

Increase of Taxable Wages Base to 16,000 in 2015 and 20% reduction to all positive balance employers
POSITIVE BALANCE EMPLOYERS

Rate Group	Number of Employees	TAX RATES														
		2013	2015 - \$8000	2015 - \$10000	2015 - \$16000	2015 - \$20000	2015 - \$24000	2015 - \$28000	2015 - \$32000	2015 - \$36000	2015 - \$40000	2015 - \$44000	2015 - \$48000			
1	4,213	0.11	0.43	0.06	0.05	0.30	0.06	0.05	0.05	0.00	0.06	0.05	0.00	0.05	0.00	0.00
2	2,633	0.17	0.69	0.09	0.07	0.48	0.09	0.07	0.07	0.00	0.09	0.07	0.00	0.09	0.00	0.00
3	2,646	0.34	1.39	0.19	0.15	0.95	0.18	0.14	0.14	0.00	0.18	0.14	0.00	0.18	0.00	0.00
4	1,927	0.51	2.08	0.28	0.22	1.44	0.27	0.22	0.22	0.00	0.27	0.22	0.00	0.27	0.00	0.00
5	1,556	0.68	2.77	0.37	0.30	1.92	0.36	0.29	0.29	0.00	0.36	0.29	0.00	0.36	0.00	0.00
6	1,372	0.83	3.47	0.46	0.37	2.40	0.45	0.36	0.36	0.00	0.45	0.36	0.00	0.45	0.00	0.00
7	1,120	1.01	4.16	0.56	0.45	2.88	0.54	0.43	0.43	0.00	0.54	0.43	0.00	0.54	0.00	0.00
8	956	1.18	4.85	0.65	0.52	3.37	0.62	0.50	0.50	0.00	0.62	0.50	0.00	0.62	0.00	0.00
9	540	1.35	5.54	0.74	0.59	3.85	0.72	0.59	0.59	0.00	0.72	0.59	0.00	0.72	0.00	0.00
10	1,167	1.52	6.23	0.83	0.66	4.33	0.81	0.66	0.66	0.00	0.81	0.66	0.00	0.81	0.00	0.00
11	540	1.69	6.92	0.93	0.72	4.81	0.89	0.72	0.72	0.00	0.89	0.72	0.00	0.89	0.00	0.00
12	1,833	1.86	7.61	1.02	0.82	5.29	0.97	0.79	0.79	0.00	0.97	0.79	0.00	0.97	0.00	0.00
13	1,508	2.03	8.30	1.11	0.88	5.77	1.05	0.84	0.84	0.00	1.05	0.84	0.00	1.05	0.00	0.00
14	540	2.20	8.99	1.20	0.95	6.25	1.13	0.91	0.91	0.00	1.13	0.91	0.00	1.13	0.00	0.00
15	540	2.37	9.68	1.30	1.04	6.73	1.21	1.00	1.00	0.00	1.21	1.00	0.00	1.21	0.00	0.00
16	782	2.54	10.37	1.39	1.11	7.21	1.29	1.07	1.07	0.00	1.29	1.07	0.00	1.29	0.00	0.00
17	393	2.71	11.06	1.48	1.18	7.69	1.37	1.14	1.14	0.00	1.37	1.14	0.00	1.37	0.00	0.00
18	780	2.88	11.75	1.57	1.26	8.17	1.45	1.22	1.22	0.00	1.45	1.22	0.00	1.45	0.00	0.00
19	540	3.04	12.44	1.67	1.34	8.65	1.53	1.30	1.30	0.00	1.53	1.30	0.00	1.53	0.00	0.00
20	371	3.21	13.13	1.76	1.41	9.13	1.61	1.37	1.37	0.00	1.61	1.37	0.00	1.61	0.00	0.00
21	79	3.38	13.82	1.85	1.48	9.61	1.69	1.44	1.44	0.00	1.69	1.44	0.00	1.69	0.00	0.00
22	540	3.55	14.51	1.94	1.55	10.09	1.77	1.51	1.51	0.00	1.77	1.51	0.00	1.77	0.00	0.00
23	455	3.72	15.20	2.04	1.63	10.57	1.85	1.58	1.58	0.00	1.85	1.58	0.00	1.85	0.00	0.00
24	540	3.89	15.89	2.13	1.70	11.05	1.93	1.65	1.65	0.00	1.93	1.65	0.00	1.93	0.00	0.00
25	594	4.06	16.58	2.22	1.78	11.53	2.01	1.72	1.72	0.00	2.01	1.72	0.00	2.01	0.00	0.00
26	701	4.23	17.27	2.31	1.85	12.01	2.09	1.79	1.79	0.00	2.09	1.79	0.00	2.09	0.00	0.00
27	659	4.40	17.96	2.41	1.93	12.49	2.17	1.87	1.87	0.00	2.17	1.87	0.00	2.17	0.00	0.00
28	758	4.57	18.65	2.50	2.00	12.97	2.25	1.94	1.94	0.00	2.25	1.94	0.00	2.25	0.00	0.00
29	619	4.74	19.34	2.59	2.07	13.45	2.33	2.01	2.01	0.00	2.33	2.01	0.00	2.33	0.00	0.00
30	490	4.90	20.03	2.68	2.14	13.93	2.41	2.08	2.08	0.00	2.41	2.08	0.00	2.41	0.00	0.00
31	599	5.07	20.72	2.77	2.22	14.41	2.49	2.15	2.15	0.00	2.49	2.15	0.00	2.49	0.00	0.00
32	721	5.24	21.41	2.86	2.29	14.89	2.57	2.22	2.22	0.00	2.57	2.22	0.00	2.57	0.00	0.00
33	1,016	5.40	22.10	2.95	2.36	15.37	2.65	2.29	2.29	0.00	2.65	2.29	0.00	2.65	0.00	0.00
34	724	5.56	22.79	3.04	2.44	15.85	2.73	2.36	2.36	0.00	2.73	2.36	0.00	2.73	0.00	0.00
35	540	5.72	23.48	3.13	2.52	16.33	2.81	2.43	2.43	0.00	2.81	2.43	0.00	2.81	0.00	0.00
36	785	5.88	24.17	3.22	2.59	16.81	2.89	2.50	2.50	0.00	2.89	2.50	0.00	2.89	0.00	0.00
37	726	6.04	24.86	3.31	2.66	17.29	2.97	2.57	2.57	0.00	2.97	2.57	0.00	2.97	0.00	0.00
38	645	6.20	25.55	3.40	2.74	17.77	3.05	2.64	2.64	0.00	3.05	2.64	0.00	3.05	0.00	0.00
39	797	6.36	26.24	3.49	2.81	18.25	3.13	2.71	2.71	0.00	3.13	2.71	0.00	3.13	0.00	0.00
40	650	6.52	26.93	3.58	2.88	18.73	3.21	2.78	2.78	0.00	3.21	2.78	0.00	3.21	0.00	0.00
41	765	6.68	27.62	3.67	2.95	19.21	3.29	2.85	2.85	0.00	3.29	2.85	0.00	3.29	0.00	0.00
42	1,109	6.84	28.31	3.76	3.02	19.69	3.37	2.92	2.92	0.00	3.37	2.92	0.00	3.37	0.00	0.00
43	636	7.00	29.00	3.85	3.10	20.17	3.45	2.99	2.99	0.00	3.45	2.99	0.00	3.45	0.00	0.00
44	636	7.16	29.69	3.94	3.18	20.65	3.53	3.06	3.06	0.00	3.53	3.06	0.00	3.53	0.00	0.00
45	655	7.32	30.38	4.03	3.25	21.13	3.61	3.13	3.13	0.00	3.61	3.13	0.00	3.61	0.00	0.00
46	655	7.48	31.07	4.12	3.32	21.61	3.69	3.20	3.20	0.00	3.69	3.20	0.00	3.69	0.00	0.00
47	497	7.64	31.76	4.21	3.40	22.09	3.77	3.27	3.27	0.00	3.77	3.27	0.00	3.77	0.00	0.00
48	679	7.80	32.45	4.30	3.48	22.57	3.85	3.34	3.34	0.00	3.85	3.34	0.00	3.85	0.00	0.00
49	571	7.96	33.14	4.39	3.55	23.05	3.93	3.41	3.41	0.00	3.93	3.41	0.00	3.93	0.00	0.00
50	619	8.12	33.83	4.48	3.63	23.53	4.01	3.48	3.48	0.00	4.01	3.48	0.00	4.01	0.00	0.00
51	3,620	8.28	34.52	4.57	3.70	24.01	4.09	3.55	3.55	0.00	4.09	3.55	0.00	4.09	0.00	0.00
	49,827	5.40	33.283	0.00%	0.00%	26,657	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Senate Commerce Committee
Date: 3-22-13
Attachment: 4

Increase of Taxable Wages Base to 16,000 in 2015 and 20% reduction to all positive balance employers

POSITIVE BALANCE EMPLOYERS
Per Employee Tax Amount

Rate Group	Number of Employees	2013 Rate Year 2013 & 2014 (Historic in effect)	2015 - \$8000		2016 - \$8000		2017 - \$8000		2018 - \$8000		2019 - \$16,000	
			2015 No Change in current law	2015 \$16,000 Taxable Wage Base without Discount	2016 No Change in current law	2016 \$16,000 Taxable Wage Base without Discount	2017 No Change in current law	2017 \$16,000 Taxable Wage Base without Discount	2018 No Change in current law	2018 \$16,000 Taxable Wage Base without Discount	2019 No Change in current law	2019 \$16,000 Taxable Wage Base with 20% Discount (100% for 1-5, 50% 6-24 & 40% 25-51)
1	4,213	\$8.80	\$31.40	\$7.68	\$27.00	\$9.60	\$7.68	\$40.00	\$31.40	\$31.40	\$31.40	\$31.40
2	2,653	\$13.60	\$55.20	\$11.52	\$43.68	\$0.00	\$11.52	\$0.00	\$11.52	\$11.52	\$11.52	\$0.00
3	2,896	\$27.20	\$111.20	\$23.04	\$88.16	\$0.00	\$23.04	\$0.00	\$23.04	\$23.04	\$23.04	\$0.00
4	1,977	\$40.80	\$166.40	\$34.56	\$131.84	\$0.00	\$34.56	\$0.00	\$34.56	\$34.56	\$34.56	\$0.00
5	1,456	\$54.40	\$221.60	\$46.08	\$175.52	\$0.00	\$46.08	\$0.00	\$46.08	\$46.08	\$46.08	\$0.00
6	1,173	\$68.00	\$277.60	\$61.44	\$216.16	\$0.00	\$61.44	\$0.00	\$61.44	\$61.44	\$61.44	\$0.00
7	868	\$81.60	\$333.80	\$79.20	\$254.60	\$0.00	\$79.20	\$0.00	\$79.20	\$79.20	\$79.20	\$0.00
8	720	\$95.20	\$388.00	\$94.08	\$293.92	\$0.00	\$94.08	\$0.00	\$94.08	\$94.08	\$94.08	\$0.00
9	584	\$108.80	\$444.00	\$112.32	\$331.68	\$0.00	\$112.32	\$0.00	\$112.32	\$112.32	\$112.32	\$0.00
10	464	\$122.40	\$499.20	\$140.16	\$359.04	\$0.00	\$140.16	\$0.00	\$140.16	\$140.16	\$140.16	\$0.00
11	352	\$136.00	\$524.00	\$153.60	\$370.40	\$0.00	\$153.60	\$0.00	\$153.60	\$153.60	\$153.60	\$0.00
12	240	\$149.60	\$548.80	\$167.04	\$382.76	\$0.00	\$167.04	\$0.00	\$167.04	\$167.04	\$167.04	\$0.00
13	128	\$163.20	\$573.60	\$180.48	\$395.12	\$0.00	\$180.48	\$0.00	\$180.48	\$180.48	\$180.48	\$0.00
14	64	\$176.80	\$598.40	\$193.92	\$407.48	\$0.00	\$193.92	\$0.00	\$193.92	\$193.92	\$193.92	\$0.00
15	32	\$190.40	\$623.20	\$207.36	\$419.84	\$0.00	\$207.36	\$0.00	\$207.36	\$207.36	\$207.36	\$0.00
16	16	\$204.00	\$648.00	\$220.80	\$432.20	\$0.00	\$220.80	\$0.00	\$220.80	\$220.80	\$220.80	\$0.00
17	8	\$217.60	\$672.80	\$234.24	\$444.56	\$0.00	\$234.24	\$0.00	\$234.24	\$234.24	\$234.24	\$0.00
18	4	\$231.20	\$697.60	\$247.68	\$456.92	\$0.00	\$247.68	\$0.00	\$247.68	\$247.68	\$247.68	\$0.00
19	2	\$244.80	\$722.40	\$261.12	\$469.28	\$0.00	\$261.12	\$0.00	\$261.12	\$261.12	\$261.12	\$0.00
20	1	\$258.40	\$747.20	\$274.56	\$481.64	\$0.00	\$274.56	\$0.00	\$274.56	\$274.56	\$274.56	\$0.00
21	0	\$272.00	\$772.00	\$288.00	\$494.00	\$0.00	\$288.00	\$0.00	\$288.00	\$288.00	\$288.00	\$0.00
22	0	\$285.60	\$796.80	\$301.44	\$506.36	\$0.00	\$301.44	\$0.00	\$301.44	\$301.44	\$301.44	\$0.00
23	0	\$299.20	\$821.60	\$314.88	\$518.72	\$0.00	\$314.88	\$0.00	\$314.88	\$314.88	\$314.88	\$0.00
24	0	\$312.80	\$846.40	\$328.32	\$531.08	\$0.00	\$328.32	\$0.00	\$328.32	\$328.32	\$328.32	\$0.00
25	0	\$326.40	\$871.20	\$341.76	\$543.44	\$0.00	\$341.76	\$0.00	\$341.76	\$341.76	\$341.76	\$0.00
26	0	\$340.00	\$896.00	\$355.20	\$555.80	\$0.00	\$355.20	\$0.00	\$355.20	\$355.20	\$355.20	\$0.00
27	0	\$353.60	\$920.80	\$368.64	\$568.16	\$0.00	\$368.64	\$0.00	\$368.64	\$368.64	\$368.64	\$0.00
28	0	\$367.20	\$945.60	\$382.08	\$580.52	\$0.00	\$382.08	\$0.00	\$382.08	\$382.08	\$382.08	\$0.00
29	0	\$380.80	\$970.40	\$395.52	\$592.88	\$0.00	\$395.52	\$0.00	\$395.52	\$395.52	\$395.52	\$0.00
30	0	\$394.40	\$995.20	\$408.96	\$605.24	\$0.00	\$408.96	\$0.00	\$408.96	\$408.96	\$408.96	\$0.00
31	0	\$408.00	\$1,020.00	\$422.40	\$617.60	\$0.00	\$422.40	\$0.00	\$422.40	\$422.40	\$422.40	\$0.00
32	0	\$421.60	\$1,044.80	\$435.84	\$630.00	\$0.00	\$435.84	\$0.00	\$435.84	\$435.84	\$435.84	\$0.00
33	0	\$435.20	\$1,069.60	\$449.28	\$642.36	\$0.00	\$449.28	\$0.00	\$449.28	\$449.28	\$449.28	\$0.00
34	0	\$448.80	\$1,094.40	\$462.72	\$654.72	\$0.00	\$462.72	\$0.00	\$462.72	\$462.72	\$462.72	\$0.00
35	0	\$462.40	\$1,119.20	\$476.16	\$667.08	\$0.00	\$476.16	\$0.00	\$476.16	\$476.16	\$476.16	\$0.00
36	0	\$476.00	\$1,144.00	\$489.60	\$679.44	\$0.00	\$489.60	\$0.00	\$489.60	\$489.60	\$489.60	\$0.00
37	0	\$489.60	\$1,168.80	\$503.04	\$691.80	\$0.00	\$503.04	\$0.00	\$503.04	\$503.04	\$503.04	\$0.00
38	0	\$503.20	\$1,193.60	\$516.48	\$704.16	\$0.00	\$516.48	\$0.00	\$516.48	\$516.48	\$516.48	\$0.00
39	0	\$516.80	\$1,218.40	\$529.92	\$716.52	\$0.00	\$529.92	\$0.00	\$529.92	\$529.92	\$529.92	\$0.00
40	0	\$530.40	\$1,243.20	\$543.36	\$728.88	\$0.00	\$543.36	\$0.00	\$543.36	\$543.36	\$543.36	\$0.00
41	0	\$544.00	\$1,268.00	\$556.80	\$741.24	\$0.00	\$556.80	\$0.00	\$556.80	\$556.80	\$556.80	\$0.00
42	0	\$557.60	\$1,292.80	\$570.24	\$753.60	\$0.00	\$570.24	\$0.00	\$570.24	\$570.24	\$570.24	\$0.00
43	0	\$571.20	\$1,317.60	\$583.68	\$765.96	\$0.00	\$583.68	\$0.00	\$583.68	\$583.68	\$583.68	\$0.00
44	0	\$584.80	\$1,342.40	\$597.12	\$778.32	\$0.00	\$597.12	\$0.00	\$597.12	\$597.12	\$597.12	\$0.00
45	0	\$598.40	\$1,367.20	\$610.56	\$790.68	\$0.00	\$610.56	\$0.00	\$610.56	\$610.56	\$610.56	\$0.00
46	0	\$612.00	\$1,392.00	\$624.00	\$803.04	\$0.00	\$624.00	\$0.00	\$624.00	\$624.00	\$624.00	\$0.00
47	0	\$625.60	\$1,416.80	\$637.44	\$815.40	\$0.00	\$637.44	\$0.00	\$637.44	\$637.44	\$637.44	\$0.00
48	0	\$639.20	\$1,441.60	\$650.88	\$827.76	\$0.00	\$650.88	\$0.00	\$650.88	\$650.88	\$650.88	\$0.00
49	0	\$652.80	\$1,466.40	\$664.32	\$840.12	\$0.00	\$664.32	\$0.00	\$664.32	\$664.32	\$664.32	\$0.00
50	0	\$666.40	\$1,491.20	\$677.76	\$852.48	\$0.00	\$677.76	\$0.00	\$677.76	\$677.76	\$677.76	\$0.00
51	0	\$680.00	\$1,516.00	\$691.20	\$864.84	\$0.00	\$691.20	\$0.00	\$691.20	\$691.20	\$691.20	\$0.00
Total Tax Discount		\$320,969,629.82	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45	\$58,550,931.45

Increase of Taxable Wages Base to 16,000 in 2015

Taxable Wage Base Rate Group	Number of Employers	Negative Balance Employers				
		2013 & 2014	2015	2016	2017	2018
		\$8,000	\$16,000	\$16,000	\$16,000	\$16,000
		5.7%	5.50%	5.50%	5.50%	5.50%
		5.9%	5.60%	5.70%	5.70%	5.60%
		6.1%	5.70%	5.70%	5.70%	5.70%
		6.3%	5.80%	5.80%	5.80%	5.80%
		6.5%	5.90%	5.90%	5.90%	5.90%
		6.7%	6.00%	6.00%	6.00%	6.00%
		6.9%	6.10%	6.10%	6.10%	6.10%
		7.1%	6.20%	6.20%	6.20%	6.20%
		7.3%	6.30%	6.30%	6.30%	6.30%
		7.5%	6.40%	6.40%	6.40%	6.40%
		7.6%	6.50%	6.50%	6.50%	6.50%
		7.8%	6.60%	6.60%	6.60%	6.60%
		8.0%	6.70%	6.70%	6.70%	6.70%
		8.2%	6.80%	6.80%	6.80%	6.80%
		8.4%	6.90%	6.90%	6.90%	6.90%
		8.6%	7.00%	7.00%	7.00%	7.00%
		8.8%	7.10%	7.10%	7.10%	7.10%
		9.0%	7.20%	7.20%	7.20%	7.20%
		9.2%	7.30%	7.30%	7.30%	7.30%
		9.4%	7.40%	7.40%	7.40%	7.40%

Taxable Wage Base Rate Group	Number of Employers	Negative Balance Employers				
		2013 & 2014	2015	2016	2017	2018
		\$8,000	\$16,000	\$16,000	\$16,000	\$16,000
		\$456.00	\$880.00	\$880.00	\$880.00	\$880.00
		\$477.00	\$896.00	\$896.00	\$896.00	\$896.00
		\$488.00	\$912.00	\$912.00	\$912.00	\$912.00
		\$504.00	\$928.00	\$928.00	\$928.00	\$928.00
		\$520.00	\$944.00	\$944.00	\$944.00	\$944.00
		\$536.00	\$960.00	\$960.00	\$960.00	\$960.00
		\$552.00	\$976.00	\$976.00	\$976.00	\$976.00
		\$568.00	\$992.00	\$992.00	\$992.00	\$992.00
		\$584.00	\$1,008.00	\$1,008.00	\$1,008.00	\$1,008.00
		\$600.00	\$1,024.00	\$1,024.00	\$1,024.00	\$1,024.00
		\$608.00	\$1,040.00	\$1,040.00	\$1,040.00	\$1,040.00
		\$624.00	\$1,056.00	\$1,056.00	\$1,056.00	\$1,056.00
		\$640.00	\$1,072.00	\$1,072.00	\$1,072.00	\$1,072.00
		\$656.00	\$1,088.00	\$1,088.00	\$1,088.00	\$1,088.00
		\$672.00	\$1,104.00	\$1,104.00	\$1,104.00	\$1,104.00
		\$688.00	\$1,120.00	\$1,120.00	\$1,120.00	\$1,120.00
		\$704.00	\$1,136.00	\$1,136.00	\$1,136.00	\$1,136.00
		\$720.00	\$1,152.00	\$1,152.00	\$1,152.00	\$1,152.00
		\$736.00	\$1,168.00	\$1,168.00	\$1,168.00	\$1,168.00
		\$752.00	\$1,184.00	\$1,184.00	\$1,184.00	\$1,184.00

Rate Group	Number of Employers	Ineligible/New				
		2013 & 2014	2015	2016	2017	2018
		6.0%	6.00%	6.00%	6.00%	6.00%
		4.0%	2.70%	2.70%	2.70%	2.70%

Rate Group	Number of Employers	Ineligible/New				
		2013 & 2014	2015	2016	2017	2018
		\$480	\$960	\$960	\$960	\$960
		\$320	\$432	\$432	\$432	\$432