

## CONTRIBUTION RATE CHART

(For rates prior to 2014, see prior revisions)

CALENDAR YEARS		2014	2015	2016	2017	2018	2019	2020	2021
Employee Withholding on Gross Wages [A]		.0007	.0007	.0007	.0007	.0006	.0006	.0006	.0006
Taxable Wage Base		\$8,750	\$9,000	\$9,500	\$9,750	\$10,000	\$10,000	\$10,000	\$10,000
<b>ASSIGNED RATES</b>									
1. Standard [B]		.074254* .114192*	.074254* .114192*	.074254* .114192*	.074254* .114192*	.072916* .112968*	.072916* .112968*	.061916* .101968*	.061916* .101968*
2. Newly Liab Non Construction [C]		.036785	.036785	.036785	.036785	.036890	.036890	.036890	.036890
3. Newly Liab Construction [C]		.101947	.101947	.101947	.101947	.102238	.102238	.102238	.102238
4. Debit Reserve Election [D]		.108937*	.108937*	.108937*	.112616*	.110333*	.110333*	.099333*	.099333*
<b>EXPERIENCE RATES</b>									
5. Reserve Ratio [E] minimum [E] maximum		.000 .027	.000 .027	.000 .027	.000 .032	.000 .032	.000 .032	.000 .032	.000 .032
6. Benefit Ratio [F] minimum [F] maximum		.000 .050	.000 .050	.000 .050	.000 .050	.000 .050	.000 .050	.000 .050	.000 .050
7. State Adjustment Factor [G]		.010	.010	.010	.0085	.0075	.0075	.0075	.0075
8. Basic Rate [H] minimum [H] maximum		.010 .087	.010 .087	.010 .087	.0085 .0905	.0075 .0895	.0075 .0895	.0075 .0895	.0075 .0895
9. Increase for UC Delinquency [I]		.030	.030	.030	.030	.030	.030	.030	.030
10. Surcharge [J]		.051	.051	.051	.051	.054	.054	.054	.054
11. Surcharge Adjustment [K]		Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation	Calculation
12. Additional Contributions [L]		.0065	.0065	.0065	.0065	.0050	.0050	.0050	.0050
13. Reserve Account Tax Rate [M] minimum [M] maximum		.017010 .097937	.017010 .097937	.017010 .097937	.015434 .101616	.012905 .099333	.012905 .099333	.012905 .099333	.012905 .099333
14. Interest Factor [N]		.0110	.0110	.0110	.0110	.0110	.0110	.0000	.0000
15. Total Rate [O] minimum [O] maximum		.028010* .108937*	.028010* .108937*	.028010* .108937*	.026434* .112616*	.023905* .110333*	.023905* .110333*	.012905* .099333*	.012905* .099333*

\* Total Rate includes "Surcharge Adjustment" line 11, "Additional Contributions" line 12, and "Interest Factor" line 14, applicable for calendar year.

- A. No cap on gross wages for employee withholding.
- B. The lower value is assigned if the Reserve Account Balance is zero or positive; the higher value is assigned if the Reserve Account Balance is negative. [Not groupable and/or missing prior fiscal year]
- C. Newly liable rates are not subject to Additional Contributions and Interest Factor, unless the employer is also subject to the .030 Increase for UC Delinquency. [Construction/Non- Construction]
- D. Maximum experience-based rate is assigned for three years from the date of election. [Negative Reserve Account Balance Election]
- E. The Reserve Ratio is determined by applying the employer percentage to the applicable Group Number on the table on page 2 of Form UC-748, Contribution Rates. (The employer percentage is determined by dividing the Lifetime Reserve Account Balance by the Average Annual Taxable Payroll.)
- F. The Benefit Ratio is determined by dividing the Average Annual Benefits by the Average Annual Taxable Payroll, with fractional parts rounded to the nearest tenth (e.g., .0228 becomes .023). Maximum by Law is .050 for rate purposes.
- G. State Adjustment Factor (SAF) is determined annually by Law. The maximum SAF was .010 in CY 2013-2016. In CY 2017, the SAF was reduced to .0085. Beginning with CY 2018 and going forward, the SAF is .0075.
- H. There is no cap on the Basic Rate, only on the individual factors (lines 5, 6, and 7).
- I. .030 is added to the Basic Rate before the Surcharge Adjustment is calculated. See reverse for Total Delinquent Rate. [Registration; Report and/or Money Delinquent in prior fiscal years - excludes Civil Penalty]
- J. Surcharge is determined annually by a formula in the Law and is the same for all employers.
- K. The Surcharge Adjustment is the Basic Rate (line 8) plus the Increase for UC Delinquency (line 9), if applicable, multiplied by the applicable Surcharge (line 10). See reverse for Total Delinquent and Non-Delinquent Rates.
- L. Additional Contributions are determined annually by Law.
- M. The Reserve Account Tax Rate is the sum of the Basic Rate (line 8), plus the Increase for UC Delinquency (line 9), plus the Surcharge Adjustment (line 11), plus the Additional Contributions (line 12). Contributions paid at this rate are credited to an employer's Reserve Account. This rate is used for federal certification purposes.
- N. Contributions attributable to the Interest Factor percentage are not included in the Reserve Account Balance or for federal certification purposes.
- O. The Total Rate is the sum of the Reserve Account Tax Rate (line 13) plus the Interest Factor, when applicable (line 14).

**CONTRIBUTION RATE TABLE EFFECTIVE FOR CALENDAR YEAR 2021**

The Trigger Percentage as of June 30, 2020 calculated to 50%, resulting in the following solvency measures for calendar year 2021:

**5.40%** Surcharge Adjustment  
**0.50%** Additional Contributions  
**0.00%** Interest Factor

Non-Delinquent Rate		Delinquent Rate		Non-Delinquent Rate		Delinquent Rate	
Basic	Total	Basic	Total	Basic	Total	Basic	Total
0.75%	0.012905	3.75%	0.044525	4.95%	0.057173	7.95%	0.088793
0.85%	0.013959	3.85%	0.045579	5.05%	0.058227	8.05%	0.089847
0.95%	0.015013	3.95%	0.046633	5.15%	0.059281	8.15%	0.090901
1.05%	0.016067	4.05%	0.047687	5.25%	0.060335	8.25%	0.091955
1.15%	0.017121	4.15%	0.048741	5.35%	0.061389	8.35%	0.093009
1.25%	0.018175	4.25%	0.049795	5.45%	0.062443	8.45%	0.094063
1.35%	0.019229	4.35%	0.050849	5.55%	0.063497	8.55%	0.095117
1.45%	0.020283	4.45%	0.051903	5.65%	0.064551	8.65%	0.096171
1.55%	0.021337	4.55%	0.052957	5.75%	0.065605	8.75%	0.097225
1.65%	0.022391	4.65%	0.054011	5.85%	0.066659	8.85%	0.098279
1.75%	0.023445	4.75%	0.055065	5.95%	0.067713	8.95%	0.099333
1.85%	0.024499	4.85%	0.056119	6.05%	0.068767	9.05%	0.100387
1.95%	0.025553	4.95%	0.057173	6.15%	0.069821	9.15%	0.101441
2.05%	0.026607	5.05%	0.058227	6.25%	0.070875	9.25%	0.102495
2.15%	0.027661	5.15%	0.059281	6.35%	0.071929	9.35%	0.103549
2.25%	0.028715	5.25%	0.060335	6.45%	0.072983	9.45%	0.104603
2.35%	0.029769	5.35%	0.061389	6.55%	0.074037	9.55%	0.105657
2.45%	0.030823	5.45%	0.062443	6.65%	0.075091	9.65%	0.106711
2.55%	0.031877	5.55%	0.063497	6.75%	0.076145	9.75%	0.107765
2.65%	0.032931	5.65%	0.064551	6.85%	0.077199	9.85%	0.108819
2.75%	0.033985	5.75%	0.065605	6.95%	0.078253	9.95%	0.109873
2.85%	0.035039	5.85%	0.066659	7.05%	0.079307	10.05%	0.110927
2.95%	0.036093	5.95%	0.067713	7.15%	0.080361	10.15%	0.111981
3.05%	0.037147	6.05%	0.068767	7.25%	0.081415	10.25%	0.113035
3.15%	0.038201	6.15%	0.069821	7.35%	0.082469	10.35%	0.114089
3.25%	0.039255	6.25%	0.070875	7.45%	0.083523	10.45%	0.115143
3.35%	0.040309	6.35%	0.071929	7.55%	0.084577	10.55%	0.116197
3.45%	0.041363	6.45%	0.072983	7.65%	0.085631	10.65%	0.117251
3.55%	0.042417	6.55%	0.074037	7.75%	0.086685	10.75%	0.118305
3.65%	0.043471	6.65%	0.075091	7.85%	0.087739	10.85%	0.119359
3.75%	0.044525	6.75%	0.076145	7.95%	0.088793	10.95%	0.120413
3.85%	0.045579	6.85%	0.077199	8.05%	0.089847	11.05%	0.121467
3.95%	0.046633	6.95%	0.078253	8.15%	0.090901	11.15%	0.122521
4.05%	0.047687	7.05%	0.079307	8.25%	0.091955	11.25%	0.123575
4.15%	0.048741	7.15%	0.080361	8.35%	0.093009	11.35%	0.124629
4.25%	0.049795	7.25%	0.081415	8.45%	0.094063	11.45%	0.125683
4.35%	0.050849	7.35%	0.082469	8.55%	0.095117	11.55%	0.126737
4.45%	0.051903	7.45%	0.083523	8.65%	0.096171	11.65%	0.127791
4.55%	0.052957	7.55%	0.084577	8.75%	0.097225	11.75%	0.128845
4.65%	0.054011	7.65%	0.085631	8.85%	0.098279	11.85%	0.129899
4.75%	0.055065	7.75%	0.086685	8.95%	<b>0.099333*</b>	11.95%	0.130953
4.85%	0.056119	7.85%	0.087739	<b>3.5%</b>	<b>0.036890 a</b>	<b>6.5%</b>	<b>0.073510</b>
				<b>9.7%</b>	<b>0.102238 a</b>	<b>12.7%</b>	<b>0.138858</b>
				<b>5.4%</b>	<b>0.061916 b</b>	<b>8.4%</b>	<b>0.093536</b>
				<b>9.2%</b>	<b>0.101968 b</b>	<b>12.2%</b>	<b>0.133588</b>

\* Maximum computed rate, per Section 301.1 of the PA UC Law

a New employer rates (non-construction and construction) are not subject to Additional Contributions or Interest Factor, per Sections 301.2 and 301.6 of the PA UC Law, *unless* the employer is also subject to an increase for UC delinquency, in which case Additional Contributions and Interest Factor *do* apply, per Section 301(a)(2) and (2.1).

b Low and High Standard Rate.