

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

---

Legislative Document

No. 506

S.P. 169

In Senate, January 19, 1999

---

### An Act to Extend the Department of Labor Contribution Rate Table.

---

Reference to the Committee on Labor suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator LIBBY of York.  
Cosponsored by Representatives: MacDOUGALL of North Berwick, MACK of Standish,  
NASS of Acton.

**Be it enacted by the People of the State of Maine as follows:**

2  
4  
6  
8  
10  
12  
14  
16  
18  
20  
22  
24  
26  
28  
30  
32  
34  
36  
38  
40  
42  
44  
46  
48  
50

**Sec. 1. 26 MRSA §1221, sub-§4, ¶B,** as amended by PL 1995, c. 220, §1, is further amended to read:

B. Subject to paragraph A, each employer's contribution rate for the 12-month period commencing January 1st of each year is based upon the employer's experience rating record and determined from the employer's reserve ratio, which is the percent obtained by dividing the amount by which, if any, the employer's contributions credited from the time the employer first or most recently became an employer, whichever date is later, and up to and including June 30th of the preceding year, including any part of the employer's contributions due for that year paid on or before July 31st of that year, exceed the employer's benefits charged during the same period, by the employer's average annual payroll for the 36-consecutive-month period ending June 30th of the preceding year. The employer's contribution rate is the percent shown on the line of the following table on which in column A there is indicated the employer's reserve ratio and under the schedule within which the reserve multiple falls as of September 30th of each year. The following table applies for each 12-month period commencing January 1st of each year as determined by paragraph C. Notwithstanding any other provisions of this paragraph, each employer's contribution rate computed and effective as of July 1, 1981, is for the 6-month period ending December 31, 1981.

**EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES**

Employer Reserve Ratio	When Reserve Multiple is:							
	Equal to or more than	Less than 2.50	2.37-2.50	2.23-2.36	2.09-2.22	1.95-2.08	1.81-1.94	1.67-1.80
Column A	Schedules							
	A	B	C	D	E	F	G	H
25.0% and over	0.0%	0.0%	0.1%	0.2%	0.3%	0.4%	0.5%	0.6%
24.0% 25.0%	0.0%	0.1%	0.2%	0.3%	0.4%	0.5%	0.6%	0.7%
23.0% 24.0%	0.1%	0.2%	0.3%	0.4%	0.5%	0.6%	0.7%	0.8%
22.0% 23.0%	0.2%	0.3%	0.4%	0.5%	0.6%	0.7%	0.8%	0.9%
21.0% 22.0%	0.3%	0.4%	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%
20.0% 21.0%	0.4%	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%
19.0% and-over 20.0%	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%
18.0% 19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%
17.0% 18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%
16.0% 17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%

	15.0%	16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
2	14.0%	15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%
	13.0%	14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%
4	12.0%	13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%
	11.0%	12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%
6	10.0%	11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
	9.0%	10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
8	8.0%	9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%
	7.0%	8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
10	6.0%	7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
	5.0%	6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
12	4.0%	5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%
	3.0%	4.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
14	2.0%	3.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%
	1.0%	2.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
16	.0%	1.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%
	-1.0%	.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%
18	-2.0%	-1.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%
	-3.0%	-2.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%
20	-4.0%	-3.0%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%
	-5.0%	-4.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%
22	-6.0%	-5.0%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%
	-7.0%	-6.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%
24	-8.0%	-7.0%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
	-9.0%	-8.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%
26	-10.0%	-9.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%
	-11.0%	-10.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%
28	-12.0%	-11.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%
	under	-12.0%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

34	Employer									
	Reserve Ratio									
36	Equal to or Less	1.39-	1.25-	1.11-	.97-	.83-	.68-	.45-	under	
	more than	than 1.52	1.38	1.24	1.10	.96	.82	.67	.45	
38	Column A									
			I	J	K	L	M	N	O	P
40	<u>25.0% and over</u>	<u>0.7%</u>	<u>0.8%</u>	<u>0.9%</u>	<u>1.0%</u>	<u>1.1%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.8%</u>	
	<u>24.0%</u>	<u>25.0%</u>	<u>0.8%</u>	<u>0.9%</u>	<u>1.0%</u>	<u>1.1%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.4%</u>	<u>1.9%</u>
42	<u>23.0%</u>	<u>24.0%</u>	<u>0.9%</u>	<u>1.0%</u>	<u>1.1%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.4%</u>	<u>1.5%</u>	<u>2.0%</u>
	<u>22.0%</u>	<u>23.0%</u>	<u>1.0%</u>	<u>1.1%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.4%</u>	<u>1.5%</u>	<u>1.6%</u>	<u>2.1%</u>
44	<u>21.0%</u>	<u>22.0%</u>	<u>1.1%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.4%</u>	<u>1.5%</u>	<u>1.6%</u>	<u>1.7%</u>	<u>2.2%</u>
	<u>20.0%</u>	<u>21.0%</u>	<u>1.2%</u>	<u>1.3%</u>	<u>1.4%</u>	<u>1.5%</u>	<u>1.6%</u>	<u>1.7%</u>	<u>1.8%</u>	<u>2.3%</u>
46	19.0% and-over	20.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%
48	18.0%	19.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%
	17.0%	18.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%
50	16.0%	17.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%

	15.0%	16.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%
2	14.0%	15.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%
	13.0%	14.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%
4	12.0%	13.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%
	11.0%	12.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%
6	10.0%	11.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	3.3%
	9.0%	10.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%
8	8.0%	9.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%
	7.0%	8.0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%
10	6.0%	7.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%
	5.0%	6.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
12	4.0%	5.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
	3.0%	4.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
14	2.0%	3.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
	1.0%	2.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.5%
16	.0%	1.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.7%
	-1.0%	.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.9%
18	-2.0%	-1.0%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%
	-3.0%	-2.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	5.1%
20	-4.0%	-3.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	5.2%
	-5.0%	-4.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	5.3%
22	-6.0%	-5.0%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.4%
	-7.0%	-6.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.5%
24	-8.0%	-7.0%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.6%
	-9.0%	-8.0%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.7%
26	-10.0%	-9.0%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.9%
	-11.0%	-10.0%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	6.1%
28	-12.0%	-11.0%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	6.3%
30	under	-12.0%	6.4%	6.5%	6.6%	6.7%	6.8%	6.9%	7.0%	7.5%

### SUMMARY

32 This bill extends the Department of Labor contribution rate  
34 table.