$9.38.89 56.66% 70 1.44% \$9.39.83 56.66% 70 2.24% \$1,072.29 62.34% 70 2.24% \$1,072.29 62.34% 70 2.24% \$5753.87 46.55% 71 1.47% \$890.29 49.38% 70 1.44% \$833.16 \$8690.29 49.38% 70 1.44% \$833.16 \$833.16 71 1.44% \$9.29.75 71 1.44% \$800.29 49.38% 72 1.34% \$81,083.31 71.65% \$1.082.53 18 54.57% 71 1.84% \$9.29.75 71.57% 71 1.84% \$1.083.33 115.14% 71 1.84% \$1.083.33 115.14% 71 1.84% \$1.083.33 115.14% 72 1.38% \$1.083.33 115.14% 73 1.10% \$885.61 27.62%		163 73 70 70 1,061 Number Claimants 634 254 129 79 101 768 Number Claimants 467 215 215 215 215 38 916	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 663 7,116 Number Employees 2,499 1,179 885 830 7,588	Total Payroll \$35,780,723 \$24,933,897 \$12,307,269 \$12,176,465 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743 \$11,457,038 \$11,457,038 \$11,457,038 \$11,457,038 \$11,457,038 \$11,457,038	\$169,165 \$175,552 \$175,552 \$2,249,360 \$3,988,353 \$3,988,353 \$3,988,353 \$3,988,353 \$3,988,353 \$3,98,466 \$3,98,466 \$51,677 \$2,568,747	\$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$800,000 \$600,001 to \$800,000 \$800,001 to \$1,000,000
Tax Paid/Payroll UI Paid/Claimants 1 830.75 1.45% \$330.91 1.45% \$338.96 1.29% \$1,008.52 1.111.44 1.05% \$1,009.55 1.009% \$1,109.55 1.009% \$1,109.55 1.009% \$1,009.55 1.009% \$1,009.55 1.009% \$1,009.55 1.009% \$1,009.55 1.009% \$1,009.55 1.009% \$1,009.55 1.009% \$1,009% \$1,009% \$1,009.55 1.009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,009% \$1,509.18 10.109% \$1,009% \$1,009% \$1,509.18 10.109% \$1,009% \$		163 73 70 1,061 Number Claimant 634 254 129 79 79 101 768 Number Claimant 467 215 215 212	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116 603 7,116 Number Employees 1,499 1,179 1,179 1,179 885 830 220	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,634,665 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743 \$17,457,038 \$11,457,038 \$11,457,038 \$11,457,038 \$11,457,038	\$169.162 \$175.552 \$175.552 \$2,249,360 \$3,988,353 Tax Paid \$606,651 \$300,527 \$22,319 \$199,466 \$67,677	\$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$800,000 \$600,001 to \$1,000,000
Tax Paid/Payroll UI Paid/Claimants 1 182% \$901.75 1.45% \$33.91 1.48% \$338.96 1.108.52 1.105% \$1,008.52 1.105% \$1,090.55 1.090.55		163 73 70 1,061 1,061 Number Claimant 634 254 129 79 101 101 768 768 768 Number Claimant 467 215 215	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 641 603 641 603 7,116 4.1 Percent Rate Number Employees 2,499 1,179 885 830	Total Payroll \$35,780,723 \$24,939,897 \$12,634,665 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743 \$17,457,038 \$14,933,635 \$10,612,806	\$169,162 \$169,162 \$175,552 \$175,552 \$2,249,360 \$3,988,353 \$3,988,3	\$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$800,000
Tax Paid/Payroll Ul Paid/Claimants I 182% \$901.75 1.45% \$33.91 1.48% \$33.96 1.15% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 1.48% \$28.86 1.48% \$908.44 1.48% \$508.44 1.48% \$508.44 1.48% \$508.44 1.48% \$1,025.04 \$1.02% \$1,072.29 1.44% \$93.83 1.00% \$1,072.29 2 \$753.87 1.47% \$859.50 1.44% \$990.29 1.34% \$831.16 \$381.16 \$381.16 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$890.29 1.34% \$938.18 2 1.04% \$1,090.61 3 1.04% \$1,090.61 4 1.05% \$1,090.61 3 1.04% \$1,090.61		163 70 70 1,061 Number Claimant 634 254 129 79 101 768 Number Claimant 467 215	489 457 5,906 3.9 Percent Rate 3.9 Percent Rate Number Employees 3,809 1,493 648 641 663 7,116 603 7,116 Number Employees 2,499 1,179 1,179 885	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,176,467 \$12,176,467 \$215,516,931 \$26,056,743 \$17,457,038 \$14,993,635	\$169,162 \$175,552 \$175,552 \$2,249,360 \$3,988,353 Tax Paid \$606,651 \$320,527 \$252,319	\$200,001 to \$600,000
Tax Paid/Payroll Ul Paid/Claimants I 1 82% \$901.75 1 45% \$830.91 1 48% \$938.96 1 1.5% \$1,008.52 1 1.5% \$1,111.44 1 05% \$1,009.55 1 1.48% \$0.844 1 48% \$0.844 1 48% \$0.844 1 48% \$0.83.91 1 1.49% \$0.83.91 1 1.49% \$0.83.91 1 1.49% \$0.83.91 1 1.49% \$0.83.91 1 1.49% \$0.83.91 1 1.49% \$0.83.91 1 1.44% \$0.83.91 1 1.44% \$0.83.91 1 1.44% \$0.83.91 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% \$0.89.20 1 1.44% <td< td=""><td></td><td>163 73 70 1,061 Number Claimant 634 254 129 179 101 768 Number Claimant</td><td>489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116 7,116 Number Employees 2,499 1,179</td><td>Total Payroll \$35,780,723 \$24,938,897 \$12,307,269 \$12,176,467 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743 \$17,457,038</td><td>\$169.162 \$175.552 \$175.552 \$2,249.360 \$3,988,353 Tax Paid \$606,651 \$320,527</td><td>\$200,001 to \$400,000</td></td<>		163 73 70 1,061 Number Claimant 634 254 129 179 101 768 Number Claimant	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116 7,116 Number Employees 2,499 1,179	Total Payroll \$35,780,723 \$24,938,897 \$12,307,269 \$12,176,467 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743 \$17,457,038	\$169.162 \$175.552 \$175.552 \$2,249.360 \$3,988,353 Tax Paid \$606,651 \$320,527	\$200,001 to \$400,000
Tax Paid/Payroll UI Paid/Claimants 1 82% \$901.75 1 1.45% \$930.91 1 1.45% \$938.96 1 1.29% \$1,008.52 1 1.15% \$1,111.44 1 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants \$20% \$1,025.04 1 1.49% \$383.91 1 1.26% \$1,025.04 1 1.44% \$393.83 1 1.00% \$1,072.29 1 1.44% \$939.83 1 1.04% \$939.83 1 1.04% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.83 1 1.44% \$939.20		163 70 70 1,061 Number Claimant 634 254 129 79 101 768 Number Claimant	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116 7,116 Number Employees 2,499	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,634,665 \$12,176,467 \$215,516,931 Total Payroll \$26,056,743	\$169.162 \$175,552 \$175,552 \$2,249,360 \$3,988,353 Tax Paid \$606,651	\$100,000 CI FC66
Tax Paid/Payroll UI Paid/Claimants 1 182% \$901.75 14.5% \$330.91 1.48% \$338.96 1.15% \$1.008.52 1.15% \$1.111.44 1.05% \$1.090.55 1.1090.55 1.48% \$828.65 1.48% \$638.91 1.26% \$1.025.04 1.26% \$1.072.29 1.165% \$1.00% \$833.83 1.072.29 1.147% \$859.50 1.44% \$859.50 1.65% \$1.072.29 1.147% \$859.50 1.44% \$859.29 1.34% \$8331.16 1.44% \$859.29 1.34% \$8331.16 1.44% \$859.29 1.34% \$8331.16 1.44% \$859.20 1.44% \$1.05% \$1.598.18 1.04% \$1.598.18 1.0		163 73 70 1,061 Number Claimant 634 254 129 79 101 768	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 641 603 7,116 Number Employees	Total Payroll \$35,780,723 \$35,780,725 \$12,307,269 \$12,634,665 \$12,176,467 \$215,516,931	\$175,552 \$175,552 \$2,249,360 \$3,988,353	\$200 000 or less
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$930.91 1,48% \$938.96 1,29% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55 1,48% \$1,090.55 1,44% \$508.44 1,44% \$539.83 1,00% \$1,025.64 1,44% \$539.83 1,00% \$1,072.29 5 1,34% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$831.16 1,44% \$830.29 1,34% \$830.20 1,44% \$890.20 1,44% \$890.20 1,44% \$890.20		163 70 7,061 1,061 Number Claimant 634 634 254 129 79 79 101 768	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116 4.1 Percent Rate	Total Payroll \$35,780,723 \$24,939,897 \$12,634,665 \$12,176,467 \$215,516,931	\$169,162 \$169,162 \$175,552 \$2,249,360 \$3,988,353	Payroll Group
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$330.91 1.48% \$330.91 1.48% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$908.44 1.49% \$908.49 1.44% \$939.83 1.00% \$1,072.29 5 1.65% \$1,072.29 5 1.65% \$753.87 1.47% \$890.29 1.34% \$890.20 1.34% \$890.20 1.34% \$1,598.18		163 70 70 1,061 Number Claimant 634 254 254 129 79 101 768	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 641 641 603 7,116	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,634,665 \$12,176,467 \$215,516,931	\$169,162 \$169,162 \$175,552 \$2,249,360 \$3,988,353	
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$930.91 1,45% \$938.96 1,29% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55 1,44% \$828.65 1,44% \$828.65 1,44% \$893.83 1,00% \$1,025.04 1,44% \$839.83 1,00% \$1,025.04 1,44% \$839.83 1,072.29 2 1,44% \$839.50 1,65% \$753.87 1,44% \$890.29 1,34% \$890.20 1,34% \$890.20 1,34% \$890.20		163 70 7,061 1,061 Number Claimant 634 254 129 79 79 101 768	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116	Total Payroll \$35,780,723 \$35,780,723 \$32,939,897 \$12,307,269 \$12,634,665 \$12,176,467 \$215,516,931	\$169,162 \$175,552 \$2,249,360 \$3,988,353	
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$938.96 1,29% \$1,008.52 1,15% \$1,090.55 1,05% \$1,090.55 1,44% \$828.65 1,44% \$828.65 1,44% \$939.83 1,00% \$1,025.94 1,44% \$939.83 1,00% \$1,072.29 2 1,44% \$839.50 1,44% \$839.50 1,44% \$839.60 1,65% \$753.87 1,44% \$830.20 1,34% \$890.20 1,34% \$890.20		163 73 70 1,061 Number Claimant 634 254 129 79 101	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 603 7,116	Total Payroll \$35,780,723 \$24,939,897 \$12,034,665 \$12,176,467 \$215,516,931	\$169,162 \$175,552 \$2,249,360	
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$330.91 1.48% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$908.44 1.49% \$908.44 1.49% \$939.83 1.00% \$1,072.29 5 1.65% \$1,072.29 5 1.65% \$753.87 1.47% \$890.29 1.34% \$890.20		163 73 70 1,061 Number Claimant 634 634 254 129 79	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641 661	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,634,665 \$12,176,467	\$169,162 \$175,552	\$1,000,001 or More
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$330.91 1.48% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$508.44 1.48% \$908.44 1.48% \$908.44 1.48% \$938.891 1.48% \$538.91 1.48% \$1,072.29 2 2.24% \$1,072.29 2 2.24% \$753.87 1.47% \$890.29 1.47% \$890.29 1.47% \$890.29		163 73 70 1,061 Number Claimant 634 254 129 79	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648 641	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269 \$12,634,665	\$169,162	\$800,001 to \$1,000,000
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$930.91 1.45% \$330.91 1.48% \$938.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 1.48% \$1,090.55 1.48% \$508.44 1.48% \$908.44 1.49% \$508.44 1.44% \$939.83 1.00% \$1,072.29 2 1.47% \$859.50 1.65% \$753.87 1.65% \$753.87 1.65% \$753.87	- - - - - - - - - - 	163 73 70 1,061 Number Claimant 634 254 129	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493 648	Total Payroll \$35,780,723 \$24,939,897 \$12,307,269	e 100,000	\$600,001 to \$800,000
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$930.91 1,45% \$938.96 1,29% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55 1,44% \$828.65 1,44% \$828.65 1,44% \$638.91 1,25% \$1,025.64 1,44% \$638.91 1,25% \$1,025.64 1,44% \$939.83 1,00% \$1,072.29 2 1,44% \$839.80 1,05% \$1,072.29 2 1,45% \$839.50 1,65% \$753.87 1,45% \$869.50	 	163 73 70 1,061 Number Claimant 634 254	489 457 5,906 3.9 Percent Rate Number Employees 3,809 1,493	Total Payroll \$35,780,723 \$24,939,897	* (X) - 4.4.4	\$400,001 (0 \$600,000
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$30.91 1.48% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$908.44 1.49% \$908.44 1.49% \$939.83 1.00% \$1,072.29 1.67% \$859.50 1.67% \$859.50		163 73 70 1,061 Number Claimant	489 457 5,906 3.9 Percent Rate Number Employees 3,809	Total Payroll \$35,780,723	9411,327	\$200,001 to \$500,000
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$330.91 1.48% \$330.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$288.65 1.48% \$908.44 1.49% \$508.91 1.49% \$508.91 1.44% \$939.83 1.00% \$1,072.29 2 Tax Paid/Payroll UI Paid/Claimants 2.00% \$1,072.29 2 Tax Paid/Payroll UI Paid/Claimants		163 73 70 1,061 Number Claimant	489 457 5,906 3.9 Percent Rate Number Employees	Total Payroll	\$444.007	\$200,000 of Less
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$30.91 1.48% \$330.91 1.148% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$828.65 1.48% \$908.44 1.49% \$908.49 1.44% \$939.83 1.00% \$1,072.29 5 1.00% \$1,072.29	 	163 73 70 7,061	489 457 5,906 3.9 Percent Rate		Tax Paid	Payroll Group
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$930.91 1.46% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$1,090.55 1.48% \$288.65 1.48% \$908.44 1.49% \$908.44 1.49% \$938.91 1.46% \$1,025.04 1.44% \$939.83 1.00% \$1,072.29	} 	73 73 70 1,061	489 457 5,906 3.9 Percent Rate			APP TANKS OF THE PARTY OF THE P
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$930.91 1.48% \$938.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$982.65 1.49% \$982.65 1.49% \$908.44 1.15% \$1,025.04 1.49% \$638.91 1.49% \$1,025.04 1.49% \$1,025.04 1.49% \$1,072.29		163 73 70 1,061	489 457 5,906			
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Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$830.91 1,48% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55 1,05% \$1,090.55 1,48% \$1,090.55 1,48% \$98.8.65 1,48% \$98.8.44 1,65% \$1,05% \$1,050.55		163 73	700	\$10,000,002	\$130,270	3000,001 to \$1 000,000
Tax Paid/Payroll UI Paid/Claimants 1.82% \$901.75 1.45% \$930.91 1.48% \$938.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$908.44 1.48% \$908.49	+ + +	163	170	\$10,365,053	\$186,094	\$600,000 to \$600,000
Tax Paid/Payroll UI Paid/Claimants 1.82% \$901.75 1.45% \$830.91 1.48% \$938.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65 1.48% \$828.65	+		1,410	\$19,777,573	\$492,431	\$400,001 to \$400,000
Tax Paid/Payroll UI Paid/Claimants 182% \$901.75 1.45% \$330.91 1.48% \$338.96 1.29% \$1,008.52 1.15% \$1,111.44 1.05% \$1,090.55 Tax Paid/Payroll UI Paid/Claimants 2.00% \$828.65	†	177	3,000	\$32,000,170	9000,011	\$200,000 or Less
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$830.91 1,45% \$838.96 1,29% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55		Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$330.91 1,48% \$338.96 1,29% \$1,008.52 1,15% \$1,111.44 1,05% \$1,090.55	T					
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Tax Paid/Payroll Ul Paid/Claimants 1.82% \$901.75 1.45% \$830.91 1.48% \$938.96 1.29% \$1,008.52 1.15% \$1,111.44	\$1,072,015	983	8,636	\$215,152,532	\$2,248,726	\$1,000,001 or More
Tax Paid/Payroll Ul Paid/Claimants 1,82% \$901.75 1,45% \$830.91 1,48% \$938.96 1,48% \$1,008.52	\$40,012	36	397	\$9,432,580	\$108,777	\$800,001 to \$1,000,000
Tax Paid/Payroll UI Paid/Claimants 1,82% \$901.75 1,45% \$830.91 1,48% \$938.96	\$142,201	141	1,072	\$21,172,338	\$272,877	\$600,001 to \$800,000
Tax Paid/Payroll UI Paid/Claimants 1.82% \$901.75 1.45% \$830.91	\$123,004	131	1,059	\$17,453,790	\$258,166	\$400,001 to \$600,000
Tax Paid/Payroll UI Paid/Claimants	\$191,109	230	1,554	\$25,609,404	\$371,848	\$200,001 to \$400,000
Tax Paid/Payroll UI Paid/Claimants	\$421,116	467	3,062	\$34,574,039	\$628,499	\$200,000 or Less
	H	Number Claimants	Number Employees	Total Payroll	Tax Paid	Payroll Group
			3.5 Percent Kate			
4	\$805,434				\$2,115,356	
2 1.14% \$979.67 31.39%	\$382,072	390	4,713	\$106,940,598	\$1,217,007	\$1,000,001 or More
0.99% \$1,313.19	\$47,275	36	244	\$7,918,723	\$78.516	\$800.001 to \$1.000.000
1.29% \$584.63	\$34,493	59	510	\$8.367.613	\$107.536	\$600 001 to \$800 000
1.08% \$1,219.45	\$75,606	62	515	\$11 932 286	\$129 405	\$400 001 to \$600 000
1.50% \$842.94	\$84,294	100	1.003	\$14.343.028	\$215 380	\$200.001 to \$400.000
1.87% \$605.65	69	300	2.010	\$19 675 798	\$367.512	\$200,000 or Less
Tax Paid/Payroll UI Paid/Claimants UI P	UI Paid	Number Claimants	Number Employees	Total Payroll	Tay Paid	Payroll Group
			3.3 Percent Kate			

Payroll Group \$200,000 or Less \$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$600,000 \$600,001 to \$1,000,000 \$1,000,001 or More	Payroll Group \$200,000 or Less \$200,001 to \$400,000 \$400,001 to \$800,000 \$400,001 to \$800,000 \$800,001 to \$1,000,000 \$1,000,001 or More	Payroll Group \$200,000 or Less \$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$600,000 \$600,001 to \$500,000 \$500,001 to \$1,000,000 \$1,000,001 or More	Payroll Group \$200,000 or Less \$200,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$600,000 \$600,001 to \$1,000,000 \$1,000,001 or More	Payroll Group \$200,000 or Less \$200,000 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$800,000 \$600,001 to \$1,000,000 \$1,000,001 or More	Payroll Group \$200,000 or Less \$250,001 to \$400,000 \$400,001 to \$600,000 \$600,001 to \$800,000 \$800,001 to \$1,000,000 \$800,001 to \$1,000,000 \$1,000,001 or More
Tax Paid \$2,097,616 \$1,061,803 \$1,026,359 \$795,735 \$648,889 \$12,702,704 \$18,333,106	Tax Paid \$513.832 \$323.719 \$107.051 \$94.240 \$86.632 \$393.720 \$51,521,394	Tax Paid \$865.464 \$383.058 \$11.924 \$232.499 \$129.043 \$4.850.397 \$6.642.385	Tax Paid \$930,708 \$150,423 \$44,497 \$30,939 \$36,717 \$447,592 \$1,654,876	Tax Paid \$1 056 319 \$597 052 \$376,969 \$216,639 \$215,452 \$2,656,183 \$5,120,614	Tax Paid \$1,681,700 \$1,132,720 \$609,104 \$377,663 \$428,969 \$7,463,027 \$11,893,183
Total Payroll \$48,699,797 \$48,699,797 \$53,892,326 \$530,938,207 \$28,508,8877 \$23,503,917 \$533,815,341	Total Payroll \$11,135,253 \$8,438,041 \$3,261,256 \$3,422,734 \$2,598,787 \$16,086,947	Total Payroll \$21,015,525 \$13,395,006 \$7,424,065 \$7,780,504 \$4,375,780,508	Total Payroll \$25,136,194 \$25,136,194 \$5,965,054 \$2,581,806 \$1,539,489 \$831,049 \$16,584,754	Total Payroll \$30,879,660 \$23,172,662 \$13,886,124 \$8,922,547 \$9,868,458 \$142,069,413	Total Payroil \$68,259,649 \$60,921,523 \$44,180,726 \$24,546,161 \$29,179,791 \$638,416,934
8.5 Percent - Class 20 Number Employees 4.318 1.946 1.705 1.207 983 17.199	8.5 Percent - Class 16 Number Employees 1,141 574 196 155 109 109 503	7.5 Percent - Class 19 Number Employees 2, 106 865 336 336 339 242 7,534	7.5 Percent - Class 17 Number Employees 2,698 468 412 122 54 219 879	0.5 Percent Rate Number Employees 2.808 1.466 908 448 401 5.138	4.5 Percent Rate Number Employees 6.544 3.431 2.553 1.068 1.1223 21,626
Number Claimants 3,653 2,105 1,775 1,335 687 13,842	Number Claimants 641 339 189 10 91 326	Number Claimants 1,152 649 215 375 132 4,171	Number Claimants 528 73 40 13 4	Number Claimants 1,252 710 710 430 206 242 2,029	Number Claimants 2,224 1,266 621 389 525 5,957
Ul Paid \$3,959,732 \$2,417,645 \$1,968.518 \$1,940,981 \$81,940,981 \$81,913,598 \$17,913,598	UI Paid \$503.646 \$346.319 \$349.087 \$1,888 \$117.808 \$5115.190 \$1,833,938	UI Paid \$1,078,822 \$517,292 \$253,312 \$450,416 \$228,968 \$4,523,159 \$7,051,969	Ul Paid \$469,299 \$40,491 \$74,989 \$16,547 \$317 \$44,712 \$646,355	Ul Paid \$1,180,341 \$508,481 \$422,215 \$167,741 \$232,610 \$2,352,606 \$4,863,994	UI Paid \$1,705,082 \$1,330,088 \$639,145 \$385,932 \$1,845,239 \$5,944,654 \$11,850,140
Tax Paid/Payroll 4.31% 3.13% 3.22% 3.22% 2.79% 2.78% 2.38%	Tax Paid/Payroll 4.61% 3.84% 3.28% 2.75% 3.42% 2.45%	Tax Paid/Payroll 4,12% 2,86% 2,86% 2,95% 2,95% 1,98% 1,98%	Tax Paid/Payroll 3,70% 2,76% 1,72% 1,60% 4,42% 2,70%	Tax Paid/Payroll 3.43% 2.58% 2.71% 2.18% 2.18% 1.87%	Tax Paid/Payroll 2.46% 1.86% 1.83% 1.54% 1.47% 1.47%
UI Paid/Claimants \$1,083.97 \$1,148.52 \$1,199.02 \$1,49.24 \$1,15.68 \$1,215.58 \$1,294.15	UI Paid/Claimants \$785.72 \$890.28 \$1.847.02 \$1.847.02 \$1.848.0 \$1.294.59 \$1.580.34	UI Paid/Claimants \$336.48 \$797.06 \$1,178.20 \$1,201.11 \$1,734.61 \$1,084.43	Ul Paid/Claimants \$892.20 \$554.67 \$1.874.73 \$1.272.85 \$79.25 \$1,242.00	UI Paid/Claimants \$42.76 \$716.17 \$981.90 \$881.90 \$814.28 \$961.20 \$1,159.49	Ul Paid/Claimants \$766.67 \$1,050.62 \$1,059.22 \$1,029.21 \$3,514.74 \$3,514.74
UI Paid/Tax Paid 188 77% 2789% 191 80% 243 92% 128 70% 141 02%	UI Paid/Tax Paid 98.02% 106.98% 326.09% 2.00% 132.62% 130.85%	UI Paid/Tax Paid 124.65% 135.04% 139.24% 193.73% 177.44% 93.25%	UI Paid/Tax Paid 50.42% 24.63% 168.53% 53.48% 0.86% 9.99%	UI PaidTax Paid UI PaidTax Paid 111.53% 85.17% 85.17% 112.00% 77.43% 107.96% 88.57% 88.57%	UI Paid/Tax Paid 101.39% 117.42% 71.899% 102.19% 430.16% 79.65%

APPENDIX C

Agency Response

Bob Wise Governor Robert J. Smith Commissioner



West Virginia Bureau of Employment Programs

Job Service • Labor Market Information
 Unemployment Compensation • Workers Compensation
 an equal opportunity/affirmative action employer

November 9, 2001



PERFORMANCE EVALUATION AND RESEARCH DIVISION

John Sylvia
West Virginia Legislature
Performance Evaluation and Research Division
Building 1, Room W-314
1900 Kanawha Boulevard East
Charleston, West Virginia 25305-0610

Dear Mr. Sylvia:

This letter is the Bureau's response to the Legislature's Preliminary Performance Review of the Unemployment Compensation Division.

The following comments concern two areas of your report.

Recommendation 2:

The Unemployment Compensation Division should track the amount of business tax refund checks intercepted.

Agency Reply:

In response to the Unemployment Compensation Division's request, the Legal Division has already initiated a system to track the amount of business tax refund checks intercepted.

Agency Comments on West Virginia's Unemployment Benefits Replacement of Weekly Wages:

Program Emphasis, which was issued by the U.S. Department of Labor, includes a wage replacement goal of establishing a maximum weekly benefit amount that either equals or exceeds two-thirds of the state's average weekly wage. West Virginia is one of the few states in the nation that meets this goal. In addition, our Unemployment Compensation Law requires a weekly benefit rate for each wage class of fifty five percent of the base period average weekly wage. Essentially, our law is replacing 55% of the average weekly wage up to the maximum weekly benefit rate, which is set at two-thirds of the average weekly wage.

If you need any additional information, please let me know.

Sincerely,

Robert S. Smith Commissioner

cc: Daniel L. Light

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