

Comparing EHB 2255 made Permanent to Existing Law - both with a Major Recession (Dollars in Millions)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
1 % Difference in Total Tax Contributions	0.00%	0.00%	-0.52%	-1.49%	2.34%	4.38%	8.65%	14.50%	14.47%	9.91%
2 % Difference in Total Benefit Payments	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	10.64%	10.27%	10.27%	10.23%
3 % Difference in Total Benefit Liability	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	10.64%	10.27%	10.27%	10.23%
4 % Difference in Trust Fund Balance	0.00%	0.00%	-0.44%	-4.18%	-8.54%	-14.82%	-27.54%	-24.71%	-13.23%	-10.84%

2255 Permanent (All Sunsets Removed) with Major Recession starting 2010 (TUR = 7.4%)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES										
5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.14%	1.31%	1.32%	1.55%	1.75%	1.83%
6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 572.5	\$ 645.0	\$ 671.4	\$ 769.2	\$ 882.0	\$ 948.0
7 Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.70%	0.71%	0.81%	2.01%	1.78%	0.84%
8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 279.0	\$ 284.8	\$ 329.2	\$ 345.8	\$ 390.1	\$ 879.9	\$ 900.3	\$ 507.5
9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Tax Contributions (6+8+10)	\$1,434.6	\$1,130.6	\$ 906.3	\$ 860.0	\$ 901.7	\$ 990.8	\$1,061.4	\$1,649.1	\$1,782.3	\$1,455.5
12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ 2.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS										
13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$321.01	\$324.72	\$327.61	\$328.09	\$329.35	\$331.06	\$330.28	\$334.40
15 Regular Benefit Payments	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$1,466.1	\$1,803.6	\$1,630.0	\$1,193.2	\$1,220.0
16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129.5	\$ 90.9	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$1,466.1	\$1,933.0	\$1,720.9	\$1,193.2	\$1,220.0
18 Total Benefit Liability	\$1,051.2	\$1,033.0	\$1,018.0	\$1,029.6	\$1,029.1	\$1,392.8	\$1,842.9	\$1,639.4	\$1,133.5	\$1,159.0
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0
20 Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 30.2	\$ 35.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUND										
21 Beginning Trust Fund Balance	\$1,458.3	\$1,932.9	\$2,146.9	\$2,160.1	\$2,114.0	\$2,108.0	\$1,824.8	\$1,134.7	\$1,216.4	\$1,961.7
22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 123.5	\$ 121.4	\$ 118.7	\$ 91.4	\$ 72.0	\$ 96.5	\$ 136.0
11 Total Tax Contributions (+)	\$1,434.6	\$1,130.6	\$ 906.3	\$ 860.0	\$ 901.7	\$ 990.8	\$1,061.4	\$1,649.1	\$1,782.3	\$1,455.5
23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0
17 Total Benefit Payments (-)	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$1,466.1	\$1,933.0	\$1,720.9	\$1,193.2	\$1,220.0
24 Ending Trust Fund Balance	\$1,932.9	\$2,146.9	\$2,160.1	\$2,114.0	\$2,108.0	\$1,824.8	\$1,134.7	\$1,216.4	\$1,961.7	\$2,394.2
25 Months of Benefits Available	13.5	15.2	15.6	15.1	14.8	13.6	9.6	9.3	13.5	17.1

Existing Law (with 2255 Sunsets) with Major Recession starting 2010 (TUR = 7.4%)

	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES										
5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.14%	1.31%	1.32%	1.55%	1.75%	1.83%
6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 572.5	\$ 645.0	\$ 671.4	\$ 769.2	\$ 882.0	\$ 948.0
7 Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.62%	0.60%	0.60%	1.47%	1.28%	0.60%
8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 283.8	\$ 297.8	\$ 308.6	\$ 304.2	\$ 305.6	\$ 671.1	\$ 675.0	\$ 376.3
9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Total Tax Contributions (6+8+10)	\$1,434.6	\$1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$1,440.3	\$1,557.0	\$1,324.3
12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BENEFITS										
13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$317.68	\$303.46	\$290.20	\$293.16	\$297.67	\$300.24	\$299.53	\$303.37
15 Regular Benefit Payments	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$1,310.0	\$1,630.1	\$1,478.3	\$1,082.1	\$1,106.8
16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117.0	\$ 82.4	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$1,310.0	\$1,747.1	\$1,560.7	\$1,082.1	\$1,106.8
18 Total Benefit Liability	\$1,051.2	\$1,033.0	\$1,013.3	\$ 962.2	\$ 911.6	\$1,244.5	\$1,665.6	\$1,486.8	\$1,028.0	\$1,051.5
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3
20 Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 12.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRUST FUND										
21 Beginning Trust Fund Balance	\$1,458.3	\$1,932.9	\$2,146.9	\$2,169.6	\$2,206.2	\$2,304.9	\$2,142.1	\$1,566.0	\$1,615.5	\$2,260.9
22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 125.7	\$ 129.2	\$ 132.5	\$ 112.5	\$ 96.1	\$ 116.3	\$ 151.6
11 Total Tax Contributions (+)	\$1,434.6	\$1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$1,440.3	\$1,557.0	\$1,324.3
23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3
17 Total Benefit Payments (-)	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$1,310.0	\$1,747.1	\$1,560.7	\$1,082.1	\$1,106.8
24 Ending Trust Fund Balance	\$1,932.9	\$2,146.9	\$2,169.6	\$2,206.2	\$2,304.9	\$2,142.1	\$1,566.0	\$1,615.5	\$2,260.9	\$2,685.3
25 Months of Benefits Available	13.5	15.2	15.6	15.5	15.9	15.4	12.2	11.8	15.4	18.7

Note: The information below explains the fiscal years used in the calculation of the tax rates. The department uses the four fiscal years of benefit charges and taxable wages for each employer to determine their benefit ratio. The benefit ratio is then used to determine the specific rate class the employer is in for the following calendar year.

Rate/Calendar Year	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Ben. Charges/Taxable Wages from	FY01-04	FY02-05	FY03-06	FY04-07	FY05-08	FY06-09	FY07-10	FY08-11	FY09-12	FY10-13
FY (Fiscal Year) starts	07/01/00	07/01/01	07/01/02	07/01/03	07/01/04	07/01/05	07/01/06	07/01/07	07/01/08	07/01/09
FY (Fiscal Year) ends	06/30/04	06/30/05	06/30/06	06/30/07	06/30/08	06/30/09	06/30/10	06/30/11	06/30/12	06/30/13

Row Definitions for "COMPARING" Pages

ROW #	ROW TITLE	DEFINITION
1	% Difference in Total Tax Contributions	Percentage difference in Total Tax Contributions, comparing upper scenario to lower scenario (a negative number in rows 1-4 means the result is less in the upper scenario than in the lower scenario)
2	% Difference in Total Benefit Payments	Percentage difference in Total Benefit Payments, comparing upper scenario to lower scenario
3	% Difference in Total Benefit Liability	Percentage difference in Total Benefit Liability comparing upper scenario to lower scenario
4	% Difference in Trust Fund Balance	Percentage difference in Ending Trust Fund balances, comparing upper scenario to lower scenario
5	Average Experience Tax Rate %	Average Experience-Rated portion of the employer's tax rate expressed as a percentage
6	Experience Tax Contributions	Total amount of Experience-Rated Taxes paid by employers
7	Flat Social Tax Rate %	Calculated as the Total Social Cost / Total Taxable Payroll rounded to two decimal points and expressed as a percentage (Total Social Cost = Total Benefit Payments - Experience Tax Contributions)
8	Social Tax Contributions	Total amount of Social Taxes paid by employers
9	Solvency Tax Rate %	Solvency Tax rate for employers, if applicable, expressed as a percentage (only in effect if less than 6 months of benefits in Trust Fund on September 30)
10	Solvency Tax Contributions	Total amount of Solvency Taxes paid by employers
11	Total Tax Contributions	Sum of Experience, Social, and Solvency Tax Contributions
12	Reed Act Diversion (Ø social tax ineff. charges)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay any increase in ineffective charges resulting from the zero social tax rate authorized in EHB 2255
13	Weeks Compensated	Total number of weeks of benefits paid
14	Average Weekly Benefit Amount	Calculated as sum of all weekly benefit amounts for claimants / number of claimants
15	Regular Benefit Payments	Total amount of regular benefits paid during the calendar year to all claimants
16	Extended Benefit Payments (State Share)	State share (50%) of any federal extended benefits paid (from state trust fund) when EB is applicable
17	Total Benefit Payments	Sum of Regular and Extended Benefit Payments (State Share), including both Total Benefit Liability and Reimbursable Benefit Payments
18	Total Benefit Liability	Benefit Payments that have either been charged to a taxable employer's experience-rating account or non-charged as a result of a taxable employer's request or a statutory allowance for relief of charges. Calculated as Total Benefit Payments - Reimbursable Benefit Payments
19	Reimbursable Benefit Payments	Benefit payments made to ex-employees of reimbursable employers; Calculated as Total Benefit Payments - Total Benefit Liability
20	Reed Act Diversion (weekly benefit change)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay the difference in benefit payments due to using average of 2 High Quarters (authorized in EHB 2255) rather than 4 Quarter Averaging to calculate the weekly benefit amount
21	Beginning Trust Fund Balance	Dollars in the Trust Fund at beginning of calendar year
22	Trust Fund Interest	Amount of interest earned and paid to the Trust Fund
23	Reimbursements from Reimbursables	Payments from reimbursable employers for the actual benefit costs of their workers
24	Ending Trust Fund Balance	Dollars in the Trust Fund at the end of the calendar year. Reflects all revenues and expenditures that occurred during the year: calculated as Beginning Fund Balance + Trust Fund Interest + Reimbursements from Reimbursables + Total Tax Contributions - Total Benefit Payments
25	Months of Benefits Available	Calculated as Average High Cost Multiple * 12 (Average High Cost Multiple = Ending Fund Balance / Total Wages / average of three highest benefit cost rates in the last 20 years.)

ASSUMPTIONS:

Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing EHB 2255 made Permanent to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2006**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	2255 Permanent Exp. Rated Tax	Existing Law Social Tax	2255 Permanent Social Tax	Existing Law Total Tax	2255 Permanent Total Tax	Difference
ALL INDUSTRIES	\$ 48,356.9	\$ 816.6	\$ 816.6	\$ 314.0	\$ 314.0	\$ 1,130.6	\$ 1,130.6	\$ -
Agriculture: Fruits, Vegetables	\$ 557.7	\$ 16.3	\$ 16.3	\$ -	\$ -	\$ 16.3	\$ 16.3	\$ -
Other Agriculture, Forestry, Hunting	\$ 745.8	\$ 20.2	\$ 20.2	\$ 1.8	\$ 1.8	\$ 22.0	\$ 22.0	\$ -
Fishing	\$ 73.8	\$ 3.6	\$ 3.6	\$ -	\$ -	\$ 3.6	\$ 3.6	\$ -
Mining	\$ 88.1	\$ 2.5	\$ 2.5	\$ 0.6	\$ 0.6	\$ 3.1	\$ 3.1	\$ -
Utilities	\$ 229.1	\$ 2.5	\$ 2.5	\$ 1.5	\$ 1.5	\$ 4.0	\$ 4.0	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 630.9	\$ 29.5	\$ 29.5	\$ 4.7	\$ 4.7	\$ 34.2	\$ 34.2	\$ -
Construction: Nonresidential Building	\$ 573.5	\$ 24.6	\$ 24.6	\$ 4.3	\$ 4.3	\$ 28.9	\$ 28.9	\$ -
Construction: Residential Building	\$ 483.1	\$ 11.1	\$ 11.1	\$ 3.4	\$ 3.4	\$ 14.5	\$ 14.5	\$ -
Construction: Specialty Trade Contractors	\$ 2,473.9	\$ 85.2	\$ 85.2	\$ 18.0	\$ 18.0	\$ 103.2	\$ 103.2	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,224.1	\$ 28.8	\$ 28.8	\$ 5.6	\$ 5.6	\$ 34.4	\$ 34.4	\$ -
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,013.3	\$ 32.9	\$ 32.9	\$ 14.0	\$ 14.0	\$ 46.9	\$ 46.9	\$ -
Manufacturing: Aerospace	\$ 2,316.8	\$ 73.0	\$ 73.0	\$ 17.1	\$ 17.1	\$ 90.1	\$ 90.1	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,652.4	\$ 65.7	\$ 65.7	\$ 19.1	\$ 19.1	\$ 84.8	\$ 84.8	\$ -
Wholesale Trade	\$ 3,196.7	\$ 44.6	\$ 44.6	\$ 20.9	\$ 20.9	\$ 65.5	\$ 65.5	\$ -
Retail Trade: Specialty	\$ 4,456.3	\$ 47.0	\$ 47.0	\$ 29.2	\$ 29.2	\$ 76.2	\$ 76.2	\$ -
Retail Trade: General, Miscellaneous	\$ 2,010.8	\$ 16.3	\$ 16.3	\$ 12.5	\$ 12.5	\$ 28.8	\$ 28.8	\$ -
Transportation	\$ 1,715.4	\$ 27.0	\$ 27.0	\$ 11.7	\$ 11.7	\$ 38.7	\$ 38.7	\$ -
Warehousing	\$ 369.4	\$ 3.8	\$ 3.8	\$ 2.0	\$ 2.0	\$ 5.8	\$ 5.8	\$ -
Information	\$ 2,886.4	\$ 39.9	\$ 39.9	\$ 19.3	\$ 19.3	\$ 59.2	\$ 59.2	\$ -
Finance, Insurance	\$ 3,107.9	\$ 30.9	\$ 30.9	\$ 20.1	\$ 20.1	\$ 51.1	\$ 51.1	\$ -
Real Estate, Rental, Leasing	\$ 1,033.1	\$ 15.0	\$ 15.0	\$ 7.0	\$ 7.0	\$ 22.0	\$ 22.0	\$ -
Services: Professional, Scientific, Technical	\$ 3,416.1	\$ 50.7	\$ 50.7	\$ 22.8	\$ 22.8	\$ 73.4	\$ 73.4	\$ -
Services: Management of Companies and Enterprises	\$ 130.5	\$ 2.0	\$ 2.0	\$ 0.9	\$ 0.9	\$ 2.9	\$ 2.9	\$ -
Services: Administrative, Support	\$ 2,296.7	\$ 45.0	\$ 45.0	\$ 15.9	\$ 15.9	\$ 60.9	\$ 60.9	\$ -
Services: Waste Management	\$ 436.1	\$ 5.5	\$ 5.5	\$ 2.9	\$ 2.9	\$ 8.5	\$ 8.5	\$ -
Services: Education	\$ 288.0	\$ 3.3	\$ 3.3	\$ 1.8	\$ 1.8	\$ 5.2	\$ 5.2	\$ -
Services: Health Care, Social Assistance	\$ 3,337.8	\$ 26.0	\$ 26.0	\$ 20.5	\$ 20.5	\$ 46.5	\$ 46.5	\$ -
Services: Arts, Entertainment, Recreation	\$ 602.5	\$ 10.4	\$ 10.4	\$ 4.2	\$ 4.2	\$ 14.6	\$ 14.6	\$ -
Services: Accommodation	\$ 456.3	\$ 5.6	\$ 5.6	\$ 3.0	\$ 3.0	\$ 8.6	\$ 8.6	\$ -
Services: Food	\$ 2,371.1	\$ 19.8	\$ 19.8	\$ 14.7	\$ 14.7	\$ 34.6	\$ 34.6	\$ -
Services: Personal, Laundry	\$ 427.1	\$ 4.0	\$ 4.0	\$ 2.7	\$ 2.7	\$ 6.7	\$ 6.7	\$ -
Services: Private Household	\$ 403.0	\$ 3.0	\$ 3.0	\$ 2.3	\$ 2.3	\$ 5.3	\$ 5.3	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 338.0	\$ 4.4	\$ 4.4	\$ 2.2	\$ 2.2	\$ 6.6	\$ 6.6	\$ -
Services: Repair, Maintenance	\$ 592.8	\$ 10.4	\$ 10.4	\$ 4.0	\$ 4.0	\$ 14.4	\$ 14.4	\$ -
Public Administration	\$ 422.6	\$ 6.2	\$ 6.2	\$ 3.1	\$ 3.1	\$ 9.2	\$ 9.2	\$ -

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Social Tax	Amount of Social taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
2255 Permanent Total Tax	Total of the 2255 Permanent Exp. Rated Tax plus 2255 Permanent Social Tax
Difference	Difference between 2255 Permanent and Existing Law (without and with EHB 2255 sunsets) Total Taxes

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing EHB 2255 made Permanent to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2007**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	2255 Permanent Exp. Rated Tax	Existing Law Social Tax	2255 Permanent Social Tax	Existing Law Total Tax	2255 Permanent Total Tax	Difference
ALL INDUSTRIES	\$ 48,869.8	\$ 627.3	\$ 627.3	\$ 283.8	\$ 279.0	\$ 911.0	\$ 906.3	\$ (4.7)
Agriculture: Fruits, Vegetables	\$ 544.6	\$ 13.8	\$ 13.8	\$ 1.2	\$ -	\$ 15.0	\$ 13.8	\$ (1.2)
Other Agriculture, Forestry, Hunting	\$ 733.8	\$ 16.6	\$ 16.6	\$ 1.5	\$ 0.7	\$ 18.0	\$ 17.3	\$ (0.7)
Fishing	\$ 74.6	\$ 2.9	\$ 2.9	\$ 0.4	\$ -	\$ 3.3	\$ 2.9	\$ (0.4)
Mining	\$ 93.6	\$ 2.3	\$ 2.3	\$ 0.6	\$ 0.6	\$ 2.9	\$ 2.9	\$ -
Utilities	\$ 230.8	\$ 1.6	\$ 1.6	\$ 1.4	\$ 1.4	\$ 3.0	\$ 3.0	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 629.0	\$ 23.3	\$ 23.3	\$ 4.2	\$ 4.2	\$ 27.5	\$ 27.5	\$ -
Construction: Nonresidential Building	\$ 619.4	\$ 22.6	\$ 22.6	\$ 4.2	\$ 4.2	\$ 26.7	\$ 26.7	\$ -
Construction: Residential Building	\$ 476.4	\$ 8.5	\$ 8.5	\$ 3.0	\$ 3.0	\$ 11.5	\$ 11.5	\$ -
Construction: Specialty Trade Contractors	\$ 2,432.9	\$ 65.2	\$ 65.2	\$ 15.8	\$ 15.8	\$ 81.0	\$ 81.0	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,251.1	\$ 25.8	\$ 25.8	\$ 5.6	\$ 3.3	\$ 31.4	\$ 29.0	\$ (2.4)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,065.6	\$ 26.8	\$ 26.8	\$ 12.9	\$ 12.9	\$ 39.7	\$ 39.7	\$ 0.0
Manufacturing: Aerospace	\$ 2,690.2	\$ 52.3	\$ 52.3	\$ 18.2	\$ 18.2	\$ 70.5	\$ 70.5	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,817.5	\$ 51.9	\$ 51.9	\$ 18.1	\$ 18.1	\$ 70.1	\$ 70.1	\$ -
Wholesale Trade	\$ 3,230.3	\$ 33.4	\$ 33.4	\$ 18.7	\$ 18.7	\$ 52.2	\$ 52.2	\$ (0.0)
Retail Trade: Specialty	\$ 4,386.3	\$ 35.1	\$ 35.1	\$ 25.3	\$ 25.3	\$ 60.4	\$ 60.4	\$ -
Retail Trade: General, Miscellaneous	\$ 1,850.0	\$ 13.5	\$ 13.5	\$ 10.4	\$ 10.4	\$ 23.9	\$ 23.9	\$ -
Transportation	\$ 1,732.8	\$ 19.8	\$ 19.8	\$ 10.4	\$ 10.4	\$ 30.1	\$ 30.1	\$ 0.0
Warehousing	\$ 373.5	\$ 3.3	\$ 3.3	\$ 1.9	\$ 1.8	\$ 5.2	\$ 5.1	\$ (0.1)
Information	\$ 2,981.5	\$ 28.3	\$ 28.3	\$ 17.2	\$ 17.2	\$ 45.5	\$ 45.5	\$ -
Finance, Insurance	\$ 3,004.5	\$ 21.8	\$ 21.8	\$ 17.1	\$ 17.1	\$ 39.0	\$ 39.0	\$ -
Real Estate, Rental, Leasing	\$ 1,033.8	\$ 11.3	\$ 11.3	\$ 6.2	\$ 6.2	\$ 17.5	\$ 17.5	\$ -
Services: Professional, Scientific, Technical	\$ 3,576.8	\$ 38.8	\$ 38.8	\$ 20.8	\$ 20.8	\$ 59.7	\$ 59.7	\$ -
Services: Management of Companies and Enterprises	\$ 128.3	\$ 1.2	\$ 1.2	\$ 0.7	\$ 0.7	\$ 1.9	\$ 1.9	\$ -
Services: Administrative, Support	\$ 2,279.4	\$ 32.8	\$ 32.8	\$ 13.9	\$ 13.9	\$ 46.7	\$ 46.7	\$ -
Services: Waste Management	\$ 441.8	\$ 4.5	\$ 4.5	\$ 2.6	\$ 2.6	\$ 7.1	\$ 7.1	\$ -
Services: Education	\$ 285.5	\$ 2.8	\$ 2.8	\$ 1.6	\$ 1.6	\$ 4.4	\$ 4.4	\$ -
Services: Health Care, Social Assistance	\$ 3,264.2	\$ 20.2	\$ 20.2	\$ 17.8	\$ 17.8	\$ 38.0	\$ 38.0	\$ -
Services: Arts, Entertainment, Recreation	\$ 596.0	\$ 7.7	\$ 7.7	\$ 3.7	\$ 3.7	\$ 11.3	\$ 11.3	\$ -
Services: Accommodation	\$ 485.2	\$ 4.2	\$ 4.2	\$ 2.8	\$ 2.8	\$ 7.1	\$ 7.1	\$ -
Services: Food	\$ 2,372.0	\$ 15.1	\$ 15.1	\$ 13.1	\$ 13.1	\$ 28.2	\$ 28.2	\$ -
Services: Personal, Laundry	\$ 418.1	\$ 3.0	\$ 3.0	\$ 2.3	\$ 2.3	\$ 5.3	\$ 5.3	\$ -
Services: Private Household	\$ 417.1	\$ 2.6	\$ 2.6	\$ 2.1	\$ 2.1	\$ 4.7	\$ 4.7	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 331.9	\$ 3.2	\$ 3.2	\$ 1.9	\$ 1.9	\$ 5.1	\$ 5.1	\$ -
Services: Repair, Maintenance	\$ 607.9	\$ 7.8	\$ 7.8	\$ 3.7	\$ 3.7	\$ 11.5	\$ 11.5	\$ -
Public Administration	\$ 413.5	\$ 3.2	\$ 3.2	\$ 2.5	\$ 2.5	\$ 5.7	\$ 5.7	\$ (0.0)

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Social Tax	Amount of Social taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
2255 Permanent Total Tax	Total of the 2255 Permanent Exp. Rated Tax plus 2255 Permanent Social Tax
Difference	Difference between 2255 Permanent and Existing Law (without and with EHB 2255 sunsets) Total Taxes

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing EHB 2255 made Permanent to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2008**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	2255 Permanent Exp. Rated Tax	Existing Law Social Tax	2255 Permanent Social Tax	Existing Law Total Tax	2255 Permanent Total Tax	Difference
ALL INDUSTRIES	\$ 49,806.0	\$ 575.2	\$ 575.2	\$ 297.8	\$ 284.8	\$ 873.1	\$ 860.0	\$ (13.0)
Agriculture: Fruits, Vegetables	\$ 555.0	\$ 14.1	\$ 14.1	\$ 3.8	\$ -	\$ 17.9	\$ 14.1	\$ (3.8)
Other Agriculture, Forestry, Hunting	\$ 747.8	\$ 16.8	\$ 16.8	\$ 4.8	\$ 0.9	\$ 21.7	\$ 17.8	\$ (3.9)
Fishing	\$ 76.0	\$ 3.3	\$ 3.3	\$ 0.5	\$ -	\$ 3.8	\$ 3.3	\$ (0.5)
Mining	\$ 95.4	\$ 2.4	\$ 2.4	\$ 0.6	\$ 0.6	\$ 3.0	\$ 3.0	\$ -
Utilities	\$ 235.2	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 2.6	\$ 2.6	\$ -
Construction: Heavy, Highway, Civil Engineering	\$ 641.1	\$ 24.7	\$ 24.7	\$ 4.4	\$ 4.4	\$ 29.1	\$ 29.1	\$ -
Construction: Nonresidential Building	\$ 631.2	\$ 23.2	\$ 23.2	\$ 4.4	\$ 4.4	\$ 27.5	\$ 27.5	\$ -
Construction: Residential Building	\$ 485.5	\$ 7.9	\$ 7.9	\$ 3.0	\$ 3.0	\$ 10.9	\$ 10.9	\$ -
Construction: Specialty Trade Contractors	\$ 2,479.5	\$ 61.9	\$ 61.9	\$ 16.3	\$ 16.3	\$ 78.3	\$ 78.3	\$ -
Manufacturing: Food, Beverage, Clothing	\$ 1,275.0	\$ 25.4	\$ 25.4	\$ 8.2	\$ 4.3	\$ 33.6	\$ 29.7	\$ (3.9)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,105.2	\$ 24.4	\$ 24.4	\$ 13.0	\$ 13.0	\$ 37.4	\$ 37.4	\$ -
Manufacturing: Aerospace	\$ 2,741.7	\$ 43.2	\$ 43.2	\$ 19.2	\$ 19.2	\$ 62.4	\$ 62.4	\$ -
Manufacturing: Metal, Machine, Transportation	\$ 2,871.5	\$ 46.4	\$ 46.4	\$ 18.3	\$ 18.3	\$ 64.8	\$ 64.8	\$ -
Wholesale Trade	\$ 3,292.2	\$ 29.5	\$ 29.5	\$ 19.3	\$ 18.8	\$ 48.9	\$ 48.4	\$ (0.5)
Retail Trade: Specialty	\$ 4,470.3	\$ 31.2	\$ 31.2	\$ 25.5	\$ 25.5	\$ 56.8	\$ 56.8	\$ -
Retail Trade: General, Miscellaneous	\$ 1,885.5	\$ 11.9	\$ 11.9	\$ 10.6	\$ 10.6	\$ 22.4	\$ 22.4	\$ -
Transportation	\$ 1,766.0	\$ 18.7	\$ 18.7	\$ 10.6	\$ 10.6	\$ 29.3	\$ 29.3	\$ -
Warehousing	\$ 380.6	\$ 3.1	\$ 3.1	\$ 2.2	\$ 1.8	\$ 5.3	\$ 5.0	\$ (0.4)
Information	\$ 3,038.6	\$ 21.2	\$ 21.2	\$ 17.0	\$ 17.0	\$ 38.2	\$ 38.2	\$ -
Finance, Insurance	\$ 3,062.0	\$ 20.3	\$ 20.3	\$ 17.2	\$ 17.2	\$ 37.6	\$ 37.6	\$ -
Real Estate, Rental, Leasing	\$ 1,053.6	\$ 9.9	\$ 9.9	\$ 6.3	\$ 6.3	\$ 16.2	\$ 16.2	\$ -
Services: Professional, Scientific, Technical	\$ 3,645.3	\$ 33.1	\$ 33.1	\$ 21.0	\$ 21.0	\$ 54.2	\$ 54.2	\$ -
Services: Management of Companies and Enterprises	\$ 130.7	\$ 1.1	\$ 1.1	\$ 0.7	\$ 0.7	\$ 1.8	\$ 1.8	\$ -
Services: Administrative, Support	\$ 2,323.1	\$ 29.4	\$ 29.4	\$ 14.2	\$ 14.2	\$ 43.6	\$ 43.6	\$ -
Services: Waste Management	\$ 450.2	\$ 4.2	\$ 4.2	\$ 2.6	\$ 2.6	\$ 6.9	\$ 6.9	\$ -
Services: Education	\$ 290.9	\$ 2.6	\$ 2.6	\$ 1.7	\$ 1.7	\$ 4.2	\$ 4.2	\$ -
Services: Health Care, Social Assistance	\$ 3,326.7	\$ 19.4	\$ 19.4	\$ 18.2	\$ 18.2	\$ 37.6	\$ 37.6	\$ -
Services: Arts, Entertainment, Recreation	\$ 607.5	\$ 6.8	\$ 6.8	\$ 3.7	\$ 3.7	\$ 10.5	\$ 10.5	\$ -
Services: Accommodation	\$ 494.5	\$ 3.8	\$ 3.8	\$ 2.8	\$ 2.8	\$ 6.6	\$ 6.6	\$ -
Services: Food	\$ 2,417.4	\$ 14.2	\$ 14.2	\$ 13.3	\$ 13.3	\$ 27.5	\$ 27.5	\$ -
Services: Personal, Laundry	\$ 426.1	\$ 2.7	\$ 2.7	\$ 2.3	\$ 2.3	\$ 5.1	\$ 5.1	\$ -
Services: Private Household	\$ 425.1	\$ 2.8	\$ 2.8	\$ 2.2	\$ 2.2	\$ 5.0	\$ 5.0	\$ -
Services: Religious, Grantmaking, Civic, Professional	\$ 338.3	\$ 2.9	\$ 2.9	\$ 1.9	\$ 1.9	\$ 4.9	\$ 4.9	\$ -
Services: Repair, Maintenance	\$ 619.6	\$ 7.3	\$ 7.3	\$ 3.7	\$ 3.7	\$ 11.0	\$ 11.0	\$ -
Public Administration	\$ 421.4	\$ 3.8	\$ 3.8	\$ 2.6	\$ 2.6	\$ 6.4	\$ 6.4	\$ -

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Social Tax	Amount of Social taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
2255 Permanent Total Tax	Total of the 2255 Permanent Exp. Rated Tax plus 2255 Permanent Social Tax
Difference	Difference between 2255 Permanent and Existing Law (without and with EHB 2255 sunsets) Total Taxes

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

**Comparing EHB 2255 made Permanent to Existing Law -
both with a Major Recession Starting in 2010
Industry-Level Specifics for Tax Liability (Dollars in Millions)
Calendar Year 2009**

NAICS INDUSTRY SECTOR	Taxable Wages	Existing Law Exp. Rated Tax	2255 Permanent Exp. Rated Tax	Existing Law Social Tax	2255 Permanent Social Tax	Existing Law Total Tax	2255 Permanent Total Tax	Difference
ALL INDUSTRIES	\$ 50,211.2	\$ 572.5	\$ 572.5	\$ 308.6	\$ 329.2	\$ 881.1	\$ 901.7	\$ 20.6
Agriculture: Fruits, Vegetables	\$ 660.2	\$ 18.1	\$ 18.1	\$ 4.7	\$ -	\$ 22.8	\$ 18.1	\$ (4.7)
Other Agriculture, Forestry, Hunting	\$ 816.4	\$ 19.7	\$ 19.7	\$ 5.5	\$ 1.3	\$ 25.2	\$ 21.1	\$ (4.2)
Fishing	\$ 106.0	\$ 4.1	\$ 4.1	\$ 0.7	\$ -	\$ 4.8	\$ 4.1	\$ (0.7)
Mining	\$ 112.0	\$ 2.7	\$ 2.7	\$ 0.8	\$ 0.9	\$ 3.5	\$ 3.6	\$ 0.1
Utilities	\$ 249.4	\$ 1.3	\$ 1.3	\$ 1.4	\$ 1.6	\$ 2.7	\$ 2.9	\$ 0.2
Construction: Heavy, Highway, Civil Engineering	\$ 650.4	\$ 22.7	\$ 22.7	\$ 4.6	\$ 5.1	\$ 27.3	\$ 27.9	\$ 0.6
Construction: Nonresidential Building	\$ 612.6	\$ 20.6	\$ 20.6	\$ 4.4	\$ 4.9	\$ 25.0	\$ 25.5	\$ 0.5
Construction: Residential Building	\$ 457.9	\$ 7.9	\$ 7.9	\$ 2.9	\$ 3.3	\$ 10.8	\$ 11.2	\$ 0.4
Construction: Specialty Trade Contractors	\$ 2,520.7	\$ 62.4	\$ 62.4	\$ 17.1	\$ 19.2	\$ 79.5	\$ 81.6	\$ 2.1
Manufacturing: Food, Beverage, Clothing	\$ 1,348.8	\$ 26.3	\$ 26.3	\$ 9.0	\$ 5.5	\$ 35.2	\$ 31.8	\$ (3.5)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,391.2	\$ 30.5	\$ 30.5	\$ 15.6	\$ 17.4	\$ 46.1	\$ 47.9	\$ 1.9
Manufacturing: Aerospace	\$ 3,458.2	\$ 20.1	\$ 20.1	\$ 20.6	\$ 23.0	\$ 40.7	\$ 43.1	\$ 2.5
Manufacturing: Metal, Machine, Transportation	\$ 3,322.6	\$ 43.4	\$ 43.4	\$ 21.5	\$ 24.1	\$ 64.9	\$ 67.5	\$ 2.6
Wholesale Trade	\$ 3,273.3	\$ 32.0	\$ 32.0	\$ 20.2	\$ 21.8	\$ 52.2	\$ 53.8	\$ 1.7
Retail Trade: Specialty	\$ 4,536.0	\$ 35.7	\$ 35.7	\$ 27.3	\$ 30.6	\$ 63.0	\$ 66.2	\$ 3.3
Retail Trade: General, Miscellaneous	\$ 1,988.8	\$ 11.8	\$ 11.8	\$ 11.3	\$ 12.7	\$ 23.2	\$ 24.6	\$ 1.4
Transportation	\$ 1,799.4	\$ 20.1	\$ 20.1	\$ 11.2	\$ 12.6	\$ 31.3	\$ 32.6	\$ 1.4
Warehousing	\$ 397.2	\$ 3.2	\$ 3.2	\$ 2.3	\$ 2.2	\$ 5.5	\$ 5.4	\$ (0.1)
Information	\$ 2,618.9	\$ 19.4	\$ 19.4	\$ 15.1	\$ 16.9	\$ 34.5	\$ 36.3	\$ 1.8
Finance, Insurance	\$ 2,940.9	\$ 16.3	\$ 16.3	\$ 16.8	\$ 18.8	\$ 33.1	\$ 35.1	\$ 2.0
Real Estate, Rental, Leasing	\$ 1,016.4	\$ 11.2	\$ 11.2	\$ 6.3	\$ 7.1	\$ 17.6	\$ 18.3	\$ 0.8
Services: Professional, Scientific, Technical	\$ 3,424.9	\$ 28.6	\$ 28.6	\$ 20.2	\$ 22.6	\$ 48.8	\$ 51.2	\$ 2.4
Services: Management of Companies and Enterprises	\$ 131.6	\$ 2.1	\$ 2.1	\$ 0.8	\$ 0.8	\$ 2.9	\$ 3.0	\$ 0.1
Services: Administrative, Support	\$ 2,404.9	\$ 29.9	\$ 29.9	\$ 15.6	\$ 17.4	\$ 45.5	\$ 47.4	\$ 1.9
Services: Waste Management	\$ 404.9	\$ 5.9	\$ 5.9	\$ 2.5	\$ 2.8	\$ 8.5	\$ 8.8	\$ 0.3
Services: Education	\$ 276.2	\$ 3.0	\$ 3.0	\$ 1.6	\$ 1.8	\$ 4.7	\$ 4.9	\$ 0.2
Services: Health Care, Social Assistance	\$ 3,002.0	\$ 22.4	\$ 22.4	\$ 17.6	\$ 19.7	\$ 40.0	\$ 42.1	\$ 2.1
Services: Arts, Entertainment, Recreation	\$ 588.5	\$ 8.0	\$ 8.0	\$ 3.8	\$ 4.2	\$ 11.8	\$ 12.3	\$ 0.5
Services: Accommodation	\$ 495.1	\$ 5.6	\$ 5.6	\$ 3.0	\$ 3.4	\$ 8.6	\$ 9.0	\$ 0.4
Services: Food	\$ 2,306.7	\$ 16.8	\$ 16.8	\$ 13.3	\$ 14.9	\$ 30.2	\$ 31.8	\$ 1.6
Services: Personal, Laundry	\$ 440.9	\$ 3.2	\$ 3.2	\$ 2.5	\$ 2.8	\$ 5.7	\$ 6.0	\$ 0.3
Services: Private Household	\$ 336.4	\$ 2.4	\$ 2.4	\$ 1.4	\$ 1.6	\$ 3.8	\$ 4.0	\$ 0.2
Services: Religious, Grantmaking, Civic, Professional	\$ 335.5	\$ 4.2	\$ 4.2	\$ 2.0	\$ 2.3	\$ 6.3	\$ 6.5	\$ 0.2
Services: Repair, Maintenance	\$ 620.7	\$ 7.4	\$ 7.4	\$ 3.8	\$ 4.3	\$ 11.2	\$ 11.6	\$ 0.5
Public Administration	\$ 165.6	\$ 3.2	\$ 3.2	\$ 1.1	\$ 1.3	\$ 4.4	\$ 4.5	\$ 0.1

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with EHB 2255 sunsets)
2255 Permanent Social Tax	Amount of Social taxes paid by the specific industry sector if EHB 2255 made permanent (no sunsets)
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
2255 Permanent Total Tax	Total of the 2255 Permanent Exp. Rated Tax plus 2255 Permanent Social Tax
Difference	Difference between 2255 Permanent and Existing Law (without and with EHB 2255 sunsets) Total Taxes

ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.