

SSB 6685 Compared to Existing Law

With No Recession and with a Major Recession

Components of SSB 6685 with technical amendments*

- Lower the taxable wage base from 80% to 75% of the state's average annual wage.
- Use four years of taxes, benefits, and payrolls instead of one year to compute the flat social tax rate.
- Use a variable minimum flat social tax rate - the more in the trust fund, the more the rate can reduce.
- Lower the maximum total tax rate for certain industries to 5.7% (from 6.0%).
- End the zero social tax rate for certain industries as of 12/31/06.
- Trigger the solvency surcharge when the trust fund has 8 months of benefits (instead of 6 months).
- Retain the weekly benefit amount calculation at 3.85% of the average of 2 highest quarters' wages.
- Charge benefits at 2 quarter averaging on claims with effective dates after 7/1/06.
- Do not requisition Reed Act funds in 2007 for ineffective charges due to the zero social tax rate.
- Do not use Reed Act funds for the difference between benefits paid at 2 and 4 quarter averaging.

Assumptions used in this data modeling

- The tax savings between SSB 6885 and Existing Law scenarios are in addition to the savings already realized in the UI system by the difference in laws before 2003 and the changes made in 2ESB 6097.
- Changes are effective beginning calendar year 2007 unless otherwise stated above.
- All other provisions of current law remain in effect.
- The Economic and Revenue Forecast Council provides economic information for the State of Washington through 2007. Uncertainties about future economic conditions make it impossible to forecast individualized yearly results beyond 2007. Therefore, we assumed that 2007 economic conditions (moderate growth) will continue through 2009.
- Estimates for years after 2009 are merely speculative. At best, estimates past 2009 are only a simulation and cannot be considered a forecast.
- For the "No Recession" scenario, we assumed the economic conditions for 2007-2009 would continue through 2014.
- For the "Major Recession" scenario, we assumed a total unemployment rate of 7.4% and economic conditions resembling those during 2003 (when the unemployment rate was the highest in Washington since 1987). The major recession was assumed to start in 2010, which means the state starts to experience increased unemployment for several months leading up to 2010.

*** Technical Amendments**

1. Set the variable social tax rate to always buy down the trust fund to 10 months of benefits, not to 12 or 14.
2. Calculate the flat social tax using 16 quarters of payrolls as well as 16 quarters of taxes and benefits, always divided by four to get an annualized average.
3. End the zero social tax rate at the end of rate year 2006 rather than mid-year.

No Recession: Comparing Substitute Senate Bill 6885 to Existing Law

(Dollars in Millions)

% Difference in		CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
1	Total Tax Contributions	0.00%	0.00%	-8.95%	-12.29%	-9.54%	-8.29%	-5.93%	-3.06%	-0.62%	-1.03%
2	Total Benefit Payments/Liability	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	9.91%	9.83%	10.99%	11.14%
3	Trust Fund Balance	0.00%	0.00%	-4.05%	-12.31%	-21.44%	-27.88%	-33.06%	-37.26%	-41.00%	-45.39%
4	Months of Benefits Available	0.00%	0.00%	-3.01%	-10.16%	-19.06%	-26.14%	-31.60%	-35.98%	-39.78%	-43.89%

SSB 6885 (with technical amendments): 2 Qtr Avg @ 3.85%; Taxable Wage Base @ 75%; Variable & 4-year Social Tax; 5.7% Maximum Tax Rate for some industries; Solvency Tax @ 8 months -- No Recession

		CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES	5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.17%	1.18%	1.19%	1.17%	1.16%	1.17%	1.15%
	6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 592.4	\$ 538.0	\$ 547.1	\$ 572.6	\$ 561.4	\$ 564.1	\$ 575.7	\$ 577.0
	7 Flat Social Tax Rate %	1.02%	0.60%	0.50%	0.50%	0.55%	0.55%	0.60%	0.65%	0.70%	0.67%
	8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 237.1	\$ 227.8	\$ 250.0	\$ 257.9	\$ 281.3	\$ 309.7	\$ 338.8	\$ 336.1
	9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11 Total Tax Contributions (6+8+10)	\$ 1,434.6	\$ 1,130.6	\$ 829.5	\$ 765.8	\$ 797.0	\$ 830.5	\$ 842.7	\$ 873.8	\$ 914.6	\$ 913.1
	12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	3.0	3.1	3.1	3.2	3.3
	14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$321.01	\$324.72	\$327.61	\$328.09	\$331.11	\$336.29	\$341.46	\$346.55
	15 Regular Benefit Payments	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$ 979.2	\$1,016.1	\$ 1,042.1	\$ 1,080.7	\$ 1,127.9
	16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$ 979.2	\$1,016.1	\$ 1,042.1	\$ 1,080.7	\$ 1,127.9	
18 Total Benefit Liability	\$1,051.2	\$1,033.0	\$1,018.0	\$1,029.6	\$1,029.1	\$ 930.2	\$ 965.3	\$ 990.0	\$ 1,026.6	\$ 1,071.5	
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 49.0	\$ 50.8	\$ 52.1	\$ 54.0	\$ 56.4	
20 Reed Act Diversion (weekly benefit change)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRUST FUND	21 Beginning Trust Fund Balance	\$1,458.3	\$1,932.9	\$2,146.9	\$2,081.9	\$1,934.6	\$1,810.8	\$1,815.4	\$ 1,796.6	\$ 1,783.2	\$ 1,773.1
	22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 123.5	\$ 116.6	\$ 108.3	\$ 104.3	\$ 103.8	\$ 102.8	\$ 102.0	\$ 100.6
	11 Total Tax Contributions (+)	\$1,434.6	\$1,130.6	\$ 829.5	\$ 765.8	\$ 797.0	\$ 830.5	\$ 842.7	\$ 873.8	\$ 914.6	\$ 913.1
	23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 49.0	\$ 50.8	\$ 52.1	\$ 54.0	\$ 56.4
	17 Total Benefit Payments (-)	\$1,106.6	\$1,087.4	\$1,071.6	\$1,083.8	\$1,083.3	\$ 979.2	\$1,016.1	\$ 1,042.1	\$ 1,080.7	\$ 1,127.9
	24 Ending Trust Fund Balance	\$1,932.9	\$2,146.9	\$2,081.9	\$1,934.6	\$1,810.8	\$1,815.4	\$1,796.6	\$ 1,783.2	\$ 1,773.1	\$ 1,715.4
	25 Months of Benefits Available	13.5	15.2	15.1	14.0	12.9	12.5	12.2	12.0	11.7	11.3

Existing Law (with all 2255 Sunsets) -- No Recession

		CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
TAXES	5 Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.14%	1.15%	1.13%	1.12%	1.14%	1.12%
	6 Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 572.5	\$ 598.0	\$ 585.8	\$ 587.2	\$ 602.3	\$ 601.4
	7 Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.62%	0.60%	0.60%	0.60%	0.60%	0.60%
	8 Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 283.8	\$ 297.8	\$ 308.6	\$ 307.6	\$ 310.1	\$ 314.1	\$ 318.0	\$ 321.2
	9 Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	10 Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11 Total Tax Contributions (6+8+10)	\$1,434.6	\$1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 905.6	\$ 895.9	\$ 901.3	\$ 920.3	\$ 922.6
	12 Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	13 Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	3.0	3.1	3.1	3.2	3.3
	14 Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$317.68	\$303.46	\$290.20	\$293.16	\$301.25	\$306.18	\$307.66	\$311.80
	15 Regular Benefit Payments	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$ 875.0	\$ 924.5	\$ 948.8	\$ 973.7	\$ 1,014.8
	16 Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Total Benefit Payments (15+16); (18+19)	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$ 875.0	\$ 924.5	\$ 948.8	\$ 973.7	\$ 1,014.8	
18 Total Benefit Liability	\$1,051.2	\$1,033.0	\$1,013.3	\$ 962.2	\$ 911.6	\$ 831.2	\$ 878.2	\$ 901.3	\$ 925.0	\$ 964.1	
19 Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 43.7	\$ 46.2	\$ 47.4	\$ 48.7	\$ 50.7	
20 Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 12.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRUST FUND	21 Beginning Trust Fund Balance	\$1,458.3	\$1,932.9	\$2,146.9	\$2,169.6	\$2,206.2	\$2,304.9	\$2,517.1	\$ 2,683.8	\$ 2,842.3	\$ 3,005.5
	22 Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 125.7	\$ 129.2	\$ 137.9	\$ 149.0	\$ 158.6	\$ 167.8	\$ 176.9
	11 Total Tax Contributions (+)	\$1,434.6	\$1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 905.6	\$ 895.9	\$ 901.3	\$ 920.3	\$ 922.6
	23 Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 43.7	\$ 46.2	\$ 47.4	\$ 48.7	\$ 50.7
	17 Total Benefit Payments (-)	\$1,106.6	\$1,087.4	\$1,066.6	\$1,012.9	\$ 959.6	\$ 875.0	\$ 924.5	\$ 948.8	\$ 973.7	\$ 1,014.8
	24 Ending Trust Fund Balance	\$1,932.9	\$2,146.9	\$2,169.6	\$2,206.2	\$2,304.9	\$2,517.1	\$2,683.8	\$ 2,842.3	\$ 3,005.5	\$ 3,140.8
	25 Months of Benefits Available	13.5	15.2	15.6	15.5	15.9	16.9	17.9	18.7	19.5	20.1

Note: The information below explains the fiscal years used in the calculation of the tax rates. The department uses the four fiscal years of benefit charges and taxable wages for each employer to determine their benefit ratio. The benefit ratio is then used to determine the specific rate class the employer is in for the following calendar year.

Rate/Calendar Year	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Ben. Charges/Taxable Wages from	FY01-04	FY02-05	FY03-06	FY04-07	FY05-08	FY06-09	FY07-10	FY08-11	FY09-12	FY10-13
FY (Fiscal Year) starts	07/01/00	07/01/01	07/01/02	07/01/03	07/01/04	07/01/05	07/01/06	07/01/07	07/01/08	07/01/09
FY (Fiscal Year) ends	06/30/04	06/30/05	06/30/06	06/30/07	06/30/08	06/30/09	06/30/10	06/30/11	06/30/12	06/30/13

Major Recession starting 2010: Comparing Substitute Senate Bill 6885 to Existing Law

(Dollars in Millions)

	% Difference in	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
1	Total Tax Contributions	0.00%	0.00%	-8.95%	-12.29%	-3.90%	-0.35%	8.05%	-0.03%	7.31%	27.56%
2	Total Benefit Payments/Liability	0.00%	0.00%	0.47%	7.01%	12.89%	11.91%	10.64%	10.27%	10.27%	10.23%
3	Trust Fund Balance	0.00%	0.00%	-4.05%	-12.31%	-19.25%	-29.17%	-48.75%	-59.68%	-44.80%	-30.17%
4	Months of Benefits Available	0.00%	0.00%	-3.01%	-10.16%	-17.51%	-25.27%	-40.34%	-50.40%	-42.91%	-29.59%

SSB 6885 (with technical amendments): 2 Qtr Avg @ 3.85%; Taxable Wage Base @ 75%; Variable & 4-yr Social Tax; 5.7% Maximum Tax Rate for some industries; Solvency Tax @ 8 months -- Major Recession starting 2010

		CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014	
TAXES	5	Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.17%	1.31%	1.52%	1.55%	1.73%	1.88%	1.96%
	6	Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 592.4	\$ 538.0	\$ 596.7	\$ 690.8	\$ 728.2	\$ 802.9	\$ 886.7	\$ 949.4
	7	Flat Social Tax Rate %	1.02%	0.60%	0.50%	0.50%	0.55%	0.55%	0.73%	1.29%	1.48%	1.49%
	8	Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 237.1	\$ 227.8	\$ 250.0	\$ 255.1	\$ 327.4	\$ 559.5	\$ 688.4	\$ 722.5
	9	Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.20%	0.00%
	10	Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77.5	\$ 95.7	\$ 17.3
	11	Total Tax Contributions (6+8+10)	\$ 1,434.6	\$ 1,130.6	\$ 829.5	\$ 765.8	\$ 846.7	\$ 945.9	\$ 1,055.6	\$ 1,439.9	\$ 1,670.8	\$ 1,689.2
	12	Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	13	Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
	14	Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$321.01	\$324.72	\$327.61	\$328.09	\$329.35	\$331.06	\$330.28	\$334.40
	15	Regular Benefit Payments	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,803.6	\$ 1,630.0	\$ 1,193.2	\$ 1,220.0
	16	Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129.5	\$ 90.9	\$ -	\$ -
17	Total Benefit Payments (15+16); (18+19)	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,933.0	\$ 1,720.9	\$ 1,193.2	\$ 1,220.0	
18	Total Benefit Liability	\$ 1,051.2	\$ 1,033.0	\$ 1,018.0	\$ 1,029.6	\$ 1,029.1	\$ 1,392.8	\$ 1,842.9	\$ 1,639.4	\$ 1,133.5	\$ 1,159.0	
19	Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0	
20	Reed Act Diversion (weekly benefit change)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRUST FUND	21	Beginning Trust Fund Balance	\$ 1,458.3	\$ 1,932.9	\$ 2,146.9	\$ 2,081.9	\$ 1,934.6	\$ 1,861.2	\$ 1,517.2	\$ 802.5	\$ 651.4	\$ 1,248.0
	22	Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 123.5	\$ 116.6	\$ 109.1	\$ 102.8	\$ 72.6	\$ 48.4	\$ 59.3	\$ 96.8
	11	Total Tax Contributions (+)	\$ 1,434.6	\$ 1,130.6	\$ 829.5	\$ 765.8	\$ 846.7	\$ 945.9	\$ 1,055.6	\$ 1,439.9	\$ 1,670.8	\$ 1,689.2
	23	Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.6	\$ 54.2	\$ 54.2	\$ 73.3	\$ 90.2	\$ 81.5	\$ 59.7	\$ 61.0
	17	Total Benefit Payments (-)	\$ 1,106.6	\$ 1,087.4	\$ 1,071.6	\$ 1,083.8	\$ 1,083.3	\$ 1,466.1	\$ 1,933.0	\$ 1,720.9	\$ 1,193.2	\$ 1,220.0
	24	Ending Trust Fund Balance	\$ 1,932.9	\$ 2,146.9	\$ 2,081.9	\$ 1,934.6	\$ 1,861.2	\$ 1,517.2	\$ 802.5	\$ 651.4	\$ 1,248.0	\$ 1,875.1
25	Months of Benefits Available	13.5	15.2	15.1	14.0	13.1	11.5	7.3	5.9	8.8	13.2	

Existing Law (with all 2255 Sunsets) -- Major Recession starting 2010

		CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014	
TAXES	5	Average Experience Tax Rate %	1.74%	1.68%	1.20%	1.15%	1.14%	1.31%	1.32%	1.55%	1.75%	1.83%
	6	Experience Tax Contributions	\$ 972.8	\$ 816.6	\$ 627.3	\$ 575.2	\$ 572.5	\$ 645.0	\$ 671.4	\$ 769.2	\$ 882.0	\$ 948.0
	7	Flat Social Tax Rate %	1.02%	0.60%	0.60%	0.60%	0.62%	0.60%	0.60%	1.47%	1.28%	0.60%
	8	Social Tax Contributions	\$ 461.8	\$ 314.0	\$ 283.8	\$ 297.8	\$ 308.6	\$ 304.2	\$ 305.6	\$ 671.1	\$ 675.0	\$ 376.3
	9	Solvency Tax Rate %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	10	Solvency Tax Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	11	Total Tax Contributions (6+8+10)	\$ 1,434.6	\$ 1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$ 1,440.3	\$ 1,557.0	\$ 1,324.3
	12	Reed Act Diversion (Ø social tax ineff. charges)	\$ -	\$ 2.4	\$ 2.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	13	Weeks Compensated (in millions)	3.7	3.5	3.4	3.3	3.3	4.5	5.5	4.9	3.6	3.7
	14	Average Weekly Benefit Amount (not \$M)	\$303.31	\$312.39	\$317.68	\$303.46	\$290.20	\$293.16	\$297.67	\$300.24	\$299.53	\$303.37
	15	Regular Benefit Payments	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,630.1	\$ 1,478.3	\$ 1,082.1	\$ 1,106.8
	16	Extended Benefit Payments (State Share)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117.0	\$ 82.4	\$ -	\$ -
17	Total Benefit Payments (15+16); (18+19)	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,747.1	\$ 1,560.7	\$ 1,082.1	\$ 1,106.8	
18	Total Benefit Liability	\$ 1,051.2	\$ 1,033.0	\$ 1,013.3	\$ 962.2	\$ 911.6	\$ 1,244.5	\$ 1,665.6	\$ 1,486.8	\$ 1,028.0	\$ 1,051.5	
19	Reimbursable Benefit Payments	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3	
20	Reed Act Diversion (weekly benefit change)	\$ 20.4	\$ 18.9	\$ 12.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRUST FUND	21	Beginning Trust Fund Balance	\$ 1,458.3	\$ 1,932.9	\$ 2,146.9	\$ 2,169.6	\$ 2,206.2	\$ 2,304.9	\$ 2,142.1	\$ 1,566.0	\$ 1,615.5	\$ 2,260.9
	22	Trust Fund Interest (+)	\$ 91.2	\$ 116.4	\$ 125.0	\$ 125.7	\$ 129.2	\$ 132.5	\$ 112.5	\$ 96.1	\$ 116.3	\$ 151.6
	11	Total Tax Contributions (+)	\$ 1,434.6	\$ 1,130.6	\$ 911.0	\$ 873.1	\$ 881.1	\$ 949.3	\$ 977.0	\$ 1,440.3	\$ 1,557.0	\$ 1,324.3
	23	Reimbursements from Reimbursables (+)	\$ 55.3	\$ 54.4	\$ 53.3	\$ 50.6	\$ 48.0	\$ 65.5	\$ 81.5	\$ 73.9	\$ 54.1	\$ 55.3
	17	Total Benefit Payments (-)	\$ 1,106.6	\$ 1,087.4	\$ 1,066.6	\$ 1,012.9	\$ 959.6	\$ 1,310.0	\$ 1,747.1	\$ 1,560.7	\$ 1,082.1	\$ 1,106.8
	24	Ending Trust Fund Balance	\$ 1,932.9	\$ 2,146.9	\$ 2,169.6	\$ 2,206.2	\$ 2,304.9	\$ 2,142.1	\$ 1,566.0	\$ 1,615.5	\$ 2,260.9	\$ 2,685.3
25	Months of Benefits Available	13.5	15.2	15.6	15.5	15.9	15.4	12.2	11.8	15.4	18.7	

Note: The information below explains the fiscal years used in the calculation of the tax rates. The department uses the four fiscal years of benefit charges and taxable wages for each employer to determine their benefit ratio. The benefit ratio is then used to determine the specific rate class the employer is in for the following calendar year.

Rate/CalendarYear	CY 2005	CY 2006	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Ben. Charges/Taxable Wages from	FY01-04	FY02-05	FY03-06	FY04-07	FY05-08	FY06-09	FY07-10	FY08-11	FY09-12	FY10-13
FY (Fiscal Year) starts	07/01/00	07/01/01	07/01/02	07/01/03	07/01/04	07/01/05	07/01/06	07/01/07	07/01/08	07/01/09
FY (Fiscal Year) ends	06/30/04	06/30/05	06/30/06	06/30/07	06/30/08	06/30/09	06/30/10	06/30/11	06/30/12	06/30/13

Row Definitions for "COMPARING" Pages

ROW #	ROW TITLE	DEFINITION
1	% Difference in Total Tax Contributions	Percentage difference in Total Tax Contributions, comparing upper scenario to lower scenario (a negative number in rows 1-4 means the result is less in the upper scenario than in the lower scenario)
2	% Difference in Total Benefit Payments / Liability	Percentage difference in Total Benefit Payments (and Total Benefit Liability), comparing upper scenario to lower scenario
3	% Difference in Trust Fund Balance	Percentage difference in Ending Trust Fund balances, comparing upper scenario to lower scenario
4	% Difference in Months of Benefits Available	Percentage difference in Months of Benefits Available comparing upper scenario to lower scenario
5	Average Experience Tax Rate %	Average Experience-Rated portion of the employer's tax rate expressed as a percentage
6	Experience Tax Contributions	Total amount of Experience-Rated taxes paid by employers
7	Flat Social Tax Rate %	Calculated as the Total Social Cost / Total Taxable Payroll rounded to two decimal points and expressed as a percentage (Total Social Cost = Total Benefit Liability - Experience Tax Contributions)
8	Social Tax Contributions	Total amount of Social Taxes paid by employers
9	Solvency Tax Rate %	Solvency Tax rate for employers, if applicable, expressed as a percentage (only in effect if less than 6 months of benefits in Trust Fund on September 30)
10	Solvency Tax Contributions	Total amount of Solvency Taxes paid by employers
11	Total Tax Contributions	Sum of Experience, Social, and Solvency Tax Contributions
12	Reed Act Diversion (Ø social tax ineff. charges)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay any increase in ineffective charges resulting from the zero social tax rate authorized in EHB 2255
13	Weeks Compensated	Total number of weeks of benefits paid
14	Average Weekly Benefit Amount	Calculated as sum of all weekly benefit amounts for claimants / number of claimants
15	Regular Benefit Payments	Total amount of regular benefits paid during the calendar year to all claimants
16	Extended Benefit Payments (State Share)	State share (50%) of any federal extended benefits paid (from state trust fund) when EB is applicable
17	Total Benefit Payments	Sum of Regular and Extended Benefit Payments (State Share), including both Total Benefit Liability and Reimbursable Benefit Payments
18	Total Benefit Liability	Benefit Payments that have either been charged to a taxable employer's experience-rating account or non-charged as a result of a taxable employer's request or a statutory allowance for relief of charges. Calculated as Total Benefit Payments - Reimbursable Benefit Payments
19	Reimbursable Benefit Payments	Benefit payments made to ex-employees of reimbursable employers; Calculated as Total Benefit Payments - Total Benefit Liability
20	Reed Act Diversion (weekly benefit change)	Amount of monies transferred out of Reed Act portion of the Trust Fund used to pay the difference in benefit payments due to using average of 2 High Quarters (authorized in EHB 2255) rather than 4 Quarter Averaging to calculate the weekly benefit amount
21	Beginning Trust Fund Balance	Dollars in the Trust Fund at beginning of calendar year
22	Trust Fund Interest	Amount of interest earned and paid to the Trust Fund
23	Reimbursements from Reimbursables	Payments from reimbursable employers for the actual benefit costs of their workers
24	Ending Trust Fund Balance	Dollars in the Trust Fund at the end of the calendar year. Reflects all revenues and expenditures that occurred during the year: calculated as Beginning Fund Balance + Trust Fund Interest + Reimbursements from Reimbursables + Total Tax Contributions - Total Benefit Payments
25	Months of Benefits Available	Calculated as Average High Cost Multiple * 12 (Average High Cost Multiple = Ending Fund Balance / Total Wages / average of three highest benefit cost rates in the last 20 years.)

ASSUMPTIONS:

Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.

Industry-Level Specifics for Tax Liability (Dollars in Millions)
Comparing SSB 6885 to Existing Law
Calendar Year 2007 - No Recession and Major Recession Scenarios

NAICS INDUSTRY SECTOR	Existing Law Taxable Wages	SSB 6885 Taxable Wages	Existing Law Exp. Rated Tax	SSB 6885 Exp. Rated Tax	Existing Law Social Tax	SSB 6685 Social Tax	Existing Law Total Tax	SSB 6685 Total Tax	Difference
ALL INDUSTRIES	\$ 48,869.8	\$ 45,326.2	\$ 627.3	\$ 592.4	\$ 283.8	\$ 237.1	\$ 911.0	\$ 829.5	\$ (81.6)
Agriculture: Fruits, Vegetables	\$ 544.6	\$ 505.1	\$ 13.8	\$ 13.1	\$ 1.2	\$ 3.2	\$ 15.0	\$ 16.3	\$ 1.2
Other Agriculture, Forestry, Hunting	\$ 733.8	\$ 680.6	\$ 16.6	\$ 15.7	\$ 1.5	\$ 3.9	\$ 18.0	\$ 19.6	\$ 1.5
Fishing	\$ 74.6	\$ 69.2	\$ 2.9	\$ 2.8	\$ 0.4	\$ 0.4	\$ 3.3	\$ 3.2	\$ (0.1)
Mining	\$ 93.6	\$ 86.8	\$ 2.3	\$ 2.2	\$ 0.6	\$ 0.5	\$ 2.9	\$ 2.7	\$ (0.2)
Utilities	\$ 230.8	\$ 214.1	\$ 1.6	\$ 1.5	\$ 1.4	\$ 1.1	\$ 3.0	\$ 2.6	\$ (0.3)
Construction: Heavy, Highway, Civil Engineering	\$ 629.0	\$ 583.4	\$ 23.3	\$ 22.0	\$ 4.2	\$ 3.4	\$ 27.5	\$ 25.4	\$ (2.1)
Construction: Nonresidential Building	\$ 619.4	\$ 574.5	\$ 22.6	\$ 21.3	\$ 4.2	\$ 3.4	\$ 26.7	\$ 24.7	\$ (2.0)
Construction: Residential Building	\$ 476.4	\$ 441.9	\$ 8.5	\$ 8.0	\$ 3.0	\$ 2.4	\$ 11.5	\$ 10.4	\$ (1.0)
Construction: Specialty Trade Contractors	\$ 2,432.9	\$ 2,256.5	\$ 65.2	\$ 61.6	\$ 15.8	\$ 12.8	\$ 81.0	\$ 74.4	\$ (6.6)
Manufacturing: Food, Beverage, Clothing	\$ 1,251.1	\$ 1,160.3	\$ 25.8	\$ 24.4	\$ 5.6	\$ 6.1	\$ 31.4	\$ 30.4	\$ (1.0)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,065.6	\$ 1,915.8	\$ 26.8	\$ 25.4	\$ 12.9	\$ 10.4	\$ 39.7	\$ 35.8	\$ (3.9)
Manufacturing: Aerospace	\$ 2,690.2	\$ 2,495.1	\$ 52.3	\$ 49.4	\$ 18.2	\$ 14.8	\$ 70.5	\$ 64.1	\$ (6.3)
Manufacturing: Metal, Machine, Transportation	\$ 2,817.5	\$ 2,613.2	\$ 51.9	\$ 49.0	\$ 18.1	\$ 14.7	\$ 70.1	\$ 63.8	\$ (6.3)
Wholesale Trade	\$ 3,230.3	\$ 2,996.1	\$ 33.4	\$ 31.6	\$ 18.7	\$ 15.2	\$ 52.2	\$ 46.8	\$ (5.4)
Retail Trade: Specialty	\$ 4,386.3	\$ 4,068.2	\$ 35.1	\$ 33.1	\$ 25.3	\$ 20.6	\$ 60.4	\$ 53.7	\$ (6.7)
Retail Trade: General, Miscellaneous	\$ 1,850.0	\$ 1,715.9	\$ 13.5	\$ 12.8	\$ 10.4	\$ 8.4	\$ 23.9	\$ 21.2	\$ (2.7)
Transportation	\$ 1,732.8	\$ 1,607.1	\$ 19.8	\$ 18.7	\$ 10.4	\$ 8.4	\$ 30.1	\$ 27.1	\$ (3.0)
Warehousing	\$ 373.5	\$ 346.4	\$ 3.3	\$ 3.1	\$ 1.9	\$ 1.5	\$ 5.2	\$ 4.7	\$ (0.5)
Information	\$ 2,981.5	\$ 2,765.3	\$ 28.3	\$ 26.7	\$ 17.2	\$ 14.0	\$ 45.5	\$ 40.7	\$ (4.8)
Finance, Insurance	\$ 3,004.5	\$ 2,786.6	\$ 21.8	\$ 20.6	\$ 17.1	\$ 13.9	\$ 39.0	\$ 34.5	\$ (4.4)
Real Estate, Rental, Leasing	\$ 1,033.8	\$ 958.9	\$ 11.3	\$ 10.7	\$ 6.2	\$ 5.1	\$ 17.5	\$ 15.7	\$ (1.8)
Services: Professional, Scientific, Technical	\$ 3,576.8	\$ 3,317.5	\$ 38.8	\$ 36.7	\$ 20.8	\$ 16.9	\$ 59.7	\$ 53.6	\$ (6.1)
Services: Management of Companies and Enterprises	\$ 128.3	\$ 119.0	\$ 1.2	\$ 1.1	\$ 0.7	\$ 0.6	\$ 1.9	\$ 1.7	\$ (0.2)
Services: Administrative, Support	\$ 2,279.4	\$ 2,114.1	\$ 32.8	\$ 30.9	\$ 13.9	\$ 11.3	\$ 46.7	\$ 42.2	\$ (4.4)
Services: Waste Management	\$ 441.8	\$ 409.8	\$ 4.5	\$ 4.3	\$ 2.6	\$ 2.1	\$ 7.1	\$ 6.4	\$ (0.7)
Services: Education	\$ 285.5	\$ 264.8	\$ 2.8	\$ 2.7	\$ 1.6	\$ 1.3	\$ 4.4	\$ 4.0	\$ (0.5)
Services: Health Care, Social Assistance	\$ 3,264.2	\$ 3,027.5	\$ 20.2	\$ 19.0	\$ 17.8	\$ 14.5	\$ 38.0	\$ 33.5	\$ (4.5)
Services: Arts, Entertainment, Recreation	\$ 596.0	\$ 552.8	\$ 7.7	\$ 7.3	\$ 3.7	\$ 3.0	\$ 11.3	\$ 10.2	\$ (1.1)
Services: Accommodation	\$ 485.2	\$ 450.0	\$ 4.2	\$ 4.0	\$ 2.8	\$ 2.3	\$ 7.1	\$ 6.3	\$ (0.8)
Services: Food	\$ 2,372.0	\$ 2,200.0	\$ 15.1	\$ 14.3	\$ 13.1	\$ 10.6	\$ 28.2	\$ 24.9	\$ (3.3)
Services: Personal, Laundry	\$ 418.1	\$ 387.7	\$ 3.0	\$ 2.8	\$ 2.3	\$ 1.9	\$ 5.3	\$ 4.7	\$ (0.6)
Services: Private Household	\$ 417.1	\$ 386.8	\$ 2.6	\$ 2.4	\$ 2.1	\$ 1.7	\$ 4.7	\$ 4.2	\$ (0.5)
Services: Religious, Grantmaking, Civic, Professional	\$ 331.9	\$ 307.9	\$ 3.2	\$ 3.0	\$ 1.9	\$ 1.5	\$ 5.1	\$ 4.5	\$ (0.5)
Services: Repair, Maintenance	\$ 607.9	\$ 563.9	\$ 7.8	\$ 7.4	\$ 3.7	\$ 3.0	\$ 11.5	\$ 10.4	\$ (1.1)
Public Administration	\$ 413.5	\$ 383.5	\$ 3.2	\$ 3.0	\$ 2.5	\$ 2.0	\$ 5.7	\$ 5.0	\$ (0.6)

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6685 Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector per SSB 6685 with ESD-proposed amendments
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6685 Social Tax	Amount of Social taxes paid by the specific industry sector per SSB 6685 with ESD-proposed amendments
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
SSB 6685 Total Tax	Total of the SSB 6685 Exp. Rated Tax plus SSB 6685 Social Tax
Difference	Difference between SSB 6685 Total Tax and Existing Law Total Tax
ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.	

Industry-Level Specifics for Tax Liability (Dollars in Millions)
Comparing SSB 6885 to Existing Law
Calendar Year 2008 - No Recession and Major Recession Scenarios

NAICS INDUSTRY SECTOR	Existing Law Taxable Wages	SSB 6885 Taxable Wages	Existing Law Exp. Rated Tax	SSB 6885 Exp. Rated Tax	Existing Law Social Tax	SSB 6685 Social Tax	Existing Law Total Tax	SSB 6685 Total Tax	Difference
ALL INDUSTRIES	\$ 49,806.0	\$ 45,870.1	\$ 575.2	\$ 538.0	\$ 297.8	\$ 227.8	\$ 873.1	\$ 765.8	\$ (107.3)
Agriculture: Fruits, Vegetables	\$ 555.0	\$ 511.1	\$ 14.1	\$ 13.2	\$ 3.8	\$ 2.9	\$ 17.9	\$ 16.1	\$ (1.8)
Other Agriculture, Forestry, Hunting	\$ 747.8	\$ 688.7	\$ 16.8	\$ 15.7	\$ 4.8	\$ 3.7	\$ 21.7	\$ 19.4	\$ (2.2)
Fishing	\$ 76.0	\$ 70.0	\$ 3.3	\$ 3.1	\$ 0.5	\$ 0.4	\$ 3.8	\$ 3.5	\$ (0.3)
Mining	\$ 95.4	\$ 87.9	\$ 2.4	\$ 2.2	\$ 0.6	\$ 0.5	\$ 3.0	\$ 2.7	\$ (0.3)
Utilities	\$ 235.2	\$ 216.6	\$ 1.3	\$ 1.2	\$ 1.3	\$ 1.0	\$ 2.6	\$ 2.2	\$ (0.4)
Construction: Heavy, Highway, Civil Engineering	\$ 641.1	\$ 590.4	\$ 24.7	\$ 23.1	\$ 4.4	\$ 3.4	\$ 29.1	\$ 26.5	\$ (2.6)
Construction: Nonresidential Building	\$ 631.2	\$ 581.4	\$ 23.2	\$ 21.7	\$ 4.4	\$ 3.3	\$ 27.5	\$ 25.0	\$ (2.5)
Construction: Residential Building	\$ 485.5	\$ 447.2	\$ 7.9	\$ 7.4	\$ 3.0	\$ 2.3	\$ 10.9	\$ 9.7	\$ (1.2)
Construction: Specialty Trade Contractors	\$ 2,479.5	\$ 2,283.6	\$ 61.9	\$ 57.9	\$ 16.3	\$ 12.5	\$ 78.3	\$ 70.4	\$ (7.9)
Manufacturing: Food, Beverage, Clothing	\$ 1,275.0	\$ 1,174.3	\$ 25.4	\$ 23.7	\$ 8.2	\$ 6.3	\$ 33.6	\$ 30.0	\$ (3.6)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,105.2	\$ 1,938.8	\$ 24.4	\$ 22.9	\$ 13.0	\$ 9.9	\$ 37.4	\$ 32.8	\$ (4.6)
Manufacturing: Aerospace	\$ 2,741.7	\$ 2,525.1	\$ 43.2	\$ 40.4	\$ 19.2	\$ 14.7	\$ 62.4	\$ 55.1	\$ (7.3)
Manufacturing: Metal, Machine, Transportation	\$ 2,871.5	\$ 2,644.5	\$ 46.4	\$ 43.4	\$ 18.3	\$ 14.0	\$ 64.8	\$ 57.5	\$ (7.3)
Wholesale Trade	\$ 3,292.2	\$ 3,032.0	\$ 29.5	\$ 27.6	\$ 19.3	\$ 14.8	\$ 48.9	\$ 42.4	\$ (6.5)
Retail Trade: Specialty	\$ 4,470.3	\$ 4,117.1	\$ 31.2	\$ 29.2	\$ 25.5	\$ 19.5	\$ 56.8	\$ 48.7	\$ (8.0)
Retail Trade: General, Miscellaneous	\$ 1,885.5	\$ 1,736.5	\$ 11.9	\$ 11.1	\$ 10.6	\$ 8.1	\$ 22.4	\$ 19.2	\$ (3.3)
Transportation	\$ 1,766.0	\$ 1,626.4	\$ 18.7	\$ 17.5	\$ 10.6	\$ 8.1	\$ 29.3	\$ 25.6	\$ (3.7)
Warehousing	\$ 380.6	\$ 350.5	\$ 3.1	\$ 2.9	\$ 2.2	\$ 1.7	\$ 5.3	\$ 4.6	\$ (0.7)
Information	\$ 3,038.6	\$ 2,798.5	\$ 21.2	\$ 19.9	\$ 17.0	\$ 13.0	\$ 38.2	\$ 32.9	\$ (5.4)
Finance, Insurance	\$ 3,062.0	\$ 2,820.0	\$ 20.3	\$ 19.0	\$ 17.2	\$ 13.2	\$ 37.6	\$ 32.2	\$ (5.4)
Real Estate, Rental, Leasing	\$ 1,053.6	\$ 970.4	\$ 9.9	\$ 9.3	\$ 6.3	\$ 4.8	\$ 16.2	\$ 14.1	\$ (2.1)
Services: Professional, Scientific, Technical	\$ 3,645.3	\$ 3,357.3	\$ 33.1	\$ 31.0	\$ 21.0	\$ 16.1	\$ 54.2	\$ 47.1	\$ (7.1)
Services: Management of Companies and Enterprises	\$ 130.7	\$ 120.4	\$ 1.1	\$ 1.0	\$ 0.7	\$ 0.6	\$ 1.8	\$ 1.6	\$ (0.2)
Services: Administrative, Support	\$ 2,323.1	\$ 2,139.5	\$ 29.4	\$ 27.5	\$ 14.2	\$ 10.8	\$ 43.6	\$ 38.3	\$ (5.2)
Services: Waste Management	\$ 450.2	\$ 414.7	\$ 4.2	\$ 4.0	\$ 2.6	\$ 2.0	\$ 6.9	\$ 6.0	\$ (0.9)
Services: Education	\$ 290.9	\$ 268.0	\$ 2.6	\$ 2.4	\$ 1.7	\$ 1.3	\$ 4.2	\$ 3.7	\$ (0.6)
Services: Health Care, Social Assistance	\$ 3,326.7	\$ 3,063.8	\$ 19.4	\$ 18.2	\$ 18.2	\$ 13.9	\$ 37.6	\$ 32.1	\$ (5.5)
Services: Arts, Entertainment, Recreation	\$ 607.5	\$ 559.5	\$ 6.8	\$ 6.3	\$ 3.7	\$ 2.8	\$ 10.5	\$ 9.2	\$ (1.3)
Services: Accommodation	\$ 494.5	\$ 455.4	\$ 3.8	\$ 3.5	\$ 2.8	\$ 2.2	\$ 6.6	\$ 5.7	\$ (0.9)
Services: Food	\$ 2,417.4	\$ 2,226.4	\$ 14.2	\$ 13.3	\$ 13.3	\$ 10.2	\$ 27.5	\$ 23.5	\$ (4.0)
Services: Personal, Laundry	\$ 426.1	\$ 392.4	\$ 2.7	\$ 2.6	\$ 2.3	\$ 1.8	\$ 5.1	\$ 4.3	\$ (0.7)
Services: Private Household	\$ 425.1	\$ 391.5	\$ 2.8	\$ 2.6	\$ 2.2	\$ 1.7	\$ 5.0	\$ 4.3	\$ (0.7)
Services: Religious, Grantmaking, Civic, Professional	\$ 338.3	\$ 311.6	\$ 2.9	\$ 2.8	\$ 1.9	\$ 1.5	\$ 4.9	\$ 4.2	\$ (0.6)
Services: Repair, Maintenance	\$ 619.6	\$ 570.6	\$ 7.3	\$ 6.8	\$ 3.7	\$ 2.8	\$ 11.0	\$ 9.7	\$ (1.3)
Public Administration	\$ 421.4	\$ 388.1	\$ 3.8	\$ 3.6	\$ 2.6	\$ 2.0	\$ 6.4	\$ 5.5	\$ (0.9)

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6685 Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector per SSB 6685 with ESD-proposed amendments
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6685 Social Tax	Amount of Social taxes paid by the specific industry sector per SSB 6685 with ESD-proposed amendments
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
SSB 6685 Total Tax	Total of the SSB 6685 Exp. Rated Tax plus SSB 6685 Social Tax
Difference	Difference between SSB 6685 Total Tax and Existing Law Total Tax
ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.	

Industry-Level Specifics for Tax Liability (Dollars in Millions)
Comparing SSB 6885 to Existing Law
Calendar Year 2009 - No Recession Scenario

NAICS INDUSTRY SECTOR	Existing Law Taxable Wages	SSB 6885 Taxable Wages	Existing Law Exp. Rated Tax	SSB 6885 Exp. Rated Tax	Existing Law Social Tax	SSB 6885 Social Tax	Existing Law Total Tax	SSB 6885 Total Tax	Difference
ALL INDUSTRIES	\$ 50,211.2	\$ 46,558.2	\$ 572.5	\$ 547.1	\$ 308.6	\$ 250.0	\$ 881.1	\$ 797.0	\$ (84.0)
Agriculture: Fruits, Vegetables	\$ 660.2	\$ 612.1	\$ 18.1	\$ 17.3	\$ 4.7	\$ 3.3	\$ 22.8	\$ 20.6	\$ (2.2)
Other Agriculture, Forestry, Hunting	\$ 816.4	\$ 757.0	\$ 19.7	\$ 18.8	\$ 5.5	\$ 4.1	\$ 25.2	\$ 22.9	\$ (2.3)
Fishing	\$ 106.0	\$ 98.3	\$ 4.1	\$ 3.9	\$ 0.7	\$ 0.4	\$ 4.8	\$ 4.4	\$ (0.5)
Mining	\$ 112.0	\$ 103.9	\$ 2.7	\$ 2.6	\$ 0.8	\$ 0.6	\$ 3.5	\$ 3.2	\$ (0.3)
Utilities	\$ 249.4	\$ 231.2	\$ 1.3	\$ 1.2	\$ 1.4	\$ 1.2	\$ 2.7	\$ 2.4	\$ (0.3)
Construction: Heavy, Highway, Civil Engineering	\$ 650.4	\$ 603.0	\$ 22.7	\$ 21.7	\$ 4.6	\$ 3.8	\$ 27.3	\$ 25.5	\$ (1.8)
Construction: Nonresidential Building	\$ 612.6	\$ 568.1	\$ 20.6	\$ 19.7	\$ 4.4	\$ 3.0	\$ 25.0	\$ 22.7	\$ (2.3)
Construction: Residential Building	\$ 457.9	\$ 424.6	\$ 7.9	\$ 7.6	\$ 2.9	\$ 2.7	\$ 10.8	\$ 10.3	\$ (0.6)
Construction: Specialty Trade Contractors	\$ 2,520.7	\$ 2,337.3	\$ 62.4	\$ 59.6	\$ 17.1	\$ 13.9	\$ 79.5	\$ 73.5	\$ (6.0)
Manufacturing: Food, Beverage, Clothing	\$ 1,348.8	\$ 1,250.7	\$ 26.3	\$ 25.1	\$ 9.0	\$ 6.4	\$ 35.2	\$ 31.4	\$ (3.8)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,391.2	\$ 2,217.2	\$ 30.5	\$ 29.1	\$ 15.6	\$ 10.6	\$ 46.1	\$ 39.7	\$ (6.3)
Manufacturing: Aerospace	\$ 3,458.2	\$ 3,206.6	\$ 20.1	\$ 19.2	\$ 20.6	\$ 12.5	\$ 40.7	\$ 31.6	\$ (9.0)
Manufacturing: Metal, Machine, Transportation	\$ 3,322.6	\$ 3,080.9	\$ 43.4	\$ 41.5	\$ 21.5	\$ 14.9	\$ 64.9	\$ 56.5	\$ (8.5)
Wholesale Trade	\$ 3,273.3	\$ 3,035.1	\$ 32.0	\$ 30.6	\$ 20.2	\$ 16.5	\$ 52.2	\$ 47.1	\$ (5.0)
Retail Trade: Specialty	\$ 4,536.0	\$ 4,206.0	\$ 35.7	\$ 34.1	\$ 27.3	\$ 21.7	\$ 63.0	\$ 55.8	\$ (7.1)
Retail Trade: General, Miscellaneous	\$ 1,988.8	\$ 1,844.1	\$ 11.8	\$ 11.3	\$ 11.3	\$ 10.5	\$ 23.2	\$ 21.8	\$ (1.4)
Transportation	\$ 1,799.4	\$ 1,668.5	\$ 20.1	\$ 19.2	\$ 11.2	\$ 9.1	\$ 31.3	\$ 28.2	\$ (3.0)
Warehousing	\$ 397.2	\$ 368.3	\$ 3.2	\$ 3.0	\$ 2.3	\$ 1.5	\$ 5.5	\$ 4.6	\$ (0.9)
Information	\$ 2,618.9	\$ 2,428.4	\$ 19.4	\$ 18.5	\$ 15.1	\$ 14.2	\$ 34.5	\$ 32.7	\$ (1.8)
Finance, Insurance	\$ 2,940.9	\$ 2,726.9	\$ 16.3	\$ 15.6	\$ 16.8	\$ 15.0	\$ 33.1	\$ 30.7	\$ (2.5)
Real Estate, Rental, Leasing	\$ 1,016.4	\$ 942.5	\$ 11.2	\$ 10.7	\$ 6.3	\$ 5.4	\$ 17.6	\$ 16.1	\$ (1.5)
Services: Professional, Scientific, Technical	\$ 3,424.9	\$ 3,175.7	\$ 28.6	\$ 27.3	\$ 20.2	\$ 18.2	\$ 48.8	\$ 45.5	\$ (3.2)
Services: Management of Companies and Enterprises	\$ 131.6	\$ 122.0	\$ 2.1	\$ 2.0	\$ 0.8	\$ 0.7	\$ 2.9	\$ 2.7	\$ (0.2)
Services: Administrative, Support	\$ 2,404.9	\$ 2,230.0	\$ 29.9	\$ 28.6	\$ 15.6	\$ 13.8	\$ 45.5	\$ 42.4	\$ (3.0)
Services: Waste Management	\$ 404.9	\$ 375.4	\$ 5.9	\$ 5.7	\$ 2.5	\$ 2.4	\$ 8.5	\$ 8.1	\$ (0.4)
Services: Education	\$ 276.2	\$ 256.1	\$ 3.0	\$ 2.9	\$ 1.6	\$ 1.4	\$ 4.7	\$ 4.3	\$ (0.3)
Services: Health Care, Social Assistance	\$ 3,002.0	\$ 2,783.6	\$ 22.4	\$ 21.4	\$ 17.6	\$ 16.3	\$ 40.0	\$ 37.7	\$ (2.2)
Services: Arts, Entertainment, Recreation	\$ 588.5	\$ 545.7	\$ 8.0	\$ 7.7	\$ 3.8	\$ 3.2	\$ 11.8	\$ 10.9	\$ (0.9)
Services: Accommodation	\$ 495.1	\$ 459.1	\$ 5.6	\$ 5.3	\$ 3.0	\$ 2.4	\$ 8.6	\$ 7.7	\$ (0.9)
Services: Food	\$ 2,306.7	\$ 2,138.9	\$ 16.8	\$ 16.1	\$ 13.3	\$ 11.3	\$ 30.2	\$ 27.4	\$ (2.8)
Services: Personal, Laundry	\$ 440.9	\$ 408.8	\$ 3.2	\$ 3.0	\$ 2.5	\$ 2.0	\$ 5.7	\$ 5.0	\$ (0.7)
Services: Private Household	\$ 336.4	\$ 312.0	\$ 2.4	\$ 2.3	\$ 1.4	\$ 1.3	\$ 3.8	\$ 3.6	\$ (0.2)
Services: Religious, Grantmaking, Civic, Professional	\$ 335.5	\$ 311.1	\$ 4.2	\$ 4.0	\$ 2.0	\$ 1.6	\$ 6.3	\$ 5.7	\$ (0.6)
Services: Repair, Maintenance	\$ 620.7	\$ 575.6	\$ 7.4	\$ 7.1	\$ 3.8	\$ 2.9	\$ 11.2	\$ 10.0	\$ (1.2)
Public Administration	\$ 165.6	\$ 153.6	\$ 3.2	\$ 3.1	\$ 1.1	\$ 1.0	\$ 4.4	\$ 4.1	\$ (0.2)

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6885 Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector per SSB 6885 with ESD-proposed amendments
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6885 Social Tax	Amount of Social taxes paid by the specific industry sector per SSB 6885 with ESD-proposed amendments
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
SSB 6885 Total Tax	Total of the SSB 6885 Exp. Rated Tax plus SSB 6885 Social Tax
Difference	Difference between SSB 6885 Total Tax and Existing Law Total Tax
ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.	

Industry-Level Specifics for Tax Liability (Dollars in Millions)
Comparing SSB 6885 to Existing Law
Calendar Year 2009 - Major Recession Scenario

NAICS INDUSTRY SECTOR	Existing Law Taxable Wages	SSB 6885 Taxable Wages	Existing Law Exp. Rated Tax	SSB 6885 Exp. Rated Tax	Existing Law Social Tax	SSB 6885 Social Tax	Existing Law Total Tax	SSB 6885 Total Tax	Difference
ALL INDUSTRIES	\$ 50,211.2	\$ 46,558.2	\$ 572.5	\$ 596.7	\$ 308.6	\$ 250.0	\$ 881.1	\$ 846.6	\$ (34.4)
Agriculture: Fruits, Vegetables	\$ 660.2	\$ 612.1	\$ 18.1	\$ 18.8	\$ 4.7	\$ 3.3	\$ 22.8	\$ 22.2	\$ (0.6)
Other Agriculture, Forestry, Hunting	\$ 816.4	\$ 757.0	\$ 19.7	\$ 20.6	\$ 5.5	\$ 4.1	\$ 25.2	\$ 24.7	\$ (0.6)
Fishing	\$ 106.0	\$ 98.3	\$ 4.1	\$ 4.3	\$ 0.7	\$ 0.4	\$ 4.8	\$ 4.7	\$ (0.1)
Mining	\$ 112.0	\$ 103.9	\$ 2.7	\$ 2.8	\$ 0.8	\$ 0.6	\$ 3.5	\$ 3.4	\$ (0.1)
Utilities	\$ 249.4	\$ 231.2	\$ 1.3	\$ 1.3	\$ 1.4	\$ 1.2	\$ 2.7	\$ 2.5	\$ (0.2)
Construction: Heavy, Highway, Civil Engineering	\$ 650.4	\$ 603.0	\$ 22.7	\$ 23.7	\$ 4.6	\$ 3.8	\$ 27.3	\$ 27.4	\$ 0.1
Construction: Nonresidential Building	\$ 612.6	\$ 568.1	\$ 20.6	\$ 21.5	\$ 4.4	\$ 3.0	\$ 25.0	\$ 24.5	\$ (0.5)
Construction: Residential Building	\$ 457.9	\$ 424.6	\$ 7.9	\$ 8.3	\$ 2.9	\$ 2.7	\$ 10.8	\$ 11.0	\$ 0.1
Construction: Specialty Trade Contractors	\$ 2,520.7	\$ 2,337.3	\$ 62.4	\$ 65.0	\$ 17.1	\$ 13.9	\$ 79.5	\$ 78.9	\$ (0.6)
Manufacturing: Food, Beverage, Clothing	\$ 1,348.8	\$ 1,250.7	\$ 26.3	\$ 27.4	\$ 9.0	\$ 6.4	\$ 35.2	\$ 33.7	\$ (1.5)
Manufacturing: Wood, Chemical, Nonmetallic Mineral	\$ 2,391.2	\$ 2,217.2	\$ 30.5	\$ 31.8	\$ 15.6	\$ 10.6	\$ 46.1	\$ 42.4	\$ (3.7)
Manufacturing: Aerospace	\$ 3,458.2	\$ 3,206.6	\$ 20.1	\$ 20.9	\$ 20.6	\$ 12.5	\$ 40.7	\$ 33.4	\$ (7.3)
Manufacturing: Metal, Machine, Transportation	\$ 3,322.6	\$ 3,080.9	\$ 43.4	\$ 45.3	\$ 21.5	\$ 14.9	\$ 64.9	\$ 60.2	\$ (4.7)
Wholesale Trade	\$ 3,273.3	\$ 3,035.1	\$ 32.0	\$ 33.4	\$ 20.2	\$ 16.5	\$ 52.2	\$ 49.9	\$ (2.3)
Retail Trade: Specialty	\$ 4,536.0	\$ 4,206.0	\$ 35.7	\$ 37.2	\$ 27.3	\$ 21.7	\$ 63.0	\$ 58.9	\$ (4.0)
Retail Trade: General, Miscellaneous	\$ 1,988.8	\$ 1,844.1	\$ 11.8	\$ 12.3	\$ 11.3	\$ 10.5	\$ 23.2	\$ 22.8	\$ (0.4)
Transportation	\$ 1,799.4	\$ 1,668.5	\$ 20.1	\$ 20.9	\$ 11.2	\$ 9.1	\$ 31.3	\$ 30.0	\$ (1.3)
Warehousing	\$ 397.2	\$ 368.3	\$ 3.2	\$ 3.3	\$ 2.3	\$ 1.5	\$ 5.5	\$ 4.8	\$ (0.7)
Information	\$ 2,618.9	\$ 2,428.4	\$ 19.4	\$ 20.2	\$ 15.1	\$ 14.2	\$ 34.5	\$ 34.4	\$ (0.1)
Finance, Insurance	\$ 2,940.9	\$ 2,726.9	\$ 16.3	\$ 17.0	\$ 16.8	\$ 15.0	\$ 33.1	\$ 32.1	\$ (1.1)
Real Estate, Rental, Leasing	\$ 1,016.4	\$ 942.5	\$ 11.2	\$ 11.7	\$ 6.3	\$ 5.4	\$ 17.6	\$ 17.1	\$ (0.5)
Services: Professional, Scientific, Technical	\$ 3,424.9	\$ 3,175.7	\$ 28.6	\$ 29.8	\$ 20.2	\$ 18.2	\$ 48.8	\$ 48.0	\$ (0.8)
Services: Management of Companies and Enterprises	\$ 131.6	\$ 122.0	\$ 2.1	\$ 2.2	\$ 0.8	\$ 0.7	\$ 2.9	\$ 2.9	\$ 0.0
Services: Administrative, Support	\$ 2,404.9	\$ 2,230.0	\$ 29.9	\$ 31.2	\$ 15.6	\$ 13.8	\$ 45.5	\$ 45.0	\$ (0.5)
Services: Waste Management	\$ 404.9	\$ 375.4	\$ 5.9	\$ 6.2	\$ 2.5	\$ 2.4	\$ 8.5	\$ 8.6	\$ 0.1
Services: Education	\$ 276.2	\$ 256.1	\$ 3.0	\$ 3.2	\$ 1.6	\$ 1.4	\$ 4.7	\$ 4.6	\$ (0.1)
Services: Health Care, Social Assistance	\$ 3,002.0	\$ 2,783.6	\$ 22.4	\$ 23.3	\$ 17.6	\$ 16.3	\$ 40.0	\$ 39.7	\$ (0.3)
Services: Arts, Entertainment, Recreation	\$ 588.5	\$ 545.7	\$ 8.0	\$ 8.4	\$ 3.8	\$ 3.2	\$ 11.8	\$ 11.6	\$ (0.2)
Services: Accommodation	\$ 495.1	\$ 459.1	\$ 5.6	\$ 5.8	\$ 3.0	\$ 2.4	\$ 8.6	\$ 8.2	\$ (0.4)
Services: Food	\$ 2,306.7	\$ 2,138.9	\$ 16.8	\$ 17.6	\$ 13.3	\$ 11.3	\$ 30.2	\$ 28.8	\$ (1.3)
Services: Personal, Laundry	\$ 440.9	\$ 408.8	\$ 3.2	\$ 3.3	\$ 2.5	\$ 2.0	\$ 5.7	\$ 5.3	\$ (0.4)
Services: Private Household	\$ 336.4	\$ 312.0	\$ 2.4	\$ 2.5	\$ 1.4	\$ 1.3	\$ 3.8	\$ 3.8	\$ (0.0)
Services: Religious, Grantmaking, Civic, Professional	\$ 335.5	\$ 311.1	\$ 4.2	\$ 4.4	\$ 2.0	\$ 1.6	\$ 6.3	\$ 6.0	\$ (0.2)
Services: Repair, Maintenance	\$ 620.7	\$ 575.6	\$ 7.4	\$ 7.7	\$ 3.8	\$ 2.9	\$ 11.2	\$ 10.6	\$ (0.6)
Public Administration	\$ 165.6	\$ 153.6	\$ 3.2	\$ 3.4	\$ 1.1	\$ 1.0	\$ 4.4	\$ 4.4	\$ 0.0

NOTE: Totals and Differences may not appear to match due to rounding.

Taxable Wages	Taxable Wages attributable to the specific industry sector
Existing Law Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6885 Exp. Rated Tax	Amount of Experience-Rated taxes paid by the specific industry sector per SSB 6885 with ESD-proposed amendments
Existing Law Social Tax	Amount of Social taxes paid by the specific industry sector under existing law (with all EHB 2255 sunsets)
SSB 6885 Social Tax	Amount of Social taxes paid by the specific industry sector per SSB 6885 with ESD-proposed amendments
Existing Law Total Tax	Total of the Existing Law Exp. Rated Tax plus Existing Law Social Tax
SSB 6885 Total Tax	Total of the SSB 6885 Exp. Rated Tax plus SSB 6885 Social Tax
Difference	Difference between SSB 6885 Total Tax and Existing Law Total Tax
ASSUMPTIONS: Please refer to a document entitled "Recommended Assumptions to use in Processing UI Data Requests", approved by the UI Task Force 11/17/05 to see the economic and statutory assumptions used in the preparation of this comparison document.	