

# Nebraska Department of Labor

## 222 NAC 10 - CONTRIBUTIONS BY EMPLOYERS FOR 1991

001. The contribution rate for the year 1991 of any employer who fails to meet the requirements for an experienced rating as set out in Neb. Rev. Stat. ' 48-649(1)(a) and (b) shall be 3.5 percent of its 1991 payroll.

002. The contribution rate for the year 1991 of any other employer who meets the requirements for a reduced rate as set out in Neb. Rev. Stat. ' 48-649(1) shall be set out in the following table:

EXPERIENCE ACCOUNT RESERVE RATIO	CONTRIBUTION RATE
<b>Positive Ratios</b>	
10.0 percent or more	0.1 percent
9.5 percent to but not including 10.0 percent	0.2 percent
9.0 percent to but not including 9.5 percent	0.3 percent
8.5 percent to but not including 9.0 percent	0.5 percent
8.0 percent to but not including 8.5 percent	1.0 percent
7.5 percent to but not including 8.0 percent	1.5 percent
7.0 percent to but not including 7.5 percent	2.0 percent
6.5 percent to but not including 7.0 percent	2.5 percent
6.0 percent to but not including 6.5 percent	3.0 percent
0.0 percent to but not including 6.0 percent	3.5 percent
<b>Negative Ratios</b>	
Less than 0.0 percent to but not including -5.0 percent	4.5 percent
-5.0 percent to but not including -10.0 percent	5.0 percent
-10.0 percent or a greater negative ratio	5.4 percent

003. As used in this regulation, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 1991 the average of the annual payroll by which contributions were measured for the years 1987, 1988, 1989 and 1990. Provided that for an employer with less than four years of contribution experience, the average payroll will be determined on the basis of the years for which contributions were payable.