

# Nebraska Department of Labor

## 222 NAC 13 - CONTRIBUTIONS BY EMPLOYERS FOR 1994

001. The contribution rate for the year 1994 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 1994 payroll.

002. The contribution rate for the year 1994 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% or more	0.1%
9.5% to but not including 10.0%	0.2%
9.0% to but not including 9.5%	0.3%
8.5% to but not including 9.0%	0.5%
8.0% to but not including 8.5%	1.0%
7.5% to but not including 8.0%	1.5%
7.0% to but not including 7.5%	2.0%
6.5% to but not including 7.0%	2.5%
6.0% to but not including 6.5%	3.0%
0.0% to but not including 6.0%	3.5%
<b>Negative Ratios</b>	
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 percentage of the balance in the employer's experience account at the beginning of the year 1994 to the average of the annual payroll by which contributions were measured for the years 1990, 1991, 1992 and 1993. 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.