

EXR-8B

Mississippi Department of Employment Security | M | D | E | S |
2018 EMPLOYER'S CONTRIBUTION TAX RATE



Date Mailed: 03/07/2018

MDES EMPLOYER ACCOUNT NUMBER	ENTITY/TRADE NAME

Charges To Account	Taxable Payroll	Benefit Ratio	Individual Experience Rate	4.90%
11,214.00	231,277.56	4.90%	General Experience Rate	0.00%

General Experience Rate + 0.00%

UI Contribution Rate = 4.90%

Workforce Investment and Training Contribution Rate + 0.20%

SAMPLE FORM

2018 Total Contribution Rate
Use This Rate To Calculate Taxes Due = 5.10%

The above computation of your Total Contribution Rate is in accordance with the Law. Your rate will be final unless you file an application with the Department for review and redetermination of your rate within 30 days from the Date Mailed. The application should state the reason(s) for your disagreement. Written application should be submitted to: MDES Tax Department, P.O. Box 22781, Jackson, MS 39225-2781. For tax rate inquiries, contact your Unemployment Tax Field Representative:

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(228) 897-6928
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Effective January 1, 2017, the Workforce Investment and Training Contribution shall be applied at a rate of twenty one-hundredths of one percent (.20%).

BENEFIT RATIO

Your Benefit Ratio is a tax rate designed to replace Unemployment benefits paid to your former employees and charged to your account during the three preceding years ending on the computation date, June 30, prior to the tax year. The benefit ratio is the equivalent of the individual experience rate. The Law provides that no employer's UI Contribution Rate will exceed 5.40%.

GENERAL EXPERIENCE RATE

A. General Experience Ratio

- (1) Benefits paid to an employee after serving a period of disqualification and not charged to employer's accounts.
- (2) Ineffective Charges - Charges to an account which cause the rate to exceed 5.40%.
- (3) Charges of employers who have gone out of business and whose accounts have been terminated.

General Experience Ratio is the total of charges under (1), (2) and (3) divided by the total taxable payroll of all eligible employers whose Benefit Ratio does not exceed 5.40%.

B. Trust Fund Adjustment Factor

This factor is designed to keep the Trust Fund at a required level. If the fund is below this level, the factor is added to the General Experience Ratio; if the fund is above this level, the factor is subtracted.

WORKFORCE INVESTMENT AND TRAINING CONTRIBUTION RATE

- A. Mississippi Workforce Enhancement Training contribution 0.15%
- B. Mississippi Works contribution 0.04%
- C. State Workforce Investment contribution 0.01%



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