



Unemployment Insurance Employer Handbook





**State of Delaware
Department of Labor
Division of Unemployment Insurance**

This "Unemployment Insurance Handbook for Employers" is designed to serve as your guide to Delaware's unemployment insurance system.

Changes at both the state and federal level continue to occur in this important, but often complex area of the law. As an essential component in the unemployment insurance system, it is important that the employer community be aware of statutory, regulatory, and procedural requirements and of any changes to those requirements.

Use of the Handbook as a ready reference guide will give you a better understanding of the Delaware Unemployment Compensation Law and make compliance with it easier.



This Handbook contains a synopsis of Delaware's unemployment insurance statutes and regulations that may be of interest to employers doing business here. If questions arise as to any perceived inconsistencies between the language in this Handbook and the state laws from which it was derived, the latter language controls the determination of its meaning.

TABLE OF CONTENTS

I. Introduction to Unemployment Insurance	1
II. Top 5 Things an Employer Should Know	2
<ul style="list-style-type: none"> - <i>Timely Report the Reason a Former Employee is Unemployed</i> - <i>Accurately Report the Reason a Former Employee is Unemployed</i> - <i>Respond Timely to National Directory of New Hires "Hit" Letters and Benefit Cross Match Letters</i> - <i>Attend Appeal Hearings</i> - <i>File Your Quarterly Tax Reports and Pay Your Taxes On Time</i> 	
III. Employer Participation in the Control of Unemployment Insurance Costs	3
<ul style="list-style-type: none"> - <i>General Overview</i> - <i>What the Employer Can Do to Avoid Costly Mistakes</i> - <i>Discharge for "Just Cause" Connected with the Work</i> - <i>Voluntary Quit</i> - <i>Participate in our SIDES or SIDES E-Response Program</i> 	
IV. Employment	5
<ul style="list-style-type: none"> - <i>Definitions</i> - <i>Exclusions from the Definition of Employment</i> 	
V. Employer Liability	7
<ul style="list-style-type: none"> - <i>Liable Employer under the Federal Unemployment Tax Act (FUTA)</i> - <i>Methods of Payment</i> 	
VI. Obligations and Responsibilities of Liable Employers	8
<ul style="list-style-type: none"> - <i>Employer Account Number</i> - <i>Maintenance of Records and Filing of Reports</i> - <i>Display of Poster</i> - <i>Quarterly Assessment Reports and Payments</i> - <i>Reimbursable Employers</i> - <i>Failure to Pay Assessments</i> - <i>Furnishing Information for Determination of Benefit Claims</i> 	
VII. Tax Liability	10
VIII. Experience Rating	11
<ul style="list-style-type: none"> - <i>Terms</i> - <i>Determination of Benefit Wage Charges, Rehire Credits and Tax Rates</i> - <i>A Hypothetical Calculation</i> - <i>Rehire Credit</i> - <i>Transfer of Experience Rating</i> - <i>Joint Accounts of Employers</i> - <i>Notification of Assessment Rate</i> - <i>FUTA Tax</i> - <i>Training Tax</i> 	
IX. The Reimbursement Option for Special Entities	15
<ul style="list-style-type: none"> - <i>Charging of Benefits under the Reimbursement Option</i> - <i>Benefit Charge Determination</i> - <i>Group Accounts</i> - <i>Termination of the Reimbursement Option</i> - <i>Contribution Method for Government Entities or Instrumentalities</i> 	
X. Claims and Benefits	17
<ul style="list-style-type: none"> - <i>The Basic Programs</i> - <i>Filing for Benefits</i> 	
XI. The Appeals Process	20
XII. Explanation of Unemployment Insurance Forms	22
<ul style="list-style-type: none"> - <i>Form UC-1: Report to Determine Liability and, if liable, Application for Employer Account Number</i> - <i>Forms UC-8, UC-8A, UC-8C and Payment Coupon: Employers Quarterly Report Forms</i> - <i>Form UI-QPR2: Quarterly Payroll Report for Reimbursable Employers</i> - <i>Delaware Employment Training Fund</i> - <i>Forms BW-119 and UC-119C: Notice of Claim for Benefits and Request for Separation Information</i> - <i>Form UC-12: Notice of Benefit Wages Charged to Employer's Merit Rating Account</i> - <i>Form UC-400: Application for Rehire Credit</i> - <i>Form UC-401: Statement of Benefit Wage Credits for Rehire</i> - <i>Form UC-409RC" Statement of Benefit Wage Credits for Rehire Denial</i> - <i>Form UC-301: Notice of Hearing (Intrastate)</i> 	
XIII. State Experience Factor Tables	33

I. INTRODUCTION TO UNEMPLOYMENT INSURANCE

The Unemployment Insurance Program established by the Social Security Act of 1935, arose from the need to provide workers with funds for non-deferrable expenses while between jobs. Unemployment insurance is not welfare. Benefits are paid as a matter of right, without regard to need, to eligible claimants who meet the eligibility conditions fixed by law. To qualify, workers must have earned sufficient base period wages from covered employers, have become unemployed through no fault of their own and be able to work, available for work and actively seeking work.

The unemployment insurance benefits paid to eligible individuals come from a trust fund of accumulated tax assessments paid by employers who are subject to Delaware's quarterly payroll tax on wages paid to each employee during the year. Workers do not pay any part of the Delaware tax, and employers can make no payroll deductions for this purpose. Assessed employers can receive a credit up to 5.4% toward the 6.0% federal unemployment tax. The amount of credit an employer receives is determined by reference to the amount of state unemployment insurance assessments they have paid under an approved state unemployment insurance law. The federal government then returns part of these monies collected from the federal unemployment tax to the states to pay the cost of unemployment insurance program administration. The rest of the money goes to pay the cost of administration of the unemployment insurance program at the federal level.

The unemployment insurance program helps to stabilize the economy by: allowing wage earners to continue spending for necessities when they lose their jobs; maintaining an available, skilled labor force; and encouraging employers to prudently manage their human resources.

II. TOP 5 THINGS AN EMPLOYER SHOULD KNOW... ABOUT THE UNEMPLOYMENT INSURANCE SYSTEM

The business community is an important partner and stakeholder in the unemployment insurance program.

The Division of Unemployment Insurance values this partnership and strives to work with employers to ensure unemployment insurance taxes are maintained at the lowest possible level and that unemployment insurance benefits are paid only to those individuals who are unemployed through no fault of their own.

Please keep these top five key items in mind when dealing with unemployment insurance program matters.

If you need additional information, please call (302) 761-8482.

We're here to help.

Timely Report the Reason A Former Employee is Unemployed.

You must provide the Division of Unemployment Insurance the reason a former employee is unemployed within 7 calendar days from the date on the separation notice the division will send to you when a claim for unemployment insurance benefits is filed. Failure to provide separation information within the required time frame will result in a forfeiture of all rights to contest the claim, including charges to your unemployment insurance tax account.

Accurately Report the Reason a Former Employee Is Unemployed.

To assist the Division of Unemployment Insurance make determinations of eligibility regarding the receipt of unemployment insurance benefits, you must provide accurate and detailed information regarding the reason a former employee is unemployed.

Respond Timely to National Directory of New Hires "Hit" Letters and Benefit Cross Match Letters.

To insure that individuals who are earning wages do not collect unemployment insurance benefits at the same time, you need to provide information promptly to the Division of Unemployment Insurance when you receive a National Directory of New Hires "hit" letter or a Benefits Cross Match letter. The wage information you provide will assist the division by preventing the payment of benefits to individuals who are not entitled to them.

Attend Appeal Hearings.

If you appeal a determination awarding unemployment insurance benefits to a former employee, you must attend the appeal hearing. Failure to appear at the hearing, in most cases, will result in the award of benefits being affirmed.

File Your Quarterly Tax Reports and Pay Your Taxes On Time.

You must file your quarterly tax reports and pay your unemployment insurance taxes on time. Your failure to do so will result in the assessment of penalty and interest against you and, depending on your tax rate, the assessment of the delinquent tax rate instead of your experience-based tax rate.

III. EMPLOYER PARTICIPATION IN THE CONTROL OF UNEMPLOYMENT INSURANCE COSTS

General Overview

We depend on you, the employer, to supply us with information necessary to process claims accurately and efficiently. You can aid us greatly by maintaining the required employee records in the format in which they will be used by the Delaware Division of Unemployment Insurance ("Division"). Guidelines on the proper method of record keeping are provided in this Handbook.

It is your responsibility to provide prompt and accurate information to insure that only those claimants meeting the necessary eligibility requirements will receive benefits. This action will prevent unwarranted charges against your account. In addition, unless you offer testimony at an appeals hearing, there is only the employee's account of the basis for separation to guide the Appeals Referee or the Unemployment Insurance Appeal Board in making a determination.

You can make this process more efficient by documenting employee actions which led to termination for cause and by having the employee sign those documents. Remember, in the case of a firing, the burden of proof is on the employer to show that it was for just cause.

You should also state clearly in writing the policies of your business regarding acceptable employee behavior and give each employee a copy of those policies on their first day of work to avoid misunderstandings.

You can help control costs by notifying the appropriate local unemployment insurance office immediately when you think an individual doesn't qualify for benefits, e.g., you have offered suitable reemployment which is refused.

Always keep in mind that the source of funds for the payment of unemployment insurance benefits provided to employees is your tax dollars!

What the Employer Can Do to Avoid Costly Mistakes

One way to protect your rights is to maintain proper records on all employees and to document any violation of rules and regulations. For example:

1. All employees should be made aware of company rules and regulations. It is best to give them a written copy of these rules and ask them to sign a copy to be placed in their personnel file. The employee should be warned that the disregard of company rules could result in disciplinary actions up to and including discharge.
2. Unless the violation of a company rule or regulation is so egregious as to justify the employee's immediate discharge, a warning should be given and the employee allowed to continue work.

- a. Verbal and Written Warnings.
 - 1) When a supervisor criticizes an employee about any phase of work which is unsatisfactory, documentation of the verbal warning should be made for the personnel file.
 - 2) If the employee has disobeyed one of the specified company rules, a written warning should be issued:
 - The offense should be listed along with the observer's remarks about the incident.
 - The employee should be given space to state his version of the incident.
 - The employee should be asked to sign the form, if only to acknowledge that he has been warned, whether or not he agrees with the warnings.
- b. If a written warning notice is required by a union contract, a copy should be sent to the union, via certified mail, with a return receipt requested. The employee should be provided a copy as required.

Discharge for "Just Cause" Connected with the Work

1. Be certain employees to be discharged are aware of the company rule which was broken.
2. Be certain that the employee was warned that his actions might result in discharge.
3. After several warnings or suspension, document the reason for the discharge. If possible, the employee should sign a form acknowledging the reasons for discharge.
4. Indicate on the "Separation Notice" (Forms BW-119/UC-119C) as specifically as possible, the reason for discharge.
5. If an employee is guilty of a willful or wanton disregard of the last employer's interest, deliberate violation of the employer's rules, disregard of the standards of behavior which an employer has the right to expect, or gross negligence in the performance of duties, and is discharged, this termination of employment may be considered for "just cause connected with the work" and result in a disqualification for benefits.

The key words are "willful" and "wanton". Legal precedents have held that, "Misconduct", as the term is used in the unemployment compensation statutes means more than mere inefficiency, unsatisfactory conduct or failure of performance as a result of inability, incapacity, inadvertence in isolated instances, or good faith errors of judgement."

Voluntary Quit

An individual will be disqualified for benefits after leaving work voluntarily without good cause attributable to such work. The burden of proof for a voluntary quit is on the employee to show "good cause" attributable to such work for voluntarily ending the employment relationship.

Participate in our SIDES or SIDES E-Response Program

Both SIDES (State Information Data Exchange System) and SIDES E-Response are designed to meet the unique needs of businesses large and small that use computers. For employers with a limited number of UI claims, the SIDES E-Response website provides an easy and efficient way to respond to information requests

from state unemployment insurance agencies. For employers and third party administrators (TPAs) that handle a large volume of unemployment insurance claim information requests, SIDES provides an automated, computer-to-computer interface between an employer's or a TPA's IT system and the Division's network.

Once enrolled in this program, your business will receive electronic notification when an employee separates from your business. You can respond more quickly and accurately with details regarding the issues that caused the separation which will assist the Division in determining whether or not a claimant is eligible for benefits.

Enroll in SIDES or SIDES E- Response
<https://oes.delawareworks.com>

This address will direct you to the new online employer portal. After you log on, there is a tab you can select to register for SIDES notices.

Questions regarding this program can be sent to: dol_dui_sides@state.de.us.

IV. EMPLOYMENT

Definitions

"Employing unit", for unemployment insurance purposes, means any individual, partnership, corporation, or any other type of organization, that has in its employ one or more individuals performing services within this state. "Employing unit" also means any governmental entity which has in its employ individuals performing services in this state.

A "common paymaster" is not recognized as an employer and may not pay assessments with respect to wages for another employing unit.

An "employee leasing company," a "professional employment organization (PEO)" or any other similar entity shall not be considered to be the employer of any leased employees. The services performed by leased employees shall be considered to be services performed for the "employer client company" of the "employee leasing company", "professional employment organization (PEO)" or any similar entity and the "employer client company" shall be considered to be the employer of its leased employees. An "employer client company" shall be responsible for reporting the gross wages of its leased employees to the Division on Form UC-8A (Quarterly Payroll Report) and for paying any assessments due on the taxable wages of its leased employees to the Division as reported on Form UC-8 (Quarterly Tax Report).

"Employment," for the purpose of unemployment insurance coverage, is defined as any service, unless specifically excluded, performed by an individual for remuneration under a contract of hire, whether the contract is written or oral, express or implied.

"Employment" also includes:

1. Service performed by an individual in the employ of this State or its local governments.
2. Service performed by an individual employed by a religious, charitable, educational or other organization, if the organization had four or more individuals in employment for some portion of a day in each of 20 different weeks, whether or not the weeks were consecutive. An exception to this provision would be church related schools.
3. **Services performed by officers of closely-held corporations on or after January 1, 1996 are considered covered employment and the wages earned by these corporate officers are subject to unemployment insurance tax.**

Exclusions from the Definition of Employment

"Employment" for the purpose of unemployment insurance coverage does not apply to services performed:

1. In the employ of a church (except as specified at 2 above);
2. By a minister of a church in the exercise of his ministry;
3. By an elected official in the exercise of his duties;
4. By a member of a legislative body or member of the judiciary;
5. By a member of the state Army National Guard or state Air National Guard;
6. By an employee serving on a temporary basis in case of an emergency;
7. By an insurance agent or real estate agent if such service is performed for remuneration solely by way of commission. (However, employer paid fringe benefits such as health, life, or disability insurance are non-commission forms of remuneration that bring the service of a commission-based insurance agent or real estate agent under the definition of covered employment);
8. By an individual in the employ of a son, daughter or spouse, and service performed by a child under the age of 18 in the employ of his father or mother. (However, if the individual is employed by a corporation run by a son, daughter or spouse, it is considered employment);
9. In the employ of a nonprofit organization operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to animals or children, or for any political campaign on behalf of a candidate for public office (except as specified above in Section IV- Definitions of "Employment" at #2 above);
10. In the employ of a school, college or university, if such service is performed by a student who is enrolled and is regularly attending classes at such institutions;
11. By the principal of a proprietorship or the partners in a partnership; and
12. By a "direct seller" as defined in Section 3508 of the Internal Revenue Code.

V. EMPLOYER LIABILITY

Liabe Employers under the Federal Unemployment Tax Act (FUTA)

Agriculture Employers are liable for taxes with respect to any calendar year if:

1. they pay cash remuneration of \$20,000 or more in any calendar quarter in either the current or the preceding calendar year; or
2. they employ 10 or more individuals engaged in agricultural labor for some portion of a day in each of 20 different calendar weeks, whether or not such days were consecutive, in either the current or the preceding calendar year.

Employers of Domestic or Household Workers, including domestic service in a private local college club, or local chapter of a college fraternity or sorority, are liable with respect to any calendar year if the employer pays cash remuneration of \$1,000 or more in the current calendar year or the preceding calendar year. For example:

- Wages paid in 2015 of \$1,100 and wages paid in 2016 of \$900 – Employer would be liable for years 2015 and 2016.
- Wages paid in 2015 of \$1,100 and, wages paid in 2016 of \$900, wages paid in 2017 of \$500 – Employer would be liable for years 2015 and 2016 but not 2017

Governmental Entities and Nonprofit Organizations are not liable under FUTA, but may be covered by state law.

All Other Employers are liable with respect to any calendar year if they:

1. pay wages of \$1,500 or more during any calendar quarter in the current or preceding calendar year, or
2. employ at least one person for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or preceding calendar year.

Methods of Payment

Liabe employers under Delaware's unemployment insurance law fall into two categories, contributing or reimbursing, depending on the method of payment they choose to satisfy their unemployment insurance tax liability.

Generally, most employers are required to pay unemployment insurance assessments; however, nonprofit organizations and government entities may elect to reimburse the Delaware Unemployment Insurance Trust Fund for all benefits paid to their former employees on a dollar for dollar basis. This option is described in Section IX – The Reimbursement Option for Special Entities.

VI. OBLIGATIONS AND RESPONSIBILITIES OF LIABLE EMPLOYERS

Employer Account Number

Each employer is assigned an employer account number by the Division upon its receipt of a Form UC-1 (Report to Determine Liability) that establishes liability under the unemployment compensation law. This six digit account number (XXXXXX-X) must then always appear on correspondence and forms submitted by the employer to the Division.

Employers who submit reports with “Applied For” in the account number field will have all reports and payments returned to them.

Maintenance of Records and Filing of Reports

Delaware law requires that every employer maintain certain records for workers employed in Delaware. These records must be maintained for a period of four consecutive calendar years and are subject to inspection by the Division. For questions about maintaining specific records, contact the Division at (302)761-8484.

Any employer legally required to file specified reports with the Division who fails to do so within five days of the date such reports are due, is subject to a fine of \$17.25.

The records must show at a minimum for each employee:

1. name and social security number;
2. gross and taxable wages for each payroll period; and
3. all other payments made to the employee including holiday pay, bonuses, board and lodging, tips and dismissal pay.

Display of Poster

Each liable employer (except household employers) must **display** the poster, Notice of Coverage (Form UC-6), with the employer’s name printed on it in a place customarily frequented by employees. This poster is furnished by the Division after liability is established and informs employees that employment is covered under Delaware’s unemployment insurance law.

Household employers must provide each employee with a facsimile of the poster with the employer’s name printed on it. The Division furnishes a smaller version of the full-size poster after liability is established that informs employees their employment is covered.

Quarterly Assessment Reports and Payments

All liable employers are required to submit for each calendar quarter, a summary assessment and payroll report with the amount of tax due. A quarterly report **must** be submitted even if the employer has had no payroll in the quarter and whether or not any assessment is payable. The form for reporting (Form UC-8, Employer's Summary Assessment Report) is mailed to registered employers at least 30 days in advance of the due date. Thus, it is the employer's responsibility to notify the Division if the form is not received and **an alleged failure to receive the form will not excuse the requirement to file by the due date unless a request for an extension is approved by the Division before the due date expires**. If the employer fails to file a quarterly report, or if the report is incorrect or insufficient and is not filed within 30 days after the date on which the assessment report was due, the Division may make an estimate of the liability of that employer based on any information which the Division may have or obtain and may make demand upon the employing unit for payment. Written notice will be given to the employer of the Division's determination which may be appealed within 15 days after the mailing of the notice. However, appealing a determination does not suspend the employer's obligation to file a report for the quarter(s) in question. In addition, assessments which remain unpaid on the date they are due and payable shall bear interest at the rate of 1.5% per month until past due assessments, penalties, and accrued interest are received by the Division.

Effective April 2015 employers may register for the Division's online employer assessment portal. This portal allows employers to file quarterly wage reports, submit adjustment applications, update employer information and pay outstanding taxes. Tax payments must be made by automated clearing house. No credit or debit card payments will be accepted. At this time, the portal is not available for use by bulk filers or reimbursable employers.

*Enroll in the Employer Assessment Portal at:
<https://oes.delawareworks.com>*

Employers may also register for SIDES using this portal. See page 5 of the Handbook for additional information regarding that program.

Any employer who has any outstanding tax reports, assessments, penalties, or interest as of September 30 of any calendar year will be subject to a delinquent assessment rate effective January 1 of the subsequent calendar year. Currently the delinquent rate is 6.5%.

Reimbursable Employers

Following the end of each month, nonprofit organizations and governmental entities electing benefit reimbursement will be billed for the amount due. The monthly statement of the amount due will represent the total amount of benefit payments charged to the employer's account in that month. Payment is due within 30 days of the mailing date, after which time an interest charge of 1.5% per month will be assessed from the due date until the date of payment.

Failure to Pay Assessments

Failure to pay assessments when due or to reimburse for benefits paid, subjects the employer to possible civil or criminal legal actions.

Furnishing Information for Determination of Benefit Claims

When a claimant applies for unemployment insurance, each employer for whom the claimant worked in the first four of the last five completed calendar quarters, as well as the last employer, is required to furnish information on the reason for separation. To help facilitate the Division's prompt determination of the claim, the information must be returned to the Division within 7 days of the date contained on the "Separation Notice" (See Section XIII – Explanation of Unemployment Insurance Forms, Forms BW-119/UC-119C).

With the separation information supplied by the last employer, the Division determines whether or not the claimant is eligible for benefits. With separation information supplied by the base period employer(s), the Division determines whether benefit wage charges should be made to the merit rating account of the employer. Employers should exercise extreme care to complete the form correctly so that their accounts are not improperly charged. If the form is not returned within the time specified by law, the employer is barred from claiming subsequently that a benefit wage charge should not be made with regard to the separation or that the worker to whom such notice applied should be disqualified. This bar applies whether or not an employer is represented by a third party administrator.

VII. TAX LIABILITY

The unemployment insurance tax you pay depends on the size of your taxable payroll and the rate of your tax. The taxable wage base, or the amount of "wages" for each covered employee on which unemployment insurance assessments must be paid, is determined by the Delaware legislature in accordance with a federally determined minimum. The taxable wage base in 2019 is \$16,500.00.

"Wages" is defined as all remuneration for personal services including commissions, bonuses (excluding any attendance bonus paid during or incident to any period of unemployment), dismissal payments, holiday pay, and the cash value of all remuneration in any medium other than cash. "Wages" also include the employee's contribution to a retirement or cafeteria plan. This includes, but is not limited to, Section 401(K) and Section 125 plans.

New employers, except those in North American Industry Classification System (NAICS) categories 236, 237 and 238, are taxed at the average employer assessment rate of all Delaware employers. The average employer assessment rate is determined by multiplying the total taxable wages paid by each employer, regardless of industrial classification category, during the 12 consecutive months ending on June 30, by the employer's assessment rate established for the next calendar year and dividing the aggregate product for all employers by the total of taxable wages paid by all employers during the 12 consecutive months ending June 30.

New employers in NAICS categories 236, 237 and 238 (construction industry) are taxed at the average industry assessment rate in that employer's particular NAICS category or the average construction assessment rate of NAICS categories 236, 237 and 238 whichever is greater.

No employer's rate can be less than the assigned new employer rate for any calendar year until there has been employment in each of the two consecutive experience years (an experience year is the four consecutive calendar quarters beginning on July 1 of any year and ending on June 30 of the following year) immediately preceding the computation date of the employer's assessment rate for that year.

VIII. EXPERIENCE RATING

Terms

Before explaining how to determine the tax rates of employers who qualify for an earned assessment rate, it will be necessary to become familiar with several terms:

1. **Experience Year** - the four consecutive calendar quarters from July 1 of any year to June 30 of the next year.
2. **Benefit Wage Ratio** - the fraction calculated by dividing the total benefit wages minus rehire credits, for the three most recent experience years by an employer's total payroll subject to assessments for the same three experience years, as shown on an employer's quarterly assessment reports that is then translated into a percentage.
3. **Computation Date** - This is the date on which the Division determines if the employer is eligible to be considered a rated employer or is considered to be a new employer.
4. **Maximum Benefit Amount** - total amount of benefits to which the claimant may be entitled.
5. **Calendar Quarter** - one of the four three-month periods in a year which ends March 31st, June 30th, September 30th, or December 31st.
6. **Taxable Wage Base** - the wages, subject to unemployment insurance tax, paid to covered employees in any calendar year.
7. **Base Period** - The first four of the last five completed calendar quarters prior to a claim for unemployment benefits.
8. **Employee's Benefit Wages** - wages earned by an employee during the base period.
9. **Employer's Benefit Wages** - the total of all employee benefit wages paid by an employer during any experience year.
10. **Rehire Credit** - a reduction in an employer's benefit wage charges resulting from the rehire of an

employee during a claim benefit year before more than 75% of the total benefits to which such employee was entitled to receive have been paid.

11. **State Experience Factor** - total benefits paid from the Delaware Unemployment Insurance Trust Fund during the last three experience years, divided by the total benefit wages of all employers for the same three years.
12. **Basic Assessment Rate** - an employer's tax rate for any calendar year is determined on the basis of its benefit wage ratio as of June 30th of the preceding calendar year.

Determination of Benefit Wage Charges and Tax Rates

If there is more than one liable assessed employer in a claimant's base period, each base period employer will be charged the amount of benefit wages paid to the claimant by that employer during the claim base period. Each base period employer will be liable to receive a maximum benefit wage charge up to the taxable wage base. If a base period employer, who is not the last employer, has paid for part-time employment during the base period and continues to give the employee employment to the same extent while the individual is receiving benefits as was given during the base period, no benefit wages will be charged to the part-time employer. Employers will also not be charged if they can prove to the satisfaction of the Division that the employee was terminated for "just cause" or left voluntarily without good cause attributed to such work.

Employers will be notified quarterly on **Form UC-12 (Notice of Benefit Wages Charged to Employer's Merit Rating Account)** of any benefit wages charged to their accounts or relief from any benefit wages previously charged.

NOTE: Assessments payable by employers cannot be made from deductions from the wages of employees.

A Hypothetical Calculation

Here is a hypothetical calculation of an employer's benefit wage ratio:

If the wage records looked like this:

Experience Year	Taxable Wages Reported	Benefit Wages Charged	Rehire Credit	Adj. Benefit Wages Charged
2016	\$65,601.00	\$2,516.00	\$0	\$2,516.00
2017	\$67,842.00	\$4,210.00	\$0	\$4,210.00
2018	\$70,422.00	\$7,459.00	\$2,000	\$5,459.00
TOTALS	\$203,865.00	\$14,185.00	\$2,000	\$12,185.00

\$12,185.00	(adjusted benefit wages charged)
\$203,865.00	(taxable wages reported)

The benefit wage ratio would be 0.05976 or 6.1%

Using the tax table (in the back of this Handbook) for calendar year 2018, with a state experience factor of 31 this employer's effective assessment rate for calendar year 2018 would be 2.1% (a basic rate of 1.9% plus the 0.2% supplemental assessment rate).

By examining the ratio, it becomes clear that the larger the payroll, i.e., the larger the labor force, the smaller the effect of one employee collecting unemployment insurance benefits will be on the employer's tax rate than separations by smaller enterprises.

An employer's basic assessment rate is determined by finding the employer's benefit wage ratio and the state experience factor in the tables listed in the back of this Handbook. Since July 2003, state law mandates that an employer's basic rate shall be increased by a supplemental assessment of .2%.

Delaware Merit Rate Table

Type	2019	2018	2017	2016
New Employer Rate	1.5%	1.6%	1.7%	1.9%
New Construction Rate	2.5%	2.9%	3.4%	3.7%
Delinquent Rate	6.5%	6.5%	6.5%	6.5%
Lowest Rate	0.3%	0.3%	0.3%	0.3%
Highest Rate	8.2%	8.2%	8.2%	8.2%
Wage Base	16,500	16,500	\$18,500	\$18,500
State Experience	29	31	34	40

Rehire Credit

State unemployment insurance law provides that an employer may apply for rehire credit against benefit wages charged to the employer's experience rated account if:

1. the employer reemployed a claimant during the claimant's benefit year and because of such reemployment, prevented the payment of more than 75% of the maximum benefits to which the claimant was otherwise entitled during the benefit year; and
2. base period wages (stated as benefit wages on the quarterly benefit wage charge notice, Form UC-12) upon which the claim was based were charged to the employer's experience rated account during the benefit year just ended; and
3. the employer applied for rehire credit within ninety (90) days of a claimant's benefit year ending date.

The employer must sign an application for rehire credit on Form UC-400 (Application for Rehire Credit). No rehire credit can be applied for prior to the end of the claimant's benefit year. Applications for rehire credit not filed within 90 days of the end of the claimant's benefit year will be denied. Form UC-400 forms may be obtained by writing to the Division of Unemployment Insurance, P. O. Box 9953, Wilmington, Delaware 19809-0953 or online at <http://ui.delawareworks.com/>. Form UC-400 should be completed using information from your records.

Rehire credit may be granted for an amount equaling 25%, 50%, or 75% of the original charge depending on the balance remaining in the claimant's benefit account when the claimant's benefit year ends. The rehire credit will be applied in the calendar year and quarter in which the claimant's benefit year ended. Rehire credit is **NOT** retroactive to the period in which the benefit wages were charged or the rehire occurred. If an application for rehire credit is denied, the employer will be notified of the reason on Form UC-409RC (Notice of Denial of Application for Rehire Credit) and given a statement of appeal rights. Alternatively, if the credit is allowed, the employer will be issued a Statement of Benefit Wage Credits (Form UC-401).

Transfer of Experience Rating

If an employer transfers its trade or business, or a portion thereof, to another employer and at the time of the transfer there is any common ownership, management or control of the two employers, then the unemployment experience rating attributable to the transferring trade or business shall be transferred to the employer to whom such trade or business is transferred. The rates of both employers shall be recalculated and made effective immediately upon the date of the transfer of the trade or business.

Whenever a person or business entity that is not an employer under Delaware's unemployment insurance law at the time the trade or business of a covered employer is acquired, the unemployment experience of the acquired business shall not be transferred to such person or business entity if the Division finds that such person acquired the business solely or primarily for the purpose of obtaining a lower assessment rate. Instead, such person or business entity shall be assigned the applicable new employer rate under Delaware's unemployment insurance law. In determining whether the business was acquired solely or primarily for the purpose of obtaining a lower assessment rate, the Division shall use objective factors which may include: the cost of acquiring the business; whether the person continued the business enterprise of the acquired business; how long such business enterprise was continued or whether new employees were hired for the performance of duties unrelated to the business activity conducted prior to the acquisition.

Any person who knowingly violates, or attempts to violate, or aids and abets another in a scheme to avoid the proper payment or assessments by means of transferring all the assets of a business, shall be at risk of unemployment insurance rate increases, civil penalties and criminal prosecution.

Joint Accounts of Employers

As provided by Delaware state law and regulation, two or more covered employers may elect to group their experience rating accounts by forming a "joint account" by submitting a written request to the Division. Upon approving the application, the Division will establish a joint account for such employers effective as of the beginning of the calendar quarter in which the Division receives the application. A joint account may also be established when the Division determines that a reorganization may adversely affect the solvency of the Delaware Unemployment Trust Fund. Such a "mandatory" joint account will be effective within the calendar quarter that reorganization occurs. Under this arrangement, the employer accounts are treated as a single account in the determination of a common tax rate. However, each account must continue to file separate

quarterly reports (see Section VI – Obligations and Responsibilities of Liable Employers) as to which the common rate will be applied.

Notification of Assessment Rate

All employers are notified of their rate of assessment for each calendar year by the Division. This determination becomes conclusive and binding within fifteen days after the mailing of the notice unless the employer files an application for review and redetermination in writing to the Division.

FUTA Tax

Under provisions of the Internal Revenue Code, a tax is levied on employers covered by the Federal Unemployment Tax Act (“FUTA”), (as noted in Section V – Employer Liability, of this Handbook) by the federal government at a rate of 6.0% on the first \$7,000 in wages paid to an employee in any calendar year. FUTA also provides a credit of up to 5.4% toward the federal tax liability to employers who have timely paid their state unemployment insurance taxes under a federally approved state unemployment insurance program unless the state has an outstanding loan balance with the federal government. FUTA taxes are used to pay administrative costs, both state and federal, associated with unemployment compensation programs.

Training Tax

Delaware state law provides for a training tax to be levied at the following approved rates on wages paid by liable employers:

- .085% when the taxable wage base is \$18,500
- .095% when the taxable wage base is \$16,500
- .11% when the taxable wage base is \$14,500
- .126% when the taxable wage base is \$12,500
- .15% when the taxable wage base is \$10,500

These funds are used to provide industrial training or retraining for dislocated workers, school-to-work transition services, and career ladder training for state employees. Training tax bills are mailed to employers on a semi-annual basis. Interest accrues and is collectible on all unpaid training tax assessments at the same rate applied to delinquent unemployment insurance assessments, i.e., 1.5%.

IX. THE REIMBURSEMENT OPTION FOR SPECIAL ENTITIES

Nonprofit organizations operated exclusively for religious, charitable, scientific, literary or educational purposes (those exempt under Section 501(c)(3) of the Internal Revenue Code) and governmental entities may elect to reimburse the Division for benefits paid to their former employees on a dollar for dollar basis in lieu of tax assessments. The State of Delaware is itself a reimbursable employer for its merit system employees.

Charging of Benefits under the Reimbursement Option

Employers electing the benefit reimbursement option are advised of all charges made against their accounts, thereby giving them the opportunity to review these charges and object if they believe that benefits have been improperly paid or charged to their accounts.

In 2016, the accounts of nonprofit organizations electing the reimbursement option are charged for the total amount of regular benefits paid, the total of the first compensated week and all of the extended benefits paid to their former employees in subsequent weeks (see Section X - Claims and Benefits for a definition of extended benefits).

At the end of each month, all nonprofit organizations or governmental entities that have elected the benefit reimbursement option are billed for the amount of benefit payments charged to their account during that month. Payment of taxes is due within 30 days of the mailing date of the monthly bill. If the amount due is not paid by the due date, interest will be assessed on the unpaid balance at a rate of 1.5% per month.

Benefit Charge Determination

If there is more than one covered reimbursable employer in a claimant's base period, the percent of benefits paid charged to each employer will be the same as the percent of total base period wages each employer paid to the claimant. The base period is the first four of the last five completed calendar quarters proceeding the date when the claim is filed.

The following is an example of a benefit charge determination when there is more than one covered reimbursable employer in the base period:

A claimant has total base period wages of \$10,000. During the first half of the base period, two calendar quarters, the claimant worked for the state earning \$5,000. For the third quarter the claimant worked for a nonprofit employer that chose the reimbursement method, earning \$2,500. For the final quarter he worked for an employer in the private sector who paid the tax assessment, earning \$2,500.

The state's share is 50% of the Maximum Benefit Amount.

The nonprofit employer's share is 25% of the Maximum Benefit Amount.

The private employer's share is paid from Delaware's unemployment trust fund into which the employer has been making quarterly tax payments.

Group Accounts

Two or more employers that have become liable for reimbursements in lieu of assessments may file a joint application to establish a group account for the purpose of sharing the costs of benefits paid to former employees. Each constituent member of the group account is liable for reimbursement payments in the same proportion as the benefit payments made to its former employees are to the total amount of benefits paid by all employers in the group account. Such group accounts must remain in effect for at least two years.

Termination of the Reimbursement Option

The election of a nonprofit organization to become liable for reimbursements in lieu of tax assessments can be terminated by filing a written notice with the Division not later than 30 days prior to the beginning of the taxable year for which such termination shall be effective. However, the employer continues to be liable for the reimbursement of benefits for weeks of unemployment occurring prior to the termination date.

Contribution Method for Government Entities or Instrumentalities

Any governmental entity or instrumentality may, as an alternative to direct reimbursement, elect to make contributory assessments by filing written notice of its election with the Division. Such an election will remain effective for at least two calendar years, after which time it may be terminated by filing written notice with the Division not later than February 1st of the year with respect to which termination is to become effective. The assessment rate shall be determined by the Division on or before September 1st of each year by reviewing the benefit cost experience of all the governmental entities or instrumentalities which have made such an election.

X. CLAIMS AND BENEFITS

The Basic Programs

Regular State Unemployment Insurance (Intrastate) - This program provides benefit payments to eligible Delaware workers who are unemployed through no fault of their own and who file claims in this state.

Unemployment Insurance for Non-Resident Workers (Interstate System) - This program makes it possible for a worker who lives in one state but works in another to collect unemployment insurance benefits should the worker become unemployed.

Unemployment Compensation for Federal Workers (UCFE) - Federal workers are covered by a special program which provides benefits based on wages paid as a civilian employee of the federal government. To be eligible, UCFE claimants must meet the same requirements as regular unemployment insurance claimants.

Unemployment Compensation for Ex-Servicemen (UCX) - UCX is paid on the basis of wages paid for military service. The state operates this program under an agreement with the federal government.

Extended Unemployment Insurance Benefits (EB) - The weekly payment of benefits may be extended past Delaware's maximum of 26 weeks if Delaware's rate of unemployment exceeds levels specified by the federal government.

Filing for Benefits

How does an individual file for unemployment insurance?

As soon as an employee becomes unemployed, the employee should report to the nearest unemployment insurance local office in the state of residence. The locations of Delaware's four local offices are listed on the back of this Handbook.

Who is entitled to receive unemployment insurance?

The receipt of unemployment benefits is an earned right, but to make a successful claim for benefits a claimant must satisfy all of Delaware's eligibility requirements.

What are the eligibility requirements?

To be eligible for unemployment benefits, a claimant must meet four basic eligibility requirements:

1. a claimant must be unemployed through no fault of his or her own;
2. a claimant must be able to work, available for work, and actively seeking work;
3. a claimant may be required to register for work with Delaware's Division of Employment and Training ("DET") or, if the claimant files an Interstate claim, the public employment services office in the claimant's home state; and
4. a claimant must have been paid at least 36 times his or her weekly benefit amount by a covered employer in the base period.

For what reasons will a person be disqualified from benefits?

1. Quitting a job voluntarily and without good cause connected with the work.
2. Being discharged from work for just cause.
3. Refusing an offer of suitable work for which the claimant is reasonably suited.
4. Refusing a referral to a suitable job opportunity by DET or the public employment services office in the claimant's home state, except in cases where:
 - a. The referral would prevent the claimant from completing a vocational training course approved by DET or the public employment services office in the claimant's home state.
 - b. The claimant would be required to join a company union or refrain from joining a bona fide labor organization or withdraw from a union.
 - c. The position is vacant because of a strike or other labor dispute.
 - d. The work is an unreasonable distance from the claimant's residence.
 - e. The pay, hours, or other conditions of work are substantially less favorable than those prevailing for similar work in the locality.
5. If unemployment is due to a stoppage of work because of a labor dispute, except for a "lockout".
6. If the claimant is receiving or seeking unemployment benefits from another state or from the federal government.
7. If a false statement has been made deliberately to obtain benefits, an individual may be denied benefits

for one year from the date on which the statement was made.

8. If unemployment is due to a commitment to any penal institution after conviction and sentencing.
9. Non-resident aliens are disqualified unless they were lawfully admitted for permanent residence in the United States at the time the services were performed.

Special Exclusions

The following types of employees are not entitled to benefits:

1. Persons engaged in an instructional, research or principal administrative capacity in an educational institution for the period between two successive academic years or during a similar period between two regular terms, whether or not successive or during a period of sabbatical leave, if the individual has a contract or a reasonable assurance to perform services for both academic years or both terms.
2. Non-professional employees of educational institutions between academic terms. If not rehired after such period, and if otherwise eligible, these individuals would be entitled to retroactive unemployment insurance benefits if they met all other eligibility requirements.
3. Persons engaged in seasonal employment in the first processing of agricultural and/or seafood products unless the period of unemployment occurs during a month during which the person normally is engaged in such seasonal employment.

Some Definitions of Frequently Used Terms

1. **Base Period** - The first four of the last five completed calendar quarters prior to a claim for unemployment insurance benefits.
2. **Benefit Year** - The 52 week period commencing with the week during which the claimant filed a valid claim.
3. **Partial Benefits** - A claimant whose hours of work are reduced may be eligible to receive partial unemployment benefits.
4. **Weekly Benefit Amount (WBA)** - When the balance in the Delaware Unemployment Insurance Trust Fund is equal to or greater than \$90.0 million, an individual's weekly benefit amount will be determined by taking 1/46 of his/her total covered wages paid during the two quarters of the individual's base period in which such wages were highest. When the Trust Fund balance is less than \$90.0 million, an individual's weekly benefit amount will be 1/52 of his/her total wages paid during the two quarters of the individual's base period in which such wages were highest. The minimum weekly benefit amount is \$20.00 and the maximum weekly benefit amount is \$330.00.
5. **Maximum Benefit Amount (MBA)** - Eligible individuals during any benefit year are entitled to regular benefits equal to 26 times the computed WBA or 50% of base period wages, whichever is less.
6. **Reduction of Benefits by Private Pension Plan** - An otherwise eligible individual receiving a retirement pension or annuity from a base period employer will be paid a WBA less a dollar for dollar deduction for that employer-financed portion of such pension, annuity or periodic payment which is based on that individual's previous work.
7. **Back Pay Awards** - A claimant is not entitled to retain a court-ordered back pay award for the same period of time the claimant was receiving weekly unemployment insurance benefits. However a claimant may be eligible for and thus receiving unemployment insurance while at the same time a dispute with the employer over the claimant's claim for back pay (lost wages) is being resolved in the courts. If a

claim for back pay is successful and the employer pays the claim, any unemployment insurance benefits the claimant received previously for the same weeks are deemed by operation of law to be overpayments and are subject to the Division's power of recovery, or recoupment. In such a circumstance an employer has the right to request the Division redetermine the employer's wage charges and have them modified or cancelled if appropriate. Any employer who reduces a claimant's back pay award to set off unemployment insurance benefits already lawfully received, but for which the claimant is later disqualified by operation of law, must pay the amount of such reduction directly to the Unemployment Compensation Fund (UCF). When an employer has made such a payment to the UCF, the amount of the payment shall be considered when determining the employer's entitlement to a rehire credit.

Any employer who makes a deduction from a back pay award to a claimant because of that claimant's receipt of unemployment benefits and for which the claimant has become ineligible by reason of the receipt of such award, shall reimburse Delaware's Unemployment Insurance Trust Fund in an amount equal to the amount of such deduction.

XI. THE APPEALS PROCESS

If an employer or a claimant disagrees with a claims deputy's determination concerning an award of benefits, either party may request an appeal hearing before an appeals referee. The appeal must be filed with the Division within 10 calendar days after the claims deputy's determination was mailed to the last known addresses of the parties or it becomes final and unappealable. Assuming that a timely appeal is filed, an appeals referee will conduct a formal, quasi-judicial hearing with witnesses testifying under oath. The appeals referee will then review the evidence presented at the hearing and make a decision in accordance with the unemployment insurance laws of Delaware reversing, affirming, or modifying the claims deputy's determination.

If either party then contests the decision of the appeals referee, it may be appealed to the Unemployment Insurance Appeal Board (UIAB), an independent, quasi-judicial public body whose five members are appointed by the governor of Delaware. Appeals to the UIAB must be initiated within 10 days after the date of notification or mailing of the appeals referee's decision to the parties. The UIAB will consider the record made by the appeals referee in reaching its decision but it may also supplement that record by allowing the parties to offer additional testimony and exhibits. In appropriate circumstances the UIAB may remand an appeal back to the appeals referee to supplement the existing record. Once the record is adequate the UIAB will come to its decision and mail it to the parties.

A decision of the UIAB becomes final and unappealable unless one of the parties appeals to the Superior Court of the State of Delaware (Superior Court) within 10 days after the decision is mailed. Judicial review of a decision by the UIAB may only take place if a party has exhausted all administrative avenues of appeal. Appeals from the UIAB's decisions to the Superior Court are limited in scope in that the court will no longer allow the parties to supplement the record but will confine its review to the testimony and exhibits entered into evidence before the appeals referee and the UIAB and to a determination of whether there was substantial

evidence to support the UIAB's decision. A losing party before Superior Court has a final right to appeal to Delaware's highest court, the Delaware Supreme Court, and must do so within 30 days of the entry of judgment in the Superior Court's docket.

Employers may appeal annual assessment rate notices or quarterly benefit wage charge notices by appealing in writing to the Division requesting a review or redetermination. Initially, appeals of assessment rate notices are heard by the Employer Contributions Operations (ECO) unit of the Division. Appeals from ECO's decisions bypass the UIAB and instead go directly to the Superior Court and from there to the Delaware Supreme Court.

Employers should note that benefits will be paid to a claimant in accordance with a determination by a claims deputy, or an appeals referee, in the claimant's favor during the pendency of the appeal process until the decision to award benefits is reversed.

XII. EXPLANATION OF UNEMPLOYMENT INSURANCE FORMS

FORM UC-1: Report to Determine Liability and, if Liable, Application for Employer Account Number

Purpose:

To furnish information with which the Division may establish an employer's liability. Information must be provided concerning the nature of business, type of organization, any change in status, employment record for the last five years (if any) and details of acquisition of another business so that the Division may assign an account number and NAIC (North American Industry Code).

When Used:

This form is sent to an employer on request, or when the Unemployment Insurance Division is informed that a firm is doing business in Delaware.

When Due:

The employer must return completed form within ten days, whether or not employer is "covered" under the law.

Comments on the UC-1:

1. Because of the importance of this form in establishing an employer's account, it should be typed or printed neatly. Additional pages should be attached if additional space is required.
2. ITEM #3 - Report forms will be sent to an employer's accounting firm only if the employer has submitted a power of attorney document. If an accounting firm is listed in this box and there is no power of attorney on file, the reports will be sent to the address listed in Item #2.
3. ITEM #6 - The individual who fills out this form must also include his/her own Social Security Number, address, and percentage of ownership, if he/she is a partner, sole proprietor or officer of the corporation.
4. ITEM #10 - Employers must include payroll information (if any) for the current year in addition to the four preceding years.
5. ITEM #12(d) - Because this information is used to assign a Standard Classification which is used to determine the tax rate for new businesses, it is important that the percentage of each principle type of activity be estimated as accurately as possible. If this cannot be done, the major activity must be specified in reasonable detail.
6. ITEM #20 - Only non-profit employers exempt from income tax by the I.R.S. need fill out this block.

(Example next page)

FORMS UC-8, UC-8A, UC-8C AND PAYMENT COUPON: Employer's Quarterly Report Forms

Purpose:

1. UC-8 - This quarterly report is used to calculate and report the unemployment insurance tax due for the quarter.
2. UC-8A - This quarterly report is a detailed listing of employee names, social security numbers and wages paid to each employee during the quarter.
3. UC-8C - This form is to be used only when it is necessary to notify the Division of changes in employer status or to correct information pre-printed on Forms UC-8/8A.
4. Payment Coupon - This form must be completed and returned with the employer's payment and Forms UC-8/8A.

When Furnished by Division:

March, June, September, and December of each year.

When Due:

This form must be completed and filed (postmarked) on or before the last day of the month following the appropriate calendar quarter, i.e., January 31, April 30, July 31, and October 31. **A report must be submitted even if no wages were paid during the calendar quarter.**

Payment for any tax liability must be included.

All reports submitted for processing must include a six digit account number (XXXXXX-X). Reports submitted without a complete account number will not be processed and will be returned to the employer.

Penalty for Lateness:

A \$17.25 fine is imposed if this report is submitted more than five days after the due date.

NOTE: Instructions for completing the UC-8 and UC-8A are provided with the forms.

Interest Charges:

Interest accrues at the rate of 1.5% per month or fraction thereof on assessments which are not paid on or before the due date.

Comments on the Employer's Quarterly Report Forms:

1. Report current period wages only. Prior period corrections must be made by adjustment application. The adjustment application is available online.
2. To change preprinted information on the tax report such as company name and address, please use change report (UC-8C) included in the quarterly report forms packet.
3. The use of nonstandard forms may cause processing delays.
4. Failure to sign and date a form may cause processing delays.

5. Our goal is to support employers' effort to comply with reporting requirements. If you have a question, please call (302) 761-8482.
6. Reports with no account number or "applied for" in the account number field will be returned to the employer along with any check for liability owed.
7. There is an online portal available to file reports and make payments electronically. Please see our Handbook online and register for the portal at <https://oes.delawareworks.com>

(Example next page)

FORM UI-QPR2: Quarterly Payroll Report for Reimbursable Employers

Purpose:

This quarterly report is a detailed listing of employee names, social security numbers and gross wages paid to each employee during the quarter.

When Furnished by Division:

March, June, September and December of each year.

When Due:

This form must be completed and filed (postmarked) on or before the last day of the month following the appropriate calendar quarter, i.e. January 31, April 30, July 31 and October 31.

Penalty for Lateness:

A fine is imposed if this report is submitted more than five days after the days after the due date.

(Example next page)

DELAWARE EMPLOYMENT TRAINING FUND

Purpose:

The Blue Collar Jobs Act of 1984 created a bi-annual tax for the purpose of providing training programs.

When Sent:

Employers will be billed by June 30 and December 31 of each year.

When Due:

Payment is due by July 31 and January 31 of each year.

Interest Charges:

Interest accrues at the rate of 1.5% per month or fraction thereof on taxes not paid on or before the due date.

(Example next page)

FORMS BW-119 AND UC-119C: Notice of Claim for Benefits and Request for Separation Information

Purpose:

To request reason for separation.

How Used:

When a worker files a claim, the BW-119 is prepared and sent to each base period employer. Employers are required to indicate the reason for separation (lack of work, or other), the last day the former employee worked, and any information about pensions. The BW-119 is used to determine whether an employer's account will be charged with benefit wages on the basis of the claim. (The original form must be returned. No copies or facsimiles will be accepted.)

The UC-119C is sent to the last employer and is used to determine nonmonetary eligibility.

Due Date:

Seven (7) business days after the mailing date shown on the form. If not received in seven (7) days, the Agency will decide the claim on the basis of available information, and the employer shall be barred from claiming subsequently that relief from benefit wage charges should be granted or that the worker should have been disqualified from the receipt of benefits.

Comments on the BW-119 and UC-119C:

1. The employer should be as specific as possible, attaching additional pages if necessary, in explaining the reason why the worker is no longer employed. For example, saying that the employee "took a better job" is not specific enough.
2. It is important that base period employers, even though they may not be the last employer, state specifically the reason for separation, as they may not be charged if it can be shown that the employee left said employment without "good cause related to the work" or was terminated for "just cause" connected with the work.

(Example next page)

FORM UC-12: Notice of Benefit Wages Charged to Employer's Merit Rating Account

Purpose:

To notify assessed employers of any benefit wages of former employees charged to their accounts and/or relief of benefit wages charged in previous calendar quarters.

When Sent:

Quarterly notices are sent to employers.

Appeal Period:

Request for reconsideration of benefit wage charges applied must be submitted within 15 days from the date Form UC-12 was issued.

(Example next page)

FORM UC-400: Application for Rehire Credit

Purpose:

To request credit be applied to employer account pursuant to the rehire of an employee(s).

When Sent:

Application must be submitted by employer to the Department of Labor, Division of Unemployment Insurance within the 90 day period following a claimant's benefit year ending date.

(Example next page)

FORM UC-401: Statement of Benefit Wage Credits for Rehire

Purpose:

To notify assessed employers of any rehire credits applied to their accounts.

When Sent:

Rehire credit applications are processed upon receipt. The employer will be notified upon determination.

Appeal Period:

Request for reconsideration of rehire credits applied must be submitted within 15 days from the date Form UC-401 was issued.

(Example next page)

FORM UC-409RC: Statement of Benefit Wage Credits for Rehire Denial

Purpose:

To notify assessed employers of rehire credit denials.

When Sent:

Daily notices are sent to employers who are denied rehire credits.

Appeal Period:

Request for reconsideration of denial must be submitted 15 days from the date form UC-409RC was issued.

(Example next page)

FORM UC-301: Notice of Hearing (Intrastate)

Purpose:

To inform the employer and claimant that an appeal has been filed against a decision made by a claims deputy concerning a claim for unemployment benefits and to provide notice of the date and time of the appeals hearing before an Appeals Referee.

How to Prepare for Appeal Hearing:

Instructions are provided on the back of the form as to how to prepare for the hearing. The employer and claimant should bring evidence which bears on the case such as wage and hour records, company policies or written warnings issued to the employee. It may be helpful to write down notes to take to the hearing to prevent omitting relevant facts. Any and all witnesses bearing relevant testimony should appear at the hearing.

Attorneys may be brought to the hearing but are by no means necessary for a fair and judicious process.

(Example next page)

XIII.STATE EXPERIENCE FACTOR TABLES

When State Experience Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	10.0	20.0	30.0	40.0	50.0	60.0	70.0	80.0	90.0	100.0
2	5.0	10.0	15.0	20.0	25.0	30.0	35.0	40.0	45.0	50.0
3	3.3	6.7	10.0	13.3	16.7	20.0	23.3	26.7	30.0	33.3
4	2.5	5.0	7.5	10.0	12.5	15.0	17.5	20.0	22.5	25.0
5	2.0	4.0	6.0	8.0	10.0	12.0	14.0	16.0	18.0	20.0
6	1.7	3.3	5.0	6.7	8.3	10.0	11.7	13.3	15.0	16.7
7	1.4	2.9	4.3	5.7	7.1	8.6	10.0	11.4	12.9	14.3
8	1.3	2.5	3.8	5.0	6.3	7.5	8.8	10.0	11.3	12.5
9	1.1	2.2	3.3	4.4	5.6	6.7	7.8	8.9	10.0	11.1
10	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0
11	0.9	1.8	2.7	3.6	4.5	5.5	6.4	7.3	8.2	9.1
12	0.8	1.7	2.5	3.3	4.2	5.0	5.8	6.7	7.5	8.3
13	0.8	1.5	2.3	3.1	3.8	4.6	5.4	6.2	6.9	7.7
14	0.7	1.4	2.1	2.9	3.6	4.3	5.0	5.7	6.4	7.1
15	0.7	1.3	2.0	2.7	3.3	4.0	4.7	5.3	6.0	6.7
16	0.6	1.3	1.9	2.5	3.1	3.8	4.4	5.0	5.6	6.3
17	0.6	1.2	1.8	2.4	2.9	3.5	4.1	4.7	5.3	5.9
18	0.6	1.1	1.7	2.2	2.8	3.3	3.9	4.4	5.0	5.6
19	0.5	1.1	1.6	2.1	2.6	3.2	3.7	4.2	4.7	5.3
20	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0
21	0.5	1.0	1.4	1.9	2.4	2.9	3.3	3.8	4.3	4.8
22	0.5	0.9	1.4	1.8	2.3	2.7	3.2	3.6	4.1	4.5
23	0.4	0.9	1.3	1.7	2.2	2.6	3.0	3.5	3.9	4.3
24	0.4	0.8	1.3	1.7	2.1	2.5	2.9	3.3	3.8	4.2
25	0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2	3.6	4.0
26	0.4	0.8	1.2	1.5	1.9	2.3	2.7	3.1	3.5	3.8
27	0.4	0.7	1.1	1.5	1.9	2.2	2.6	3.0	3.3	3.7
28	0.4	0.7	1.1	1.4	1.8	2.1	2.5	2.9	3.2	3.6
29	0.3	0.7	1.0	1.4	1.7	2.1	2.4	2.8	3.1	3.4
30	0.3	0.7	1.0	1.3	1.7	2.0	2.3	2.7	3.0	3.3
31	0.3	0.6	1.0	1.3	1.6	1.9	2.3	2.6	2.9	3.2
32	0.3	0.6	0.9	1.3	1.6	1.9	2.2	2.5	2.8	3.1
33	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.7	3.0
34	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.6	2.9
35	0.3	0.6	0.9	1.1	1.4	1.7	2.0	2.3	2.6	2.9
36	0.3	0.6	0.8	1.1	1.4	1.7	1.9	2.2	2.5	2.8
37	0.3	0.5	0.8	1.1	1.4	1.6	1.9	2.2	2.4	2.7
38	0.3	0.5	0.8	1.1	1.3	1.6	1.8	2.1	2.4	2.6
39	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.1	2.3	2.6
40	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.0	2.3	2.5
The Employer's Basic Assessment Rate Shall Be:										
	0.1%	0.20%	0.30%	0.40%	0.50%	0.60%	0.70%	0.80%	0.90%	1.00%

When State Experience Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	0.2	0.5	0.7	1.0	1.2	1.5	1.7	2.0	2.2	2.4
42	0.2	0.5	0.7	1.0	1.2	1.4	1.7	1.9	2.1	2.4
43	0.2	0.5	0.7	0.9	1.2	1.4	1.6	1.9	2.1	2.3
44	0.2	0.5	0.7	0.9	1.1	1.4	1.6	1.8	2.0	2.3
45	0.2	0.4	0.7	0.9	1.1	1.3	1.6	1.8	2.0	2.2
46	0.2	0.4	0.7	0.9	1.1	1.3	1.5	1.7	2.0	2.2
47	0.2	0.4	0.6	0.9	1.1	1.3	1.5	1.7	1.9	2.1
48	0.2	0.4	0.6	0.8	1.0	1.3	1.5	1.7	1.9	2.1
49	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
50	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
51	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
52	0.2	0.4	0.6	0.8	1.0	1.2	1.3	1.5	1.7	1.9
53	0.2	0.4	0.6	0.8	0.9	1.1	1.3	1.5	1.7	1.9
54	0.2	0.4	0.6	0.7	0.9	1.1	1.3	1.5	1.7	1.9
55	0.2	0.4	0.5	0.7	0.9	1.1	1.3	1.5	1.6	1.8
56	0.2	0.4	0.5	0.7	0.9	1.1	1.3	1.4	1.6	1.8
57	0.2	0.4	0.5	0.7	0.9	1.1	1.2	1.4	1.6	1.8
58	0.2	0.3	0.5	0.7	0.9	1.0	1.2	1.4	1.6	1.7
59	0.2	0.3	0.5	0.7	0.8	1.0	1.2	1.4	1.5	1.7
60	0.2	0.3	0.5	0.7	0.8	1.0	1.2	1.3	1.5	1.7
61	0.2	0.3	0.5	0.7	0.8	1.0	1.1	1.3	1.5	1.6
62	0.2	0.3	0.5	0.6	0.8	1.0	1.1	1.3	1.5	1.6
63	0.2	0.3	0.5	0.6	0.8	1.0	1.1	1.3	1.4	1.6
64	0.2	0.3	0.5	0.6	0.8	0.9	1.1	1.3	1.4	1.6
65	0.2	0.3	0.5	0.6	0.8	0.9	1.1	1.2	1.4	1.5
66	0.2	0.3	0.5	0.6	0.8	0.9	1.1	1.2	1.4	1.5
67	0.1	0.3	0.4	0.6	0.7	0.9	1.0	1.2	1.3	1.5
68	0.1	0.3	0.4	0.6	0.7	0.9	1.0	1.2	1.3	1.5
69	0.1	0.3	0.4	0.6	0.7	0.9	1.0	1.2	1.3	1.4
70	0.1	0.3	0.4	0.6	0.7	0.9	1.0	1.1	1.3	1.4
71	0.1	0.3	0.4	0.6	0.7	0.8	1.0	1.1	1.3	1.4
72	0.1	0.3	0.4	0.6	0.7	0.8	1.0	1.1	1.3	1.4
73	0.1	0.3	0.4	0.5	0.7	0.8	1.0	1.1	1.2	1.4
74	0.1	0.3	0.4	0.5	0.7	0.8	0.9	1.1	1.2	1.4
75	0.1	0.3	0.4	0.5	0.7	0.8	0.9	1.1	1.2	1.3
76	0.1	0.3	0.4	0.5	0.7	0.8	0.9	1.1	1.2	1.3
77	0.1	0.3	0.4	0.5	0.6	0.8	0.9	1.0	1.2	1.3
78	0.1	0.3	0.4	0.5	0.6	0.8	0.9	1.0	1.2	1.3
79	0.1	0.3	0.4	0.5	0.6	0.8	0.9	1.0	1.1	1.3
80	0.1	0.3	0.4	0.5	0.6	0.8	0.9	1.0	1.1	1.3
The Employer's Basic Assessment Rate Shall Be:										
	0.1%	0.20%	0.30%	0.40%	0.50%	0.60%	0.70%	0.80%	0.90%	1.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	110.0	120.0	130.0	140.0	150.0	160.0	170.0	180.0	190.0	200.0
2	55.0	60.0	65.0	70.0	75.0	80.0	85.0	90.0	95.0	100.0
3	36.7	40.0	43.3	46.7	50.0	53.3	56.7	60.0	63.3	66.7
4	27.5	30.0	32.5	35.0	37.5	40.0	42.5	45.0	47.5	50.0
5	22.0	24.0	26.0	28.0	30.0	32.0	34.0	36.0	38.0	40.0
6	18.3	20.0	21.7	23.3	25.0	26.7	28.3	30.0	31.7	33.3
7	15.7	17.1	18.6	20.0	21.4	22.9	24.3	25.7	27.1	28.6
8	13.8	15.0	16.3	17.5	18.8	20.0	21.3	22.5	23.8	25.0
9	12.2	13.3	14.4	15.6	16.7	17.8	18.9	20.0	21.1	22.2
10	11.0	12.0	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0
11	10.0	10.9	11.8	12.7	13.6	14.5	15.5	16.4	17.3	18.2
12	9.2	10.0	10.8	11.7	12.5	13.3	14.2	15.0	15.8	16.7
13	8.5	9.2	10.0	10.8	11.5	12.3	13.1	13.8	14.6	15.4
14	7.9	8.6	9.3	10.0	10.7	11.4	12.1	12.9	13.6	14.3
15	7.3	8.0	8.7	9.3	10.0	10.7	11.3	12.0	12.7	13.3
16	6.9	7.5	8.1	8.8	9.4	10.0	10.6	11.3	11.9	12.5
17	6.5	7.1	7.6	8.2	8.8	9.4	10.0	10.6	11.2	11.8
18	6.1	6.7	7.2	7.8	8.3	8.9	9.4	10.0	10.6	11.1
19	5.8	6.3	6.8	7.4	7.9	8.4	8.9	9.5	10.0	10.5
20	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0
21	5.2	5.7	6.2	6.7	7.1	7.6	8.1	8.6	9.0	9.5
22	5.0	5.5	5.9	6.4	6.8	7.3	7.7	8.2	8.6	9.1
23	4.8	5.2	5.7	6.1	6.5	7.0	7.4	7.8	8.3	8.7
24	4.6	5.0	5.4	5.8	6.3	6.7	7.1	7.5	7.9	8.3
25	4.4	4.8	5.2	5.6	6.0	6.4	6.8	7.2	7.6	8.0
26	4.2	4.6	5.0	5.4	5.8	6.2	6.5	6.9	7.3	7.7
27	4.1	4.4	4.8	5.2	5.6	5.9	6.3	6.7	7.0	7.4
28	3.9	4.3	4.6	5.0	5.4	5.7	6.1	6.4	6.8	7.1
29	3.8	4.1	4.5	4.8	5.2	5.5	5.9	6.2	6.6	6.9
30	3.7	4.0	4.3	4.7	5.0	5.3	5.7	6.0	6.3	6.7
31	3.5	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1	6.5
32	3.4	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9	6.3
33	3.3	3.6	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1
34	3.2	3.5	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9
35	3.1	3.4	3.7	4.0	4.3	4.6	4.9	5.1	5.4	5.7
36	3.1	3.3	3.6	3.9	4.2	4.4	4.7	5.0	5.3	5.6
37	3.0	3.2	3.5	3.8	4.1	4.3	4.6	4.9	5.1	5.4
38	2.9	3.2	3.4	3.7	3.9	4.2	4.5	4.7	5.0	5.3
39	2.8	3.1	3.3	3.6	3.8	4.1	4.4	4.6	4.9	5.1
40	2.8	3.0	3.3	3.5	3.8	4.0	4.3	4.5	4.8	5.0
The Employer's Basic Assessment Rate Shall Be:										
	1.10%	1.20%	1.30%	1.40%	1.50%	1.60%	1.70%	1.80%	1.90%	2.00%

When State Experience Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	2.7	2.9	3.2	3.4	3.7	3.9	4.1	4.4	4.6	4.9
42	2.6	2.9	3.1	3.3	3.6	3.8	4.0	4.3	4.5	4.8
43	2.6	2.8	3.0	3.3	3.5	3.7	4.0	4.2	4.4	4.7
44	2.5	2.7	3.0	3.2	3.4	3.6	3.9	4.1	4.3	4.5
45	2.4	2.7	2.9	3.1	3.3	3.6	3.8	4.0	4.2	4.4
46	2.4	2.6	2.8	3.0	3.3	3.5	3.7	3.9	4.1	4.3
47	2.3	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0	4.3
48	2.3	2.5	2.7	2.9	3.1	3.3	3.5	3.8	4.0	4.2
49	2.2	2.4	2.7	2.9	3.1	3.3	3.5	3.7	3.9	4.1
50	2.2	2.4	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0
51	2.2	2.4	2.5	2.7	2.9	3.1	3.3	3.5	3.7	3.9
52	2.1	2.3	2.5	2.7	2.9	3.1	3.3	3.5	3.7	3.8
53	2.1	2.3	2.5	2.6	2.8	3.0	3.2	3.4	3.6	3.8
54	2.0	2.2	2.4	2.6	2.8	3.0	3.1	3.3	3.5	3.7
55	2.0	2.2	2.4	2.5	2.7	2.9	3.1	3.3	3.5	3.6
56	2.0	2.1	2.3	2.5	2.7	2.9	3.0	3.2	3.4	3.6
57	1.9	2.1	2.3	2.5	2.6	2.8	3.0	3.2	3.3	3.5
58	1.9	2.1	2.2	2.4	2.6	2.8	2.9	3.1	3.3	3.4
59	1.9	2.0	2.2	2.4	2.5	2.7	2.9	3.1	3.2	3.4
60	1.8	2.0	2.2	2.3	2.5	2.7	2.8	3.0	3.2	3.3
61	1.8	2.0	2.1	2.3	2.5	2.6	2.8	3.0	3.1	3.3
62	1.8	1.9	2.1	2.3	2.4	2.6	2.7	2.9	3.1	3.2
63	1.7	1.9	2.1	2.2	2.4	2.5	2.7	2.9	3.0	3.2
64	1.7	1.9	2.0	2.2	2.3	2.5	2.7	2.8	3.0	3.1
65	1.7	1.8	2.0	2.2	2.3	2.5	2.6	2.8	2.9	3.1
66	1.7	1.8	2.0	2.1	2.3	2.4	2.6	2.7	2.9	3.0
67	1.6	1.8	1.9	2.1	2.2	2.4	2.5	2.7	2.8	3.0
68	1.6	1.8	1.9	2.1	2.2	2.4	2.5	2.6	2.8	2.9
69	1.6	1.7	1.9	2.0	2.2	2.3	2.5	2.6	2.8	2.9
70	1.6	1.7	1.9	2.0	2.1	2.3	2.4	2.6	2.7	2.9
71	1.5	1.7	1.8	2.0	2.1	2.3	2.4	2.5	2.7	2.8
72	1.5	1.7	1.8	1.9	2.1	2.2	2.4	2.5	2.6	2.8
73	1.5	1.6	1.8	1.9	2.1	2.2	2.3	2.5	2.6	2.7
74	1.5	1.6	1.8	1.9	2.0	2.2	2.3	2.4	2.6	2.7
75	1.5	1.6	1.7	1.9	2.0	2.1	2.3	2.4	2.5	2.7
76	1.4	1.6	1.7	1.8	2.0	2.1	2.2	2.4	2.5	2.6
77	1.4	1.6	1.7	1.8	1.9	2.1	2.2	2.3	2.5	2.6
78	1.4	1.5	1.7	1.8	1.9	2.1	2.2	2.3	2.4	2.6
79	1.4	1.5	1.6	1.8	1.9	2.0	2.2	2.3	2.4	2.5
80	1.4	1.5	1.6	1.8	1.9	2.0	2.1	2.3	2.4	2.5
The Employer's Basic Assessment Rate Shall Be:										
	1.10%	1.20%	1.30%	1.40%	1.50%	1.60%	1.70%	1.80%	1.90%	2.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	210.0	220.0	230.0	240.0	250.0	260.0	270.0	280.0	290.0	300.0
2	105.0	110.0	115.0	120.0	125.0	130.0	135.0	140.0	145.0	150.0
3	70.0	73.3	76.7	80.0	83.3	86.7	90.0	93.3	96.7	100.0
4	52.5	55.0	57.5	60.0	62.5	65.0	67.5	70.0	72.5	75.0
5	42.0	44.0	46.0	48.0	50.0	52.0	54.0	56.0	58.0	60.0
6	35.0	36.7	38.3	40.0	41.7	43.3	45.0	46.7	48.3	50.0
7	30.0	31.4	32.9	34.3	35.7	37.1	38.6	40.0	41.4	42.9
8	26.3	27.5	28.8	30.0	31.3	32.5	33.8	35.0	36.3	37.5
9	23.3	24.4	25.6	26.7	27.8	28.9	30.0	31.1	32.2	33.3
10	21.0	22.0	23.0	24.0	25.0	26.0	27.0	28.0	29.0	30.0
11	19.1	20.0	20.9	21.8	22.7	23.6	24.5	25.5	26.4	27.3
12	17.5	18.3	19.2	20.0	20.8	21.7	22.5	23.3	24.2	25.0
13	16.2	16.9	17.7	18.5	19.2	20.0	20.8	21.5	22.3	23.1
14	15.0	15.7	16.4	17.1	17.9	18.6	19.3	20.0	20.7	21.4
15	14.0	14.7	15.3	16.0	16.7	17.3	18.0	18.7	19.3	20.0
16	13.1	13.8	14.4	15.0	15.6	16.3	16.9	17.5	18.1	18.8
17	12.4	12.9	13.5	14.1	14.7	15.3	15.9	16.5	17.1	17.6
18	11.7	12.2	12.8	13.3	13.9	14.4	15.0	15.6	16.1	16.7
19	11.1	11.6	12.1	12.6	13.2	13.7	14.2	14.7	15.3	15.8
20	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0
21	10.0	10.5	11.0	11.4	11.9	12.4	12.9	13.3	13.8	14.3
22	9.5	10.0	10.5	10.9	11.4	11.8	12.3	12.7	13.2	13.6
23	9.1	9.6	10.0	10.4	10.9	11.3	11.7	12.2	12.6	13.0
24	8.8	9.2	9.6	10.0	10.4	10.8	11.3	11.7	12.1	12.5
25	8.4	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.6	12.0
26	8.1	8.5	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.5
27	7.8	8.1	8.5	8.9	9.3	9.6	10.0	10.4	10.7	11.1
28	7.5	7.9	8.2	8.6	8.9	9.3	9.6	10.0	10.4	10.7
29	7.2	7.6	7.9	8.3	8.6	9.0	9.3	9.7	10.0	10.3
30	7.0	7.3	7.7	8.0	8.3	8.7	9.0	9.3	9.7	10.0
31	6.8	7.1	7.4	7.7	8.1	8.4	8.7	9.0	9.4	9.7
32	6.6	6.9	7.2	7.5	7.8	8.1	8.4	8.8	9.1	9.4
33	6.4	6.7	7.0	7.3	7.6	7.9	8.2	8.5	8.8	9.1
34	6.2	6.5	6.8	7.1	7.4	7.6	7.9	8.2	8.5	8.8
35	6.0	6.3	6.6	6.9	7.1	7.4	7.7	8.0	8.3	8.6
36	5.8	6.1	6.4	6.7	6.9	7.2	7.5	7.8	8.1	8.3
37	5.7	5.9	6.2	6.5	6.8	7.0	7.3	7.6	7.8	8.1
38	5.5	5.8	6.1	6.3	6.6	6.8	7.1	7.4	7.6	7.9
39	5.4	5.6	5.9	6.2	6.4	6.7	6.9	7.2	7.4	7.7
40	5.3	5.5	5.8	6.0	6.3	6.5	6.8	7.0	7.3	7.5
The Employer's Basic Assessment Rate Shall Be:										
	2.10%	2.20%	2.30%	2.40%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	5.1	5.4	5.6	5.9	6.1	6.3	6.6	6.8	7.1	7.3
42	5.0	5.2	5.5	5.7	6.0	6.2	6.4	6.7	6.9	7.1
43	4.9	5.1	5.3	5.6	5.8	6.0	6.3	6.5	6.7	7.0
44	4.8	5.0	5.2	5.5	5.7	5.9	6.1	6.4	6.6	6.8
45	4.7	4.9	5.1	5.3	5.6	5.8	6.0	6.2	6.4	6.7
46	4.6	4.8	5.0	5.2	5.4	5.7	5.9	6.1	6.3	6.5
47	4.5	4.7	4.9	5.1	5.3	5.5	5.7	6.0	6.2	6.4
48	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0	6.3
49	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.7	5.9	6.1
50	4.2	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0
51	4.1	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.7	5.9
52	4.0	4.2	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8
53	4.0	4.2	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.7
54	3.9	4.1	4.3	4.4	4.6	4.8	5.0	5.2	5.4	5.6
55	3.8	4.0	4.2	4.4	4.5	4.7	4.9	5.1	5.3	5.5
56	3.8	3.9	4.1	4.3	4.5	4.6	4.8	5.0	5.2	5.4
57	3.7	3.9	4.0	4.2	4.4	4.6	4.7	4.9	5.1	5.3
58	3.6	3.8	4.0	4.1	4.3	4.5	4.7	4.8	5.0	5.2
59	3.6	3.7	3.9	4.1	4.2	4.4	4.6	4.7	4.9	5.1
60	3.5	3.7	3.8	4.0	4.2	4.3	4.5	4.7	4.8	5.0
61	3.4	3.6	3.8	3.9	4.1	4.3	4.4	4.6	4.8	4.9
62	3.4	3.5	3.7	3.9	4.0	4.2	4.4	4.5	4.7	4.8
63	3.3	3.5	3.7	3.8	4.0	4.1	4.3	4.4	4.6	4.8
64	3.3	3.4	3.6	3.8	3.9	4.1	4.2	4.4	4.5	4.7
65	3.2	3.4	3.5	3.7	3.8	4.0	4.2	4.3	4.5	4.6
66	3.2	3.3	3.5	3.6	3.8	3.9	4.1	4.2	4.4	4.5
67	3.1	3.3	3.4	3.6	3.7	3.9	4.0	4.2	4.3	4.5
68	3.1	3.2	3.4	3.5	3.7	3.8	4.0	4.1	4.3	4.4
69	3.0	3.2	3.3	3.5	3.6	3.8	3.9	4.1	4.2	4.3
70	3.0	3.1	3.3	3.4	3.6	3.7	3.9	4.0	4.1	4.3
71	3.0	3.1	3.2	3.4	3.5	3.7	3.8	3.9	4.1	4.2
72	2.9	3.1	3.2	3.3	3.5	3.6	3.8	3.9	4.0	4.2
73	2.9	3.0	3.2	3.3	3.4	3.6	3.7	3.8	4.0	4.1
74	2.8	3.0	3.1	3.2	3.4	3.5	3.6	3.8	3.9	4.1
75	2.8	2.9	3.1	3.2	3.3	3.5	3.6	3.7	3.9	4.0
76	2.8	2.9	3.0	3.2	3.3	3.4	3.6	3.7	3.8	3.9
77	2.7	2.9	3.0	3.1	3.2	3.4	3.5	3.6	3.8	3.9
78	2.7	2.8	2.9	3.1	3.2	3.3	3.5	3.6	3.7	3.8
79	2.7	2.8	2.9	3.0	3.2	3.3	3.4	3.5	3.7	3.8
80	2.6	2.8	2.9	3.0	3.1	3.3	3.4	3.5	3.6	3.8
The Employer's Basic Assessment Rate Shall Be:										
	2.10%	2.20%	2.30%	2.40%	2.50%	2.60%	2.70%	2.80%	2.90%	3.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	310.0	320.0	330.0	340.0	350.0	360.0	370.0	380.0	390.0	400.0
2	155.0	160.0	165.0	170.0	175.0	180.0	185.0	190.0	195.0	200.0
3	103.3	106.7	110.0	113.3	116.7	120.0	123.3	126.7	130.0	133.3
4	77.5	80.0	82.5	85.0	87.5	90.0	92.5	95.0	97.5	100.0
5	62.0	64.0	66.0	68.0	70.0	72.0	74.0	76.0	78.0	80.0
6	51.7	53.3	55.0	56.7	58.3	60.0	61.7	63.3	65.0	66.7
7	44.3	45.7	47.1	48.6	50.0	51.4	52.9	54.3	55.7	57.1
8	38.8	40.0	41.3	42.5	43.8	45.0	46.3	47.5	48.8	50.0
9	34.4	35.6	36.7	37.8	38.9	40.0	41.1	42.2	43.3	44.4
10	31.0	32.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0
11	28.2	29.1	30.0	30.9	31.8	32.7	33.6	34.5	35.5	36.4
12	25.8	26.7	27.5	28.3	29.2	30.0	30.8	31.7	32.5	33.3
13	23.8	24.6	25.4	26.2	26.9	27.7	28.5	29.2	30.0	30.8
14	22.1	22.9	23.6	24.3	25.0	25.7	26.4	27.1	27.9	28.6
15	20.7	21.3	22.0	22.7	23.3	24.0	24.7	25.3	26.0	26.7
16	19.4	20.0	20.6	21.3	21.9	22.5	23.1	23.8	24.4	25.0
17	18.2	18.8	19.4	20.0	20.6	21.2	21.8	22.4	22.9	23.5
18	17.2	17.8	18.3	18.9	19.4	20.0	20.6	21.1	21.7	22.2
19	16.3	16.8	17.4	17.9	18.4	18.9	19.5	20.0	20.5	21.1
20	15.5	16.0	16.5	17.0	17.5	18.0	18.5	19.0	19.5	20.0
21	14.8	15.2	15.7	16.2	16.7	17.1	17.6	18.1	18.6	19.0
22	14.1	14.5	15.0	15.5	15.9	16.4	16.8	17.3	17.7	18.2
23	13.5	13.9	14.3	14.8	15.2	15.7	16.1	16.5	17.0	17.4
24	12.9	13.3	13.8	14.2	14.6	15.0	15.4	15.8	16.3	16.7
25	12.4	12.8	13.2	13.6	14.0	14.4	14.8	15.2	15.6	16.0
26	11.9	12.3	12.7	13.1	13.5	13.8	14.2	14.6	15.0	15.4
27	11.5	11.9	12.2	12.6	13.0	13.3	13.7	14.1	14.4	14.8
28	11.1	11.4	11.8	12.1	12.5	12.9	13.2	13.6	13.9	14.3
29	10.7	11.0	11.4	11.7	12.1	12.4	12.8	13.1	13.4	13.8
30	10.3	10.7	11.0	11.3	11.7	12.0	12.3	12.7	13.0	13.3
31	10.0	10.3	10.6	11.0	11.3	11.6	11.9	12.3	12.6	12.9
32	9.7	10.0	10.3	10.6	10.9	11.3	11.6	11.9	12.2	12.5
33	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8	12.1
34	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8
35	8.9	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.1	11.4
36	8.6	8.9	9.2	9.4	9.7	10.0	10.3	10.6	10.8	11.1
37	8.4	8.6	8.9	9.2	9.5	9.7	10.0	10.3	10.5	10.8
38	8.2	8.4	8.7	8.9	9.2	9.5	9.7	10.0	10.3	10.5
39	7.9	8.2	8.5	8.7	9.0	9.2	9.5	9.7	10.0	10.3
40	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8	10.0
The Employer's Basic Assessment Rate Shall Be:										
	3.10%	3.20%	3.30%	3.40%	3.50%	3.60%	3.70%	3.80%	3.90%	4.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	7.6	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8
42	7.4	7.6	7.9	8.1	8.3	8.6	8.8	9.0	9.3	9.5
43	7.2	7.4	7.7	7.9	8.1	8.4	8.6	8.8	9.1	9.3
44	7.0	7.3	7.5	7.7	8.0	8.2	8.4	8.6	8.9	9.1
45	6.9	7.1	7.3	7.6	7.8	8.0	8.2	8.4	8.7	8.9
46	6.7	7.0	7.2	7.4	7.6	7.8	8.0	8.3	8.5	8.7
47	6.6	6.8	7.0	7.2	7.4	7.7	7.9	8.1	8.3	8.5
48	6.5	6.7	6.9	7.1	7.3	7.5	7.7	7.9	8.1	8.3
49	6.3	6.5	6.7	6.9	7.1	7.3	7.6	7.8	8.0	8.2
50	6.2	6.4	6.6	6.8	7.0	7.2	7.4	7.6	7.8	8.0
51	6.1	6.3	6.5	6.7	6.9	7.1	7.3	7.5	7.6	7.8
52	6.0	6.2	6.3	6.5	6.7	6.9	7.1	7.3	7.5	7.7
53	5.8	6.0	6.2	6.4	6.6	6.8	7.0	7.2	7.4	7.5
54	5.7	5.9	6.1	6.3	6.5	6.7	6.9	7.0	7.2	7.4
55	5.6	5.8	6.0	6.2	6.4	6.5	6.7	6.9	7.1	7.3
56	5.5	5.7	5.9	6.1	6.3	6.4	6.6	6.8	7.0	7.1
57	5.4	5.6	5.8	6.0	6.1	6.3	6.5	6.7	6.8	7.0
58	5.3	5.5	5.7	5.9	6.0	6.2	6.4	6.6	6.7	6.9
59	5.3	5.4	5.6	5.8	5.9	6.1	6.3	6.4	6.6	6.8
60	5.2	5.3	5.5	5.7	5.8	6.0	6.2	6.3	6.5	6.7
61	5.1	5.2	5.4	5.6	5.7	5.9	6.1	6.2	6.4	6.6
62	5.0	5.2	5.3	5.5	5.6	5.8	6.0	6.1	6.3	6.5
63	4.9	5.1	5.2	5.4	5.6	5.7	5.9	6.0	6.2	6.3
64	4.8	5.0	5.2	5.3	5.5	5.6	5.8	5.9	6.1	6.3
65	4.8	4.9	5.1	5.2	5.4	5.5	5.7	5.8	6.0	6.2
66	4.7	4.8	5.0	5.2	5.3	5.5	5.6	5.8	5.9	6.1
67	4.6	4.8	4.9	5.1	5.2	5.4	5.5	5.7	5.8	6.0
68	4.6	4.7	4.9	5.0	5.1	5.3	5.4	5.6	5.7	5.9
69	4.5	4.6	4.8	4.9	5.1	5.2	5.4	5.5	5.7	5.8
70	4.4	4.6	4.7	4.9	5.0	5.1	5.3	5.4	5.6	5.7
71	4.4	4.5	4.6	4.8	4.9	5.1	5.2	5.4	5.5	5.6
72	4.3	4.4	4.6	4.7	4.9	5.0	5.1	5.3	5.4	5.6
73	4.2	4.4	4.5	4.7	4.8	4.9	5.1	5.2	5.3	5.5
74	4.2	4.3	4.5	4.6	4.7	4.9	5.0	5.1	5.3	5.4
75	4.1	4.3	4.4	4.5	4.7	4.8	4.9	5.1	5.2	5.3
76	4.1	4.2	4.3	4.5	4.6	4.7	4.9	5.0	5.1	5.3
77	4.0	4.2	4.3	4.4	4.5	4.7	4.8	4.9	5.1	5.2
78	4.0	4.1	4.2	4.4	4.5	4.6	4.7	4.9	5.0	5.1
79	3.9	4.1	4.2	4.3	4.4	4.6	4.7	4.8	4.9	5.1
80	3.9	4.0	4.1	4.3	4.4	4.5	4.6	4.8	4.9	5.0
The Employer's Basic Assessment Rate Shall Be:										
	3.10%	3.20%	3.30%	3.40%	3.50%	3.60%	3.70%	3.80%	3.90%	4.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	410.0	420.0	430.0	440.0	450.0	460.0	470.0	480.0	490.0	500.0
2	205.0	210.0	215.0	220.0	225.0	230.0	235.0	240.0	245.0	250.0
3	136.7	140.0	143.3	146.7	150.0	153.3	156.7	160.0	163.3	166.7
4	102.5	105.0	107.5	110.0	112.5	115.0	117.5	120.0	122.5	125.0
5	82.0	84.0	86.0	88.0	90.0	92.0	94.0	96.0	98.0	100.0
6	68.3	70.0	71.7	73.3	75.0	76.7	78.3	80.0	81.7	83.3
7	58.6	60.0	61.4	62.9	64.3	65.7	67.1	68.6	70.0	71.4
8	51.3	52.5	53.8	55.0	56.3	57.5	58.8	60.0	61.3	62.5
9	45.6	46.7	47.8	48.9	50.0	51.1	52.2	53.3	54.4	55.6
10	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	49.0	50.0
11	37.3	38.2	39.1	40.0	40.9	41.8	42.7	43.6	44.5	45.5
12	34.2	35.0	35.8	36.7	37.5	38.3	39.2	40.0	40.8	41.7
13	31.5	32.3	33.1	33.8	34.6	35.4	36.2	36.9	37.7	38.5
14	29.3	30.0	30.7	31.4	32.1	32.9	33.6	34.3	35.0	35.7
15	27.3	28.0	28.7	29.3	30.0	30.7	31.3	32.0	32.7	33.3
16	25.6	26.3	26.9	27.5	28.1	28.8	29.4	30.0	30.6	31.3
17	24.1	24.7	25.3	25.9	26.5	27.1	27.6	28.2	28.8	29.4
18	22.8	23.3	23.9	24.4	25.0	25.6	26.1	26.7	27.2	27.8
19	21.6	22.1	22.6	23.2	23.7	24.2	24.7	25.3	25.8	26.3
20	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5	25.0
21	19.5	20.0	20.5	21.0	21.4	21.9	22.4	22.9	23.3	23.8
22	18.6	19.1	19.5	20.0	20.5	20.9	21.4	21.8	22.3	22.7
23	17.8	18.3	18.7	19.1	19.6	20.0	20.4	20.9	21.3	21.7
24	17.1	17.5	17.9	18.3	18.8	19.2	19.6	20.0	20.4	20.8
25	16.4	16.8	17.2	17.6	18.0	18.4	18.8	19.2	19.6	20.0
26	15.8	16.2	16.5	16.9	17.3	17.7	18.1	18.5	18.8	19.2
27	15.2	15.6	15.9	16.3	16.7	17.0	17.4	17.8	18.1	18.5
28	14.6	15.0	15.4	15.7	16.1	16.4	16.8	17.1	17.5	17.9
29	14.1	14.5	14.8	15.2	15.5	15.9	16.2	16.6	16.9	17.2
30	13.7	14.0	14.3	14.7	15.0	15.3	15.7	16.0	16.3	16.7
31	13.2	13.5	13.9	14.2	14.5	14.8	15.2	15.5	15.8	16.1
32	12.8	13.1	13.4	13.8	14.1	14.4	14.7	15.0	15.3	15.6
33	12.4	12.7	13.0	13.3	13.6	13.9	14.2	14.5	14.8	15.2
34	12.1	12.4	12.6	12.9	13.2	13.5	13.8	14.1	14.4	14.7
35	11.7	12.0	12.3	12.6	12.9	13.1	13.4	13.7	14.0	14.3
36	11.4	11.7	11.9	12.2	12.5	12.8	13.1	13.3	13.6	13.9
37	11.1	11.4	11.6	11.9	12.2	12.4	12.7	13.0	13.2	13.5
38	10.8	11.1	11.3	11.6	11.8	12.1	12.4	12.6	12.9	13.2
39	10.5	10.8	11.0	11.3	11.5	11.8	12.1	12.3	12.6	12.8
40	10.3	10.5	10.8	11.0	11.3	11.5	11.8	12.0	12.3	12.5
The Employer's Basic Assessment Rate Shall Be:										
	4.10%	4.20%	4.30%	4.40%	4.50%	4.60%	4.70%	4.80%	4.90%	5.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	10.0	10.2	10.5	10.7	11.0	11.2	11.5	11.7	12.0	12.2
42	9.8	10.0	10.2	10.5	10.7	11.0	11.2	11.4	11.7	11.9
43	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.2	11.4	11.6
44	9.3	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.1	11.4
45	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9	11.1
46	8.9	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9
47	8.7	8.9	9.1	9.4	9.6	9.8	10.0	10.2	10.4	10.6
48	8.5	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2	10.4
49	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2
50	8.2	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0
51	8.0	8.2	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8
52	7.9	8.1	8.3	8.5	8.7	8.8	9.0	9.2	9.4	9.6
53	7.7	7.9	8.1	8.3	8.5	8.7	8.9	9.1	9.2	9.4
54	7.6	7.8	8.0	8.1	8.3	8.5	8.7	8.9	9.1	9.3
55	7.5	7.6	7.8	8.0	8.2	8.4	8.5	8.7	8.9	9.1
56	7.3	7.5	7.7	7.9	8.0	8.2	8.4	8.6	8.8	8.9
57	7.2	7.4	7.5	7.7	7.9	8.1	8.2	8.4	8.6	8.8
58	7.1	7.2	7.4	7.6	7.8	7.9	8.1	8.3	8.4	8.6
59	6.9	7.1	7.3	7.5	7.6	7.8	8.0	8.1	8.3	8.5
60	6.8	7.0	7.2	7.3	7.5	7.7	7.8	8.0	8.2	8.3
61	6.7	6.9	7.0	7.2	7.4	7.5	7.7	7.9	8.0	8.2
62	6.6	6.8	6.9	7.1	7.3	7.4	7.6	7.7	7.9	8.1
63	6.5	6.7	6.8	7.0	7.1	7.3	7.5	7.6	7.8	7.9
64	6.4	6.6	6.7	6.9	7.0	7.2	7.3	7.5	7.7	7.8
65	6.3	6.5	6.6	6.8	6.9	7.1	7.2	7.4	7.5	7.7
66	6.2	6.4	6.5	6.7	6.8	7.0	7.1	7.3	7.4	7.6
67	6.1	6.3	6.4	6.6	6.7	6.9	7.0	7.2	7.3	7.5
68	6.0	6.2	6.3	6.5	6.6	6.8	6.9	7.1	7.2	7.4
69	5.9	6.1	6.2	6.4	6.5	6.7	6.8	7.0	7.1	7.2
70	5.9	6.0	6.1	6.3	6.4	6.6	6.7	6.9	7.0	7.1
71	5.8	5.9	6.1	6.2	6.3	6.5	6.6	6.8	6.9	7.0
72	5.7	5.8	6.0	6.1	6.3	6.4	6.5	6.7	6.8	6.9
73	5.6	5.8	5.9	6.0	6.2	6.3	6.4	6.6	6.7	6.8
74	5.5	5.7	5.8	5.9	6.1	6.2	6.4	6.5	6.6	6.8
75	5.5	5.6	5.7	5.9	6.0	6.1	6.3	6.4	6.5	6.7
76	5.4	5.5	5.7	5.8	5.9	6.1	6.2	6.3	6.4	6.6
77	5.3	5.5	5.6	5.7	5.8	6.0	6.1	6.2	6.4	6.5
78	5.3	5.4	5.5	5.6	5.8	5.9	6.0	6.2	6.3	6.4
79	5.2	5.3	5.4	5.6	5.7	5.8	5.9	6.1	6.2	6.3
80	5.1	5.3	5.4	5.5	5.6	5.8	5.9	6.0	6.1	6.3
The Employer's Basic Assessment Rate Shall Be:										
	4.10%	4.20%	4.30%	4.40%	4.50%	4.60%	4.70%	4.80%	4.90%	5.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	510.0	520.0	530.0	540.0	550.0	560.0	570.0	580.0	590.0	600.0
2	255.0	260.0	265.0	270.0	275.0	280.0	285.0	290.0	295.0	300.0
3	170.0	173.3	176.7	180.0	183.3	186.7	190.0	193.3	196.7	200.0
4	127.5	130.0	132.5	135.0	137.5	140.0	142.5	145.0	147.5	150.0
5	102.0	104.0	106.0	108.0	110.0	112.0	114.0	116.0	118.0	120.0
6	85.0	86.7	88.3	90.0	91.7	93.3	95.0	96.7	98.3	100.0
7	72.9	74.3	75.7	77.1	78.6	80.0	81.4	82.9	84.3	85.7
8	63.8	65.0	66.3	67.5	68.8	70.0	71.2	72.5	73.7	75.0
9	56.7	57.8	58.9	60.0	61.1	62.2	63.3	64.4	65.6	66.7
10	51.0	52.0	53.0	54.0	55.0	56.0	57.0	58.0	59.0	60.0
11	46.4	47.3	48.2	49.1	50.0	50.9	51.8	52.7	53.6	54.5
12	42.5	43.3	44.2	45.0	45.8	46.7	47.5	48.3	49.2	50.0
13	39.2	40.0	40.8	41.5	42.3	43.1	43.8	44.6	45.4	46.2
14	36.4	37.1	37.9	38.6	39.3	40.0	40.7	41.4	42.1	42.9
15	34.0	34.7	35.3	36.0	36.7	37.3	38.0	38.7	39.3	40.0
16	31.9	32.5	33.1	33.8	34.4	35.0	35.6	36.3	36.9	37.5
17	30.0	30.6	31.2	31.8	32.4	32.9	33.5	34.1	34.7	35.3
18	28.3	28.9	29.4	30.0	30.6	31.1	31.7	32.2	32.8	33.3
19	26.8	27.4	27.9	28.4	28.9	29.5	30.0	30.5	31.1	31.6
20	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0
21	24.3	24.8	25.2	25.7	26.2	26.7	27.1	27.6	28.1	28.6
22	23.2	23.6	24.1	24.5	25.0	25.5	25.9	26.4	26.8	27.3
23	22.2	22.6	23.0	23.5	23.9	24.3	24.8	25.2	25.7	26.1
24	21.3	21.7	22.1	22.5	22.9	23.3	23.8	24.2	24.6	25.0
25	20.4	20.8	21.2	21.6	22.0	22.4	22.8	23.2	23.6	24.0
26	19.6	20.0	20.4	20.8	21.2	21.5	21.9	22.3	22.7	23.1
27	18.9	19.3	19.6	20.0	20.4	20.7	21.1	21.5	21.9	22.2
28	18.2	18.6	18.9	19.3	19.6	20.0	20.4	20.7	21.1	21.4
29	17.6	17.9	18.3	18.6	19.0	19.3	19.7	20.0	20.3	20.7
30	17.0	17.3	17.7	18.0	18.3	18.7	19.0	19.3	19.7	20.0
31	16.5	16.8	17.1	17.4	17.7	18.1	18.4	18.7	19.0	19.4
32	15.9	16.3	16.6	16.9	17.2	17.5	17.8	18.1	18.4	18.8
33	15.5	15.8	16.1	16.4	16.7	17.0	17.3	17.6	17.9	18.2
34	15.0	15.3	15.6	15.9	16.2	16.5	16.8	17.1	17.4	17.6
35	14.6	14.9	15.1	15.4	15.7	16.0	16.3	16.6	16.9	17.1
36	14.2	14.4	14.7	15.0	15.3	15.6	15.8	16.1	16.4	16.7
37	13.8	14.1	14.3	14.6	14.9	15.1	15.4	15.7	15.9	16.2
38	13.4	13.7	13.9	14.2	14.5	14.7	15.0	15.3	15.5	15.8
39	13.1	13.3	13.6	13.8	14.1	14.4	14.6	14.9	15.1	15.4
40	12.8	13.0	13.3	13.5	13.8	14.0	14.3	14.5	14.8	15.0
The Employer's Basic Assessment Rate Shall Be:										
	5.10%	5.20%	5.30%	5.40%	5.50%	5.60%	5.70%	5.80%	5.90%	6.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	12.4	12.7	12.9	13.2	13.4	13.7	13.9	14.1	14.4	14.6
42	12.1	12.4	12.6	12.9	13.1	13.3	13.6	13.8	14.0	14.3
43	11.9	12.1	12.3	12.6	12.8	13.0	13.3	13.5	13.7	14.0
44	11.6	11.8	12.0	12.3	12.5	12.7	13.0	13.2	13.4	13.6
45	11.3	11.6	11.8	12.0	12.2	12.4	12.7	12.9	13.1	13.3
46	11.1	11.3	11.5	11.7	12.0	12.2	12.4	12.6	12.8	13.0
47	10.9	11.1	11.3	11.5	11.7	11.9	12.1	12.3	12.6	12.8
48	10.6	10.8	11.0	11.3	11.5	11.7	11.9	12.1	12.3	12.5
49	10.4	10.6	10.8	11.0	11.2	11.4	11.6	11.8	12.0	12.2
50	10.2	10.4	10.6	10.8	11.0	11.2	11.4	11.6	11.8	12.0
51	10.0	10.2	10.4	10.6	10.8	11.0	11.2	11.4	11.6	11.8
52	9.8	10.0	10.2	10.4	10.6	10.8	11.0	11.2	11.3	11.5
53	9.6	9.8	10.0	10.2	10.4	10.6	10.8	10.9	11.1	11.3
54	9.4	9.6	9.8	10.0	10.2	10.4	10.6	10.7	10.9	11.1
55	9.3	9.5	9.6	9.8	10.0	10.2	10.4	10.5	10.7	10.9
56	9.1	9.3	9.5	9.6	9.8	10.0	10.2	10.4	10.5	10.7
57	8.9	9.1	9.3	9.5	9.6	9.8	10.0	10.2	10.4	10.5
58	8.8	9.0	9.1	9.3	9.5	9.7	9.8	10.0	10.2	10.3
59	8.6	8.8	9.0	9.2	9.3	9.5	9.7	9.8	10.0	10.2
60	8.5	8.7	8.8	9.0	9.2	9.3	9.5	9.7	9.8	10.0
61	8.4	8.5	8.7	8.9	9.0	9.2	9.3	9.5	9.7	9.8
62	8.2	8.4	8.5	8.7	8.9	9.0	9.2	9.4	9.5	9.7
63	8.1	8.3	8.4	8.6	8.7	8.9	9.0	9.2	9.4	9.5
64	8.0	8.1	8.3	8.4	8.6	8.7	8.9	9.1	9.2	9.4
65	7.8	8.0	8.2	8.3	8.5	8.6	8.8	8.9	9.1	9.2
66	7.7	7.9	8.0	8.2	8.3	8.5	8.6	8.8	8.9	9.1
67	7.6	7.8	7.9	8.1	8.2	8.4	8.5	8.7	8.8	9.0
68	7.5	7.6	7.8	7.9	8.1	8.2	8.4	8.5	8.7	8.8
69	7.4	7.5	7.7	7.8	8.0	8.1	8.3	8.4	8.6	8.7
70	7.3	7.4	7.6	7.7	7.9	8.0	8.1	8.3	8.4	8.6
71	7.2	7.3	7.5	7.6	7.7	7.9	8.0	8.2	8.3	8.5
72	7.1	7.2	7.4	7.5	7.6	7.8	7.9	8.1	8.2	8.3
73	7.0	7.1	7.3	7.4	7.5	7.7	7.8	7.9	8.1	8.2
74	6.9	7.0	7.2	7.3	7.4	7.6	7.7	7.8	8.0	8.1
75	6.8	6.9	7.1	7.2	7.3	7.5	7.6	7.7	7.9	8.0
76	6.7	6.8	7.0	7.1	7.2	7.4	7.5	7.6	7.8	7.9
77	6.6	6.8	6.9	7.0	7.1	7.3	7.4	7.5	7.7	7.8
78	6.5	6.7	6.8	6.9	7.1	7.2	7.3	7.4	7.6	7.7
79	6.5	6.6	6.7	6.8	7.0	7.1	7.2	7.3	7.5	7.6
80	6.4	6.5	6.6	6.8	6.9	7.0	7.1	7.2	7.4	7.5
The Employer's Basic Assessment Rate Shall Be:										
	5.10%	5.20%	5.30%	5.40%	5.50%	5.60%	5.70%	5.80%	5.90%	6.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1	610.0	620.0	630.0	640.0	650.0	660.0	670.0	680.0	690.0	700.0
2	305.0	310.0	315.0	320.0	325.0	330.0	335.0	340.0	345.0	350.0
3	203.3	206.7	210.0	213.3	216.7	220.0	223.3	226.7	230.0	233.3
4	152.5	155.0	157.5	160.0	162.5	165.0	167.5	170.0	172.5	175.0
5	122.0	124.0	126.0	128.0	130.0	132.0	134.0	136.0	138.0	140.0
6	101.7	103.3	105.0	106.7	108.3	110.0	111.7	113.3	115.0	116.7
7	87.1	88.6	90.0	91.4	92.9	94.3	95.7	97.1	98.6	100.0
8	76.2	77.5	78.7	80.0	81.2	82.5	83.7	85.0	86.2	87.5
9	67.8	68.9	70.0	71.1	72.2	73.3	74.4	75.6	76.7	77.8
10	61.0	62.0	63.0	64.0	65.0	66.0	67.0	68.0	69.0	70.0
11	55.5	56.4	57.3	58.2	59.1	60.0	60.9	61.8	62.7	63.6
12	50.8	51.7	52.5	53.3	54.2	55.0	55.8	56.7	57.5	58.3
13	46.9	47.7	48.5	49.2	50.0	50.8	51.5	52.3	53.1	53.8
14	43.6	44.3	45.0	45.7	46.4	47.1	47.9	48.6	49.3	50.0
15	40.7	41.3	42.0	42.7	43.3	44.0	44.7	45.3	46.0	46.7
16	38.1	38.8	39.4	40.0	40.6	41.3	41.9	42.5	43.1	43.7
17	35.9	36.5	37.1	37.6	38.2	38.8	39.4	40.0	40.6	41.2
18	33.9	34.4	35.0	35.6	36.1	36.7	37.2	37.8	38.3	38.9
19	32.1	32.6	33.2	33.7	34.2	34.7	35.3	35.8	36.3	36.8
20	30.5	31.0	31.5	32.0	32.5	33.0	33.5	34.0	34.5	35.0
21	29.0	29.5	30.0	30.5	31.0	31.4	31.9	32.4	32.9	33.3
22	27.7	28.2	28.6	29.1	29.5	30.0	30.5	30.9	31.4	31.8
23	26.5	27.0	27.4	27.8	28.3	28.7	29.1	29.6	30.0	30.4
24	25.4	25.8	26.3	26.7	27.1	27.5	27.9	28.3	28.8	29.2
25	24.4	24.8	25.2	25.6	26.0	26.4	26.8	27.2	27.6	28.0
26	23.5	23.8	24.2	24.6	25.0	25.4	25.8	26.2	26.5	26.9
27	22.6	23.0	23.3	23.7	24.1	24.4	24.8	25.2	25.6	25.9
28	21.8	22.1	22.5	22.9	23.2	23.6	23.9	24.3	24.6	25.0
29	21.0	21.4	21.7	22.1	22.4	22.8	23.1	23.4	23.8	24.1
30	20.3	20.7	21.0	21.3	21.7	22.0	22.3	22.7	23.0	23.3
31	19.7	20.0	20.3	20.6	21.0	21.3	21.6	21.9	22.3	22.6
32	19.1	19.4	19.7	20.0	20.3	20.6	20.9	21.3	21.6	21.9
33	18.5	18.8	19.1	19.4	19.7	20.0	20.3	20.6	20.9	21.2
34	17.9	18.2	18.5	18.8	19.1	19.4	19.7	20.0	20.3	20.6
35	17.4	17.7	18.0	18.3	18.6	18.9	19.1	19.4	19.7	20.0
36	16.9	17.2	17.5	17.8	18.1	18.3	18.6	18.9	19.2	19.4
37	16.5	16.8	17.0	17.3	17.6	17.8	18.1	18.4	18.6	18.9
38	16.1	16.3	16.6	16.8	17.1	17.4	17.6	17.9	18.2	18.4
39	15.6	15.9	16.2	16.4	16.7	16.9	17.2	17.4	17.7	17.9
40	15.3	15.5	15.8	16.0	16.3	16.5	16.8	17.0	17.3	17.5
The Employer's Basic Assessment Rate Shall Be:										
	6.10%	6.20%	6.30%	6.40%	6.50%	6.60%	6.70%	6.80%	6.90%	7.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
41	14.9	15.1	15.4	15.6	15.9	16.1	16.3	16.6	16.8	17.1
42	14.5	14.8	15.0	15.2	15.5	15.7	16.0	16.2	16.4	16.7
43	14.2	14.4	14.7	14.9	15.1	15.3	15.6	15.8	16.0	16.3
44	13.9	14.1	14.3	14.5	14.8	15.0	15.2	15.5	15.7	15.9
45	13.6	13.8	14.0	14.2	14.4	14.7	14.9	15.1	15.3	15.6
46	13.3	13.5	13.7	13.9	14.1	14.3	14.6	14.8	15.0	15.2
47	13.0	13.2	13.4	13.6	13.8	14.0	14.3	14.5	14.7	14.9
48	12.7	12.9	13.1	13.3	13.5	13.8	14.0	14.2	14.4	14.6
49	12.4	12.7	12.9	13.1	13.3	13.5	13.7	13.9	14.1	14.3
50	12.2	12.4	12.6	12.8	13.0	13.2	13.4	13.6	13.8	14.0
51	12.0	12.2	12.4	12.5	12.7	12.9	13.1	13.3	13.5	13.7
52	11.7	11.9	12.1	12.3	12.5	12.7	12.9	13.1	13.3	13.5
53	11.5	11.7	11.9	12.1	12.3	12.5	12.6	12.8	13.0	13.2
54	11.3	11.5	11.7	11.9	12.0	12.2	12.4	12.6	12.8	13.0
55	11.1	11.3	11.5	11.6	11.8	12.0	12.2	12.4	12.5	12.7
56	10.9	11.1	11.3	11.4	11.6	11.8	12.0	12.1	12.3	12.5
57	10.7	10.9	11.1	11.2	11.4	11.6	11.8	11.9	12.1	12.3
58	10.5	10.7	10.9	11.0	11.2	11.4	11.6	11.7	11.9	12.1
59	10.3	10.5	10.7	10.8	11.0	11.2	11.4	11.5	11.7	11.9
60	10.2	10.3	10.5	10.7	10.8	11.0	11.2	11.3	11.5	11.7
61	10.0	10.2	10.3	10.5	10.7	10.8	11.0	11.1	11.3	11.5
62	9.8	10.0	10.2	10.3	10.5	10.6	10.8	11.0	11.1	11.3
63	9.7	9.8	10.0	10.2	10.3	10.5	10.6	10.8	11.0	11.1
64	9.5	9.7	9.8	10.0	10.2	10.3	10.5	10.6	10.8	10.9
65	9.4	9.5	9.7	9.8	10.0	10.2	10.3	10.5	10.6	10.8
66	9.2	9.4	9.5	9.7	9.8	10.0	10.2	10.3	10.5	10.6
67	9.1	9.3	9.4	9.6	9.7	9.9	10.0	10.1	10.3	10.4
68	9.0	9.1	9.3	9.4	9.6	9.7	9.9	10.0	10.1	10.3
69	8.8	9.0	9.1	9.3	9.4	9.6	9.7	9.9	10.0	10.1
70	8.7	8.9	9.0	9.1	9.3	9.4	9.6	9.7	9.9	10.0
71	8.6	8.7	8.9	9.0	9.2	9.3	9.4	9.6	9.7	9.9
72	8.5	8.6	8.7	8.9	9.0	9.2	9.3	9.4	9.6	9.7
73	8.4	8.5	8.6	8.8	8.9	9.0	9.2	9.3	9.5	9.6
74	8.2	8.4	8.5	8.6	8.8	8.9	9.1	9.2	9.3	9.5
75	8.1	8.3	8.4	8.5	8.7	8.8	8.9	9.1	9.2	9.3
76	8.0	8.2	8.3	8.4	8.6	8.7	8.8	8.9	9.1	9.2
77	7.9	8.1	8.2	8.3	8.4	8.6	8.7	8.8	9.0	9.1
78	7.8	7.9	8.1	8.2	8.3	8.5	8.6	8.7	8.8	9.0
79	7.7	7.8	8.0	8.1	8.2	8.4	8.5	8.6	8.7	8.9
80	7.6	7.7	7.9	8.0	8.1	8.2	8.4	8.5	8.6	8.7
The Employer's Basic Assessment Rate Shall Be:										
	6.10%	6.20%	6.30%	6.40%	6.50%	6.60%	6.70%	6.80%	6.90%	7.00%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:								
1	710.0	720.0	730.0	740.0	750.0	760.0	770.0	780.0	790.0
2	355.0	360.0	365.0	370.0	375.0	380.0	385.0	390.0	395.0
3	236.7	240.0	243.3	246.7	250.0	253.3	256.7	260.0	263.3
4	177.5	180.0	182.5	185.0	187.5	190.0	192.5	195.0	197.5
5	142.0	144.0	146.0	148.0	150.0	152.0	154.0	156.0	158.0
6	118.3	120.0	121.7	123.3	125.0	126.7	128.3	130.0	131.7
7	101.4	102.9	104.3	105.7	107.1	108.6	110.0	111.4	112.9
8	88.7	90.0	91.2	92.5	93.7	95.0	96.2	97.5	98.7
9	78.9	80.0	81.1	82.2	83.3	84.4	85.6	86.7	87.8
10	71.0	72.0	73.0	74.0	75.0	76.0	77.0	78.0	79.0
11	64.5	65.5	66.4	67.3	68.2	69.1	70.0	70.9	71.8
12	59.2	60.0	60.8	61.7	62.5	63.3	64.2	65.0	65.8
13	54.6	55.4	56.2	56.9	57.7	58.5	59.2	60.0	60.8
14	50.7	51.4	52.1	52.9	53.6	54.3	55.0	55.7	56.4
15	47.3	48.0	48.7	49.3	50.0	50.7	51.3	52.0	52.7
16	44.4	45.0	45.6	46.2	46.9	47.5	48.1	48.7	49.4
17	41.8	42.4	42.9	43.5	44.1	44.7	45.3	45.9	46.5
18	39.4	40.0	40.6	41.1	41.7	42.2	42.8	43.3	43.9
19	37.4	37.9	38.4	38.9	39.5	40.0	40.5	41.1	41.6
20	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
21	33.8	34.3	34.8	35.2	35.7	36.2	36.7	37.1	37.6
22	32.3	32.7	33.2	33.6	34.1	34.5	35.0	35.5	35.9
23	30.9	31.3	31.7	32.2	32.6	33.0	33.5	33.9	34.3
24	29.6	30.0	30.4	30.8	31.3	31.7	32.1	32.5	32.9
25	28.4	28.8	29.2	29.6	30.0	30.4	30.8	31.2	31.6
26	27.3	27.7	28.1	28.5	28.8	29.2	29.6	30.0	30.4
27	26.3	26.7	27.0	27.4	27.8	28.1	28.5	28.9	29.3
28	25.4	25.7	26.1	26.4	26.8	27.1	27.5	27.9	28.2
29	24.5	24.8	25.2	25.5	25.9	26.2	26.6	26.9	27.2
30	23.7	24.0	24.3	24.7	25.0	25.3	25.7	26.0	26.3
31	22.9	23.2	23.5	23.9	24.2	24.5	24.8	25.2	25.5
32	22.2	22.5	22.8	23.1	23.4	23.8	24.1	24.4	24.7
33	21.5	21.8	22.1	22.4	22.7	23.0	23.3	23.6	23.9
34	20.9	21.2	21.5	21.8	22.1	22.4	22.6	22.9	23.2
35	20.3	20.6	20.9	21.1	21.4	21.7	22.0	22.3	22.6
36	19.7	20.0	20.3	20.6	20.8	21.1	21.4	21.7	21.9
37	19.2	19.5	19.7	20.0	20.3	20.5	20.8	21.1	21.4
38	18.7	18.9	19.2	19.5	19.7	20.0	20.3	20.5	20.8
39	18.2	18.5	18.7	19.0	19.2	19.5	19.7	20.0	20.3
40	17.8	18.0	18.3	18.5	18.8	19.0	19.3	19.5	19.8
The Employer's Basic Assessment Rate Shall Be:									
	7.10%	7.20%	7.30%	7.40%	7.50%	7.60%	7.70%	7.80%	7.90%

When State Experienced Factor is:	If the Employer's Benefit Wage Ratio Does Not Exceed:								
41	17.3	17.6	17.8	18.0	18.3	18.5	18.8	19.0	19.3
42	16.9	17.1	17.4	17.6	17.9	18.1	18.3	18.6	18.8
43	16.5	16.7	17.0	17.2	17.4	17.7	17.9	18.1	18.4
44	16.1	16.4	16.6	16.8	17.0	17.3	17.5	17.7	18.0
45	15.8	16.0	16.2	16.4	16.7	16.9	17.1	17.3	17.6
46	15.4	15.7	15.9	16.1	16.3	16.5	16.7	17.0	17.2
47	15.1	15.3	15.5	15.7	16.0	16.2	16.4	16.6	16.8
48	14.8	15.0	15.2	15.4	15.6	15.8	16.0	16.3	16.5
49	14.5	14.7	14.9	15.1	15.3	15.5	15.7	15.9	16.1
50	14.2	14.4	14.6	14.8	15.0	15.2	15.4	15.6	15.8
51	13.9	14.1	14.3	14.5	14.7	14.9	15.1	15.3	15.5
52	13.7	13.8	14.0	14.2	14.4	14.6	14.8	15.0	15.2
53	13.4	13.6	13.8	14.0	14.2	14.3	14.5	14.7	14.9
54	13.1	13.3	13.5	13.7	13.9	14.1	14.3	14.4	14.6
55	12.9	13.1	13.3	13.5	13.6	13.8	14.0	14.2	14.4
56	12.7	12.9	13.0	13.2	13.4	13.6	13.8	13.9	14.1
57	12.5	12.6	12.8	13.0	13.2	13.3	13.5	13.7	13.9
58	12.2	12.4	12.6	12.8	12.9	13.1	13.3	13.4	13.6
59	12.0	12.2	12.4	12.5	12.7	12.9	13.1	13.2	13.4
60	11.8	12.0	12.2	12.3	12.5	12.7	12.8	13.0	13.2
61	11.6	11.8	12.0	12.1	12.3	12.5	12.6	12.8	13.0
62	11.5	11.6	11.8	11.9	12.1	12.3	12.4	12.6	12.7
63	11.3	11.4	11.6	11.7	11.9	12.1	12.2	12.4	12.5
64	11.1	11.3	11.4	11.6	11.7	11.9	12.0	12.2	12.3
65	10.9	11.1	11.2	11.4	11.5	11.7	11.8	12.0	12.2
66	10.8	10.9	11.1	11.2	11.4	11.5	11.7	11.8	12.0
67	10.6	10.7	10.9	11.0	11.2	11.3	11.5	11.6	11.8
68	10.4	10.6	10.7	10.9	11.0	11.2	11.3	11.5	11.6
69	10.3	10.4	10.6	10.7	10.9	11.0	11.2	11.3	11.4
70	10.1	10.3	10.4	10.6	10.7	10.9	11.0	11.1	11.3
71	10.0	10.1	10.3	10.4	10.6	10.7	10.8	11.0	11.1
72	9.9	10.0	10.1	10.3	10.4	10.6	10.7	10.8	11.0
73	9.7	9.9	10.0	10.1	10.3	10.4	10.5	10.7	10.8
74	9.6	9.7	9.9	10.0	10.1	10.3	10.4	10.5	10.7
75	9.5	9.6	9.7	9.9	10.0	10.1	10.3	10.4	10.5
76	9.3	9.5	9.6	9.7	9.9	10.0	10.1	10.3	10.4
77	9.2	9.4	9.5	9.6	9.7	9.9	10.0	10.1	10.3
78	9.1	9.2	9.4	9.5	9.6	9.7	9.9	10.0	10.1
79	9.0	9.1	9.2	9.4	9.5	9.6	9.7	9.9	10.0
80	8.9	9.0	9.1	9.2	9.4	9.5	9.6	9.7	9.9
The Employer's Basic Assessment Rate Shall Be:									
	7.10%	7.20%	7.30%	7.40%	7.50%	7.60%	7.70%	7.80%	7.90%

REPORT FRAUD

If you are aware of someone fraudulently collecting unemployment insurance benefits, please call the Unemployment Insurance Fraud Hotline at (302)761-8397 or (302)761-8384.

To be sure that we are able to adequately conduct an investigations, please provide as much of the following information as possible. If you do not know the answer, don't worry; just tell us what you do know:

- Who is committing unemployment insurance program fraud?
- What is their full address?
- What is the individual's Social Security Number?
- What is the individual's telephone number?
- What is the individual doing? For example, is the individual working, running a business, not actively seeking work, unable to work, etc.?
- When did they start doing this?
- If the individual is working, what is the employer's name/name of business?
- Where is the employer located?
- What is the employer's address and telephone number?



**Informational Videos
are available on line at:**

<http://ui.delawareworks.com/>

- ❖ Introduction to Unemployment Insurance Benefits (Eligibility)
- ❖ Performing a Work Search
- ❖ Reporting Income or Wages
- ❖ Consequences of Overpayment

***If you have any questions please call the
Delaware Division of Unemployment Insurance
Employer Contributions Unit
at (302)761-8482 or
email: DOL_UI_Employer_Tax_Questions@state.de.us***



***Division of Unemployment Insurance
Office Locations:***

Wilmington Local Office
Department of Labor
Division of Unemployment Insurance
4425 North Market Street
Fox Valley
Wilmington, DE 19802
(302) 761-8446

Newark Local Office
Department of Labor
Division of Unemployment Insurance
225 Corporate Boulevard,
Suite 108
Pencader Corporate Center
Newark, DE 19702
(302) 368-6600

Dover Local Office
Department of Labor
Division of Unemployment Insurance
Blue Hen Corporate Center, Suite 2H
655 S. Bay Road
(302)739-5461

Georgetown Local Office
Department of Labor
Division of Unemployment Insurance
8 Georgetown Plaza
Suite 2
Georgetown Professional Park
Georgetown, DE 19947
(302) 856-5611

HOTLINE NUMBERS:

Kent/Sussex County
1-800-794-3032

New Castle County
(302)761-6576

Lower Authority Appeals Unit

P.O. Box 9950
Wilmington, Delaware 19809
Phone: (302)761-8418
Fax: (302)761-6635

Higher Authority Appeals Unit

P.O. Box 9950
Wilmington, DE 19809
Phone: (302)761-8370
Fax: (302)761-6635

WEBSITE

<http://ui.delawareworks.com/>

OFFICE HOURS

8:00 a.m. to 4:00 p.m.
Monday through Friday,
Except State Holidays