

**DEPARTMENT OF REVENUE - DIVISION OF TAXATION
EMPLOYER TAX SECTION**

One Capitol Hill - Ste. 36 Providence, RI 02908-5829
Telephone (401) 574-8700, option 1

NOTICE OF TAX RATE

SAMPLE FORM

| | | | | | |
|--|--|--|---|---|---------------------------------------|
| FOR 2014 YOUR TAX RATE IS 3.49% | | | | ACCOUNT # | |
| (1) BALANCE AS OF 10/01/12 | (2) EMPLOYMENT SECURITY TAXES PAID | (3) A. UNEMPLOYMENT PAID B. BALANCING CHARGE | (4) BALANCE (1+2-3) AS OF 09/30/13 | (5) AVERAGE YEARLY TAXABLE WAGES LAST THREE YEARS | (6) RESERVE PERCENTAGE (4/5) |
| 147,501.88 | 83,994.87 | A. 48,929.00 B. 16,798.97 | 165,768.78 | 2,285,972.29 ÷ 3 | 7.25 |

THIS IS NOT A BILL

EXPLANATION OF ITEMS

- NO. 1 OPENING BALANCE AS OF OCTOBER 1, 2012. SEE ITEM 4 ON YOUR 2013 NOTICE OF TAX RATE. THIS IS THE OPENING BALANCE FOR THIS YEAR.
- NO. 2 EMPLOYMENT SECURITY TAX PAYMENTS RECEIVED BETWEEN OCTOBER 1, 2012 AND SEPTEMBER 30, 2013.
- NO. 3 A. UNEMPLOYMENT BENEFITS PAID TO YOUR FORMER EMPLOYEES AND CHARGED TO YOUR ACCOUNT FROM OCTOBER 1, 2012 TO SEPTEMBER 30, 2013. THIS AMOUNT IS TAKEN FROM YOUR MONTHLY NOTICES OF UNEMPLOYMENT BENEFITS PAID AND CHARGED TO YOUR ACCOUNT (DET-BA 100).
B. 20% OF YOUR 3RD AND 4TH QUARTERS 2012, AND 1ST AND 2ND QUARTERS 2013 TAXES DUE. TAXES DUE IS TAKEN FROM ITEM 5 OF YOUR QUARTERLY TAX REPORT (TX17). THE BALANCING CHARGE IS PAID BY ALL EMPLOYERS FOR UNEMPLOYMENT BENEFITS NOT CHARGEABLE BY LAW TO AN INDIVIDUAL EMPLOYER.
- NO. 4 CLOSING BALANCE ITEM 1 + ITEM 2 - ITEM 3. (-) MINUS INDICATES A NEGATIVE AMOUNT.
- NO. 5 THE SUM OF YOUR TAXABLE PAYROLL FROM JULY 1, 2010 TO JUNE 30, 2013 DIVIDED BY 3. THIS FIGURE IS TAKEN FROM ITEM 3 OF YOUR QUARTERLY TAX REPORT (TX17).
- NO. 6 RESERVE PERCENTAGE - DIVIDE ITEM 4 BY ITEM 5. (-) MINUS INDICATES A NEGATIVE AMOUNT.

ANY BUSINESS ESTABLISHED SINCE OCTOBER 1, 2010 HAS BEEN ASSIGNED A RESERVE PERCENTAGE OF 0.000 AND A NEW EMPLOYER TAX RATE OF 2.85%. THIS DOES NOT INCLUDE EMPLOYERS THAT ACQUIRED PART OR ALL OF AN EXISTING BUSINESS.

APPEAL RIGHTS: YOU HAVE THE RIGHT TO APPEAL ANY PART OF THIS NOTICE. APPEALS MUST BE FILED IN WRITING WITHIN 15 DAYS OF RECEIPT OF THIS FORM. MAIL TO DIVISION OF TAXATION - EMPLOYER TAX SECTION, ONE CAPITOL HILL - STE. 36, PROVIDENCE, RI 02908-5829.

THE EMPLOYMENT SECURITY TAXABLE WAGE BASE FOR 2014:

- \$20,600.00 FOR MOST EMPLOYERS
- \$22,100.00 FOR THOSE EMPLOYERS WHO HAVE -24.00 OR OVER EXPERIENCE RATING (9.79)

| RATE SCHEDULE I | | | |
|-----------------------------|----------|-----------------------------|----------|
| POSITIVE RESERVE PERCENTAGE | TAX RATE | NEGATIVE RESERVE PERCENTAGE | TAX RATE |
| 17.00 AND OVER | 1.69 | -0.01 TO -1.99 | 5.19 |
| 15.50 TO 16.99 | 2.09 | -2.00 TO -3.99 | 5.49 |
| 14.00 TO 15.49 | 2.38 | -4.00 TO -5.99 | 5.79 |
| 12.50 TO 13.99 | 2.68 | -6.00 TO -7.99 | 6.19 |
| 11.00 TO 12.49 | 2.89 | -8.00 TO -9.99 | 6.59 |
| 9.50 TO 10.99 | 3.09 | -10.00 TO -11.99 | 6.99 |
| 8.00 TO 9.49 | 3.29 | -12.00 TO -13.99 | 7.39 |
| 6.50 TO 7.99 | 3.49 | -14.00 TO -15.99 | 7.79 |
| 5.00 TO 6.49 | 3.69 | -16.00 TO -17.99 | 8.19 |
| 3.50 TO 4.99 | 3.99 | -18.00 TO -19.99 | 8.59 |
| 2.00 TO 3.49 | 4.29 | -20.00 TO -21.99 | 8.99 |
| 0.00 TO 1.99 | 4.59 | -22.00 TO -23.99 | 9.39 |
| | | -24.00 AND OVER | 9.79 |