

Employer Reg.
For assistance call (888) 899-8810
Web Site: www.labor.ny.gov

SAMPLE FORM

Your Rate	
Normal Rate	1.300%
Subsidiary Rate	0.625
Unemployment Insurance	1.925%
Re-employment Service Fund	0.075%

Add together for %

YOUR U.I. RATE INCLUDES THE 1.3% NORMAL RATE AND THE 0.625% SUBSIDIARY RATE - BOTH BASED ON YOUR POSITIVE ACCOUNT PERCENTAGE. THE RATE CALCULATION IS SHOWN BELOW.

Explanation	Computation
Each employer has an account used solely as a means to measure experience within the Unemployment Insurance program. Your account balance includes contributions attributable to your normal rate if paid on time.	1. Employer account balance 1/1/17 : \$48,800.36
	a. PLUS normal contributions credited 12/31/17 on wages from the payroll year: \$19,698.30
	b. MINUS benefit payments charged in 2017 : \$3,877.67
Contributions of your subsidiary rate and the Re-employment Service Fund (RSF) are not included.	2. Employer account balance 12/31/17 : \$64,620.99
The payroll year is from October 1 - September 30. Your average payroll subject to contribution is determined by totaling your payroll from the last five payroll years and then dividing that total by the number of such payroll years in which you were liable.	3. Average payroll subject to contributions: 799,373
Your account percentage = Your employer account balance (Item 2) divided by your average payroll subject to contributions (Item 3). An equalization factor is applied if you have a positive account percentage and have been liable for 5 to 21 consecutive calendar quarters.	4. Account percentage: 8.08
Your normal rate is determined by matching your account percentage to the Size of Fund Index in the contribution rate table (located on our website at www.labor.state.ny.us/ui/bpta/contributiontable.shtml).	5. Size of Fund Index Range: 2.0% BUT LESS THAN 2.5%
The subsidiary rate is assigned to employers based on your account experience and the balance in the General Account on the computation date (located on our website at www.labor.state.ny.us/ui/bpta/subtable.shtml).	6. General Account Balance: LESS THAN \$0
The Re-employment Service Fund of 0.075% is uniformly assigned to all rated employers. It cannot be used as a credit on the Federal IRS Form 940.	Keep this notice. Use your 2018 Unemployment Insurance Contribution Rate to calculate Unemployment Insurance Contributions Due (line 4) on the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45). Returns are due on 4/30/18, 7/31/18, 10/31/18 AND 1/31/19.
	For more information on calculation of rates, you may request our brochure "Experience Rating" by contacting us at the above address.

Paul Mason
Director, Adjudication and Determination
For the Commissioner of Labor

