Article - Labor and Employment

§8–612.

(a) (1) Subject to paragraph (2) of this subsection, on the basis of the earned rating record of an employing unit that qualifies for an earned rate of contribution under § 8–610 of this subtitle, the Secretary shall compute to the 4th decimal place a benefit ratio for the employing unit in accordance with subsection (b) or (c) of this section.

(2) The Secretary may not assign an earned rate of contribution that is less than 0.3% or more than 13.5%.

(b) For an employing unit that qualifies under § 8–610(a)(2) of this subtitle, the Secretary shall compute a benefit ratio by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the 3 rating years immediately preceding the computation date; and

(2) dividing the figure determined under item (1) of this subsection by the total of the reported taxable wages for the same period.

(c) For an employing unit that qualifies under § 8–610(a)(3) of this subtitle, the Secretary shall compute a benefit ratio for the employing unit by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the period beginning with the 1st day of the calendar quarter in which the employing unit first became subject to this title and ending on the June 30 immediately preceding the computation date; and

(2) dividing the figure obtained under item (1) of this subsection by the total of the reported taxable wages for the same period.

(d) (1) For any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table A

Employing Unit's Benefit Ratio	Employing Unit's Rate	
(1)	.0000 —	0.30%
(2)	.0001 — .0027	0.60%
(3)	.0028 — .0054	0.90%
(4)	.0055 — .0081	1.20%
(5)	.0082 — .0108	1.50%
(6)	.0109 — .0135	1.80%
(7)	.0136 — .0162	2.10%
(8)	.0163 — .0189	2.40%
(9)	.0190 — .0216	2.70%
(10)	.0217 — .0243	3.00%
(11)	.0244 — .0270	3.30%
(12)	.0271 — .0297	3.60%
(13)	.0298 — .0324	3.90%
(14)	.0325 — .0351	4.20%
(15)	.0352 — .0378	4.50%
(16)	.0379 — .0405	4.80%
(17)	.0406 — .0432	5.10%
(18)	.0433 — .0459	5.40%
(19)	.0460 — .0486	5.70%
(20)	.0487 — .0513	6.00%
(21)	.0514 — .0540	6.30%
(22)	.0541 — .0567	6.60%
(23)	.0568 — .0594	6.90%
(24)	.0595 — .0621	7.20%
(25)	.0622 — and over	7.50%

(2) For any calendar year beginning on or after January 1, 2006, when

the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 4.5%, but is not in excess of 5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table B

	Employing Unit's Benefit Ratio	Employing Unit's Rate
(1)	.0000 —	0.60%
(2)	.0001 — .0027	0.90%
(3)	.0028 — .0054	1.20%
(4)	.0055 — .0081	1.50%
(5)	.0082 — .0108	1.80%
(6)	.0109 — .0135	2.10%
(7)	.0136 — .0162	2.40%
(8)	.0163 — .0189	2.70%
(9)	.0190 — .0216	3.00%
(10)	.0217 — .0243	3.30%
(11)	.0244 — .0270	3.60%
(12)	.0271 — .0297	3.90%
(13)	.0298 — .0324	4.20%
(14)	.0325 — .0351	4.50%
(15)	.0352 — .0378	4.80%
(16)	.0379 — .0405	5.10%
(17)	.0406 — .0432	5.40%

(18)	.0433 — .0459	5.70%
(19)	.0460 — .0486	6.00%
(20)	.0487 — .0513	6.30%
(21)	.0514 — .0540	6.60%
(22)	.0541 — .0567	6.90%
(23)	.0568 — .0594	7.20%
(24)	.0595 — .0621	7.50%
(25)	.0622 — .0648	7.80%
(26)	.0649 — .0675	8.10%
(27)	.0676 — .0702	8.40%
(28)	.0703 — .0729	8.70%
(29)	.0730 — and over	9.00%

(3) For any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 4%, but is not in excess of 4.5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table C		
Employing Unit's Benefit Ratio	Employing Unit's Rate	
(1)	.0000 —	1.00%
(2)	.0001 — .0027	1.50%
(3)	.0028 — .0054	1.80%
(4)	.0055 — .0081	2.10%

(5)	.0082 — .0108	2.40%
(6)	.0109 — .0135	2.70%
(7)	.0136 — .0162	3.00%
(8)	.0163 — .0189	3.30%
(9)	.0190 — .0216	3.60%
(10)	.0217 — .0243	3.90%
(11)	.0244 — .0270	4.20%
(12)	.0271 — .0297	4.50%
(13)	.0298 — .0324	4.80%
(14)	.0325 — .0351	5.10%
(15)	.0352 — .0378	5.40%
(16)	.0379 — .0405	5.70%
(17)	.0406 — .0432	6.00%
(18)	.0433 — .0459	6.30%
(19)	.0460 — .0486	6.60%
(20)	.0487 — .0513	6.90%
(21)	.0514 — .0540	7.20%
(22)	.0541 — .0567	7.50%
(23)	.0568 — .0594	7.80%
(24)	.0595 — .0621	8.10%
(25)	.0622 — .0648	8.40%
(26)	.0649 — .0675	8.70%
(27)	.0676 — .0702	9.00%
(28)	.0703 — .0729	9.30%
(29)	.0730 — .0756	9.60%
(30)	.0757 — .0783	9.90%
(31)	.0784 — .0810	10.20%
(32)	.0811 — and over	10.50%

(4) For any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 3.5%, but is not in excess of 4% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately

preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table D

	Employing Unit's Benefit Ratio	Employing Unit's Rate
(1)	.0000 —	1.40%
(2)	.0001 — .0027	2.10%
(3)	.0028 — .0054	2.40%
(4)	.0055 — .0081	2.70%
(5)	.0082 — .0108	3.00%
(6)	.0109 — .0135	3.30%
(7)	.0136 — .0162	3.60%
(8)	.0163 — .0189	3.90%
(9)	.0190 — .0216	4.20%
(10)	.0217 — .0243	4.50%
(11)	.0244 — .0270	4.80%
(12)	.0271 — .0297	5.10%
(13)	.0298 — .0324	5.40%
(14)	.0325 — .0351	5.70%
(15)	.0352 — .0378	6.00%
(16)	.0379 — .0405	6.30%
(17)	.0406 — .0432	6.60%
(18)	.0433 — .0459	6.90%
(19)	.0460 — .0486	7.20%

(20)	.0487 — .0513	7.50%
(21)	.0514 — .0540	7.80%
(22)	.0541 — .0567	8.10%
(23)	.0568 — .0594	8.40%
(24)	.0595 — .0621	8.70%
(25)	.0622 — .0648	9.00%
(26)	.0649 — .0675	9.30%
(27)	.0676 — .0702	9.60%
(28)	.0703 — .0729	9.90%
(29)	.0730 — .0756	10.20%
(30)	.0757 — .0783	10.50%
(31)	.0784 — .0810	10.80%
(32)	.0811 — .0837	11.10%
(33)	.0838 — .0864	11.40%
(34)	.0865 — .0891	11.70%
(35)	.0892 — and over	11.80%

(5) For any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 3%, but is not in excess of 3.5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table E	
Employing Unit's Benefit Ratio	Employing Unit's Rate

(1)	.0000 —	1.80%
(2)	.0001 — .0027	2.60%
(3)	.0028 — .0054	2.90%
(4)	.0055 — .0081	3.20%
(5)	.0082 — .0108	3.50%
(6)	.0109 — .0135	3.80%
(7)	.0136 — .0162	4.10%
(8)	.0163 — .0189	4.40%
(9)	.0190 — .0216	4.70%
(10)	.0217 — .0243	5.00%
(11)	.0244 — .0270	5.30%
(12)	.0271 — .0297	5.60%
(13)	.0298 — .0324	5.90%
(14)	.0325 — .0351	6.20%
(15)	.0352 — .0378	6.50%
(16)	.0379 — .0405	6.80%
(17)	.0406 — .0432	7.10%
(18)	.0433 — .0459	7.40%
(19)	.0460 — .0486	7.70%
(20)	.0487 — .0513	8.00%
(21)	.0514 — .0540	8.30%
(22)	.0541 — .0567	8.60%
(23)	.0568 — .0594	8.90%
(24)	.0595 — .0621	9.20%
(25)	.0622 — .0648	9.50%
(26)	.0649 — .0675	9.80%
(27)	.0676 — .0702	10.10%
(28)	.0703 — .0729	10.40%
(29)	.0730 — .0756	10.70%
(30)	.0757 — .0783	11.00%
(31)	.0784 — .0810	11.30%

(32)	.0811 — .0837	11.60%
(33)	.0838 — .0864	11.90%
(34)	.0865 — .0891	12.20%
(35)	.0892 — .0918	12.50%
(36)	.0919 — .0945	12.80%
(37)	.0946 — and over	12.90%

(6) For any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year is not in excess of 3% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table F		
Employing Unit's Benefit Ratio	Employing Unit's Rate	
(1)	.0000 —	2.20%
(2)	.0001 — .0027	3.10%
(3)	.0028 — .0054	3.40%
(4)	.0055 — .0081	3.70%
(5)	.0082 — .0108	4.00%
(6)	.0109 — .0135	4.30%
(7)	.0136 — .0162	4.60%
(8)	.0163 — .0189	4.90%
(9)	.0190 — .0216	5.20%
(10)	.0217 — .0243	5.50%

(11)	.0244 — .0270	5.80%
(12)	.0271 — .0297	6.10%
(13)	.0298 — .0324	6.40%
(14)	.0325 — .0351	6.70%
(15)	.0352 — .0378	7.00%
(16)	.0379 — .0405	7.30%
(17)	.0406 — .0432	7.60%
(18)	.0433 — .0459	7.90%
(19)	.0460 — .0486	8.20%
(20)	.0487 — .0513	8.50%
(21)	.0514 — .0540	8.80%
(22)	.0541 — .0567	9.10%
(23)	.0568 — .0594	9.40%
(24)	.0595 — .0621	9.70%
(25)	.0622 — .0648	10.00%
(26)	.0649 — .0675	10.30%
(27)	.0676 — .0702	10.60%
(28)	.0703 — .0729	10.90%
(29)	.0730 — .0756	11.20%
(30)	.0757 — .0783	11.50%
(31)	.0784 — .0810	11.80%
(32)	.0811 — .0837	12.10%
(33)	.0838 — .0864	12.40%
(34)	.0865 — .0891	12.70%
(35)	.0892 — .0918	13.00%
(36)	.0919 — .0945	13.30%
(37)	.0946 — and over	13.50%

(e) For the purpose of making any computation under this section:

(1) money that has been credited to the account of the State in the Unemployment Trust Fund under § 903 of the Social Security Act and that has been appropriated for expenses of administration, whether or not withdrawn from the account, shall be excluded from the total amount available for benefits in the

Unemployment Insurance Fund; and

(2) the total amount available for benefits in the Unemployment Insurance Fund includes:

(i) money receivable by the Unemployment Insurance Fund as federal reimbursement for shareable benefits under the Federal–State Extended Unemployment Compensation Act of 1970;

(ii) all advance payments made to the Unemployment Insurance Fund on behalf of eligible employing units who elect to make reimbursement payments; and

(iii) money receivable by the Unemployment Insurance Fund from an eligible employing unit who elects to make reimbursement payments.