

Employer's Benefit Ratio	Employer's Basic Contribution Rate	Employer's Benefit Ratio	Employer's Basic Contribution Rate
.0000—.0010	0.1%	.0181—.0190	1.9%
.0011—.0020	0.2%	.0191—.0200	2.0%
.0021—.0030	0.3%	.0201—.0210	2.1%
.0031—.0040	0.4%	.0211—.0220	2.2%
.0041—.0050	0.5%	.0221—.0230	2.3%
.0051—.0060	0.6%	.0231—.0240	2.4%
.0061—.0070	0.7%	.0241—.0250	2.5%
.0071—.0080	0.8%	.0251—.0260	2.6%
.0081—.0090	0.9%	.0261—.0270	2.7%
.0091—.0100	1.0%	.0271—.0280	2.8%
.0101—.0110	1.1%	.0281—.0290	2.9%
.0111—.0120	1.2%	.0291—.0300	3.0%
.0121—.0130	1.3%	.0301—.0310	3.1%
.0131—.0140	1.4%	.0311—.0320	3.2%
.0141—.0150	1.5%	.0321—.0330	3.3%
.0151—.0160	1.6%	.0331—.0340	3.4%
.0161—.0170	1.7%	.0341—.0350	3.5%
.0171—.0180	1.8%	.0351—and over	3.6%

The basic rates in the above table shall apply for the fiscal year beginning July 1, 1972, and for any fiscal year beginning on or after July 1, 1973, when the fund balance on the computation date equals or exceeds 3% but is not in excess of 4.5% of the total taxable wages for the immediately preceding calendar year.

For any fiscal year beginning on or after July 1, 1973, when the fund balance on the computation date is less than 3% or equals or is in excess of 4.5% of the total taxable wages for the immediately preceding calendar year, the rates at which employers shall be required to pay contributions shall be in accordance with the table of basic rates, adjusted as shown in the table of basic rate adjustments set forth below, but in no event shall an employer be granted less than an 0.1% nor more than 3.6% rate in any fiscal year.

For the purposes of this subsection, the term "fund balance" means the total amount available for benefits in the unemployment insurance fund, including amounts receivable by the fund as federal reimbursements for sharable benefits under the "Federal-State Extended Unemployment Compensation Act of 1970" and all amounts receivable from any eligible employer who elects to reimburse the fund for benefit charges to his account in lieu of contributions and the term "total taxable wages" means the wages paid in a calendar year by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director.