

# STATE OF NEW YORK

6777

2017-2018 Regular Sessions

## IN SENATE

June 16, 2017

Introduced by Sen. AMEDORE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the labor law, in relation to certain employers unemployment insurance account contributions

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph (a) of subdivision 2 of section 581 of the labor law, as amended by section 7 of part 0 of chapter 57 of the laws of 2013, is amended and a new paragraph (e) is added to read as follows:

(a) Each qualified employer's rate of contribution shall be the percentage shown in the column headed by the size of the fund index as of the computation date and on the same line with his or her negative or positive employer's account percentage, except that if within the three payroll years preceding the computation date any part of a negative balance has been transferred from any employer's account as a charge to the general account pursuant to the provisions of paragraph (e) of subdivision one of this section such employer's rate of contribution shall be the maximum contribution rate as shown in the column headed by the size of fund index;

| Size of Fund Index |      |      |      |      |      |      |      |      |      |      |      |      |  |
|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| Employer's         |      |      |      |      |      |      |      |      |      |      |      |      |  |
| Account            |      |      |      |      |      |      |      |      |      |      |      |      |  |
| Percentage         | Less | 0%   | 0.5% | 1.0% | 1.5% | 2.0% | 2.5% | 3.0% | 3.5% | 4.0% | 4.5% | 5.0% |  |
|                    | Than | but  | but  | but  | but  | but  | but  | but  | but  | but  | but  | or   |  |
|                    | 0%   | less | less | less | less | less | less | less | less | less | less | more |  |
|                    |      | than | than | than | than | than | than | than | than | than | than | than |  |
|                    |      | 0.5% | 1.0% | 1.5% | 2.0% | 2.5% | 3.0% | 3.5% | 4.0% | 4.5% | 5.0% |      |  |

Negative

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD11849-02-7

|    |            |      |      |      |      |      |      |      |      |      |      |      |      |
|----|------------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1  | 21.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 2  | or more    | 8.90 | 8.70 | 8.50 | 8.30 | 8.10 | 7.30 | 6.90 | 6.50 | 6.20 | 6.10 | 6.00 | 5.90 |
| 3  | 20.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 4  | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 5  | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 6  | than 21.0% | 8.80 | 8.60 | 8.40 | 8.20 | 8.00 | 7.20 | 6.80 | 6.40 | 6.10 | 6.00 | 5.90 | 5.80 |
| 7  | 20.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 8  | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 9  | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 10 | than 20.5% | 8.70 | 8.50 | 8.30 | 8.10 | 7.90 | 7.10 | 6.70 | 6.30 | 6.00 | 5.90 | 5.80 | 5.70 |
| 11 | 19.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 12 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 13 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 14 | than 20.0% | 8.60 | 8.40 | 8.20 | 8.00 | 7.80 | 7.00 | 6.60 | 6.20 | 5.90 | 5.80 | 5.70 | 5.60 |
| 15 | 19.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 16 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 17 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 18 | than 19.5% | 8.50 | 8.30 | 8.10 | 7.90 | 7.70 | 6.90 | 6.50 | 6.10 | 5.80 | 5.70 | 5.60 | 5.50 |
| 19 | 18.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 20 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 21 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 22 | than 19.0% | 8.40 | 8.20 | 8.00 | 7.80 | 7.60 | 6.80 | 6.40 | 6.00 | 5.70 | 5.60 | 5.50 | 5.40 |
| 23 | 18.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 24 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 25 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 26 | than 18.5% | 8.30 | 8.10 | 7.90 | 7.70 | 7.50 | 6.70 | 6.30 | 5.90 | 5.60 | 5.50 | 5.40 | 5.30 |
| 27 | 17.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 28 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 29 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 30 | than 18.0% | 8.20 | 8.00 | 7.80 | 7.60 | 7.40 | 6.60 | 6.20 | 5.80 | 5.50 | 5.40 | 5.30 | 5.20 |
| 31 | 17.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 32 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 33 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 34 | than 17.5% | 8.10 | 7.90 | 7.70 | 7.50 | 7.30 | 6.50 | 6.10 | 5.70 | 5.40 | 5.30 | 5.20 | 5.10 |
| 35 | 16.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 36 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 37 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 38 | than 17.0% | 8.00 | 7.80 | 7.60 | 7.40 | 7.20 | 6.40 | 6.00 | 5.60 | 5.30 | 5.20 | 5.10 | 5.00 |
| 39 | 16.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 40 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 41 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 42 | than 16.5% | 7.90 | 7.70 | 7.50 | 7.30 | 7.10 | 6.30 | 5.90 | 5.50 | 5.20 | 5.10 | 5.00 | 4.90 |
| 43 | 15.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 44 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 45 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 46 | than 16.0% | 7.80 | 7.60 | 7.40 | 7.20 | 7.00 | 6.20 | 5.80 | 5.40 | 5.10 | 5.00 | 4.90 | 4.80 |
| 47 | 15.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 48 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 49 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 50 | than 15.5% | 7.70 | 7.50 | 7.30 | 7.10 | 6.90 | 6.10 | 5.70 | 5.30 | 5.00 | 4.90 | 4.80 | 4.70 |
| 51 | 14.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 52 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 53 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 54 | than 15.0% | 7.60 | 7.40 | 7.20 | 7.00 | 6.80 | 6.00 | 5.60 | 5.20 | 4.90 | 4.80 | 4.70 | 4.60 |
| 55 | 14.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 56 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |

|    |            |      |      |      |      |      |      |      |      |      |      |      |      |
|----|------------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1  | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 2  | than 14.5% | 7.50 | 7.30 | 7.10 | 6.90 | 6.70 | 5.90 | 5.50 | 5.10 | 4.80 | 4.70 | 4.60 | 4.50 |
| 3  | 13.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 4  | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 5  | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 6  | than 14.0% | 7.40 | 7.20 | 7.00 | 6.80 | 6.60 | 5.80 | 5.40 | 5.00 | 4.70 | 4.60 | 4.50 | 4.40 |
| 7  | 13.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 8  | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 9  | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 10 | than 13.5% | 7.30 | 7.10 | 6.90 | 6.70 | 6.50 | 5.70 | 5.30 | 4.90 | 4.60 | 4.50 | 4.40 | 4.30 |
| 11 | 12.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 12 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 13 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 14 | than 13.0% | 7.20 | 7.00 | 6.80 | 6.60 | 6.40 | 5.60 | 5.20 | 4.80 | 4.50 | 4.40 | 4.30 | 4.20 |
| 15 | 12.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 16 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 17 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 18 | than 12.5% | 7.10 | 6.90 | 6.70 | 6.50 | 6.30 | 5.50 | 5.10 | 4.70 | 4.40 | 4.30 | 4.20 | 4.10 |
| 19 | 11.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 20 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 21 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 22 | than 12.0% | 7.00 | 6.80 | 6.60 | 6.40 | 6.20 | 5.40 | 5.00 | 4.60 | 4.30 | 4.20 | 4.10 | 4.00 |
| 23 | 11.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 24 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 25 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 26 | than 11.5% | 6.90 | 6.70 | 6.50 | 6.30 | 6.10 | 5.30 | 4.90 | 4.50 | 4.20 | 4.10 | 4.00 | 3.90 |
| 27 | 10.5%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 28 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 29 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 30 | than 11.0% | 6.80 | 6.60 | 6.40 | 6.20 | 6.00 | 5.20 | 4.80 | 4.40 | 4.10 | 4.00 | 3.90 | 3.80 |
| 31 | 10.0%      |      |      |      |      |      |      |      |      |      |      |      |      |
| 32 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 33 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 34 | than 10.5% | 6.70 | 6.50 | 6.30 | 6.10 | 5.90 | 5.10 | 4.70 | 4.30 | 4.00 | 3.90 | 3.80 | 3.70 |
| 35 | 9.5%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 36 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 37 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 38 | than 10.0% | 6.60 | 6.40 | 6.20 | 6.00 | 5.80 | 5.00 | 4.60 | 4.20 | 3.90 | 3.80 | 3.70 | 3.60 |
| 39 | 9.0%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 40 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 41 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 42 | than 9.5%  | 6.50 | 6.30 | 6.10 | 5.90 | 5.70 | 4.90 | 4.50 | 4.10 | 3.80 | 3.70 | 3.60 | 3.50 |
| 43 | 8.5%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 44 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 45 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 46 | than 9.0%  | 6.40 | 6.20 | 6.00 | 5.80 | 5.60 | 4.80 | 4.40 | 4.00 | 3.70 | 3.60 | 3.50 | 3.40 |
| 47 | 8.0%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 48 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 49 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 50 | than 8.5%  | 6.30 | 6.10 | 5.90 | 5.70 | 5.50 | 4.70 | 4.30 | 3.90 | 3.60 | 3.50 | 3.40 | 3.30 |
| 51 | 7.0%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 52 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |
| 53 | but less   |      |      |      |      |      |      |      |      |      |      |      |      |
| 54 | than 8.0%  | 6.20 | 6.00 | 5.80 | 5.60 | 5.40 | 4.60 | 4.20 | 3.80 | 3.50 | 3.40 | 3.30 | 3.20 |
| 55 | 6.0%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 56 | or more    |      |      |      |      |      |      |      |      |      |      |      |      |

[illegible]

|    |             |      |      |      |      |      |      |      |      |      |      |      |      |
|----|-------------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1  | than 6.0%   | 3.40 | 3.20 | 3.00 | 2.80 | 2.60 | 2.20 | 1.80 | 1.40 | 1.20 | 1.10 | 1.00 | 0.90 |
| 2  | 6.0%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 3  | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 4  | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 5  | 6.25%       | 3.30 | 3.10 | 2.90 | 2.70 | 2.50 | 2.10 | 1.70 | 1.30 | 1.10 | 1.00 | 0.90 | 0.80 |
| 6  | 6.25%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 7  | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 8  | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 9  | than 6.5%   | 3.20 | 3.00 | 2.80 | 2.60 | 2.40 | 2.00 | 1.60 | 1.20 | 1.00 | 0.90 | 0.80 | 0.70 |
| 10 | 6.5%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 11 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 12 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 13 | 6.75%       | 3.10 | 2.90 | 2.70 | 2.50 | 2.30 | 1.90 | 1.50 | 1.10 | 0.90 | 0.80 | 0.70 | 0.60 |
| 14 | 6.75%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 15 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 16 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 17 | than 7.0%   | 3.00 | 2.80 | 2.60 | 2.40 | 2.20 | 1.80 | 1.40 | 1.00 | 0.80 | 0.70 | 0.60 | 0.50 |
| 18 | 7.0%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 19 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 20 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 21 | 7.25%       | 2.90 | 2.70 | 2.50 | 2.30 | 2.10 | 1.70 | 1.30 | 0.90 | 0.70 | 0.60 | 0.50 | 0.40 |
| 22 | 7.25%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 23 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 24 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 25 | than 7.5%   | 2.80 | 2.60 | 2.40 | 2.20 | 2.00 | 1.60 | 1.20 | 0.80 | 0.60 | 0.50 | 0.40 | 0.30 |
| 26 | 7.5%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 27 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 28 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 29 | 7.75%       | 2.70 | 2.50 | 2.30 | 2.10 | 1.90 | 1.50 | 1.10 | 0.70 | 0.50 | 0.40 | 0.30 | 0.20 |
| 30 | 7.75%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 31 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 32 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 33 | than 8.0%   | 2.60 | 2.40 | 2.20 | 2.00 | 1.80 | 1.40 | 1.00 | 0.60 | 0.40 | 0.30 | 0.20 | 0.10 |
| 34 | 8.0%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 35 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 36 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 37 | 8.25%       | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.30 | 0.90 | 0.50 | 0.30 | 0.20 | 0.10 | 0.00 |
| 38 | 8.25%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 39 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 40 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 41 | than 8.5%   | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.20 | 0.80 | 0.40 | 0.20 | 0.10 | 0.00 | 0.00 |
| 42 | 8.5%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 43 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 44 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 45 | 8.75%       | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.10 | 0.70 | 0.30 | 0.10 | 0.00 | 0.00 | 0.00 |
| 46 | 8.75%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 47 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 48 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |
| 49 | than 9.0%   | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.00 | 0.60 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 9.0%        |      |      |      |      |      |      |      |      |      |      |      |      |
| 51 | or more but |      |      |      |      |      |      |      |      |      |      |      |      |
| 52 | less than   |      |      |      |      |      |      |      |      |      |      |      |      |
| 53 | 9.25%       | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 0.90 | 0.50 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 9.25%       |      |      |      |      |      |      |      |      |      |      |      |      |
| 55 | or more     |      |      |      |      |      |      |      |      |      |      |      |      |
| 56 | but less    |      |      |      |      |      |      |      |      |      |      |      |      |

|    |                                                                          |      |      |      |      |      |      |      |      |      |      |      |      |  |
|----|--------------------------------------------------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1  | than 9.5%                                                                | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 0.80 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 2  | 9.5%                                                                     |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 3  | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 4  | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 5  | 9.75%                                                                    | 1.90 | 1.70 | 1.50 | 1.30 | 1.10 | 0.70 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 6  | 9.75%                                                                    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 7  | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 8  | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 9  | 10.0%                                                                    | 1.80 | 1.60 | 1.40 | 1.20 | 1.00 | 0.60 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 10 | 10.0%                                                                    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 11 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 12 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 13 | 10.25%                                                                   | 1.70 | 1.50 | 1.30 | 1.10 | 0.90 | 0.50 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 14 | 10.25%                                                                   |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 15 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 16 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 17 | 10.5%                                                                    | 1.60 | 1.40 | 1.20 | 1.00 | 0.80 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 18 | 10.5%                                                                    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 19 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 20 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 21 | 10.75%                                                                   | 1.50 | 1.30 | 1.10 | 0.90 | 0.70 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 22 | 10.75%                                                                   |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 23 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 24 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 25 | 11.0%                                                                    | 1.40 | 1.20 | 1.00 | 0.80 | 0.60 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 26 | 11.0%                                                                    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 27 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 28 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 29 | 11.25%                                                                   | 1.30 | 1.10 | 0.90 | 0.70 | 0.50 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 30 | 11.25%                                                                   |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 31 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 32 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 33 | 11.5%                                                                    | 1.20 | 1.00 | 0.80 | 0.60 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 34 | 11.5%                                                                    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 35 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 36 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 37 | 11.75%                                                                   | 1.10 | 0.90 | 0.70 | 0.50 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 38 | 11.75%                                                                   |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 39 | or more but                                                              |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 40 | less than                                                                |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 41 | 12.0%                                                                    | 1.00 | 0.80 | 0.60 | 0.40 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 42 | 12.0% or                                                                 |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 43 | more                                                                     | 0.90 | 0.70 | 0.50 | 0.30 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 44 | (e) When an employer's fund index remains above 0.5 percent the          |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 45 | provisions of paragraph (a) of this subdivision, as amended by the chap- |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 46 | ter of the laws of 2017 which added this paragraph, shall apply. When    |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 47 | an employer's fund index falls below 0.5 percent the provisions of para- |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 48 | graph (a) of this subdivision, as amended by section 7 of part 0 of      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 49 | chapter 57 of the laws of 2013, shall apply for the duration of the      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 50 | following year.                                                          |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 51 | § 2. This act shall take effect immediately.                             |      |      |      |      |      |      |      |      |      |      |      |      |  |