

Nebraska Department of Labor

222 NAC 14 - CONTRIBUTIONS BY EMPLOYERS FOR 1995

001. The contribution rate for the year 1995 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% of its 1995 payroll.
002. The contribution rate for the year 1995 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
Positive Ratios	
9.5% or more	0.1%
9.0% to but not including 9.5%	0.2%
8.5% to but not including 9.0%	0.3%
8.0% to but not including 8.5%	0.5%
7.5% to but not including 8.0%	1.0%
7.0% to but not including 7.5%	1.5%
6.5% to but not including 7.0%	2.0%
6.0% to but not including 6.5%	2.5%
5.5% to but not including 6.0%	3.0%
0.0% to but not including 5.5%	3.5%
Negative Ratios	
Less than 0.0% to but not including -5.0%	4.5%
-5.0% to but not including -10.0%	5.0%
-10.0% or a greater negative ratio	5.4%

003. As used in this regulation, the term "reserve ratio" is the ratio of the balance in the employer's experience account at the beginning of the year 1995 to the average of the annual payroll by which contributions were measured for the years 1991, 1992, 1993 and 1994. 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.