

2010 ALL STATE REFERENCE CHART

ST	R/B	10 Wage Base	09 Wage Base	Wage Cont.	Rates Issued	VC/ JA	VC Due	JA Due	Protest Due	JA Dur.	Common Total Reorg.	Common Partial Reorg.	Non Com. Total Reorg.	Non Com. Partial Reorg.	Reorg. into Newwco	2010 NBR	NBR Dur.	10 Min Rate	10 Max Rate	Pen. Rate	
AK	Q/R	\$34,100	\$32,700	W/T	12/3	--	--	--	1/2	--	S	N/A	M-S	N/A	H	I/A	1.5YRS	(a)	1.00%	5.40%	5.40%
AL	B	\$8,000	\$8,000	W/T	12/3	--	--	--	1/2	--	C	C	M-C / S	M-C / S	C	2.70%	2YRS.	(a)	2.09%	8.24%	--
AR	R	\$12,000	\$10,000	YES	12/15	JA/VC	3/31	12/1	1/14	LIFE	S	S	M-S	O-S	C	3.80%	4YRS.	(a)	1.00%	10.90%	--
AZ	R	\$7,000	\$7,000	YES		JA/VC	1/31	2/28	1/20	2YRS.	S	S	M-S	O-S	C		2YRS.	(a)			
CA	R	\$7,000	\$7,000	YES	12/31	JA	--	(1)	2/28	LIFE	S-1Q	S-1Q	O - S-1Q	O - S-1Q		3.40%	3YRS.		1.50%	6.20%	--
CO	R	\$10,000	\$10,000	W/T	11/30	VC	3/12	--	12/15	--	C	S	M-S	M-S	H	2.52% *	3YRS.	(h)	0.00%	11.02%	--
CT	B	\$15,000	\$15,000	YES		JA	--	(2)		1YR.	C	C			C		2YRS.	(a)			
DE	B	\$10,500	\$10,500	W/T	12/23	JA	--	N/A	1/7	LIFE	C	C	N/A	N/A	C	2.60%	3YRS.		0.30%	8.20%	6.50%
DC	R	\$9,000	\$9,000	YES		--	--	--	1/14	--	S	N/A	M-S	N/A	H		5YRS.	(a)			
FL	B	\$8,500	\$7,000	YES	12/20	--	--	--	1/9	--	C / S-1Q	C / S-1Q	O - C / S-1Q	O - C / S-1Q		2.70%	2.5YRS.	(n)	1.18%	5.40%	5.40%
GA	R	\$8,500	\$8,500	YES	1/4	VC	2/3	--	N/A	--	S-1Q	S-1Q	O - S1Q	O - S1Q	C	2.70%	4YRS.	(a)	0.03%	7.02%	--
HI	R	\$38,800	\$13,000	YES		JA		(1)		1YR.	S-1Q	S-1Q	O - S1Q	O - S1Q	N/C		3YRS.				
ID	R	\$33,300	\$33,200	W/T	12/15	--	--	--	12/29	--	C / S-1Q	C / S-1Q	O - C / S1Q	O - C / S1Q	C	3.360%	2YRS.	(a)	0.960%	6.800%	--
IL	B	\$12,520	\$12,300	YES	11/30	--	--	--	12/15	--	C / S	C / S	M-C / S	O-C / S		3.35%	3YRS.	(a)	0.65%	7.25%	--
IN	R	\$9,500	\$7,000	YES		VC		--	12/27	--	S (j)	S (j)	M-S (j)	M-S (j)			3YRS.	(n)			
IA	B	\$24,500	\$23,700	W/T	11/17	--	--	--	12/17	--	S or C (k)	C	M - S or C (k)	O-C	C	1.50%	4YRS.	(a)	0.00%	9.00%	--
KS	R	\$8,000	\$8,000	YES	12/16	VC	1/15	--	12/31	--	S	S	O-S	O-S		4.00%	3YRS.	(a)	0.16%	7.40%	--
KY	R	\$8,000	\$8,000	W/T		VC		--	3/31	--	S-1Q	S-1Q	M-S	M-S	C		3YRS.	(d)			
LA	R	\$7,700	\$7,000	W/T	12/22	VC	1/22	--	N/A	--	S	S	M-S	O-S	H	I/A	3YRS.	(a)	0.11%	6.20%	6.20%
MA	R	\$14,000	\$14,000	W/T		VC		--	6/20	--	C	C	N/A - S	N/A - S	C		2YRS.				
MD	B	\$8,500	\$8,500	W/T		--	--	--	1/30	--	C	S	M-S	O-S	C		3YRS.				
ME	R	\$12,000	\$12,000	YES	12/31	VC	1/30	--	1/30	--	S	S	M-S	O-S	C	2.79%	3YRS.	(a)	0.84%	7.25%	--
MI	R/B	\$9,000	\$9,000	W/T	12/28	VC	1/27	--	1/27	--	C / S	C / S	M-C	O-C		2.70%	2YRS.	(b)	0.60%	10.30%	3% Pen.
MN	B	\$27,000	\$26,000	W/T	12/11	VC	3/31	--	12/31	--	C	C	N/A - S	N/A - S	C	2.8674%	2YRS.	(a)	0.6900%	10.8360%	--
MS	B	\$7,000	\$7,000	YES		--	--	--	1/1	--	C / S	C / S	M - C / S	O - C / S	C		2YRS.	(a)			
MO	R	\$13,000	\$12,500	W/T	11/16	JA/VC	1/15	3/31	12/16	LIFE	C / S-1Q	C / S-1Q	M - C/S-1Q	O - C/S-1Q	C	3.46%	2YRS.	(a)	0.00%	9.70%	--
MT	R	\$26,000	\$25,100	W/T	12/8	--	--	--	1/7	--	C	C	O-S	O-S	C	I/A	3YRS.				
NC	R	\$19,700	\$19,300	W/T	11/17	VC	12/17	--	5/1	--	S	S				1.20%	3YRS.		0.00%	6.84%	--
ND	R	\$24,700	\$23,700	YES	12/4	VC	4/30	--	12/19	--	C	C				1.37%	4YRS.		0.20%	10.00%	--
NE	R	\$9,000	\$9,000	W/T	12/8	VC	1/10	--	1/7	--	C / S-1Q	C / S-1Q	O - C / S-1Q	N/A	C	2.50%	2YRS.	(a)	0.00%	8.66%	--
NV	R	\$27,000	\$26,600	YES	12/21	--	--	--	1/5	--	C	C	O-C	O-C	C	3.00%	4 - 5 YRS.	(c)	0.30%	5.40%	--
NH	R	\$10,000	\$8,000	W/T		--	--	--	9/1	--	C	C	M-C	N/A	C	3.20%	2.5 YRS.		0.60%	7.00%	--
NJ	R	\$29,700	\$28,900	W/T	6/29	JA/VC	7/29	5/31	7/29	3YRS.	S	S-1Q	O-S	O-S	C	2.80%	3.5YRS.		0.40%	5.40%	5.40%
NM	R	\$20,800	\$20,900	W/T	1/1	VC	3/1	--	1/31	--						2.00%	4YRS.	(a)	0.30%	5.40%	--
NY	R	\$8,500	\$8,500	YES		JA/VC	3/31	3/31		3YRS.	C	C	C	C	C		2YRS.				
OH	R	\$9,000	\$9,000	W/T	11/23	JA/VC	12/31	12/31	12/23	1YR.	C	C	M-S	O-S		2.70%	2YRS.	(a)	0.50%	9.40%	11.80%
OK	B	\$14,900	\$14,200	W/T	9/25	--	--	--	10/15	--	C	C	M-C	O-C	C	1.00%	2YRS.		0.10%	5.50%	--
OR	B	\$32,100	\$31,300	W/T	11/13	--	--	--	12/3	--	C / S (7/1)	C / S (7/1)	M-C/S (7/1)	M-C/S (7/1)	C	3.10%	2YRS.	(a)	1.80%	5.40%	--
PA	R/B	\$8,000	\$8,000	YES	12/31	VC	1/30	--	3/31	--	C	C	O-C	O-C	C	3.7030%	2YRS.	(a)	2.2370%	10.3836%	3% Pen.
PR	R	\$7,000	\$7,000	W/T		--	--	--	3/20	--	S	S					3YRS.	(a)			
RI	R	\$19,000	\$18,000	W/T	12/21	--	--	--	1/5	--	S	S	M-S	O-S	H	2.30%	4YRS.		1.69%	9.79%	--
SC	R	\$7,000	\$7,000	YES		JA	--	(4)	2/28	5YRS.	S	S	M-S	O-S	H		2YRS.				
SD	R	\$10,000	\$9,500	YES		VC		--	3/31	--	C	C	O - S-1Q	O - S-1Q	C		3YRS.				
TN	R	\$9,000	\$9,000	W/T	9/8	--	--	--	10/8	--	C	C	O-S	O-S	C	2.70%	3.5YRS.		1.10%	10.60%	--
TX	B	\$9,000	\$9,000	W/T	12/7	VC	2/9	--	N/A	--	C	C	N/A	O-S	H	2.70%	1.5YRS.		0.72%	8.60%	--
UT	B	\$28,300	\$27,800	W/T	11/30	--	--	--	12/30	--	C / S-1Q	C / S-1Q	M-S	N/A	C	I/A	2YRS.	(a)	0.20%	9.20%	9.20%
VA	B	\$8,000	\$8,000	YES	12/1	--	--	--	N/A	--	S	S	M-S	M-S	C	2.98%	2YRS.		0.58%	6.68%	6.68%
VI	B	\$22,200	\$22,100	W/T		--	--	--		--	C	C	M-C	M-C	H		3YRS.				
VT	B	\$10,000	\$8,000	W/T	6/24	--	--	--	7/24	--	S	N/A	M-S	N/A	C		1.5YRS.	(n)	1.10%	7.70%	--
WA	B	\$36,800	\$35,700	W/T	12/11	VC	2/15	--	1/10	--	S	S	M-S	M-S	C	I/A	3YRS.		0.95%	6.00%	7.06%
WV	R	\$12,000	\$12,000	W/T	12/11	JA/VC(5)	1/10	1/10	1/10	1YR.	S	S	M-S	N/A	T/P	2.70%	3YRS.	(a)	1.50%	8.50%	--
WI	R	\$12,000	\$12,000	W/T	10/13	VC	11/30	--	N/A	--	S-1Q	S-1Q	O - S-1Q	O - S-1Q	C	(e)	3YRS.	(a)	(f)	9.80%	--
WY	B	\$22,800	\$21,500	YES	12/16	--	--	--	1/15	--	S-1Q	N/A	M - S-1Q	N/A	C	I/A	4YRS.		0.56%	10.00%	2% Pen.

Q/R	Quotient Reduction State
B	Benefit State
R	Reserve State
R/B	Reserve/Benefit State
W/T	Wage continuation permitted only with transfer of experience
I/A	Industry Average
M	Mandatory - ALL TRANSFERS ARE MANDATORY UNDER COMMON OWNERSHIP
O	Optional
N/A	Not applicable
C	Commingled rate immediately
S	Successor rate for remainder of the year, commingled rate thereafter
S-1Q	Successor rate for one quarter, commingled rate thereafter
C/S	Commingled immediately if on 1st day of year, successor for remainder of year otherwise
C/S-1Q	Commingled immediately if on 1st day of quarter, successor for one quarter otherwise
C/S (7/1)	Commingled immediately if Jan 1 - June 30, successor for remainder of year otherwise
H	Highest rate of all predecessors
N/C	New employer rate for remainder of year, commingled rate thereafter
T/P	New company receives rate of predecessor with the highest taxable payroll
(a)	Due to a 6/30 computation date, the duration can be extended.
(b)	2 years @ 2.70%, the next 3 years are experienced rated but with maximum limits.
(c)	Jan. 1 - Sept. 30 (4 years). Oct. 1 - Dec. 31 (5 years).
(d)	If ratio yields a rate > 2.70% in 2nd or 3rd year of NBR, that rate will be assigned (no VC allowed)
(e) WI	3.60% for employers with less than \$ 500,000 in taxable payroll. 4.10% for employers with more than \$500,000 in taxable payroll.
(f) WI	0.27% for employers with less than \$500,000 in taxable payroll. 0.70% for employers with more than \$500,000 in taxable payroll.
(g)	Joint Account is dissolved at the discretion of the state and only if the Joint Account rate is lower than the NBR. Each member of the JA is assigned the NBR upon dissolution.
(h)	The first two quarters of the NBR are not used in calculating the duration. The NBR must be in effect at least 12 months and must fall within the 7/1 - 6/30 comp. Date.
(j)	Transfer date based on date of disposition of the predecessor account
(k)	Option of successor rate or commingled for year of the transfer (commingled all years after)
(n)	An experienced rate will be issued mid year if necessary.
(1)	Joint Account can be created any time during the year and is retroactive to January 1st.
(2)	Can request a 30 day extension for J/A from the date of the issuance of 2nd qtr. BC's.
(4)	Joint Account can be created anytime during the year, effective quarter following.
(5)	Can request a 30 day extension for J/A and VC
*	Colorado NBR is 2.52% for 1st year, 3.12% for 2nd year, 3.72% for 3rd year
*	South Dakota NBR is 1.75% for 1st year; reduced to 1.55% for next 2 years if pos. rated
**	NBR is 2.70% prior to reduction based on fund size is applied. NBR changes quarter to quarter