WEST VIRGINIA CODE: §21A-5-10

§21A-5-10. Experience ratings; decreased rates; adjustment of accounts and rates; debit balance account rates.

(a) On and after July 1, 1981, an employer's payment shall remain two and seven-tenths percent, until:

(1) There have elapsed thirty-six consecutive months immediately preceding the computation date throughout which an employer's account was chargeable with benefits.

(2) His payments credited to his account for all past years exceed the benefits charged to his account by an amount equal to at least the percent of his average annual payroll as shown in Column B of Table II. His rate shall be the amount appearing in Column C of Table II on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed one hundred percent but are less than one hundred twenty-five percent of the average benefit payments from the trust fund for the three preceding calendar years, an employer's rate shall be the amount appearing in Column D of Table II on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed one hundred twenty-five percent but are less than one hundred fifty percent, an employer's rate shall be the amount appearing in Column E of Table II on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed one hundred fifty percent, an employer's rate shall be the amount appearing in Column F of Table II on line with the percentage in Column B.

TABLE II

Col. A Col. B Col. C Col. D Col. E Col. F

Percentage of

Average

Annual Payroll

By Which

Credits Ex Employer's

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Rate -ceed

Class Charges Rate

(1) 0.0 to 6.0 4.5 3.5 2.5 1.5

(2) 6.0 4.1 3.1 2.1 1.1

(3) 7.0 3.9 2.9 1.9 0.9

(4) 8.0 3.7 2.7 1.7 0.7

(5) 9.0 3.5 2.5 1.5 0.5

(6) 10.0 3.3 2.3 1.3 0.3

(7) 10.5 3.1 2.1 1.1 0.1

(8) 11.0 2.9 1.9 0.9 0.0

(9) 11.5 2.7 1.7 0.7 0.0

(10) 12.0 2.5 1.5 0.5 0.0

(11) 12.5 2.3 1.3 0.3 0.0

(12) 13.0 2.1 1.1 0.1 0.0

(13) 14.0 1.9 0.9 0.0 0.0

(14) 16.0 1.7 0.7 0.0 0.0

(15) 18.0 and over 1.5 0.5 0.0 0.0

All employer accounts in which charges for all past years exceed credits for such past years shall be adjusted effective June 30, 1967, so that as of said date, for the purpose of determining such employer's rate of contribution, the credits for all past years shall be deemed to equal the charges to such accounts.

Effective on and after the computation date of June 30, 1984, the noncredited contribution identified in section seven of this article shall not be added to the employer's debit balance to determine the employer contribution rate.

Effective on and after the computation date of June 30, 1967, all employers with a debit balance account in which the benefits charged to their account for all past years exceed the payments credited to their account for such past years by an amount up to and including ten percent of their average annual payroll shall make payments to the unemployment

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compensation fund at the rate of three percent of wages paid by them with respect to employment; except that effective on and after July 1, 1981, all employers with a debit balance account in which the benefits charged to their account for all past years exceed the payments credited to their account for such past years by an amount up to and including five percent of their average annual payroll shall make payments to the unemployment compensation fund at the rate of five and five-tenths percent of wages paid by them with respect to employment.

Effective on or after July 1, 1981, all employers with a debit balance account in which the benefits charged to their account for all past years exceed the payments credited to their account for such past years by an amount in excess of five percent but less than ten percent of their average annual payroll shall make payments to the unemployment compensation fund at the rate of six and five-tenths percent of wages paid by them with respect to employment.

Effective on and after the computation date of June 30, 1967, all employers with a debit balance account in which the benefits charged to their account for all past years exceed the payments credited to their account for such past years by an amount of ten percent or above of their average annual payroll shall make payments to the unemployment compensation fund at the rate of three and three-tenths percent of wages paid by them with respect to employment; except that effective on and after July 1, 1981, such payments to the unemployment compensation fund shall be at the rate of seven and five-tenths percent of wages paid by them with respect to employment or at such other rate authorized by this article.

"Debit balance account" for the purpose of this section means an account in which the benefits charged for all past years exceed the payments credited for such past years.

"Credit balance account" for the purposes of this section means an account in which the payments credited for all past years exceed the benefits charged for such past years.

Once a debit balance account rate is established for an employer's account for a year, it shall apply for the entire year.

"Due date" means the last day of the month next following a calendar quarter. In determining the amount in the fund on any due date, contributions received, but not benefits paid, for such month next following the end of a calendar quarter shall be included.

(b) Notwithstanding any other provision of this section, every debit balance employer subject to the provisions of this chapter, and any foreign corporation or business entity engaged in the construction trades which has not been an employer in the State of West Virginia for thirty-six consecutive months ending on the computation date, shall, in addition to any other tax provided for in this section, pay contributions at the rate of one percent surtax on wages paid by him with respect to employment.

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(c) Effective June 30, 1985, and each computation date thereafter, the reserve balance of a debit balance employer shall be reduced to fifteen percent if such balance exceeds fifteen percent. The amount of noncredited tax shall be reduced by an amount equal to the eliminated charges. If the eliminated charges exceed the amount of noncredited tax, the noncredited tax shall be reduced to zero.

(d) On and after January 1, 19991, an employer's payment shall remain two and seven-tenths percent, until:

(1) There have elapsed thirty-six consecutive months immediately preceding the computation date throughout which an employer's account was chargeable with benefits; and

(2) The payments credited to the account for all past years exceed the benefits charged to the account by an amount equal to at least the percent of the average annual payroll as shown in Column B of Table III. The rate shall be the amount appearing in Column C of Table II on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed one and seventy-five one-hundredths percent but are less than two and twenty-five one-hundredths percent of gross covered wages for the twelve-month period ending on June 30 of the preceding year, an employer's rate shall be the amount appearing in Column D of Table III on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed two and twenty-five one-hundredths percent but are less than two and seventy-five one-hundredths percent of gross covered wages for the twelve-month period ending on June 30 of the preceding year, an employer's rate shall be the amount appearing in Column E of Table III on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed two and seventy-five one-hundredths percent but are less than three percent of gross covered wages for the twelve-month period ending on June 30 of the preceding year, an employer's rate shall be the amount appearing in Column F of Table III on line with the percentage in Column B.

When the total assets of the fund as of January 1, of a calendar year equal or exceed three percent of gross covered wages for the twelve-month period ending on June 30 of the preceding year, an employer's rate shall be the amount appearing in Column G of Table III on line with the percentage in Column B.

TABLE III

Col. A Col. B Col. C Col. D Col. E Col. F Col. G

Percentage of

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Rate Class	Average Annual Payroll By Which Credits Exceed Charges	Employer's Rate
(1)	0.0 to 6.0	4.5 4.0 3.5 3.0 2.0
(2)	6.0	4.1 3.6 3.1 2.6 1.6
(3)	7.0	3.9 3.4 2.9 2.4 1.4
(4)	8.0	3.7 3.2 2.7 2.2 1.2
(5)	9.0	3.5 3.0 2.5 2.0 1.0
(6)	10.0	3.3 2.8 2.3 1.8 0.8
(7)	10.5	3.1 2.6 2.1 1.6 0.6
(8)	11.0	2.9 2.4 1.9 1.4 0.4
(9)	11.5	2.7 2.2 1.7 1.2 0.2
(10)	12.0	2.5 2.0 1.5 1.0 0.0
(11)	12.5	2.3 1.8 1.3 0.8 0.0
(12)	13.0	2.1 1.6 1.1 0.6 0.0
(13)	14.0	1.9 1.4 0.9 0.4 0.0
(14)	16.0	1.7 1.2 0.7 0.2 0.0
(15)1	8.0 and over	1.5 1.0 0.5 0.0 0.0

(e) Notwithstanding any other provision of this section, all employers' rates for the calendar year beginning January 1, 1990, and ending on December 31, 1990, shall be the amount in Column D of Table II on line with the percentage in Column B.

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