

# CONTRIBUTION RATE CHART

(For rates prior to 2011, see prior revisions)

CALENDAR YEARS		2011	2012	2013	2014	2015	2016	2017	2018
Employee Withholding on Gross Wages [A]		.0008	.0008	.0007	.0007	.0007	.0007	.0007	.0006
Taxable Wage Base		\$8,000	\$8,000	\$8,500	\$8,750	\$9,000	\$9,500	\$9,750	\$10,000
<b>ASSIGNED RATES</b>									
1. Standard [B]									
		.068032-6*	.065632-6*	.074254*	.074254*	.074254*	.074254*	.074254*	.072916
		.108236-6*	.105836-6*	.114192*	.114192*	.114192*	.114192*	.114192*	.112968
	2. Newly Liab Non Construction [C]	.037030-5	.037030-5	.036785	.036785	.036785	.036785	.036785	.036890
	3. Newly Liab Construction [C]	.102626-4	.102626-4	.101947	.101947	.101947	.101947	.101947	.102238
	4. Debit Reserve Election [D]	.108236-3*	.105836-3*	.108937*	.108937*	.108937*	.108937*	.112616*	.110333
<b>EXPERIENCE RATES</b>									
	5. Reserve Ratio [E] minimum	.000	.000	.000	.000	.000	.000	.000	.000
	[E] maximum	.027	.027	.027	.027	.027	.027	.032	.032
	6. Benefit Ratio [F] minimum	.000	.000	.000	.000	.000	.000	.000	.000
	[F] maximum	.050	.050	.050	.050	.050	.050	.050	.050
	7. State Adjustment Factor [G]	.015	.015	.010	.010	.010	.010	.0085	.0075
	8. Basic Rate [H] minimum	.015	.015	.010	.010	.010	.010	.0085	.0075
	[H] maximum	.092	.092	.087	.087	.087	.087	.0905	.0895
	9. Increase for UC Delinquency [I]	.030	.030	.030	.030	.030	.030	.030	.030
	10. Surcharge [J]	.058	.058	.051	.051	.051	.051	.051	.054
	11. Surcharge Adjustment [K]	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
	12. Additional Contributions [L]	.0065	.0065	.0065	.0065	.0065	.0065	.0065	.0050
	13. Reserve Account Tax Rate [M] minimum	.022370	.022370	.017010	.017010	.017010	.017010	.015434	.012905
	[M] maximum	.100836	.105836	.097937	.097937	.097937	.097937	.101616	.099333
	14. Interest Factor Tax [N]	.0044	.0020	.0110	.0110	.0110	.0110	.0110	.0110
	15. Total Rate [O] minimum	.026770*	.024570*	.028010*	.028010*	.028010*	.028010*	.026434*	.023905
	[O] maximum	.108236*	.105836*	.108937*	.108937*	.108937*	.108937*	.112616*	.110333

\* Total Rate includes "Surcharge Adjustment" line 11, "Additional Contributions" line 12, and "Interest Factor Tax" line 14, applicable for calendar year.

- A. No cap on gross wages for employee withholding.
- B. The lower value is assigned if the Reserve Account Balance is zero or positive; the higher value is assigned if the Reserve Account Balance is negative. [Not groupable and/or missing prior fiscal year]
- C. Newly liable rates are not subject to Additional Contributions and Interest Factor Tax, unless the employer is also subject to the .030 Increase for UC Delinquency. [Construction/Non- Construction]
- D. Maximum experience-based rate is assigned for three years from the date of election. [Negative Reserve Account Balance Election]
- E. The Reserve Ratio is determined by applying the employer percentage to the applicable Group Number on the table on page 2 of Form UC-748, Contribution Rates. (The employer percentage is determined by dividing the Lifetime Reserve Account Balance by the Average Annual Taxable Payroll.)
- F. The Benefit Ratio is determined by dividing the Average Annual Benefits by the Average Annual Taxable Payroll, with fractional parts rounded to the nearest tenth (e.g., .0228 becomes .023). Maximum by Law is .050 for rate purposes.
- G. State Adjustment Factor is determined annually by Law. The maximum rate was .015 in CY 2006-CY 2012. In CY 2013 -2016, the maximum rate set by law is .010. In CY 2017, the rate was reduced to .0085. In CY 2018 the rate was reduced to .0075.
- H. There is no cap on the Basic Rate, only on the individual factors (lines 5, 6, and 7).
- I. .030 is added to the Basic Rate before the Surcharge Adjustment is calculated. See reverse for Total Delinquent Rate. [Registration; Report and/or Money Delinquent in prior fiscal years - excludes Civil Penalty]
- J. Surcharge is determined annually by a formula in the Law and is the same for all employers.
- K. The Surcharge Adjustment is the Basic Rate (line 8) plus the Increase for UC Delinquency (line 9), if applicable, multiplied by the applicable Surcharge (line 10). See reverse for Total Non-Delinquent Rate.
- L. Additional Contributions are determined annually by Law.
- M. The Reserve Account Tax Rate is the sum of the Basic Rate (line 8), plus the Increase for UC Delinquency (line 9), plus the Surcharge Adjustment (line 11), plus the Additional Contributions (line 12). Contributions paid at this rate are credited to an employer's Reserve Account. This rate is used for federal certification purposes.
- N. Interest Factor Tax is not included in the Reserve Account Balance or for federal certification purposes.
- O. The Total Rate is the sum of the Reserve Account Tax Rate (line 13) plus the Interest Factor Tax (line 14).

**CONTRIBUTION RATE TABLE EFFECTIVE FOR CALENDAR YEAR 2018**

The Trigger Percentage as of June 30, 2017 calculated to 0%, resulting in the following solvency measures for calendar year 2018:

**5.40%** Surcharge Adjustment  
**0.50%** Additional Contributions  
**1.10%** Interest Factor Tax

Non-Delinquent Rate		Delinquent Rate		Non-Delinquent Rate		Delinquent Rate	
Basic	Total	Basic	Total	Basic	Total	Basic	Total
0.75%	0.023905	3.75%	0.055525	4.95%	0.068173	7.95%	0.099793
0.85%	0.024959	3.85%	0.056579	5.05%	0.069227	8.05%	0.100847
0.95%	0.026013	3.95%	0.057633	5.15%	0.070281	8.15%	0.101901
1.05%	0.027067	4.05%	0.058687	5.25%	0.071335	8.25%	0.102955
1.15%	0.028121	4.15%	0.059741	5.35%	0.072389	8.35%	0.104009
1.25%	0.029175	4.25%	0.060795	5.45%	0.073443	8.45%	0.105063
1.35%	0.030229	4.35%	0.061849	5.55%	0.074497	8.55%	0.106117
1.45%	0.031283	4.45%	0.062903	5.65%	0.075551	8.65%	0.107171
1.55%	0.032337	4.55%	0.063957	5.75%	0.076605	8.75%	0.108225
1.65%	0.033391	4.65%	0.065011	5.85%	0.077659	8.85%	0.109279
1.75%	0.034445	4.75%	0.066065	5.95%	0.078713	8.95%	0.110333
1.85%	0.035499	4.85%	0.067119	6.05%	0.079767	9.05%	0.111387
1.95%	0.036553	4.95%	0.068173	6.15%	0.080821	9.15%	0.112441
2.05%	0.037607	5.05%	0.069227	6.25%	0.081875	9.25%	0.113495
2.15%	0.038661	5.15%	0.070281	6.35%	0.082929	9.35%	0.114549
2.25%	0.039715	5.25%	0.071335	6.45%	0.083983	9.45%	0.115603
2.35%	0.040769	5.35%	0.072389	6.55%	0.085037	9.55%	0.116657
2.45%	0.041823	5.45%	0.073443	6.65%	0.086091	9.65%	0.117711
2.55%	0.042877	5.55%	0.074497	6.75%	0.087145	9.75%	0.118765
2.65%	0.043931	5.65%	0.075551	6.85%	0.088199	9.85%	0.119819
2.75%	0.044985	5.75%	0.076605	6.95%	0.089253	9.95%	0.120873
2.85%	0.046039	5.85%	0.077659	7.05%	0.090307	10.05%	0.121927
2.95%	0.047093	5.95%	0.078713	7.15%	0.091361	10.15%	0.122981
3.05%	0.048147	6.05%	0.079767	7.25%	0.092415	10.25%	0.124035
3.15%	0.049201	6.15%	0.080821	7.35%	0.093469	10.35%	0.125089
3.25%	0.050255	6.25%	0.081875	7.45%	0.094523	10.45%	0.126143
3.35%	0.051309	6.35%	0.082929	7.55%	0.095577	10.55%	0.127197
3.45%	0.052363	6.45%	0.083983	7.65%	0.096631	10.65%	0.128251
3.55%	0.053417	6.55%	0.085037	7.75%	0.097685	10.75%	0.129305
3.65%	0.054471	6.65%	0.086091	7.85%	0.098739	10.85%	0.130359
3.75%	0.055525	6.75%	0.087145	7.95%	0.099793	10.95%	0.131413
3.85%	0.056579	6.85%	0.088199	8.05%	0.100847	11.05%	0.132467
3.95%	0.057633	6.95%	0.089253	8.15%	0.101901	11.15%	0.133521
4.05%	0.058687	7.05%	0.090307	8.25%	0.102955	11.25%	0.134575
4.15%	0.059741	7.15%	0.091361	8.35%	0.104009	11.35%	0.135629
4.25%	0.060795	7.25%	0.092415	8.45%	0.105063	11.45%	0.136683
4.35%	0.061849	7.35%	0.093469	8.55%	0.106117	11.55%	0.137737
4.45%	0.062903	7.45%	0.094523	8.65%	0.107171	11.65%	0.138791
4.55%	0.063957	7.55%	0.095577	8.75%	0.108225	11.75%	0.139845
4.65%	0.065011	7.65%	0.096631	8.85%	0.109279	11.85%	0.140899
4.75%	0.066065	7.75%	0.097685	8.95%	0.110333	11.95%	0.141953
4.85%	0.067119	7.85%	0.098739	<b>3.5%</b>	<b>0.036890 a</b>	<b>6.5%</b>	<b>0.084510</b>
				<b>9.7%</b>	<b>0.102238 a</b>	<b>12.7%</b>	<b>0.149858</b>
				<b>5.4%</b>	<b>0.072916 b</b>	<b>8.4%</b>	<b>0.104536</b>
				<b>9.2%</b>	<b>0.112968 b</b>	<b>12.2%</b>	<b>0.144588</b>

\* Maximum computed rate, per Section 301.1 of the PA UC Law

- a New employer rates (non-construction and construction) are not subject to Additional Contributions or Interest Factor, per Sections 301.2 and 301.6 of the PA UC Law, *unless* the employer is also subject to an increase for UC delinquency, in which case Additional Contributions and Interest Factor *do* apply, per Section 301(a)(2) and (2.1).
- b Low and High Standard Rate.