

2012 ALL STATE REFERENCE CHART

1/25/2012

ST	R/B	12 Wage Base	11 Wage Base	Rates Issued	VC/ JA	VC Due	JA Due	Protest Due	JA Dur.	2012 NBR	12 Min Rate	12 Max Rate	Pen. Rate
AK	Q/R	\$35,800	\$34,600	12/1	--	--	--	12/31	--	I/A	1.31%	5.40%	5.40%
AL	B	\$8,000	\$8,000	12/1	--	--	--	12/31	--	2.70%	1.19%	7.34%	--
AR	R	\$12,000	\$12,000		JA/VC		12/1	1/14	LIFE				--
AZ	R	\$7,000	\$7,000		JA/VC		2/28	1/20	2YRS.				--
CA	R	\$7,000	\$7,000	12/30	JA	--	(1)	2/28	LIFE	3.40%	1.50%	6.20%	--
CO	R	\$11,000	\$10,000	11/30	VC	3/14	--	12/20	--	2.52% *	1.00%	11.02%	--
CT	B	\$15,000	\$15,000		JA	--	(2)	N/A	1YR.				--
DE	B	\$10,500	\$10,500		JA	--	N/A	1/1	LIFE				
DC	R	\$9,000	\$9,000		--	--	--	2/2	--				--
FL	B	\$8,500	\$7,000	12/13	--	--	--	1/2	--	2.70%	2.02%	5.40%	5.40%
GA	R	\$8,500	\$8,500		VC		--	N/A	--				--
HI	R		\$34,200		JA	--	(1)	3/25	1YR.				--
ID	R		\$33,300		--	--	--	12/29	--				--
IL	B	\$13,560	\$12,740		--	--	--	12/15	--				--
IN	R	\$9,500	\$9,500		VC		--	1/8	--				
IA	B	\$25,300	\$24,700	11/30	--	--	--	12/30	--	1.50%	0.00%	9.00%	--
KS	R	\$8,000	\$8,000	11/8	VC	12/7	--	11/23	--	4.00%	0.11%	9.40%	--
KY	R	\$9,000	\$8,000	12/1	VC	12/21	--	12/21	--	2.70%	1.00%	10.00%	(m)
LA	R	\$7,700	\$7,700		VC		--	N/A	--	I/A	0.10%	6.20%	6.20%
MA	R	\$14,000	\$14,000		VC		--	6/20	--				--
MD	B	\$8,500	\$8,500		--	--	--	1/29	--	2.60%	2.20%	13.50%	--
ME	R	\$12,000	\$12,000		VC		--	1/30	--				--
MI	R/B	\$9,000	\$9,000		VC		--	1/27	--				
MN	B	\$28,000	\$27,000	12/9	VC	4/29	--	12/29	--	3.571471%	0.672850%	10.869580%	--
MS	B	\$14,000	\$14,000		--	--	--	2/23	--				
MO	R	\$13,000	\$13,000	11/15	JA/VC	1/17	3/31	12/15	LIFE	3.51%	0.00%	9.75%	--
MT	R	\$27,000	\$26,300		--	--	--	1/13	--	I/A			--
NC	R	\$20,400	\$19,700	11/29	VC	12/29	--	5/1	--	1.20%	0.00%	6.84%	--
ND	R	\$27,900	\$25,500	12/8	VC	4/30	--	12/23	--	1.36% *	0.20%	9.91%	--
NE	R	\$9,000	\$9,000	12/5	VC	1/10	--	1/4	--	2.49%	0.00%	6.49%	--
NV	R	\$26,400	\$26,600		--	--	--	1/5	--				--
NH	R	\$14,000	\$12,000	8/26	--	--	--	9/9	--	3.70%	1.10%	9.50%	--
NJ	R	\$30,300	\$29,600	7/29	JA/VC	8/28	5/31	8/25	3YRS.	3.10%	0.60%	6.40%	(i)
NM	R	\$22,400	\$21,900		VC		--	1/31	--				--
NY	R	\$8,500	\$8,500		JA/VC		3/31	3/31	3YRS.				--
OH	R	\$9,000	\$9,000	11/23	JA/VC	12/31	12/31	12/23	1YR.	2.70%	0.70%	9.10%	11.40%
OK	B	\$19,100	\$18,600	9/30	--	--	--	10/20	--	1.00%	0.30%	9.20%	--
OR	B	\$33,000	\$32,300	11/15	--	--	--	12/5	--	3.30%	2.20%	5.40%	--
PA	R/B	\$8,000	\$8,000		VC		--	3/31	--				
PR	R	\$7,000	\$7,000		--	--	--	3/2	--				
RI	R	(o)	\$19,000		--	--	--	1/18	--				--
SC	B	\$12,000	\$10,000		JA	--	12/31	3/2	5YRS.				--
SD	R	\$12,000	\$11,000	11/21	VC	12/31	--	12/6	--	1.75% *	0.00%	10.03%	--
TN	R	\$9,000	\$9,000	8/29	--	--	--	9/28	--	2.70%	1.10%	10.60%	--
TX	B	\$9,000	\$9,000	12/12	VC	2/7	--	N/A	--	2.70%	0.61%	7.58%	--
UT	B	\$29,500	\$28,600	11/29	--	--	--	12/29	--	I/A	0.50%	9.50%	9.50%
VA	B	\$8,000	\$8,000	12/1	--	--	--	N/A	--	3.23%	0.83%	6.93%	6.93%
VI	B		\$22,600		--		--	1/25	--				--
VT	B	\$16,000	\$13,000	6/22	--	--	--	7/22	--	1.00%	1.30%	8.40%	--
WA	B	\$38,200	\$37,300	12/7	VC	2/15	--	1/6	--	I/A	0.14%	5.82%	(l)
WV	R	\$12,000	\$12,000	12/9	JA/VC(5)	1/13	1/13	1/13	1YR.	2.70%	1.50%	8.50%	7.50%
WI	R	\$13,000	\$13,000	10/11	VC	11/30	--	N/A	--	(e)	(f)	9.80%	--
WY	B	\$23,000	\$22,300		--	--	--	1/14	--	I/A	0.65%	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
C (retro)	Commingled rate as of the beginning of the quarter in which the transfer occurred
S	Successor rate for remainder of the year, commingled rate thereafter
S-1Q	Successor rate for one quarter, commingled rate thereafter
S-1Q *	Successor rate for one qtr, unless pred rate is higher than succ rate. Then succ rate for year
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-1Q **	Commingled immediately if on 1/1 ONLY, 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
C/H	Commingled immediately if commonly owned, highest pred rate if non-common
N/C *	If one pred, commingled rate immediately If more than one pred, new employer rate for remainder of year, commingled rate thereafter, if all preds have the exact same rate, that rate will transfer to the newco immediately.
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.
(i) NJ	5.40% for positive rated employers; 6.40% for negative rated employers
(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)
(l) WA	Delinquency rate varies by rate class.
(m) KY	Penalty rate is 3.50% for positive rated entities, and 10.00% for negative rated entities
(n)	An experienced rate will be issued mid year if necessary.
(o) RI	\$19,600 if tax rate is less than 9.79%, \$21,100 if tax rate is 9.79%
(p)	If reorganization occurs on 12/31, must close predecessor effective 12/30 to get commingled rate
(q)	If predecessor is positive rated, there is a 120 day deadline to apply for commingled rate If application is not filed timely, then the reserves will never transfer from the predecessor If predecessor is negative rated, rates are commingled immediately
(r)	If pred is + rated - 120 days to secure transfer for following year (successor rate for current yr) If application is not filed timely, then the reserves will never transfer from the predecessor If pred is neg rated - successor for remainder of year, commingled the following year
(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.
(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
*	Kentucky NBR is 2.70% at a minimum; could be higher if reserve ratio yields a higher rate
*	Mississippi NBR is 1.15% for 1st year, 1.25% for 2nd year, 1.35% for 3rd year
*	North Dakota NBR is 1.36% if positive rated; 6.27% if company has a negative balance
*	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