

NEBRASKA ADMINISTRATIVE CODE

TITLE 222 - DEPARTMENT OF LABOR

CHAPTER 15 - COMBINED TAX RATE BY EMPLOYERS FOR 1996

001. The combined tax rate for the year 1996 of any employer who fails to meet the requirements for an experience rating as set out in Neb. Rev. Stat. §48-649(1)(a) and (b) shall be 3.5 percent of its 1996 payroll.

002. The combined tax rate for the year 1996 of any other employer not otherwise subject to a defined rate, who meets the requirements for a reduced rate as set out in said Neb. Rev. Stat. §48-649(1), shall be as set out in the following table:

Experience Account Reserve Ratios Combined Tax Rate

POSITIVE RATIOS:

9.5 percent or more	0.1 percent
9.0 percent to but not including 9.5 percent.....	0.2 percent
8.5 percent to but not including 9.0 percent.....	0.3 percent
8.0 percent to but not including 8.5 percent.....	0.5 percent
7.5 percent to but not including 8.0 percent.....	1.0 percent
7.0 percent to but not including 7.5 percent.....	1.5 percent
6.5 percent to but not including 7.0 percent.....	2.0 percent
6.0 percent to but not including 6.5 percent.....	2.5 percent
5.5 percent to but not including 6.0 percent.....	3.0 percent
5.0 percent to but not including 5.5 percent.....	3.5 percent

NEGATIVE RATIOS:

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 rule, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 1996 to the average of the annual payroll by which contributions were measured for the years 1992, 1993, 1994 and 1995. 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.