

TAXATION

Table 207. – Fund Requirements for any Reduction from Standard Rate, 14 States			
		Percent of payrolls (11 States)	
State (1)	Millions of dollars (3 States) (2)	Percent (3)	Years (4)
AZ	* * * * *	3	Last 1
DC	* * * * *	2.4	Last 1
HI	15	* * * * *	* * * * *
ID	* * * * *	1.75	Last 1
IN	75	* * * * *	* * * * *
KY	* * * * *	<u>2/</u>	<u>2/</u>
MD	* * * * *	2	Last 1
MS	* * * * *	4	Last 1
MT	* * * * *	1	Last 1
NH <u>1/</u>	* * * * *	* * * * *	* * * * *
NM	* * * * *	1	Last 1
ND	* * * * *	3	Last 1
SD	5	* * * * *	* * * * *
WA	* * * * *	4.0	Last 1

1/Suspension of reduced rates is effective at any time, if benefits paid exceed contributions credited, NH.

2/Rate schedule applicable depends upon "fund solvency factor." A 0.4 factor required for any rate reduction, KY.

3/No ER's rate may be less than 1.8% unless the fund balance is at least twice the amount of benefits paid in last year, nor may any ER's rate be less than 2.7% unless total assets of fund in any CQ exceeds total benefits paid from fund within the first 4 of the last 5 completed CQ's preceding that quarter.