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TITLE 222 - DEPARTMENT OF LABOR

CHAPTER 11 - CONTRIBUTIONS BY EMPLOYERS FOR 1992

001. The contribution rate for the year 1992 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 1992 payroll.
002. The contribution rate for the year 1992 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:

|   |                          |
|---|--------------------------|
| <u>EXPERIENCE ACCOUNT RESERVE RATIO</u> | <u>CONTRIBUTION RATE</u> |
|---|--------------------------|

Positive Ratios

|  |                    |             |
|--|--------------------|-------------|
| 10.5 percent or more .....                           | 10.5 percent ..... | 0.1 percent |
| 10.0 percent to but not including 10.5 percent ..... | 10.0 percent ..... | 0.2 percent |
| 9.5 percent to but not including 10.0 percent .....  | 9.5 percent .....  | 0.3 percent |
| 9.0 percent to but not including 9.5 percent .....   | 9.0 percent .....  | 0.5 percent |
| 8.5 percent to but not including 9.0 percent .....   | 8.5 percent .....  | 1.0 percent |
| 8.0 percent to but not including 8.5 percent .....   | 8.0 percent .....  | 1.5 percent |
| 7.5 percent to but not including 8.0 percent .....   | 7.5 percent .....  | 2.0 percent |
| 7.0 percent to but not including 7.5 percent .....   | 7.0 percent .....  | 2.5 percent |
| 6.5 percent to but not including 7.0 percent .....   | 6.5 percent .....  | 3.0 percent |
| 0.0 percent to but not including 6.5 percent .....   | 6.5 percent .....  | 3.5 percent |

Negative Ratios

|   |                     |             |
|---|---------------------|-------------|
| Less than 0.0 percent to but not including -5.0 percent ..... | -5.0 percent .....  | 4.5 percent |
| -5.0 percent to but not including -10.0 percent .....         | -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 1992 the average of the annual payroll by which contributions were measured for the years 1988, 1989, 1990 and 1991. 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.

**APPROVED**

**DEC 31 1991**

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**DEC 4 1991**

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