

**REPORT OF THE
JOINT SUBCOMMITTEE STUDYING**

The Funding Requirements of the Virginia Unemployment Trust Fund

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



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Report of the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund

TO: The Honorable Mark Warner, Governor of Virginia
and
The General Assembly of Virginia

Richmond, Virginia
May 2003

I. INTRODUCTION

The Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust was established by Senate Joint Resolution 133 in 1977 to review the current status of, and long-term projections for, Virginia's unemployment trust fund. The joint subcommittee has subsequently been continued by resolutions of the General Assembly. The most recent continuation of the joint subcommittee was by House Joint Resolution 611 of the 2001 Session (Appendix A).

Since its establishment, the joint subcommittee's primary functions have been to receive briefings by the Virginia Employment Commission (VEC) on the status of the Unemployment Trust Fund and to review and recommend revisions to the Unemployment Compensation Act. However, HJR 611 expanded the scope of the joint subcommittee's duties by directing it to conduct an examination of Virginia's unemployment compensation system. Specific issues that the joint subcommittee was directed to address include (i) the current formula for determining solvency of the Unemployment Trust Fund, (ii) employee benefit eligibility criteria, (iii) the rationale for benefit levels, (iv) the propriety of regional or extended benefit features, (v) the appropriateness and sufficiency of pool charges, (vi) the propriety of diversion of revenue to job training or economic development programs, and (vii) the current tax schedules for employers. This resolution incorporates House Joint Resolution 784 of the 2001 Session, patroned by Delegate Hull, which directed the joint subcommittee to also study the means of calculating the weekly amount of unemployment compensation benefits for displaced employees, and examine the methods used by other states to determine an employee's weekly benefit amount, including the indexing of unemployment benefits and the minimum and maximum benefit amounts provided by those states. In order to assist the joint subcommittee in its analysis of Virginia's unemployment compensation system, the resolution provided that an estimated \$100,000 shall be borne by the VEC for actuarial or consulting services.

The following General Assembly members were appointed to the joint subcommittee upon the passage of HJR 611: Senator Chichester from Stafford, Senator Y. B. Miller from Norfolk, Senator Puckett from Buchanan, Senator Wampler from Bristol, Senator Watkins from Chesterfield, Delegate Armstrong from Martinsville, Delegate Hull from Falls Church, Delegate Katzen from Fauquier, Delegate Kilgore from Scott, Delegate Purkey from Virginia Beach, Delegate Rust from Fairfax, and Delegate Spruill from Chesapeake. Following the departures of Delegates Rust and Katzen from the General Assembly prior to the 2002 Session, Delegate Nixon from Chesterfield and Delegate Ware from Powhatan were appointed to the joint subcommittee. At the subcommittee's meeting on December 20, 2001, Senator Watkins was elected chairman and Delegate Purkey was elected vice chairman.

II. OVERVIEW OF UNEMPLOYMENT COMPENSATION PROGRAM

A. THE FEDERAL-STATE UNEMPLOYMENT INSURANCE SYSTEM

Virginia's unemployment insurance program is derived from both federal and state statutes. The dual system, initiated in the Social Security Act of 1935, provides temporary financial relief to Americans who are unemployed through no fault of their own and looking for work. The program is designed to ensure that at least a significant portion of basic living expenses can be paid while an employee searches for suitable work. State unemployment programs are compelled to conform to federal standards through the Federal Unemployment Tax Act, which provides for a payroll tax on virtually all employers but allows employers a credit against the federal tax for the taxes paid to a conforming state unemployment insurance program. If a state is found to be out of compliance with federal requirements, the U.S. Department of Labor has the option of disallowing the employer tax credit. Each state administers a separate unemployment insurance program within minimum guidelines established by federal statute. Eligibility and the amount and duration of benefits are determined by each state.

B. UNEMPLOYMENT TAXES

A combination of federal and state taxes are levied upon employers to fund unemployment benefits. The proceeds from the unemployment taxes are deposited in the federally maintained Unemployment Trust Fund. Each state has a separate account in the Unemployment Trust Fund to which deposits are made. As used in this report, "trust fund" refers to Virginia's account in the Unemployment Trust Fund.

Virginia employers with one or more employees pay trust fund taxes on the first \$8,000 of each employee's wages. The taxes are "experience rated," which means that those employers with higher levels of qualifying claims will pay higher tax rates, based on claims experience over the preceding four years. If the trust fund's solvency level meets or exceeds 100 percent, the minimum tax rate for Virginia's employers is 0.0 percent; if the solvency level is less than 100 percent, the minimum base rate is 0.1 percent. The maximum base rate is 6.2 percent, or a maximum of \$496 per employee per year. New employers without significant experience are initially charged a tax rate of 2.5 percent.

In addition to the base trust fund tax, employers may be required to pay two related taxes, depending on the solvency level of the trust fund. First, employers may be charged a "pool tax" to cover benefits paid out from the trust fund that cannot be charged to specific employers. Pool costs include (i) benefit payments made to employees of employers no longer in business; (ii) coverage of benefit payment costs that cannot be recovered from maximum-rated employers to whom they are attributable because of the 6.2 percent cap on the base trust fund tax; and (iii) benefit charges for which the most recent employer was found to be not responsible for the discharge. If the trust fund solvency level is at 50 percent or more, however, pool taxes are offset by interest earned on the trust fund. Second, employers may be required to pay a 0.2 percent "fund-building" tax whenever the trust fund's solvency level drops below 50 percent.

C. TRUST FUND SOLVENCY

Since 1982, Virginia has measured trust fund adequacy by use of a statutorily prescribed average high cost multiple approach. Section 60.2-533 of the Code of Virginia requires the VEC to determine as of July 1 of each year the "adequate balance" of the trust fund. The trust fund is solvent in any year that its June 30 balance is equal to the amount produced by multiplying (i) the average high cost multiplier (which has been 1.38 since 1997) by (ii) the total wages paid by taxable employers in the 12 months preceding the computation date, and multiplying this product by (iii) the average of the cost of benefit payments relative to total wages in the three highest-cost years during the twenty-year period ending July 1 of the year of the computation.

D. UNEMPLOYMENT COMPENSATION BENEFITS

Unemployment compensation benefits are paid from the trust fund, which is comprised of taxes collected from Virginia employers. Moneys in the trust fund are used solely for paying unemployment compensation benefits to unemployed claimants who worked in Virginia.

The weekly benefit amount is calculated to provide an eligible unemployed worker wage replacement benefits equal to approximately 52 percent of his pre-unemployment wage (though workers whose benefit is capped at the statutory maximum weekly benefit receive a lower percentage of pre-unemployment wages). An employee's weekly benefit is determined in part by the wages earned in the highest two of the last four quarters immediately preceding the quarter in which he became unemployed, which period is referred to as the employee's "base period."

To qualify for benefits, Virginia employees must have earned at least \$2,500 in total wages in the two quarters of the base period in which earnings were highest. Otherwise-eligible claimants are not paid for their first week of unemployment, which period is referred to as the "waiting week." The duration of benefits, a minimum of 12 weeks and a maximum of 26 weeks, is determined based on the total amount of wages earned in the base period.

As the joint subcommittee commenced its review of Virginia's unemployment compensation system under HJR 611 in 2001, the minimum weekly benefit was \$50 and the maximum weekly benefit was \$268. However, all benefit levels were increased by 37.3 percent

pursuant to Governor Gilmore's Executive Order 86, dated November 14, 2001. This increase applied to all persons receiving unemployment benefits for weeks beginning September 9, 2001, through March 9, 2002. The General Assembly addressed this issue during the 2002 Session pursuant to House Bill 1336, patroned by Delegate Armstrong, and Senate Bill 663, patroned by Senator Hawkins. These bills retroactively codified the executive order's increases the weekly benefit amount for recipients of unemployment compensation by 37.3 percent for claims filed between September 9, 2001, and January 1, 2003. For claims filed between January 1, 2003, and January 1, 2004, the weekly benefit amount was increased by 18.65 percent above the levels in effect prior to September 9, 2001. For claims filed on or after January 1, 2004, the weekly benefit amounts revert to the levels in effect prior to September 9, 2001. As discussed in Part V of this report, the 2003 Session further revised the basis for calculating weekly unemployment benefits. Beginning July 6, 2003, an individual's benefit will be 52 percent of his previous weekly wages during the two highest quarters in his base period, not to exceed the maximum weekly benefit amount of \$316. For claims filed on or after July 4, 2004, the maximum weekly benefit amount will be \$326.

E. VIRGINIA PROGRAM ADMINISTRATION

The Virginia Employment Commission administers the Commonwealth's unemployment insurance program. Title 60.2 of the Code of Virginia prescribes the VEC's duties, which include (i) collecting taxes to fund the program; (ii) processing and paying benefit claims; (iii) providing administrative adjudication of contested claims; (iv) ensuring that the trust fund is adequately funded; (v) operating a job service program; (vi) providing employment and unemployment statistics; and (vii) implementing the federal Workforce Investment Act.

The VEC's administrative costs, as well as federal administrative costs, are paid from the proceeds of a separate Federal Unemployment Tax (FUTA) payroll tax, equal to 0.8 percent of the first \$7,000 of wages (or \$56 per employee per year), collected from Virginia employers by the Internal Revenue Service. The VEC administrative funding level is based upon the U.S. Department of Labor's estimate of VEC's administrative expenses. The Commonwealth received from the federal Department of Labor approximately \$54 million of \$191 million paid in fiscal year 2000 paid by Virginia employers.

III. JOINT SUBCOMMITTEE ACTIVITIES

The joint subcommittee met four times pursuant to HJR 611: December 20, 2001, June 11, 2002, November 7, 2002, and December 19, 2002.

A. DECEMBER 20, 2001, MEETING

Then-Commissioner Thomas Towberman's presentation at the December 20, 2001, meeting discussed Governor Gilmore's Executive Orders 84 (2001) and 86 (2001). Order 84 (Appendix B) was issued on September 27, 2001, pursuant to § 44-146.17, in order to assist individuals who became unemployed as a direct result of the terrorist attacks on September 11, which applied to persons who lost their jobs as the direct result of the attack on the Pentagon and

the closure of Reagan Washington National Airport. For eligible applicants, the order eliminated the waiting week for benefits, allowed the backdating of claims to September 9, 2001, and waived the work search requirement until a decision had been made regarding the reopening of Reagan Washington National Airport. Other elements of the order allowed claimants to file a short form for unemployment insurance and established a VEC office at the airport.

Executive Order 86 (Appendix C), issued on November 14, 2001, increased all unemployment benefit amounts established in § 60.2-602 by 37.3 percent for persons qualifying for benefits and already receiving benefits, for the period September 9, 2001, through March 9, 2002. The Executive Order had the effect of increasing the wage replacement rate for all claimants who are not affected by the maximum benefit level from approximately 52 percent to 71.4 percent. The effect was to increase the minimum weekly benefit from \$50 to \$69 and the maximum weekly benefit from \$268 to \$368. A chart showing the effect of the 37.3 percent increase at each level of benefits is attached as Appendix D.

Executive Order 86 recites that its issuance is pursuant to the Governor's authority under § 44-146.13 et seq. of the Code of Virginia and Item 45 of the 2000 Appropriations Act. The joint subcommittee did not challenge the validity of the contention that language in § 44-146.17, which states that "[e]xecutive orders, to include those declaring a state of emergency and directing evacuation, shall have the force and effect of law and the violation thereof shall be punishable as a Class 1 misdemeanor in every case where the executive order declares that its violation shall have such force and effect," authorizes the Governor to issue orders that override statutory law regarding unemployment benefit levels.

Dr. Towberman presented data showing that since March 2001, unemployment rates in 2001 have exceeded the rates for the corresponding months in 2000. The number of initial unemployment benefit claims through October 2001 had increased 53.9 percent over 2001 levels due to layoffs in manufacturing, transportation, communications, retail trade, and services. Over the same period, first payments of unemployment benefits increased by 52 percent and final payments of unemployment benefits increased by 28.8 percent. With respect to unemployment taxes, Dr. Towberman reported that 67 percent of employers would pay the minimum tax of 0.0 percent in 2002, while 2,020 employers (1.3 percent) would pay the maximum rate of 6.2 percent (\$496 per employee).

The trust fund solvency level as of June 30, 2001, was 100.3 percent, compared to a solvency level of 101.3 percent on June 30, 2000. The balance of the trust fund was projected to decline from \$1,042.3 million on December 31, 2000, to \$914.5 million on December 31, 2001. Benefit payments were projected to increase from \$196.9 million in 2000 to \$349 million in 2001. The one-percent decline in the trust fund solvency level was attributed to higher benefit payments and to more rapid growth in employment and wages than in tax revenues.

The 2001 VEC report projected that if the benefit increases made by Executive Order 86 were made permanent, the trust fund solvency level would fall from 77 percent in 2002 to 64 percent in 2003 and 49 percent in 2004. However, if the 37.3 percent benefit increases from that order were allowed to expire on March 9, 2002, the trust fund solvency level would be 82 percent in 2002, 89 percent in 2003, and 82 percent in 2004. Under either scenario, the VEC

projected that the average tax paid per employee would be \$44 in 2002. If the 37.3 percent benefit increase was allowed to expire as scheduled, the average tax per employee would increase to \$74 in 2003 and \$86 in 2003. If the 37.3 percent increase was made permanent, the average tax per employee would increase to \$78 in 2003 and \$111 in 2004.

Following the VEC's report on the status of the trust fund, Senator Watkins recounted that HJR 611 was introduced with language stating that an estimated \$100,000 shall be borne by the VEC for consulting and actuarial services. He asked the joint subcommittee to endorse a resolution requesting the VEC to hire an actuary or consultant to study Virginia's unemployment compensation system. The joint subcommittee unanimously endorsed the resolution, a copy of which is attached as Appendix E.

Pursuant to § 2.2-4343 A 8 of the Code of Virginia's exemption from the Virginia Procurement Act for goods and services purchased by agencies of the legislative branch, a request for proposals was issued to qualified firms on March 6, 2002. Following completion of a panel review of the responses, Dr. Wayne Vroman of The Urban Institute was retained to conduct the analysis of Virginia's unemployment compensation system. A copy of Dr. Vroman's curriculum vitae is attached as Appendix F.

B. JUNE 11, 2002, MEETING

Dr. Vroman outlined his planned approach to conducting the analysis of the unemployment compensation system at the June 11, 2002, meeting. He indicated while the project is in its very early stages, he expects a large amount of comparative data from other states to be included. The project will address each of the eight charges set out in HJR 611.

As part of the project, Dr. Vroman noted that his examination of the formula for determining the adequacy of the trust fund will include an analysis of whether the 20-year look-back period is adequate. Preliminary findings indicate that one of the reasons Virginia has had historically good solvency levels is its low level of benefit payments. This is due partially to the statutory formula for determining benefits, and partially to Virginia's active administration of the statute in terms of enforcing eligibility requirements, such as the work search requirement. However, Virginia's recency rate, which is the percentage of unemployed workers who receive unemployment benefits under the Commonwealth's unemployment compensation program, has been rising in the past five years. Therefore, regardless of the unemployment rate, costs will increase because a higher share of the unemployed will be receiving benefits.

Dr. Vroman stated that benefit ratio systems, such as used by Virginia, are an eminently sensible way to determine tax rates, because only those employers that have claims against them will pay unemployment taxes. Through the operation of the benefit ratio statutes, funds paid in benefits will replenish themselves. In such a system, an employer's tax rate may increase despite a lack of claims for benefits, as the minimum tax is increased to account for declining levels of trust fund solvency.

Members asked Dr. Vroman to examine the impact of changes in Virginia's industries on the unemployment landscape. Dr. Vroman indicated that the change from the economy's reliance on manufacturing to service industries has had and will continue to have the greatest impact, and he undertook to review these trends as part of his report.

After a briefing from staff on legislation introduced during the 2002 Session that could have an effect on the trust fund, the joint subcommittee received a report on the status of the trust fund from VEC Deputy Commissioner James N. Ellenberger. He reported that the federal Job Creation and Worker Assistance Act contained temporary extended unemployment compensation (TEUC) and a distribution of Reed Act funds. TEUC benefits equal up to 50 percent of state unemployment benefits, expiring December 31, 2002. Nearly \$215 million in Reed Act funds were placed in Virginia's trust fund, and \$30.9 million of that amount were appropriated for administrative costs.

Mr. Ellenberger observed that benefits paid in 2001 through 2003 are projected to exceed \$1.5 billion. The balance in the trust fund will decrease from \$877 million on May 31, 2002, to about \$300 million on March 31, 2004, after which date it is expected to increase. The solvency level in 2002 will be below 100 percent, however, so employers will no longer be eligible to pay the minimum zero-tax rate that has been used since mid-1997. Despite the decrease in trust fund balances, solvency of the trust fund is not expected to drop below 50 percent in 2004, so the VEC does not expect employers to have to pay the statutory fund-building tax in 2005. The fund-building tax has not been paid since 1985. Between 2002 and 2005, the average tax based on taxable wages is expected to increase from \$39 to \$143. The average tax rate reached a record high of 2.5 percent in 1984, and is expected to reach a high of 1.8 by 2005, after which date it is expected to decrease. Supplemental information provided by Deputy Commissioner Ellenberger regarding the economic assumptions that were used to develop the trust fund projections is attached as Appendix G.

C. NOVEMBER 7, 2002, MEETING

Dr. Vroman completed a discussion draft of his analysis of Virginia's Unemployment Compensation System on October 1, 2002. Copies were circulated among interested stakeholders for comments. At the joint subcommittee's November 7, 2002, meeting, Dr. Vroman presented his initial draft of the report, and the VEC presented a summary of comments on the report.

A summary of Dr. Vroman's October 1 draft is attached as Appendix H. His supplemental memorandum addressing retirement benefits and the use of indexation in state unemployment insurance programs, dated November 5, 2002, is attached as Appendix I. The VEC's comments to the draft report, which were presented by Mr. Ellenberger during the November 7 meeting, are attached as Appendix J. The VEC's summary of comments from all interested parties to Dr. Vroman's draft report is attached as Appendix K.

Dr. Vroman noted in his presentation of the draft of his report that Virginia is fortunate to have had a very strong economy over the past 35 years, during which period the

Commonwealth's unemployment rate has averaged three-quarters of the national rate. Virginia's financing system has worked very well, allowing the Commonwealth to enter the recession with more than one billion dollars in the trust fund. This year, Virginia employers will pay in \$150 million, while \$750 million will be paid out in benefits. The cost of the 37.3 percent benefits level increase that commenced in September 2001 is around \$200 million. Interest on the fund will bring approximately \$50 million, and Virginia received approximately \$200 million in federal Reed Act funds. Consequently, the gap between income and benefit payout is between \$300 million and \$400 million.

Historically, Virginia has been among the three states with the lowest reciprocity rate. The average benefit level between 1967 and 2001 was roughly at the national average. Benefits levels relative to the national average have been declining over the past two decades, but the 37.3 percent increase has brought Virginia closer to the national average. Once the 37.3 percent increase expires, Virginia will return to a 52 percent replacement rate for benefits up to the maximum benefit amount, which is approximately the national average.

Virginia's reciprocity rate is one-half the national average. The low reciprocity rate depends on three factors: (i) a low application rate (Virginia is 17 percent below the national average), (ii) a low first payment rate (Virginia is nine percent below the national average), and (iii) a short benefit duration. Below-average unemployment rates lead to shorter duration of benefits, as it is comparatively easier for unemployed Virginians to find new employment. In Virginia, 95 percent of claimants met the earning requirements for eligibility, but only 65 percent collected benefits. When an alternative base period was applied for analytic purposes, it was found that 45 percent of previously ineligible claimants would have been eligible. This affects low-wage workers disproportionately. The alternative base period only increased entitlement costs by 0.8 percent. He noted that if there are deficiencies in the system, they are with reciprocity issues, rather than with the benefit levels.

Dr. Vroman emphasized that Virginia's system of financing its unemployment trust fund is sound. The level of taxable wages has been trending downward for more than 20 years. When the system is taxing at capacity, it can bring in \$600 million a year. Nearly seventy percent of employers currently pay no taxes, and if there has been unhappiness with 2003 tax notices, there will be greater unhappiness with 2004 notices. However, he encouraged the legislators to let the statute work, so that the trust fund will be replenished to an adequate level. The funding mechanism was found to be adequate. The definition of adequate reserves grows as the economy grows. The tax schedules provide an automatic response, and the pool and fund builder taxes provide additional means of responding to declines in trust fund adequacy. A return to solvency levels of 100 percent might take three to four years, he estimated. When asked whether the look-back period should be increased from 20 years in order to continue to capture the 1982-83 recession, Dr. Vroman replied that 2002 will be a high-cost period, so going back beyond 20 years will not be necessary.

D. DECEMBER 19, 2002, MEETING

Dr. Vroman presented the final report on Virginia's unemployment compensation system on December 19, 2002. The report's conclusions and recommendations are discussed in Part IV

of this report. Following Dr. Vroman's presentation of the report, Daniel LeBlanc of the Virginia AFL-CIO offered three suggestions: Impose a 0.1 percent minimum tax rate to ensure adequate funding for the system; support the concept of an alternative base period; and set the maximum weekly benefit at a level equal to 50 percent of the statewide average weekly wage, with indexing.

During this meeting, Deputy Commissioner Ellenberger presented the VEC's annual report on the status of the trust fund as of June 30, 2002. The VEC's presentation is summarized in Part III of this report.

The third portion of the meeting included presentations by parties intending to introduce legislation affecting the unemployment compensation system in the 2003 Session. Secretary of Commerce and Trade Michael J. Schewel outlined four proposals favored by the Warner Administration. First, the look-back period utilized in calculating the average cost rate for purposes of measuring trust fund solvency would be the period from July 1, 1982, to the present, in lieu of the 20-year look-back now required by § 60.2-533. Second, the level of benefits would provide a wage replacement rate of 52 percent as of July 1, 2003, which change would eliminate the 18.65 percent across-the-board increase implemented by the 2002 Session of the General Assembly prior to its scheduled expiration date of January 1, 2004. Third, he advocated new maximum weekly benefit levels of \$318 effective July 2003, \$368 effective July 2004, and an amount indexed at an amount equal to 50 percent of the prior year's statewide average weekly wage effective July 2005. Fourth, he recommended the provision of an alternative base period, using the lag quarter wages, for claimants who are not able to satisfy the requirement of at least \$2,500 of wages in the first four of the five quarters preceding the filing of a claim for benefits. Materials itemizing the effect on the trust fund of each of these proposals, and the combined effect of the four proposals, are attached as Appendix L.

Keith Cheatham, representing the Virginia Business Task Force Studying Unemployment Insurance in Virginia, offered an alternative set of recommendations. A copy is attached as Appendix M. The group's proposals include deferring action on the recommendations in Dr. Vroman's report, except for ending the 18.65 percent increase in benefits by July 1, 2003, rather than January 1, 2004. In addition, he asked that the maximum weekly benefit for claims filed on or after July 1, 2003, be increased to \$316 (from the \$268 it would be if the 18.65 percent increase in benefits is eliminated and benefit levels revert to their pre-September 2001 levels). The proposed new maximum of \$316 is based on 45 percent of the state's most current average weekly wage, which for 2001 was \$703.

As a quorum of the joint subcommittee was not in attendance, the members did not formally vote on any of the matters presented to it at this meeting, including any of the recommendations set forth in Dr. Vroman's analysis of the unemployment compensation system. However, the members at the meeting unanimously agreed with the proposal to continue the existence of the joint subcommittee by reestablishing it as a statutory commission. This proposal is discussed below in Part V of this report.

IV. STATUS OF THE TRUST FUND

Deputy Commissioner James N. Ellenberger provided the most recent data on the status of the Virginia Unemployment Trust Fund at the joint subcommittee's December 19, 2002, meeting. A copy of Mr. Ellenberger's presentation is attached as Appendix N. The solvency level of the trust fund was aided by the federal distribution of \$214.9 million of Reed Act funds into Virginia's account on March 13, 2002. State budget amendments allow \$18.7 million of Reed Act moneys to be withdrawn from the trust fund in fiscal year 2003 and \$12.2 million in fiscal year 2004, for purposes of unemployment insurance and job service administration. The federal Reed Act requires that funds in excess of statutory ceilings in the three funds into which federal unemployment taxes are deposited be transferred back to state unemployment trust funds in proportion to the state's contribution.

Virginia's unemployment rates in nine of the first ten months of 2002 exceeded the corresponding monthly rates in 2001. The number of initial unemployment benefit claims in the first ten months of 2002 exceeded the figure for 2001 by 6.3 percent. Comparing the same period in 2002 to 2001, first payments of unemployment benefits were up 18.6 percent and final payments were up 130.3 percent. In October 2002, the average duration of benefits was 14.1 weeks; in October 2001, it was 10 weeks. In October 2002, the exhaustion rate was 36.7 percent; in October 2001, it was 24.7 percent. A fact sheet summarizing these projections is attached as Appendix O.

The balance of the trust fund is projected to decline from \$872.9 million on January 1, 2002, to \$525.1 million on January 1, 2003, and to \$289.8 million on December 31, 2003. The solvency level is projected to fall 39 percentage points, from 82.7 percent to 44 percent, between June 30, 2002, and June 30, 2003. This decline is attributed to benefits being significantly higher than tax and interest revenues. After bottoming out in 2004 at a level of 42 percent, the trust fund solvency level is expected to rebound to 64 percent in 2005, 84 percent in 2006, and 94 percent in 2007. The increases in trust fund solvency levels are largely attributable to declining benefits and higher taxes, including the fund builder tax being in effect in 2004 and 2005. The average tax per employee reached an historic low of \$43 in 2002. It is projected to increase to \$83 in 2003, \$152 in 2004, \$175 in 2005, \$153 in 2006, and \$119 in 2007.

V. ANALYSIS OF THE UNEMPLOYMENT COMPENSATION SYSTEM

A. INTRODUCTION

House Joint Resolution 611 authorized the retention of an actuary or consultant to prepare an analysis of Virginia's entire unemployment compensation system. The analysis was appropriate because, as the resolution recites, a comprehensive study of the unemployment compensation system has not been conducted since the early 1980s. A legislative examination of the unemployment compensation system was said to be warranted to ensure the system's adequacy to meet the changing needs of a growing economy.

As noted above, Dr. Wayne Vroman, economist at The Urban Institute, was retained to conduct the analysis of the unemployment compensation system. A copy of his report, entitled "An Analysis of the Virginia Unemployment Compensation System," is attached as Appendix P. The report of Dr. Vroman is also available in the Internet at http://www.vec.state.va.us/alert_main.cfm?outsideurl=www.urban.org/UploadedPDF/410606_VAUnemploymentComp.pdf.

Virginia's unemployment rate has averaged about three-quarters of the national average unemployment rate since 1967. Unemployment duration has also been measurably shorter in Virginia than nationwide. Wage growth has exceeded the national average for several decades, and Virginia's statewide average weekly wage now roughly matches the U.S. average.

Despite these favorable economic trends, Dr. Vroman identified several short-term uncertainties regarding Virginia's economy and its unemployment compensation system funding. He attributed these uncertainties to the slow pace of the national economic recovery during 2002 and economic prospects for 2003 and to the temporary across-the-board benefit increases paid to all Virginia claimants since late 2001. Virginia's unemployment insurance ("UI") trust fund balance at the end of 2002 will be more than \$300 million lower than at the end of 2001, despite the infusion of roughly \$200 million in March 2002 from a one-time Reed Act distribution. He observed: "It is also certain that Virginia's employers will be paying higher UI contributions in 2003 and subsequent years due to the higher payouts of 2001 and 2002 even more if existing benefit statutes are altered in ways that increase benefit duration and/or benefit eligibility."

The report makes 16 recommendations, though seven of the report's 16 recommendations are to leave present arrangements unchanged. Dr. Vroman points out that Virginia's unemployment compensation program as currently constituted has a number of sound features that do not need to be changed.

B. BENEFIT RECIPIENCY AND BENEFIT LEVELS

Dr. Vroman found that Virginia's unemployment compensation program has traditionally operated with a low rate of benefit payouts, low employer taxes and a sizeable trust fund. Benefit costs are determined by the state's unemployment, its benefit reciprocity rate, and the replacement rate. Since 1967, Virginia's unemployment rate has been about three fourths of the national average, benefit reciprocity has been about half of the national average and the replacement rate has been slightly less than the national average.

Dr. Vroman noted that a very low percentage of unemployed workers in Virginia become unemployment compensation system beneficiaries. This is the result of both a low initial application rate and a low first payment rate among those who do apply. The initial application rate has averaged 0.43 since 1977, 17 percent below the national average of 0.52. The first payment rate for the same period in Virginia averaged 0.67, 10 percent below the national average. Compared to other states Virginia has traditionally operated with monetary eligibility requirements that are more difficult to satisfy than in most other states. The nonmonetary aspects of UI program administration do not appear to be unusually stringent in Virginia.

Determination rates and denial rates on separation issues appear to be roughly in line with national averages.

Dr. Vroman could not identify a clear explanation for the persistently low application rate and first payment rate. Among claimants who filed for benefits in the first six months of 2002, only 65 percent received a first payment. About five percent of the remaining 35 percent could be explained by monetary ineligibility and about 15 percent could be attributed to VEC administrative denials on the issues of voluntary quit, misconduct and the presence of disqualifying and/or deductible income. The remaining 15 percent, or roughly 16,000 claimants, were monetarily eligible and were not disqualified, but did not receive a first payment. While some may have returned to work, he noted that "this factor seems unlikely to explain most of the 16,000." As a result of the inability to find a satisfactory explanation, he suggests that this question should receive further attention by VEC.

Three factors were identified as determining the payment levels: (i) the statutory replacement rate, (ii) the procedure for computing the weekly benefit, and (iii) the ratio of the maximum weekly benefit to the weekly wage. Virginia's use of a statutory replacement rate of 52 percent is in line with the national average. With regard to the procedure for computing the weekly benefit, Virginia's system, which uses two high-quarter earnings to determine intermediate benefit levels for a given statutory replacement rate, matches national practice. With respect to the third factor, however, Virginia's ratio of the maximum weekly benefit to the average weekly wage has declined over the past 25 years. The current ratio is below 0.40 (based on the permanent maximum of \$268, not the temporary maximum of \$368 operative during 2002) while the national average is roughly 0.50. Dr. Vroman attributes this downtrend for the decrease in the replacement rate. In order to restore the replacement rate to the nationwide average, a maximum weekly benefit of about \$360, which is roughly half of the weekly wage in 2002, would be required. Dr. Vroman notes, however, that even with a lower maximum weekly benefit, Virginia's replacement rate in recent years has been only modestly lower than the national average. In 2000, the replacement rate was 0.308 in Virginia, which was a downward deviation of six percent from the 0.329 nationwide replacement rate. Restoring the maximum weekly benefit to 50 percent of the weekly wage would move the replacement rate back to the national average.

The average duration of UI benefits in Virginia consistently falls below the national average. Dr. Vroman attributes this to both the state's strong labor market, which results in short unemployment duration, and to the statutory linkage between base period earnings and the maximum benefit amount. The linkage between base period earnings and the maximum benefit amount in Virginia falls into the 0.24-0.26 range; the national average linkage is roughly 0.33. Because of this low ratio, new claimants on average are entitled to between 21 and 22 weeks of potential UI benefits in Virginia, while the average nationwide is between 24 and 25 weeks.

Dr. Vroman found that benefit reciprocity in Virginia is below the national average. He attributed this to three factors: (i) a low application rate, (ii) a low first payment rate, and (iii) short benefit duration. Of these three factors, short benefit duration is probably the least troubling because benefit exhaustion rates in Virginia (about one in four) have fallen consistently below the national average (one in three) in recent years. Nevertheless the low linkage between

base period earnings and the maximum benefit amount undoubtedly increases hardships for some UI beneficiaries because it shortens their potential benefit duration. He found that the potential duration of benefits in Virginia did increase to national-average levels (24-25 weeks) when the present 0.24-0.26 linkage was increased to ratios such as 0.30 or 0.33.

Three alternatives were explored to raise benefit reciprocity by changing monetary eligibility statutes: (i) changing the two high quarter earnings requirement from its present \$2,500, (ii) allowing an alternative monetary eligibility calculation for those with less than \$2,500 in their two high quarters, and (iii) instituting an alternative base period. The use of an alternative base period was found to be most effective. Under the current system, the base period is the earliest four of the five past completed quarters. Nearly half of those monetarily ineligible under the current base period became eligible under an alternative base period that spanned the past four completed quarters. Because those newly eligible under the alternative base period were disproportionately low wage workers, the cost of instituting an alternative base period was estimated to be modest. Dr. Vroman indicated that allowing an alternative base period would allow an additional 2.5 percent of claimants to become monetarily eligible, while the costs of both benefit payments and administrative costs would increase between one and two percent.

The report addresses two substate benefit issues. The issue of whether maximum weekly UI benefits should vary between geographic areas is most directly of concern to Northern Virginia, where wage levels are nearly 40 percent higher than the statewide average. Except for Northern Virginia and areas along the Washington-Richmond corridor, average wages elsewhere in the state are typically some 20-35 percent below the statewide average. The issue of whether the maximum benefit duration should be different in different areas of Virginia is most pertinent to counties and cities along Virginia's southern and southwestern borders. Unemployment in these areas has been from two to three times the statewide average. Dr. Vroman noted that substate differentials would likely add to UI benefit payouts and to administrative burdens on the VEC. In light of current funding problems, it was argued that decisions to institute substate programs should be deferred.

C. PROGRAM FINANCING AND TRUST FUND SOLVENCY

Since 1982 Virginia has utilized benefit ratio experience rating to determine an employer's tax rates. Tax rates for a given year are set using the ratio of benefits charged to individual employers relative to their UI covered payroll for the 48 months ending on June 30th of the preceding year. For a given benefit ratio, the tax rate applicable depends upon which of 15 statutory tax rate schedules is operative in the year, which depends on the trust fund solvency level as of the June 30 computation date.

Dr. Vroman characterized the assignment of unemployment compensation benefit charges to employers as "imperfect." Some benefits are not assigned to individual employer accounts while other charges are not collectible either because the charges exceed the maximum tax rate or because the employer has ceased operations. In most years, Virginia covers these ineffectively assigned charges with interest earnings from its trust fund. However, in years when trust fund solvency is below 50 percent or when interest earnings are not sufficient to offset all

pool charges, Virginia uses a pool tax to defray these benefit costs. Since 1988, Virginia has operated its benefit ratio experience rating with a comparatively low volume of ineffectively assigned benefit charges when compared to the average for other UI programs. Between 1988 and 1997, for example, Virginia effectively assigned 69 percent of benefit charges to individual employers; the corresponding national average was 62 percent.

Virginia derives UI contributions from only a fraction of covered wages. Since 1991, the tax base for employer contributions has been \$8,000. The tax base has grown much more slowly than average wages. As a result, the share of covered wages that are taxable has declined from about 60 percent during the 1960s to about 24 percent in 2002. The low tax base can slow the speed of recovery of the UI trust fund following a recession.

Dr. Vroman concludes that Virginia's ability to levy unemployment tax based on one of fifteen tax rate schedules and to assess pool charge taxes (when the volume of ineffectively assigned benefit charges exceeds trust fund interest earnings) and fund builder taxes when the trust fund solvency level falls below 50 percent "provide a wide range of potential tax rates so that tax revenues can respond strongly to recession-related trust fund drawdowns and restore the trust fund balance to the level deemed 'adequate.'"

The examination of Virginia's funding mechanism found it adequate and not to need fundamental changes. Dr. Vroman's analysis indicates that following the current recession and using likely assumptions about future unemployment and wage growth, the trust fund balance will increase as unemployment decreases and higher tax rate schedules come into play starting in 2003.

The average tax rates to be paid by Virginia employers will increase sharply between 2003 and 2008 compared to 1998-2002. If the taxable wage base of \$8,000 were to be indexed at a fixed percent of average annual earnings, the trust fund balance would recover more fully. Using a ratio of 21 percent of average wages, the taxable wage base would grow from \$8,000 in 2002 to \$9,733 in 2008. Most important, the trust fund balance at the end of 2008 would be at least \$100 million higher with indexation when compared with the balance that assumes continued reliance on the present tax base.

D. RECOMMENDATIONS

House Joint Resolution 611 requested the joint subcommittee to examine eight specific topics pertaining to the unemployment compensation system. Dr. Vroman's recommendations follow the appropriate topic.

Topic 1. The current formula for determining the solvency of the Unemployment Trust Fund:

Recommendation 1. Retain current procedures for determining the level of the adequate trust fund balance. Virginia's computation allows for growth in the adequate balance in line with the growth in the state economy and, specifically, wages. Variation in the ratio of actual reserves to adequate reserves will activate the assessment of higher taxes, which will

automatically move the fund balance to the adequate balance. This system is effective for retaining an adequate fund balance.

Recommendation 2. Virginia should raise its taxable wage base to \$12,000. While this would increase taxes in the short run and speed the recovery of the trust fund balance, it would improve the equity of UI taxes paid by low-wage employers vis-a-vis their high-wage counterparts. Virginia raises revenues for the trust fund from less than one fourth of taxable wages. The low level of tax base makes it increasingly likely that the fund building tax and the pool charges will be activated in future years. Raising the taxable wage base would change the mix of revenues to an increased share based on scheduled taxes, and make the fund less dependent on flat rate taxes. The short run effect would increase revenues and speed the recovery of the trust fund.

Topic 2. Employee benefit eligibility criteria:

Recommendation 3. Virginia should raise the linkage between base period earnings and the maximum benefit amount from its present 0.24-0.26 range to a uniform ratio of 0.30. Since this change could increase costs by 8.8 percent, this change should occur only after the trust fund has been restored to a more adequate level.

Recommendation 4. VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment. There should be an analysis of new hire data to determine how many secured new jobs and a personal interview survey to ask why those who were monetarily eligible did not receive a first payment. As part-time workers are ineligible for unemployment benefits because they are not available for full-time work, information from an interview survey could provide insight into the importance of the full-time availability requirement in explaining Virginia's low first payment rate.

Recommendation 5. Virginia should institute an alternative base period. Instituting an alternative base period would assist low-wage workers in obtaining unemployment benefits. To minimize the costs and burdens of such a provision, it should (i) define the alternative base period to include earnings from the fully completed lag quarter but not from the quarter when the claim is filed; (ii) allow alternative base period determinations only for claimants ineligible under the regular base period; (iii) operate with a single alternative base period determination; and (iv) try to change the federal policy in order to allow deferred eligibility determinations when lag quarter earnings are not present in VEC earnings files at the time of a new claim.

Topic 3. The rationale for benefit levels:

Recommendation 6. Do not change the basis for computing weekly benefits. The computation of the weekly benefit is strictly proportional among those monetarily eligible for benefits, but does not exceed the maximum weekly benefit. The benefit is 1/50th of total earnings during the two highest quarters of the base period. By providing a proportional linkage, there is a strict wage-loss insurance basis for the weekly benefit of each recipient. In other states, weighted benefit formulas have become less prevalent in recent years and the prevalence

of dependent's benefits has not changed. Because neither of these provisions is very effective in identifying persons with greater need, Virginia's procedures do not need to be changed.

Topic 4. The propriety of regional or extended benefit features:

Recommendation 7. Do not institute a substate differential in the maximum weekly benefit amount. If it is decided to assist residents of the high-wage Northern Virginia area, this can be accomplished by increasing the statewide maximum weekly benefit.

Recommendation 8. Do not institute a substate differential in the maximum duration of benefits. Such an option would result in some claimants prolonging their spells of unemployment in response to the longer potential duration, and other claimants would file for benefits from the high unemployment areas in attempting to secure longer benefit entitlements.

Topic 5. The appropriateness and sufficiency of pool charges:

Recommendation 9. Do not change the method for assigning pool charges. The method for setting the rate for pool charges ensures that over a three-year period the pool charges from one year will be fully recovered, and ensures that all benefit charges not effectively assigned to individual employers will be recovered through pool charges.

Recommendation 10. Virginia should consider raising the maximum rate for fund building taxes. Increasing the maximum solvency tax from its present 0.2 percent of taxable wages to 0.4 percent, or having a graduated structure with rates of both 0.2 percent and 0.4 percent, when the trust fund balance reaches very low levels would ensure a faster recovery of the trust fund balance following a recession.

Topic 6. The propriety of diversion of revenue to job training or economic development programs:

Recommendation 11. A proposal to divert revenue to job training or economic development programs should be deferred. Consideration of these measures should come after the trust fund balance has been restored to a level closer to the adequate level as specified by the current fund adequacy calculation.

Recommendation 12. At that future date there should be a careful analysis of alternative ways to fund training and/or economic development activities. Among the alternatives to be considered should be the creation of a state reserve fund.

Topic 7. The current tax schedules for employers:

Recommendation 13. Do not change the current tax schedules. Virginia's set of 15 tax rate schedules provides a strong response of taxes when trust fund balances are reduced during a recession. One small modification that could be considered would be increasing the minimum tax rate from 0.0 to 0.05 percent for the top five schedules with fund balance factors of from 100

to 120. The change would reinforce the principal that all employers participate in financing the unemployment insurance program.

Topic 8. The means of calculating the weekly amount of unemployment compensation benefits for displaced employees:

Recommendation 14. End the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as practicable. Since 1982, weekly benefits in Virginia have been computed at a statutory replacement rate of 52 percent of two high quarter earnings up to the maximum benefit amount, which is close to the average of replacement rates nationally. However, in 2002 the replacement rate of 71.4 percent will be the highest ever in the history of the program. The increase is the result of the 37.3 percent increase in all weekly benefits instituted by Governor Gilmore's Executive Order 86 of 2001, as ratified, extended and phased out by the 2002 Session of the General Assembly.

Recommendation 15. Restore the maximum weekly benefit to a level that represents 50 percent of average weekly wages. The \$368 weekly benefit maximum in effect since September 2001 represents 52 percent of the statewide average weekly wage. Restoring the statutory replacement rate to the 1/50th of two highest quarter wages could be accomplished while leaving the maximum at \$368 or at some intermediate level between \$268 and \$368.

Recommendation 16. In the long run, Virginia should implement an indexed weekly benefit maximum. A reasonable indexation percentage, representing a ratio of the maximum weekly benefit to the average weekly wage in covered employment, would be 50 percent (as used by five states). In 2002, the maximum under a 50 percent indexation percentage would be approximately \$360. The indexing legislation could include a clause to "turn off" indexed increases under specific circumstances, such as if the trust fund balance falls below a certain adequacy ratio.

The joint subcommittee accepted delivery of Dr. Vroman's report and agreed that the report would be appended to this report.

VI. RECENT UNEMPLOYMENT COMPENSATION LEGISLATION

A. 2002 LEGISLATION AFFECTING THE UNEMPLOYMENT COMPENSATION SYSTEM

1. Senate Bill 663 and House Bill 1336

Senate Bill 663, patroned by Senator Hawkins, and House Bill 1336, patroned by Delegate Armstrong, amended the levels of unemployment insurance benefits. A copy of House Bill 1336 is attached as Appendix Q. The bills codified the provisions of Executive Order 86 (2001) that temporarily increased the benefit levels by 37.3 percent for the period between

September 9, 2001, and March 9, 2002. The bills extended the 37.3 percent benefit level increase to January 1, 2003. For claims filed between January 1, 2003, and January 1, 2004, the benefit levels are reduced to an amount 18.65 percent above the levels in effect prior to September 9, 2001. For claims filed after January 1, 2004, the weekly benefit amounts revert to the levels in effect prior to September 9, 2001. Both Senate Bill 663 and House Bill 1336 were enacted by the General Assembly and became effective upon their signature by Governor Warner on March 25, 2002.

The effect of Senate Bill 663 and House Bill 1336 is illustrated in the following table:

	PRIOR TO SEPTEMBER 2001	SEPTEMBER 2001 THROUGH DECEMBER 2002	JANUARY 2003 THROUGH DECEMBER 2003	COMMENCING JANUARY 2004
Maximum Weekly Benefit	\$268	\$368	\$318	\$268
Minimum Weekly Benefit	\$50	\$69	\$59	\$50
Wage Replacement Rate*	52%	71.4%	61.7%	52%

* Replacement rate for individuals earning more than is necessary to receive the maximum weekly benefit amount is less than the stated percentage.

2. House Bill 944, Senate Bill 42, Senate Bill 72, and Senate Bill 141

Delegate Hull introduced House Bill 944 (Appendix R), which would have increased the weekly benefit amount for recipients of unemployment compensation by 37.3 percent for claims filed on or after September 9, 2001. Senate Bill 42, Senate Bill 72, and Senate Bill 141, introduced by Senator Y.B. Miller, Senator Reynolds, and Senator Ticer, respectively, were identical in their attempts to make permanent the 37.3 percent increase in the weekly unemployment insurance benefit levels directed by Executive Order 86 of 2001. House Bill 944, Senate Bill 72, and Senate Bill 141 were incorporated in committee into either House Bill 1336 or Senate Bill 663. Senate Bill 42 was stricken from committee consideration at the request of the patron.

3. House Bill 943 and Senate Bill 45

The House Committee on Commerce and Labor carried over House Bill 943, introduced by Delegate Hull (Appendix S). The bill would have eliminated the waiting week requirement, which provides that applicants for unemployment benefits wait one week prior to receiving benefits. Senate Bill 45, patroned by Senator Reynolds, accomplished the same purpose as

House Bill 943, but would have expired with respect to claims filed on or after July 6, 2003. Senate Bill 45 passed the Senate by a vote of 22-16, and was carried over by the House Committee on Commerce and Labor. It was noted that many unemployment benefit recipients who do not exhaust their full number of weeks of benefits never receive a benefit payment for the waiting week, as it is payable only at the expiration of the period of benefit eligibility and thus is not paid to a person who secures new employment before the end of his maximum 26-week benefits period. As a result, Senate Bill 45 would have increased expenditures from the trust fund by an estimated \$27.6 million per year.

4. Senate Bill 127

The House Committee on Commerce and Labor also carried over Senate Bill 127, introduced by Senator Ruff (Appendix T). The bill would have expanded the definition of an employee's misconduct to include testing positive for a nonprescribed controlled substance as established by a confirmed positive test conducted pursuant to a drug testing program conducted in conjunction with a rehabilitation agreement, by personnel of a probation agency or personnel of any program or agency approved by a probation agency, or pursuant to any other drug testing program administered pursuant to an order of a court of competent jurisdiction requiring the employee to remain drug-free and to submit to such tests. The drug test results would be available to the VEC. An individual currently is disqualified for unemployment benefits upon separation from the last employing unit if the Commission finds such individual is unemployed because he has been discharged for misconduct connected with his work. Currently, an employee's misconduct includes a confirmed positive test for illegal drugs where the test is conducted at the direction of his employer in conjunction with the employer's known workplace drug policy. Senate Bill 127, which passed the Senate unanimously, was intended to address situations where an employee is demonstrated to have used illegal drugs as the result of a court-ordered test rather than a test conducted as part of the employer's workplace drug policy.

B. 2003 LEGISLATION AFFECTING THE UNEMPLOYMENT COMPENSATION SYSTEM

1. House Bill 1929 and Senate Bill 890

House Bill 1929, patroned by Delegate Nixon, accelerates the reversion of the weekly benefit levels to the 52 percent wage replacement rate. Senate Bill 663 and House Bill 1336 of the 2002 Session provided that the benefit levels would revert to the pre-September 9, 2001 levels in January 2004. House Bill 1929 advances this date to July 6, 2003 (which is the start of the first benefits week after July 1). As introduced, this bill also provided that the maximum weekly benefit effective July 6, 2003, would be \$316, which is less than the \$318 maximum for all of 2003 as provided in the 2002 legislation but is an increase from the \$268 maximum that was in effect prior to September 2001 (and which would again become effective commencing January 2004).

As introduced by Senator Watkins, Senate Bill 890 provided that, for claims filed on or after July 6, 2003, weekly benefit amounts shall equal the amount of total wages paid to the individual for the two quarters of his base period in which such total wages were highest, divided

by 50, with the maximum weekly benefit being 45 percent of the average weekly wage. The introduced bill also replaced the benefits tables with a formula for determining the maximum total amount of benefits payable to any individual during any benefit year. The total benefit amount for an individual shall be determined by (a) dividing the individual's base period wages by the amount of total wages paid to the individual for the two quarters of his base period in which such total wages were highest, and (b) using the quotient to determine the applicable durational factor. It also included a provision establishing an alternative base period for claimants who did not earn sufficient wages in the first four of the last five completed calendar quarters immediately preceding the first day of the claimant's benefit year. The alternative base period would be the four most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year.

A substitute adopted by the Senate Committee on Commerce and Labor eliminated the benefits indexing and alternative base period provisions. The full Senate rejected the Committee substitute, however, and agreed by a 22-18 vote to a substitute offered by Senator Watkins that dropped the alternative base period provision and provided that the use of the formula to calculate benefit levels would not commence until July 2004, which is a year later than provided in the original bill. From July 2003 to July 2004, the maximum weekly benefit would be \$316. Commencing in July 2004, the maximum weekly benefit amount would be 45 percent of the 2002 average weekly wage.

A compromise on the issue of the benefit levels was reached during the Session, pursuant to which House Bill 1929 and Senate Bill 890 were conformed in the Commerce and Labor Committees. Under the compromise, beginning July 6, 2003, an individual's benefit will be 52 percent of his previous weekly wages during the two highest quarters in his base period, not to exceed the maximum weekly benefit amount of \$316 (which represents 45 percent of the 2001 statewide average weekly wage). For claims filed on or after July 4, 2004, the maximum weekly benefit amount is \$326. The effect of the compromise bills is illustrated in the following table:

House Bill 1929 and Senate Bill 890 as Amended

	PRIOR TO SEPTEMBER 2001	SEPTEMBER 2001 THROUGH DECEMBER 2002	JANUARY 2003 THROUGH JUNE 2003	JULY 2003 THROUGH JUNE 2004	COMMENCING JULY 2004
Maximum Weekly Benefit	\$268	\$368	\$318	\$316	\$326
Minimum Weekly Benefit	\$50	\$69	\$59	\$50	\$50
Wage Replacement Rate*	52%	71.4%	61.7%	52%	52%

* Replacement rate for individuals earning more than is necessary to receive the maximum weekly benefit amount is less than the stated percentage.

The compromise version of House Bill 1929 was unanimously approved by the House of Delegates and Senate, and will become effective July 1, 2003. A copy of House Bill 1929 as enacted is attached as Appendix U. The compromise version of Senate Bill 890 was unanimously approved by the House of Delegates, but was stricken from the calendar at the patron's request when the bill was returned to the Senate for approval of the changes.

2. Senate Bill 1114

Senator Saslaw introduced Senate Bill 1114 (Appendix V), which would have amended the basis for calculating weekly unemployment benefits. For claims filed between July 6, 2003, and July 4, 2004, benefit levels would be the same as those in effect before September 9, 2001, except the maximum weekly benefit amount is increased from \$268 to \$318. For claims filed on or after July 4, 2004, the maximum weekly benefit amount would be 50 percent of the statewide average weekly wage. The bill was incorporated into Senate Bill 890 by the Senate Committee on Commerce and Labor.

3. House Bill 2770

House Bill 2770, patroned by Delegate Hull, would set the maximum weekly unemployment benefit at 50 percent of the average weekly wage effective July 6, 2003. Beginning July 6, 2003, subject to the maximum benefit, an eligible claimant's weekly benefit amount shall equal the amount of total wages paid to the individual for the two quarters of his base period in which such total wages were highest, divided by 50, and rounded to the next lower whole dollar. The bill also would also raise the taxable wage base from \$8,000 per employee to \$12,000. It was defeated in the House Committee on Commerce and Labor by a vote of 16-6. A copy of House Bill 2770 is attached as Appendix W.

4. Senate Bill 1014 and House Bill 1431

As introduced, both Senate Bill 1014, patroned by Senator Watkins, and House Bill 1431, patroned by Delegate Johnson, would eliminate the offset in unemployment benefits for payments under the Social Security Act or Railroad Retirement Act. Both bills were amended in Committee to provide that, rather than providing that 100 percent of these benefits shall be disregarded, weekly unemployment compensation benefits will be reduced by an amount equal to 50 percent of the Social Security Act or Railroad Retirement Act retirement benefits received by the individual. Both identical amended bills were approved by the General Assembly and will become effective July 1, 2003. A copy of Senate Bill 1014 as enacted is attached as Appendix X.

5. Senate Bill 1021

Senator Reynolds introduced Senate Bill 1021 (Appendix Y) in another attempt to address the waiting week issue. Under current law, the claimant's waiting week is paid the last week that the claimant is eligible for benefits. The bill provides that the benefit for the waiting week would be paid to the claimant after he has received four weeks of benefits. The

amendment adds a provision to § 60.2-612 that is identical to a provision enacted in 1974 (Chapter 264 of the 1974 Acts of Assembly), pursuant to which the waiting week payment was made to eligible claimants in the fifth week of benefit payments. The 1974 provision was in effect until 1981, when the waiting week requirement was deleted. The waiting week requirement was reinstated effective January 6, 1991. Senate Bill 1021 was defeated in the Senate Commerce and Labor Committee by a vote of 5-8, with two abstentions.

6. Senate Bill 1039

The General Assembly enacted Senate Bill 1039 (Appendix Z) without a dissenting vote. This administration measure, patroned by Senator Watkins, requires the VEC, by December 31 of each year, to send to every covered employer a notice of unemployment benefit charges and taxes for the preceding fiscal year. Currently, the VEC sends such notice by July 1 of each year for the preceding calendar year. By combining two separate notice to employers into one mailing, the measure was projected to produce savings of \$72,000 per year.

7. Senate Bill 1040

Senate Bill 1040, introduced by Senator Watkins, implements the concept of an alternative base period, as recommended in Dr. Vroman's report. As introduced, the measure provided that if a claimant has earned insufficient wages in the first four of the last five completed calendar quarters to become eligible for benefits, then such claimant's "base period" shall be the four most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year. The Senate Committee on Commerce and Labor added a provision requiring that if a claimant uses this alternative base period, then the benefit charges assessable with respect to the claim shall not be assigned to an individual employer but shall constitute pool charges. However, the House of Delegates removed this addition and the Senate concurred with the House's action, which returned the bill to its introduced form. The bill, a copy of which is attached as Appendix AA, will become effective on July 1, 2003.

8. House Bill 2722

House Bill 2722, patroned by Delegate Reid, permits the VEC, when sending information for the purpose of collecting fines, penalties, and costs owed to the Commonwealth or its political subdivisions, to send such information to a designated agent of the Commonwealth or political subdivision. Prior to enactment of this measure, the VEC is required to furnish any agency or political subdivision of the Commonwealth information as it may require for the purpose of collecting fines, penalties, and costs owed to the Commonwealth or its political subdivisions. Authorizing the release of the information to the designated agents of such governmental entities is intended to assist attorneys and debt collectors retained by governmental entities. The measure, a copy of which is attached as Appendix BB, was approved without a negative vote, and will take effect July 1, 2003.

9. House Bill 2484

The General Assembly enacted House Bill 2484 (Appendix CC), patroned by Delegate Tata, without a negative vote. The measure provides that services performed by a licensed clinical social worker, licensed psychologist, licensed professional counselor or licensed psychiatrist do not constitute "employment," for purposes of the Unemployment Compensation Act, if the individual providing the services satisfies four conditions. First, he must operate under a contract specifying that he is free from control or direction over the performance of the services. Second, the individual must be licensed to perform independent clinical services. Third, the individual must be compensated solely from fees charged for the services that he performs. Finally, the individual must have a valid business license issued by the locality where he performs the services. The bill will become effective July 1, 2003.

10. Senate Bill 1041

Senate Bill 1041, introduced by Senator Watkins, would have lengthened the period during which the three years with the highest benefit payments can be used in calculating the adequacy of the trust fund balance (Appendix DD). In 1997, the period was shortened from 25 years to 20 years. This bill was introduced to ensure that the high-benefit payment years surrounding the recession of 1982-1983 would continue to be eligible for inclusion in calculating the trust fund solvency level. SB 1041 provided that the relevant period would be from July 1, 1982, through June 30 of the year in which the calculation of trust fund solvency is made. The bill was defeated in the Senate Commerce and Labor Committee by a vote of 8-6.

11. House Bill 2264

Introduced by Delegate Abbitt, House Bill 2264 (Appendix EE) sought to eliminate the provisions in the Unemployment Compensation Act that makes the employer that employed a benefits-eligible individual for at least 30 days or 240 hours responsible for benefit charges. This bill would have made the last employer of an eligible individual responsible for the benefit charges relating to such individual's benefit claim, regardless of the duration of the individual's employment. The bill was stricken at the patron's request in the House Committee on Commerce and Labor.

12. House Bill 2485

Delegate Tata introduced House Bill 2485 (Appendix FF) in an attempt to revise the rules regarding employer liability for benefit charges. As noted above, currently the most recent 30-day employer is charged for all of the claimant's unemployment insurance benefits. House Bill 2485 proposed to make all employers who paid wages in a claimant's base period responsible for the benefit charges on a pro rata basis. The amount of each employer's allocation of benefit charges would be based on the ratio that the total base period wages paid to the individual by the employer bears to the total base period wages paid to the individual by all of his base period employers. The measure was stricken in the House Commerce and Labor Committee by the patron.

13. House Bill 2559

The House Commerce and Labor Committee tabled Delegate Scott's House Bill 2559 (Appendix GG), which would have established a shared work program. Under this program, employers faced with the prospect of laying off employees would be given the option to reduce the hours worked by employees, and employees whose hours are reduced would be eligible to receive partial compensation for the amount of the reduction in their wages. Prior to implementing such a option, an employer would be required to prepare a plan and obtain its approval from the VEC. The plan must provide that the reduction in hours of work is in lieu of a layoff of an equivalent percentage of employees, and that employees' fringe benefits cannot be reduced or eliminated during the plan.

VII. CONCLUSION

The joint subcommittee acknowledges that while the completion of Dr. Vroman's report on Virginia's unemployment compensation system provides a valuable analysis of the system, the task of analyzing and, where appropriate, implementing its recommendations is not completed. The work of the joint subcommittee will continue through the Commission on Unemployment Compensation, established pursuant to Senate Bill 889. As the new Commission approaches its mission of annually monitoring and evaluating Virginia's unemployment compensation system relative to the economic health of the Commonwealth, the work of the joint subcommittee pursuant to HJR 611 will provide a valuable foundation.

The members of the joint subcommittee would like to thank Dr. Wayne Vroman and The Urban Institute for the excellent report on the unemployment compensation system, and to Dee Esser, Jim Ellenberger, Lyn Coughlin, and Coleman Walsh of the Virginia Employment Commission for their valuable assistance. The joint subcommittee also would like to extends its gratitude to all other interested persons who contributed to its work.

Respectfully submitted,

Senator John Watkins, Chairman
Delegate Harry R. Purkey, Vice Chairman
Senator John H. Chichester
Senator Yvonne B. Miller
Senator Phillip P. Puckett, Jr.
Senator William C. Wampler, Jr.
Delegate Ward L. Armstrong
Delegate Robert D. Hull
Delegate Terry G. Kilgore
Delegate Samuel A. Nixon, Jr.
Delegate Lionell Spruill, Sr.
Delegate R. Lee Ware, Jr.

GENERAL ASSEMBLY OF VIRGINIA -- 2001 SESSION

HOUSE JOINT RESOLUTION NO. 611

Continuing the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund.

Agreed to by the House of Delegates, February 24, 2001

Agreed to by the Senate, February 24, 2001

WHEREAS, each year since 1977 a joint subcommittee consisting of 5 members of the Senate Commerce and Labor Committee and 7 members of the House Labor and Commerce Committee has met to study the funding requirements of the Virginia Unemployment Trust Fund; and

WHEREAS, the joint subcommittee met in 2000 pursuant to House Joint Resolution No. 249 (2000) to review the current status of, and long-term projections for, the Virginia Unemployment Trust Fund; and

WHEREAS, the Unemployment Trust Fund is financed by Virginia's employers to provide benefits to Virginians with a firm attachment to the workforce who become unemployed through no fault of their own; and

WHEREAS, the current formula determining the adequacy of the Unemployment Trust Fund was enacted following a 1980 study of the unemployment compensation system; and

WHEREAS, the 1980 study of the unemployment compensation system was conducted in response to high levels of benefit payments in the recession years of the late 1970s; and

WHEREAS, since 1980, the Commonwealth's economy has changed, most recently enjoying considerable economic growth; and

WHEREAS, the work of the joint subcommittee has focused on the solvency of the unemployment trust fund, and not on the benefits to employees; and

WHEREAS, a comprehensive study of the unemployment compensation system has not been conducted since the early 1980s; and

WHEREAS, the changes in Virginia's economy during the past decade have resulted in changes to the needs of persons displaced from work through no fault of their own; and

WHEREAS, the current means of calculating an employee's weekly benefit amount may no longer be adequate to meet employee needs; and

WHEREAS, many other states use different methods for determining the weekly benefit amount of displaced employees; and

WHEREAS, the solvency level of the Unemployment Trust Fund is projected to decline by 2003; and

WHEREAS, legislative examination of the unemployment compensation system is warranted to ensure its adequacy to meet the changing needs of a growing economy; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Joint Subcommittee Studying the Funding Requirements of the Virginia Unemployment Trust Fund be continued. The joint subcommittee shall be composed of 12 members to be appointed as follows: 7 members of the House of Delegates to be appointed by the Speaker, in accordance with the principles of proportional representation contained in the Rules of the House of Delegates; and 5 members of the Senate to be appointed by the Senate Committee on Privileges and Elections.

The scope of the study shall be expanded to address, but shall not be limited to, (i) the current formula for determining solvency of the Unemployment Trust Fund, (ii) employee benefit eligibility criteria, (iii) the rationale for benefit levels, (iv) the propriety of regional or extended benefit features, (v) the appropriateness and sufficiency of pool charges, (vi) the propriety of diversion of revenue to job training or economic development programs, and (vii) the current tax schedules for employers. The joint subcommittee shall also study the means of calculating the weekly amount of unemployment compensation benefits for displaced employees, and the methods used by other states to determine an employee's weekly benefit amount, including the indexing of unemployment benefits and the minimum and maximum benefit amounts provided by those states.

The Division of Legislative Services shall provide staff support for the study. All agencies of the Commonwealth shall provide assistance to the joint subcommittee, upon request.

The direct costs of this study shall not exceed \$115,000. An estimated \$100,000 shall be borne by

the Virginia Employment Commission for consulting or actuarial services. In addition, for the purposes of this study, the Virginia Employment Commission shall reimburse the General Assembly for the costs of compensation and expenses incurred by the legislative members of the joint subcommittee in the performance of their duties related to the study.

The joint subcommittee shall complete its work in time to submit its written findings and recommendations by October 20, 2002, to the Governor and the 2003 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for processing legislative documents.

Implementation of this resolution is subject to subsequent approval and certification by the Joint Rules Committee. The Committee may withhold expenditures or delay the period for the conduct of the study.



Commonwealth of Virginia
Office of the Governor

Executive Order

NUMBER EIGHTY-FOUR (01)

ESTABLISHING THE VIRGINIA POST-ATTACK ECONOMIC RESPONSE TASK FORCE AND OFFERING AID TO DISPLACED WORKERS

By virtue of the authority vested in me by §44-146.17 of the Code of Virginia, as Governor and as Director of Emergency Management, and by virtue of the authority vested in me by Article V, Section 7 of the Constitution of Virginia, and subject always to my continuing and ultimate authority and responsibility to act in such matters, I hereby establish the Virginia Post-Attack Economic Response Task Force.

Preamble

The terrorist attacks of September 11, 2001 on the World Trade Center in New York City and on the Pentagon in Arlington, Virginia, resulted in significant loss of life and property. President George W. Bush declared a state of emergency in the affected areas, and I declared a state of emergency to exist within the Commonwealth. In addition to the immediate devastating impact of these terrorist attacks, there has been a significant disruption of national and state economic systems. Financial, transportation, trade, and tourism activities have all been impacted to varying degrees. As the consequences of this catastrophe continue to unfold, it is imperative that the Commonwealth be positioned to respond.

To assist the businesses and workforce of the Commonwealth in dealing with the adverse impacts of these terrorist attacks, I am establishing the Virginia Post-Attack Economic Response Task Force. This group will be comprised of individuals from business, government, labor, public interest and professional associations from across the Commonwealth and will work strategically to coordinate Virginia's economic response to the September 11 terrorist attacks.

Immediate Assistance for Displaced Workers

Thousands of workers have been displaced by the September 11 attack and the subsequent closure of Reagan National Airport. Accordingly, I hereby suspend the requirements that claimants for unemployment benefits serve a one-week waiting period after becoming unemployed before becoming eligible for benefits for those claimants whose job loss or suspension resulted from the September 11 terrorist attacks.

I further direct the Virginia Employment Commission to take all appropriate additional steps to assist workers displaced as a result of the closure of Reagan National Airport. Immediately, the Virginia Employment Commission shall:

1. Establish an office at Reagan National Airport to assist workers in securing benefits;
2. Allow employees to file a short form for unemployment insurance;
3. Waive the work search requirement until a decision is made with regard to the status of Reagan National Airport; and
4. Allow for backdating of unemployment claims to September 9, 2001.

Virginia Economic Response Taskforce

I hereby create the Virginia Post-Attack Economic Response Task Force (the "Task Force"), which shall advise the Governor on the development and implementation of an updated comprehensive statewide strategic economic development plan. The Task Force is classified as a gubernatorial advisory board, in accordance with § 9-6.25 of the *Code of Virginia*. The Task Force shall:

1. Assess the level and nature of impacts on the state's economy, businesses and workforce;
2. Develop and implement a long-term economic response strategy;
3. Coordinate the provision of federal, state and private funding;
4. Provide technical assistance to affected business and communities; and

5. Serve as a catalyst for public and private community partnerships to promote economic growth.

The Chairman of the Task Force shall be the Secretary of Commerce and Trade, with legal counsel provided by the Office of the Attorney General. The Task Force shall be comprised of work groups organized around the areas of economic development, tourism, workforce, ground transportation, aviation, financial, agriculture, ports, legal services and such other groups as determined either by myself or the Task Force Chairman. Each work group will include representatives from appropriate state agencies and institutions of the Commonwealth as determined by the Task Force Chairman. The private sector and local governments shall be represented on the Task Force, including, but not limited to, a representative from the following entities: County of Arlington, City of Alexandria, Loudon County, Fairfax County, Virginia Chamber of Commerce, Virginia Manufacturers Association, Northern Virginia Coalition of Chambers of Commerce, Greater Washington Board of Trade, Hampton Roads Partnership, Hampton Roads Maritime Association, International Longshoreman's Association, Virginia State AFL-CIO, Metropolitan Washington Airports Authority, Virginia NAACP, Virginia Agribusiness Council, Virginia Bar Association, Virginia Farm Bureau, Virginia Economic Developers Association and Virginia Hospitality and Travel Association. The Task Force Chairman may add additional entities to the Task Force that will assist in accomplishing the Task Force activities.

The Chairman of the Task Force is authorized to create a Steering Committee composed of between 12 and 25 members, which shall be drawn from the membership of the Task Force. Members of the Task Force and the Steering Committee shall serve without compensation, but may be reimbursed for expenses incurred in the discharge of their official duties only upon prior approval of the Secretary of Commerce and Trade or his designee.

Staff support necessary for the conduct of work of the Task Force during the term of its existence shall be provided by the Office of the Governor, the Secretariat of Commerce and Trade, public institutions of higher education, public authorities, and other executive branch agencies with closely and definitely related purposes as the Governor may from time to time designate.

Upon my approval, the costs incurred by the Task Force in performing its mission as described herein shall be paid out of the sum sufficient appropriation for Disaster Planning and Operations contained in Item 45 of Chapter 1073, 2000 Virginia Acts of

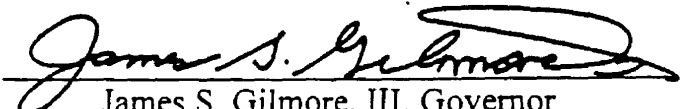
Executive Order Number Eighty-four (01)
Page Four

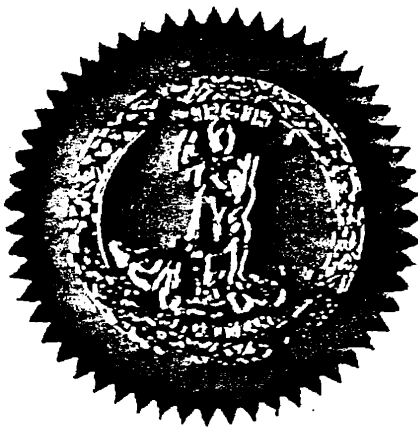
Assembly, or any other funds available for such purpose. The Office of the Secretary of Finance, in conjunction with the Secretary of Commerce and Trade, shall coordinate the fiscal activities for any monies received or expenses related to the activities associated with the economic response.

The Task Force shall complete its work and issue a final report to the Governor as directed by the Governor. It shall also issue such interim reports and recommendations, as it deems appropriate or upon the Governor's request.

This Executive Order shall be effective retroactive to September 19, 2001 and shall remain in full force and effect until June 30, 2002, unless sooner amended or rescinded by further executive order.

Given under my hand and under the Seal of the Commonwealth of Virginia this the 27th day of September, 2001.


James S. Gilmore, III, Governor



Attest:


Secretary of the Commonwealth



Commonwealth of Virginia
Office of the Governor

Executive Order

NUMBER EIGHTY-SIX (01)

**EMERGENCY ORDER TEMPORARILY
INCREASING UNEMPLOYMENT INSURANCE BENEFITS AND
ESTABLISHING THE GOVERNOR'S EMERGENCY OPPORTUNITY FUND**

By virtue of the authority vested in me by § 44-146.13 *et. seq* of the *Code of Virginia* and Item 45 of Chapter 1073 of the *2000 Acts of Assembly*, as Governor and as Director of Emergency Management, and by virtue of the authority vested in me by Article V, Section 7 of the Constitution of Virginia, and subject always to my continuing and ultimate authority and responsibility to act in such matters, I hereby order a temporary increase in weekly unemployment insurance benefits as further described herein. I also hereby establish the Emergency Job Creation Fund.

Preamble

The September 11, 2001 terrorist attacks on the World Trade Center in New York City and on the Pentagon in Arlington, Virginia, resulted in significant loss of life and property. President George W. Bush declared a state of emergency in the affected areas, and I declared a state of emergency to exist within the Commonwealth. In addition to the immediate physical attacks and damage at the Pentagon, citizens of the Commonwealth have been attacked by biological agents and continue to be threatened with additional explosive and biological attacks.

The actual and threatened attacks have significantly and directly disrupted the national and state economies. Financial, transportation, manufacturing, trade, and tourism activities have all been impacted to varying degrees. To respond to this crisis, I created the Post-Attack Economic Recovery Task Force established under Executive Order 84 (01).

As a direct result of the attacks, Virginia's economy has suffered a loss of over \$1.2 billion and almost 5,000 Virginians have filed for unemployment. In addition to the workers who have been directly affected by the September 11 attacks, another 35,000 Virginians have filed for unemployment across the state within the last month. Virginians who have lost their jobs need additional assistance to endure this man-made emergency and national crisis. The Post-Attack Economic Recovery Task Force recommended an immediate temporary increase in unemployment insurance benefits to provide this needed additional assistance.

This short-term economic stimulus will assist many aspects of Virginia's economy and preserve the lives and property and economic well-being of the people of the Commonwealth, as well as alleviate the loss and hardship visited by these unprecedented terrorist attacks and the continuing threat of further attacks.

**Temporary Increase of the
Weekly Unemployment Insurance Benefit**

I hereby order the temporary increase in the maximum weekly benefit amount for unemployment insurance benefits from \$268 per week to \$368 per week, an increase of 37%. I further order that all other benefit amounts be increased by the same proportion. This will result in an increase of approximately 37% in all benefit levels. These benefit amount increases shall apply to all persons receiving unemployment insurance benefits for benefit weeks beginning September 9, 2001, and continuing through March 9, 2002, unless otherwise provided by the General Assembly. The Virginia Employment Commission also shall institute "hold-harmless" provisions to ensure that any recalculation of monetary eligibility as a result of this order shall not decrease the maximum benefit amount for any benefit year already established.

I further direct the Virginia Employment Commission to take all appropriate administrative steps to implement the provisions of this order.

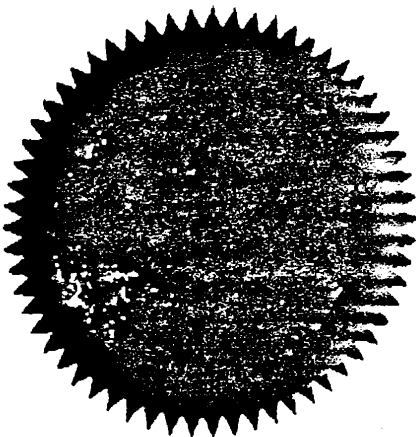
Establishing the Governor's Emergency Opportunity Fund


Additionally, I find that Virginia needs to encourage prompt creation of new jobs and capital investment in order to reinvigorate the Virginia economy and preserve the property and economic well being of the people of Virginia, as well as to alleviate the damage, loss and hardship visited by the current emergency.

Therefore, I am ordering the designation of \$1 million from the Governor's Opportunity Fund (GOF) for use during the next 90 days as the Governor's Emergency Opportunity Fund. This fund will be used statewide to create jobs and investment throughout Virginia. These eligible projects will have to create jobs in the basic sector in Virginia within 90 days of the date of this order, so Virginians will be put back to work immediately. Localities where these eligible projects are located will apply for an Emergency Job Creation Grant, and will provide a dollar-for-dollar match in order to attract the new jobs to Virginia during the course of this emergency.

This Executive Order shall be effective beginning October 11, 2001, and shall remain in full force and effect until March 9, 2002, unless sooner amended or rescinded by further executive order or action by the General Assembly.

Given under my hand and under the Seal of the Commonwealth of Virginia this the 14th day of November 2001.




James S. Gilmore, III
Governor of Virginia

Attest:


Secretary of the Commonwealth

**Supplemental UI Benefit Table
Adjusting Current WBA by 37.3%**

Current WBA	New WBA	Current WBA	New WBA
50	69	88	121
51	70	89	122
52	71	90	124
53	73	91	125
54	74	92	126
55	76	93	128
56	77	94	129
57	78	95	130
58	80	96	132
59	81	97	133
60	82	98	135
61	84	99	136
62	85	100	137
63	87	101	139
64	88	102	140
65	89	103	141
66	91	104	143
67	92	105	144
68	93	106	146
69	95	107	147
70	96	108	148
71	97	109	150
72	99	110	151
73	100	111	152
74	102	112	154
75	103	113	155
76	104	114	157
77	106	115	158
78	107	116	159
79	108	117	161
80	110	118	162
81	111	119	163
82	113	120	165
83	114	121	166
84	115	122	168
85	117	123	169
86	118	124	170
87	119	125	172

Supplemental UI Benefit Table
Page 2

Current WBA	New WBA	Current WBA	New WBA
126	173	164	225
127	174	165	227
128	176	166	228
129	177	167	229
130	178	168	231
131	180	169	232
132	181	170	233
133	183	171	235
134	184	172	236
135	185	173	238
136	187	174	239
137	188	175	240
138	189	176	242
139	191	177	243
140	192	178	244
141	194	179	246
142	195	180	247
143	196	181	249
144	198	182	250
145	199	183	251
146	200	184	253
147	202	185	254
148	203	186	255
149	205	187	257
150	206	188	258
151	207	189	260
152	209	190	261
153	210	191	262
154	211	192	264
155	213	193	265
156	214	194	266
157	216	195	268
158	217	196	269
159	218	197	270
160	220	198	272
161	221	199	273
162	222	200	275
163	224	201	276

Supplemental UI Benefit Table
Page 3

Current WBA	New WBA	Current WBA	New WBA
202	277	240	330
203	279	241	331
204	280	242	332
205	281	243	334
206	283	244	335
207	284	245	336
208	286	246	338
209	287	247	339
210	288	248	341
211	290	249	342
212	291	250	343
213	292	251	345
214	294	252	346
215	295	253	347
216	297	254	349
217	298	255	350
218	299	256	351
219	301	257	353
220	302	258	354
221	303	259	356
222	305	260	357
223	306	261	358
224	308	262	360
225	309	263	361
226	310	264	362
227	312	265	364
228	313	266	365
229	314	267	367
230	316	268	368
231	317		
232	319		
233	320		
234	321		
235	323		
236	324		
237	325		
238	327		
239	328		

RESOLUTION NO. 1
JOINT SUBCOMMITTEE STUDYING VIRGINIA'S
UNEMPLOYMENT TRUST FUND

Adopted _____

Requesting the Virginia Employment Commission to hire a consultant or actuary to study Virginia's unemployment compensation system.

WHEREAS, the 2001 Session of the General Assembly continued the Joint Subcommittee Studying the Unemployment Trust Fund (HJR611) to conduct a comprehensive review of Virginia's unemployment compensation system; and

WHEREAS, since the adoption of HJR 611, Virginia's economy has slowed; and

WHEREAS, the events of September 11, 2001, have further contributed to the decline in the economy; and

WHEREAS, the Commonwealth has seen an increase in unemployment claims over the several months, particularly since September 11; and

WHEREAS, in response to the events of September 11, Governor Gilmore issued two executive orders, one eliminating the waiting week for benefits and one increasing benefits for displaced workers; and

WHEREAS, the Commission has considerable expertise in administering Virginia's unemployment compensation system; now, therefore, be it

RESOLVED by the Joint Subcommittee Studying the Unemployment Trust Fund, That the Virginia Employment Commission be requested to hire a consultant or actuary to study Virginia's unemployment compensation system,

including (i) the current formula for determining solvency of the Unemployment Trust Fund, (ii) employee benefit eligibility criteria, (iii) the rationale for benefit levels, (iv) the propriety of regional or extended benefit features, (v) the appropriateness and sufficiency of pool charges, (vi) the propriety of diversion of revenue to job training or economic development programs, (vii) the current tax schedules for employers, and (viii) the means of calculating the weekly amount of unemployment compensation benefits for displaced employees; and be it

RESOLVED FURTHER, That the Virginia Employment Commission shall make periodic reports to the joint subcommittee concerning the progress of the study, and shall make its final report of its study to the joint subcommittee no later than November 1, 2002.

WAYNE VROMAN
Economist
Population Studies Center
The Urban Institute

March 2002

Education

1967 Ph.D., Economics, University of Michigan
1962 B.A., History, University of Michigan
 Ph.D. Thesis - The Macroeconomic Effects of Social Insurance

Career Brief

Dr. Vroman, an economist at The Urban Institute since 1977, has directed several Institute research projects. His academic experiences have included positions in two economics departments (Oberlin College and the University of Maryland) and a visiting appointment in the business school at the University of California at Berkeley. He has also worked at two federal agencies (the Social Security Administration and the Office of Economic Opportunity) and at the National Commission on State Workmen's Compensation Laws.

Much of Dr. Vroman's research starting with his Ph.D. thesis has been concerned with the economic effects of social insurance. He has conducted two projects on the earnings test in the OASDHI program and two projects on the incidence of employer payroll taxes. Dr. Vroman's research on workers' compensation includes an examination of the incidence of the employer insurance premiums which finance the program and three studies of permanent partial disabilities. He has also examined several issues associated with the provision of unemployment insurance benefits. He has developed an unemployment insurance modeling capability implemented on spreadsheet software and used in analyses of UI funding issues. Models to examine state trust fund solvency and related policy questions have been developed in fourteen states. He has authored four books on social insurance topics, Employment Termination Benefits in the U.S. Economy, The Funding Crisis in State Unemployment Insurance, Unemployment Insurance Trust Fund Adequacy in the 1990s and Topics in Unemployment Insurance Financing.

Dr. Vroman has investigated several other topics in labor economics such as money wage inflation, union wage contracts, cost-of-living adjustments and incomes policies. The effects of immigration, imports and minimum wages on wage inflation have been studied. He has conducted several analyses of the earnings of black men. These studies have focused on changes in relative earnings since 1964, the effects of transfer payments on labor supply and relative earnings, the effects of industrial change on relative earnings, and the effects of urban central city employment growth on black unemployment. He is co-editor of the 1992 Urban Institute book Urban Labor Markets and Job Opportunity.

Dr. Vroman has worked on projects dealing with social protections and labor markets in Europe and CIS countries. He has studied worksharing and job creation programs in Germany, Sweden and Belgium. He has worked on World Bank missions to Armenia, Slovakia, Turkmenistan, Kazakhstan, Bulgaria, Barbados and Belize; IMF missions to Armenia and

Georgia and U.S. AID supported projects in Bulgaria, the Czech Republic, Kazakstan, Poland, Romania and Ukraine. He developed for the World Bank a simulation model of unemployment benefit payments in CIS countries.

Professional Background

1977-Present	Economist, The Urban Institute
Fall 1987	Lecturer, Foreign Service Institute, Washington, D.C.
Fall 1985	Visiting Professor, School of Business Administration, University of California at Berkeley
1973-77	Assistant Professor of Economics, University of Maryland
1972-73	Office of Planning, Research and Evaluation, Office of Economic Opportunity
1971-72	Associate Director and Chief Statistician, National Commission on State Workmen's Compensation Laws
1969-71	Division of Economic and Long Range Studies, Social Security Administration, Department of Health, Education and Welfare
1967-69	Assistant Professor of Economics, Oberlin College

Teaching

Undergraduate	Graduate
Principles of Economics	Econometrics
Macroeconomics	
Statistics	
Econometrics	
Labor Law	
Poverty and Discrimination	

Professional Associations

American Economic Association
Industrial Relations Research Association
National Academy of Social Insurance
Society of Government Economists



COMMONWEALTH of VIRGINIA

Virginia Employment Commission

Dolores A. Esser
Commissioner

703 East Main Street

June 17, 2002

Post Office Box 1358
Richmond, Virginia 23218-1358

The Honorable John C. Watkins
Senate of Virginia
Post Office Box 159
Midlothian, Virginia 23113-0159

Dear Senator Watkins:

Thank you for the opportunity to provide the Joint Subcommittee an update of the Virginia Unemployment Trust Fund. At the end of my presentation, you requested information on the economic assumptions used to develop the Trust Fund projections.

The forecasts use three economic variables: the insured unemployment rate (IUR), growth in the average weekly wage, and growth in the labor force. The last two variables are derived from data provided by the DRI-WEFA economic consulting firm. For 2002-2008, the average weekly wage is expected to grow 4.2 percent to 4.7 percent per year, while the labor force will grow 0.7 percent to 2.4 percent per year. The insured unemployment rate forecast is determined by the VEC's senior economists. The IUR is projected to be 1.7 percent in 2002, 1.5 percent in 2003, and 1.2 percent in 2004-2008.

In response to Senator Yvonne Miller's request, the VEC has projected the effect on the Trust Fund if the waiting week were to be eliminated in July 2003. For fiscal years, 2004-2008, benefit payments would increase by an average of \$29.4 million per year. For fiscal years 2005-2008, taxes would increase by an average of \$37.2 million per year. The reason for the disparity between the increase in benefits and the increase in taxes is based on the projection that the elimination of the waiting week would trigger the imposition of the fund builder tax in calendar year 2005.

If you have any additional questions regarding the Trust Fund, I can be reached at (804) 371-6568.

Sincerely,

A handwritten signature in cursive script that reads "Jim Ellenberger".

James N. Ellenberger
Deputy Commissioner

c: Members of the Joint Subcommittee Studying
the Funding Requirements of the Virginia
Unemployment Trust Fund

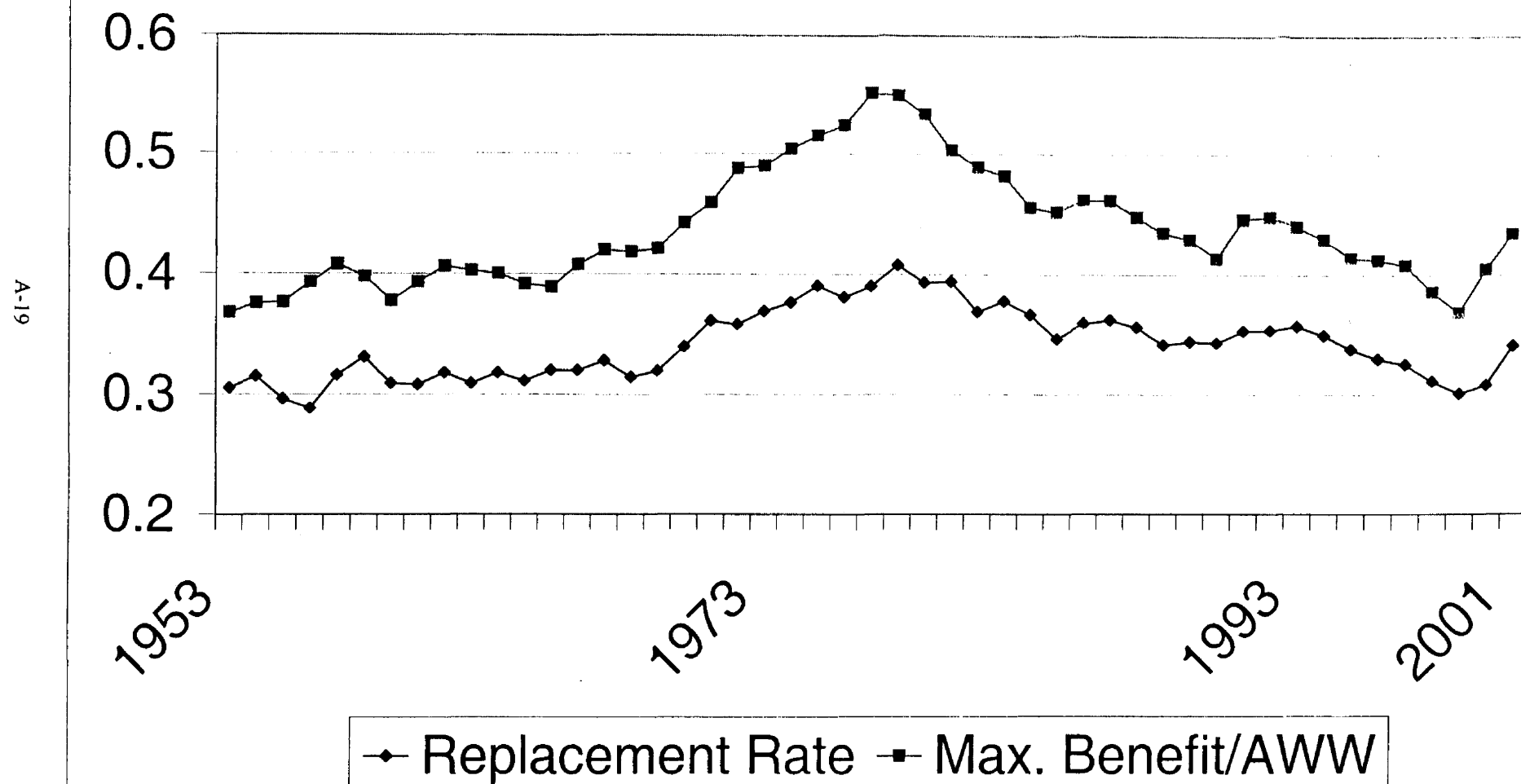
The Honorable Michael J. Schewel
Secretary of Commerce and Trade

An Analysis of the Virginia
Unemployment Compensation System

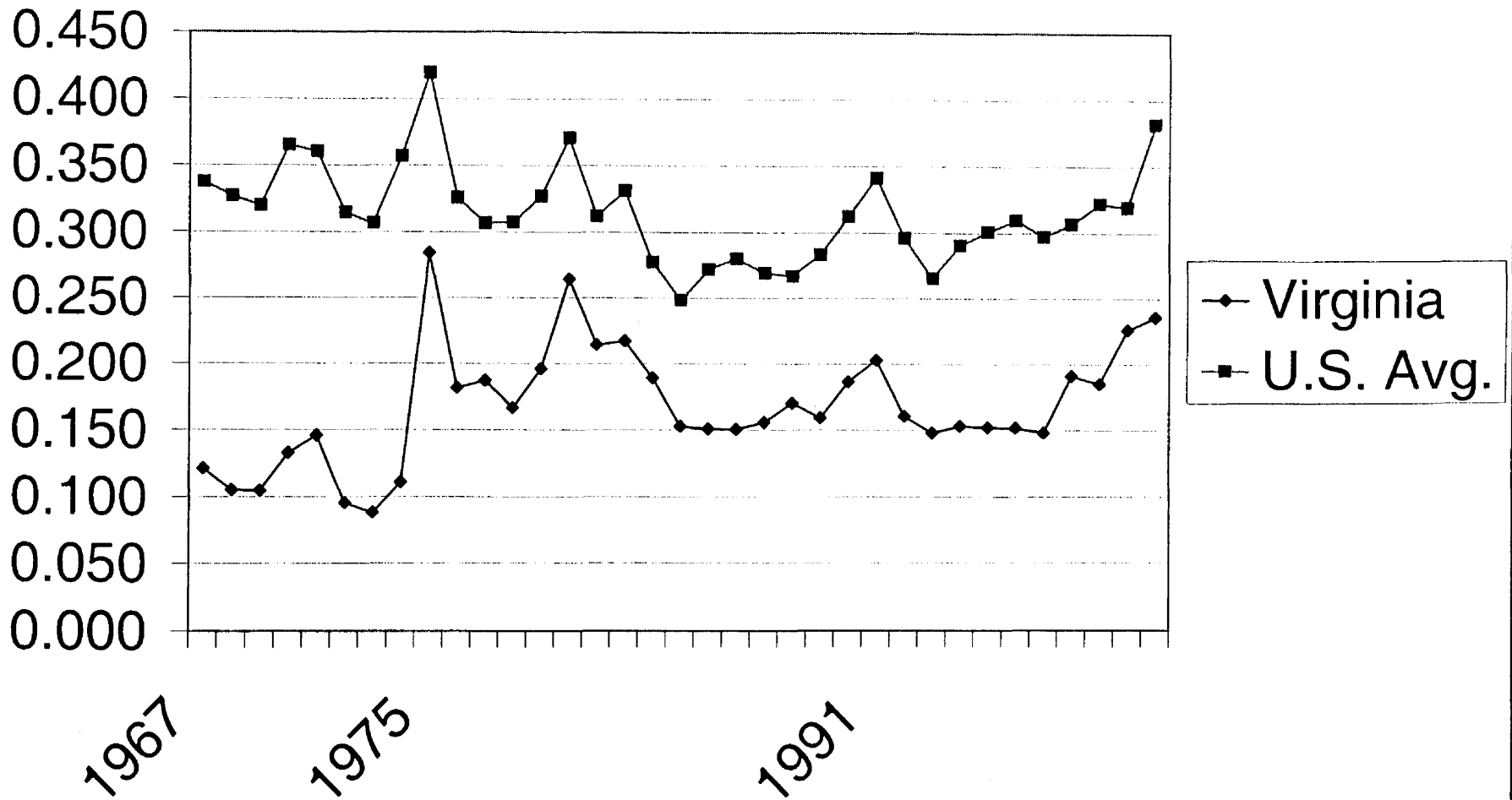
by
Wayne Vroman*
The Urban Institute
October 1, 2002

* Economist, the Urban Institute. This report was written under terms of a contract with the Virginia Employment Commission (VEC). Opinions expressed in the report are the author's and not necessarily shared by the Urban Institute or the Virginia Employment Commission. Several staff at the VEC are thanked for supporting the project at all stages in a variety of ways, including James Ellenberger, Lyn Coughlin, Woody Tucker, Otis Dowdy and especially James Wilson. Pamela Holcomb was the principal author of parts of Chapter 4. Kenneth Soucher executed the simulations reported in Chapter 3. The usual caveat about errors being the sole responsibility of the author applies.

Chart 2.1. Maximum Weekly Benefits and Average Benefits, 1953 to 2001



UI Reciprocity Rates: Beneficiaries/Unemp., Virginia and U.S. Average, 1967 to 2001



Taxable Wage Proportion and (Tax Base/Avg. Earn.) Ratio, 1967 to 2002

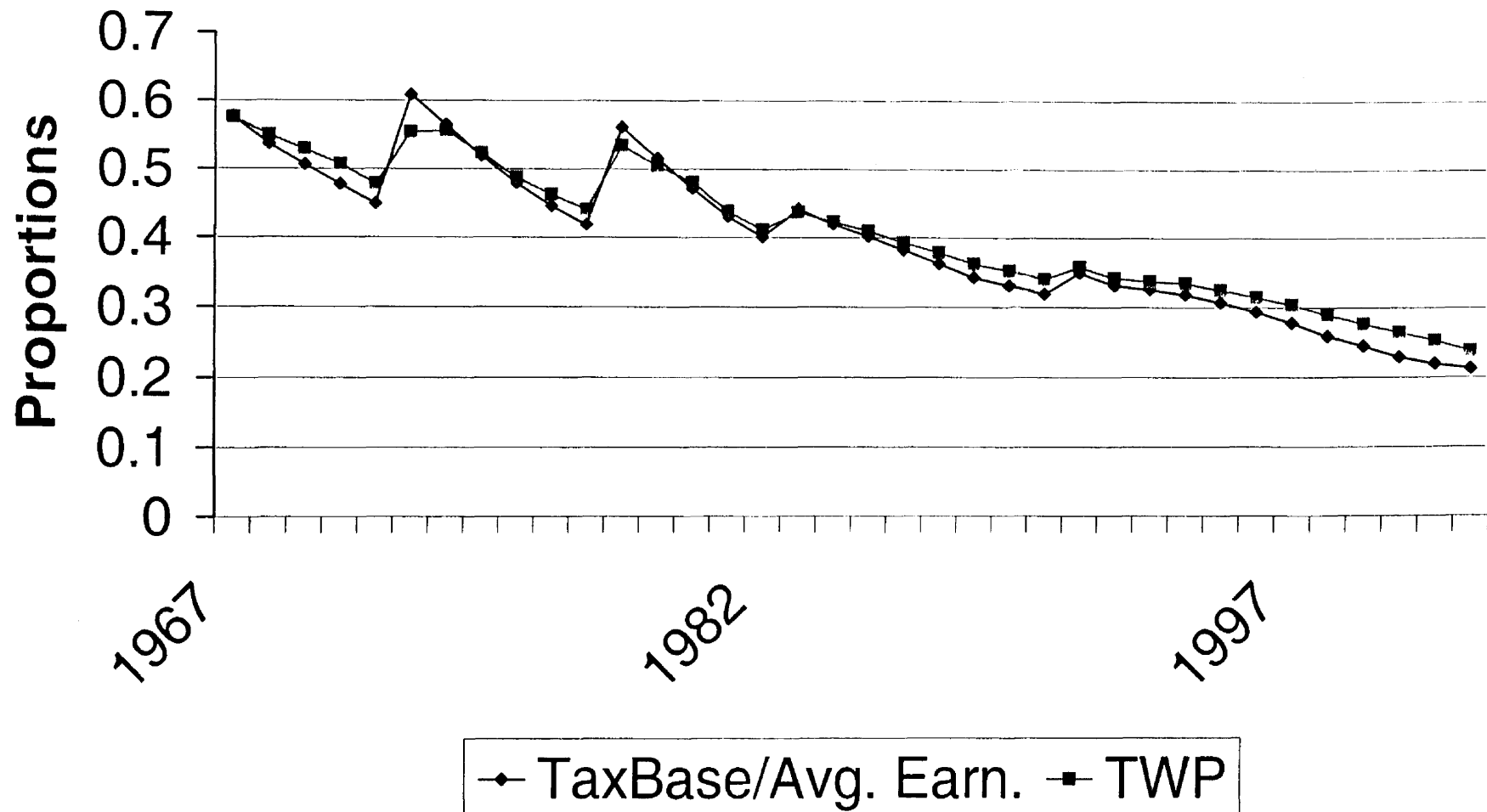
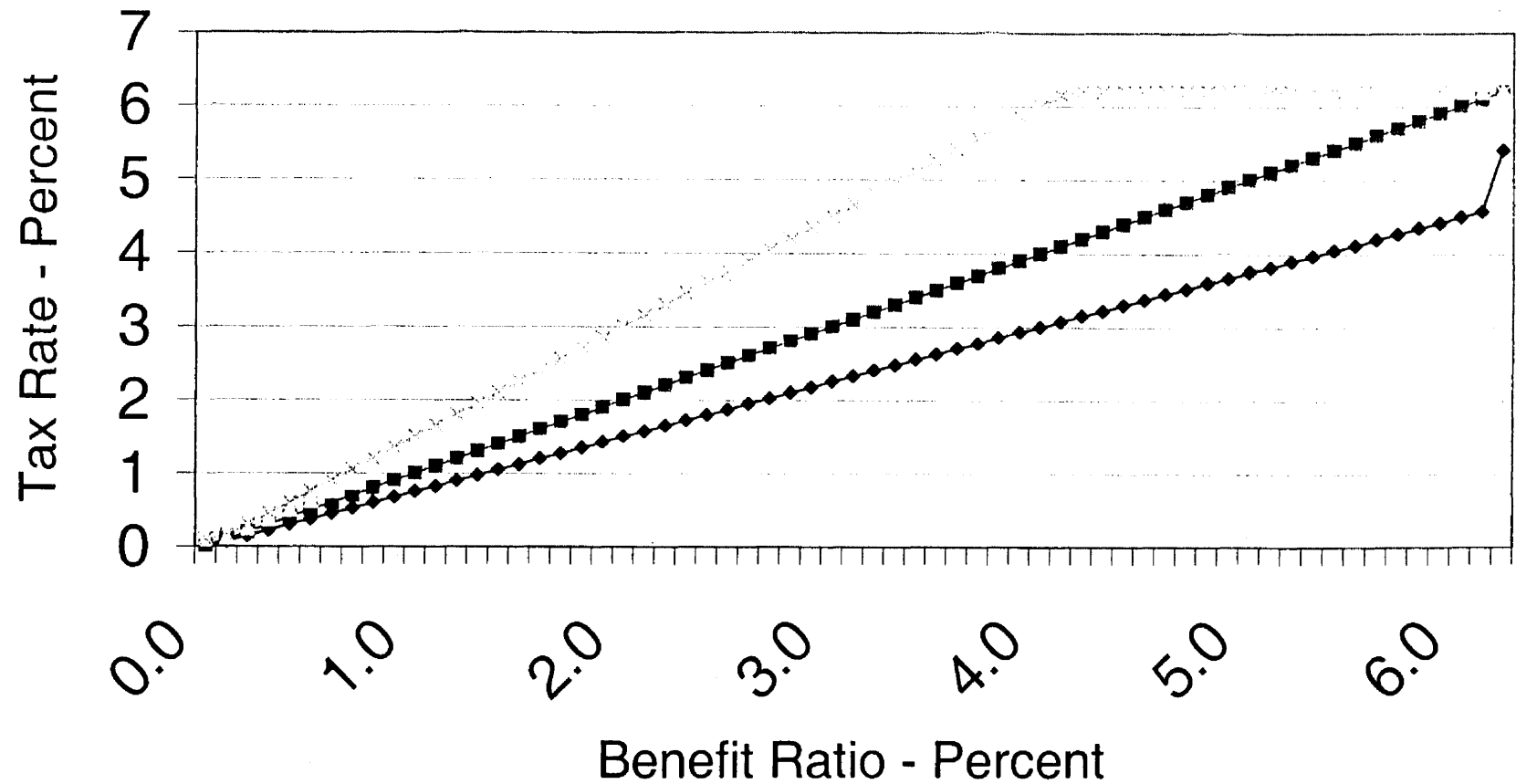
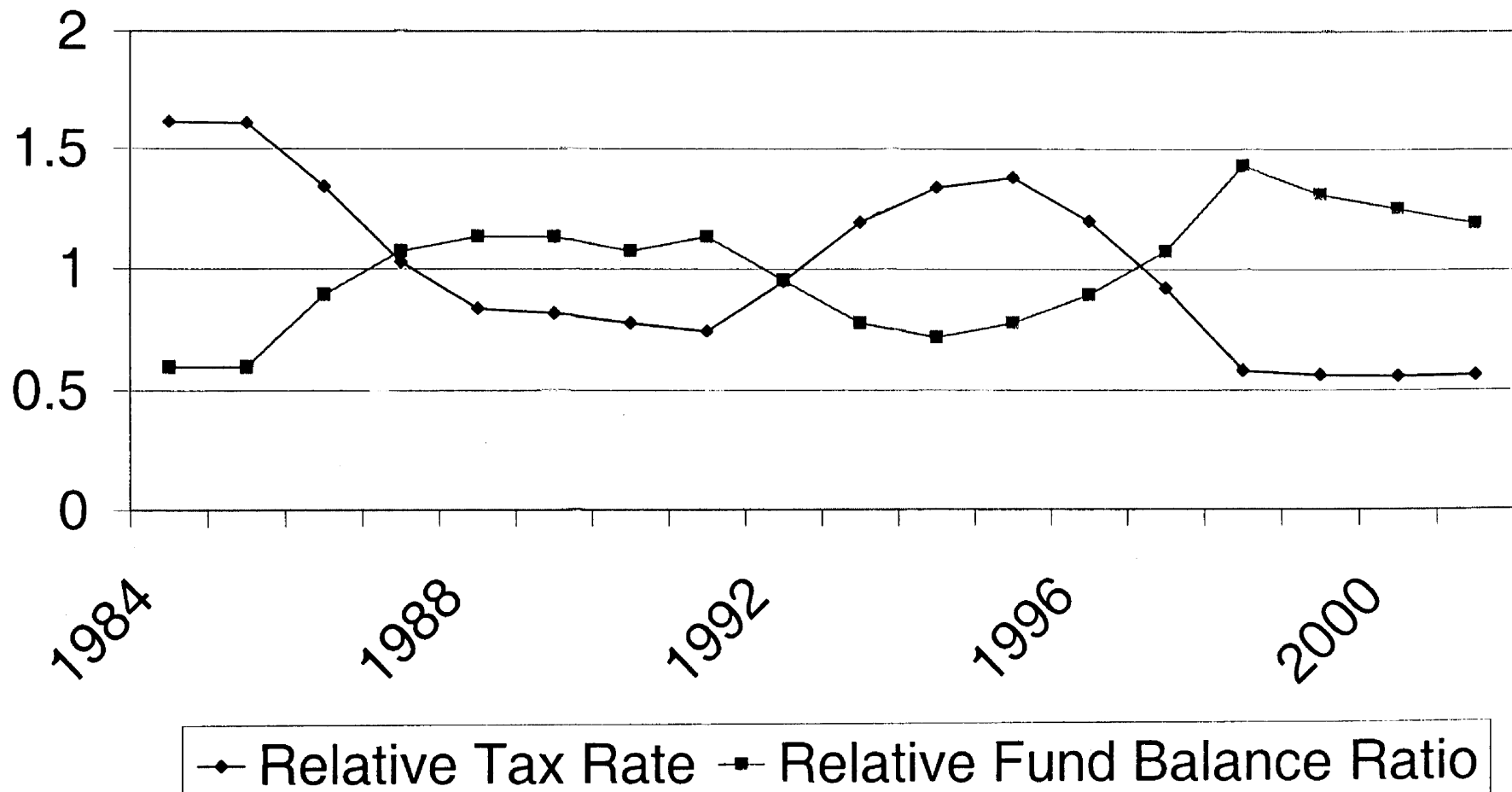


Chart 6.1. Selected Tax Rate Schedules



◆ FBal=120% ■ FBal=100% ▲ FBal=75% ● FBal=50%

Chart 6.2. Relative Tax Rates and Relative Fund Balance Ratios, 1984 to 2001



Area 1. The current formula for determining the solvency of the Unemployment Trust Fund

Recommendation 1. Retain current procedures for determining the level of the adequate trust fund balance.

Recommendation 2. Virginia should raise its taxable wage base.

Area 2. Employee benefit eligibility criteria

Recommendation 3. Virginia should raise the BPE-MBA linkage from its present 0.24-0.26 range to a ratio in the 0.30-0.33 range.

Recommendation 4. VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment.

Recommendation 5. Virginia should institute an alternative base period.

Area 3. The rationale for benefit levels

Recommendation 6. Do not change the basis for computing weekly benefits

Area 4. The propriety of regional or extended benefit features

Recommendation 7. Do not institute a substate differential in the maximum weekly benefit amount.

Recommendation 8. Do not institute a substate differential in the maximum duration of benefits.

Area 5. The appropriateness and sufficiency of pool charges

Recommendation 9. Do not change the method for assigning pool charges.

Recommendation 10. Virginia should consider raising the maximum rate for fund building taxes.

Area 6. The propriety of diversion of revenue to job training or economic development programs

Recommendation 11. A proposal to divert revenue to job training or economic development programs should be deferred.

Recommendation 12. At that future date there should be a careful analysis of alternative ways to fund training and/or economic development activities.
Among the alternatives to be considered should be the creation of a state reserve fund.

Area 7. The current tax schedules for employers

Recommendation 13. Do not change the current tax schedules

Area 8. The means of calculating the weekly amount of unemployment compensation benefits for displaced employees

Recommendation 14. End the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as practicable.

Recommendation 15. Restore the maximum weekly benefit in the long run to a level that represents 50 percent of average weekly wages. Implementation of this recommendation will depend upon the future solvency status of Virginia's UI trust fund.

Recommendation 16. In the long run, Virginia should implement an indexed weekly benefit maximum.

Memo to: File

From: Wayne Vroman

Subject: Treatment of retirement benefits and indexation in State UI programs

November 5, 2002

This memo examines two topics not directly addressed in the recent draft report “An Analysis of the Virginia Unemployment Compensation System” dated October 1, 2002. The addendum to the original contract directed the Urban Institute to “consider the rationale for and appropriateness of various offsets to benefit amounts, including earned wages, Social Security and other pensions and to give consideration to other states’ benefit offsets.” The addendum also directs the study to “include a description of the states who index benefit amounts and the method of indexing for these states.” Also, one of the questions generated by the report is what level to set the taxable wage base if Virginia decides to institute indexation of the tax base. Since the memo will address the question of benefit indexation, it seems appropriate to also include a discussion of tax base indexation.

Benefit Offsets

Several states reduce or deny UI benefits when claimants receive wages and/or pension benefits. For deferred wage payments, the rationale for denying or reducing UI benefits is that these wages represent part of the total compensation package. Thus while the person is not engaged in work immediately following the dismissal, deferred compensation is received from the former employer. State law (or administrative rule) frequently deems the receipt of UI benefits inappropriate while these wages are being received. Column [1] in Table 1 shows that 33 states denied or reduced UI benefits in 2002 in weeks when such wages are received. Column [2] shows that 22 states deny or reduce UI benefits when dismissal payments are received.

Virginia reduces UI benefits when wages in lieu of notice or dismissal payments are received. Note in both columns [1] and [2] that reductions are much more common among the states than complete denials. Since the form of penalty is a reduction in UI benefits, a claimant can potentially receive some UI benefits in the same week provided the wage or dismissal payment is low.

In its treatment of retirement benefits, the UI program in Virginia is one of the two most stringent of all UI programs. Note in column [3] of Table 1 that only three states reduce UI benefits when any form pension benefit is received. Virginia and the District of Columbia, two of the three, make no exception to this blanket deduction. The third state (Vermont) considers employee contribution to the retirement benefit and does not reduce UI fully, but only to the extent of the employer’s contribution to the retirement benefit.

The most common treatment of pension benefits is to reduce UI when the pension is received from the base period employer but not when pension benefits are received

from other employers. Columns [4] and [6] of Table 1 show states where these two situations are covered by explicit statutes or administrative rules. Forty-eight states reduce UI benefits when a UI claimant has a pension from the base period employer (column [4]). Twenty-four states explicitly exclude the pension payments from other employers when the base period employer is liable for the person's UI claim (column [6]). Column [5] identifies the states with explicit statutory treatment of employee contributions in calculating the pension deduction. In 36 states UI is reduced but just to the extent of the employer contribution to the pension benefit. As noted, Virginia reduces UI whenever any pension is received and does not provide an explicit recognition of the employee share of the pension contribution in mitigating the size of the benefit reduction.

Because OASDI (Old Age, Survivor and Disability Insurance or Social Security) benefits are such an important component of income for older workers all State UI programs explicitly address the question of the offset of these benefits when an older worker files a UI claim. Column [7] in Table 1 shows the current treatment of OASDI in the states. In 28 there is no reduction of UI while OASDI is being received. Other states operate either with a full offset (15 states) or a 50 percent offset (eight states). The latter situation implicitly recognizes the equal employer-employee financing of OASDI.

As in the general situation covered by columns [3]-[6], Virginia operates with a stringent administrative treatment of OASDI benefits, i.e., with a full offset. Thus when an older unemployed worker files for UI benefits in Virginia UI benefits are reduced if pension benefits are received during weeks of unemployment.

In the past VEC has explored the cost of changing the treatment of pension offsets in Virginia. While this memo does not attempt to estimate the cost implications, these have been examined in the past and could be explored readily by VEC in a new analysis.

Indexation

Table 2 summarizes the indexation of the maximum weekly UI benefit across State UI programs. During 2002 33 of 51 programs had indexation. The maximum WBA is set to move automatically with changes in weekly wages. Typically past wages are measured for the twelve month period ending 6 to 18 months before the current calendar year. Typically the weekly wage refers to the wage of all covered workers (taxable plus reimbursable employers).

Across the 33 programs, the simple average of the indexation percentage was 58.9 percent with a range from 50 percent (eight programs) to 70 percent (two programs). Since the indexation percentage is applied to the lagged level of the weekly wage, the average ratio of the maximum WBA to the AWW is somewhat lower. In 2001 the simple average across the 33 indexed programs was 0.546. However this average is much higher than the simple average of 0.418 across the 18 programs without indexation. Indexation of the maximum benefit has resulted in a much higher average ratio of the maximum WBA to the AWW than in states that do not have indexation.

When Virginia's maximum of \$268, operative during most of 2001, is compared to its AWW of \$693 (taxable plus reimbursable employers combined) for 2001 the ratio of 0.387 is somewhat below the simple average for the 18 programs without indexation of the maximum WBA. Virginia's maximum relative to the AWW was similar to the overall average among the states with non-indexed programs.

Table 2 also displays information on indexation of the UI tax base. There were 16 programs with indexed tax bases in 2002. Their indexation percentages ranged from 40 percent (Oklahoma) to 100 percent (Hawaii and Idaho) of statewide average annual earnings. The simple average of the sixteen percentages was 69.5 percent.

Note in Table 2 that 15 of the 16 states with an indexed tax base also had an indexed maximum weekly benefit. The exceptional state is Alaska which has an indexed tax base but not an indexed maximum WBA.

If Virginia had a tax base set by the average indexation percentage of 69.5 percent, the base in 2001 would have been \$25,388. Had the indexation percentage been 40 percent, as in Oklahoma, the state with the lowest indexation percentage, the tax base would have been \$14,612. Thus adopting an indexation percentage at the bottom of the range currently in use would have yielded a tax base in 2001 that was \$6,612 higher than the \$8,000 base that was operative for the year. Adopting indexation within the range of experience of the other states with an indexed tax base would imply a very large increase in the tax base in Virginia.

Two states that operate with indexed tax bases have reduced the indexation percentage. In 1996 North Carolina reduced the indexation percentage from 60 percent to 50 percent of annual earnings. As a result the tax base decreased from \$13,500 in 1995 to \$11,600 in 1996. Oklahoma reduced the indexation percentage from 50 percent in 1999 to 40 percent in 2000, and its tax base decreased from \$12,000 in 1999 to \$9,800 in 2000. Setting the indexation percentage has also been under active discussion in Washington state during the most recent two years. In all three states, there has been a strong push to lower the indexation percentage, backed by arguments that a lower percentage would still provide sufficient automatic revenue growth to prevent the emergence of a structural solvency problem.

Tax base changes were subject to major policy actions during the 1990s in four New England states. Massachusetts raised its tax base from \$7,000 in 1991 to \$10,800 in 1992. Connecticut raised its base from \$7,100 in 1993 to \$15,000 in 1999 through a series of annual increments of \$1,000 and \$2,000. It has remained at \$15,000 since 1999. Maine raised its base from \$7,000 in 1999 to \$12,000 in 2000. All three states had experienced funding problems during the early 1990s, and eventually all responded with significant increases in the tax base. Rhode Island discontinued tax base indexation in 1999 and now operates with a flexible tax base whose level is determined by the balance in its UI trust fund. During 2000-2002 its tax base has been \$12,000.

Thus if Virginia wanted to explore the effects of indexing the maximum weekly benefit or the tax base there is ample experience in other states to draw upon. Also, if Virginia wanted to raise the tax base it could do so in a series of discrete steps as in Connecticut or with a large increase as in Massachusetts and Maine.

	Treatment of Wages and Dismissal Payments:		Treatment of Retirement Payments				Treatment of Soc. Sec. Benefits
	Wages in Lieu of Notice	Dismissal Payments	Deduction: All Pensions	Deduction: Pensions from BP Employers	Considers Employee Contrib.	Excludes Pensions of Non-BP Employers	
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Alabama	D	D		Yes		Yes	Not Red.
Alaska	R	R		Yes	Yes	Yes	Not Red.
Arizona				Yes	Yes	Yes	R - 100%
Arkansas	D			Yes	Yes		Not Red.
California	R			Yes	Yes	Yes	Not Red.
Colorado	R	R		Yes			R - 50%
Connecticut	D	D		Yes	Yes	Yes	R - 100%
Delaware		R		Yes	Yes		Not Red.
District of Colum.		R	Yes				R - 100%
Florida	R			Yes			Not Red.
Georgia	D	D		Yes	Yes	Yes	Not Red.
Hawaii				Yes	Yes	Yes	R - 100%
Idaho				Yes	Yes		Not Red.
Illinois	R			Yes	Yes		R - 50%
Indiana	R			Yes			Not Red.
Iowa	R	R		Yes	Yes	Yes	Not Red.
Kansas				Yes	Yes	Yes	R - 100%
Kentucky	R			Yes	Yes	Yes	Not Red.
Louisiana	R	R		Yes			R - 50%
Maine	R	R		Yes	Yes	Yes	R - 100%
Maryland	R			Yes	Yes		Not Red.
Massachusetts	D			Yes	Yes	Yes	Not Red.
Michigan	D			Yes	Yes		Not Red.
Minnesota	R	R		Yes			R - 50%
Mississippi				Yes			Not Red.
Missouri				Yes		Yes	Not Red.
Montana				Yes	Yes	Yes	Not Red.
Nebraska	R	R		Yes	Yes		R - 100%
Nevada	D	D		Yes	Yes	Yes	Not Red.
New Hampshire	R	R		Yes	Yes	Yes	Not Red.
New Jersey	D			Yes	Yes		R - 100%
New Mexico	R			Yes	Yes		Not Red.
New York				Yes	Yes	Yes	Not Red.
North Carolina	D	D		Yes			R - 100%
North Dakota				Yes	Yes	Yes	R - 100%
Ohio	R	R		Yes			R - 100%
Oklahoma				Yes		Yes	Not Red.
Oregon				Yes	Yes		Not Red.
Pennsylvania				Yes	Yes	Yes	R - 50%
Rhode Island				Yes	Yes		R - 50%
South Carolina				Yes	Yes		Not Red.
South Dakota	R	R		Yes	Yes		R - 100%
Tennessee	D			Yes	Yes	Yes	Not Red.
Texas	D			Yes	Yes		Not Red.
Utah	R	R		Yes			R - 100%
Vermont	R	R	Yes		Yes		Not Red.
Virginia	R	R	Yes				R - 100%
Washington				Yes	Yes	Yes	Not Red.
West Virginia	D			Yes		Yes	R - 100%
Wisconsin		R		Yes	Yes	Yes	R - 50%
Wyoming	R	R		Yes	Yes		R - 50%
Total - 51 States	33	22	3	50	36	24	28-15-8

Source: U.S. Department of Labor, "Comparison of State Unemployment Insurance Laws 2002."

D = Denial of UI benefits for the same week. R = UI benefits reduced by amount of indicated wages or benefits.

Table 2. Presence of Indexation in UI Programs in 2002.

State	Indexed Max WBA	Max WBA as Pct. of AWW	Indexed Tax Base	Tax Base as Pct. of Avg. Earn.
	[1]	[2]	[3]	[4]
Alabama				
Alaska			Yes	75.0
Arizona				
Arkansas	Yes	66.7		
California				
Colorado	Yes	55.0		
Connecticut	Yes	60.0		
Delaware				
District of Colum.	Yes	50.0		
Florida				
Georgia				
Hawaii	Yes	70.0	Yes	100.0
Idaho	Yes	60.0	Yes	100.0
Illinois	Yes	65.5		
Indiana				
Iowa	Yes	53.0	Yes	66.7
Kansas	Yes	60.0		
Kentucky	Yes	62.0		
Louisiana	Yes	66.7		
Maine	Yes	52.0		
Maryland				
Massachusetts	Yes	57.5		
Michigan				
Minnesota	Yes	50.0	Yes	60.0
Mississippi				
Missouri				
Montana	Yes	63.0	Yes	80.0
Nebraska	Yes	50.0		
Nevada	Yes	50.0	Yes	66.7
New Hampshire				
New Jersey	Yes	56.7	Yes	53.8
New Mexico	Yes	52.5	Yes	60.0
New York				
North Carolina	Yes	66.7	Yes	50.0
North Dakota	Yes	62.0	Yes	70.0
Ohio	Yes	50.0		
Oklahoma	Yes	60.0	Yes	40.0
Oregon	Yes	64.0	Yes	80.0
Pennsylvania	Yes	66.7		
Rhode Island	Yes	67.0		
South Carolina	Yes	50.0		
South Dakota	Yes	50.0		
Tennessee				
Texas				
Utah	Yes	65.0	Yes	75.0
Vermont	Yes	50.0		
Virginia				
Washington	Yes	70.0	Yes	80.0
West Virginia	Yes	66.7		
Wisconsin				
Wyoming	Yes	55.0	Yes	55.0
51 Programs				
Total and Avg.	33	58.9	16	69.5

Source: U.S. Department of Labor, "Comparison of State Unemployment Insurance Laws 2002."

COMMENTS FROM THE VIRGINIA EMPLOYMENT COMMISSION
REGARDING DR. VROMAN'S DRAFT REPORT

The Virginia Employment Commission's comments regarding the substance of Dr. Vroman's draft report for HJR 611 follow. James Wilson previously submitted corrections.

Recommendation 1. Retain current procedures for determining the level of the adequate trust fund balance.

Adopting this recommendation without looking at the combined fiscal impact of adopting the other recommendations increases the risk of requiring funding building taxes and borrowing from the federal government in the event of a significant economic downturn. Moreover, at the inception of the study, members of the joint subcommittee expressed concern that the current solvency formula may not adequately account for increasing wages and a growing work force.

Recommendation 2. Virginia should raise its taxable wage base.

This recommendation should be more specific and include the taxable wage base recommended. Also, should the taxable wage base be indexed at the 21.5% of the annual average wage level discussed on page 119? A review of the federal fourth circuit states indicates the following taxable wage bases:

North Carolina: \$15,500 – indexed to 50% of state average wage.

Maryland: \$8,500

District of Columbia: \$9,000

West Virginia: \$8,000

South Carolina: \$7,000

Taxable wage bases in other states range from a low of \$7,000 in 10 states to \$29,300 in the state of Hawaii.

Recommendation 3. Virginia should raise the BPE-MBA linkage from its present 0.24-0.26 range to a ratio in the 0.30-0.33.

This section is difficult to follow and to understand. After further discussion with the author, it was clear that he was suggesting that more individuals be made eligible for the maximum benefit duration. It may be helpful to state this more directly and to include examples of how this may be accomplished.

In addition, we would appreciate Dr. Vroman's comments on the following alternative:

Instead of increasing the MBA-BPE ratio, which seems to address the duration of benefits rather than the number of claimants receiving benefits, more claimants could be

made eligible by not disqualifying otherwise eligible claimants who are seeking part-time work with at least the same number of weekly hours as their previous jobs.

During January through June 2001, the same period Dr. Vroman used in his study, there were 4,536 non-monetary denials based on the requirement that claimants be Able, Available, and Actively Seeking Work. Assuming all these claimants had been paid the average Weekly Benefit Amount for the average duration, it would have cost an additional 6.3 percent in total benefits. This estimate is probably high because part-time workers would likely qualify at below-average benefit levels. Also, some might still be ineligible because they are students or have “marital, filial, or other personal obligations.”

The advantage of this alternative is that the cost would be less than increasing the BPE-MBA ratio, which Dr. Vroman estimates at an additional 8.8 to 12.9 percent in total benefits.

Attachment One demonstrates the BPE-MBA ratio under certain scenarios including recommendation 3 and recommendation 6.

Recommendation 4. VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment.

The VEC is preparing to undertake these analyses with the assistance of Virginia Commonwealth University.

Table 3.1 and discussion on pages 44, 45, and 56-58 did not discuss most of the non-monetary non-separation denials that are also available from the ETA 207. During the January through June 2001 study period, the number of denials by issue were:

Able and Available	4,536
Refusal of Suitable Work	1,313
Reporting Requirements	1,618
<u>Aliens, Athletes, and School Employees</u>	<u>107</u>
TOTAL	7,574

When added to denials for voluntary quits (7,630), Misconduct (6,479) and Disqualifying or Deductible Income (3,846), the sum is 25,529 or 79.7 percent of the 32,023 “Monetarily Eligible but No Benefits Paid. We anticipate that many of the individuals in the remaining 20.3 percent are claimants experiencing a temporary layoff with a duration that did not exceed the waiting week and who subsequently returned to their jobs.

Recommendation 5. Virginia should institute an alternative base period.

This recommendation should be more specific about the methods employed for establishing an alternative base period. If the General Assembly adopts an alternative base period, administration tends to be less complex for both the agency and employers if the ABP uses the

four most recent completed calendar quarters and the ABP is only used in cases in which the claimant fails to qualify using the current base period methodology.

Recommendation 6. Do not change the method for computing weekly benefits.

The VEC has no comment regarding this recommendation.

Recommendation 7. Do not institute a substate differential in the maximum weekly benefit amount.

The VEC has no comment regarding this recommendation.

Recommendation 8. Do not institute a substate differential in the maximum duration of benefits.

The VEC has no comment regarding this recommendation.

Recommendation 9. Do not change the method for assigning pool charges.

The VEC has no comment regarding this recommendation.

Recommendation 10. Virginia should consider raising the maximum rate for fund building taxes.

The recommendation should specify the rate and the method of triggering the fund building tax.

Recommendation 11. A proposal to divert revenue to job training or economic development programs should be deferred.

The VEC has no comment regarding this recommendation.

Recommendation 12. At a future date there should be a careful analysis of alternative ways to fund training and/or economic development programs.

The VEC has no comment regarding this recommendation.

Recommendation 13. Do not change the current tax schedule.

The VEC has no comment regarding this recommendation.

Recommendation 14. End the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as practicable.

It is not clear whether the author intends for this recommendation to apply only to those benefit increases below the maximum rate or whether all benefits should be decreased to the pre 9/11/01 rates. The report should clarify this issue.

Recommendation 15. Restore the maximum weekly benefit in the long run to a level that represents 50 percent of average weekly wages.

The VEC has no comment regarding this recommendation.

Recommendation 16. In the long run, Virginia should implement an indexed weekly benefit maximum.

The author should specify the mechanism by which indexing should cease – for example, tax increases above a given percent or solvency below a given percent. In addition, once indexing resumes, the author should specify whether indexing should resume in steps from the previous level, or if benefits be immediately restored to the indexed amount. Also, does the author intend that benefits should be indexed at 50% of the average weekly wage? Does the author contemplate different replacement rates for WBA's below the maximum?

Other Comments

Executive Summary

The report would be easier to digest if the recommendations were included in an executive summary at the beginning of the report with a brief description of the issues under each recommendation. The recommendations should be ordered in terms of short-term and long-term recommendations

Accrual v. Cash Accounting

From 1981 to 1995, the June 30 balance used to determine the solvency level (fund balance factor) was computed on a cash basis. In 1996, this was changed to a (modified) accrual basis to be consistent with the way the agency's financial statements were prepared. The change in accounting method resulted in significantly higher solvency levels (exceeding a 5 percentage point interval) some years and no significant change in other years. The 2002 computation using the accrual basis might result in a lower solvency level in effect for 2003 (75% vs. 80%) than if the cash basis was used.

Impact of All Recommendations

The VEC has run some preliminary estimates of the cost of all the recommendations separately and in combination if they were to be implemented. However, because of the lack of specificity in some of the recommendations, the agency had to make several assumptions to arrive at cost estimates. The report recommendations should provide more specificity and cost estimates of each of the recommendations and the cost of all the recommendations combined. The VEC would be pleased to help generate these cost estimates.

ATTACHMENT ONE

Recommendations 3 and 6

Recommendation 6, “Do not change the basis for computing weekly benefits,” implies the Weekly Benefit Amount [WBA] = $1/50 \times 2$ High Quarter Earnings [2HQE].

Recommendation 3: Increase Base Period Earnings—Maximum Benefit Amount [BPE-MBA] ratio from 0.24-0.26 to 0.30-0.33.

Claimant A

Base Period Earnings [BPE] = 2HQE = \$5,000.01

WBA = \$100

Pre-9/9/01 formula

Potential = 12 weeks

Maximum Benefit Amount [MBA] = \$1,200

MBA/BPE = $\$1,200/\$5,000.01 = 0.24$

Recommendation 3 formula

Potential = 15 weeks

MBA = \$1,500

MBA/BPE = $\$1,500/\$5,000.01 = 0.30$

Claimant B

BPE = \$7,878

2HQE = \$5,000.01

WBA = \$100

Pre-9/9/01 formula

Potential = 20 weeks

MBA] = \$2,000

MBA/BPE = $\$2,000/\$7,878 = 0.254$

Recommendation 3 formula

Potential = 26 weeks

MBA = \$2,600

MBA/BPE = $\$2,600/\$7,878 = 0.33$

Claimant C

BPE = \$10,000.01

2HQE = \$5,000.01

WBA = \$100

Pre-9/9/01 formula

Potential = 26 weeks

MBA = \$2,600

MBA/BPE = $\$2,600/\$10,000.01 = 0.26$

Recommendation 3 formula

Potential = 26 weeks

Maximum Benefit Amount [MBA] = \$2,600

MBA/BPE = $\$2,600/\$10,000.01 = 0.26$

**SUMMARY OF COMMENTS RECEIVED
DRAFT REPORT FOR HJR 611
Dr. Wayne Vroman**

Prepared by Lyn Coughlin, VEC

The summary that follows combines and summarizes the public comments received regarding Dr. Wayne Vroman's draft report pursuant to HJR 611. Comments that corrected proofreading errors in the report or suggested comparatively minor changes in wording are not included in this summary.

Executive Summary: The VEC, John Knapp and Tom Lindley suggested that the report would be easier to digest if it included an executive summary placing the recommendations in the front of the report and summarizing the issues addressed under each recommendation.

Recommendation One: Retain current procedures for determining the level of the adequate trust fund balance.

The VEC felt that if other recommendations are adopted, the current method for determining adequate trust fund balance may not provide a sufficient balance to avoid fund-builder taxes or borrowing from the federal government in cases of deep or prolonged recessions. In addition, the VEC noted that at the inception of the study, Joint Subcommittee members expressed concern that the current solvency formula may not take into adequate consideration the growth in the number of workers or growth in wages.

The AFL-CIO stated that the solvency of the trust fund is a major concern, and that the adequacy target should be at least 1% of covered wages.

The Associated General Contractors and the Virginia Manufacturer's Association agreed with the recommendation.

Recommendation Two: Virginia should raise its taxable wage base.

The Virginia Chamber of Commerce suggested that if the wage base were to be increased, adjustments to tax rates should be considered to preserve equity. If the problem with ineffective charges is employers who are at the maximum tax rate, perhaps it would be preferable to raise the maximum rate in conjunction with or instead of raising the wage base.

The VEC, suggested that the recommendation should specify the desirable taxable wage base and should specifically state whether the author is also recommending that the wage base be indexed at 21.5 percent of the annual average wage as implied in the report.

The AFL-CIO expressed support for increasing the taxable wage base.

Thomas Hudson indicated support for increasing the taxable wage base on the basis of equity and added that Virginia should also re-visit the efficacy of the zero tax rate. Mr. Hudson also suggested that the current maximum tax rates should be retained, and that the timing of any increase in the taxable wage base be carefully considered in order to avoid adding unduly to already increasing rates based on recent benefit increases.

The Associated General Contractors stated that the issue of whether the taxable wage base should be increased should be left to the General Assembly with full public participation.

The Virginia Manufacturers Association stated that avoiding future flat rate taxes in favor of scheduled taxes is preferable for business planning purposes. The VMA also stated that those paying taxable wages should be given priority consideration in relation to any future changes to the UI Trust Fund.

Recommendation Three: Virginia should raise the BPE-MBA linkage from its present 0.24-0.26 range to a ratio in the 0.30-0.33 range.

The Virginia Chamber of Commerce appears to oppose the recommendation and suggested that the report include a discussion of the industries affected and the economic costs of implementing the recommendation.

The VEC commented that the recommendation and the section supporting it is difficult to comprehend and suggested that if the intent is to increase the average duration of benefits, this intent should be stated more directly and provide examples of how this may be accomplished. The VEC also suggested that if the intent were to make more lower-wage individuals eligible for benefits, then a lower-cost alternative would be to allow eligibility for individuals who qualify monetarily and are seeking part-time work similar to their previous job.

Thomas Hudson opposes the recommendation on the basis that below-average benefit duration does not indicate a problem when the exhaustion rate is low.

The Virginia Manufacturers Association opposes the recommendation, stating that increasing the linkage would cost employers more and would have probably have little impact on reciprocity rates. The VMA stated that Virginia's comparatively low reciprocity rate should be viewed as a positive achievement and an indication of a good business environment.

Recommendation Four: VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment.

The Virginia Chamber of Commerce questions the efficacy of additional study because the report does not delineate unfair barriers to be studied.

The Associated General Contractors stated that the ready availability of jobs is one of the main reasons why people do not pursue benefits under the act.

John Knapp agrees with the recommendation.

The Virginia Manufacturer's Association disagreed with the recommendation stating that the reason for comparatively low reciprocity rate after disqualifying factors were considered was probably due to claimants finding jobs. Instead, the VMA suggested studying how Virginia's employers are able to put citizens back to work faster than the national average.

The VEC stated that it is preparing to undertake such analyses with the assistance of Virginia Commonwealth University. In addition, review of federal information indicated the reasons why approximately 80% of those who were monetarily eligible did not receive a first payment, as follows:

Able and Available	4,536
Refusal of Suitable Work	1,313
Reporting Requirements	1,618
Refusal of Profiling Services/Referrals	99
<u>Aliens, Athletes, and School Employees</u>	<u>107</u>
TOTAL	7,673

When added to denials for voluntary quits (7,630), Misconduct (6,479) and Disqualifying or Deductible Income (3,846), the sum is 25,628 or 80.0 percent of the 32,023 "Monetarily Eligible but No Benefits Paid. In addition, the VEC noted that a portion of the remaining 20.3 percent could be individuals on temporary layoffs who were called back to work before serving the waiting week. .

Recommendation Five: Virginia should institute an alternative base period.

The AFL-CIO supports this recommendation.

The Chamber of Commerce indicated that if the Alternative Base Period is intended to allow more people to enter the UI system, they oppose the recommendation and instead would favor a new method to require claimants to display greater amounts of work effort than currently required.

Thomas Hudson agrees with the recommendation provided that it is coupled with revised earnings requirements to ensure that only those with a substantial attachment to the work force qualify for benefits.

The VEC suggested that if the General Assembly considers implementing an alternative base period, the least administratively burdensome methodology is to use the four most recent completed calendar quarters and use an alternative base period only when the claimant fails to qualify using the standard base period.

The Virginia Manufacturers Association opposes the recommendation because the rationale for it, increasing monetary eligibility, is without appropriate foundation.

Recommendation Six: Do not change the basis for computing weekly benefits.

The Chamber of Commerce and the Virginia Manufacturers Association expressed agreement with the recommendation.

Thomas Hudson agreed with the recommendation with the provision that minimum qualifying earnings requirements should be strengthened.

Recommendations Seven and Eight: Do not institute sub-state differentials in the maximum weekly benefit amount of maximum duration of benefits.

The Virginia Chamber of Commerce, Virginia Association of Manufacturers and the Associated General Contractors agree with these recommendations.

Thomas Hudson recommends that these issues receive additional study with perhaps a pilot program before making a final determination.

The AFL-CIO opposes the institution of sub-state differentials in the maximum benefit amount.

Recommendation Nine: Do not change the method for assigning pool charges.

Tom Lindley suggested that pool taxes should be assessed for all taxable employers in order to support the socialized costs of the program.

The Virginia Manufacturers Association agrees with the recommendation.

Recommendation Ten: Virginia should consider raising the maximum rate for fund building taxes.

The Virginia Chamber asked if it would be better if benefits and other problems in the system were included in any analysis of fund replenishment.

Thomas Hudson stated that he would like to see further study as to whether raising the taxable wage base and replacing the zero tax rate with a moderate tax would be better for the system in terms of equity, volatility, etc., before increasing the maximum rate for fund building taxes.

John Knapp asked whether this would place a greater strain on employers during a recovery period and whether a higher solvency requirement may be an alternative to this recommendation in terms of providing more stable tax rates.

The Associated General Contractors stated that the issue should be addressed by the General Assembly with full public participation.

The Virginia Manufacturers Association stated that it would be premature to implement the recommendation at this time, while the economy is showing signs of recovery and the current fund building formula will produce \$50 million.

Recommendations Eleven and Twelve: A proposal to divert revenue for job training or economic development should be deferred for later study. The later study should include a careful analysis of alternative ways to fund training and/or economic development activities.

The Virginia Chamber of Commerce, Thomas Hudson, the Associated General Contractors, Virginia Manufacturers Association, and the AFL-CIO all opposed using UI taxes for any purpose other than to pay UI benefits. The VMA has adopted a resolution opposing the conversion of the Unemployment Trust fund into any other program.

John Knapp suggested that the discussion of this area of the report should be broadened, to include a general discussion of the broad purpose of the UI program to be an insurance program for the unemployed. Mr. Knapp felt that expansion into job training and economic development blurs that principle.

Recommendation Thirteen: Do not change the current tax schedules

The AFL-CIO recommended that all covered employers should pay at least a minimum tax, noting that nearly 60 percent of covered employers have been exempt from taxation in recent years.

Thomas Hudson recommended raising the taxable wage base and re-visiting the efficacy of the zero tax rate.

The Virginia Manufacturers Association agrees with this recommendation.

Recommendation Fourteen: End the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as possible.

John Knapp states that this recommendation is not adequately supported by the report's analysis. Noting that prior to recent increases the maximum benefit was \$268, he asked whether the recommendation was to revert to that benefit level or whether it might not be preferable to institute 50% of the average weekly wage or about \$354.

Thomas Hudson, the Virginia Association of Manufacturers, and the Chamber of Commerce agreed with the recommendation.

The VEC suggested that the recommendation include more specificity to indicate whether the author was recommending only those benefits below the maximum benefit be decreased across the board to pre 9/11/01 levels, or whether all benefits should be reduced.

Recommendation Fifteen: Restore the maximum weekly benefit in the long run to a level that represents 50 percent of average weekly wages.

Thomas Hudson suggested considering replacement rates in light of overall economic situations, trust fund solvency and the effect on tax rates. He added that the replacement rates from the recent across the board increases need to be reduced.

The AFL-CIO stated that the minimum benefit should be at least 55% of the average weekly wage.

The Virginia Chamber of Commerce felt the economic impact on employers should be studied.

The Associated General Contractors felt that the issue should be addressed by the General Assembly with full public participation.

The Virginia Manufacturers Association does not support the recommendation and feels that it would undermine incentives to return to work.

Recommendation Sixteen: In the long run, Virginia should implement an indexed weekly benefit maximum.

John Knapp supported the recommendation but did not support the suggestion that indexation be suspended during times of economic downturn.

Thomas Hudson and the Virginia Chamber of Commerce opposed indexing maximum weekly benefits. The Virginia Manufacturers Association opposes indexation at this time, pending further analysis.

The AFL-CIO supports indexing weekly benefits.

The Associated General Contractors felt that the issue should be addressed by the General Assembly with full public participation.

The VEC suggested that the author be more detailed in the recommendation, specifying the thresholds for suspending indexing and where indexing should resume after suspension.

Issues not included in HJR 611

Several of those commenting include comments on issues not addressed in HJR 611 or in the subsequent report.

The Virginia Retail Merchants Association suggested that the state should add collateral estoppel protection, and suggests prorating benefit charges across all employers in the claimant's base period. The Retail Merchants also suggested a secured on-line claim receipt and response capability similar to that offered in North Carolina.

The Chamber of Commerce stated "the report doesn't address the concerns that employers have with work search, improper payments, unnecessary administrative burdens and other abuses." The Chamber of Commerce also noted that the report doesn't address that in four states, employees can be taxed to help fund the UI program.

The Associated General Contractors felt that it should be noted that the average weekly benefits for the past 35 years increased from \$32.81 to \$234.63 – an average annual increase of approximately 6%. The AGC also felt that the efficiency of Virginia's UI program has contributed to the state's favorable business climate.

The Virginia Manufacturers Association suggested exploring the possibility of connecting the unemployment-related transfer payments to a individuals to a mandatory skills assessment using ACT Work Keys and subsequent training and education requirements using other existing funding such as Workforce Investment Act funds.

STANDARD FORECAST [includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	40%
2005***	\$ 558.8	\$342.1	\$666.1	\$ 174.61	40%
2006	\$ 558.2	\$341.3	\$928.4	\$ 152.97	60%
2007	\$ 465.4	\$350.8	\$1,100.2	\$ 119.09	80%
2008	\$ 366.3	\$359.4	\$1,172.0	\$ 93.04	90%

*millions

**cost per employee

***fund-builder tax added

Governor's Solvency Definition Proposal:

1. lookback period would always start with July 1, 1982
2. effective July 2003 (solvency level in effect CY 2004)

[includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	35%
2005***	\$ 558.8	\$342.1	\$666.1	\$ 174.61	30%
2006	\$ 567.8	\$341.3	\$939.0	\$ 157.85	50%
2007	\$ 483.1	\$350.8	\$1,129.7	\$ 124.33	70%
2008	\$ 383.5	\$359.4	\$1,221.2	\$ 97.68	80%

*millions

**cost per employee

***fund-builder tax added

Model Estimates**EFFECT ON TRUST FUND**

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ -	\$ -	\$ -	\$ -	0%
2003	\$ -	\$ -	\$ -	\$ -	0%
2004	\$ -	\$ -	\$ -	\$ -	-5%
2005	\$ -	\$ -	\$ -	\$ -	-10%
2006	\$ 9.6	\$ -	\$ 10.5	\$ 4.88	-10%
2007	\$ 17.7	\$ -	\$ 29.5	\$ 5.24	-10%
2008	\$ 17.2	\$ -	\$ 49.2	\$ 4.64	-10%
Total	\$ 44.5	\$ -			
4-year Average (05-08)				\$ 3.69	

*millions

**cost per employee

December 17, 2002

STANDARD FORECAST [includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	40%
2005***	\$ 558.8	\$342.1	\$666.1	\$ 174.61	40%
2006	\$ 558.2	\$341.3	\$928.4	\$ 152.97	60%
2007	\$ 465.4	\$350.8	\$1,100.2	\$ 119.09	80%
2008	\$ 366.3	\$359.4	\$1,172.0	\$ 93.04	90%

*millions

**cost per employee

***fund-builder tax added

Governor's Restoration of 52% Replacement Proposal:

1. end 18.65% across-the-board increase
2. effective July 2003

[includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$384.6	\$448.5	\$ 152.09	40%
2005***	\$ 554.6	\$342.1	\$696.9	\$ 173.03	45%
2006	\$ 545.4	\$341.3	\$947.6	\$ 147.62	65%
2007	\$ 449.5	\$350.8	\$1,104.2	\$ 115.12	85%
2008	\$ 354.2	\$359.4	\$1,163.9	\$ 90.00	95%

*millions

**cost per employee

***fund-builder tax added

Model Estimates

EFFECT ON TRUST FUND

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ -	\$ -	\$ -	\$ -	0%
2003	\$ -	\$ -	\$ -	\$ -	0%
2004	\$ -	\$ (32.7)	\$ 33.1	\$ -	0%
2005	\$ (4.2)	\$ -	\$ 30.8	\$ (1.58)	5%
2006	\$ (12.8)	\$ -	\$ 19.2	\$ (5.35)	5%
2007	\$ (15.9)	\$ -	\$ 4.0	\$ (3.97)	5%
2008	\$ (12.1)	\$ -	\$ (8.1)	\$ (3.04)	5%
Total	\$ (45.0)	\$ (32.7)			
4-year Average (05-08)				\$ (3.49)	

*millions

**cost per employee

December 17, 2002

STANDARD FORECAST [includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	40%
2005***	\$ 558.8	\$342.1	\$668.1	\$ 174.61	40%
2006	\$ 558.2	\$341.3	\$928.4	\$ 152.97	60%
2007	\$ 465.4	\$350.8	\$1,100.2	\$ 119.09	80%
2008	\$ 368.3	\$359.4	\$1,172.0	\$ 93.04	90%

*millions

**cost per employee

***fund-builder tax added

Governor's Maximum Benefit Proposal:

1. maximum benefit \$318 (7/03); \$368 (7/04)
2. indexed at 50% of prior year's AWW effective July 2005

[includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$443.3	\$388.1	\$ 152.09	40%
2005***	\$ 562.4	\$385.0	\$596.4	\$ 176.50	35%
2006	\$ 579.0	\$398.7	\$816.5	\$ 162.12	55%
2007	\$ 510.2	\$417.2	\$958.7	\$ 134.77	70%
2008	\$ 432.7	\$435.0	\$1,011.7	\$ 114.39	80%

*millions

**cost per employee

***fund-builder tax added

Model Estimates

EFFECT ON TRUST FUND

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ -	\$ -	\$ -	\$ -	0%
2003	\$ -	\$ -	\$ -	\$ -	0%
2004	\$ -	\$ 26.0	\$ (27.3)	\$ -	0%
2005	\$ 3.6	\$ 42.9	\$ (69.7)	\$ 1.89	-5%
2006	\$ 20.8	\$ 57.4	\$ (112.0)	\$ 9.15	-5%
2007	\$ 44.8	\$ 66.4	\$ (141.5)	\$ 15.68	-10%
2008	\$ 66.4	\$ 75.6	\$ (160.2)	\$ 21.35	-10%
Total	\$ 135.6	\$ 268.3			

4-year Average (05-08)

\$ 12.02

*millions

**cost per employee

December 17, 2002

STANDARD FORECAST [includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	40%
2005***	\$ 558.8	\$342.1	\$666.1	\$ 174.61	40%
2006	\$ 558.2	\$341.3	\$928.4	\$ 152.97	60%
2007	\$ 465.4	\$350.8	\$1,100.2	\$ 119.09	80%
2008	\$ 366.3	\$359.4	\$1,172.0	\$ 93.04	90%

*millions

**cost per employee

***fund-builder tax added

Governor's Alternative Base Period Proposal:

1. uses lag quarter wages
2. effective July 2003

[includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$421.4	\$411.3	\$ 152.09	40%
2005***	\$ 560.3	\$345.5	\$659.8	\$ 175.41	40%
2006	\$ 559.8	\$344.7	\$920.2	\$ 153.15	60%
2007	\$ 469.0	\$354.3	\$1,092.0	\$ 120.77	80%
2008	\$ 373.9	\$363.0	\$1,168.0	\$ 95.60	90%

*millions

**cost per employee

***fund-builder tax added

Model Estimates

EFFECT ON TRUST FUND

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ -	\$ -	\$ -	\$ -	0%
2003	\$ -	\$ -	\$ -	\$ -	0%
2004	\$ -	\$ 4.1	\$ (4.1)	\$ -	0%
2005	\$ 1.5	\$ 3.4	\$ (6.4)	\$ 0.80	0%
2006	\$ 1.6	\$ 3.4	\$ (8.3)	\$ 0.18	0%
2007	\$ 3.6	\$ 3.5	\$ (8.2)	\$ 1.68	0%
2008	\$ 7.6	\$ 3.6	\$ (4.0)	\$ 2.56	0%
Total	\$ 14.3	\$ 18.0			
4-year Average (05-08)				\$ 1.30	

*millions

**cost per employee

December 17, 2002

STANDARD FORECAST [includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$417.3	\$415.4	\$ 152.09	40%
2005***	\$ 558.8	\$342.1	\$866.1	\$ 174.61	40%
2006	\$ 558.2	\$341.3	\$928.4	\$ 152.97	60%
2007	\$ 465.4	\$350.8	\$1,100.2	\$ 119.09	80%
2008	\$ 366.3	\$359.4	\$1,172.0	\$ 93.04	90%

*millions

**cost per employee

***fund-builder tax added

Governor's Combined Proposals:

Solvency definition; restoring 52% replacement;
maximum benefit; alternative base period.

[includes HB1336 & Reed Act Money]

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ 153.4	\$641.5	\$806.4	\$ 43.42	100%
2003	\$ 216.6	\$659.3	\$409.1	\$ 83.45	80%
2004***	\$ 407.0	\$412.8	\$419.9	\$ 152.09	35%
2005***	\$ 560.3	\$388.8	\$621.0	\$ 175.41	30%
2006***	\$ 616.1	\$402.7	\$879.4	\$ 181.88	45%
2007	\$ 548.2	\$421.4	\$1,059.0	\$ 139.01	65%
2008	\$ 445.0	\$439.4	\$1,126.5	\$ 117.34	75%

*millions

**cost per employee

***fund-builder tax added

Model Estimates

EFFECT ON TRUST FUND

Year	FY Taxes *	FY Benefits*	June 30 Balance*	CY Avg. Tax**	CY Solvency Level in Effect
2002	\$ -	\$ -	\$ -	\$ -	0%
2003	\$ -	\$ -	\$ -	\$ -	0%
2004	\$ -	\$ (4.5)	\$ 4.5	\$ -	-5%
2005	\$ 1.5	\$ 46.7	\$ (45.2)	\$ 0.80	-10%
2006	\$ 57.9	\$ 61.4	\$ (49.0)	\$ 28.91	-15%
2007	\$ 82.8	\$ 70.6	\$ (41.2)	\$ 19.92	-15%
2008	\$ 78.7	\$ 80.0	\$ (45.4)	\$ 24.30	-15%
Total	\$ 220.9	\$ 254.2			

4-year Average (05-08)

\$ 18.48

*millions

**cost per employee

December 17, 2002

Recommendations of the Virginia Business Task Force Studying Unemployment Insurance in Virginia

1. Defer action on the HJR 611 draft report until '03, except for recommendation # 14 (end the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as practicable)
 - ◆ There is nothing in the report, except one recommendation, that must be enacted this year
 - ◆ The UI program would benefit greatly from a thoughtful discussion of the final report, when there is sufficient time to do so. The final report was first available the week of December 16
2. End the temporary across-the-board increases in weekly benefits by July 1, 2003, instead of January 1, 2004.
 - ◆ This would implement the report's recommendation to end the temporary across-the-board increases as soon as practical
 - ◆ For claims filed on or after July 1, 2003, benefits would be those already in the Code for January 1, 2004, with the exception that the maximum benefit would be increased from \$268/week to \$316/week
3. For claims filed on or after July 1, 2003, increase the maximum weekly benefit to \$316 per week.
 - ◆ A maximum weekly benefit of \$316 is in keeping with the state's long term policy for setting it (i.e., 45% of the state's most current average weekly wage, which for 2001 is \$703)
 - ◆ The average weekly wage for 2002 will not be known until May, 2003, and there is no justification for basing future benefits on a guess
4. This proposal will produce slightly lower benefits over the final six months of 2003, but establishes a reasonable maximum benefit for 2004 in line with Virginia's traditional moderation. Without action, the 2004 maximum benefit plummets.

Trust Fund Overview

Presented to
The Joint Subcommittee
Studying the Funding Requirements of
the Virginia Unemployment Trust Fund

James Ellenberger, Deputy Commissioner
Virginia Employment Commission

December 19, 2002



1

VEC Administrative Funding

- Employers also pay a FUTA tax to the Internal Revenue Service (FUTA is the Federal Unemployment Tax Act).
- FUTA is a flat tax of 0.8% on first \$7,000 of each employee's wages, which costs \$56 per employee per year.

2

VEC Administrative Funding (continued)

- Revenue from the FUTA tax is used to pay for SESA (State Employment Security Agency) administration at both the state and national levels.
- Virginia's employers paid over \$191 million in FUTA taxes in FY 2000.
- VEC receives about \$54 million annually from U.S. DOL.

3

Executive Order 86(01)

Governor Gilmore issued Executive Order 86(01) on November 14, 2001, increasing all unemployment benefits by 37.3%. The executive order:

- Increased the minimum benefit from \$50 to \$69.
- Increased the maximum benefit from \$268 to \$368.
- Applied to those already drawing benefits and to those newly qualified.
- Was effective for a six-month period — from September 9, 2001, through March 9, 2002.

4

HB 1336/SB 663

- Increased all benefits 37.3% through CY 2002.
 - Emergency clause meant increase was retroactive to September 9, 2001.
 - Maximum weekly benefit is \$368; minimum, \$69.
 - Replacement rate, up to maximum, is 71.4%.
- Benefit increase is cut in half (18.65%) in CY 2003.
 - Maximum weekly benefit is \$318; minimum, \$59.
 - Replacement rate is cut to 61.7%.
- In CY 2004, benefits revert to pre-September 9, 2001, levels.
 - Maximum weekly benefit is \$268; minimum, \$50.
 - Replacement rate is back to 52% for levels below maximum.

5

Federal Job Creation & Worker Assistance Act (3/8/02)

- Provided temporary extended unemployment compensation (TEUC) benefits and distribution of Reed Act money.
- TEUC benefits:
 - *Are not paid out of state trust funds.*
 - Equal 50% of regular UI benefits.
 - Expire December 31, 2002.
 - Will be about \$126 million in Virginia.
 - Provide a second tier of benefits to claimants in states with *insured* unemployment rate of at least 4%.
 - In October, Virginia's *insured* rate was 1.4%.

6

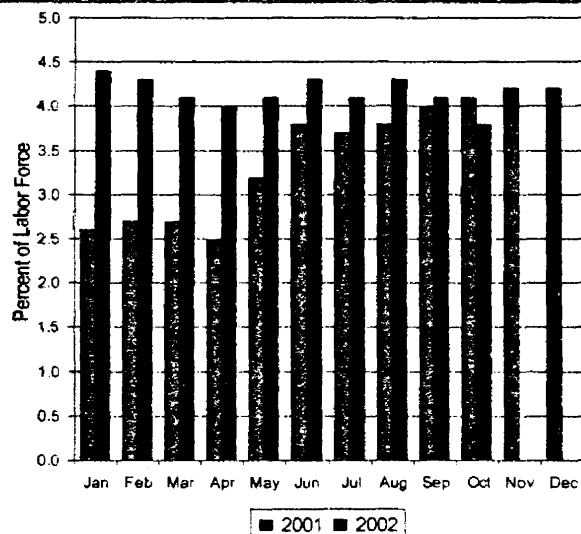
Federal Job Creation & Worker Assistance Act (3/8/02)

- Reed Act distribution of \$8 billion.
- Reed Act money of \$214.9 million was placed in Virginia's Trust Fund on 3/13/02.
- Budget amendments passed in April allow Reed Act money in the amounts of \$18.7 million and \$12.2 million to be withdrawn from the Trust Fund in FY 2003 and FY 2004, respectively.
 - These funds will be used for Unemployment Insurance and Job Service administration.

7

Virginia's Unemployment Rates 2001 vs. 2002

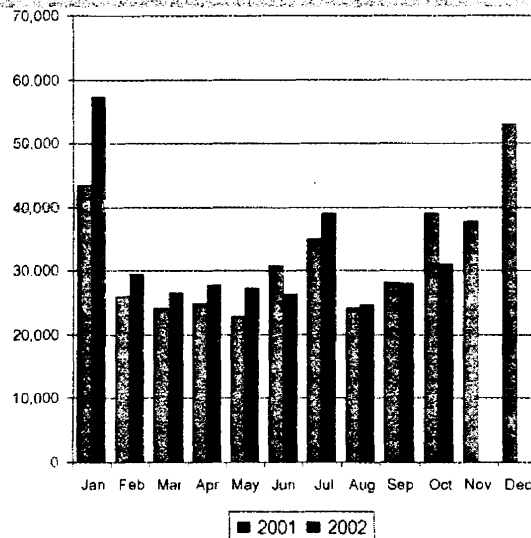
- Except for October, all unemployment rates in 2002 have been above 2001 rates.



8

U.I. Initial Claims 2001 vs. 2002

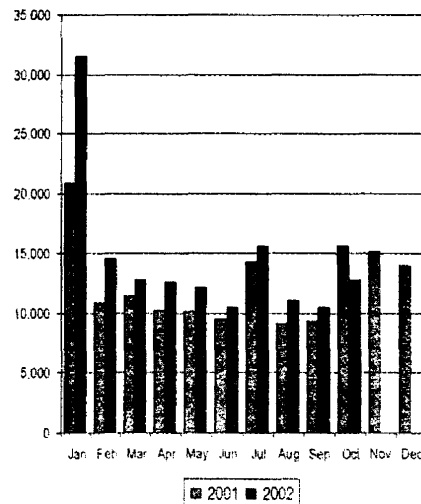
- Total initial claims through October this year are up 6.3% because of permanent layoffs in textiles, apparel, furniture, airlines, telecoms, and dot-coms, and temporary inventory-adjustment layoffs in furniture and machinery.



9

U.I. First Payments 2001 vs. 2002

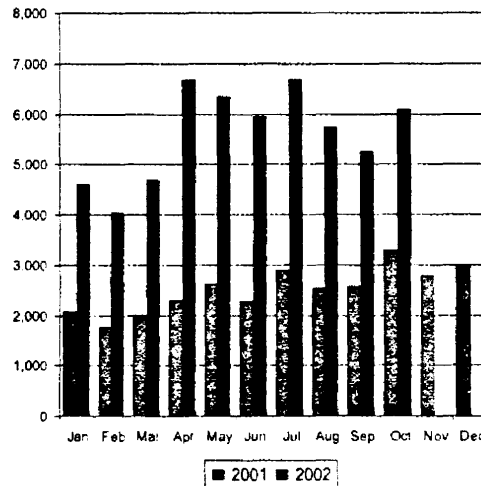
- A claimant can receive only one first payment in his benefit year; so first payments are a good proxy for the number of claimants receiving unemployment benefits.
- Through October, first payments are up 18.6% from last year.
- The average duration in October was 14.1 weeks, up from 10.0 weeks in October 2001.



10

U.I. Final Payments 2001 vs. 2002

- For the first ten months, final payments are up 130.3% from 2001 to 2002.
- The exhaustion rate in October was 36.7%, up from last October's 24.7%.



11

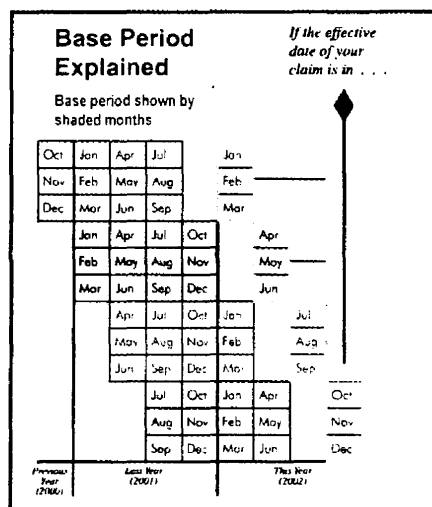
U.I. Benefits

- Benefits are paid to workers unemployed through no fault of their own.
- Benefit levels:
 - Minimum weekly benefit
 - \$50 (July 1999)
 - \$69 (September 9, 2001 – January 4, 2003)
 - \$59 (January 5, 2003 – January 3, 2004)
 - \$50 (January 4, 2004)
 - Maximum weekly benefit
 - \$268 (November 28, 1999)
 - \$368 (September 9, 2001 – January 4, 2003)
 - \$318 (January 5, 2003 – January 3, 2004)
 - \$268 (January 4, 2004)

12

U.I. Benefits

- Benefits determined by earnings in first 4 of last 5 completed calendar quarters. This is called the base period.
- Otherwise eligible claimants are not paid for the first week of unemployment. This is called the waiting week.



13

U.I. Taxes

- Taxes are paid by employers to the VEC on the first \$8,000 of each employee's wages.
- Tax rates:
 - Minimum tax for 2003 is 0.2% or \$16 per employee (106,100 employers, or 65% of employers)
 - Maximum tax for 2003 is 6.3% or \$504 per employee (4,530 employers, or 2.8% of employers)

14

U.I. Taxes

- Individual employer's tax rate based on:
 - Trust Fund solvency level that determines which of 15 tax tables is used
 - Employer's experience over last 4 years
- Two surtaxes can also be levied:
 - Pool tax used to recover benefits that cannot be charged to a specific employer
 - Fund-building tax used to push solvency over 50%

15

Trust Fund Solvency

Adequate Fund Balance

- $\text{Solvency} = 1.38 \times \text{Average Cost Rate} \times \text{Wages}$.
- 1.38 represents 16.5 months of benefits with no revenue.
- Average Cost Rate is the average of 3 highest ratios of benefits to total wages in the past 20 years.
- Wages are total wages paid by taxable employers for the year ending June 30.
- $\text{Solvency Level} = \text{June 30 balance divided by Adequate Fund Balance}$.

16

Trust Fund Data (Millions of Dollars)

(Projections will be updated in December)

	2002	2003
January 1 Balance	(Actual) \$872.9	(Projected) \$525.1
Tax Revenue	(Projected) \$151.0	(Projected) \$256.5
Interest Revenue	(Projected) \$66.1	(Projected) \$24.0
Benefits	(Projected) \$748.9	(Projected) \$515.8
December 31 Balance*	(Projected) \$525.1	(Projected) \$289.8
Solvency Level (6/30)	(Actual) 82.7%	(Projected) 44.0%

* Net Reed Act Funds of \$184.0 million were added in 2002.

17

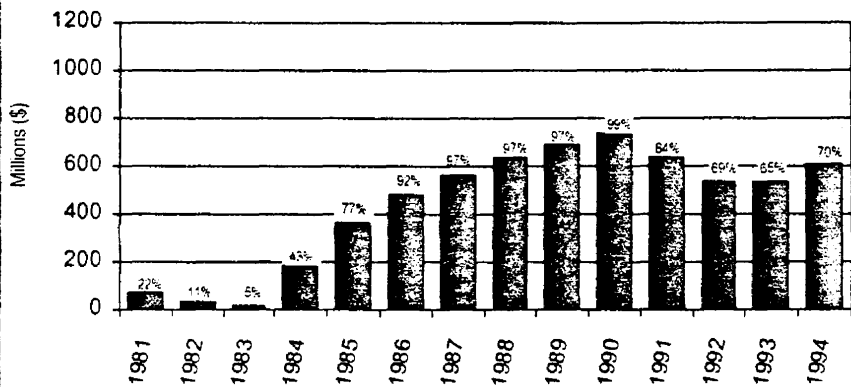
Trust Fund Data (continued)

- ✦ Tax revenue will increase as employers begin to pay for higher benefits resulting from recession and 2002 legislated benefit increase.
- ✦ Interest revenue decreases because of much lower Trust Fund balances.
- ✦ Benefit payments decrease as a result of lower benefit schedule effective January 5, 2003.
- ✦ The Fund is projected to drop to \$290 million by the end of 2003.
- ✦ The solvency level will decrease by 39 percentage points from 2002 to 2003 due to benefits being significantly higher than tax and interest revenues.

June 30 Balances and Solvency Levels

(Projections will be updated in December)

- When solvency drops below 50%, Fund Builder Tax is triggered the following year.



NOTE: Projections assume current law.

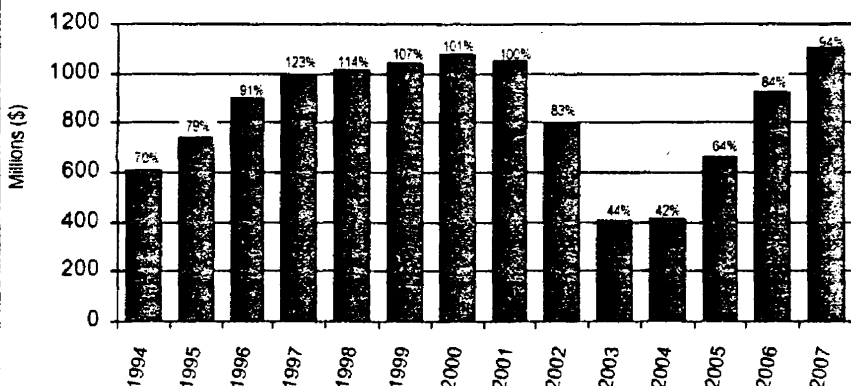
2003 - 2007 projected

19

June 30 Balances and Solvency Levels

(Projections will be updated in December)

- When solvency drops below 50%, Fund Builder Tax is triggered the following year.



NOTE: Projections assume current law.

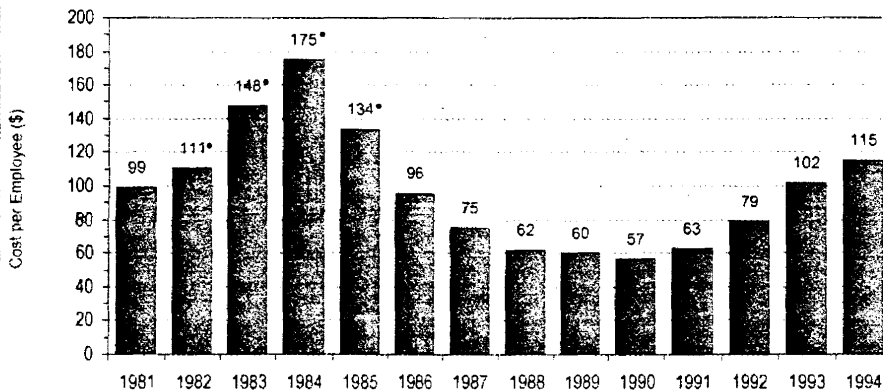
2003 - 2007 projected

20

Average Tax per Employee

(Projections will be updated in December)

- The increases from 2003 through 2007 are the result of higher benefit schedules and the recession.



NOTE: Projections assume current law.

* Fund builder tax in effect

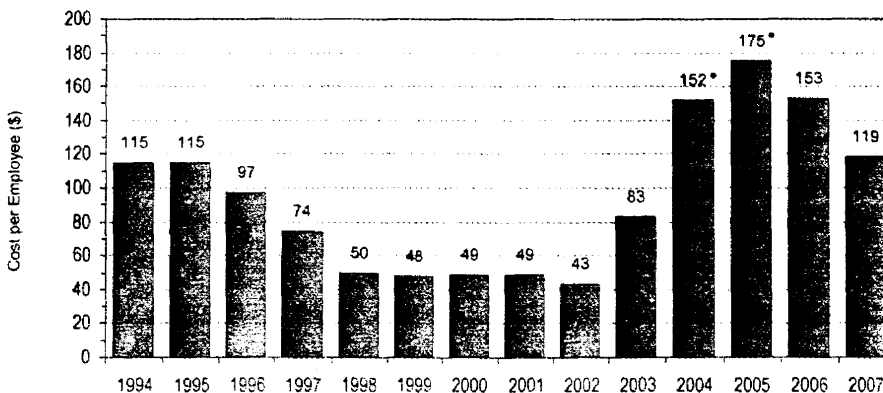
2002 - 2007 Projected

21

Average Tax per Employee

(Projections will be updated in December)

- The increases from 2003 through 2007 are the result of higher benefit schedules and the recession.



NOTE: Projections assume current law.

* Fund builder tax in effect

2002 - 2007 Projected

22

Borrowing

- VEC has never received money from General Fund to pay unemployment benefits.
- If high unemployment depletes trust fund, short-term, no-interest loans are available from U.S. Department of Labor.
- Virginia borrowed once, in 1983. The loan was for \$45.6 million and was paid back the same year.

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Trust Fund Overview

Presented to
The Joint Subcommittee
Studying the Funding Requirements of
the Virginia Unemployment Trust Fund

James Ellenberger, Deputy Commissioner
Virginia Employment Commission

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Unemployment Insurance

Fact Sheet

	October 2001	October 2002	Percent Change
Trust Fund Balance	\$997 million	\$620 million	-37%
Regular UI Benefits (year to date)	\$274 million	\$630 million	+130%
TEUC Benefits (year to date)	N/A	\$99 million	N/A
Tax Revenue (year to date)	\$139 million	\$144 million	+4%
Interest Revenue (year to date)	\$68 million	\$56 million	-18%
Average Weekly Benefit (year to date)	\$215	\$299	+39%
Unemployment Rate (year to date)	3.3%	4.1%	+24%
Initial Claims (regular UI, year to date)	299,000	318,000	+6%
Final Payments (regular UI, year to date)	24,000	56,000	+133%
Exhaustion Rate (regular UI)	24.7%	36.7%	+49%
Average Duration (regular UI)	10.0 weeks	14.1 weeks	+41%

An Analysis of the Virginia
Unemployment Compensation System

by
Wayne Vroman*
The Urban Institute
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* Economist, the Urban Institute. This report was written under terms of a contract with the Virginia Employment Commission (VEC). Opinions expressed in the report are the author's and not necessarily shared by the Urban Institute or the Virginia Employment Commission. Several staff at the VEC are thanked for supporting the project at all stages in a variety of ways, including James Ellenberger, Lyn Coughlin, Woody Tucker, Otis Dowdy and especially James Wilson. Pamela Holcomb was the principal author of parts of Chapter 4. Kenneth Soucher executed the simulations reported in Chapter 3. Several readers provided helpful comments on an earlier draft report completed in October 2002. The usual caveat about errors being the sole responsibility of the author applies.

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Executive Summary

House Joint Resolution (HJR) 611 of the Virginia General Assembly directed that a comprehensive review of the Virginia Unemployment Compensation system be undertaken. This report, prepared under a contract between the Virginia Employment Commission and the Urban Institute, is the response to the General Assembly's directive. The analysis was directed by Dr. Wayne Vroman, the principal investigator. Close cooperation and strong support was provided by the staff of the Virginia Employment Commission (VEC). The report undertakes a review of the important aspects of benefit payments, employer contributions and unemployment insurance (UI) trust fund solvency in Virginia. Chapters 2, 3 and 4 focus on benefit payments while chapters 5 and 6 examine contributions and trust fund adequacy. The final chapter, Chapter 7, speaks directly to each of eight topics specified in HJR 611 and gives recommendations related to each topic.

The Virginia economy has provided generally strong performance in recent years as indicated by the state's unemployment rate which has averaged about three quarters of the national average unemployment rate since 1967. Unemployment duration has also been measurably shorter in Virginia than nationwide. Wage growth has exceeded the national average for several decades, and Virginia's statewide average weekly wage now roughly matches the U.S. average.

At present there are short term uncertainties regarding Virginia's economy and its UI funding, largely associated with the slow pace of the national economic recovery observed during 2002 and economic prospects for 2003. There are other uncertainties related to temporary across-the-board benefit increases paid to all Virginia UI claimants since late 2001 and slated to remain operative throughout 2003. One certainty is that the state's UI trust fund balance at the end of 2002 will be more than \$300 million lower than at the end of 2001, even including the infusion of roughly \$200 million in March 2002 from a one-time Reed Act distribution. It is also certain that Virginia's employers will be paying higher UI contributions in 2003 and subsequent years due to the higher payouts of 2001 and 2002 even more if existing benefit statutes are altered in ways that increase benefit duration and/or benefit eligibility.

Benefit reciprocity and benefit levels

Virginia's UI program has traditionally operated with a low rate of benefit payouts, low employer taxes and a sizeable trust fund. Its annual benefit cost rate, i.e., benefit payments as percentage of covered payroll, has been among the very lowest during most of the past 50 years.

Benefit costs in any UI program are determined by three factors: the state's unemployment, its benefit reciprocity rate and the replacement rate (the ratio of weekly benefits to weekly wages). Since 1967 Virginia's unemployment has been about three fourths of the national average, benefit reciprocity has been about half of the national average and the replacement rate has been slightly less than the national average.

Chapter 2 documents developments of these benefit cost factors, providing summary information for Virginia and comparative information from other UI programs for the period 1967 to 2002. Part B presents an accounting framework for examining issues of costs and reciprocity and summarizes Virginia historical record. The next three parts (C, D and E) respectively examine the details of entry into benefit status, weekly benefits and benefit duration.

Following the onset of unemployment, a very low fraction of workers become UI beneficiaries. This is the result of both a low initial application rate and a low first payment rate among those who do apply. The initial application rate has averaged 0.43 since 1977, 17 percent below the national average of 0.52. The first payment rate for the same period in Virginia averaged 0.67, 10 percent below the national average. Compared to other states Virginia has traditionally operated with monetary eligibility requirements that are more difficult to satisfy than in most other states. While this differential has narrowed since 1997, it remains somewhat more difficult for claimants to satisfy monetary eligibility requirements than in other states. The nonmonetary aspects of UI program administration do not appear to be unusually stringent in Virginia. Determination rates and denial rates on separation issues, i.e., quits and misconduct, appear to be roughly in line with national averages. Misconduct determinations have increased somewhat faster than in the U.S. but voluntary quit issues occur at less than the national rate.

While the analysis could easily document the persistently low application rate and first payment rate it did not identify a clear explanation for these phenomena. Analysis of micro data undertaken in Chapter 3 added useful information about the low first payment rate, but it did not yield a convincing explanation. Among claimants who filed for benefits in the first six months of 2002, only 65 percent received a first payment. About 5 percent of the remaining 35 percent could be explained by monetary ineligibility and about 15 percent could be attributed to VEC administrative denials on the issues of voluntary quit, misconduct and the presence of disqualifying and/or deductible income. The remaining 15 percent, roughly 16,000 claimants, were monetarily eligible, were not disqualified but did not receive a first payment. While some may have returned to work, this factor seems unlikely to explain most of the 16,000.

Because no satisfactory explanation was apparent, it seemed this question should receive further attention by VEC. The report suggested two follow-up analyses: 1) a match with new hire data to determine how many secured new jobs immediately after filing for benefits and 2) a personal interview survey to find the explanation (or explanations) for not pursuing these claims.

The analysis of UI benefit levels and replacement rates identified three factors that determine the payment levels and how Virginia compares to other states. The three are: 1) the statutory replacement rate, 2) the procedure for computing the weekly benefit and 3) the ratio of the maximum weekly benefit to the weekly wage. For the first two, Virginia's determination of weekly benefits matches national practice, i.e., the statutory replacement rate of 52 percent equals the national average and use of two high quarter earnings yields intermediate benefit levels for a given statutory replacement rate. For the third, however, its maximum benefit relative to the average weekly wage has declined over the past 25 years. The current ratio is below 0.40 (based on the permanent maximum of \$268, not the temporary maximum of \$368 operative during 2002) while the national average is roughly 0.50. This downtrend is responsible for the decrease in the replacement rate (termed the Handbook replacement rate in Chapter 2). To restore the replacement rate to the nationwide average, a maximum of about \$360 (roughly half of the weekly wage in 2002) would be required. Even with a lower maximum, the state's replacement rate in recent years has been only modestly lower than the national average. In 2000, the last year of data unaffected by recent temporary benefit increases in Virginia, the Handbook replacement rate was 0.308 in Virginia versus 0.329 in the U.S., a downward deviation of 6 percent. Restoring the maximum weekly benefit to 50 percent of the weekly wage would move the replacement rate back to the national average.

The average duration of UI benefits in Virginia consistently falls below the national average. This reflects both the state's strong labor market where unemployment duration is short

and the statutory linkage between base period earnings and the maximum benefit amount (BPE-MBA). The BPE-MBA linkage in Virginia falls into the 0.24-0.26 range whereas the national average linkage is roughly 0.33. Because of this low ratio, new claimants on average are entitled to some 21-22 weeks of potential UI benefits while the average nationwide is 24-25 weeks.

Benefit reciprocity in Virginia is below-average due to three factors: 1) a low application rate, 2) a low first payment rate and 3) short benefit duration. Of these three factors, short benefit duration is probably the least troubling. Even with its short average potential duration, benefit exhaustion rates in Virginia have fallen consistently below the national average in recent years. Only about one in four exhaust their benefits compared to one in three nationwide. Nevertheless the low BPE-MBA linkage undoubtedly increases hardships for some UI beneficiaries because it shortens their potential benefit duration. Chapter 3 explored the consequences of changing this linkage and found that potential duration did increase to national-average levels (24-25 weeks) when the present 0.24-0.26 linkage was increased to ratios such as 0.30 or 0.33.

Chapter 3 explored ways to raise benefit reciprocity by changing monetary eligibility statutes. Three alternatives were explored: 1) changing the two high quarter earnings requirement from its present \$2,500, 2) allowing an alternative monetary eligibility calculation for those with less than \$2,500 in their two high quarters and 3) instituting an alternative base period (ABP). The latter was found to be most effective. Nearly half of those monetarily ineligible under the regular base period (the earliest four of the five past completed quarters) became eligible under an ABP that spanned the past four completed quarters. Because those newly eligible under the ABP were disproportionately low wage workers, the cost of instituting an ABP was estimated to be modest. Simulations suggested an added 2.5 percent would become monetarily eligible but the increment to costs would be less than 1.0 percent. Since having an ABP would probably increase applications for UI, costs would be higher, perhaps as much as a 2.0 percent increment over present costs.

Chapter 4 examined two substate benefit issues. Should there be differentials by geographic area in maximum weekly UI benefits? 2) Should maximum benefit duration be different in different areas of Virginia? The first question is most directly of concern to Northern Virginia where wage levels are nearly 40 percent higher than the statewide average. Except for Northern Virginia and areas along the Washington-Richmond corridor, average wages elsewhere in the state are typically some 20-35 percent below the statewide average. The second question is most pertinent to counties and cities along the Virginia's southern and southwestern borders. Unemployment in these areas has been from two to three times the statewide average. Thus it is easy to identify the distinct areas that would benefit from substate differentials in the maximum weekly benefit and/or unemployment rate-related potential benefit duration.

Chapter 4 argued against instituting substate differentials. Such differentials would add to UI benefit payouts and to administrative burdens on the VEC. Increments in benefit costs would arise from two sources. 1) Substate programs would likely be implemented with hold-harmless provisions, i.e., areas not favored by proposed differentials would likely not experience benefit reductions. 2) Behavioral responses could be expected. People would try to claim benefits from favored areas. Interstate claims against Virginia could be expected to increase. Benefit durations could be expected to increase among those receiving higher weekly benefits and those with longer potential benefit entitlements. If it were deemed desirable to increase the maximum benefit in some areas this could be done on a statewide basis while much of the increase in payouts would be concentrated in high wage Northern Virginia. In light of current funding problems, it was argued that decisions to institute substate programs should be deferred.

Benefit financing and trust fund solvency

Chapters 5 and 6 examined issues of UI program financing and trust fund solvency. Chapter 5 studies primarily the setting of tax rates for individual employers while Chapter 6 examines aggregates affecting the trust fund balance, e.g., benefits and employer contributions, and the question of trust fund adequacy.

Since 1982 Virginia has utilized benefit ratio experience rating. Tax rates for a given year are set using four year benefit ratios (the ratio of benefits charged to individual employers relative to their UI covered payroll) for the 48 months ending on June 30th of the preceding year. For a given benefit ratio, the exact tax rate applicable depends upon which of 15 statutory tax rate schedules is operative in the year. The designation of the tax rate schedule depends upon the UI trust fund balance as of the June 30th computation date. Higher fund balances trigger lower tax rate schedules.

The assignment of UI benefit charges to employers is imperfect as some benefits are not assigned to individual employer accounts (termed noncharged benefits) while other charges are not collectible either because the charges exceed the maximum tax rate (ineffective charges) or because the employer has ceased operations (charges against inactive accounts). In most years, Virginia covers these ineffectively assigned charges with interest earnings from its trust fund, but in some years (years of low trust fund balances) it uses a flat rate tax (termed a pool charge) to defray these benefit costs. Since 1988 Virginia has operated its benefit ratio experience rating with a comparatively low volume of ineffectively assigned benefit charges when compared to the average for other UI programs. Between 1988 and 1997, for example, Virginia effectively assigned 69 percent of benefit charges to individual employers whereas the corresponding national average was only 62 percent.

Virginia derives UI contributions from only a fraction of covered wages. Currently the tax base for employer contributions is \$8000, a level first effective in 1991. As in many other states, the UI tax base in Virginia has grown much more slowly than average wages. This has meant that the share of wages that are taxable has declined with the passage of time. Whereas the taxable share of covered wages averaged about 60 percent during the 1960s, the share was only about 0.24 in 2002. This low contribution base means UI taxes that are levied at a flat rate bear most heavily on low wage employers. The low tax base can also slow the speed of recovery of the UI trust fund following a recession.

In any given year, Virginia's tax statute authorizes VEC to levy a scheduled tax based on one of its fifteen tax rate schedules. Two flat rate taxes may also be operative: pool charge taxes are levied when the volume of ineffectively assigned benefit charges exceeds trust fund interest earnings and solvency taxes are operative when the trust fund balance falls below 50 percent of the level deemed adequate. The three taxes combined provide a wide range of potential tax rates so that tax revenues can respond strongly to recession-related trust fund drawdowns and restore the trust fund balance to the level deemed "adequate."

Virginia uses a variant of a high cost multiple to determine trust fund adequacy. The fund balance deemed adequate is determined using three factors: 1) total covered payrolls, 2) the average of the three highest cost years of the twenty years ending on preceding the June 30th computation date and 3) a multiplier of 1.38. Since the high cost average is now about 0.62 percent, the adequate balance is about 0.86 percent of covered payroll or roughly \$900 million.

Tax rates are set based on the ratio of the actual trust fund balance to the adequate balance. During 2003, for example, the tax schedule for the 80 percent fund balance adequacy

ratio will be operative. A pool charge tax rate of 0.16 percent will also be operative in 2003. Chapter 6 notes that Virginia's taxing mechanism has a wide range of potential tax rates achieved through taxing according to one of fifteen tax schedules and revenues that can be collected through pool charge taxes and the fund building tax. Their combined rates can reach 2.5 percent of taxable payroll.

Chapter 6 examined the Virginia's funding mechanism and found it adequate and not in need of fundamental changes. The analysis included simulations with a model developed for the project. The model indicated that following the current recession and using likely assumptions about future unemployment and wage growth, the trust fund balance will increase as unemployment decreases and higher tax rate schedules come into play starting in 2003.

The Chapter 6 analysis also examined some potential changes that would strengthen Virginia's funding mechanism. Under all simulations, the average tax rates to be paid by Virginia employers will increase sharply between 2003 and 2008 compared to 1998-2002. Simulations with an indexed taxable wage base indicated that the trust fund balance would recover more fully with even a low indexation percentage (21 percent of average annual earnings). Under a 21 percent ratio to average wages, the taxable wage base grows from \$8,000 in 2002 to \$9,733 in 2008 (or by 22 percent). Most important, the trust fund balance at the end of 2008 was at least \$100 million higher with indexation when compared with the balance that assumes continued reliance on the present tax base.

Recommendations

As noted, HJR 611 directed the report to examine eight specific topics. These are listed below in their order of appearance in HJR 611. The eight topics are examined in Chapter 7, and, based on the analysis of Chapters 2-6, a number of recommendations are made. Several recommendations are to leave Virginia's present statutory provisions unchanged. In fact, seven of the report's 16 recommendations are to leave present arrangements unchanged. The UI program as currently constituted has a number of sound features that do not need to be changed.

The set of recommendations pertaining to benefits would increase benefit availability both to current beneficiaries (through an increase the BPE-MBA ratio and by raising the maximum weekly benefit amount) and to those who do not receive benefits (through an ABP). Since the trust fund balance is going to be low for the next few years, the implementation of benefit increases should be deferred or implemented only selectively until the fund balance is restored to a level closer to an "adequate" level. The report recommends ending as soon as possible the temporary across-the-board benefit increases still slated to be operative during 2003.

There are also recommendations for further research in two areas: 1) the reason (or reasons) why such a high share of those monetarily eligible do not receive a benefit payment and 2) and possible need for and alternative ways to fund job training and economic development.

Two recommendations will affect employer UI taxes. The report recommends increasing the taxable wage base to \$12,000. While this would increase taxes in the short run and speed the recovery of the trust fund balance, it would improve the equity of UI taxes paid by low-wage employers vis-a-vis their high wage counterparts. Also recommended is an increase in the maximum solvency tax from its present 0.2 percent of taxable wages to 0.4 percent when the trust fund balance reaches very low levels. All eight topics and associated recommendations are listed below. As noted, Chapter 7 discusses each of the eight topics specified in HJR 611 and provides details behind the various recommendations that appear in the following lines.

Topic 1. The current formula for determining the solvency of the Unemployment Trust Fund

Recommendation 1. Retain current procedures for determining the level of the adequate trust fund balance.

Recommendation 2. Virginia should raise its taxable wage base to \$12,000.

Topic 2. Employee benefit eligibility criteria

Recommendation 3. Virginia should raise the BPE-MBA linkage from its present 0.24-0.26 range to a uniform ratio of 0.30.

Recommendation 4. VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment.

Recommendation 5. Virginia should institute an alternative base period (ABP).

Topic 3. The rationale for benefit levels

Recommendation 6. Do not change the basis for computing weekly benefits

Topic 4. The propriety of regional or extended benefit features

Recommendation 7. Do not institute a substate differential in the maximum weekly benefit amount.

Recommendation 8. Do not institute a substate differential in the maximum duration of benefits.

Topic 5. The appropriateness and sufficiency of pool charges

Recommendation 9. Do not change the method for assigning pool charges.

Recommendation 10. Virginia should consider raising the maximum rate for fund building taxes.

Topic 6. The propriety of diversion of revenue to job training or economic development programs

Recommendation 11. A proposal to divert revenue to job training or economic development programs should be deferred.

Recommendation 12. At that future date there should be a careful analysis of alternative ways to fund training and/or economic development activities.

Topic 7. The current tax schedules for employers

Recommendation 13. Do not change the current tax schedules

Topic 8. The means of calculating the weekly amount of unemployment compensation benefits for displaced employees

Recommendation 14. End the temporary across-the-board increases in weekly benefits operative during 2002 and 2003 as soon as practicable.

Recommendation 15. Restore the maximum weekly benefit to a level that represents 50 percent of average weekly wages.

Recommendation 16. In the long run, Virginia should implement an indexed weekly benefit maximum.

Chapter 1. Introduction

This report was written in response to a legislative directive specified by the Virginia General Assembly in House Joint Resolution (HJR) 611 to undertake a comprehensive review of the state's unemployment compensation system. Enacted during Virginia's 2001 legislative session, HJR 611 identified eight topics to be studied covering aspects of Unemployment Insurance (UI) benefit payments, financing and trust fund solvency. The analysis was to be undertaken in close consultation with the Virginia Employment Commission. This final report, a revision of an earlier draft report, responds to the HJR 611 legislative directive.

The current economic environment and the recent performance of the UI program in Virginia make this analysis timely. At the same time, however, there are several uncertainties. It is clear that the UI trust fund has declined sharply from its level at the end of 2000. The loss of reserves in 2001 exceeded \$160 million and the loss this year is likely to exceed \$330 million. At present payout rates, total UI benefit payments during 2002 will likely be close to \$750 million while annual contributions from employers will be close to \$150 million. The gap between benefit outflows and contributions into the trust fund during 2002 was reduced by the \$214 million distribution from federal UI trust funds to Virginia under the Reed Act. This distribution, a one-time event and not to be repeated within the next few years, will raise the trust fund balance in 2002 and in later years by about \$200 million. Even with the Reed Act infusion, however, the trust fund balance at the end of 2002 will in all probability fall below \$600 million.

In assessing the near term prospects for the UI program in Virginia, three major uncertainties can be identified. First, the time path of state unemployment is highly uncertain. Second, benefit reciprocity reached historically high levels during the first ten months of 2002. It is unclear how long the high reciprocity will persist. Third, there are presently in place temporary benefit enhancements, enacted in late 2001 and slated to persist until the end of 2003. During 2002 all beneficiaries have received weekly benefit payments 37.3 percent higher specified by the underlying benefit statute, and this is slated to be an 18.65 percent increment during 2003. These temporary additions, while

providing important additional income support to claimants and their families, have at the same time added significantly to the trust fund outflow. Higher benefit payouts attributable to the 37.3 percent increase in benefits during 2002 will total about \$200 million. The combined effects of high unemployment in the future, a high reciprocity rate and a prolongation of temporary benefit increases would add to future benefit payments and create additional downward pressures on the UI trust fund balance.

The conjunction of recent trust fund declines with uncertainties about the state economy, UI reciprocity and temporary benefit measures ensures that concerns about trust fund solvency will figure prominently in UI program deliberations for the next few years. Yet the legislative charge of HJR 611 is to undertake a wide ranging review of major aspects of Virginia's UI program. This situation presents something of a dilemma for the present report. One cannot observe the recent time path of the trust fund balance and not be concerned with the size of the decline and the need to rebuild the balance. Yet, Virginia's UI program over the past three decades has been characterized by very low benefit reciprocity (among the very lowest in the nation) and below-average wage loss replacement rates. How can one propose changes that would increase benefit payments in the face of a sharply reduced trust fund balance? The tactic employed in the report's recommendations is to distinguish the short run from the long run. Recommendations for benefit enhancements are suggested as desirable in long run, but not necessarily appropriate for enactment during 2003 or 2004.

The report has five analytic chapters. Three (Chapters 2, 3 and 4) focus on aspects benefit payments while two (Chapters 5 and 6) examine questions related to tax rates, revenues and trust fund adequacy. At the end of each chapter there is a summary of major findings. In the analysis of funding questions, a simulation model was developed, and it is utilized in Chapter 6 to make projections of future trust fund balances. Details of this model are provided in Appendices B and C. Each chapter has summary. Finally, Chapter 7 deals explicitly with the 8 legislative charges specified in HJR 611. Chapter 7 draws heavily upon Chapters 2-6, and makes several recommendations. Many of the recommendations relate to benefits and are made with qualifications as to the timing of their implementation.

Chapter 2. Unemployment Insurance Benefits in Virginia

The cost of unemployment insurance (UI) in Virginia in the long run reflects payments made to unemployed workers. Historically, Virginia's UI program has had low benefit costs, due primarily to a low rate of benefit reciprocity. Using a standard benefit reciprocity measure, the ratio of weekly beneficiaries to weekly unemployment, Virginia has consistently exhibited a low ranking when compared to other states and with the national average. In contrast, average weekly UI benefits, a second key cost factor, have been close to the national average over the past 35 years, but somewhat below-average since the late 1980s. The state's unemployment rate, a third cost factor, has consistently fallen below the national average.

This chapter reviews major developments in Virginia's UI benefit costs. The analysis utilizes a historical perspective, tracing important developments from the mid 1960s to the present.¹ Attention is focused both on key UI statutes and performance measures, e.g., the reciprocity rate. Much of the analysis is comparative, placing Virginia into the broader context provided by the UI programs in the other states. The comparative analysis while interesting and important in its own right also provides background material for answering questions related to UI benefits posed by HJR 611. As noted, these questions are addressed in Chapter 7.

This chapter has six main parts. Part A gives an overview of trends in reciprocity and benefit payment levels. Part B introduces an accounting framework for examining issues of costs and reciprocity and summarizes Virginia historical record. The next three parts (C, D and E) respectively examine details of entry provisions, weekly benefits and benefit duration. The analysis utilizes a comparative perspective, placing Virginia within the wider context provided by other state UI programs. Finally, Part F summarizes the chapter's major findings.

A. Historical Overview

Table 2.1 summarizes the historical record on unemployment and UI benefit reciprocity over the 35 years from 1967 to 2001. The table identifies two factors that have

¹ Information from earlier years is also utilized where appropriate.

Table 2.1. Virginia Unemployment Insurance Benefit Reciprocity, 1967 to 2001.

Year	National Unem- ployment Rate TUR% [1]	Virginia Unem- ployment Rate TUR% [2]	Virginia Total Unem- ployment TU [3]	Virginia Insured Unem- ployment IU [4]	Virginia Weekly Benefic- iaries NBen [5]	Virginia Recipien- cy Rate NBen/TU [6]	National Recipien- cy Rate NBen/TU [7]	Virginia's Rank-a NBen/TU [8]	Virginia/ National Recipien- cy Rate [6]/[7] [9]
1967	3.9	2.9	49.0	7.8	5.9	0.121	0.337	51	0.359
1968	3.6	2.7	47.0	6.5	4.9	0.105	0.327	50	0.321
1969	3.5	2.7	48.0	6.8	5.0	0.104	0.320	50	0.326
1970	4.9	3.4	61.8	11.1	8.2	0.133	0.365	50	0.364
1971	5.9	3.6	68.9	13.5	10.0	0.146	0.360	50	0.405
1972	5.6	3.6	73.3	10.2	7.0	0.095	0.314	51	0.303
1973	4.9	3.5	72.9	9.0	6.4	0.088	0.306	51	0.287
1974	5.6	4.5	99.2	15.4	11.0	0.111	0.357	51	0.310
1975	8.5	6.4	146.1	47.8	41.5	0.284	0.419	45	0.677
1976	7.7	5.9	138.5	29.7	25.1	0.181	0.326	50	0.557
1977	7.0	5.3	129.1	28.5	24.1	0.187	0.306	45	0.611
1978	6.0	5.4	133.9	26.5	22.3	0.166	0.307	47	0.542
1979	5.8	4.7	120.1	26.6	23.5	0.196	0.327	46	0.600
1980	7.1	5.0	128.2	37.2	33.9	0.264	0.371	44	0.712
1981	7.6	6.1	158.8	36.7	34.0	0.214	0.312	44	0.687
1982	9.7	7.7	203.8	49.5	44.2	0.217	0.331	48	0.656
1983	9.6	6.1	164.8	33.7	31.2	0.189	0.277	49	0.682
1984	7.5	5.0	143.0	23.9	21.8	0.153	0.248	49	0.615
1985	7.2	5.6	159.7	25.7	24.1	0.151	0.272	49	0.555
1986	7.0	5.0	144.9	23.2	21.8	0.150	0.280	49	0.537
1987	6.2	4.2	127.0	21.0	19.8	0.156	0.269	48	0.578
1988	5.5	3.9	121.0	22.5	20.6	0.170	0.267	44	0.639
1989	5.3	3.9	123.0	21.7	19.6	0.159	0.283	48	0.562
1990	5.6	4.3	140.7	27.9	26.2	0.186	0.312	45	0.597
1991	6.8	5.9	198.0	45.3	40.1	0.203	0.341	47	0.594
1992	7.5	6.4	219.1	41.8	35.1	0.160	0.296	51	0.542
1993	6.9	5.1	172.5	30.8	25.5	0.148	0.265	49	0.558
1994	6.1	4.9	166.5	31.0	25.4	0.153	0.290	49	0.527
1995	5.6	4.5	157.0	29.5	23.8	0.152	0.301	50	0.505
1996	5.4	4.4	149.5	28.0	22.7	0.151	0.309	50	0.490
1997	4.9	4.0	134.9	24.6	19.9	0.148	0.297	51	0.498
1998	4.5	2.9	101.7	24.1	19.4	0.191	0.306	43	0.623
1999	4.2	2.8	98.1	22.2	18.1	0.185	0.322	48	0.574
2000	4.0	2.2	79.8	22.2	18.0	0.226	0.319	38	0.708
2001	4.8	3.5	127.0	35.3	29.9	0.236	0.382	46	0.617

Source: U.S. Department of Labor: Bureau of Labor Statistics and Office of Workforce Security.

Labor force, unemployment, insured unemployed and weekly beneficiaries in Virginia in thousands.

a - Virginia's rank is measured relative to the fifty states plus the District of Columbia.

consistently contributed to low UI benefit costs in Virginia, the low unemployment rate and the low UI benefit reciprocity rate.

The state's unemployment rate (column [2]) has fallen below the national average (column [1]) during each of the years covered by Table 2.1. The average unemployment rate nationwide over this period was 6.1 percent but it was only 4.5 percent in Virginia. The highest state-to-national ratio during these years was 0.90 while the lowest was 0.55 (in 2000) and the 35 year average was 0.74. From this macro labor market indicator it is clear that Virginia has enjoyed consistently strong labor market performance throughout the 1967-2001 period.

The second factor contributing to low UI program costs has been the low reciprocity rate, column [6]. The UI beneficiary data shown in Table 2.1 refer to the so called "regular" UI program, the state-financed program that pays up to 26 weeks of benefits to eligible unemployed workers. Traditionally, there are two measures of UI reciprocity, insured unemployment and weekly beneficiaries, and they are shown in columns [4] and [5] respectively. Insured unemployment counts active claimants including those serving a waiting period and some serving fixed length benefit deferrals as well as actual regular UI beneficiaries. Weekly beneficiaries refer just to recipients of regular UI benefits. Between 1967 and 2001 the ratio of weekly beneficiaries to total unemployment (column [6]) averaged 0.168 in Virginia compared to a national average of 0.315 (column [7]).

Columns [8] and [9] provide vivid summaries of low benefit reciprocity in Virginia. For each year between 1967 and 2001, the ratio of weekly beneficiaries to weekly unemployment was noted for each state and the District of Columbia.² State ratios were ranked from high to low, i.e., from 1 to 51. Virginia's rank appears in column [8]. For 23 of the 35 years Virginia ranked between 48th and 51st. The state's highest rank was 38 while only four ranks fell into the range from 38 to 44 and the remaining 30 were 45 or higher. Low benefit reciprocity has been a persistent feature of Virginia's UI program over the entire period for which it can be compared with other states.

² State estimates of total unemployment (or TU) are published by the Bureau of Labor Statistics (BLS) for every state starting in 1976. Between 1967 and 1975 BLS published estimates for large states and nine census regions. For Virginia BLS data extend from 1970. Earlier estimates of TU in Virginia were derived

Column [9] provides a second summary of the persistently low reciprocity rate. It shows the ratio of Virginia's reciprocity rate (column [6]) to the nationwide rate (column [7]). Between 1967 and 1974 this relative reciprocity measure averaged 0.334, i.e., about one third of the national average. Between 1975 and 2001 this ratio ranged between 0.490 (1996) and 0.712 (1980). For 23 of these 27 years this relative reciprocity ratio was between 0.500 and 0.699 and averaged 0.594. Thus after removing the eight years of lowest relative reciprocity, the average for the remaining 27 years fell below 0.600. Columns [8] and [9] provide vivid evidence of persistently low reciprocity in Virginia.³

Table 2.1 also illustrates two other aspects of benefit reciprocity in Virginia. Reciprocity is highly cyclical. Note how the level of weekly beneficiaries (column [5]) increased in 1970-1971, 1975, 1980-1983, 1991-1992 and in 2001. In all these periods the state's unemployment rate increased as did the national unemployment rate. Thus UI caseloads have been very responsive to overall state unemployment. The increase between 2000 and 2001 from 18,000 to 29,900 was not unusual in light of earlier recessionary periods. Caseloads exceeded 30,000 in seven earlier years (1975, 1980, 1981, 1982, 1983, 1991 and 1992). Table 2.1 also suggests an increase in reciprocity since 1998. During the most recent four years, the reciprocity ratios in column [6] averaged 0.209. Since 2001 was the only recession year of the four, this high average ratio seems to reflect other factors besides the recent economic downturn. In the years since 1997, the minimum base period earnings requirement was reduced from \$3250 (1997) to its present \$2500 (1999). This change would be expected to raise the proportion of claimants who satisfy monetary earnings requirements. Benefit reciprocity is examined in more detail later in the chapter.

Summary information on weekly benefits for the 1967-2001 period appears in Table 2.2. Columns [1] and [2] respectively show the minimum and maximum benefit while column [3] shows the maximum benefit as a ratio to the average weekly wage in

by the author. The procedure which relies heavily on UI claims and regional data published by BLS, is described in Vroman (1992).

³ It should be noted that a measurable segment of Virginia employment involves federal civilian and military workers not covered by the regular UI program. They have separate unemployment compensation programs. Between January 1999 and August 2002, however, weeks compensated in the federal programs (commonly termed UCFE and UCX) averaged 3.6 percent of weeks compensated in Virginia's regular UI program. Inclusion of federal UI program claimants would not materially raise the reciprocity rates displayed in Table 2.1.

Table 2.2. Average Weekly Benefits and Replacement Rates, 1967 to 2001

Year	Minimum Weekly Benefit	Maximum Weekly Benefit	Maximum Benefit/ AWW [2]/[5]	Average Weekly Benefits WBA [4]	Average Weekly Wage AWW [5]	Replace- ment Rate Handbook [4]/[5] [6]	Replac- ment Rate BAM1 [7]	Replace- ment Rate BAM2 [8]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1967	16.00	42.00	0.420	32.81	99.99	0.328	INA	INA
1968	17.00	45.00	0.418	33.81	107.55	0.314	INA	INA
1969	18.00	48.00	0.421	36.43	113.96	0.320	INA	INA
1970	18.00	53.50	0.442	41.07	120.91	0.340	INA	INA
1971	18.00	59.00	0.459	46.41	128.46	0.361	INA	INA
1972	19.00	64.50	0.488	47.38	132.26	0.358	INA	INA
1973	20.00	70.00	0.490	52.78	142.96	0.369	INA	INA
1974	20.00	78.50	0.504	58.62	155.78	0.376	INA	INA
1975	20.00	87.00	0.515	65.93	168.88	0.390	INA	INA
1976	20.00	95.00	0.524	68.99	181.27	0.381	INA	INA
1977	24.00	106.50	0.551	75.33	193.18	0.390	INA	INA
1978	33.00	112.50	0.549	83.51	204.87	0.408	INA	INA
1979	38.00	118.50	0.533	87.32	222.18	0.393	INA	INA
1980	38.00	122.00	0.503	95.54	242.59	0.394	INA	INA
1981	41.00	130.00	0.489	98.09	265.96	0.369	INA	INA
1982	44.00	138.00	0.482	108.17	286.54	0.378	INA	INA
1983	44.00	138.00	0.456	111.05	302.95	0.367	INA	INA
1984	49.00	144.00	0.452	110.43	318.93	0.346	INA	INA
1985	56.00	154.50	0.462	120.24	334.70	0.359	INA	INA
1986	58.00	163.00	0.462	127.95	353.16	0.362	INA	INA
1987	58.00	167.00	0.448	132.90	373.05	0.356	INA	INA
1988	57.00	171.50	0.435	134.71	394.54	0.341	0.423	0.476
1989	56.00	176.00	0.429	141.12	410.14	0.344	0.428	0.469
1990	58.00	176.00	0.413	146.05	425.77	0.343	0.389	0.450
1991	62.50	198.00	0.446	156.81	443.98	0.353	0.413	0.460
1992	65.00	208.00	0.448	164.15	464.26	0.354	0.406	0.454
1993	65.00	208.00	0.440	168.77	472.76	0.357	0.409	0.459
1994	65.00	208.00	0.429	169.31	484.53	0.349	0.395	0.450
1995	65.00	208.00	0.414	169.63	502.34	0.338	0.394	0.454
1996	65.00	216.00	0.412	172.62	523.91	0.329	0.402	0.462
1997	62.50	225.00	0.408	179.20	551.16	0.325	0.399	0.465
1998	57.50	227.00	0.386	182.86	588.53	0.311	0.411	0.463
1999	52.50	229.00	0.368	186.91	621.55	0.301	0.387	0.457
2000	50.00	230.00	0.347	203.88	661.93	0.308	0.396	0.458
2001	50.00	332.00	0.481	234.63	690.81	0.340	0.360	0.453

Source: Virginia Employment Commission and U.S. Department of Labor, Office of Workforce Security.

Minimum and maximum weekly benefits are averages for January and July. Maximum in 2001 adjusted for increase after September 11, 2001. Average weekly wage refers to taxable plus reimbursable employers. BAM replacement rates based on Benefit Accuracy Measurement data as described in the text. INA - Information not available.

covered employment.⁴ Compared to the weekly wage the maximum increased rapidly between 1967 and 1977 raising the column [3] ratio from 0.420 to 0.551. This ratio then gradually declined between 1978 and 1984 and again after 1991, reaching 0.342 in 2000. The increased ratio of 2001 reflects both an increase in the maximum to \$268 in January and the 37 percent increase to \$368 following September 11th. These increases raised the ratio of the maximum to the AWW to 0.481 or roughly to the ratio of 1982.

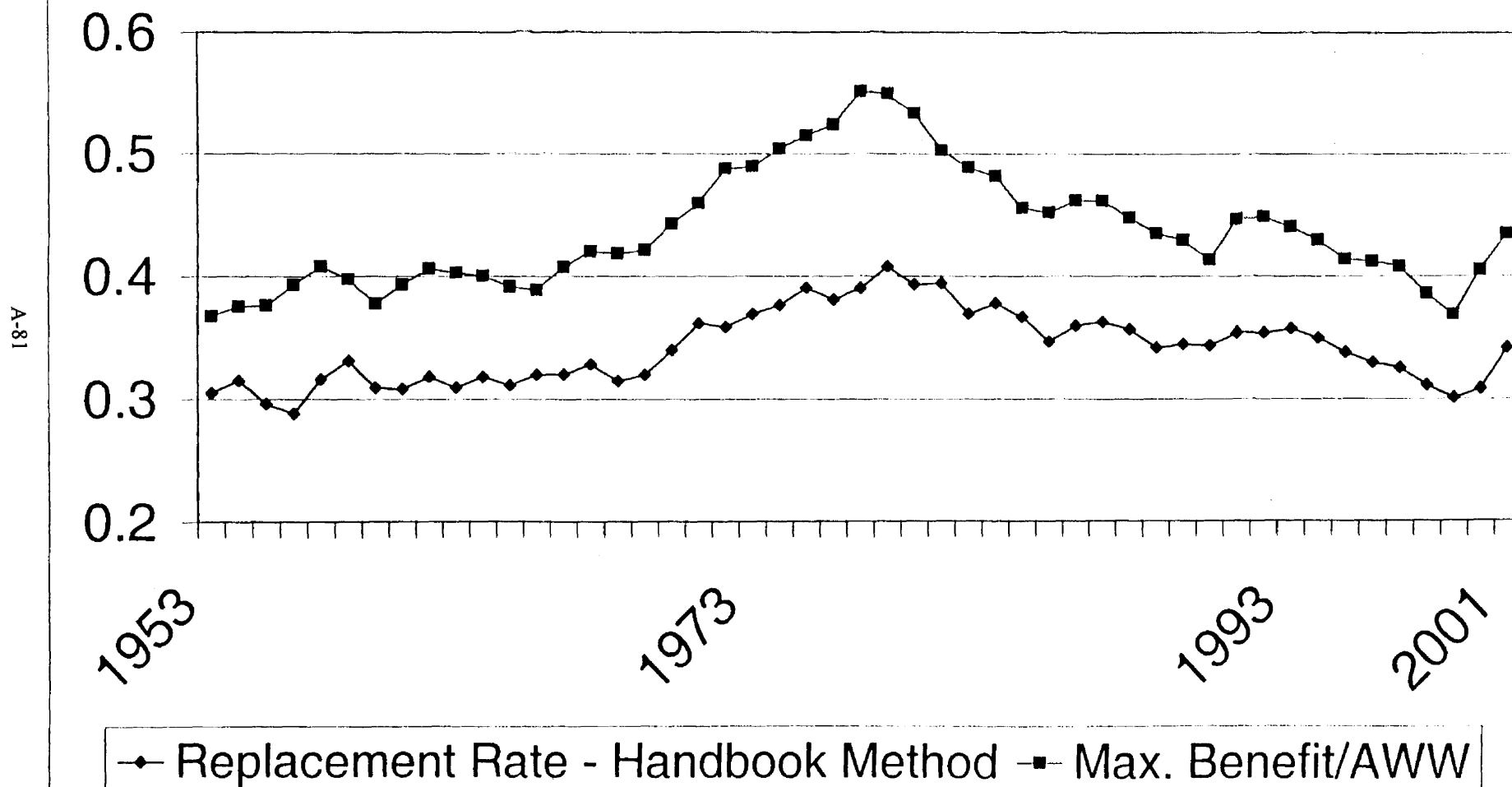
Columns [4]-[6] summarize information on average weekly UI benefits and average weekly wages. Their ratio, commonly termed the replacement rate, is an indicator of overall benefit generosity. Many factors influence the replacement rate in a given state such as the maximum benefit, the minimum benefit, the statutory replacement rate (the link between weekly benefits to prior earnings specified in the UI law) and the type of formula used to connect earlier earnings to the weekly benefit. To anticipate the discussion of Part D, however, Virginia's history in weekly benefit determination has had many elements of stability. Consequently there has been a close association between the maximum benefit (measured relative to the weekly wage) and the replacement rate.

Chart 2.1 provides a visual summary of this association for the years 1953 to 2001. During these 49 years the replacement rate varied between a maximum of 0.408 in 1978 to a minimum of 0.288 in 1956. However between 1953 and 1969 the replacement rate was remarkably stable with values falling into the range between 0.288 and 0.331. The replacement rate then increased between 1970 and 1978 reaching a maximum of 0.408 in the latter year. After 1978, the replacement rate gradually declined, reaching a low of 0.301 in 1999 and then increasing in 2001. The important point of Chart 2.1 is to document the close association between the replacement rate and the ratio of the maximum benefit to the average weekly wage. The pattern for the latter ratio is: relatively stable before 1970, increasing between 1970 and 1978, gradually decreasing between 1979 and 2000,⁵ and then higher in 2001 (due to the temporary benefit increase).

⁴ The minimum and maximum shown for each year is the average for January and July. The maximum for 2001 was derived by weighting \$268 and \$368 respectively by an estimate of weeks compensated before and after September 11, 2001.

⁵ Note that there is an increase in 1991 but then a resumption of the downward trend. Extending the chart to 2002 would show that both ratios increased sharply in 2002, a reflection of the 37 percent across-the-board temporary increase in weekly benefits that raised the maximum and all lower payment levels.

Chart 2.1. Maximum Weekly Benefits and Average Benefits, 1953 to 2001



The close association between the two series in Chart 2.1 is illustrated by a simple regression where the maximum-benefit-to-average-wage ratio explained 88 percent of the variation in the replacement rate between 1953 and 2001. Most of the variation in the replacement rate over the past 50 years in Virginia has been associated with changes in the maximum weekly benefit. When the maximum has grown faster than the weekly wage, the replacement rate has increased, and vice-versa. The decrease in the replacement rate during the 1980s and 1990s was substantial in Virginia, a reduction of roughly ten percentage points. The main explanation for the decrease was the slow growth in the weekly benefit maximum.⁶

Measuring replacement rates is to some extent an art, and data in Table 2.2 help to illustrate this important point. The replacement rates shown in column [6] and in Chart 2.1 are the most common measures that have been used in UI programs. They suggest that in Virginia, on average, UI benefits have replaced some 0.30-0.35 of previous wages since about 1985. Estimated replacement rates measured as the ratio of average weekly benefits to average weekly wages extend back to 1940 for all states. These replacement rates will be referred to as Handbook replacement rates in the remainder of this report whenever there is possible ambiguity as to which replacement rates are being discussed.⁷ Note that Handbook replacement rates are derived from the ratio of two averages, the average weekly benefit and the average weekly wage.

One important limitation of handbook replacement rates should be emphasized. The average weekly wage used in the calculation refers to the weekly wage of employed wage and salary workers. Employed workers are known to receive wages that are some 10 to 20 percent higher than the wages of those who experience unemployment and collect UI benefits. Thus, handbook replacement rates are too low because the weekly wages used in the calculations are inappropriately high.

Since 1988 the UI programs in the individual states have been measuring weekly wages and weekly benefits of claimants in the Benefit Accuracy Measurement program

⁶ While it is theoretically possible for the minimum benefit to have an important association with the replacement rate, this is not the case in Virginia. There simply are not many beneficiaries paid the minimum benefit. During the first half of 2001 when the minimum was \$50, fewer than 0.1 percent of beneficiaries received the minimum and fewer than one percent received between \$50 and \$60.

(BAM, formerly the Benefits Quality Control program). Small samples of claimants are selected each month in every state and the accuracy of their benefit determinations is reviewed. The BAM samples can be used to measure replacement rates with the advantage that the weekly wages in BAM are specific to UI beneficiaries. In general, the weekly benefits in BAM data are quite similar to those in Handbook data but the weekly wages in BAM data are systematically lower than in Handbook data.

Columns [7] and [8] display two sets of replacement rates based on BAM data. The series termed BAM1 (column [7]) uses the same measurement as with Handbook data, i.e., the ratio of average weekly benefits to average weekly wages. In other words, the averaging of both weekly benefits and weekly wages takes place before the replacement calculation is made. The series termed BAM2 (column [8]) is derived by first calculating the ratio of weekly benefits to weekly wages for each beneficiary (the micro replacement rate) and then averaging the ratios.

If low wage and high wage beneficiaries experienced the same replacement rates, the two BAM replacement rates would on average yield similar estimates. However, some features of UI benefit calculations ensure that high wage workers have below-average replacement rates. i) Those paid the maximum weekly benefit experience lower replacement rates than others due to the constraint caused by the maximum. ii) The calculation of the minimum benefit may cause a low-wage worker at the minimum to experience higher wage loss replacement than other workers. iii) Finally, some states have a weighted benefit schedule which provides higher statutory replacement for low wage workers than for others. All of these factors operate to make BAM1 replacement rates lower than BAM2 replacement rates.

The three sets of replacement rates in columns [6], [7] and [8] display consistent patterns. In each of the 14 years, the Handbook replacement rate is the lowest of the three while the BAM2 replacement rate (the average of the micro replacement rates) is the highest. For the full 14 years, their averages were respectively 0.335, 0.401 and 0.459.

It should be stressed that no one of the three replacement rate estimates is “right.” What is true is that moving from Handbook to BAM1 and then to the BAM2 replacement

⁷ The term Handbook is used because these replacement rates are published by the national Office of Workforce Security (OWS), Employment and Training Administration, U.S. Department of Labor in its publication the “Unemployment Insurance Financial Handbook” (1995) and annual Handbook updates.

rate is a progression where the importance of high wage beneficiaries successively decreases while the importance of low wage beneficiaries increases.

All of the replacement rates displayed in Table 2.2 are measured on a “gross” basis. If the measures included the effects of income taxes and payroll taxes on weekly wages and weekly benefits, the replacement rates would be higher by some 10 to 20 percent, e.g., 0.390 rather than 0.340 for the Handbook replacement rate in 2001. This project did not attempt to measure replacement rates on a net basis.⁸

The replacement rates displayed in Table 2.2 for Virginia can be calculated for all states and nationwide. Between 1990 and 2001 the national averages of the Handbook, BAM1 and BAM2 replacement rates were 0.347, 0.410 and 0.457 respectively. The corresponding averages in Virginia were generally lower but by less than five percent (0.333, 0.398 and 0.458 respectively). When compared to the neighboring states immediately to north and south, i.e., Maryland and North Carolina, the three replacement rates were uniformly lowest in Virginia, but the differentials were much larger with North Carolina than with Maryland.⁹ The most vivid contrast in replacement rates was between Virginia and North Carolina where for each of the three measures the Virginia average was some 11 to 19 percent lower than the North Carolina average. In recent years (prior to 2002), replacement rates (all three measures) have been below-average in Virginia.

Having introduced and briefly reviewed key elements of UI costs in Virginia (the unemployment rate, the reciprocity rate and the replacement rate), Part B presents an accounting framework for examining the costs of UI benefit payments.

B. The Costs of Benefit Payments

The accounting framework for studying the costs of UI benefit payments has two main elements, a cost equation and a reciprocity rate equation. In Virginia as in nearly all states, UI benefit payments are financed by payroll taxes paid by employers into state trust fund accounts maintained at the United States Treasury. Withdrawals can be made

⁸ Among the existing literature, a survey paper by Decker (1997) is especially relevant. The rule of thumb he reports is that a ten percent increase in the replacement rate, say from 0.40 to 0.44, increases duration from 0.5 to 1.5 weeks. One discussion of the effects of taxes on computed UI replacement rates and the associated effects on claimant behavior is found in Parts III, IV and V of Anderson and Meyer (1997).

⁹ For Maryland the corresponding three averages were 0.340, 0.417 and 0.475 and for North Carolina the three averages were 0.391, 0.489 and 0.513.

from these accounts for only a single purpose: to pay UI benefits to eligible unemployed workers. Thus in the long run, the taxes paid by employers in a given state closely reflect the state's experiences with benefit payouts.

A useful UI cost equation can be derived starting with the observation that total annual benefit payouts equal the product weekly benefits times weekly beneficiaries times 52, i.e.,

$$(B.1) \text{ Ben} = \text{WBA} * \text{NBen} * 52 \text{ where,}$$

Ben = total annual benefit payments,

WBA = average weekly benefits,

NBen = the average weekly number of beneficiaries and 52 converts weekly benefit payments into an annual benefit flow.

The right hand terms in (B1) can be rewritten as:

$$(B.2) \text{ Ben} = (\text{RRate} * \text{AWW}) * ((\text{NBen} / \text{TU}) * (\text{LF} * \text{TUR})) * 52 \text{ where,}$$

AWW = the average weekly wage,

RRate = the replacement rate (average weekly benefits as a ratio to AWW),

TU = the average weekly number unemployed,

LF = the labor force and

TUR = the unemployment rate (unemployment as a fraction of the labor force).

Observe that the replacement rate in (B2) measures benefit payments relative to the statewide average weekly wage. This replacement rate is the Handbook replacement rate as the term was defined earlier in Part A. For present purposes the Handbook replacement rate is appropriate for examining the costs of UI benefits.

A convenient metric for examining the tax costs of UI benefits is annual wage and salary payments to workers in covered employment. This can be expressed as:

$$(B.3) \text{ Wages} = \text{Emp} * \text{AWW} * 52 \text{ where,}$$

Wages = total annual payroll or the annual wage bill in covered employment,

Emp = annual average weekly employment, and

AWW = the average weekly wage.

This expression for the total annual payroll can be rewritten as:

$$(B.4) \text{ Wages} = \text{LF} * (1 - \text{TUR}) * \text{AWW} * 52 \text{ where,}$$

all the terms on the right-hand side of (B.4) have already been defined.

Dividing (B.2) by (B.4) yields an expression for UI benefit costs measured as a fraction of total annual payroll in covered employment:

$$(B.5) \text{ Ben/Wages} = RRate * (NBen/TU) * (TUR / (1 - TUR))$$

The benefit cost rate (Ben/Wages) in expression (B.5) is a fraction that has three components: the replacement rate, the reciprocity rate and the unemployment rate. Note that the latter enters as $(TUR / (1 - TUR))$ since higher unemployment not only raises UI payouts but also lowers annual payroll through reductions in covered employment.

Virginia's benefit cost rate has been consistently low. For the 1967-2001 period its average cost rate was 0.44 percent of payroll, less than half of the national average of 0.98 percent for the same period. Its cost rate exceeded 60 percent of the national cost rate only twice during these 35 years. Low and consistently low are both fully appropriate for describing the costs of the UI program in Virginia.

When the individual components on the right-hand side of expression (B.5) are examined, the importance of low reciprocity in Virginia is apparent. The highest reciprocity rate ($NBen/TU$) for these years was 0.284 in 1975 and the reciprocity rate was less than 0.20 in all but seven of these 35 years. As noted previously, Virginia's reciprocity rate for the period averaged roughly half of the national reciprocity rate. In contrast, the state's unemployment rate averaged roughly three quarters of the national rate over the same period. Virginia's replacement rate has typically been close to the national average with the state-to-national ratio averaging 0.99. For fourteen of these years, the replacement rate in Virginia exceeded the national average. Overall, the most important factor in Virginia's low UI costs has been its low rate of benefit reciprocity.

The preceding conclusion can be stated in an alternative way that some readers may find to be both more subtle and more accurate. The low benefit cost rate of Virginia's UI program has only a minor association with the benefit replacement rate which has been only slightly lower than the national average in recent years. In contrast, the state's unemployment rate has averaged roughly 25 percent below the national average while the reciprocity rate has averages 40-50 percent below the national average. Thus while the overall unemployment and the reciprocity rate are important elements in the explanation for low UI costs in Virginia, the below-average reciprocity rate makes a larger contribution to this outcome than the below-average unemployment rate.

From the perspective of state public policy regarding the costs of UI benefits, there is a most important distinction among the three elements on the right hand side of expression (B.5). The unemployment rate in a state is governed by economic factors that are largely outside beyond a state's direct control, especially in the short run. While state tax policies and economic development policies can affect state economic performance, national and regional economic factors often dominate in the determination of state unemployment rates. Depending on the peculiarities of individual recessionary periods, a state may find its unemployment rate either above, equal to or below the national average unemployment rate. While Virginia did not ever have an above-average unemployment rate between 1967 and 2001, its unemployment rate as ratio the national average varied from 0.55 (2000) to 0.89 (1978) or by more than 30 percentage points.

In contrast to the unemployment rate, the reciprocity rate and the replacement rate are cost factors largely under state control. Through its statutes and administrative procedures a state can strongly influence both factors that are important in determining UI costs. In the years since 1967, the reciprocity rate in Virginia has been consistently low while the replacement rate during 1967-2001 roughly matched the national average.

Given the importance of the reciprocity rate as a determinant of benefit costs, an expression has been developed to decompose the reciprocity rate (the ratio of weekly beneficiaries or NBen to weekly unemployment or TU) into four constituent parts. This expression is derived in the following paragraphs.

The starting point is an expression that represents total unemployment as measured by the monthly labor force survey (the Current Population Survey or CPS).
(B.6) $TU = NU * AD / 52$ where,

NU = new spells of unemployment in a year (measured in the monthly labor force survey as 12 times the average monthly number unemployed less than 5 weeks), and
AD = the average duration of the new spells, (in weeks and measured as $52 * TU / NU$).
AD/52 in (B.6) is average duration per spell of unemployment expressed as a fraction of the year.

The following expression describes weekly beneficiaries.

(B.7) $NBen = IC * (NIC / IC) * (FP / NIC) * ADUI / 52$ where

IC = initial claims (new plus additional initial claims) for UI benefits,
NIC = new initial claims for UI benefits,

FP = first payments of UI benefits (payments that signal the start of a benefit year), and ADUI = average duration in benefit status (total weeks compensated as a ratio to first payments).

ADUI/52 in (B.7) is average duration per first payment, expressed as a fraction of the year.

Taking the ratio of (B.7) to (B.6) yields:

$$(B.8) \text{ NBen/TU} = (IC/NU) * (NIC/IC) * (FP/NIC) * (ADUI/AD)$$

The left-hand side of expression (B.8) has NBen/TU, the indicator of benefit reciprocity introduced previously in expression (B.5). To repeat, NBen/TU is the weekly number of UI beneficiaries expressed as a ratio to weekly unemployment as measured in the monthly labor force survey.

The right-hand side of expression (B.8) shows the four explicit ratios that combine to determine the NBen/TU ratio. For convenience, each will be referred to using capital letters but dropping the division symbols appearing in expression (B.8).

The first term, ICNU, is the take-up rate or application rate. It shows the number who file for benefits as a fraction of all new occurrences of unemployment. Historically, this has averaged about 0.50 nationwide but with considerable variation across individual states. Knowledge about people who do not file for benefits is limited, but so called “nonfilers” or “self denials,” i.e., people who do not file either because they believe they are ineligible or for other reasons, are thought to be an important phenomenon. Many people do not file when they perceive they are not eligible either due to monetary reasons (insufficient earnings in the base period) or nonmonetary reasons (e.g., voluntarily quitting the last job).¹⁰

The second right-hand term in (B.8), NICIC, shows the importance of additional claims relative to new initial claims. In 2000, new initial claims totaled about 9.3 million while additional initial claims totaled slightly more than 6.0 million. Thus, filing for benefits more than once a year is a major phenomenon in UI programs.

¹⁰ Information on reasons for not filing for UI benefits has been derived from special supplements to the CPS where unemployed persons were asked directly why they did not apply for benefits. Analysis of CPS data for 1989-1990 was undertaken by Vroman (1991) and analysis of 1993 data was done by Wandner and Stettner (2000). Unfortunately, the samples in these special supplements were too small for an analysis of individual states such as Virginia.

The third-right hand term, FPNIC, shows the fraction of new initial claims that result in a benefit payment. This first payment ratio is less than unity partly because some people find jobs while serving their waiting week and/or disqualification period. More important, however, are the disqualifications for both monetary and nonmonetary reasons. The national FPNIC ratio has varied between 0.73 and 0.78 in recent years, and it varies widely across states.

The final term in expression (B.8), ADUIAD, is the ratio of the two unemployment duration measures. Note that ADUI (UI benefit duration) appears in the numerator of this ratio. States that closely monitor continuing eligibility and/or states that have relatively less generous UI potential duration provisions could have low average UI duration even though duration from the CPS (AD) is not unusually low. One indication of less generous duration provisions is a low level of potential duration among those found to be monetarily eligible for benefits. State-level information on potential duration is available from ETA-218 reports (monetary eligibility reports) and from so-called Handbook data.¹¹ In Virginia actual UI benefit duration (ADUI) and potential benefit duration have been consistently lower than the national average. Part E and Appendix A examine unemployment duration and UI benefit duration in some detail.

All elements that enter expressions (B.6), (B.7) and (B.8) are measured at the state level in CPS data or in federally required reports submitted by the state UI programs to the National Office of Workforce Security (OWS). Thus, the four right hand ratios in equation (B.8) can be derived for each state and can be extended into the past for more than twenty years. An analysis of low UI benefit recipiency, as signaled by a low NBenTU ratio, can thus decompose a low overall ratio into the product of its four constituent parts. A low (or high) WBTU ratio may arise from different combinations of the four factors shown on the right-hand side of expression (B.8).

Some additional comments about this recipiency rate accounting framework should be made. First, there is an issue of data availability. State data on NBenTU as displayed in column [6] of Table 2.1 are available back to 1967. However, new spells of unemployment by state have been measured in the CPS only since 1977. Thus the right-

¹¹ See U.S. Department of Labor, Employment and Training Administration, "Unemployment Insurance Financial Data," ET Handbook 394, (Washington, D.C.: U.S. Department of Labor, 1995) and updates.

hand elements of equation (B.6), e.g., NU and AD extend back to 1977. Consequently, the ICNU and ADUIAD ratios in expression (B.8) are available only from 1977. Second, there is an issue of data reliability with respect to CPS data at the state level. The CPS state-level samples are quite small (less than 1000 households in several states) thus data from individual years have a measurable degree of noise arising from these small samples. To reduce problems posed by these small samples, users often average CPS state data across years. Statistical reliability problems are not present in the data from the UI programs which are universe counts. Thus in relationship (B.8) the NICIC and FPNIC ratios are more statistically reliable than the ICNU and ADUIAD ratios because the latter pair depend partly on state-level information from the CPS.

What insight does relationship (B.8) provide regarding low benefit reciprocity in Virginia? Table 2.3 displays average data for Virginia and the U.S. for each element of (B.8) measured over the 24 years from 1977 to 2000.

Table 2.3. Factors Related to UI Benefit Reciprocity in Virginia and the U.S., 1977 to 2000.

Element from relationship B.8	Virginia	United States	Virginia/U.S.
NBenTU, reciprocity rate	0.178	0.300	0.593
ICNU, application rate	0.431	0.521	0.827
NICIC, repeat application rate	0.569	0.570	0.998
FPNIC, first payment rate	0.670	0.741	0.904
ADUIAD, relative unemploy. duration	1.111	1.372	0.810

Over the 24 years covered by Table 2.3 the average reciprocity rate in Virginia was 0.178 compared to the national average of 0.300. From the table, three factors can be seen to contribute to below-average reciprocity in Virginia. First, following new onsets of

unemployment, a below-average proportion file claims for UI benefits. Virginia's average ICNU ratio of 0.431 was about 17 percent below the national average of 0.521. Second, among those who filed new initial claims, the proportion who received a first payment in Virginia averaged 0.670 compared to the national average of 0.741, a differential of 10 percent. Third, relative UI benefit duration was short in Virginia when compared to the national average. Virginia's ADUIAD ratio of 1.111 was about 19 percent below the national average of 1.372.

The remaining right-hand factor in equation (B.8), the repeat application rate or NICIC, almost exactly matched the national average. The averages of 0.579-0.580 imply that for every ten new initial claims for benefits there were about 7 additional claims both in Virginia and nationwide. Second and later applications within established benefit years occurred in Virginia at a rate almost identical to the national rate between 1977 and 2000.

To summarize, low benefit reciprocity in Virginia as characterized by equation (B.8) has three contributing factors. A low initial application rate and short benefit duration are most important (and of roughly equal importance) while a low first payment rate also contributes to low reciprocity.

The following parts of this chapter examine individually specific aspects of initial applications, eligibility decisions, benefit payment levels and benefit duration.

C. Applications for UI and Entry into Benefit Status

To receive UI cash benefits the unemployed worker must satisfy specific program eligibility criteria set by the individual states. Claimants must have earned sufficient amounts in an earlier (base) period and the job separation must not be for a disqualifying reason. In the language of UI program administration, the claimant must satisfy both monetary criteria and nonmonetary separation criteria.

State entry eligibility factors are quite varied. Here, and in the two parts that follow, Virginia is examined using a time series comparative perspective. Statutory and other provisions are displayed for several years for Virginia along with comparable information for other state UI programs. As in Parts A and B, the analysis extends back to 1967. While there are 53 UI programs in the United States, the comparative data to be summarized are based on 51 programs (the 50 states plus the District of Columbia).

Table 2.4 shows data on entry eligibility for years between 1967 and 2002. This and several subsequent tables follow a common format with summary data for 51 UI programs displayed in the top panel and data from Virginia in the bottom panel. Column [1] shows base period earnings needed for minimum monetary eligibility. The U.S. data are simple averages across 51 programs. Observe that the absolute level of required earnings has been consistently quite modest and that the entry requirement for Virginia was above-average for all years.

State UI programs set minimum base period eligibility in different ways. Most commonly, states require minimum thresholds of earnings for the full base period and for the highest quarter within the base period. The base period usually is defined to be the earliest four of the past five fully completed quarters that precede filing a UI claim.

Prior to 1982, Virginia had base period and high quarter requirements like most states. Since 1982, Virginia's minimum requirement has been a two-high-quarter requirement. The claimant must have earnings in at least two base period quarters and earnings in the two highest quarters of the base period must equal or exceed the dollar thresholds shown in column [1], e.g., \$2200 in 1982. For most states the dollar amounts in column [1] refer to earnings requirements for the full base period. Only nine programs had a requirement that exceeded \$2500 in 2002. Virginia's requirement of \$2500 was the tenth highest across the 51 programs. In 1997, only two states had a base period requirement that exceeded Virginia's requirement of \$3250.

States differ widely in their average wage levels. Thus it is more meaningful to express the base period requirements relative to average wages in each state. Column [2] presents base period earnings requirements in terms of the implied number of weeks of earnings at the level of the statewide average weekly wage. The top panel again displays simple averages across all 51 programs. Note that Virginia was above-average using this measure for all years, and only in 1977 and 2002 was its requirement close to the national average. The changes in the base period requirement since 1997 have measurably narrowed the differential between Virginia and the national average. The requirement of \$2500 in 2002 represents 3.6 weeks of earnings at the statewide average wage compared to an average of 2.9 weeks nationwide.

Table 2.4. Entry Eligibility Factors, Virginia and United States Average, 1967 to 2002

	Base Period Earnings Amount \$ [1]	B Period Earnings, Weeks at AWW [2]	Alternate Earnings Require- ment [3]	Alternate Base Period [4]	Added Earnings Require- ment [5]	New UI Claims/ New Spell of Unemp. ICNU [6]
United States - 51 Programs - Including Virginia						
1967	454	4.1	5	0	5	0.53
1972	516	3.6	6	0	6	0.56
1977	597	2.9	5	0	7	0.55
1982	937	3.1	6	0	6	0.64
1987	1,364	3.8	7	1	8	0.43
1992	1,546	3.5	11	3	9	0.52
1997	1,692	3.2	11	7	8	0.55
2002	1,907	2.9*	12	12	7	0.51**
Virginia						
1967	736	7.4	No	No	No	INA
1972	720	5.4	No	No	No	INA
1977	720	3.7	No	No	No	0.37
1982	2,200	7.7	No	No	No	0.56
1987	2,900	7.8	No	No	No	0.36
1992	3,250	7.0	No	No	No	0.40
1997	3,250	5.9	No	No	No	0.49
2002	2,500	3.6*	No	No	No	0.51**

Source: U.S. Department of Labor, Office of Workforce Security. Estimates for U.S. in columns [2]
and [6] are averages for 51 programs.

* - 2001 ** - 2000 INA - Information not available

One reason for having base period earning requirements is to ensure that claimants demonstrate a “substantial” past history of work before they can achieve monetary eligibility. In several states, a claimant deemed monetarily ineligible under the traditional base period requirements may obtain a second determination using one or more alternative requirements. In effect, the alternative requirement provides a second avenue for demonstrating a substantial past history of work. These alternative requirements refer to earnings during the standard base period but under different dollar thresholds or other requirements.

Column [3] shows that alternative earnings requirements have become more prevalent since 1967, increasing from five states in that year to 12 in 2002. The alternative requirements operative in 2002 are quite varied. Oklahoma and Texas confer monetary eligibility if base period earnings exceeds a rather high threshold regardless of the quarterly pattern. Oregon’s alternative requires base period hours above a minimum threshold of 500. Georgia uses a multiple of 40 times the WBA as an alternative to its standard two quarter earnings threshold.

Another approach for recognizing substantial past work attachment is for a state to make a monetary determination using an alternative base period (ABP). Under the ABP, those deemed monetarily ineligible using the regular base period may request a second monetary determination which recognizes more recent earnings. Most typically the ABP uses the most recent four completed quarters rather than the earliest four of past five completed quarters. The number of states that offer an ABP increased from 1 in 1987 to 12 at the start of 2002 (column [4]). Two more states (Georgia and Oklahoma) enacted ABP legislation in 2002.

Note in Table 2.4 that Virginia has never had an alternative earnings requirement or an ABP during the 1967-2002 period. While this makes it easier for VEC to administer monetary determinations, it also has the effect of restricting access among some low wage workers with a demonstrated history of covered employment. The financial implications of alternative earnings requirements and of the ABP for Virginia are examined in the next chapter.

Some states impose monetary requirements in addition to the standard base period and high quarter threshold earnings requirements. Indiana and Kentucky impose a

recency requirement. Earnings in the last two quarters of the base period must exceed a specific threshold. Iowa requires earnings in the second highest quarter to be at least half of high quarter earnings. Maine requires earnings in two separate quarters to exceed a specified threshold. In all these instances, the state imposes three requirements rather than two in order for the claimant to achieve monetary eligibility.

Column [5] shows that the prevalence of additional earnings requirements has not changed much since 1967. The five of 1967 increased to nine in 1992 but then decreased to seven at the start of 2002. Virginia has never had an additional earnings requirement.

To summarize, four comments are appropriate. 1) Virginia has traditionally had high monetary eligibility requirements. Its dollar thresholds have consistently exceeded the national average, and since 1982 the threshold is based on earnings in just two quarters not the full base period. These factors both operate to reduce monetary eligibility among claimants. 2) Virginia's monetary threshold has decreased since 1997 so that it is now easier to meet monetary requirements than during the early and middle years of the 1990s. 3) Virginia has never offered claimants alternative routes to achieve monetary eligibility either through an alternative earnings requirement or through an ABP. 4) Virginia has never imposed added earnings requirements beyond traditional base period earnings requirements.

The presence of high monetary requirements in Virginia may operate to inhibit applications for UI benefits. Note that in column [6] of Table 2.4, the state's application rate was consistently below the national application rate prior to 2000. The differential averaged roughly 19 percent between 1977 and 1996 (respective averages of 0.52 and 0.42) but only 8 percent between 1997 and 2000 (respective averages of 0.52 and 0.47). During this most recent period, the UI application rate increased in Virginia while the national average was practically unchanged. Observe in Table 2.4 that both application rates were 0.51 in the year 2000. If this recent increase in the application rate persists, it would have important implications for the future cost of the Virginia's UI program.

Among those who file UI claims there is low first payment rate (first payments as a ratio to new initial claims) in Virginia, as noted previously in Table 2.3. For the 34 year period from 1967 to 2000 the national first payment rate averaged 0.74 whereas the rate in Virginia averaged 0.67, an average differential of 10 percent. First payment rates for

selected years are displayed in column [8] of Table 2.5. For all but seven years between 1967 and 2000, the Virginia's first payment rate was below the national average.

Three statutory-administrative factors could be linked to the first payment rate: the monetary eligibility rate, nonmonetary determinations and the waiting period. Columns [1]-[7] of Table 2.5 displays summary data on each of these factors. The monetary eligibility rate in Virginia has been generally low, below the national average in 32 years between 1967 and 2001. During these 35 years the state and national averages were 0.81 and 0.86 respectively. As would be expected, the monetary eligibility rate in Virginia has moved closer to the national average in years since 1997 as the base period earnings requirement has decreased. Note in column [1] that the differential was 0.08 in 1997 (0.89 versus 0.81) but only 0.04 in 2001 (0.92 versus 0.88). This monetary eligibility differential may contribute to Virginia's below-average first payment rate.

Columns [2]-[5] of Table 2.5 display information on separation nonmonetary determination activity. The vast bulk of separation determinations involve two issues: voluntary quits and misconduct. Throughout the years since 1967, Virginia has imposed durational disqualifications for claims where VEC has adjudicated these separation issues and decided against the claimant.

Two aspects of VEC adjudicatory activities are important: the determination rate (determinations as a fraction of new spells of unemployment) and the disqualification rate (disqualifications per determination). Note in column [2] that the Virginia determination rate for voluntary quits has consistently fallen below the national average. For the 1971-2001 period the respective averages were 0.065 and 0.089 with Virginia's determination rate below-average in each of the 31 years. The determination rate for misconduct issues has displayed a different pattern. In every year between 1971 and 1991 Virginia's determination rate was below-average, but then it was above-average in every year between 1992 and 2001. Over the period from 1971 to 2001 determination rates for misconduct issues have been rising in UI programs throughout the U.S., but the increase in Virginia exceeded the national trend. During the five years 1971-1975 the Virginia and U.S. determination rates for misconduct averaged 0.053 and 0.064 respectively whereas their averages during 1997-2001 were 0.135 and 0.121 respectively. In recent years,

Table 2.5. Factors Related to the First Payment Rate, Virginia and U.S. Average, 1967 to 2002

	Proportion Monetarily Eligible	Vol. Quit Determin./ New UI Spell	Vol. Quit Denials/ Determin- ation	Miscond. Determin./ New UI Spell	Miscond. Denials/ Determin- ation	Waiting Period One Week	Retro. Pay for Waiting Period	First Payments/ New Init. Claim FPNIC [8]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	
United States - 51 Programs - Including Virginia								
1967	0.86	INA	INA	INA	INA	48	8	0.74
1972	0.81	0.14	0.68	0.08	0.40	44	11	0.76
1977	0.80	0.16	0.71	0.10	0.40	39	11	0.69
1982	0.85	0.07	0.77	0.08	0.41	39	8	0.78
1987	0.86	0.09	0.74	0.10	0.38	40	5	0.74
1992	0.84	0.10	0.76	0.10	0.42	40	5	0.77
1997	0.89	0.12	0.78	0.14	0.43	40	4	0.75
2001	0.92	0.10	0.79	0.13	0.40	39	5	0.79*
Virginia								
1967	0.77	INA	INA	INA	INA	1	0	0.64
1972	0.76	0.08	0.68	0.06	0.44	1	0	0.57
1977	0.79	0.08	0.67	0.07	0.34	1	1	0.60
1982	0.86	0.03	0.84	0.05	0.38	0	0	0.81
1987	0.77	0.06	0.76	0.09	0.36	0	0	0.73
1992	0.75	0.07	0.79	0.11	0.38	1	0	0.64
1997	0.81	0.09	0.80	0.15	0.32	1	0	0.60
2001	0.88	0.06	0.81	0.11	0.33	1	0	0.70*

Source: U.S. Department of Labor, Office of Workforce Security. * - 2000

Virginia has adjudicated voluntary quit issues at a below-average rate but misconduct issues at an above-average rate.

When disqualification rates are examined, Virginia has exhibited an above-average rate on voluntary quit issues but a below-average rate on misconduct issues. However the departure of Virginia's disqualification rates from the national average have not been very large. The two averages for voluntary quit issues over the 1971-2001 period were 0.77 (Virginia) and 0.72 (U.S.). The corresponding averages for misconduct issues were 0.37 (Virginia) and 0.38 (U.S.).

Considering both determination rates and disqualification rates for separation issues, there is nothing particularly unusual in the Virginia experience relative to the national average. The overall rate at which these issues are adjudicated may be slightly below the national rate (for quits and misconduct combined), but the determination rates and disqualification rates are not radically different from the national average.

The final factor that may influence the first payment rate is the waiting period. Virginia has changed its the waiting period three times since 1967. Prior to 1974 the state operated with a one week waiting period. Between July 1974 and June 1981 it still had a one week wait, but claimants were reimbursed for that week if they collected benefits for four or more weeks. The waiting week was fully discontinued between July 1981 and 1990, but it was reimposed (without a retroactive feature) in 1991.

Columns [6] and [7] in Table 2.5 show that several states changed their treatment of the waiting period between 1967 and 2001. One week waiting periods without the possibility of a retroactive payment became much less prevalent between 1967 (48 - 8 or 40) and 1977 (39 - 11 or 28). States with retroactive payments then became less common after 1977 while the number with a one week waiting period stabilized at 39-40. Thus Virginia's period of retroactive payments for the waiting period coincided with similar treatment in several other states.

The first payment rate in column [8] of Table 2.5 is significantly associated with the treatment of the waiting week. A multiple regression explaining the first payment rate was fitted for the 1967-2000 period. It included as explanatory variables the unemployment rate, the monetary eligible proportion and a waiting week variable. The latter was measured as 1, 0 and 0.3 respectively for years with a one week wait (and no

retroactive payments), no wait and a one week wait coupled with retroactive payments. The most significant variable in the regression was the waiting week variable. The first payment rate was significantly higher in years with no waiting period. The estimated first payment rate was higher by 0.08 in these years when compared with years with a one week wait and no retroactive payments.

The preceding analysis has identified two factors that help explain variation in the Virginia's first payment rate. The below-average monetary eligibility proportion has contributed as has the presence of the one week waiting period in the years before 1974 and after 1991. Much of the explanation for the below-average first payment rate can be attributed to these two factors. Chapter 3 undertakes further analysis of the first payment rate using micro data on claims filed during the first half of 2001.

D. The Level of Weekly Benefits

As noted in Part A, Virginia's weekly benefits have roughly matched the national average when both are compared for the 35 years 1967 to 2001. Table 2.6 displays comparative data on weekly benefits for this period. Column [1] repeats information previously displayed in Chart 1 showing an increase in Virginia's Handbook replacement rate between 1967 and 1977 and then a gradual decrease through the remaining years.

The two factors most influential in determining actual replacement rates are the statutory replacement rate and the ratio of maximum benefits to the average weekly wage. During the years covered by Table 2.6 Virginia continuously had a statutory replacement rate of 0.52 both in years prior to 1982 when the state used a high quarter calculation to determine the weekly benefit and from 1982 to the present when the weekly benefit has been based on a two high quarter calculation.¹²

Note the stability in the average of the state statutory replacement rates in column [2]. For seven of the eight years displayed, the average was 0.53 and for the eighth (1967) it was 0.52. Virginia's statutory replacement rate has almost exactly matched the 51 program average over the 1967-2002 period.

¹² Operating with 1/50th of wages in the two high quarters or 1/25th of wages in the high quarter both imply a statutory replacement rate of 0.52, e.g., wages in 26 weeks divided by 50 or wages in 13 weeks divided by 25.

Table 2.6. Aspects of Weekly Benefits, Virginia and the United States Average

	Rep. Rate WBA/ AWW [1]	Statutory Rep. Rate [2]	Max WBA/ AWW [3]	Indexed Max WBA [4]	Weighted Benefit Formula [5]	Depen- dents' Benefits [6]	One Qtr. Calcu- lation of WBA [7]	Two Qtr. Calcu- lation of WBA [8]	Annual Wage WBA Formula [9]	Weekly Wage WBA Formula [10]
United States - 51 Programs - Including Virginia										
1967	0.34	0.52	0.41	16	16	11	36	0	6	9
1972	0.37	0.53	0.45	25	11	11	37	0	5	9
1977	0.37	0.53	0.48	34	10	12	38	0	4	9
1982	0.38	0.53	0.47	36	11	13	35	2	4	10
1987	0.37	0.53	0.49	36	9	14	25	10	6	10
1992	0.36	0.53	0.49	34	8	14	27	12	6	6
1997	0.36	0.53	0.49	33	7	13	28	12	6	5
2002	0.37*	0.53	0.48*	33	6	12	28	13	6	4
Virginia										
1967	0.33	0.52	0.42	No	No	No	Yes	No	No	No
1972	0.36	0.52	0.49	No	No	No	Yes	No	No	No
1977	0.39	0.52	0.55	No	No	No	Yes	No	No	No
1982	0.38	0.52	0.48	No	No	No	No	Yes	No	No
1987	0.36	0.52	0.45	No	No	No	No	Yes	No	No
1992	0.35	0.52	0.45	No	No	No	No	Yes	No	No
1997	0.33	0.52	0.41	No	No	No	No	Yes	No	No
2002	0.34*	0.52	0.45*	No	No	No	No	Yes	No	No

Source: U.S. Department of Labor, Office of Workforce Security. * - 2001

The maximum weekly benefit also is an important determinant of the level of weekly benefits. Column [3] shows how the maximum in Virginia increased relative to the average weekly wage between 1967 and 1977 and then increased more slowly than the weekly wage after 1977.¹³ The pattern in Virginia contrasts with the national average. The national ratio in column [3] did increase between 1967 and 1977 but relatively less than in Virginia. After 1977 the national ratio has been remarkably stable within the 0.47-0.49 range. Nationwide, the average maximum weekly benefit has increased at about the same pace as the weekly wage during the past 25 years.

Columns [4]-[6] document the changing frequency of three benefit features that also can affect payment levels for individual workers: indexation of the maximum benefit, the presence of a weighted benefit formula and payment of dependents' benefits. None of these features has been enacted in Virginia.

The prevalence of indexation increased throughout the 1960s and 1970s reaching a maximum of 36 programs (out of 51) during 1980-1983. Since 1983 its prevalence has declined with discontinuations in Delaware (1988), Wisconsin (1988), Michigan (1996) and Texas (2001) and just one addition, Nebraska (2001). Thus during recent decades about two thirds of the states have operated with an indexed maximum weekly benefit and the count in 2002 was 33.

Having indexed benefits helps provide stability in aggregate replacement rates through time and in the replacement rates for individuals. There is no need for periodic legislation to raise the maximum because increases occur automatically.

To document state experiences with benefit indexation, Handbook replacement rates were examined for the two years 1982 and 2002. Of the 37 states that had indexed maximum benefits in at least one of these two years, 32 had indexation in both years. Among these 32 states, nine raised the indexation percentage (the ratio of the maximum benefit to the average weekly wage) between 1982 and 2002 while ten reduced the percentage. The simple averages of the Handbook replacement rates for these 32 states were 0.392 in 1981 and 0.402 in 2001. During the same period, the simple average Handbook replacement rate for the 15 programs that were not indexed in both years were 0.314 in 1981 and 0.322 in 2001. Thus while there were no systematic differences in the

¹³ Recall Chart 2.1.

trendwise development of the average replacement rates in both groups of states between 1981 and 2001, there were systematic differences in the levels of the average replacement rates for the two groups. Average replacement rates were about 23 percent higher in both 1981 and 2001 in the states where the maximum weekly benefit was indexed.

Virginia has never had an indexed maximum weekly benefit as indicated in column [4] of Table 2.6. While its maximum benefit as a ratio to the average weekly wage has fallen below the national average in recent years (prior to the large increase of late 2001), its Handbook replacement rate (column [1] of Table 2.6) has been only somewhat lower than the national average. Virginia's replacement rate has been higher than the average for the 15 programs without indexation in both 1982 and 2002, e.g., an average of 0.340 in 2001 compared to an average of 0.322 for the 15 programs. The absence of indexation has not led to a large downward deviation of Virginia's Handbook replacement rate vis-à-vis the national average.

One argument against indexation is that it hinders a state's control of aggregate UI costs. During recessions when payouts increase, the size of the increase is augmented if the maximum payment automatically increases. Such automatic increments are avoided in states where legislation is required to increase the maximum benefit.

In recognition of this consideration, several states with indexation have enacted statutory provisions to either freeze or even reduce the maximum weekly benefit in years when the trust fund decreases or employers move to a higher tax rate schedule. These provisions were present in eleven states in 2002, an increase from six states in 1987. No state had such a provision in 1982. Typically states have enacted these provisions following a recession. Their purpose is to help maintain trust fund balances during future recessions. Of the eleven states with statutory freeze-reduction provisions, only three (Kentucky, Louisiana and Minnesota) had activated this feature at the start of 2002.

Weighted benefit formulas provide a higher rate of wage loss replacement for low wage workers than others. In California, for example, the statutory replacement rate is 0.565 for those with lowest weekly benefits while it is only 0.448 for those with highest weekly benefits. Weighted benefit formulas introduce an element of need in determining weekly UI benefits. The validity of this assumption of greater need among low wage workers can be questioned. Often a low wage worker is a secondary earner in a

household with high income. Partly in recognition of this, states have changed benefit formulas towards having a single statutory replacement apply to workers at all levels of base period wages. Table 2.6 demonstrates that weighted benefit formulas have become much less frequent, decreasing from 16 programs in 1967 to just six in 2002.

Dependents' benefits were present in 12 UI programs in 2002. Their provisions vary widely from state to state. Some states increase the maximum weekly benefit up to 50 percent when several dependents are present while other states do not change the maximum and pay dependents' benefits only to those receiving below-maximum amounts. Two states eliminated dependents' benefits during the 1990s; Indiana in 1995 and the District of Columbia in 1998. Previous state legislative actions were adoptions by New Jersey in 1985 and Iowa in 1980.

Dependents' benefits also are paid on the basis of presumed need. To administer these payments, the UI agency must gather information on the family living arrangements of unemployed claimants. There has not been a major recent analysis of dependents' benefits.¹⁴ In statistical data reported by the states to OWS, there are no standard series showing numbers or amounts paid for dependents' benefits. No additional attention to dependents' benefits will be given in this chapter.

All states calculate the weekly benefit amount (WBA) using the claimant's base period earnings. Individual states utilize one of four different methods to make these determinations. The largest number (28 in 2002) calculate the WBA using earnings from the highest quarter of the base period. Dividing high quarter earnings by 26, 25, 24 and 23 implies statutory replacement rates of 0.500, 0.520, 0.542 and 0.565 respectively. Most high quarter states use one of these four statutory replacement rates.

The second most prevalent method of calculation is to base the WBA on average earnings from the two quarters with highest earnings in the base period. Virginia changed from a high quarter to a two high quarter calculation of the WBA in 1982. In fact, Virginia was the second state (after Washington) to adopt this method of calculation. By 2002 this number had grown to 13, column [8] of Table 2.6.

¹⁴ For example, Chapter 5 by O'Leary (1997) in the comprehensive UI summary volume edited by O'Leary and Wandner examines the adequacy of the weekly benefit amount. The chapter devotes two pages to dependents' allowances and arguments for and against such allowances. The references to earlier work in these two pages were to two analyses completed in 1966 and 1980 respectively.

A third method is to use the all covered earnings of the base period. The WBA is linked to base period earnings by fractions like 0.009, 0.010 or 0.011, with implied replacement rates of 0.468, 0.520 and 0.572 respectively. Note in Table 2.6 that annual wage formulas were used by six programs in 2002, and that the number has been quite stable since the mid 1980s.

The fourth method is to set the WBA as a fraction of the worker's average weekly wage in the base period. This method requires more information than the other three since the UI agency needs to know how many weeks the claimant worked during the base period. In the past, the states have operated with varying definitions of what constitutes a week of countable employment. Note in column [10] that between 1967 and 1987 nine or ten states used this method. Since 1987 the number has decreased, reaching four in 2002. States that used the weekly wage to calculate the WBA often asked base period employers for information needed to calculate weeks of employment (so-called wage requests). The weekly wage was calculated by dividing base period earnings in countable weeks by weeks of qualified employment, and the WBA was then set as a proportion, e.g., 0.50 or 0.52, of this computed weekly wage. As quarterly wage reporting by employers has become universal, the number of states using weekly wage formulas has decreased. States use other methods to calculate the WBA without needing to know the number of weeks worked in the base period.

The preceding four methods yield a definite progression regarding the computed level of the WBA from a given pattern of base period earnings. For a stated statutory replacement rate, the high quarter method is most generous while the annual wage method is the least generous while the two high quarter and weekly wage method are intermediate. The ranking of the latter pair depends on the pattern of weeks worked during the base period. In 1982 Virginia changed from using the most generous method of WBA calculation to one of intermediate generosity.

The differences in the WBAs under the four methods of calculation for any individual claimant depend upon the variability of earnings during the base period. Someone who worked 52 weeks and all at the same weekly wage would receive the same WBA under all four methods (assuming a common statutory replacement rate). However,

as within-year earnings are more variable, the differential from using the high quarter method vis-a-vis the annual wage method becomes larger.

For claimants with varied patterns of base period earnings, how different are the WBAs under the different calculation formulas? The following paragraphs pursue this question using multiple regressions applied to aggregate data from the states. Chapter 3 examines the same question using a simulation methodology. A large sample of claims from Virginia was studied, and benefit calculations were made using the state's present two high quarter method and alternative methods.

A regression analysis of the four different benefit formulas (Table 2.7) applied a common equation specification to three different replacement rate measures. The replacement rates were the three introduced earlier: the ratio of statewide average weekly benefits to the statewide average weekly wage (the Handbook replacement rate), the ratio of average weekly benefits to the average weekly wage in BAM data (the BAM1 replacement rate) and the average of the replacement rates for individuals calculated from BAM micro data (the BAM2 replacement rate). The analysis utilized data from the fourteen years 1988 to 2001 when all three measures were available for 51 UI programs.

The regression specification used variables introduced earlier as important determinants of replacement rates. Two key variables are the ratio of the maximum weekly benefit to the average weekly wage and the statutory replacement rate. In states with weighted benefit formulas the replacement rate for high wage workers was used. The effects of the four different WBA calculation methods were estimated using dummy variables. These were 0-1 variables with 1's indicating the presence of a particular method. Since there are four methods, only three of these dummies were included in the regressions. The one high quarter method is known to be the most generous. Dummy variables were entered for the each of the other three methods of calculation. The coefficients on these dummies are of particular interest. They indicate the average difference (downward deviation) in the replacement rate for the identified method relative to the one high quarter method, holding other factors constant.

The appear in Table 2.7. The MaxWBA/AWW ratio and the statutory replacement rate both enter with the expected positive coefficients and both are highly

Table 2.7. Regression Analysis of Replacement Rates, 1988 to 2001

	Rep. Rate Handbook [1]	Rep. Rate BAM1 [2]	Rep. Rate BAM2 [3]
Constant	0.057 [5.4]	0.113 [9.6]	0.169 [14.9]
Max WBA/ AWW	0.452 [40.5]	0.346 [28.0]	0.255 [21.4]
Statutory Rep. Rate	0.185 [9.2]	0.290 [13.0]	0.358 [16.6]
2 High Qtr. Dummy	-0.015 [6.1]	-0.011 [4.3]	-0.021 [8.1]
Avg. Weekly Wage Dummy	-0.011 [3.7]	-0.020 [5.8]	-0.030 [8.8]
Annual Wage Dummy	-0.040 [13.0]	-0.062 [18.3]	-0.079 [24.1]
Observations	714	714	714
Adj. R2	0.763	0.687	0.687
Std. Error	0.025	0.028	0.027
Mean	0.367	0.423	0.465

Source: All regressions use state data for the fourteen years 1988 to 2001.

In brackets beneath each coefficient is the absolute value of its t ratio.

Dependent variables: Handbook replacement rate from the UI Financial Handbook; BAM1 = the ratio of the average weekly benefit to the average weekly wage in BAM data. BAM2 = the average replacement based on micro data

significant. Actual replacement rates are systematically higher in states with relatively high weekly benefit maximums and in states with high statutory replacement rates. Note also the progression of these two coefficients across the three dependent variables. The size and t ratio for the MaxWBA/AWW coefficient decreases in moving from the Handbook replacement to the BAM2 replacement rate while the opposite change is observed for the statutory replacement rate's coefficient. This pattern is exactly as expected in moving towards BAM2, the measure that gives greatest importance to low wage workers relative to other claimants. Because such workers are less affected by the maximum weekly benefit than others, the MaxWBA/AWW variable's importance declines while the statutory replacement rate becomes more important in moving from equation [1] to equation [3].

Key interest centers on the coefficients for the methods of calculating the WBA. Since the omitted method is the one high quarter method, the three included dummies show the average deviation of the identified method from the one high quarter method. All three dummy coefficients are negative and significant in each equation. However, the downward deviations of the two high quarter method and the average weekly wage method are much smaller than for the annual wage method. For the three coefficients in each line, the respective downward deviations averaged 0.016, 0.020 and 0.060. Holding constant the statutory replacement rate (and other factors), the downward deviation in the average replacement from the replacement rate calculated under the one high quarter method is 0.016 for the two high quarter method, 0.020 for the average weekly wage method, but 0.060 for the annual wage method.

The results presented in Table 2.7 were unchanged when other variables were added to the equations. In particular, the effects of dependents' allowances and weighted benefit formulas were tested using dummy variables. Neither was significant (singly and with both included) and all the coefficients shown in Table 2.7 retained significance.

Finally, observe the high R^2 s in the three equations, ranging from 0.687 to 0.763. Most of the variation in UI replacement rates across states during the 1988-2001 period was explained and all three explanatory factors present in the regressions were highly important: the maximum benefit relative to the weekly wage, the statutory replacement

rate and the method used to calculate the WBA. These three factors explained most of the interstate variation in replacement rates.

For two of these three important determinants of replacement rates, Virginia had statutory provisions that were close to national average during the 1988-2001 period. Virginia's statutory replacement rate of 0.520 was nearly identical to the fourteen-year national average of 0.525. The state's method of calculating the WBA from earnings in the two high quarters yields intermediate results compared to the one high quarter method and the annual wage method. However, the ratio of the maximum benefit to the average weekly wage averaged 0.409 in Virginia compared to the national average of 0.490. Over this period, the Handbook replacement rate averaged 0.335 in Virginia compared to the national average of 0.367. The fourteen predicted values based on the Table 2.7 regression were also below-average, averaging 0.324. The main explanation for Virginia's below-average Handbook replacement rate during the 1988-2001 period was the low level of its maximum benefit (and the associated MaxWBA/AWW ratio).

To summarize the preceding analysis of weekly benefits and the UI replacement rate in Virginia, four comments are appropriate 1) Over the 35 years from 1967 to 2001 the average Handbook replacement rate in Virginia almost the same as the national average. 2) Since 1988 the Handbook replacement rate has averaged about nine percent less than the average for 51 programs, 0.335 versus 0.367. 3) The principle reason for the low replacement rate in recent years has been the low level of the state's maximum weekly benefit relative to the average weekly wage. While the national ratio during 1988-2001 averaged 0.490, the ratio in Virginia averaged only 0.409. 4) The statutory replacement rate and the two high quarter method for computing the WBA were not important factors in the recent pattern of below-average replacement rates.

E. Unemployment Benefit Duration

The average duration of unemployment and UI benefit duration are both significantly shorter in Virginia than in most states and consistently less than the corresponding national averages. Table 2.8 displays summary data on duration for Virginia and the U.S. for selected years between 1967 and 2001. Average duration for both Virginia and the U.S. as measured in the household labor force survey (CPS) can be

Table 2.8. Unemployment and UI Benefit Duration, Virginia and U.S. Average

	Average Unemp. Duration, LF Survey	Average UI Benefit Duration	Non-sep- aration Determin. Rate-a	Potential UI Benefit Duration	Potential UI Benefit Duration, Exhaus- tees	Ratio of MBA to Base Period Earn.-b	Exhaus- tion Rate, Percent
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
United States - 51 Programs - Including Virginia							
1967	8.7	11.5	INA	24.5	20.9	0.36	18.2
1972	12.0	14.2	0.39	24.3	22.7	0.37	31.2
1977	14.3	14.2	0.44	24.1	22.1	0.36	34.2
1982	15.6	15.9	0.23	24.3	23.2	0.36	35.8
1987	14.5	14.6	0.27	23.7	22.7	0.34	33.2
1992	17.7	16.2	0.20	23.7	23.3	0.34	41.3
1997	15.8	14.5	0.34	23.9	23.0	0.35	33.7
2001	13.2	13.7	0.21	24.1	22.6	0.35	34.1
Virginia							
1967	INA	8.7	INA	20.7	17.1	0.25	21.0
1972	INA	10.7	0.53	21.7	19.1	0.27	25.0
1977	12.0	12.0	0.16	22.6	20.8	0.33	28.7
1982	13.2	11.0	0.14	21.0	19.5	0.26	25.7
1987	10.5	8.7	0.45	21.2	19.8	0.26	18.2
1992	16.8	13.3	0.28	20.7	20.3	0.26	35.6
1997	15.2	10.2	0.30	21.5	20.4	0.26	22.9
2001	9.4*	10.3	0.12	22.0	20.6	0.26	25.4

Source: U.S. Department of Labor, Bureau of Labor Statistice and Office of Workforce Security.

* - 2000 a - Determinations on nonseparation issues per ten claimant contacts.

b - Average based on states with variable durations. INA - information not available.

compared for six years (column [1]), and Virginia's average was consistently below the U.S. average. For the 24 years that can be compared (1977 to 2000), the state's average of 11.8 weeks was 0.79 of the national average of 14.9 weeks. Much of the explanation for Virginia's below-average unemployment rate as discussed in Parts A and B of this chapter arises from the short duration of individual unemployment spells.¹⁵

UI benefit duration has also been consistently below-average in Virginia for as long as program data are available, i.e., for more than 50 years. For the 35 years covered by Table 2.8, benefit duration in Virginia and U.S. respectively averaged 10.1 and 14.2 weeks. For the eight individual years shown in the table, the smallest downward deviation of duration in Virginia from the national average was 2.2 weeks (1977). Short UI benefit duration has obvious implications for program costs and possibly for the adequacy of benefit payments to the unemployed.

Three factors contribute to below-average UI benefit duration in Virginia: the activities of VEC in monitoring continuing eligibility, short potential benefit duration and the below-average duration of unemployment as shown in column [1] of Table 2.8. While the three factors are interrelated, they can be examined separately. Unemployment duration as measured in the CPS has already been discussed, and it is clear that short unemployment duration is linked to short UI benefit duration. The linkage is examined in the regression analysis of Appendix A.

Although Virginia is planning to move to administering initial claims by telephone and also by internet, initial claims in 2002 continue to be filed in-person. At the time of filing, the claimant is informed of the requirements for initial eligibility and for continuing eligibility. The claimant must contact at least two employers every week and be able to document the contacts if requested by VEC. When requested, the claimant also has to appear in local offices to participate in periodic eligibility reviews and to satisfy VEC reporting requirements.

¹⁵ Unemployment duration in CPS data can be measured in more than a single way. The duration measures in Table 2.8 refer to the total duration of (so called) incomplete spells which in some instances have their origins in the year prior to the current year. Using the duration measure as introduced in Part B, the 24 year averages for Virginia and the U.S. were 9.5 and 10.7 weeks respectively for a Virginia-U.S. ratio of 0.89. Thus while duration in Virginia has been below-average under both measures, the size of the difference depends upon the particular measure being used to make comparisons.

While the reporting data on continued UI claims monitoring do not suggest an unusual level of these activities in Virginia, it is clear that claims monitoring has traditionally been more active than in many other states and that monitoring by VEC contributes to short benefit duration. Column [3] in Table 2.8 displays summary data on determination rates for nonseparation issues, i.e., UI administrative activities related to continuing eligibility. For three of seven years shown in the table, Virginia's determination rate exceeded the national average but it was the lower of the two in the other four years. The average determination rates for the 31 years of available data (1971 to 2001) were 0.27 for Virginia and 0.30 for the U.S.. Note how both the Virginia and the U.S. series trend downward but that Virginia has exhibited more year to year variability in its determination rate.

In activities of continuing claims administration, Virginia is unusual in its denial rate: a 31 year average of 0.78 compared to a national average of 0.50. The regression analysis of Appendix A examines the linkage between continuing claims administration and benefit duration, but (to anticipate) with generally insignificant findings.

Potential benefit duration in Virginia, as in most states, is positively associated with the level of base period earnings. For each person who satisfies the two high quarter earnings requirement for monetary eligibility, potential duration is determined from a matrix that links total earnings from the four quarters of the base period to the maximum benefit amount (MBA). When the MBA is divided by the WBA, the quotient shows weeks of potential benefit eligibility. In Virginia, potential duration for claimants ranges from 12 weeks to 26 weeks. In January 2001, for example, the WBA-MBA-duration matrix had 3285 cells, 219 rows (one for every WBA between \$50 and \$268) and 15 columns (potential durations from 12 to 26 weeks). Each cell specifies a range of base period earnings that entitles the person with a given WBA to the indicated potential weeks of benefits. Similar matrices have determined potential weeks since 1982.

For each level of WBA, twelve weeks of potential benefits implies a maximum benefit equal to 24 percent of base period earnings. At increasing levels of base period earnings (for a given WBA), the MBA increases on average by 0.28 of the increase in base period earnings. Because the marginal replacement of base period earnings (0.28) exceeds the initial replacement (0.24), the average replacement of base period earnings

increases with higher earnings until the average reaches 0.26 when the claimant is entitled to 26 weeks of potential UI benefits. For example, someone entitled to \$100 per week (two high quarter earnings of \$5000) with total base period earnings of only \$5000, would be potentially eligible for 12 weeks of benefits. As total base period earnings increase above this threshold, potential weeks increase, reaching 26 when base period earnings exceed \$10,000.¹⁶

Another way to characterize this matrix is to note that the person is entitled to 12 weeks when there are no earnings in the two low quarters of the base period, but as the earnings in the two low quarters approach earnings in the two high quarters, the number of potential weeks increases towards 26. This matrix confers more weeks of eligibility as the claimant's quarterly earnings stream during the base period is more stable.

Virginia's MBA-base period earnings (MBA/BPE) average replacement of 0.24-0.26 is low when compared to other states. This, in turn, implies shorter potential UI benefit duration compared with many other states. Columns [4], [5] and [6] of Table 2.8 present summary data that illustrate the contrast between Virginia and the national average. Nationwide, potential benefit duration in the regular UI program was remarkably stable between 1967 and 2001. The 35 year average was 24.0 weeks and note that the range appearing in Table 2.8 was less than one week from a minimum of 23.7 weeks to a maximum of 24.5 weeks. In Virginia, the corresponding 35 year average was 21.6 weeks. This pattern is repeated in duration data for benefit exhaustees shown in column [5], e.g., 35 year averages of 22.9 weeks nationwide and 20.2 weeks in Virginia. Eligible claimants in Virginia are systematically entitled to fewer weeks of potential benefits at the outset of their spells and exhaustion occurs sooner in their spells when compared to the national average.

The principal reason for these differences is the low ratio of the MBA to base period earnings present in Virginia. Since 1982 this ratio has been the current 0.24-0.26

¹⁶ The WBA-MBA-duration matrix specifies ranges of base period earnings within each cell not single dollar amounts. Thus for a WBA of \$100 (two high quarter earnings of \$5000-5050), base period earnings in the \$5000-5357 range entitled one to 12 weeks of potential benefits while earnings over \$10,000 (up to \$10,100) were needed to be eligible for 26 weeks.

whereas the national average (column [6]) ranged between 0.34 and 0.36.¹⁷ Among the 43 states with a variable potential duration in 2001, the range of MBA-base period earnings ratios was from 0.24 (Alaska) to 0.65 (Pennsylvania). Six states had ratios of 0.50 or higher and six (including Virginia) had ratios of from 0.24 to 0.26. The ratio linking the MBA to base period earnings (MBA/BPE) was among the lowest in Virginia.

To illustrate the link between the MBA/BPE ratio and potential benefit duration, averages for selected states during 1988-2001 were computed. As noted there were six states where the MBA/BPE ratio was in the 0.24-0.26 range in 2001. The 14 year averages of potential duration for the six states ranged from 20.8 weeks to 22.8 weeks with an overall average of 21.5 weeks. Virginia's average of 21.4 weeks was nearly identical to this overall average during these years. For the six states with MBA/BPE ratios of 0.50 and above, the corresponding 14 year averages for potential duration ranged from 23.0 weeks to 25.9 weeks with an overall average of 25.0 weeks. Eligible new claimants in the latter group had a potential benefit entitlement that was 3.5 weeks longer than for new claimants in the six states with MBA/BPE ratios of 0.24-0.26.

The linkage between the MBA/BPE ratio and potential benefit duration was also examined in a regression analysis. For the years 1988 to 2001, potential UI benefit duration was positively and significantly associated with the MBA/BPE ratio among the states with variable benefit durations. The positive slope coefficient in the regression could be used to examine the effects of raising the MBA/BPE ratio. If the ratio were raised by 10 percentage points (from 0.26 to 0.36) the regression suggested that potential duration in Virginia would be increased by slightly more than one week. Appendix A and Chapter 3 both examine this issue more closely. Appendix A displays the underlying data from Virginia and conducts regressions while Chapter 3 undertakes a simulation analysis of micro data.

Although Virginia's low MBA/BPE ratio contributes to a low level of potential benefit duration vis-a-vis other states, the state's benefit exhaustion rate is quite low. Virginia's exhaustion rate has been consistently below the national average as illustrated by data appearing in column [7] of Table 2.8. The 1967-2001 average for Virginia was

¹⁷ The ratio shown in column [5] refers to states with variable potential benefit durations, 43 of 51 programs in recent years. The comparison excludes the eight states with a uniform 26 weeks of potential benefits among eligible claimants.

24.2 percent compared to the national average of 33.4 percent for the same years. Nationwide, about one UI claimant in three exhausted benefits between 1967 and 2001 whereas in Virginia the ratio was roughly one in four.

This contrast in average exhaustion rates is especially significant in light of the short average potential duration in Virginia. If claimants left the UI rolls at the same rate as the national average, the short potential duration would imply an above-average exhaustion rate. Instead, Virginia's exhaustion rate averaged 28 percent less than the national average during 1967-2001. During the most recent ten years, the Virginia-U.S. differential in the exhaustion rate has persisted.¹⁸

The low exhaustion rate in Virginia means that claimants exit benefit status at much faster rates than the national average. This high exit rate probably involves several factors including favorable labor market conditions and job availability and proactive UI program administration that encourages enhanced job seeking among claimants when compared to claimants in other states. The low exhaustion rate and short benefit duration in Virginia have the clear implication of contributing to low costs of UI benefit payments. Virginia's UI program has operated within a stable statutory framework that determines benefit duration. Since 1982 the MBA/BPE ratio has been 0.26 while the maximum duration of regular UI benefits has been 26 weeks since 1965. Over a longer time horizon, however, the MBA/BPE ratio and maximum weeks of benefits have exhibited a wider range of variation. Through the year 1956 maximum weeks of benefits were limited to 16 weeks. Between 1957 and 1964 this maximum increased in several steps and then reached its present 26 weeks in 1965. While the program in most years since 1950 has operated with a MBA/BPE ratio in the 0.25-0.27 range, the years 1973 to 1981 had a ratio of 0.33. This earlier variation provides useful information on how Virginia's benefit duration might vary under alternative future statutory regimes.

Appendix A undertakes a regression analysis of benefit duration in Virginia. The important findings of that analysis are the following. 1) There are large and significant effects of both the maximum weeks of benefits and the MBA/BPE ratio in influencing potential UI benefit duration. 2) The overall duration of unemployment in the Virginia

¹⁸ The average exhaustion rates during 1992-2001 were 36.0 percent nationwide and 26.2 percent in Virginia, a differential of 27 percent.

(from the household survey or CPS) has an important effect on UI benefit duration. 3) The activities of continuing claims administration, as reflected in the determination rate for nonseparation issues, did not show particularly large or significant effects on benefit duration. 4) More than half of the variation in UI benefit duration could not be explained.

F. Summary

This chapter investigated several aspects of unemployment and UI benefit payments in Virginia. The data were from three sources: state statutes, the federal-state UI program reporting system and labor market data collected by BLS through cooperative federal-state arrangements. All data were aggregative and the approach was comparative, comparing important aspects of benefit payments in Virginia with other states. The analysis emphasized statewide totals. The next two chapters report findings of two other analyses of UI benefits, respectively based on micro data and data from substate areas.

Several findings from this chapter were noteworthy. (1) Virginia has historically operated with low benefit recipiency although this seems to have increased in very recent years, e.g., 1998-2001. (2) Low recipiency has three distinct components: a low application rate, a low ratio of first payments to new claims and below-average benefit duration. (3) Certain statutory benefit features seem to be linked to low recipiency such as above-average monetary eligibility requirements and a low ratio of the maximum potential entitlement relative to base period earnings. (4) Since the late 1970s the replacement rate has declined in Virginia, and the decline is closely linked to a decrease in the ratio of the maximum weekly benefit to the average weekly wage. (5) The short average UI benefit duration in Virginia has two causes: overall duration as measured in the household labor force survey is low and the linkage between the maximum benefit entitlement and base period earnings confers below average potential duration. Despite this, the benefit exhaustion rate is lower than in most other states.

Chapter 3. Analysis UI Benefits Based on Micro Data

To obtain additional information on benefit payments and the effects of specific benefit provisions, we examined micro data provided by VEC for new initial claims filed during the first six months of 2001. This period is reasonably recent, and the choice of period had two advantages. (1) The data refer to six months where original decisions about eligibility were not affected by the temporary changes in benefits enacted after the events of September 11, 2001. (2) For applicants deemed monetarily eligible, their full benefit years were completed before the data were extracted. Thus exhaustees could be distinguished from other beneficiaries.

To ensure the confidentiality of individual claimants, personal identifiers and information on personal characteristics, e.g., age and gender, were removed from the micro data. While this limits the scope of potential analysis, it does allow us to examine several important questions related to Virginia's benefit statutes.

Any analysis based on UI program data is necessarily limited in that only applicants appear in the data. Others who experienced unemployment during the first half of 2001 but did not file for benefits are excluded. Some who did not file may have been eligible but did not apply because of an incorrect understanding of eligibility criteria. This limitation must be kept in mind. These data cannot be used to directly address questions of application rates and why application rates in Virginia are below-average.

On the other hand, the data are invaluable for addressing certain counterfactual "what if" questions. In particular, they could be used to examine effects of alternative monetary eligibility criteria, alternative linkages between base period earnings and potential benefit entitlements and alternative maximum WBAs.

A. Details of the Sample

The analysis was conducted using a file which originally had 108,369 new claims, but reduced to 108,304 due to inconsistencies in a few records. All records had an initial monetary determination date between January 1, 2001 and June 30, 2001. However, the dating of the claim had a measurable effect on the number of included micro records.

About 15,000 claimants whose first day of unemployment occurred in December of 2000 filed their claims and had initial monetary determinations in 2001.

The sample had 4,400 fewer claimants than the number of monetary determinations for the same period as reported by VEC to OWS in ETA 218 (monetary eligibility) reports, part of the federal-state UI reporting system. More important than the differences in record counts were the disparities in numbers reported as monetarily ineligible. Of the 112,790 claims in Virginia's ETA 218 report, 12,464 or 11.1 percent were monetarily ineligible. In our micro data only 5,570 or 5.1 percent were monetarily ineligible. Much of the disparity reflects the effects of redeterminations made after the submission of the ETA 218 data to OWS. Through reterminations, a more complete representation of base period earnings is achieved, capturing situations such as initially omitted earnings from other states and errors in Social Security numbers which cause some earnings to be absent from the claims record. Redeterminations affected more than 4,000 claims, changing most from ineligible to eligible, thus accounting for most (but not all) of the difference in ineligibility rates between the micro data and the ETA 218 data.

There is an important analytic point here as well. The ETA 218 data overstate the scale of monetary ineligibility in Virginia because of the effects of redeterminations that take place subsequent to the reporting date. Thus even with comparatively high initial entry criteria (\$2500 in the two high quarters), only about 5 percent of claimants were monetarily ineligible during the first half of 2001.

The micro data had just a limited number of fields: the WBA, the MBA (maximum benefit amount), earnings in each of the five completed lagged quarters (the four base period quarters and the quarter immediately preceding the claim, the so called lag quarter) and the remaining balance (the MBA less benefits paid during the benefit year). Knowing the underlying earnings pattern allowed us to verify our understanding of monetary eligibility criteria, e.g., $1/50^{\text{th}}$ of earnings in the two high quarters was compared to the WBA, and the BPE (base period earnings)-MBA linkage was tested by comparing simulated and actual MBAs in micro data.

An initial analysis verified our understanding by generating exact matches between simulated values of the WBA, the MBA and potential benefit duration and their values as recorded in the micro data. Exhaustees were identified as persons where the

remaining balance was zero. Persons with a nonzero WBA but with MBAs equal to their remaining balances were monetarily eligible but did not receive any payment.

B. A Summary Breakdown

Table 3.1 summarizes the data with claimants classified into four categories: monetarily ineligible, monetarily eligible but no benefits paid, recipients who did not exhaust and recipients who did exhaust. As noted above, only 5,570 or 5.1 percent of the sample were monetarily ineligible. The most surprising aspect of the table is the number monetarily eligible who did not receive a payment, 32,023 or 29.6 percent of the sample.

Table 3.1. Eligibility and Payment Status of the Sample

Eligibility and Payment Status	Number	Percent
Monetarily Ineligible	5,570	5.1
Monetarily Eligible but No Benefits Paid	32,023	29.6
Recipients who did not Exhaust Benefits	54,862	50.7
Recipients who Exhausted Benefits	15,849	14.6
Total Sample	108,304	100.0

When the two groups of recipients are combined, the 70, 711 represent 65.3 percent of all claimants, a first payment rate (expressed as a percentage) similar to the long run average reported in Table 2.5 of Chapter 2. The exhaustion rate among those who received benefits was 22.4 percent, again in line with data reported in Table 2.8 of Chapter 2.

From the four way breakdown shown in Table 3.1, our understanding of the low first payment rate in Virginia is improved. Monetary ineligibility accounts for only about one in seven of claimants not receiving a first payment. Unfortunately that still leaves at

least three other potential reasons: 1) nonmonetary separation denials, 2) reemployment during the waiting period and 3) some combination of second thoughts and indecision among claimants, employer actions and/or unmeasured aspects of program administration. Denials on voluntary quit and misconduct issues were too low to be the sole factor at work here. During the first six months of 2001 there were 9,758 voluntary quit determinations with 7,630 associated denials and 19,616 misconduct determinations with 6,479 associated denials. It appears that denials on separation issues accounted for less than half of the claims where monetary eligibility was established but with no subsequent first payment (14,109 of 32,023). No reliable data exist for the second and third explanations in the preceding list. Thus, a big question remains even after obtaining micro data. On the other hand, the summary data in Table 3.1 suggest the explanation for the low first payment rate in Virginia resides in factors other than a high rate of monetary ineligibility. In part G we briefly return to this question.

C. Entry Monetary Eligibility

Since 1999 the requirement for monetary eligibility has been that earnings in the two high quarters of the base period must equal or exceed \$2,500. Over the three prior years, the requirement had decreased cumulatively by \$750 with reductions of \$250 each year. The base period requirement of \$3,250 in 1997 represented 5.9 weeks of earnings when measured at the statewide average weekly wage (AWW). The \$2,500 requirement in 2001 represented only 3.6 weeks of earnings at the statewide AWW (Table 2.4).

Chapter 2 discussed three different aspects of entry eligibility: 1) the level of the base period earnings requirement, 2) offering an alternative earnings requirement for those ineligible under the standard requirement (but still using earnings from the regular base period) and 3) computing eligibility under an alternative base period (ABP). Each could be explored in these micro data. Because only about five percent of the sample were monetarily ineligible, however, the numbers affected by each of the three types of potential changes were comparatively small.

The first analysis of entry earnings requirements using the micro data simply raised the two-quarter requirement of \$2,500 in \$250 increments back to \$3,250 and noted the change in monetary eligibility. The effects were quite modest. Under a

requirement of \$3,250, only 7,213 claimants were ineligible, an increase of 1,643 or 29 percent higher than the number ineligible as shown in Table 3.1. Based on these data, the percent monetarily ineligible under a two quarter requirement of \$3,250 would have been 6.6 percent of all claimants as opposed to the 5.1 percent of Table 3.1. The change in the aggregate MBA due to the higher monetary requirement was even more modest. The total MBA of all those no longer eligible was only \$1.5 million or 0.3 percent of the aggregate MBA of those eligible under the benefit provisions operative during January-June 2001.

A similar analysis extended the \$2,500 requirement down in four changes of \$250. With a requirement of \$2,000 the number ineligible decreased to 4,957 and further to 4,476 with a requirement of \$1,500. The increases in the numbers eligible represented 11.0 percent and 19.6 percent of the 5,570 originally ineligible. Relative to the numbers monetarily eligible in the full sample (102,734), these were increases of only 0.6 percent and 1.1 percent respectively. Again, the changes (increases) in the MBA (relative to the initial aggregate) were even more modest. The aggregate MBA for all persons monetarily eligible increased by 0.07 percent and 0.12 percent with these lower entry requirements.

The conclusion from both analyses is that entry eligibility did not change much when the requirements were changed moderately upward and downward from the requirement of \$2,500. As already noted, however, only 5.1 percent of the sample were monetarily ineligible under the criteria applicable during the first half of 2001.

We then examined the effects of having an alternative earnings requirement. The specific alternative was a variant of the high quarter-base period dual requirement, the most prevalent form of monetary requirement as shown earlier in Table 2.6. The claimant needed \$1,250 in the high quarter and \$3,500 in the base period. This was selected so that the WBA and MBA calculations would be similar to current ones (the WBA equal to $1/25^{\text{th}}$ of high quarter earnings, hence a minimum WBA of \$50, and the MBA calculated as in the current base period earnings-MBA table). Also, to achieve eligibility under this alternative earnings requirement, the claimant would need to have more earnings (\$3,500) than those who achieved minimum eligibility under Virginia's two quarter requirement (\$2,500). For the 5,570 ineligible under the standard requirement only 528 or 9.5 percent achieved eligibility using this alternative requirement. Their

WBA was somewhat below-average and most (447) of those newly entitled were eligible for less than 15 weeks of potential benefits.

Simulating the effects of an alternative base period (ABP) yielded more substantial changes in monetary eligibility. Using the \$2,500 requirement operative in 2001 but applied to earnings from the most recent four quarters caused an added 2,532 to become eligible. This represented an increase in eligibility of 45 percent of the 5,570 originally monetarily ineligible and an increase of 2.5 percent over the 102,734 originally monetarily eligible.

As would be expected, the majority of those made monetarily eligible by the ABP were low wage workers. About half had a WBA below \$100 (recall the averages in Table 3.2) while 90 percent were entitled to only 12-14 weeks of benefits. Thus while the number monetarily eligible rose by 2.5 percent, the aggregate MBA among all eligibles increased by only 0.8 percent. Changing entry eligibility had a much larger impact on numbers of recipients than on the financial obligations of the UI program.

Although the increments to eligibility and potential benefits suggested by these simulations were all modest, two other considerations must also be noted, considerations that operate in opposite directions. 1) Due to nonmonetary determinations and other factors that also affect the first payment rate, the actual increases in numbers of beneficiaries and associated benefit payments would be expected to be smaller than suggested by the simulations. 2) A countervailing consideration is the response of persons who did not apply under current requirements but who would apply under eased monetary requirements. These data pertain only to those who actually filed for benefits.

An instructive example is provided by earlier personal research on the effects of the alternative base period. Actual experiences through 1998 in seven states suggested average increments in beneficiaries of some 5-8 percent and increased benefit payments in the 3-5 percent range. In contrast, an analysis of earnings data from Indiana (a state without an ABP) suggested the increments in numbers eligible and associated benefit payments would be close to 1.0 percent.¹⁹ In the former situation (states with functioning ABP programs) costs and participation were much higher than in Indiana where the

¹⁹ Two citations for states with functioning ABP programs are Vroman (1995, pp. 13-21) and Vroman (1998, Volume IV). The Indiana results are reported in Vroman (1996, Chapter III).

analysis used base period earnings data from claimants in a state without an ABP program. The analysis of this chapter is similar to the earlier analysis in Indiana, i.e., using data from actual claimants to estimate ABP costs prospectively.

The principal conclusion from the analysis of entry eligibility is that instituting an ABP would have more effect in increasing eligibility than either lowering the two high quarter requirement or instituting an alternative earnings requirement. Because all three types of potential changes affect principally low wage workers, the cost implications for Virginia's UI program were small under all simulations.

Of the alternatives examined here, the area with greatest activity in recent years has been the adoption of an ABP by several states, including Georgia and Oklahoma in 2002. Adopting an ABP in Virginia would entail administrative considerations as well as added benefit costs. One useful analysis of the added administrative costs caused by the ABP was undertaken by Planmatics, Inc. (1998, Volume II). Their analysis of ABP administrative costs in New Jersey and Ohio concluded that the added costs while measurable were not so large as to prevent adoption of the ABP. This report also recommended ways to reduce reporting burdens on employers due to the ABP.

D. A Comparison of the Three Groups of Eligible Claimants

Table 3.2 summarizes data on monetary eligibility for the three eligible groups identified in Table 3.1. The table focuses on three benefit indicators: the average WBA, the average MBA and average potential benefit duration. Information on base period earnings is also included in the table. The bottom line displays summary data for the three groups of eligibles combined.

All three benefit indicators provide an internally consistent picture. While each of the WBA, the MBA and potential duration exhibited a wide range of variation within each group, their averages across the three groups exhibit a consistent ranking. Compared to the combined average, those monetarily eligible who did not receive benefits had consistently the lowest averages while those who collected benefits but did not exhaust had the highest averages. The average WBAs for the two groups were 8.0 percent below-average and 4.7 percent above-average respectively (column [2]). The disparities in average MBAs (column [4]) were wider, 10.8 percent below-average for the

Table 3.2. Summary of Entitlements for Three Groups Monetarily Eligible

Benefit Status	Number	Weekly Benefit Amount		Maximum Benefit Amount		Potential Duration		Base Period Earnings	
		Mean WBA [2]	Percent at Maximum-a [3]	Mean MBA [4]	Percent at Maximum-a [5]	Mean [6]	Percent at Maximum-a [7]	Mean [8]	Percent \$30,000+ [9]
Monetarily Eligible, No Benefits	32,023	196	34.6	4345	26.9	21.1	27.1	23,095	22.0
Beneficiaries Who Did Not Exhaust	54,862	223	49.2	5226	39.0	22.7	39.2	28,496	32.2
Beneficiaries Who Exhausted	15,849	214	44.1	4720	32.8	21.2	33.3	26,180	27.7
All Monetarily Eligible	102,734	213	43.9	4873	34.3	22.0	34.5	26,455	28.3

Source: Microdata for persons filing new claims during the first six months of 2001.

a - Maximum WBA = \$268, maximum MBA = \$6968, and maximum duration = 26 weeks

non-beneficiaries and 7.2 percent above-average for beneficiaries who did not exhaust. Of the three groups, those who received and exhausted benefits had averages consistently closest to the overall average for the entire monetarily eligible group of 102,734.

Table 3.2 also helps to illustrate an important feature of Virginia's statute that links base period earnings (BPE) to the MBA. Of the three groups, those who did not collect benefits had, on average, the lowest base period earnings. In these data their mean base period earnings were \$23,095 or 12.7 percent less than the overall average of \$26,455 (column [8]). Recall that the BPE-MBA table starts with an initial replacement ratio of 0.24 and then has marginal BPE-MBA linkage of 0.28 for those eligible for more than the minimum 12 weeks of potential benefits. This feature causes the average BPE-MBA ratio to rise gradually from 0.24 for someone entitled to 12 weeks to 0.26 for someone entitled to 26 weeks of potential benefits. The statutory BPE-MBA linkage provides the lowest return on base period wages to those with low and irregular earnings. In these data, the mean MBA for the eligible non-beneficiary group (\$4345) was 10.8 percent below the overall average (\$4873) while their mean base period earnings was 12.7 percent below-average.

Because low-wage workers with irregular earnings patterns have somewhat lower initial returns (in terms of the MBA/BPE ratio), their potential benefit duration is shorter and they are more likely to exhaust their benefit. Note in Table 3.2 that the potential duration of the exhaustees was 1.5 weeks shorter than for those who received benefits but did not exhaust, i.e., 21.2 versus 22.7 weeks. This disparity can be attributed to two factors: lower average earnings vis-a-vis nonexhaustees (column [8]) and a somewhat lower BPE-MBA linkage (initially 0.24) for those with low and irregular earnings.

E. The Linkage Between Base Period Earnings and the Maximum Benefit Amount

To examine the importance of the existing BPE-MBA linkage, we undertook a series counterfactual simulations where the linkage was changed, to a constant 0.26 for all monetarily eligible workers and then to ratios that exceeded 0.26. Recall from Chapter 2 that a linkage in the 0.24-0.26 range is among the lowest across all UI programs. We examined the effects of raising the ratio in steps to 0.33, roughly the average across all programs with variable benefit durations, and then even higher ratios.

Changing the BPE-MBA linkage would have implications for both program costs and minimum potential benefit duration. At present, minimum potential duration is 12 weeks. Under a uniform BPE-MBA linkage of 0.26, the minimum would increase to 13 weeks and then to 14 and 15 weeks under ratios of 0.28 and 0.30. For the highest ratio explored here (0.40), minimum potential weeks would be 20 weeks.

The results of the simulation analysis appear in Table 3.3. The data in the table have been arranged into three groups according to beneficiary and exhaustion status exactly as in Table 3.2. A summary for the three groups combined appears in the bottom panel. Because the computation of the WBA was unchanged, the table focuses just on the MBA and potential benefit duration. The mean and percent at the maximum are shown.

Moving to a uniform 0.26 has results as expected. This change would not affect those previously entitled to the maximum MBA (\$6968). Hence the entries in columns [1] and [2] are unchanged from current law, e.g., 39.0 percent eligible for the maximum MBA among beneficiaries who did not exhaust and 32.8 percent among exhaustees. Because this change assists workers with irregular earnings patterns, however, average potential duration and the percent eligible for 26 weeks increase for all three groups.

The consequences of further increasing the BPE-MBA linkage to 0.28 and higher levels are as expected. Average potential duration and the percentage eligible for the maximum MBA increase for all groups because a given amount of earnings now yields a higher MBA (for a given WBA). Among exhaustees, for example, potential duration at a uniform ratio of 0.33 increases by 3.0 weeks, to 24.2 from 21.2 weeks under current law. This is germane because 0.33 is close to the overall average across all UI programs with variable potential durations. Note that 45.1 percent in this group would be eligible for 26 weeks compared to 32.8 percent under current law. This percentage increases further to 56.5 under an MBA/BPE ratio of 0.40, a ratio among the highest across all UI programs.

The simulated changes in the BPE-MBA linkage have cost implications. Moving to a uniform BPE-MBA ratio of 0.26 increased the aggregate MBA for all beneficiaries by 2.1 percent. The increased MBAs were concentrated among those with the shortest potential benefit durations. The increases to uniform BPE-MBA ratios of 0.28, 0.30 and 0.33 caused the aggregate MBAs to increase by 5.6 percent, 8.8 percent and 12.9 percent

Table 3.3. Effects of Varying the Base Period Earnings(BPE)-MBA Linkage

BPE-MBA Linkage	Maximum Benefit Amount		Potential Duration	
	Mean	Percent at Maximum-a	Mean	Percent at Maximum-a
	[1]	[2]	[3]	[4]
Monetarily Eligible, No Benefits - 32,023 Claimants				
Current Law	4345	26.9	21.1	27.1
Uniform 0.26	4453	26.9	21.8	28.9
Uniform 0.28	4641	30.4	22.8	46.0
Uniform 0.30	4813	33.8	23.5	58.2
Uniform 0.33	5042	38.8	24.3	68.2
Uniform 0.36	5240	43.4	24.8	75.6
Uniform 0.40	5465	48.9	25.3	82.8
Beneficiaries Who Did not Exhaust - 54,862 Beneficiaries				
Current Law	5226	39.0	22.7	39.2
Uniform 0.26	5332	39.0	23.2	41.4
Uniform 0.28	5509	43.9	24.1	60.2
Uniform 0.30	5673	48.7	24.7	72.6
Uniform 0.33	5879	55.2	25.2	82.1
Uniform 0.36	6045	61.2	25.5	87.9
Uniform 0.40	6217	67.8	25.7	92.4
Beneficiaries Who Exhausted - 15,849 Beneficiaries				
Current Law	4720	32.8	21.2	33.3
Uniform 0.26	4835	32.8	21.8	35.1
Uniform 0.28	5021	36.5	22.7	49.4
Uniform 0.30	5189	40.1	23.4	58.3
Uniform 0.33	5412	45.1	24.2	66.9
Uniform 0.36	5602	50.1	24.7	74.2
Uniform 0.40	5812	56.5	25.3	81.3
All Persons Monetarily Eligible - 102,734 Total				
Current Law	4873	34.3	22.0	34.5
Uniform 0.26	4981	34.3	22.5	36.5
Uniform 0.28	5164	38.6	23.5	54.1
Uniform 0.30	5330	42.7	24.1	65.9
Uniform 0.33	5546	48.5	24.7	75.4
Uniform 0.36	5726	54.0	25.1	82.0
Uniform 0.40	5920	60.2	25.5	87.7

Source: Microdata for persons filing new claims during the first six months of 2001.

a - Maximum MBA = \$6968 and maximum duration = 26 weeks

respectively. For the highest ratio examined here, (0.40) the aggregate MBA among beneficiaries increased by 19.8 percent when compared to the actual MBAs of 2001.

The simulations summarized in Table 3.3 illustrate that the current law governing the BPE-MBA relationship has a measurable effect on potential benefits in Virginia. A wide range of uniform ratios from 0.26 to 0.40 was explored, and it was apparent that the MBA and potential benefit duration could be higher than at present even with no change in the maximum WBA and no change in the method used to compute the WBA.

Probably the most important point here is that Virginia's procedures for jointly determining the WBA and the MBA work to the disadvantage of low wage workers with irregular patterns of base period earnings. Their potential benefit duration falls increasingly below 26 weeks directly in response to the disparity between earnings in the two high earning quarters versus the two low earnings quarters of the base period. In the limit, someone with earnings in just two quarters with a two quarter total below \$13,400 would be entitled to just 12 weeks of potential benefits. Among the groups disadvantaged by this arrangement are those working in seasonal industries and those with seasonal patterns of labor force participation.²⁰

F. Changing the Maximum Weekly Benefit

Chapter 2 noted the history of the maximum weekly benefit in Virginia, and Chart 2.1 displayed the maximum as a ratio to the average weekly wage in annual data back to 1953. It was also noted that the average ratio for the U.S. has fallen into the 0.48-0.49 range in recent years (column [3] of Table 2.6) while Virginia's maximum WBA/AWW ratio has been generally closer to 0.40. During the first six months of 2001, the maximum of \$268 represented 0.38 of the statewide average weekly wage.²¹

The micro data from January-June 2001 were examined to explore the effects of changes in the maximum weekly benefit. Simulations were undertaken where the maximum was increased while other aspects of benefit eligibility were unchanged, e.g.,

²⁰ The point to emphasize here is that low wages and irregular work yield short potential benefit duration. In the first six months of 2001 someone with earnings in the two high quarters of at least \$26,800 would have been entitled to 26 weeks of potential benefits even with no earnings in the other two base period quarters.

²¹ The entry for 2001 shown in Table 2.6 averages the maximums of \$268 and \$368 with the latter operative during the final months of 2001 under a temporary executive order.

the simulations computed the WBA as 1/50th of earnings in the two high quarters and the current BPE-MBA table was operative. Thus the simulations changed the maximum WBA and the maximum MBA (26 times the maximum WBA) but left other aspects of potential benefit calculations unchanged.

The effects of six higher maximums were explored. In increasing order these were \$282, \$300, \$320, \$340, \$353 and the \$368 operative between late 2001 and December 31, 2002. Respectively these maximums represent 0.40, 0.425, 0.45, 0.48, 0.50 and 0.52 of the statewide AWW of \$706 in 2001. Each simulation noted effects on the WBA, the MBA and potential duration for the three groups studied previously who were monetarily eligible. For each maximum WBA and each claimant group, we also noted the percentage of workers eligible for the maximum as in Tables 3.2 and 3.3.

Table 3.4 summarizes the results. Because there were only small effects on average potential duration (decreasing less than one week for each claimant group over the full range from the lowest maximum WBA of \$268 and to the highest of \$368), the table displays just information on the average WBA and the average MBA.

The progressions in Table 3.4 are exactly as would be expected. Successively higher maximum WBAs raise the mean WBA (column [1]) and reduce the percentage eligible for the new, higher maximum (column [2]). Similar patterns are observed for the MBAs (columns [3] and [4]). Over the full \$100 range of the simulated changes in the maximum WBA, the response of the actual WBA was an increase of \$37 (\$261 less \$224) or 17.0 percent for nonexhaustees and \$33 (\$248 less \$214) or 15.9 percent for exhaustees. The corresponding changes in the mean MBAs for the full \$100 increase in the maximum WBA were increases of \$697 (or 13.3 percent) for nonexhaustees and \$597 (or 12.6 percent) for exhaustees.

The entries displayed in Table 3.4 provide a schedule of possible consequences associated with raising the maximum WBA. The maximum of \$320 is roughly midway between the two extremes of \$268 and \$368.

The simulated increases displayed in Table 3.4 help to provide some insight into the consequences of the increases in benefits enacted following the events of September 11, 2001. All weekly benefits were increased by 37.3 percent through the end of December 2002, and they are scheduled to be higher by 18.65 percent throughout

Table 3.4. Effects of Alternative Weekly Benefit Maxima

Maximum WBA	Weekly Benefit Amount		Maximum Benefit Amount	
	Mean	Percent at Maximum-a	Mean	Percent at Maximum-a
	[1]	[2]	[3]	[4]
Monetarily Eligible, No Benefits - 32,023 Claimants				
2001 Law, \$268	196	34.6	4345	26.9
\$282	200	31.7	4430	24.4
\$300	206	28.4	4530	22.0
\$320	211	25.6	4631	19.9
\$340	216	22.9	4721	17.9
\$353	219	21.4	4776	16.8
\$368	222	19.9	4834	15.8
Beneficiaries Who Did not Exhaust - 54,862 Beneficiaries				
2001 Law, \$268	224	49.2	5226	39.0
\$282	230	45.2	5351	35.8
\$300	238	41.1	5497	32.1
\$320	246	37.2	5641	28.7
\$340	253	33.5	5770	25.5
\$353	257	31.5	5844	23.5
\$368	261	29.3	5923	21.5
Beneficiaries Who Exhausted - 15,849 Beneficiaries				
2001 Law, \$268	214	44.1	4720	32.8
\$282	220	40.4	4825	30.2
\$300	227	36.8	4951	27.5
\$320	234	33.3	5076	24.7
\$340	240	29.9	5186	21.9
\$353	244	28.0	5250	19.9
\$368	248	25.9	5317	18.2
All Persons Monetarily Eligible - 102,734 Total				
2001 Law, \$268	213	43.9	4873	34.3
\$282	219	40.3	4983	31.4
\$300	226	36.5	5111	28.3
\$320	233	32.9	5239	25.3
\$340	239	29.6	5353	22.6
\$353	243	27.8	5420	20.8
\$368	247	25.8	5490	19.2

Source: Microdata for persons filing new claims during the first six months of 2001.

a - Maximum WBA as indicated. Maximum MBA is 26 times the maximum WBA.

calendar year 2003. Applying the 37.3 across-the board increases to these micro data would have raised the average WBA and average MBA among beneficiaries by 37.3 percent. If just the maximum WBA had been increased, however, the corresponding percentage increases among the two groups of beneficiaries combined would have been 16.7 percent for the mean WBA and 13.2 percent for the mean MBA. Using the average MBA as a measure of increased exposure of the trust fund to claims for benefits, the form of increase was roughly three times more expensive than under the more common change of increasing just the maximum WBA, i.e., 37.3 percent versus 13.2 percent.

The same logic will continue to apply during 2003. The actual increase in the average MBA will be 18.65 percent (compared to the MBAs in the BPE-MBA table) whereas the simulated increase based on micro data would have been 7.9 percent.²² Virginia has chosen a very expensive form of benefit increase (across-the-board), and the increases will cause added drawdowns of the trust fund in 2003 as well as 2002. Adding to the drawdowns in 2002 and 2003 will be the response of beneficiaries in prolonging their spells in benefit status in response to higher weekly benefits.

G. Eligible Nonbeneficiaries

A puzzle presented by the microdata is the explanation for the large number of persons who filed a claim, were deemed monetarily eligible but did not receive any UI benefits. These 32,023 persons accounted for 29.6 percent of the full sample and were nearly six times more numerous than the 5,570 who were monetarily ineligible.

In seeking to understand the explanation for the large number of eligible nonbeneficiaries, we explored three avenues. First we reviewed data on nonmonetary determinations for the same time period. Here we had some hard data. As noted in Part B, there were 14,109 denials on separation issues (quits and misconduct) during the first six months of 2001. Virginia imposes durational disqualifications for both separation issues. Additionally, there were 3,846 denials during the same period for claimants having disqualifying and/or deductible income. Typically the income is either pension benefits or severance pay, but the two are not explicitly identified in the ETA 207 reports on

²² This statement is based on simulation where the maximum WBA is \$320, roughly midway between the former maximum of \$268 and the present maximum of \$368.

nonmonetary determinations. In the case of severance pay, there could be an initial deferral of UI payments followed by receipt of benefits after the weeks of implied severance have been paid. The fact of a denial does not necessarily mean the person is totally precluded from receiving benefits over the full spell of unemployment.²³ Thus it appears that about half of the total of eligible nonbeneficiaries can be explained by separation and nonseparation nonmonetary determinations and associated denials.

Explaining the other half is more difficult. Undoubtedly some workers found other jobs, either during the waiting period or shortly thereafter, and did not pursue their claims. For the present report, the quantitative importance of this explanation cannot be assessed. Conversations with VEC staff yielded an impression that the volume of return-to-work cases is modest, but this is an empirical question.

Two kinds of earnings data might be examined to pursue the return-to-work explanation. 1) Quarterly earnings records from the UI program could be examined, but they have limitations. Earnings from the first two quarters of 2001 could be studied and the identity of employers ascertained. There are timing problems since the earnings data refer to the full quarter, but the employment indicator for the week of the 12th of each month might be helpful. 2) New hire data might be examined. All new hires are reported to assist in child support enforcement, a joint responsibility of the Office of Child Support of the U.S. Department of Health and Human Services and appropriate state agencies. Perhaps an interagency arrangement could be developed by VEC to obtain access to new hire information, e.g., establish the link using social security numbers and compare of the date of the new hire with the date of the UI claim. Since Virginia has close economic ties with both the District of Columbia and Maryland, it would be useful to extend the scope of the analysis to new hire data from these adjacent jurisdictions. While this might prove to be highly informative, pursuing this line of research lies beyond the scope of the present investigation.

Another potential explanations may point to employer actions to discourage reciprocity. After a claim has been filed and monetary eligibility has been established, VEC contacts the employer and requests information on earnings and the reason for the

²³ There are many different situations to consider involving: the form of severance payment (lump sum or weekly installments), pay before or after the job termination and the claimant maintaining claims status.

separation (to compare the former with their automated earnings records and to compare the latter with the claimant's explanation for the separation).²⁴ Being informed of the claim by VEC, the employer could pursue several lines to discourage the claim, e.g., tell the person he or she will not be rehired in the future if benefits are paid or inform the worker that the separation was for a disqualifying reason. Any of these actions would be possible and could discourage pursuit of the claim. The point here is that the interaction between claimant and the employer is not observed by VEC. All VEC would observe (and what would be observed in the microdata) would be that the claimant did not follow-up on the initial application.

As noted in Part B, there could also be factors that reflect purely personal considerations on the part of the claimant. These could be termed second thoughts, but again their importance is not known.

To resolve the question, one possible approach would be to conduct a sample survey of monetarily eligible persons who did not pursue their initial applications for benefits. Again, this potentially informative line of research lies beyond the resources available for the present report.

VEC should pursue the eligible nonbeneficiary question by supporting some form of sample survey. Survey data could yield valuable insights into the explanation for the low rate of first payments among new claims for benefits. It could help to identify the relative importance of the individual factors discussed above.

H. Summary

This chapter utilized microdata on new initial claims filed during the first six months of 2001 to examine several benefit payment issues. It described the sample with data arranged into four groups: monetarily ineligible, monetarily eligible nonbeneficiaries, beneficiaries who did not exhaust and beneficiaries who exhausted benefits. Simulations were undertaken to examine the effects of key benefit provisions and the effects of alternative provisions. Specifically, the chapter explored the effects of: 1) changing entry eligibility requirements, 2) changing the BPE-MBA linkage, and 3)

²⁴ Employers are requested to respond on Form B-10S, Employer Report of Separation and Wage Information.

changing the maximum WBA. Attention focused on numbers affected and cost implications as proxied by changes in the aggregate MBA of UI beneficiaries. Among those monetarily eligible, we examined three groups: eligible nonbeneficiaries, beneficiaries who did not exhaust and beneficiaries who exhausted benefits.

It should be stressed that using the aggregate MBA to make inferences about cost changes may entail errors since the MBA was fully utilized by less than one fourth of beneficiaries. Also, increases in the MBA that affected (increased) weeks of potential benefits could increase actual benefit duration. Our analysis made no attempt to model the response of actual benefit duration to increases in potential duration. This could be important. The economics literature suggests each added week of potential duration induces an increase in actual duration in the 0.1-0.2 week range (Decker, 1997), (Woodbury and Vroman, 1996).

The actual cost changes due to changes in benefit statutes could also be affected by changes in participation in UI among the unemployed, i.e., an increase in the proportion who file claims. We examined micro records of those who filed for benefits under the provisions operative in the first half of 2001. With eased entry requirements and/or higher MBAs, there could have been an increase in the total number who filed for benefits during this period. Both of the preceding considerations would make cost increases larger than would be inferred from these simulations based on historic data.

Regarding entry eligibility, we found that only about 5 percent of applicants did not meet base period earnings requirements. Three methods for increasing eligibility were explored: lowering the two high quarter earnings requirement, instituting an alternative earnings requirement for those ineligible under the standard base period requirement and instituting an alternative base period (ABP, with the standard two quarter monetary requirement of \$2,500). The largest change (increase) in eligibility occurred under the ABP. Nearly half of those originally ineligible became eligible under the ABP. If Virginia wanted to ease entry eligibility, instituting an ABP would be the most effective means of the three examined here. Because the ABP disproportionately assists low wage workers, the costs of instituting an ABP would be low. Order-of-magnitude estimates based on these data suggest a 2.5 increase in the percent of claimants monetarily eligible and a 0.8-1.2 percent increase potential payouts as proxied by the aggregate MBA.

Changes in the BPE-MBA relationship had expected effects. We explored several alternatives to the current BPE-MBA table with its average BPE/MBA ratio that ranges from 0.24 to 0.26 and potential duration that ranges from 12 to 26 weeks. Substituting constant ratios of 0.26, 0.28, 0.30 and higher (up to 0.40) would increase the MBAs and minimum potential duration. Costs would rise both because the MBA would be higher and because the longer potential duration would induce some increase in actual benefit duration among some beneficiaries.

Chapter 2 showed that the ratio of the maximum WBA to the statewide average weekly wage (AWW) has fallen from 0.50 and above in the mid 1970s to recent levels close to 0.40 while the national average for the past 25 years has remained close to 0.50. Our simulations with the alternative (higher) maximums suggested higher costs but also improved replacement rates for high wage workers. To prevent future erosion of the average replacement rate, Virginia should consider both raising the maximum WBA and linking it to the AWW. Arguments that indexation would tie the state to unsustainable cost increases during recessions could be addressed by having an automatic freeze built into the statutory language that specifies the details of the indexation arrangement.

The largest puzzle to emerge from the analysis of these data is the unexplained numbers monetarily eligible who do not collect benefits. Of the 32,023 cases in the sample, about half were persons who were disqualified (mainly for quits and misconduct). The explanation for the other cases remains uncertain. To pursue the question, some lines of possible future research were identified, e.g., analysis of new hire data and a survey of monetarily eligible nonbeneficiaries. In our opinion, this phenomenon is of enough importance to warrant new research.

Chapter 4. Substate Benefit Issues

The analysis of the two preceding chapters focused on statewide aspects of UI benefits and the labor market in Virginia. This chapter examines two substate issues. 1) Should there be differentials by geographic area in maximum weekly UI benefits? 2) Should maximum benefit duration be different in different areas? The first question is most directly of concern to northern Virginia where wage levels are measurably higher than elsewhere in the state. The second question is most pertinent to counties and cities along the Virginia's southern and southwestern borders.

The chapter has four parts. Part A documents differences in unemployment, wages and UI benefit payments for substate areas. Part B examines the treatment of substate questions in some other transfer payment and labor market programs. This discussion focuses on the experiences of other programs administered in Virginia. Part C discusses issues of UI program administration raised by possible substate differences in benefit levels or maximum potential duration. Part D draws conclusions as to the advisability and the timing for instituting substate differentials in Virginia's UI program.

An analysis of substate issues would benefit from knowledge of the experiences of other states. However, attempts to identify such examples were not successful. While states may have contemplated similar initiatives in the past, no current UI program in any state offers differential weekly benefit maximums or differential potential durations in designated substate areas. We did not even succeed in identifying states that have entertained serious substate proposals in recent years. In conversations with staff at the OWS national office, we were informed that such initiatives had been attempted in the past, but the identity of the state (or states) could not be recalled.

On the other hand, staff at the OWS national office did indicate that instituting substate provisions would not per-se violate conformity requirements. Thus Virginia could potentially craft and enact a substate proposal that met conformity requirements.

If a substate initiative were to go forward, one requirement would be to specify the number of substate areas. Presumably the designation of the areas would be based on an analysis the Virginia labor market. It also seems obvious that administrative problems for VEC would increase directly with the number of areas to be used.

A. Substate Differences in Unemployment, Wages, UI Reciprocity and Average Benefits

Table 4.1 displays selected labor market data for one exhaustive breakdown of all geographic areas within Virginia, the 21 Planning District Commissions (PDCs). Each of the 21 areas comprises from two to seven counties and usually one or more (up to ten) independent cities.²⁵ While there are 21 PDC areas, note the dominance of three (Northern Virginia, Richmond Regional and Hampton Roads, PDCs 8, 15 and 23 respectively in column [1]). Combined, they accounted for 62 percent of the state's labor force (column [2]) and 56 percent of statewide unemployment (column [3]) in 2001.

During 2001 most PDCs had unemployment rates at or below the statewide average of 3.5 percent. High unemployment rates were concentrated in the southern and southwestern areas. Of the seven PDCs with unemployment rates above 5.0 percent (column [4]), six were located either in the state's southwest corner (PDCs 1, 2, 3 and 4) or along its southern border (PDCs 12 and 13).²⁶ Unemployment in three areas exceeded 7.5 percent. The six southern and southwestern areas accounted for 11 percent of the labor force but 24 percent of statewide unemployment in 2001. In 2000 their share of statewide unemployment was 26 percent. A proposal to extend maximum benefit duration would have its largest effects in these PDC areas.

Average weekly wages for the 21 areas are displayed in column [8] of Table 4.1. While the statewide average weekly wage was \$706 in 2001, only one area (PDC 8, Northern Virginia) had an above-average weekly wage. Its average of \$976 was 38 percent above-average. Just one area (PDC 15, Richmond Regional) was at the statewide average while the weekly wage in 19 areas was less than 90 percent of the statewide average. Average weekly wages in 15 areas fell below 80 percent of the statewide average. It is clear from these data that instituting a differential in the maximum weekly benefit (tied to differences in average wages) would concentrate the added payments in Northern Virginia and (using the 21 PDCs to designate substate areas) nothing elsewhere.

Of the two indicators displayed in Table 4.1, regional unemployment exhibits more volatility in the short run while regional weekly wages exhibit strong year to year

²⁵ The state's 17 Workforce Investment Areas (WIAs) provide an alternative geographic breakdown. The analysis of these 17 areas yielded similar findings. Use of the 21 PDCs (or the 17 WIAs) is meant to be illustrative of substate differentials, not an endorsement of the PDCs as appropriate for a substate program.

²⁶ The seventh area (PDC 17, the Northern Neck) is located on the eastern side of the state.

Table 4.1. Labor Market Indicators for Virginia Planning District Commission Areas, 2001

PDC Name	PDC Number	Labor Force	Unem- ployment TU	Unemp. Rate TUR% 2001	Relative TUR% 2001	Unemp. Rate TUR% 2000	Relative TUR% 2000	Weekly Wage AWW 2001	Relative AWW [8]/\$706	Average Maximum TANF Payment 2001	Relative Maximum TANF Payment [10]/\$494
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
LENOWISCO	1	34,610	1,863	5.4	1.56	5.1	2.31	500	0.71	443	0.90
CUMBER. PLATEAU	2	47,079	3,458	7.3	2.12	6.5	2.95	482	0.68	443	0.90
MOUNT ROGERS	3	92,352	7,490	8.1	2.34	5.1	2.32	469	0.66	443	0.90
NEW RIVER VALLEY	4	78,166	4,213	5.4	1.56	3.5	1.57	540	0.76	509	1.03
FIFTH	5	142,923	4,054	2.8	0.82	1.7	0.77	581	0.82	472	0.96
CENT. SHENANDOAH	6	133,493	3,340	2.5	0.72	1.5	0.67	524	0.74	478	0.97
LORD FAIRFAX	7	101,514	2,659	2.6	0.76	1.7	0.77	525	0.74	454	0.92
NORTHERN VIRGINIA	8	1,063,914	25,505	2.4	0.69	1.2	0.55	976	1.38	562	1.14
RAPPAHAN.-RAPIDAN	9	76,975	1,513	2.0	0.57	1.3	0.61	541	0.77	451	0.91
THOMAS JEFFERSON	10	95,337	2,284	2.4	0.69	1.7	0.78	618	0.88	484	0.98
CENTRAL VIRGINIA	11	110,727	4,796	4.3	1.25	2.0	0.88	552	0.78	453	0.92
WEST PIEDMONT	12	124,817	9,855	7.9	2.28	5.5	2.47	469	0.66	445	0.90
SOUTHSIDE	13	42,534	3,329	7.8	2.26	4.9	2.20	448	0.63	443	0.90
PIEDMONT	14	42,145	1,550	3.7	1.06	2.9	1.31	448	0.63	443	0.90
RICHMOND REGIONAL	15	487,803	16,313	3.3	0.97	1.8	0.83	704	1.00	475	0.96
RADCO	16	128,298	2,600	2.0	0.59	1.4	0.64	582	0.82	453	0.92
NORTHERN NECK	17	22,054	1,290	5.8	1.69	5.8	2.62	441	0.62	443	0.90
MIDDLE PENINSULA	18	42,565	1,213	2.8	0.82	2.0	0.91	437	0.62	443	0.90
CRATER	19	57,684	2,499	4.3	1.25	2.8	1.28	553	0.78	453	0.92
ACCOMACK-NORTH.	22	20,800	877	4.2	1.22	3.9	1.75	429	0.61	443	0.90
HAMPTON ROADS	23	734,116	26,675	3.6	1.05	2.7	1.22	575	0.81	473	0.96
STATE		3,679,906	127,376	3.5	1.00	2.2	1.00	706	1.00	494	1.00

Source: Columns [2], [3], [4] and [6] from the U.S. Department of Labor, BLS. Column [8] from VEC. Other data derived.

Average maximum monthly TANF payments in column [10] estimated by weighting county and city maximums by their respective labor forces.

stability. Illustrative of this contrast is the correlation between 2000 and 2001 data on relative unemployment and relative AWWs. The two unemployment series in columns [5] and [7] of Table 4.1 had a correlation of 0.914. The corresponding correlation between the relative AWWs of 2000 (not shown) and 2001 (column [9]) was 0.999.

Both contemplated changes in benefits have obvious implications for substate areas. If some form of substate differential in the maximum weekly benefit were to be instituted, it would concentrate added payments in Northern Virginia and do it in all years. If an increase in the maximum potential benefit duration were instituted, it would confer the added payments mainly in the six areas southern and southwestern areas previously identified. Because regional unemployment is a more volatile series than regional weekly wages, however, the extensions of maximum benefit duration triggered by high unemployment could have a wider range of utilization across the individual geographic areas if such an extension became a permanent feature of Virginia's program. In the current situation, however, the southern and southwestern areas would derive the bulk of the added benefit payments if potential duration exceeded 26 weeks in regions of high unemployment.

The increase in benefit payments instituted after the events of September 11, 2001 may seem unusual in light of Table 4.1 and the way benefit increases are typically instituted in UI programs. A common form of benefit increase is to raise the maximum WBA while leaving intact the method for calculating the WBA, e.g., Virginia's two high quarter method. Had Virginia done this last year, much (most) of the increments in benefit payouts would have been concentrated in Northern Virginia. With the 37 percent increase applied to all recipients the effect was to spread the increases more evenly across the state's various geographic areas. All recipients experienced the increase, not just those paid the previous maximum of \$268.

Table 4.2 displays geographic detail on reciprocity rates, weekly benefits and replacement rates. Unlike the labor force and unemployment data, total weeks compensated and benefit payments for the 21 PDCs do not sum to the statewide totals. Both benefit variables capture about 7/8ths of the statewide totals for 2001.

Column [4] displays reciprocity rates (weeks compensated divided by (52 times unemployment)), and the statewide average for 2001 was 0.235. There was a measurable

Table 4.2. UI Benefit Indicators for Virginia Planning District Commission Areas, 2001

PDC Name	PDC Number	Unem- ployment TU	Weeks Compen- sated	Weeks/ (52* TU) [3]/[2]-a	Total Benefits	Weekly Benefits WBA	Relative WBA [6]/239	Weekly Wage AWW	Replace. Rate [6]/[8]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
LENOWISCO	1	1,863	16,786	0.195	3,424	204	0.85	500	0.408
CUMBER. PLATEAU	2	3,458	35,226	0.221	6,735	191	0.80	482	0.397
MOUNT ROGERS	3	7,490	87,810	0.254	19,082	217	0.91	469	0.463
NEW RIVER VALLEY	4	4,213	58,484	0.301	14,123	241	1.01	540	0.447
FIFTH	5	4,054	49,621	0.265	11,756	237	0.99	581	0.408
CENT. SHENANDOAH	6	3,340	42,545	0.276	10,282	242	1.01	524	0.461
LORD FAIRFAX	7	2,659	30,503	0.248	7,339	241	1.01	525	0.458
NORTHERN VIRGINIA	8	25,505	246,054	0.209	71,169	289	1.21	976	0.296
RAPPAHAN.-RAPIDAN	9	1,513	13,377	0.191	3,389	253	1.06	541	0.468
THOMAS JEFFERSON	10	2,284	26,541	0.252	6,422	242	1.01	618	0.392
CENTRAL VIRGINIA	11	4,796	64,452	0.291	15,217	236	0.99	552	0.428
WEST PIEDMONT	12	9,855	144,651	0.318	29,707	205	0.86	469	0.438
SOUTHSIDE	13	3,329	43,954	0.286	9,787	223	0.93	448	0.497
PIEDMONT	14	1,550	18,564	0.259	3,838	207	0.86	448	0.461
RICHMOND REGIONAL	15	16,313	165,419	0.220	43,364	262	1.10	704	0.372
RADCO	16	2,600	24,699	0.206	6,257	253	1.06	582	0.435
NORTHERN NECK	17	1,290	16,276	0.273	3,339	205	0.86	441	0.465
MIDDLE PENINSULA	18	1,213	11,475	0.205	2,669	233	0.97	437	0.532
CRATER	19	2,499	36,204	0.314	8,185	226	0.95	553	0.409
ACCOMACK-NORTH.	22	877	10,043	0.248	1,563	156	0.65	429	0.363
HAMPTON ROADS	23	26,675	239,523	0.194	52,794	220	0.92	575	0.383
STATE		127,376	1,556,117	0.235	377,610	243	1.00	706	
SUM 21PDCs		127,376	1,382,207	0.235	330,439	239	1.00		0.339
21 PDCs/STATE			0.888		0.875				

Source: Unemployment from U.S. Department of Labor, BLS. Weeks compensated, total benefits, weekly benefits and weekly wages from the Virginia Employment Commission. Total benefits in thousands.

a - Weeks compensated in all PDCs have been inflated by (1/0.888) so that their sum matches the statewide total.

degree of variation in reciprocity across the 21 PDCs in 2001 with three below 0.20 and three of 0.30 or higher. The reciprocity rates were below-average in each of the three largest PDCs (numbers 8, 15 and 23). There was a positive association between the unemployment rate and the reciprocity rate in 2001 but the association was quite weak.²⁷

As would be expected, there was a negative association between the replacement rate (column [9]) and the average weekly wage (column [8]). In low wage PDCs fewer claimants are eligible for the maximum weekly benefit, hence the low replacement rates experienced by workers at the weekly benefit maximum have a smaller influence in reducing the average replacement rate. Note in Table 4.2 that only one replacement rate falls below 0.35 and that is for the high wage Northern Virginia area.²⁸

Based on an analysis of data from 2001, it is clear that the UI program does have different outcomes in different parts of the state. The reciprocity rate across the 21 PDCs varied from less than 0.20 to more than 0.30, but reciprocity was only weakly linked to local area unemployment rates. The replacement rate also differed by area with the rate noticeably lowest in Northern Virginia which has the highest wages of the 21 PDCs. Very similar patterns were also found in data from 2000.

B. Other Transfer Programs with Substate Components

Other programs that provide cash and/or in-kind benefits to Virginia residents operate with a degree of local variability across substate geographic areas. This section describes substate aspects of program administration in three programs: labor market programs covered by the Workforce Investment Act (WIA), Temporary Assistance for Needy Families (TANF) and Medicaid. Four topics are addressed: the geographic designation of substate areas, decision making undertaken in the substate areas, the assignment of claimants by area and (if relevant) financing issues. The purpose of the descriptions is to characterize the substate component in the administrative activities of these programs.

²⁷ The regression was based on 21 observations: column [4] of Table 4.2 regressed on column [4] of Table 4.1. The slope was positive with a t ratio of 2.0 but only 14 percent of the variation in the reciprocity rate was explained. Qualitatively similar results were obtained in data from 2000.

²⁸ A regression of the replacement rate on the average wage (column [9] on column [8] of Table 4.2) had a highly significant negative coefficient (t ratio of 4.5), and it explained about half of the variation in the

1. Workforce Investment Act (WIA)

The Virginia Employment Commission (VEC) is the lead administrative agency for WIA operations in Virginia. VEC oversees the WIA One-Stop workforce development service delivery system (known as Virginia Workforce Network or just Workforce Network). It has the lead responsibility for implementing policies to secure speedy and effective reemployment of workers through services such as job matching, counseling and training. VEC also administers the Wagner-Peyser Act (the job service), Unemployment Insurance, Veteran's Employment and Training Programs and Trade Adjustment Assistance. VEC has a Central Office in Richmond, 4 regional offices, and 39 local field offices.

In each state, WIA has one primary responsible administrative entity, the State Workforce Investment Board. The Virginia Workforce Council acts as the State Workforce Investment Board and is responsible for coordinating policy planning and accountability for the state's workforce development system.

There are 17 Local Workforce Investment Boards (LWIBs), one for each of the designated Local Workforce Investment Areas. The Local Boards and the service delivery areas they represent were formed as part of WIA's initial implementation. Combined, the 17 WIA areas extend to all parts of Virginia. Although there are 17 separate WIA areas, their boundaries exhibit a reasonably close correspondence to the boundaries of the PDCs identified previously in Tables 4.1 and 4.2.

Each WIA area has a one-stop system operator, chosen by the local board, responsible for administering the one-stop system within that area. There were, as of December 2001, 65 comprehensive and satellite one-stop centers (Virginia Workforce Centers) providing employment and training services under the purview of the local boards. Almost all of the VEC local field offices are certified comprehensive centers but other organizational entities can also be designated full-service centers.

The state, as specified in the Workforce Investment Act, requires three tiers of WIA services. 1) Core services are accessible to individuals through full-service service delivery sites and do not require participant registration or prioritization for service. 2)

replacement rate. A similar negative association was found for 2000, and the regression explained about two thirds of variation in the replacement rate.

Intensive services are provided for those determined through an initial assessment as unable to obtain/retain employment through core services. Intensive services are provided in accordance with LWIB-established policies for prioritization for service. 3) Training services are provided when it is determined that an individual is unable to obtain/retain employment through intensive services.

Beyond these broad parameters, however, the WIA administrative, fiscal, and service delivery structure is designed to allow for local flexibility. Therefore WIA program administration is marked by considerable variation across the local workforce investment areas.

WIA participants are not assigned to any particular WIA-certified provider and/or one-stop center. This is consistent with the strong emphasis WIA places on individual empowerment and consumer choice (e.g., hence, for example, the use of training vouchers or “Individual Training Accounts”).

Virginia uses a federal formula to determine WIA Title I adult and youth funding allocations to local workforce board areas. 70 percent of the allocation is based on three factors: unemployment rates, excess unemployment rates and poverty rates with each weighted equally. The state has more latitude to determine how to allocate the remaining “30% Discretionary Formula” portion of its WIA allocation. The two principal factors used in Virginia are local unemployment rates and poverty rates. For the dislocated worker component of WIA, the formula used to make substate allocations considers data on insured unemployment and unemployment concentrations, plant closings and mass layoff data, declining industries data, farmer-ranching economic hardship data and long-term unemployment data.

The Local Investment Boards have the flexibility to determine the appropriate mix of core, intensive, and training services for their respective areas so long as they ensure that all three tiers are available. In addition, the Local Boards can pool and leverage their funding allocations with resources from partner agencies. This further contributes to potential for variation in the type, intensity and availability of services.

To summarize, WIA operates with 17 substate areas. There is a wide degree of local autonomy in decision making in providing reemployment and other services, but subject to the requirement that three levels of services be offered. WIA monies for local

areas are derived by formulas from a federal allocation to the state. Individuals seeking services can choose the geographic area for receiving services.

2. Temporary Assistance for Needy Families (TANF)

The Department of Social Services (DSS) is the single state agency responsible for supervising the TANF program at the state level in Virginia. TANF is administered at the local level by 120 local social service departments, under state DSS supervision. Caseworkers in DSS local offices are responsible for determining eligibility for Medicaid, TANF, Food Stamps and other state assistance programs. DSS also administers the welfare-to-work component of its TANF program, termed the Virginia Initiative for Employment Not Welfare (VIEW).

The overall administration of cash assistance benefits is uniform across Virginia, although there is some regional variation in benefit levels (described below). There is also variation in the administration of the VIEW program in terms of staffing and service mix, but all local offices must implement a basic set of program components and features.

Clients are assigned to the TANF program on the basis of their county/city of residence. Unlike some other income-conditioned (welfare) programs like Medicaid, TANF applications and redeterminations require in-person office visits.

Virginia has established standards of assistance, based on the size of the assistance unit, to be used in all TANF cash payments. Three schedules of standards have been established for different regions within the state. These schedules reflect variation in the local cost of living index across three metropolitan statistical areas (MSAs). Localities outside the MSAs are assigned to one of the three groups, based on their geographical proximity. The monthly maximums for TANF payment as of October 2001 for the three groupings were \$443, \$479 and \$570.

Columns [10] and [11] of Table 4.1 provide an indication of the variation of these maximum payments across the state's 21 PDC areas. The underlying counties and cities were weighted by the their respective labor forces to arrive at these averages. The overall statewide average was \$494 and 19 of 21 PDCs had averages less than the statewide average. Note that nine areas have averages of \$443, meaning all constituent counties and cities had maximums of \$443, the lowest of the maximums. One area (Northern Virginia) had an average maximum of \$562, the highest of the three maximums. The other eleven

PDC areas had two or three maximums, typically with a higher maximum operative in one or more of the cities.

When the relative variability of the TANF payment maximums (column [11]) is compared to the variability of average weekly wages (column [9]), it is clear that the TANF maximums are less variable across the 21 areas. Whereas the low wage areas have relative AWW ratios mainly in the 0.65-0.80 range, the corresponding TANF relative maximum payments fall mainly in the 0.90-0.92 range. At the opposite extreme, the relative AWW for Northern Virginia is 1.38 compared to the relative maximum payment of 1.14. In sum, the TANF payment maximums are less variable across these areas than is variation in weekly wages.

In several PDCs, the existence of different (higher) payment maximums in urban areas provides an incentive for TANF recipients to appear to be urban residents for purposes of benefit receipt. While there is a legitimate justification for higher payments based on cost of living differentials, the possibility of misrepresenting residential location must be acknowledged. One practical consideration probably limits the importance of this problem. The differential between the two lower maximums is small, \$479 versus \$443 or eight percent.

The allocation of monies for family support is a state function in TANF. Total state support for TANF is derived from a block grant from the U.S. Department of Health and Human Services to DSS. Cash payments are made directly by DSS to families with no local participation. The one exception to this is the block grant allocations by DSS to the local offices in the VIEW program. These monies support both JOBS/VIEW services (case management, transportation reimbursement and work activities) and child care expenses for JOBS/VIEW participants.

In sum, TANF operates in Virginia with some 120 local areas but mainly with uniform administration specified by DSS. Financial matters are also a state function. Benefit payment levels are different in individual local areas with three levels of support. Above-average benefit payments are mainly confined to Northern Virginia and the differential is roughly 14 percent above the statewide average. County of residence is the basis of benefit receipt.

3. Medicaid

The Department of Medical Assistance (DMAS) is the single state agency responsible for administering Medicaid in Virginia. DMAS is responsible for developing and disseminating Medicaid policy, manual instructions, and procedures to the Department of Social Services (DSS), the agency that administers TANF. DMAS contracts with the DSS to determine Medicaid eligibility.

DMAS and DSS Central offices are located in Richmond. DSS has five regional offices and some 120 local offices throughout Virginia. The regional offices provide policy guidance but program administration is carried out by local DSS offices.

Medicaid is administered in a uniform fashion across the state. For example, eligibility standards are uniform and co-payments vary by type of service, but not by area. Variation is most likely to occur as a result of the differences in the supply of providers accepting Medicaid payments in any given area, rather than in the way in which the program itself is administered.

Clients are assigned to the Medicaid program according to the county/city where they live. Individuals applying for Medicaid-only may mail-in applications and conduct redeterminations through the mail as well (thereby making the actual location of the office less important). Most Medicaid recipients can receive medical services from any medical provider that accepts Medicaid payment, and thus most clients are not tied to a particular county with respect to the receipt of services.²⁹

Medicaid allocations are not made on a sub-state basis. Medicaid is financed through an open-ended federal-state match. The federal share, known as the Federal Medical Assistance Percentage (FMAP), is determined annually by a formula that compares the State's average per capita income level with the national average. There is no local match.

To summarize, Medicaid is administered uniformly across Virginia by DMAS but in close conjunction with DSS. Program financing is a statewide function with no local participation. Clients are assigned on the basis of city/county of residence but this is of

²⁹ Medicaid can determine that some people require special case management of their doctor and pharmacy use, and these clients can receive care only from a designated provider unless that provider refers them to another provider.

limited importance since most of program administration is conducted by mail and clients choose their service providers.

4. Three Program Summary

Considering all three programs, three final summary comments can be offered. 1) The WIA program has the widest degree of latitude for local decisions. While local authorities must offer three levels of services to clients (core, intensive and training), they control the relative emphasis placed on the three as well as their content. 2) Across the three programs, local authorities have practically no role in program financing and little or no control over the allocations made to their local areas. 3) There is geographic variability in TANF cash payment levels. This variability across the 21 PDC areas is much smaller than the variability in weekly wages across the same areas. Thus the Northern Virginia PDC had weekly wages 38 percent above the statewide average in 2001 but maximum monthly TANF support was only 14 percent above-average.

C. Issues of Program Administration

If substate differentials were to be implemented in the UI maximum weekly benefit or maximum potential benefit duration, a series of administrative questions and problems would need to be addressed. Some of the problems that can be anticipated will be discussed in the ensuing paragraphs. One problem common to both can be termed the "border" problem. If added benefits are made available to people in one or more geographic areas, claimants will want to be considered as residents of those areas to secure access to the added benefits. To restrict eligibility to those legitimately entitled to the added benefits, VEC will have to devote added resources to verification of claimant eligibility. The cost of these activities can be expected to increase as the entitlement differential is larger and as the border for the high eligibility area is more extensive.

The data reviewed in Table 4.1 suggested that the areas of high wages and high unemployment have been highly contiguous. To the extent this persists in the future, it would make it easier to administer a higher maximum benefit amount and/or a longer maximum potential duration. Especially in reference to unemployment, however, there is no assurance that high unemployment in the future will be as geographically concentrated as during the most recent years.

1. Substate Differentials in Potential Benefit Duration

Of the two possible types of substate differentials, it seems that conferring extra weeks of potential benefits raises more problems of program administration. Fortunately research completed in the late 1980s has already addressed some of the issues.

An analysis of regional benefit extensions in substate areas was conducted by Mathematica Policy Research (MPR), Inc.(1989). Field work for the project was conducted in Florida and Ohio. Of the important findings reported by MPR, two are particularly noteworthy. 1) Operating a substate program would add to UI administrative costs. Costs would increase due to administrative activities such as tracking “on” and “off” indicators for each substate area, added costs of verifying addresses of claimants and likelihood of increased overpayments associated with changes in “on” and “off” status of individual areas. 2) Disputes within a state could increase. Similarly positioned workers (in terms of work history, reason for job separation and other factors) would receive different treatment by UI due to perceived accidents of residence. The overall tone of the findings from the MPR analysis was quite negative.

If a substate program were to be implemented in Virginia, it could use as unemployment rates either rates based on UI claims (so called IURs for insured unemployment rates) or data from the Local Area Unemployment Statistics (LAUS) program of the U.S. Department of Labor’s Bureau of Labor Statistics. The LAUS program makes estimates of unemployment rates for the total labor force (so called TURs for total unemployment rates) for detailed geographic areas throughout the country. These data underlie the unemployment rates for the 21 PDCs shown in Table 4.1. Data on substate IURs would rely on data from VEC, similar to data in column [3] of Table 4.2.

Besides selecting the appropriate unemployment rate to be used in the trigger mechanism, the substate program would also have to decide on the number of geographic areas to use. The LAUS program identifies 28 labor market areas in Virginia (6 metro areas and 22 other labor market areas). It was previously noted that Virginia has 17 WIA areas and 21 planning districts. For ease of administration, it would seem that fewer than 28 (or 21 or 17) areas would be desirable. Finally, there would be questions about the details of trigger calculation used to designate areas of high unemployment. In short,

several questions would have to be addressed and several administrative procedures devised to operate such a program.

Two other considerations seem pertinent. First, a substate program with added benefit entitlements in some geographic areas would have to be fully state financed. In the present fiscal environment, this would likely dampen the enthusiasm for such a program. Second, there would be questions of how to coordinate the state-financed substate program with federally financed extended benefits like the TEUC benefits available between March and December 2002. The procedure followed in the early 1990s and again in the present recession is to permit states to move immediately to paying the federally financed extended benefits and stop paying benefits from the Federal-State Extended Benefits program. Virginia would presumably want to have immediate access to emergency federal benefits to offset costs arising from its own extended benefits paid to selected substate areas. For both, the potential costs of a substate program would need to be carefully considered in crafting the language authorizing such a program.

2. Substate Differentials in Maximum Weekly Benefits

From the average weekly wage data of Table 4.1, it is clear that paying a substate differential in the maximum weekly benefit would affect claimants from Northern Virginia. Average wages in this area exceeded the statewide average by 38 percent in 2001 while the second highest PDC average, for the Richmond Region, just matched the statewide average. Thus the added benefits arising from a higher maximum would be concentrated in just one area, Northern Virginia.

How large should the differential be? It would not necessarily have to be 38 percent higher than in other areas. In Part B we observed that the TANF maximum for Northern Virginia was 14 percent above the statewide average and the calculation was based on cost-of-living comparisons. Thus a wide range from 14 to 38 percent might be considered in selecting the differential.

Any increase in the maximum for Northern Virginia would increase UI benefit costs. In recent years, this area has accounted for about one-sixth of total weeks compensated and one fifth of benefit costs (columns [3] and [5] of Table 4.2). Four considerations would affect the size of the cost increase associated with a higher maximum in Northern Virginia. First, and most obviously, the size of the increase would

be important. Second, the increase in the maximum could induce some claimants to increase their benefit duration, i.e., the standard labor supply response to a higher payment level. Third, the response of net interstate claims would be important. With a higher maximum in Northern Virginia, more persons with base period earnings in Northern Virginia and either Maryland or the District of Columbia (more accurately in Northern Virginia and at least one other state) would now find it advantageous to file for benefits in Virginia. The calculations made by individual claimants would involve interstate comparisons of weekly maximums and of weeks of potential benefits in light of their particular pattern of base period earnings. The net result would be cost increases for Virginia and cost reductions for adjacent jurisdictions. Fourth, there would be more claims in Northern Virginia vis-à-vis other areas of the state. Probably this would be the smallest factor in causing higher costs, but it could be measurable, particularly in the construction industry. In short, there could be important cost increases associated with creating a substate differential in the maximum weekly benefit.

Since the revenues that support the UI program are derived from employer payroll taxes, employers from Northern Virginia would experience tax increases. This could add opposition to any such proposal.

The weekly wage data in Table 4.1 shows that Virginia is unusual in the geographic concentration of its high wage area. This fact makes it possible to consider raising the maximum without at the same time creating a substate differential maximum.³⁰ An increase in the statewide benefit maximum will confer a large share of the new, higher benefits on claimants from Northern Virginia simply because so many high wage workers reside in this area.

When benefit data for the full year 2002 become available it will be possible to calculate the effect on Northern Virginia of the temporary increase in the maximum benefit to \$368 effective during the full year 2002. Furthermore, benefit data from 2002 could be examined to note how many at the \$368 maximum were from this single area. This calculation could be done by VEC and provide policy makers with information on the consequences for Northern Virginia vis-à-vis the rest of the state of raising the benefit maximum by a substantial amount. If there were a desire to assist those in Northern

³⁰ This was pointed out by James Wilson of VEC in a conversation.

Virginia to experience a replacement rate more similar to the rest of Virginia (Recall column [9] of Table 4.2) it might rather easily accomplished by simply raising the overall statewide maximum, taking advantage of the concentration of high wage employment in this one geographic area.

D. Summary

Data assembled for Virginia's 21 planning districts and displayed in Table 4.1 of Part A vividly illustrated wide differentials across geographic areas in both the level of average weekly wages and unemployment rates. The geographic locus of high wages and high unemployment was both obvious and distinct. High wages are concentrated in Northern Virginia while high unemployment is located disproportionately in areas along the southern and southwestern borders of Virginia.

Any remedy to either of the associated problems will undoubtedly involve cost increases for the UI program.³¹ Direct cost increases will follow from increases in the maximum weekly benefit and/or from an increase in potential benefit duration. Additionally, there will be further cost increases arising from behavioral responses of beneficiaries' increasing their duration in benefit status in response to higher weekly benefits and/or longer weeks of potential duration.

In the current fiscal environment, it seems prudent to defer enactment of any contemplated changes until the trust fund has recovered from the current drawdown and has returned to, say, the levels of the late 1990s. Further, the fact that other State UI programs do not have these features, either a differential weekly benefit maximum or a differential maximum potential duration, should give pause to policymakers in Virginia.

One specific approach for increasing the maximum weekly benefit was identified as promising. Rather than legislate a differential for Northern Virginia, simply raise the statewide maximum. Given the distribution of actual weekly wages by geographic area, much of the gain from the increase would be realized by claimants from Northern Virginia. Information that would help in assessing the consequences of such a change will become available after benefit payments for 2002 have been completed. The total

³¹ Theoretically, there could be a zero net cost solution that reduced benefits elsewhere while increasing benefits to the area deemed in need of increased benefits. This kind of solution seems unlikely to occur.

number of beneficiaries at the maximum of \$368, and the share from Northern Virginia can be determined by VEC from micro records on claims. This information, akin to the information examined in Chapter 3, would provide a sound basis for documenting the effects of the 37.3 percent across-the-board benefit increase of 2002 and for estimating effects of raising the statewide maximum at some future date.

Chapter 5. Employer Taxes and Experience Rating

Virginia employers are assessed UI taxes under a system of benefit ratio experience rating. For those with sufficient experience to qualify for experience rating, tax rates are determined using the past four years of experiences with benefit charges.³² Tax rates for individual experience-rated employers are set using a tax rate table with fifteen different tax rates schedules. Each schedule links employer benefit ratios (defined below) with tax rates. The present framework for setting employer UI taxes has been operative in Virginia since 1982.

The current chapter and Chapter 6 focus on issues in UI program financing. This chapter emphasizes the establishment of tax rates for employers and the assignment of benefit charges while Chapter 6 deals more with program aggregates and questions of trust fund adequacy. Because the two topics are intimately connected, there will of necessity be some overlap. Generally this chapter focuses on issues of rate setting for individual employers while Chapter 6 places primary emphasis on macro aggregates such as total revenues, tax receipts and the UI trust fund balance.

A. Experiencing Rating Systems

In the United States, charges associated with the payment of UI benefits are assigned to employers through experience rating. Employers who initiate more job separations that are followed by an above-average volume of benefit payments pay higher UI taxes than employers who initiate fewer separations.

The UI programs in the U.S. use two primary methods for measuring employer experiences. Stock-based experience rating systems take account of all past taxes and benefits and their cumulative net difference as reflected in individual employer account balances in the trust fund. The statewide trust fund balance on a specific computation date (often June 30th and measured as a percent of taxable or total covered wages, i.e., as a reserve ratio) partially determines the tax rate to be paid during the next tax year. Reserve ratio experience rating is used in 33 UI programs.

³² New employers pay UI taxes at a uniform 2.5 percent rate on taxable wages.

Flow-based experience rating uses a measure benefit payments (either benefits or a close proxy such as benefit wages, i.e., the base period wages of claimants) over a specified period as the indicator of experience. The most common flow-based system uses three year benefit ratios, i.e., benefit payments relative to taxable or total covered wages over the past three years, as a main determinant of individual employer tax rates. There are 20 flow-based experience rating systems.³³ In these systems there is no need (or attempt) to track the time path of account balances for individual employers.

Since 1982 Virginia has utilized benefit ratio experience rating. Tax rates for a given year are set using four year benefit ratios for the period ending on June 30th of the preceding year. The benefit ratios are measured relative to total covered wages with wages also measured for the four years ending on June 30th of the preceding year. Prior to 1982 Virginia used benefit-wage ratios to set employer taxes.

Both stock-based and flow-based experience rating systems utilize tax schedules that specify a minimum, a maximum and a set of intermediate tax rates that link employer experience indicators to their tax liabilities. Moving across the experience distribution, employers with increasingly more favorable experience indicators (higher reserve ratios, lower benefit ratios) are taxed at progressively lower rates until the minimum tax rate is reached. Most state UI tax statutes have several tax rate schedules, not a single schedule, potentially applicable in a given year. Successively higher tax rate schedules are activated as the aggregate trust fund balance declines to successively lower levels. Thus, employer tax rates increase following an economic downturn both because many individual employers exhibit worse experience (lower reserve ratios, higher benefit ratios) and because higher tax rate schedules are activated.

All states constrain potential employer UI tax liabilities by specifying minimum and maximum tax rates for a given year. The presence of minimums and maximums also limits the degree of experience rating. Full experience rating would be present if one extra one dollar of benefit payments eventually caused the employer's UI tax to increase

³³ Seventeen states use benefit ratios while two (Delaware and Oklahoma) use benefit wage ratios and one (Alaska) uses payroll declines as flow-based measures of experience. The payroll decline system uses the decrease in covered payrolls as a proxy for the covered wages of workers on layoff. Benefit ratios are measured for four year periods in three states (including Virginia) and for five year periods in three states. Included among the seventeen benefit ratio states are Michigan and Pennsylvania which use both benefit

by one dollar.³⁴ The actual response UI tax systems typically is less than a dollar per dollar response. Part B discusses the measurement of the degree of experience rating.

In practice, the contrast between stock-based and flow-based experience rating systems is smaller than suggested by the preceding description. Most of the flow-based systems have several tax schedules, and the trust fund balance on the computation date determines which schedule is used during the next tax year. Thus flow-based experience systems utilize a stock measure (the state's trust fund balance on the computation date, perhaps expressed as a reserve ratio) as well as a flow measures of experience in determining the next year's tax rates for individual employers.

The actual operation of experience rating in the U.S. is most accurately described as partial experience rating because a large share of benefit charges are not effectively assigned back to the employers where the job separations occurred. In other words, the costs of a large share of UI benefit payments are socialized, i.e., all employers pay collectively for benefit payments not effectively assigned to individual active employers. Three types of benefit payments fall outside the scope of experience rating: noncharged benefits, ineffectively charged benefits and benefits charged to inactive employer accounts. Each of the three will be briefly described.

Noncharged benefits originate from payments to former workers in cases where the employer did not cause the job termination or where the state has decided not to assign the benefit charges to the base period employer. For example, suppose a worker quits a job to take what is believed to be a better job, but then is laid off by the new employer. Following the separation from the second job, the person may file a successful claim for benefits. A substantial fraction of the worker's base period work history would have arisen with the prior employer (where the worker had quit).³⁵ However, because the prior employer did not initiate the earlier job termination, there would be no charging to that employer's account. Noncharged benefits become the general responsibility of the state's UI tax system, not of specific employers. Individual states have widely varying

ratios and reserve ratios to set employer tax rates. Thus the counts of stock-based versus flow-based systems could be either 33-20 or 35-18 depending upon the classification of Michigan and Pennsylvania.

³⁴ The concepts of full experience rating and perfect experience rating are discussed in Vroman (1999). For present purposes, it is sufficient to think of full experience rating as one dollar of added benefits causes one dollar of subsequent UI taxes.

policies and practices regarding noncharging, and noncharges are of widely differing importance across the states.

Ineffectively charged benefits arise when the tax payments associated with the employer's experience measure (either a reserve ratio or a benefit ratio) does not generate revenues equal to the benefit charges assigned to that employer. The employer may be taxed at the maximum tax rate, but benefit charges may be substantially larger. Although an ineffective charge for the current year could be recovered in a later year, in practice many ineffective charges are never recovered. Certain employers taxed at the maximum rate incur benefit charges far in excess of their tax.³⁵ Raising the maximum tax rate reduces the volume of ineffective charges. In contrast to noncharges, ineffective charges can be assigned to individual employer accounts, but the assignment is ineffective because taxes paid are insufficient, often because the employers are already taxed at the maximum tax rate.

In the actual measurement of ineffective charges, measurement occurs at the level of the benefit ratio (or reserve ratio). Taxes paid by all employers at a given benefit ratio are compared with the sum of all charged benefits. When charged benefits exceed taxes, ineffective charges are measured as the difference between benefits and taxes.

A separate category of ineffective charges are charges to inactive employer accounts. Although the employer is no longer active, benefits continue to be paid to former employees. Inactive employers may pay some taxes in the current year and may also initially have a reserve balance (in reserve ratio states) to defray some of these charges, but typically these amounts are much smaller than the associated benefit charges. The excess charges against inactive employer accounts become a socialized liability of the UI program.

The sum of noncharges, ineffective charges and charges against inactive accounts represents a substantial fraction of total UI benefits in most states. Since 1988 the Office

³⁵ In Virginia charges are assigned to the last employer where the person worked for at least 30 days or for 240 hours.

³⁶ The computations leading to ineffective charges differ in stock-based and flow-based experience rating systems. They are simpler in flow-based systems because of their shorter memory. Because stock-based systems can retain information on ineffective charges for longer periods, there is more potential for recovery from the employer at a later date. However, allowing employers to "write off" ineffective charges when computed reserve ratios reach very large negative levels, limits the ability to recover ineffective charges in reserve ratio states.

of Workforce Security (OWS, formerly the Unemployment Insurance Service) of the U.S. Department of Labor has required states to report benefit payment summaries that separately identify these three types of charges and their combined sum measured as a fraction of total benefit payments. A summary statistic based on these reports is termed the Experience Rating Index (ERI). The ERI is computed as a ratio whose numerator is total benefits less each of the three types of ineffectively assigned charges and whose denominator is simply total benefits. By construction, the ERI is a proportion that can range from zero to unity with higher values indicating a higher degree of experience rating. It is the most widely utilized measure for studying changes in experience rating through time and for making comparisons across states. In OWS publications the ERI is shown as a percentage that can vary between zero and 100.

B. UI Tax Rates and Experience Rating in Virginia

For covered employers with sufficient years of experience, VEC sets UI tax rates using four year benefit ratios. Charged benefits for the four years ending the previous June 30th (the computation date) are measured as a percentage of covered wages for the same period and rounded to the nearest one tenth of a percent.³⁷ This benefit ratio is then translated into a tax rate using the tax rate schedule operative for the year. Virginia's statute has fifteen tax rate schedules with increasingly higher rates (at a given benefit ratio) in effect as the UI trust fund balance on the computation date falls increasingly below a level deemed adequate for program funding. The fifteen schedules cover the range of fund balance ratios (the ratio of the actual balance to the balance deemed to be an adequate balance, expressed as a percentage) from 50 percent to 120 percent in five percent increments. During 2002, tax rates were assigned from the schedule where the fund balance ratio was 100 percent. Because of the recent increases in benefit payments and the associated trust fund drawdown, the tax rate schedule to be operative 2003 will be based on a fund balance ratio of 80 percent.³⁸

Two other elements may be included in the total tax rate paid by individual employers. There may be a funding building tax of 0.2 percent of taxable wages which is

³⁷ For employers with fewer than four years of experience (but at least two full years), VEC will measure the benefit ratio using experience data from available historic period.

³⁸ Chapter 6 will discuss this in more detail.

imposed when the fund balance ratio on the computation date falls below 50.0 percent.³⁹ Also there can be pool charges to cover the costs of ineffectively assigned benefit charges. Between 1982 and 2002 the fund building tax was operative in four years and a pool charge tax was levied in eight years. Both are assessed at a single rate for all employers in a given year. Thus for 13 of the 21 years between 1982 and 2002 employer taxes were taken directly from the tax rate table. Additionally, fund building taxes and pool charge taxes were both imposed in all four years between 1982 and 1985 and pool charge taxes were levied again between 1993 and 1996.

Table 5.1 displays summary information relevant for assessing experience rating in Virginia for the nineteen rate years between 1984 and 2002. Note that rate year data refer to benefit experiences for the twelve month period from July 1st to June 30th ending six months before the indicated year. Thus the data refer information used in setting tax rates for the years indicated in the left hand columns of the table. Columns [1]-[6] respectively show total benefits and the three kinds of charges that were not effectively assigned to individual employer accounts, namely ineffective charges, inactive account charges and noncharged benefits. Information for the latter pair extend back to 1984, but estimates of ineffective charges are available only from 1987 and 1988.

Three columns display information on ineffective charges. The total in column [2] is separated into two parts in columns [3] and [4], respectively charges against employers taxed at the maximum rate and charges against employers taxed at lower rates. The distinction is important because only the charges against maximum rated employers are used in establishing tax rates in Virginia.

Because earlier data on total ineffective charges are not available, estimates of the experience rating index (ERI, column [12]) can only be made starting in 1988. The ERI is measured as 1 less the sum of columns [7], [10] and [11] and expressed as a percentage. As indicated above, ERIs closer to 100 indicate a higher degree of experience rating because they mean that the sum of ineffective charges plus inactive account charges plus noncharges are comparatively small relative to total benefit payments. During these 15 years, the ERI in Virginia averaged 66.8 meaning that about two thirds of benefits were

³⁹ The tax rate schedule for the 50 percent fund balance ratio operates when the ratio falls below 55.0 percent. All the other rate schedules operate for the stated ratios, say 70 percent, and up to 4.99 percentage points higher. However to activate the fund building tax the fund balance ratio must fall below 50 percent.

Table 5.1. Aspects of Experience Rating in Virginia, Rate Years 1984 to 2002

Rate Year	Total Benefits	Ineffective Charges, All Ers.	Ineffective Charges, Max. Rated	Ineffective Charges, Other Ers.	Inactive Employer Charges	Non-charged Benefits	Prop. Ineffective All Ers. [2]/[1]	Prop. Ineffective Max. Rated [3]/[1]	Prop. Ineffective Other Ers. [4]/[1]	Prop. Inactive [5]/[1]	Prop. Non-charged [6]/[1]	Experience Rating Index, ERI [12]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	
1984	221.9	INA	INA	INA	17.1	15.2	INA	INA	INA	0.077	0.069	INA
1985	125.4	INA	INA	INA	7.5	14.8	INA	INA	INA	0.059	0.118	INA
1986	132.0	INA	INA	INA	6.0	10.6	INA	INA	INA	0.045	0.080	INA
1987	136.7	INA	9.4	INA	7.3	11.7	INA	0.069	INA	0.053	0.086	INA
1988	134.9	24.1	9.5	14.6	8.0	15.4	0.179	0.070	0.108	0.059	0.114	65
1989	131.1	22.4	9.6	12.8	6.4	13.6	0.171	0.073	0.097	0.049	0.104	68
1990	134.9	15.3	8.0	7.3	8.6	16.7	0.113	0.059	0.054	0.064	0.124	70
1991	149.4	32.1	10.7	21.4	9.0	17.4	0.215	0.072	0.143	0.060	0.117	61
1992	275.7	98.2	32.5	65.7	16.5	20.3	0.356	0.118	0.238	0.060	0.074	51
1993	287.1	48.2	22.8	25.4	24.0	25.6	0.168	0.079	0.088	0.084	0.089	66
1994	230.1	11.3	11.3	0.0	18.5	22.6	0.049	0.049	0.000	0.080	0.098	77
1995	205.0	7.7	7.7	0.0	15.2	16.4	0.038	0.038	0.000	0.074	0.080	81
1996	191.0	10.0	10.0	0.0	12.6	18.4	0.052	0.052	0.000	0.066	0.097	79
1997	195.7	18.8	14.4	4.4	12.1	19.2	0.096	0.074	0.023	0.062	0.098	74
1998	176.1	41.5	10.2	31.3	10.2	21.1	0.236	0.058	0.178	0.058	0.120	59
1999	174.8	36.0	12.5	23.5	10.1	19.5	0.206	0.071	0.134	0.058	0.112	62
2000	169.8	26.2	9.0	17.2	11.2	21.7	0.154	0.053	0.101	0.066	0.128	65
2001	163.9	14.2	12.8	1.4	11.2	21.5	0.086	0.078	0.008	0.068	0.131	71
2002	229.5	68.9	18.5	50.4	12.2	27.9	0.300	0.081	0.220	0.053	0.122	53
1988-02												
Mean	189.9	31.6	13.3	18.4	12.4	19.8	0.161	0.068	0.093	0.064	0.107	66.8
Std. Dev.	48.5	24.8	6.7	19.2	4.6	3.8	0.093	0.019	0.079	0.010	0.017	9.0
Coeff. of Variation	0.26	0.79	0.50	1.05	0.37	0.19	0.58	0.27	0.86	0.15	0.16	0.13

Source: ETA-204 (experience rating) reports. Benefits in millions. All data refer to benefits paid during the twelve months on June 30th of the year before the rate year. The coefficient of variation is the ratio of the standard deviation to the mean. INA - Information not available.

effectively charged to the accounts of individual employers. For nine of the fifteen years, the ERI fell into the range between 60 and 75 with lower values in 1992, 1998 and 2002 and higher values in 1994, 1995 and 1996. ERIs tend to be lower at the start of recessions, due to higher ineffective charges, and this is observed in 1992 and 2002.

The three bottom rows of Table 5.1 help in assessing the volatility of the data in the individual columns. There are three summary statistics for each series for the years from 1988 to 2002: the fifteen year average (or mean), the standard deviation (a measure of the average distance from the mean) and the coefficient of variation (the ratio of the standard deviation to the mean). The latter measures the relative volatility of each series. For the aggregate data in columns [1]-[6], ineffective charges (columns [2]-[4]) exhibit greatest relative variability. For the ratio data in columns [7]-[11], again note that the greatest volatility is indicated for ineffective charges with the coefficient of variation of 0.58 for total charges and 0.86 for employers taxed below the maximum tax rate. The third largest of the coefficients of variation in columns [7]-[11] is for ineffective charges against maximum rated employers. In contrast, when inactive charges and noncharges are measured relative to total benefits, the proportions are much more stable with coefficients of variation of 0.15 and 0.16 respectively. A major determinant of the year-to-year variability of these latter two charges is the total volume of benefit payments.

Because ineffective charges are so volatile, they strongly influence the estimated ERIs. Note that years when the ERI decreased, e.g., 1991, 1992, 1998 and 2002, were all years when the ineffective charge proportion increased sharply. Conversely, in years when the ineffective charge proportion decreased such as 1993, 1994 and 2001 the ERI increased. Thus the measured degree of experience rating in Virginia has been most strongly influenced by the changes in the volume of ineffective benefit charges.

Since 1988 the information used to compute the ERI has been reported by the states to the national office of OWS. For the ten years 1988 to 1997 this reporting was quite complete and ERIs (with supporting detail as in Table 5.1) were reported by nearly all states. This information was summarized in annual ERI report issued by OWS (formerly the Unemployment Insurance Service).⁴⁰ In more recent years, however,

⁴⁰ For example, see U.S. Department of Labor (1996). The underlying data are reported by the states in ETA 204 Experience Rating Reports.

reporting procedures were modified and several states have yet to report complete information. Consequently summary data on experience rating across all states are not readily available, although information is available for many individual states.

For the ten years 1988-1997 the ERI averaged 62 across all states, i.e., on average 62 percent of benefits were effectively assigned to individual employers while 38 percent of benefits were socialized.⁴¹ Fourteen of the fifteen benefit ratio systems (all but Maryland) reported for nearly every year during this period. The average ERI during 1988-1997 for the fourteen was 60.6, only slightly lower than the average of 62.8 for the 33 reserve ratio systems. One inference from this comparison is that the two major systems of experience rating yielded similar averages as to the overall degree of experience rating during these ten years.

Compared to the national averages, Virginia's ERI has been above-average in most years when comparisons can be made. The average during 1988-1997 was 69.2 compared to the national average of 62 and the average for 14 benefit ratio systems of 60.6. Unfortunately, the absence of comprehensive ERI data since 1997 makes it impossible to compare Virginia to these averages for more recent years. When the three reasons for ineffective benefit charges were examined Virginia's ineffective charge proportion during 1988-1997 fell slightly below the average of the state averages (0.143 versus 0.158). Virginia's proportion for inactive account charges was also below-average (0.66 versus 0.87), and its noncharge proportion was below-average by a wider margin (0.099 versus 0.132) during the ten years 1988-1997.⁴² As shown in the averages displayed in columns [5]-[7] of Table 5.1, ineffective charges are the biggest single factor operative in Virginia that reduce the state's estimated degree of experience rating.

The project examined the three types of ineffectively charged benefits individually. Multiple regressions were fitted to annual data where each of the three ineffectively assigned benefit charges were dependent variables, i.e., the series displayed

⁴¹ The 62 is the ten year average of the simple average of the ERIs computed for individual states. Typically 46-49 states (out of a possible 50) reported ERIs during these years. An ERI cannot be computed for Alaska (because it uses the payroll decline method of experience rating). Puerto Rico utilized flat rate UI taxes during most of these years while the Virgin Islands has never reported ERI data.

⁴² The overall ERIs and components by state for the 1988-1997 period are displayed in Tables A1-A4 in Appendix A of Vroman (1999). The national averages are shown two ways the aggregate and the average of state data. The comparisons noted in the text use the state averages. Use of national aggregates would not alter the direction of the Virginia-U.S contrasts noted in the text.

in columns [5], [6], and [7] in Table 5.1. Since there were very few time series data points, the analysis utilized parsimonious specifications with just a few explanatory variables. Primary emphasis was placed on the cyclical behavior ineffectively assigned benefits with individual attention on all three.

Table 5.2 displays regression results. Three regressions focus on ineffective charges while single regressions are shown for both charges against inactive employers and noncharged benefits. Four of the five regressions explain from half to two thirds of the variation in the dependent variable (column [6]), but only about 30 percent of the variation is explained in equation 3. Perhaps the most important statistics in Table 5.2 are the standard errors of the regressions in column [7]. Although roughly half of the variation in the total ineffective charge proportion was explained in equations 1 and 2 note that both standard errors exceed 0.060. This stands in contrast to the much smaller standard errors in equations 3, 4 and 5, 0.0151, 0.0074 and 0.0112 respectively. The earlier observation regarding the high volatility of ineffective charges holds even after fitting regressions that explain roughly half of the time series variation in the ineffective charge proportion. Among other things, this indicates that forecasting ineffective charges in future years (and the hence the likelihood and size of pool charges) would have a high degree of uncertainty.

Equation 1 uses the unemployment rate lagged one and two years along with a minimum tax variable to explain the ineffective charge proportion. Unemployment lagged one year enters both equations with a significantly positive effect. In equation 1 its t ratio is 3.6. Unemployment lagged two years has a negative effect which is not quite significant in equation 1, i.e., the t ratio of 1.8 falls just below 2.0, the rule-of-thumb threshold for statistical significance. In equation 2 the lagged unemployment rate enters in change form which constrains the two unemployment rate effects to be of equal size but opposite in sign. The interpretation of these unemployment effects is that higher unemployment at first increases the ineffective charge proportion but then reduces it one year later. The negative impact may reflect the effect of movement to a higher tax rate schedule following a large increase in benefit payouts.

The minimum tax variable has as its numerator the product of the minimum tax rate times the taxable wage base, i.e., minimum taxes expressed as dollars per year, and

Table 5.2. Regression Analysis of Ineffectively Assigned Benefits

Dependent Variable	Constant	U Rate Lagged One Year	U Rate Lagged Two Years	MinTax/ AWW Ratio-a	Trend 1984	Adjusted R2	Standard Error	Durbin Watson	Mean Dep. Variable	Years
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
1. Total Ineffective Charges Proportion	0.110 [1.2]	0.0843 [3.6]	-0.0490 [1.8]	-5.991 [2.2]		0.534	0.0636	1.82	0.161	1988-02
2. Total Ineffective Charges Proportion	0.218 [7.3]	0.0717 [3.2]	b	-3.234 [2.0]		0.510	0.0653	1.61	0.161	1988-02
3. Ineffective Charges for Maximum Rated Employers	0.0701 [4.2]	0.0145 [2.7]	-0.0144 [2.7]			0.296	0.0151	2.21	0.068	1987-02
4. Inactive Charges Proportion	0.011 [0.9]		0.0078 [4.2]		0.0015 [3.5]	0.479	0.0074	1.32	0.063	1984-02
5. Noncharged Benefits Proportion	0.166 [15.5]	-0.0141 [6.0]				0.663	0.0112	2.63	0.103	1984-02

Source: Dependent variables shown in columns [7]-[11] of Table 5.1. Beneath each coefficient is the absolute value of its t ratio.

a - Minimum annual tax for a worker earning at least the taxable wage base divided by average weekly wages, lagged one year.

b - Equation fitted with the first difference of the unemployment rate lagged one year and lagged two years.

its denominator is weekly wages in taxable covered employment. It should be viewed as a proxy for low tax rates including the rates paid by employers in the 0.1-1.0 benefit ratio category that are quantitatively very important in Virginia.⁴³ Both equations show a negative association between the minimum tax variable and the ineffective charge proportion. The coefficient is so large that it must be capturing effects from employers taxed above the *minimum* rate as well as those strictly at the minimum tax rate.

In setting employer UI tax rates, Virginia calculates what are termed pool charges that need be financed. Total pool charges are calculated as the sum of noncharged benefits, charges against inactive employers and ineffective charges against employers taxed at the maximum tax rate. These charges have accounted for less than half of all ineffective charges. Equation 3 in Table 5.2 shows that the unemployment rate lagged one and two years is significantly linked to these charges. The one year lag has a positive effect while the two year lag enters negatively. Because variation in this component of ineffective charges is less than for charges against below-maximum rated employers, the standard error from equation 3 is much smaller than in equations 1 and 2 despite the lower adjusted R^2 in equation 3.

Inactive account charges are statistically linked to unemployment lagged two years, presumably a reflection of increased business failures that occur somewhat after the onset of a recession. A one year lag on the unemployment rate did not have significant effects and is not included in equation 3. The positive trend in equation 3 is the only example of a significant trend encountered in this analysis. Its coefficient suggests the inactive charge proportion increases by 1.5 percentage points per decade.

Noncharged benefits were linked only to the lagged unemployment rate. The negative coefficient indicates that this proportion declines when unemployment increases, i.e., noncharged benefits are less cyclically responsive than the overall level of benefit payments. The linkage with unemployment is strong with the t ratio of 6.0 being the largest t ratio included in the table.

Thus the regression analysis did establish statistically significant linkages to each of the three factors reflecting the ineffective assignment of benefit charges. However, very large errors remained in the regressions explaining the ineffective charge proportion.

⁴³ See Table 5.3 and the associated discussion of the Part C below.

This proportion had the largest amount of underlying variation (recall the summaries at the bottom of Table 5.1), and the standard errors from the regressions were much larger than for the inactive account proportion and the noncharge proportion. Fortunately ineffective charges against employers at the maximum rate is much less volatile than total ineffective charges. Note across equations 3, 4 and 5 in Table 5.2, however, that the largest standard error is present in equation 3. This greater volatility of ineffective charges direct implications for modeling future costs and employer tax rates in Virginia's UI program. We will return to this topic in Chapter 6.

C. Cost Experiences and Firm Size

In Virginia as in most other states, there is a clear association between firm size and experiences in paying UI benefits, hence employer tax rates. The association has been present in all years since 1984. Firms at the bottom and top of the distribution of benefit ratios (and tax rates) are smaller than average while large firms are concentrated to an unusual extent just above the very lowest benefit ratios.

Table 5.3 displays relevant information for rate year 2002. The four year benefit ratios used to set tax rates have been grouped into ten ranges in column [1], ranging from zero to 8.1 percent and above. Their average tax rates then appear in column [2].

The first noteworthy point in Table 5.3 is the concentration of employers in the bottom category, the zero tax rate category, 107,495 of 138,271 experience rated employers or 77.7 percent of the total. The second noteworthy point is the small average size of the employers in the bottom rate category. Columns [10] and [11] display average firm size measures based on total payroll per employer. The overall average in Virginia was \$719,000 in these data, but for the bottom category the average was \$249,000 or about one third of the overall average. Because so many employers are concentrated in this single category, however, their total wages were 27 percent of the wages of all experience rated employers despite their small average size. Their share of taxable wages was even higher, 34 percent.

The pattern of average firm size displayed in columns [10] and [11] is common to nearly all states. Note in Table 5.3 that employers in the top tax category are also below-average in size. Small firms have unusual concentrations at the top and bottom of

Table 5.3. Benefits, Contributions, Ineffective Charges and Firm Size for Employers Arrayed by Benefit Ratios

Benefit Ratio %	Average Tax Rate, %	Number of Emp- loyers	Total Wages	Taxable Wages	Charged Benefits	Average Benefit Ratio % [6]/[4]	Cont- ributions	Ineffective Charges	Average Firm Size [4]/[3]	Relative Firm Size [10]/719 [11]
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
0	0.00	107,495	26,773	9,014	425	0	0	425	249	0.35
0.1 to 1.0	0.36	19,299	63,971	15,477	74,240	0.48	55,424	18,816	3315	4.61
1.1 to 2.0	1.55	4,725	4,734	1,266	29,115	2.30	19,560	9,555	1002	1.39
2.1 to 3.0	2.58	2,178	1,683	457	18,610	4.07	11,785	6,825	773	1.08
3.1 to 4.0	3.64	1,251	829	258	16,095	6.24	9,387	6,708	663	0.92
4.1 to 5.0	4.57	763	392	118	8,821	7.47	5,402	3,419	514	0.71
5.1 to 6.0	5.69	583	437	109	11,044	10.17	6,174	4,870	750	1.04
6.1 to 7.0	6.20	399	139	36	6,129	17.01	2,234	3,895	349	0.49
7.1 to 8.0	6.20	393	159	50	5,482	11.03	3,082	2,400	405	0.56
8.1 and Up	6.20	1,185	255	78	16,819	21.61	4,826	11,993	215	0.30
Total	0.44	138,271	99,373	26,862	186,780	0.70	117,874	68,906	719	1.00

Source: Virginia's ETA 204 report for rate year 2002. Total wages and taxable wages in millions. Benefits, contributions and ineffective charges in thousands. Firm size in thousands of total wages per employer.

experience rating distributions.⁴⁴ The explanation is straightforward. Employers with small workforces and a low rate of unemployment occurrences (more accurately, chargeable claims for benefits) would mostly have an experience indicator of zero in a benefit ratio state, but even a single paid claim would be large when measured against total payroll. A single claim against such an employer with no previous claims would move the benefit ratio from zero to a high level. Thus small firms dominate in the tails of the benefit ratio distribution.

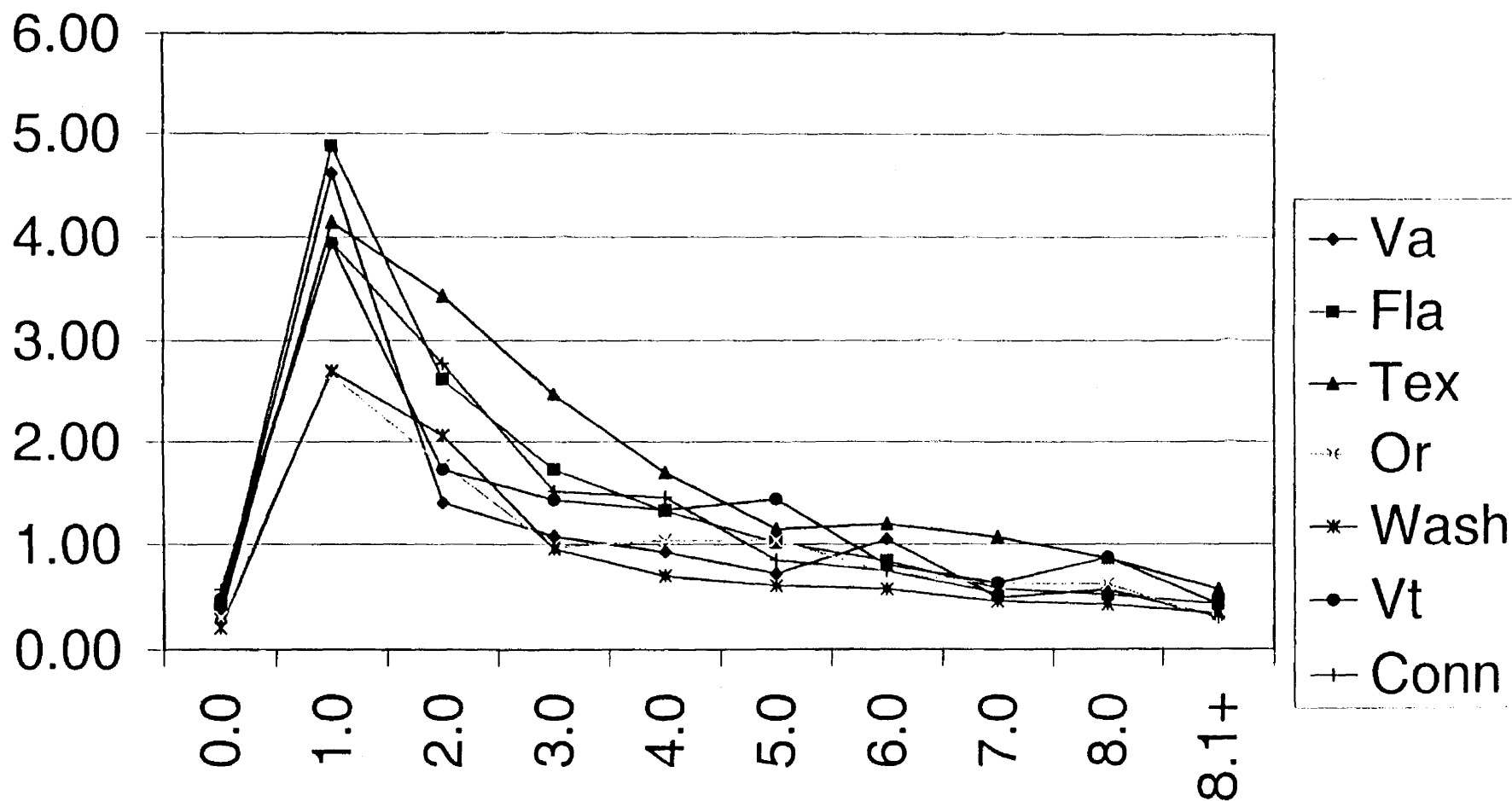
The frequency of this phenomenon appears to be higher under benefit ratio experience rating than under reserve ratio experience rating. The explanation here is that reserve ratio experience rating has a longer memory than benefit ratio experience rating. Small firms with many years of operation will accumulate more actuarial exposure through their several years of experience. A benefit ratio system like Virginia's retains the employer's benefit payment history for only four years. Hence the experience indicator used to set tax rates (the benefit ratio) is more volatile in a benefit ratio system of experience rating than under a reserve ratio system.

Another noteworthy feature of Table 5.3 is the high concentration of large firms towards the bottom of the benefit ratio distribution. The 19,299 represented only 14 percent of all employers but they accounted for 64 percent of total wages and 58 percent of taxable wages. Their average payroll was \$3,315,000 and their relative size was 4.61 times the statewide overall average.

The association between the benefit ratio and average firm size observed in Table 5.3 is common to states that use benefit ratio experience rating. Chart 5.1 displays relative size indicators in seven benefit ratio states using the most recent year of available data from ETA 204 reports. For each state the size indicators are measured as in column [11] of Table 5.3, i.e., relative to the statewide average indexed at 1.00. Across all states the largest average size is for firms with benefit ratios in the 0.1-1.0 percent range. For five, the size indicator in this interval falls into the 3.9-4.9 range while for the other two (Oregon and Washington) the relative size indicator is roughly 2.5. Note that in the

⁴⁴ For example see Tables 8 and 9 in Vroman (1999) which display relative firm sizes for employers in the bottom and top tax rate categories across 50 state UI programs during rate year 1997.

Chart 5.1. Employer Relative Size by Benefit Ratio,
Seven Benefit Ratio States, 2001 or 2002



bottom category and top category all relative size indicators are below 1.0. The patterns observed in Virginia are repeated in the other benefit ratio jurisdictions.

The benefit ratio-firm size association observed in Virginia in Table 5.3 and in the other states in Chart 5.1 is stable phenomenon. To a large extent it reflects the outcome of personnel practices in large firms where average job tenure is long and layoffs are less common than in other firms. This leads to low claims for benefits and low benefit ratios.

However in the period from July 2000 to June 2001 there was a measurable increase in the volume of chargeable claims, increasing from \$129.3 million in rate year 2001 to \$187.8 million in rate year 2002. Note that in column [7] the statewide benefit ratio was 0.70 percent, and that it was 0.48 percent for firms in the 0.1-1.0 benefit ratio category. As a result, there were ineffective charges of \$18.8 million for these employers. All ten categories of employers classified by benefit ratios in Table 5.3 had ineffective charges for rate year 2002 (column [9]).

While ineffective charges are traditionally described as a phenomenon of employers at the maximum tax rate, they were present in all groups in Table 5.3. In fact ineffective charges for Virginia employers at the maximum tax rate (the three top benefit ratio categories in Table 5.3) totaled \$18.5 million or \$0.3 million less than for employers in the 0.1-1.0 benefit ratio group. Even though their claims costs were below those for groups with higher benefit ratios, their sheer importance in the state in terms of total wages and charged benefits (and undoubtedly in terms of employment) meant that they accounted for more than one fourth of statewide ineffective charges for rate year 2002.

Two aspects of Virginia's tax structure probably make it more subject to larger changes in ineffective charges than most other states. It taxes most employers at low rates (more than 90 percent at a rate of less than 1.0 percent of taxable wages in 2002), and it collects taxes using a low taxable wage base (\$8,000 per employee since 1991). The combined effects of these two factors means that the minimum annual contribution per employee is very low. Consequently an increase in benefit payouts as in rate year 2002 leads to widespread ineffective charges. The underlying table of tax collections and charged benefits for rate year 2002 had 95 individual benefit ratio categories (intervals of 0.1 percent up to 8.0 percent and then intervals of 0.5 percent up to 15.0 percent). Of the 95 categories, 93 had ineffective charges, i.e., charged benefits exceeded tax collections.

In many states, ineffective charges are concentrated in the higher benefit ratio categories. This reflects the combined effects of having a minimum tax rate above 0.0 percent and having a tax base that ensures a large share of wages are taxable. In a benefit ratio state like Washington where the minimum rate has been usually 0.40 percent or higher and the tax base is now exceeds \$28,000, ineffective charges are much more concentrated in the higher benefit ratio categories. For rate year 2002, for example, 55 percent of Washington's ineffective charges were found in the top category (benefit ratios above 8.0 percent), and no ineffective charges were found in benefit ratio categories below 3.0 percent. The concentration in this top category in Washington has consistently been very high and has included 100 percent of ineffective charges in several years since experience rating was reintroduced in 1985 .

In Table 5.3, in contrast, 52 percent of ineffective charges are concentrated among Virginia employers with benefit ratios of 3.0 percent or lower while only 17 percent of ineffective charges were generated by employers with benefit ratios above 8.0 percent. The three top categories in Table 5.3 accounted for just 27 percent of ineffective charges. Similar patterns were observed in three other years when ineffective charges increased sharply from the preceding year, namely 1991, 1992 and 1998. Roughly half of all ineffective charges were incurred by employers with benefit ratios of 3.0 percent or lower while about one third were incurred by employers with benefit ratios of 6.1 percent and higher. During such years ineffective charges were heavily concentrated towards the bottom of the benefit ratio distribution. This point is reinforced by the data in columns [3] and [4] in Table 5.1. For rate year data between 1988 and 2002 ineffective charges against maximum rated employers averaged \$13.3 million compared to an average of \$18.4 million for those taxed below the maximum tax rate.

We also examined the volatility of ineffective charges in two other states that traditionally have low employer taxes and that utilize benefit ratio experience rating: Florida and Texas. In both states, the most volatile element in the ineffective assignment of benefit charges to experience rated employers was ineffective charges. The coefficients of variation, computed for the years 1988 to 2002 and in the same manner as in column [5] of Table 5.1, were 0.34 in Texas and 0.55 in Florida. Thus there appears to be a broad pattern that low minimum tax rates coupled with low tax bases result in highly

volatile ineffective charges, with sharp increases occurring in years when recession-related benefit payouts increase.

D. Experience Rating and the Taxable Wage Base

Virginia has traditionally operated its UI program with a reasonably low taxable wage base per worker. For years up to 1990 its tax base was equal to the tax base for the federal unemployment tax, the minimum allowable tax base for a state UI program. In 1991 the tax base was raised to \$8,000 and it remained at \$8,000 in subsequent years, \$1000 above the federal tax base of \$7,000. During the 15 years for which the ERI can be computed, taxable wages as a share of total covered wages declined substantially as the low tax base constrained the growth in taxable wages. The taxable wage proportion decreased 0.378 in 1987 to 0.252 in 2001.

While part of the volatility of ineffective charges arises from having a low tax base, there does not appear to be a long run effect of a low tax base on the overall level of experience rating in Virginia. This was tested with a regression covering the 15 years 1988 to 2002 for which the ERI could be computed. The ERI was regressed on the unemployment rate (to control for cyclical factors) and the ratio of the taxable wage base to average covered wages. Both explanatory variables were lagged one year to reflect the timing of the benefit data that enter the ERI. The regressions did not yield evidence suggesting the decrease in the taxable wage base relative to average wages had a discernable adverse long run effect on the degree of experience rating in Virginia. In all regressions, the tax base variable had an insignificant slope coefficient.

E. Summary

Virginia uses four year benefit ratios to assess experience and assign tax rates to individual employers. (1) Overall, the degree of experience rating in Virginia as reflected in the ERI has exceeded the national average for years when comparisons can be made. Between 1988 and 1997 the national average experience rating index (ERI) was 62 compared to 69.2 for Virginia. Over the slightly longer 1988-2002 period, Virginia's ERI averaged 66.8. Roughly two thirds of benefits have been effectively assigned to individual employers over these years. (2) Virginia has experienced high volatility in the

volume of ineffectively charged benefits. The coefficient of variation in ineffective charges as a proportion of all benefits was 0.58, much higher than for charges against inactive accounts and noncharged benefits. These patterns are observed in other benefit ratio states as well, e.g., Florida and Texas. The volatility of ineffective charges is especially large for charged against employers taxed below the maximum tax rate.

(3) The combination of a low minimum tax rate and a low taxable wage base are important factors that lead to the high volatility of ineffective charges. In years when benefit charges increase, e.g., rate year 2002, ineffective charges arise at all levels of the benefit ratios (the experience indicator used to set rates for individual employers), not just for employers paying the maximum tax rate. If Virginia wanted to reduce the volatility of ineffective charges, this could be accomplished by raising the minimum tax rate and/or increasing the taxable wage base. (4) While the taxable wage base has increased much more slowly than average wages, this does not seem to have had a statistically significant effect in reducing the effectiveness of experience rating in Virginia, at least as reflected in the behavior of its ERI since 1988.

Chapter 6. Program Financing and Trust Fund Adequacy

While benefit payments are paid from Virginia's UI trust fund maintained at the U.S. Treasury, the source of most monies to pay benefits is employer contributions into the trust fund. This chapter examines two closely related topics: UI contributions and trust fund adequacy. Although it is somewhat arbitrary, initial attention will be devoted to contributions, the product of taxable wages and the average tax rate.

A. Taxable Wages

Table 6.1 displays economic times series related to taxable wages that span the years 1967 to 2002. During this period covered employment (column [1]) roughly tripled, a growth rate considerably above the national average, e.g., 202 percent growth from 1967 to 2001 while national employment growth was 113 percent. Average covered earnings (column [4]) also increased faster than the national average, moving from 16 percent below the national average in 1967 to 1 percent above-average in 2001. In 2001 average earnings in Virginia exceeded \$36,000, more than seven times its level in 1967.

Like all UI programs, Virginia's secures contributions from only a part covered wages. Annual wages for individual workers are taxable for UI purposes only up to a limit defined by the taxable wage base. Currently the tax base for contributions into the state's trust fund is \$8000, a level first effective in 1991 (column [5]). In fact, over the entire history of Virginia's UI program there have been only five different tax bases. The base was \$3000 through 1971, \$4200 from 1972 to 1977, \$6000 from 1978 to 1982 and \$7000 from 1983 through 1990. Except for the increase to \$8000 in 1991, the other increases all followed federal legislation that effectively required states to increase their tax bases to the levels shown in column [5].

As in many other states the UI tax base in Virginia has grown much more slowly than average wages. This has meant that the share of wages that are taxable has declined with the passage of time. Column [7] displays the ratio of the tax base to average wages. In the late 1960s this ratio exceeded 0.50 but by 2001 and 2002 it fell below 0.22. Column [8] traces the evolution of the taxable wage proportion, the share of covered wages that are taxable. Note that the increases in the proportion associated with the tax

Table 6.1. Employment, Wages and Taxable Wages in Virginia, 1967 to 2002

Year	Covered Employ- ment	Total Wages	Taxable Wages	Average Annual Earnings [2]/[1]	Taxable Wage Base	Average Taxable Earnings [3]/[1]	Tax Base/ Average Earnings [5]/[4]	Taxable Wage Prop. [3]/[2]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1967	914	4,754	2,737	5,202	3,000	2,994	0.577	0.576
1968	954	5,337	2,932	5,594	3,000	3,074	0.536	0.549
1969	996	5,904	3,123	5,928	3,000	3,135	0.506	0.529
1970	1,014	6,372	3,230	6,284	3,000	3,186	0.477	0.507
1971	1,041	6,953	3,322	6,679	3,000	3,191	0.449	0.478
1972	1,194	8,239	4,564	6,900	4,200	3,823	0.609	0.554
1973	1,294	9,632	5,354	7,444	4,200	4,138	0.564	0.556
1974	1,323	10,704	5,599	8,091	4,200	4,232	0.519	0.523
1975	1,282	11,247	5,477	8,773	4,200	4,273	0.479	0.487
1976	1,339	12,623	5,839	9,427	4,200	4,361	0.446	0.463
1977	1,403	14,094	6,203	10,045	4,200	4,422	0.418	0.440
1978	1,534	16,412	8,774	10,699	6,000	5,720	0.561	0.535
1979	1,595	18,569	9,359	11,642	6,000	5,867	0.515	0.504
1980	1,607	20,471	9,836	12,738	6,000	6,120	0.471	0.480
1981	1,612	22,470	9,838	13,939	6,000	6,103	0.430	0.438
1982	1,589	23,815	9,783	14,987	6,000	6,157	0.400	0.411
1983	1,642	26,061	11,379	15,871	7,000	6,930	0.441	0.437
1984	1,761	29,418	12,424	16,705	7,000	7,055	0.419	0.422
1985	1,870	32,606	13,347	17,436	7,000	7,137	0.401	0.409
1986	1,965	36,050	14,145	18,346	7,000	7,199	0.382	0.392
1987	2,078	40,202	15,191	19,346	7,000	7,311	0.362	0.378
1988	2,153	44,014	15,926	20,443	7,000	7,397	0.342	0.362
1989	2,222	47,045	16,541	21,172	7,000	7,444	0.331	0.352
1990	2,235	49,043	16,678	21,943	7,000	7,462	0.319	0.340
1991	2,160	49,517	17,704	22,924	8,000	8,196	0.349	0.358
1992	2,173	52,493	17,932	24,157	8,000	8,252	0.331	0.342
1993	2,235	54,944	18,525	24,583	8,000	8,289	0.325	0.337
1994	2,311	58,118	19,435	25,148	8,000	8,410	0.318	0.334
1995	2,380	62,018	20,133	26,058	8,000	8,459	0.307	0.325
1996	2,445	66,688	20,981	27,275	8,000	8,581	0.293	0.315
1997	2,536	73,098	22,201	28,824	8,000	8,755	0.278	0.304
1998	2,595	80,267	23,197	30,932	8,000	8,939	0.259	0.289
1999	2,671	87,528	24,164	32,770	8,000	9,047	0.244	0.276
2000	2,756	96,447	25,448	34,995	8,000	9,234	0.229	0.264
2001	2,758	100,733	25,426	36,529	8,000	9,220	0.219	0.252
2002	2,782	104,716	24,929	37,641	8,000	8,961	0.213	0.238

Source: U.S. Department of Labor, Office of Workforce Security and Virginia Employment

Commission. Employment in thousands. Total wages and taxable wages in millions.

All data refer to taxable covered employers.

Data for 2002 are estimated from a model of the trust fund developed by the author.

base increases of 1972 and 1978 restored the proportion to the 0.50-0.55 range but the two later tax base increases had much smaller effects. The secular decline in the taxable wage proportion has proceeded to the point that with the \$8000 tax base, only 0.252 of wages were taxable in 2001 and the estimate for 2002 in Table 6.1 is only 0.238. This year the UI program in Virginia will secure revenues from a taxable wages that represent less than one quarter of the total wages of taxable covered employers. Comparing columns [7] and [8] it is obvious that the ratio of the tax base to average wages moves very closely with the taxable wage proportion. For the 36 years covered by Table 6.1 their simple correlation exceeded 0.99.

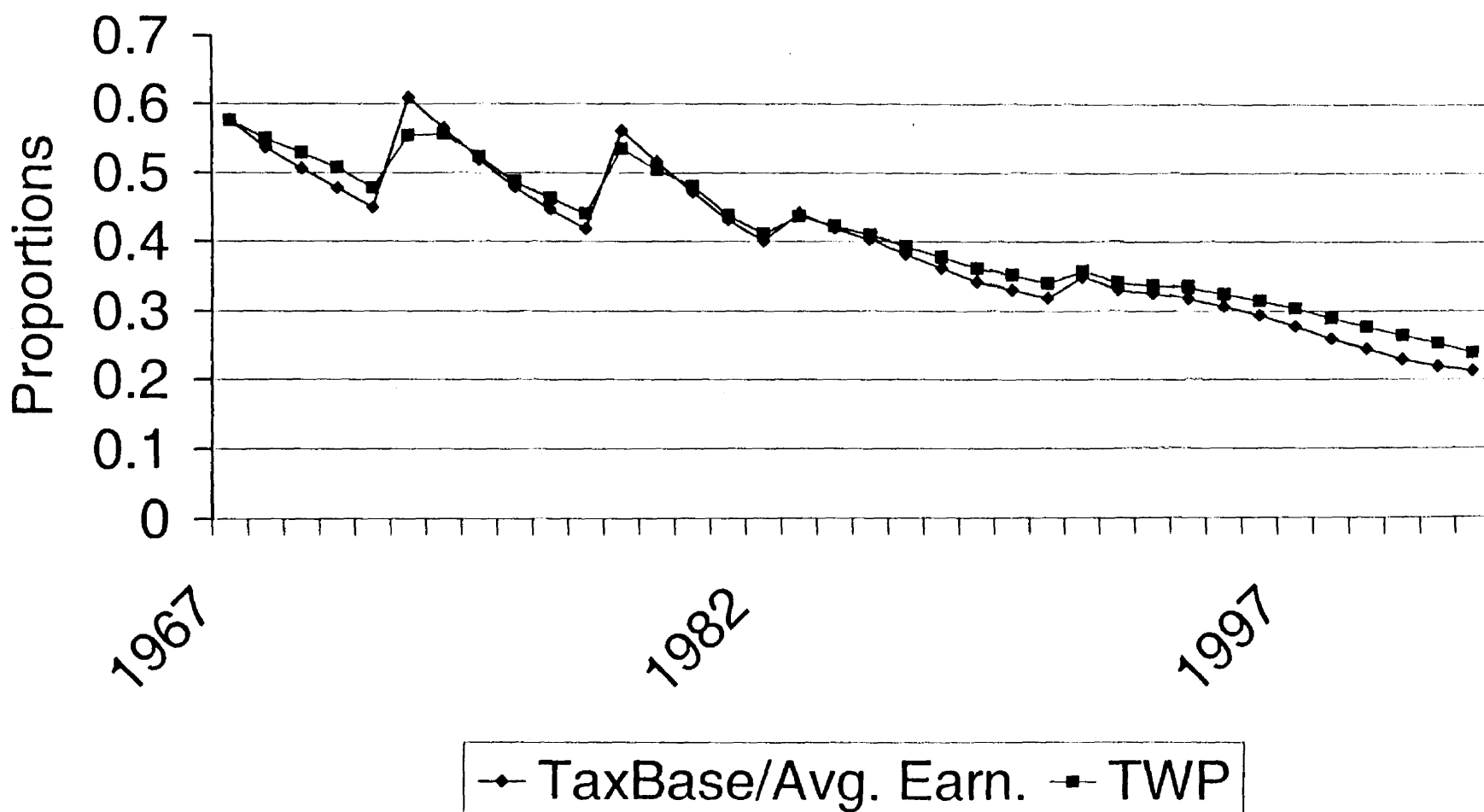
Chart 6.1 traces the evolution of the series in columns [7] and [8] for the years 1967 to 2002. The chart provides vivid evidence of the close association between the tax-base-to-average-earnings ratio and the taxable wage proportion (TWP). As noted above, large increases in both ratios occurred in 1972 and 1978 and smaller increases occurred in 1983 and 1991. For other years, both ratios trend inexorably downward.

When the tax base is fixed, taxable wages grow much more slowly than total wages. To illustrate, average earnings per employee grew from \$22,924 in 1991 to an estimated \$37,641 in 2002 or by 64 percent. Over the same period the average taxable earnings only increased from \$8,196 to \$8,961 or by 9 percent. During these twelve years, the average taxable earnings grew about one seventh as much as the overall average earnings. Growth in covered employment during these same eleven years was 29 percent. Thus about three fourths of the growth in taxable wages (column [3]) between 1991 and 2002 was due to employment increases while only about one fourth was due to increases in average taxable earnings per covered worker.

The low tax base in Virginia has implications for both employers and workers in low-wage employment. To the extent that employers are subject to UI taxes levied at a flat rate, e.g., fund building taxes and pool charges. These would fall more heavily on low wage employment because a larger share of wages are taxable. While these taxes have not been important in Virginia since the years 1982-1985, they are likely to be more important in the near future when tax rates are set for years like 2004 and 2005.

The low tax base also has implications for the variability of employer tax rates. In a situation where increased revenues are needed, the increase can be accomplished by

Chart 6.1. Taxable Wage Proportion and
(Tax Base/Avg. Earn.) Ratio, 1967 to 2002



various combinations of higher taxable wages (responding to a higher tax base) and higher tax rates. To the extent that the tax base is constant, this revenue enhancement will have to rely relatively more on tax rate increases because taxable wages will be comparatively stable.

Having a fixed (or unresponsive) tax base does not have important implications for aggregate revenue responsiveness in Virginia. The statutory arrangements that set tax rates have procedures for automatically recouping ineffectively assigned benefit charges without an upper limit on the pool charge tax rate. This will be reviewed in Part B.

A priori one would expect effects of a fixed tax base on ineffective benefit charges. Less total revenue will be collected from an employer taxed at the maximum rate when the tax base is low. Some support for this idea is provided by a comparison of ineffective charges in Washington and Virginia, i.e., the ineffective charge proportion is lower in Washington. However, as reported in Part D of Chapter 5, no evidence supporting this was found in a regression analysis of the ERI. There was no significant negative trend in Virginia's ERI nor a significant upward trend in the ineffective charge proportion. Given the limited number of years available for testing these hypotheses, however, it is probably best to observe that while statistical tests were inconclusive this might be overturned with more adequate data.

To conclude, it seems that raising the tax base in Virginia, either through one-time increments or through tying the tax base to average wages (indexation), can be justified on grounds of equity. It is less obvious that the low tax base limits Virginia's ability to increase tax revenues for purposes of restoring a trust fund balance depleted by recession.

B. Average Tax Rates

Table 6.2 shows summary data on average UI contribution (tax) rates for the same 1967-2002 period. Columns [1] and [2] trace developments in aggregate contributions and the average tax rate. Note how both increased during 1976-1977, 1981-1983 and again during 1992-1994. The latter two episodes are particularly relevant since the increases occurred under the taxing arrangements initially established in 1982 and operative down to the present.

Table 6.2. Employer Contributions to the UI Trust Fund, 1967 to 2002

Year	Total Contri- butions	Contri- bution Rate, Pct.	Fund Building Rate, Pct.	Pool Cost Rate Pct.	Contrib. Rate from Tax Schedule, Rated Ers.	Total Contrib. Rate, Rated Ers.	Fund Balance Ratio
	[1]	[2]	[3]	[4]	[5]	[6]	[7]
1967	16.7	0.61	INA	INA	INA	INA	INA
1968	15.5	0.53	INA	INA	INA	INA	INA
1969	14.2	0.45	INA	INA	INA	INA	INA
1970	11.7	0.36	INA	INA	INA	INA	INA
1971	12.1	0.36	INA	INA	INA	INA	INA
1972	18.7	0.41	INA	INA	INA	INA	INA
1973	22.7	0.42	INA	INA	INA	INA	INA
1974	18.4	0.33	INA	INA	INA	INA	INA
1975	15.2	0.28	INA	INA	INA	INA	INA
1976	59.1	1.01	INA	INA	INA	INA	INA
1977	91.8	1.48	INA	INA	INA	INA	INA
1978	92.9	1.06	INA	INA	INA	INA	INA
1979	95.6	1.02	INA	INA	INA	INA	INA
1980	117.2	1.19	INA	INA	INA	INA	INA
1981	163.2	1.66	INA	INA	INA	INA	INA
1982	254.5	2.60	0.20	0.50	INA	INA	50
1983	359.1	3.16	0.20	0.60	INA	INA	50
1984	303.1	2.44	0.20	0.70	1.48	2.38	50
1985	251.6	1.89	0.20	0.10	1.48	1.78	50
1986	192.6	1.36	0.00	0.00	1.23	1.23	75
1987	159.4	1.05	0.00	0.00	0.94	0.94	90
1988	138.2	0.87	0.00	0.00	0.77	0.77	95
1989	138.8	0.84	0.00	0.00	0.75	0.75	95
1990	132.3	0.79	0.00	0.00	0.71	0.71	95
1991	133.5	0.75	0.00	0.00	0.68	0.68	95
1992	169.0	0.94	0.00	0.00	0.87	0.87	80
1993	229.3	1.24	0.00	0.07	1.09	1.16	65
1994	271.4	1.40	0.00	0.10	1.23	1.33	60
1995	281.7	1.40	0.00	0.08	1.26	1.34	65
1996	246.7	1.18	0.00	0.03	1.10	1.13	75
1997	198.9	0.90	0.00	0.00	0.84	0.84	90
1998	136.7	0.59	0.00	0.00	0.53	0.53	120
1999	140.5	0.58	0.00	0.00	0.51	0.51	110
2000	149.3	0.59	0.00	0.00	0.51	0.51	105
2001	150.4	0.59	0.00	0.00	0.52	0.52	100
2002	156.7	0.63	0.00	0.00	0.57	0.57	100

Source: U.S. Department of Labor, Office of Workforce Security and Virginia Employment

Commission. Employment in thousands. Total contributions in millions.

Data for 2002 are estimated from a model of the trust fund developed by the author.

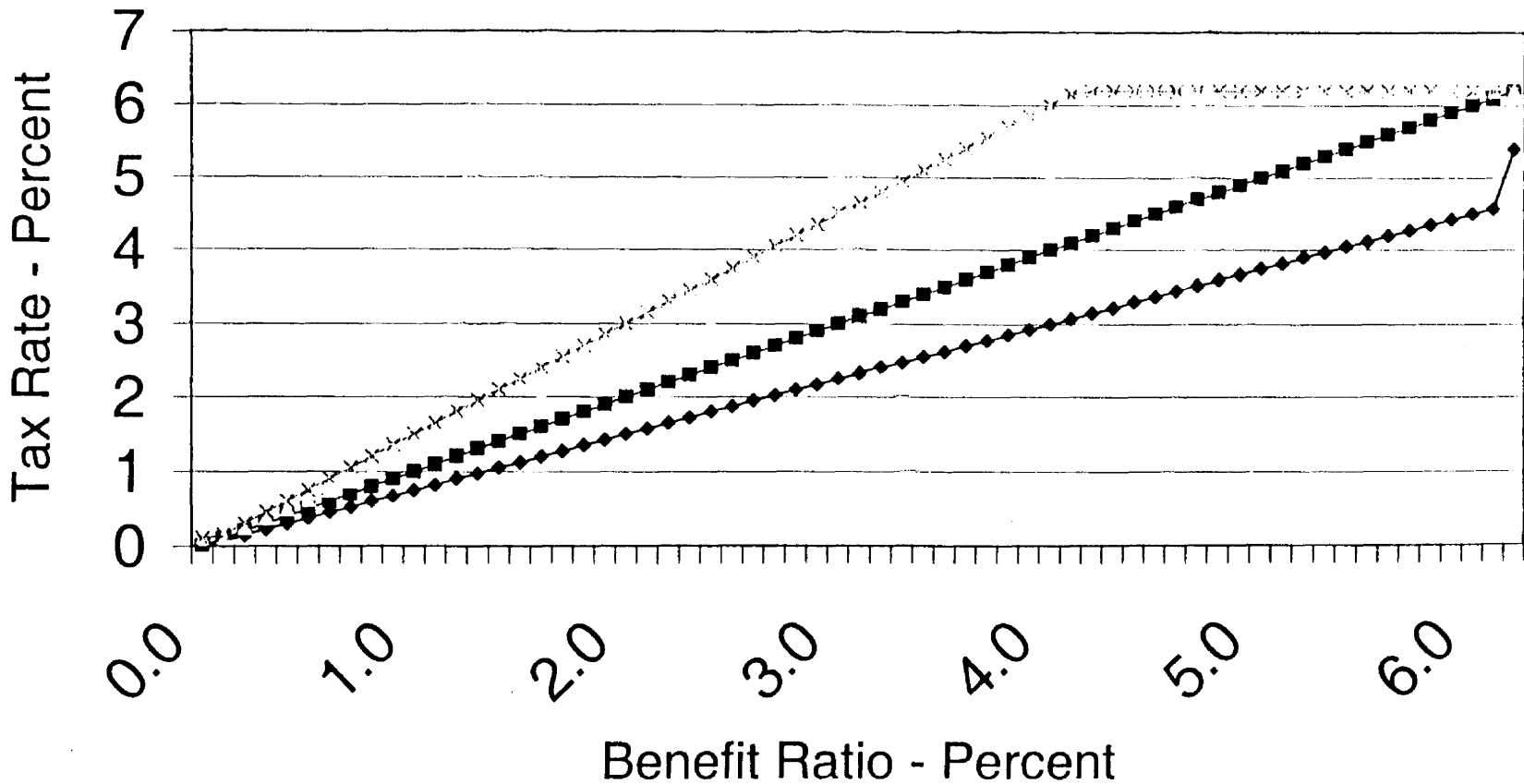
INA - Information not available. Different statutes governed taxes before 1982.

As noted in Chapter 5, Virginia establishes employer tax rates as the sum of three taxes, the tax rate from the rate table which applies to experience rated employers, the fund building rate and the pool charge rate. The three rates applicable to experience rated employers appear in columns [3]-[5] and their sum appears in column [6] of Table 6.2. For the years starting in 1984 the average tax rate for all employers and for experience-rated employers can be compared (columns [6] and [2]). Note that the all employer rate is consistently the higher of the two. This reflects the effects of taxes paid by nonrated employers: new employers, other employers ineligible for experience rating and those eligible for experience rating but taxed under special (usually penalty) arrangements. All three groups pay at higher rates than experienced rated employers. In addition to fund building taxes and pool cost taxes new employers pay a rate of 2.5 percent of taxable wages. Other ineligibles and specially taxed employers pay a basic rate of 6.2 percent plus fund building taxes and pool cost taxes.

These three employer groups combined represent a small share of taxable wages, averaging 3.3 percent of taxable wages between rate years 1991 and 1996 but only 2.0 percent between rate years 1997 and 2002. Legislation effective in rate year 1996 shortened the time period needed to become a rated employer, and the average number of new employers dropped from about 23,000 to about 18,000.

Since 1982 experience rated employers have paid taxes under one of several tax rate schedules: originally 11 schedules, but fifteen since 1988. Each employer's benefit ratio (usually based on the latest four years) is computed and rounded to the nearest one tenth of one percent between 0.0 and 6.2. Each of the fifteen tax schedules then associates the benefit ratio with a tax rate. Chart 6.2 displays four schedules. These four span the range from the highest fund situation (a fund balance ratio of 120 percent) to the lowest fund situation (a fund balance ratio of 50 percent). As noted earlier, a schedule exists for each fund balance ratio between 50 percent and 120 percent with 5 percentage point intervals. When the fund balance ratio equals 50 percent all employers with benefit ratios of 4.2 percent and higher pay at a maximum rate scheduled rate of 6.2 percent. At the opposite extreme, under the schedule for a fund balance ratio of 120 percent only one benefit ratio category pays a rate above 5.0 percent (5.4 percent for those with a benefit ratios of 6.2 percent and above). As indicated in Chart 6.2 the benefit ratio-tax rate

Chart 6.2. Selected Tax Rate Schedules



◆ FBal=120% ■ FBal=100% ○ FBal=75% × FBal=50%

association is linear over most of the range of benefit ratios except at the top tax rates on the highest tax schedules.

The average scheduled tax rate for rated employers in column [5] of Table 6.2 closely reflects the tax schedule operative for each year as shown in column [7]. For rate years 1984 to 2002, the simple correlation between these two series was -0.96. The close association between columns [5] and [7] from Table 6.2 is vividly illustrated in Chart 6.3. It measures the two series relative to their respective averages (0.92 percent for the tax rate and 84 for the fund balance ratio) during the 1984-2001 period. By construction, both series in Chart 6.3 average 1.00. For these 18 years there were but two years (1987 and 1992) when the two relative ratios were on the same side of 1.0. The two series are close to mirror images. High average scheduled tax rates occur when a low fund balance ratios are operative and vice versa, just as the schedules were designed.

Note the wide range of average scheduled contribution rates in column [5] of Table 6.2, from a maximum of 1.48 percent (1984 and 1985) to a minimum of 0.51 percent (1999 and 2000). Considering just the scheduled rates, moving from the top to the bottom tax schedule yields a full percentage point of variation in the average tax rate. The potential variation is even wider when fund building taxes (0.2 percent) and pool charge taxes (not limited, but highest to date at 0.7 percent in 1984) are also considered.

Perhaps it would be useful to emphasize this point in a second way. The combined tax rate for experience rated employers can easily vary between 0.5 percent and 2.5 percent of taxable wages. The latter could be achieved by a 1.5 percent average tax rate from the rate schedule for fund balance factor of 50, a 0.2 percent fund building tax and a 0.8 percent pool charge tax. With taxable wages of \$25 billion (column [3] in Table 6.1), there is the potential to collect over \$600 million in contributions in a single year. This potential must be kept in mind in any discussion of the power of the current tax statute to restore the fund balance following a recession.

C. Aggregate Revenues, Other Flows and the Trust Fund Balance

Table 6.3 summarizes the history of trust fund flows (taxes, interest earnings and benefit payments) and the end-of-year trust fund balance from 1967. To help understand the pattern of benefit payments in column [3], the state's unemployment rate is displayed

Chart 6.3. Relative Tax Rates and Relative Fund Balance Ratios, 1984 to 2001

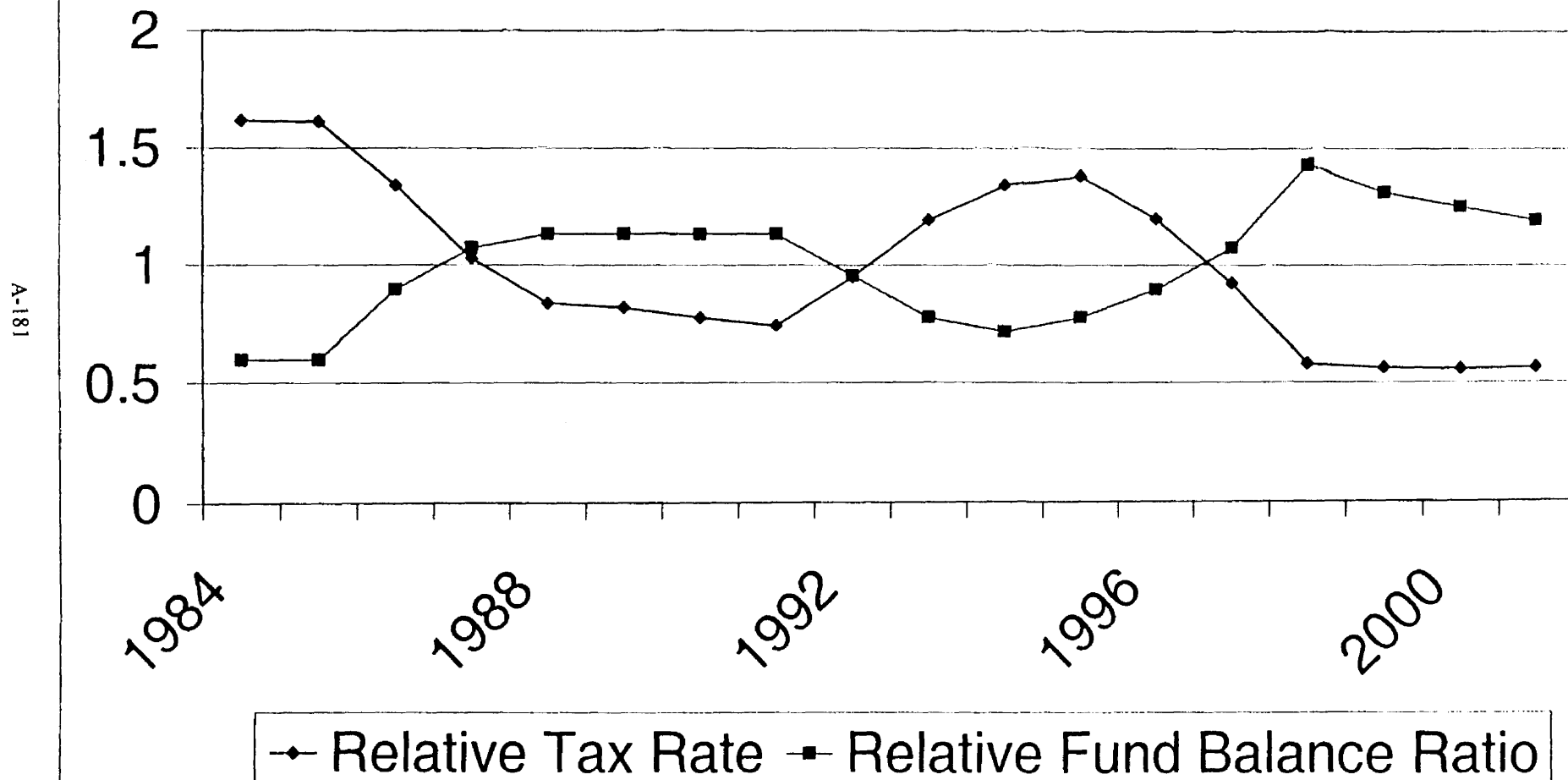


Table 6.3. Trust Fund Flows, Balances and Benefit Ratios, 1967 to 2002

Year	UI Contri- butions	Trust Fund Interest	Total Trust Fund Benefits	Trust Fund Balance Dec. 31	Unemp- loyment Rate, Pct.	Total Covered Earnings	Reserve Ratio, Pct [4]/[6]	Benefit Ratio, Pct. [3]/[6]
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
1967	16.7	6.9	9.8	183.4	2.9	4.8	3.86	0.21
1968	15.5	7.8	8.4	198.0	2.7	5.3	3.71	0.16
1969	14.2	9.1	9.1	212.4	2.7	5.9	3.60	0.15
1970	11.7	10.6	16.9	217.5	3.4	6.4	3.41	0.27
1971	12.1	10.7	23.6	215.6	3.6	7.0	3.10	0.34
1972	18.7	10.6	16.8	227.7	3.6	8.2	2.76	0.20
1973	22.7	12.2	17.0	245.7	3.5	9.6	2.55	0.18
1974	18.4	14.5	32.6	246.2	4.5	10.7	2.30	0.30
1975	15.2	9.7	138.2	122.0	6.4	11.2	1.08	1.23
1976	59.1	6.0	88.7	91.5	5.9	12.6	0.72	0.70
1977	91.8	4.9	91.5	89.8	5.3	14.1	0.64	0.65
1978	92.9	5.2	91.0	96.2	5.4	16.4	0.59	0.55
1979	95.6	6.7	92.5	103.1	4.7	18.6	0.56	0.50
1980	117.2	6.8	154.2	69.6	5.0	20.5	0.34	0.75
1981	163.2	7.0	162.6	74.5	6.1	22.5	0.33	0.72
1982	254.5	3.3	239.5	13.6	7.7	23.8	0.06	1.01
1983	359.1	3.6	171.4	78.4	6.1	26.1	0.30	0.66
1984	303.1	18.9	118.4	286.1	5.0	29.4	0.97	0.40
1985	251.6	36.8	141.2	431.7	5.6	32.6	1.32	0.43
1986	192.6	46.4	138.3	531.8	5.0	36.0	1.48	0.38
1987	159.4	50.4	131.4	606.9	4.2	40.2	1.51	0.33
1988	138.2	74.7	138.9	660.1	3.9	44.0	1.50	0.32
1989	138.8	59.7	133.8	718.4	3.9	47.0	1.53	0.28
1990	132.3	63.7	193.2	723.0	4.3	49.0	1.47	0.39
1991	133.5	54.5	320.2	591.2	5.9	49.5	1.19	0.65
1992	169.0	42.2	286.2	506.6	6.4	52.5	0.97	0.55
1993	229.3	37.8	220.8	553.4	5.1	54.9	1.01	0.40
1994	271.4	40.8	214.0	658.6	4.9	58.1	1.13	0.37
1995	281.7	50.2	201.5	788.8	4.5	62.0	1.27	0.32
1996	246.7	58.2	195.2	897.2	4.4	66.7	1.35	0.29
1997	198.9	64.1	180.6	979.4	4.0	73.1	1.34	0.25
1998	136.7	66.5	180.9	1002.7	2.9	80.3	1.25	0.23
1999	140.5	67.4	173.2	1037.9	2.8	87.5	1.19	0.20
2000	149.3	69.2	191.1	1067.5	2.2	96.4	1.11	0.20
2001	150.4	66.4	383.6	905.5	3.5	100.7	0.90	0.38
2002	156.7	46.3	729.7	575.0	4.1	104.7	0.55	0.70

Source: U.S. Department of Labor, Office of Workforce Security and Virginia Employment Commission. All trust fund data in millions. Earnings in billions. Data refer to taxable covered employers. Data for 2002 are estimated from a trust fund model developed by the author.

in column [5]. The time series patterns present no surprises. Increases in unemployment in 1970-1971, 1974-1975, 1981-1982, 1991-1992 and 2001-2002 all were accompanied by large increases in benefit payments. Increased benefit outflows reduced the trust fund balance (column [4]) causing subsequent increases in UI taxes (column [1]).

One other feature of benefit financing in Virginia has been the consistent importance of interest income as a source for financing a significant part of benefit payments. During the first ten years covered by Table 6.3, contributions averaged \$20.4 million per year while interest income averaged \$9.8 million or 32 percent of trust fund revenues. For the most recent ten years, the corresponding averages were \$196.2 million and \$56.7, i.e., interest income averaged 22 percent of trust fund revenues. Maintaining a high trust fund has enabled VEC to utilize interest earnings to a significant degree in financing benefit payments.

The final two columns in Table 6.3 display two funding ratios frequently used in assessing a state's trust fund situation. The reserve ratio in Virginia (reserves as a percent of covered wages, column [7]) was nearly 4.0 percent in 1967, but it descended to much lower levels during the early to mid 1970s. It averaged 1.0 percent between 1975 and 2002 with averages of about 1.5 percent during the late 1980s and 1.3 percent during the late 1990s.

Total reserves and the reserve ratio descended to very low levels in the early 1980s, reaching their lowest level at the end of 1982. The associated funding crisis provoked a major study of all aspects of Virginia's UI program (Virginia Employment Commission (1981)) and several important changes were instituted. Many have continued to be operative down to the present day. Among the changes in benefit payments was a change to the present use of two high quarter earnings for determining monetary eligibility and the weekly benefit level. Even more far reaching changes were instituted in the revenue statutes with the adoption of benefit ratio experience rating, first effective in tax year 1982. Although some important aspects of tax rate determination were modified in mid-1997, the present structure of VEC's UI taxes dates from 1982. Most significantly, the state has maintained the three separate components in determining total tax rates and has continued to use the set of fifteen tax rate schedules, features discussed earlier in Part B.

Even with increased cyclical stability, a state's trust fund balance can change rapidly in the short run. Observe in Table 6.3 that Virginia's balance decreased by \$160 million during 2001 and is simulated to lose an additional \$330 million in 2002. The simulated end-of-year balance for 2002 is \$575 million, including nearly \$195 million from the Reed Act distribution of March 2002.

D. Trust Fund Adequacy

Unlike some states, Virginia's UI statute has an explicit procedure for determining trust fund adequacy. When the trust fund balance falls below the level deemed adequate, the law provides for an automatic response of tax revenues to raise the fund balance back to the adequate level. The procedures for determining taxes and the level of the adequate balance have been in place since 1982.

There is a large literature on trust fund adequacy. Three discussions with reviews of literature can be found in Chapter VII of Virginia Employment Commission (1981), Chapter 2 in Vroman (1990) and Chapter 7 in Advisory Council on Unemployment Compensation (ACUC, 1994). Rather than recapitulate the earlier literature, this section will move directly to a discussion of the high cost (or reserve ratio) multiple approach for assessing fund adequacy. The justification for this shortcut is that the high cost multiple approach is the most common approach cited in the literature, and a variant has been utilized in Virginia since 1982.

An early summary of the high cost multiple approach is found in the deliberations and report of a benefit financing committee of the Interstate Conference of Employment Security Agencies or ICESA (1959) (now the National Association of State Workforce Agencies or NASWA). This, in turn, built directly upon unpublished work done at the U.S. Department of Labor.

The high cost multiple is a quotient that is computed from two ratios. The denominator is UI benefit payments measured as a percent of covered payrolls, both measured for the same time period, analogous to the entries in column [8] of Table 6.3. The original period selected by the ICESA committee was the highest cost twelve-month period (not necessarily a calendar year) ever experienced by the UI program. The numerator of the high cost multiple is total net reserves at the end of the calendar year

expressed as a percent of total payroll for the year. The numerator is commonly termed the reserve ratio and recent values for Virginia appear in column [7] of Table 6.3. If, for example, a state's highest cost rate was 1.0 percent of payrolls and current payrolls were \$100 billion, it could expect to pay out \$1.0 billion if it experienced a recession with a cost rate equal to that of the highest past cost rate. The ICESA committee recommended that a high cost multiple of from 1.5 to 3.0 was needed for trust fund adequacy.

The 1.5 high cost multiple is a conservative standard (and 3.0 an even more conservative standard). Few states have maintained reserves at the levels suggested by this standard. However, the idea of comparing the reserve ratio (the numerator of the high cost multiple) with a cost rate based on past experience is common among UI programs.

Three issues have arisen in calculation of adequate reserves and the cost rate. 1) What is the appropriate reserve ratio multiple? States have operated successfully with multiples below 1.5 and not experienced problems of solvency. The ACUC (1994) recommended a multiple of 1.0 rather than 1.5, i.e., a fund equal to 12 months of benefits rather than 18 months. 2) Why use just the single highest cost year? An average of high cost years might be appropriate in planning for a future recession. The ACUC recommended states use a three year average. 3) How much weight should be given to cost experiences further in the past? The ACUC recommended using just the past 20 years in computing the three year high cost average.

Addressing the third question is the most problematical. On the one hand, old experiences may no longer be relevant. The economy is evolving and macro performance seems to be characterized by less frequent and less severe recessions.⁴⁵ However, use of a short retrospective period yields but a few "high cost" periods in the past 20. If a recent recession happens to be mild, the average cost rate may be lower than appropriate in planning for future recessions. Thus there is a dilemma in choosing the appropriate "look-back" period for assessing past high cost experiences.

Virginia's fund solvency procedures implemented in 1982 made the following decisions. 1) The total payroll was for the twelve months ending on the computation date. 2) The look-back period was the 25 years up to the computation date, i.e., it extended

⁴⁵ See, for example, Blanchard and Simon (2001) and McConnell and Perez-Quiros (2000).

back to 1957 for the June 30, 1981 computation date used to set rates for 1982. 3) The initial multiple was 1.5, the same as the earlier ICESA committee recommendation.

The initial high cost average was 1.02 percent. This was the average for the twelve month periods ending in the fourth quarter of 1975 (1.24 percent), the fourth quarter of 1958 (0.98 percent) and the first quarter of 1981 (0.85 percent). Note that the 1958 experience soon rotated out of the calculations, but the cost experiences of the early 1980s provided replacement years with slightly higher costs than 1958. Thus adequate reserves in 1982 were calculated as \$322 million, the product of \$20.8 billion in payrolls, an average high cost rate of 1.02 percent and the multiplier of 1.5.

For many years in the 1980s and the 1990s (up to 1997) the three year high cost average was stable at 1.03 percent. This was the average of costs for the twelve month periods ending in December 1975 (1.24 percent), March 1981 (0.85 percent) and December 1982 (1.01 percent). Note that two of these years were the same as the years used in June 1981 computation. With no changes, this high cost rate of 1.03 percent would have persisted until 2000 when the 1975 experiences would have rotated out of the 25 year look-back period.

Modifications in the fund adequacy calculation were introduced in mid 1997. Starting in that year the look-back was reduced from 25 to 20 years and the multiple was reduced from 1.5 to 1.38. This change meant that henceforth “adequate reserves” would be lower both because the multiplier was lower and because the mid 1970s cost experiences would rotate out of the look-back period more quickly. In fact, for the ensuing three rate years starting in 1998, the three year high cost average was 0.84 percent. Adequate reserves were thus \$806 million for 1998 rather than the \$1077 million implied by the previous procedures.⁴⁶

The change meant that the actual trust fund on June 30, 1997 of \$990 million represented 122.9 percent of the new “adequate” balance. Employers were thus taxed in 1998 under the schedule that applied when the fund balance ratio was 120 percent, the schedule with the lowest tax rates. Note in column [5] of Table 6.2 that the average contribution rate decreased from 0.84 percent in 1997 to 0.53 percent in 1998.

⁴⁶ Total wages were \$69.47 billion. The new multiplier was only 1.16 percent (0.84 percent cost rate times 1.38), yielding an adequate balance of \$806 million, whereas the earlier multiplier was 1.55 percent (1.03 percent cost rate times 1.50) would have yielded \$1077 million.

The use of the twenty year look-back has continued to affect the average high cost rate in the most recent years. The calculation of June 2001 used to set rates for 2002 had an average cost rate of 0.76 percent and two of the included years were from the early 1980s (calendar year 1982 and calendar year 1983). In setting rates for 2003, one year of the early 1980s experience entered the average of 0.71 percent.⁴⁷

For rate year 2004, the average cost rate is most likely to be 0.62 percent, the average for the periods ending December 1991 (0.62 percent), December 1992 (0.53 percent) and December 2002 (expected to be 0.70 percent). Since all three of these years fall well within the twenty year look-back period, it is most likely that the average cost rate used in the fund adequacy calculations will be 0.62 percent for several future years. One additional consideration, however, is that if costs during calendar year 2003 are very high and the cost rate exceeds 0.53 percent, 2003 would replace 1992 in the average used to compute an adequate balance for 2005 and later rate years.⁴⁸

E. Is the Funding Mechanism Adequate?

Yes, because it is well designed. However, the funding mechanism could be strengthened.

Four considerations support this overall assessment. First, the calculation used to project the adequate trust fund balance automatically incorporates the effects of economic growth, causing the adequate balance to grow with the state's economy. Total payrolls of taxable covered employers grow in response to both employment growth and changes in average weekly wages.

Second, average effective tax rates present in the fifteen tax rate schedules provide a strong response of experience-rated tax rates to shortfalls in the actual trust fund balance below the "adequate" balance. The association is clear in comparing columns [5] and [7] in Table 6.2 and is vividly obvious in Chart 6.3. Average rates from the schedule for a fund balance ratio of 50 were 1.48 percent in both 1984 and 1985

⁴⁷ The period was the earliest year of the previous 20, the twelve months ending in June 1983.

⁴⁸ Recall that the same period cannot enter two years used in the computing the three year average. Costs during calendar 2001 were well below 0.53 percent so that only experiences in 2003 or later can displace 1992's cost rate of 0.53 percent in the average cost calculations.

compared to those from the highest schedules operative since 1998 which have averaged 0.52 percent.

Third, potential revenues from the fund building tax and pool cost charges are also large. Their combined rates were in the 0.70-0.90 percent range for the three consecutive years 1982-1984. They could return to this range or be even higher should Virginia sustain a multi-year high cost period in the future.

At this point it is important to repeat a point made at the end of Part B. Heavy reliance on flat rate taxes would raise legitimate concerns about tax equity. High total benefit payments would likely be accompanied by a large volume of ineffective charges against maximum rated employers. By financing these ineffective charges through a pool tax, the burden would be shifted to employers with lower tax rates. Such an outcome would be inappropriate. The size of the ineffective charges could be reduced if the tax base were raised from its present \$8,000 per employee. However, note that the preceding is an equity argument. As noted at the end of Part B, Virginia has the potential to raise more than \$600 million in tax revenues annually using its present tax provisions.

Fourth, simulation analysis with a spreadsheet model indicates that the present funding mechanism is adequate within the likely range of future costs. The model and simulation results are summarized in the next section.

F. A Simulation Model and Analysis of UI Funding in Virginia

A simulation model was developed to help assess the adequacy of Virginia's UI funding arrangements. The model is a spreadsheet capable of examining effects of alternative economic factors and alternative UI statutory arrangements. Details of the model are provided in Appendix B. The model has 130 equations, and Appendix C provides an equation by equation description of the model. The simulation analysis to be described here utilized projections carried through the year 2008.

The simulated output of any model depends strongly upon assumptions. Three assumptions about Virginia's labor market are that: future labor force growth will average 2 percent per year, future wage growth will average 4 percent per year and that interest rates on trust fund balances will average 6 percent per year. As this report is being finished, ten full months of program experiences from 2002 are known. The state's

unemployment rate through September averaged 4.1 percent of the labor force and weekly UI benefits averaged just less than \$312. It also is apparent that the reciprocity rate has been unusually high in 2002. The model uses this information in estimating annual benefit payments and the trust fund balance on December 31, 2002.

Current statutes governing benefits and taxes were incorporated in the model, including the maximum weekly benefit, the waiting period, the taxable wage base and key provisions of the tax statute, i.e., the fifteen schedules of tax rates, fund building taxes and pool charges. Alternative values for certain statutory variables were examined, in particular the maximum weekly benefit and the taxable wage base.

Because the model is reasonably large, there are simply too many details of its output to fit easily into a succinct summary. A full display of model output for all variables from 1988 to 2008 appears in Table B.1 of Appendix B. The display in Table B.1 refers to simulation 2 to be examined below. This discussion will focus on just a few key variables that relate to the fund balance and tax rates.

The analysis to be reported here emphasizes three factors that will influence the future course of UI benefits, taxes and the trust fund balance: 1) the unemployment rate, 2) the maximum weekly benefit and 3) the taxable wage base. Each is varied within the model and the consequences are documented.

It should be emphasized that several uncertainties surround the future course of the trust fund balance and other UI program variables in Virginia. Uncertainty about future unemployment rates is always present. There are also questions about variables related to the UI program, e.g., the benefit reciprocity rate among the unemployed, the time path of the maximum weekly benefit and the final disposition of the Reed Act monies. Thus the reader is strongly reminded that the simulated outcomes to be presented here are much less certain than suggested by summary statistics to be presented.

Table 6.4 displays selected results from nine separate simulations. They are arranged into three groups of three. Panel A explores the effects of alternative future unemployment rates. Panel B explores the effects of differing treatments of the temporary benefit increases slated to be in effect during 2003 as well as during 2002. Panel C examines the consequences of having an indexed taxable wage base.

Table 6.4. Trust Fund Balances and Tax Rates Under Alternative Economic and Statutory Assumptions

Simulation Number and Assumptions	Fund Balance Dec. 31 2004	Fund Balance Dec. 31 2006	Fund Balance Dec. 31 2008	Fund Balance Ratio 2004	Fund Balance Ratio 2006	Exper. Tax Rate-% 2004	Exper. Tax Rate-% 2006	Flat Tax Rate-% 2004	Flat Tax Rate-% 2006
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Panel A. Unemployment Variation									
1. U Rate = 3.5%-2003 and 3.0% in later years	611	1034	1119	55	80	1.22	1.08	0.29	0.24
2. U Rate = 3.5% from 2003	543	877	931	55	75	1.20	1.16	0.29	0.28
3. U Rate = 4.0% from 2003	457	826	829	50	70	1.25	1.14	0.56	0.44
Panel B. Maximum Benefit Variation									
4. U Rate = 3.5% from 2003, Max. WBA = \$268 from 2003	685	895	937	65	80	1.11	1.02	0.25	0.20
5. U Rate = 3.5% from 2003, Max WBA = \$318 in 2003 and \$268 in later years	543	877	931	55	75	1.20	1.16	0.29	0.28
6. U Rate = 3.5% from 2003, Max WBA = \$318 from 2003	481	801	810	55	70	1.20	1.24	0.29	0.35
Panel C. Indexation									
7. U Rate = 3.5% from 2003, Max. WBA = \$268 from 2003, Indexed Tax Base	700	951	1045	65	85	1.11	0.94	0.25	0.19
8. U Rate = 3.5% from 2003 Max WBA = \$318 in 2003 then \$268, Indexed Tax Base	560	964	1085	55	75	1.20	1.13	0.29	0.27
9. U Rate = 3.5% from 2003, Max WBA = \$318 from 2003, Indexed Tax Base	497	824	953	55	65	1.20	1.26	0.29	0.30

Source: Simulations with a trust fund model developed at the Urban Institute. Trust fund balances in \$millions.

Outcomes from three future time paths of unemployment are quite varied. As noted, the annual unemployment rate (TUR) for 2002 will be 4.1 percent if the average for the first eight months holds for the full year. This coupled with this year's the high reciprocity rate (roughly 0.30) and high weekly benefits (from the across-the-board benefit increase of 37 percent) implies that total benefit payments will exceed \$700 million for the year. This volume of payments is nearly four times the payment level of calendar year 2000. Since taxes in 2002 are levied from the same tax schedule as for 2001, total annual contributions are will be close to \$150 million. Even with Reed Act monies, the state will most likely end 2002 with a trust fund balance of less than \$600 million. The implied reserve ratio of 0.55 percent (column [7] of Table 6.3) will be Virginia's lowest since December 31, 1983.

Panel A of Table 6.4 traces the consequences of alternative future unemployment rates. In simulation 1 the unemployment rate is assumed to decrease to 3.5 percent in 2003 and then to 3.0 percent in 2004 and later years. Note in columns [1]-[3] that the trust fund stages a strong recovery and reaches \$1.119 billion by the end of 2008. Higher tax rate schedules are activated starting in 2003. As the balance recovers, lower-rated tax schedules are activated. Thus the 55 percent fund balance ratio governs tax rates in 2004 but the 80 percent ratio governs tax rates in 2006. By 2008 employers are taxed under the schedule for the 95 percent fund balance ratio (not shown). Note in columns [8] and [9] that flat rate taxes (fund building and pool charges) also contribute to the response of contributions to the trust fund drawdown.

Simulations 2 and 3 demonstrate that higher future unemployment significantly retards the recovery of the fund balance. With post-2002 unemployment rates of 3.5 percent, the fund balance recovers only to \$931 million by the end of 2008 and to only \$829 million under a series of 4.0 percent future unemployment rates. In the latter simulation, benefit payouts during 2004-2008 average almost \$380 million per year, roughly the same level as experienced during 2001 and twice the average level during 1997-2000 (note line 33 in Table B1 of Appendix B). These high annual payout rates hamper the ability of the fund to recover to its level of the late 1990s. Note also in simulation 3 that the contribution rate for flat rate taxes in 2004 is 0.56 percent as both funding building taxes and pool charges are levied.

Panel B examines the effects of the large across-the-board benefit increases initiated in late 2001 and presently slated to be effective through the end of December 2003. To hold constant the effects of unemployment, simulations 4, 5 and 6 all assume the unemployment rate for 2003 and later years is 3.5 percent. Simulation 5 assumes the across-the-board increase for 2003 of 18.65 percent is operative (including a weekly benefit maximum of \$318). From 2003 onward, the benefit provisions of 2001 (including the weekly maximum of \$268) are assumed to operate. This can be described as a “do nothing” simulation. It assumes no change from benefit provisions as presently enacted.

Simulations 4 and 6 examine the consequences of changing the across-the-board benefit provisions. In simulation 4, benefit provisions for 2003 revert to the provisions of 2001, i.e., no across-the-board increases in 2003. Note how the December 2004 fund balance is now higher (\$685 versus \$543 million) and tax schedules from higher fund balance ratios are operative during 2004 and 2006. Lower benefit payouts during 2003 have effects in reducing taxes in 2004 and later years.

Simulation 6 makes the opposite change in the across-the-board provisions, namely extending the increases of 2003 through 2008. This reduces the fund balance in 2004 and later years and causes employers to pay taxes under lower fund balance ratios in years after 2004. Note that both the experience-rated tax rate and the flat tax rate are higher in simulation 6 compared to simulation 5. Prolongation of the higher benefits leads to both higher future employer taxes and a lower fund balance. The message in the Panel B results is direct. For purposes of fostering a faster recovery of the fund balance, the sooner the across-the-board provisions are terminated the better.

Panel C explores the consequences of instituting indexation of the taxable wage base. The present base of \$8,000 per employee represented 21.5 percent of the average annual earnings in covered employment in 2001. These simulations all assume indexation is instituted in 2004 with each year's tax base set at 21.5 percent of the previous year's average annual earnings. The three simulations differ in the assumptions regarding the across-the-board benefit increases of 2003 and later years. The assumptions about benefits in simulations 7, 8 and 9 match those of simulations 4, 5 and 6 respectively.

Indexation has a measurable effect on the tax base. Between 2004 and 2008 the taxable wage base grows to \$9,733 or 22 percent above the present tax base of \$8,000.

The higher tax base adds to the capacity of the tax statute to generate revenues, and the fund balance grows more rapidly. Under all three simulations (7, 8 and 9) the fund balance at the end of 2008 is at least \$100 million higher than its counterpart simulation with a fixed tax base (simulations 4, 5 and 6 respectively).

The faster fund recovery under indexation is achieved through higher employer taxes. For example, employer contributions during 2004-2008 totaled \$1,893 million with the fixed \$8,000 base (simulation 5) but \$2,029 million under the indexed base (simulation 8). Nearly all of this differential in the two December 2008 balances is due to the higher level of employer contributions.

The results presented in Table 6.4 provide a suggestion of the kinds of analyses possible using the model developed for this project. Undoubtedly additional analyses would be needed as Virginia reviews and revises its benefit and tax statutes. Parallel analyses the the VEC trust fund model are also contemplated.

G. Summary

In summary, four observations based on the simulations can be offered. (1) In not one of the simulations examined in Table 6.4 did Virginia borrow from the U.S. Treasury in order to make benefit payments. This indicates that sensible procedures have been used to determine the level of an adequate fund balance. Virginia entered the current downturn with an actual balance closely approximating the size of the adequate balance. Thus when taxes responded (albeit with a lag) reserves were sufficient even in the face of a very large drawdown. (2) Virginia's tax features cause a large recovery of the trust fund, especially large in simulations with a lower future unemployment rate. (3) All simulations indicate employers will be paying UI taxes at much higher rates between 2003 the 2008 than in the years 1998-2002. The sum of the tax rates for 2004 and 2006 displayed in Table 6.4 uniformly fall into the 1.3-1.9 percent range. This is sharply higher than the rates near 0.5 percent that prevailed during 1998-2002. (4) Instituting tax base indexation would help the trust fund to recover more rapidly following a recession. Even under the low ratio of the tax base to average wages studied here (0.215) the trust fund increased noticeably more rapidly.

Chapter 7. Legislative Charges, Summary and Recommendations

This study was undertaken to address concerns about eight specific topics identified by House Joint Resolution (HJR) 611 enacted during Virginia's 2001 legislative session. This chapter addresses each of the eight topics in their order of appearance in HJR 611. For each of the eight, a brief summary of the relevant analysis from the earlier Chapters 2-6 will be provided before recommendations are offered. Some recommendations will address problems but with a suggested timing to defer immediate action. For some topics there will be recommendations to undertake further study since information available from the present reporting system was not sufficient to identify the cause (or causes) for observed patterns. In several instances, there will be recommendations for no change. Many features of Virginia's UI program as presently constituted are fully adequate to address problems caused by cyclical changes in benefit payments and the associated need to provide financing for these benefits.

Topic 1. The current formula for determining the solvency of the Unemployment Trust Fund

As described in Chapter 6 trust fund solvency is assessed by comparing the actual trust fund balance on the June 30th computation date with a balance deemed to be "adequate." The determination of the adequate balance recognizes three factors: total wages in the twelve month period preceding the computation date, the three year high cost average of benefit payments (expressed as a percent of total wages) and a multiplier of 1.38. For rate year 2003 and several years thereafter, the high cost average is likely to be close to 0.62 percent so that the adequate balance will be about 0.86 (0.62 times 1.38) percent of total covered wages.

The present computation of the adequate balance followed in Virginia is a specific variant of the high cost multiple procedure, widely recognized as a reliable procedure for determining a prudent level of State UI trust fund reserves. Virginia's computation allows for growth in the adequate balance in line with growth in the state's economy as proxied by total wages in UI covered employment. Furthermore, if important changes in benefit

availability and/or benefit generosity were to occur, these incremental costs would eventually be reflected in the annual cost rates that enter the computation of the adequate balance. Thus the computation of the adequate balance will change automatically as Virginia's economy grows and as future cost rates deviate from past cost rates.

As actual reserves on the computation date vary in relation to adequate reserves, variation in the associated fund balance ratio (the ratio of actual reserves to adequate reserves, expressed as a percentage) activates a strong response of UI taxes. The changes in taxes automatically move the actual fund balance towards the level of the adequate balance. The change in effective UI tax rates has three components: scheduled tax rates, fund building taxes and pool charge taxes. When reserves decline during a recession, all three taxes can potentially increase. For fund balance ratios below 50 percent, the three operate with their maximum effect. As noted in Chapter 6, their combined rate can reach 2.5 percent of taxable payrolls and generate more than \$600 million in annual revenues.

Recommendation 1. Retain current procedures for determining the level of the adequate trust fund balance.

With the current taxable wage base of \$8,000 per employee, Virginia now raises revenues from less than one fourth of taxable wages. The taxable wage proportion was 0.25 in 2001 (compared to a decade average of 0.60 during the 1960s), and it is estimated to be 0.24 in 2002. This ratio will continue to decline under the present tax base.

The low level of the tax base has implications for the mix of taxes in Virginia. With its present low base, total revenues collected from the fifteen schedules of experience rated taxes are constrained. The maximum collectable per employee from the maximum scheduled rate of 6.2 percent is \$496, an amount that represents less than two weeks of average benefit payments. This low limit makes it increasingly likely that flat rate taxes (fund building taxes and pool charges) will be activated in future years and become an increasingly important component of total UI tax revenues.

All states make decisions about the appropriate mix of taxes between effective charges (charges directly related to employer benefit payment experiences) and ineffectively assigned benefit charges. Chapter 5 showed that historically Virginia's

proportion of effectively charged benefits has exceeded both the national average and the average for other benefit ratio experience rating systems.

If the taxable wage base were increased it would change the mix of revenues towards an increased share from scheduled taxes and a reduced share from flat rate taxes (also termed socialized charges). Thus increasing the tax base would help to ensure that the high degree of effective benefit charging would continue into the future. Having a higher tax base would also prevent the burden of UI taxes on low wage employers from growing since their taxable wage proportions exceed the overall average proportion. Thus there are equity arguments for increasing the taxable wage base.

During 2002 Virginia's immediate neighboring states Maryland and North Carolina operated with taxable wage bases of \$8,500 and \$15,500 respectively. While any suggested specific level of a higher tax base would be arbitrary, an increase of the tax base to \$12,000 would place Virginia's tax base midway between the tax bases of these two states. If a \$12,000 tax base were operative in 2002, the higher tax base would represent 0.319 of average covered earnings for the year (rather than 0.213 as shown in column [7] of Table 6.1), and the taxable wage proportion would be roughly 0.33 rather than 0.24 (column [8] of Table 6.1).

With a higher tax base, there would be a short run effect of increasing revenues. While the higher tax base would increase the increment in employer UI taxes during the next few years, it would also speed the recovery of the UI trust fund. As the trust fund balance increases, an automatic movement to lower tax rate schedules would then take place. Thus the higher tax base could be implemented without the need to make any compensating adjustment to the existing set of tax rate schedules. In past years when the taxable wage proportion decreased due to the fixed tax base, there were no adjustments to the tax rate schedules, and there would be no need for adjustments in the schedules under a higher taxable wage base. Virginia's present funding arrangements would cause an automatic decrease in tax rates through movement to lower tax rate schedules as the trust fund balance is restored.

Recommendation 2. Virginia should raise its taxable wage base to \$12,000.

Topic 2. Employee benefit eligibility criteria

Benefit reciprocity has been consistently low in Virginia during all years for which reciprocity can be assessed, i.e., since the late 1960s. While the nationwide ratio of weekly beneficiaries to weekly unemployment averaged 0.315 between 1967 and 2001, the corresponding ratio for Virginia was 0.168. For 19 of these 36 years Virginia's reciprocity rate was one the three lowest across the UI programs in the 50 states plus the District of Columbia.

Chapter 2 demonstrated that low reciprocity in Virginia has three distinct components: 1) a low application rate among the newly unemployed, 2) a low rate of first payments among applicants and 3) short average duration among beneficiaries. Available information was not sufficient to pursue all the reasons for these low outcomes but some linkages with benefit provisions were established.

The short duration of benefits partly reflects Virginia's labor market where unemployment duration is less than the national average (Appendix A). However short duration is also partly a consequence of the statute that links base period earnings (BPE) to the maximum benefit amount (MBA, the potential benefit entitlement). Virginia provides a BPE-MBA linkage in the 0.24-0.26 range (potential benefits represent from 24 to 26 percent of base period earnings), one of the lowest nationwide, resulting in a consistently below-average potential benefit duration. The simulation analysis of Chapter 3 demonstrated that raising this linkage to a flat proportion in the 0.30- 0.33 range would increase potential duration to a level similar to the national average, i.e., to 24-25 weeks, from its present level of about 22 weeks. An increase in the BPE-MBA linkage would increase the costs of UI benefits in Virginia because it would increase actual benefit duration. A simulation analysis of Chapter 3 suggested the cost increase would fall into the 8.8-12.9 percent range. Thus the timing of any increase would have to be sensitive to the condition of the UI trust fund at the time of the changeover.

In Virginia the ratio of first payments to new initial claims has averaged about 0.66 since 1977 whereas the corresponding national average has been 0.74. Chapter 3 explored the reason for the low first payment rate but the results of the analysis were not conclusive. Historically monetary eligibility in Virginia has been more difficult to satisfy

than in most other states. Changes since 1997 have eased entry monetary requirements. In micro data for claims filed during the first half of 2001, however, we found that only about 5 percent of claimants (after monetary redeterminations) did not meet the entry earnings requirement of \$2,500 in the two high quarters of the base period. Furthermore, changes in this requirement spanning the range from \$1,500 to \$3,500 had but small effects on monetary eligibility. Present monetary eligibility requirements have only a small effect on Virginia's low first payment rate.

Additional analysis, however, was not conclusive. Nearly 30 percent of applicants during the first six months of 2001 (32 thousand persons) were monetarily eligible but did not receive a first payment. Roughly half were disqualified for reasons related to their separation (quit or misconduct or having disqualifying income). However for the other half, no suitable explanation was found.

This situation should be studied before drawing conclusions. Chapter 3 suggested two potential lines of research: 1) match information for eligible nonrecipients with new hire data to determine how many secured new jobs and 2) conduct an interview survey of these persons to determine why they did not pursue their claims to the point of receiving benefits. Findings from these two lines of inquiry would undoubtedly shed useful light on the explanation for Virginia's low first payment rate.

Chapter 3 also explored alternative ways to increase monetary eligibility. Three potential avenues were examined: changing the present monetary threshold of \$2,500, instituting an alternative monetary requirement based on high quarter and base period earnings (the most common arrangement in UI programs) and instituting an alternative base period (ABP). Of the three, the ABP was the most effective for increasing monetary eligibility. However, its effect was modest, conferring monetary eligibility on 45 percent of ineligible claimants but increasing the total population of those monetarily eligible by just 2.5 percent. Nevertheless, instituting an ABP in Virginia would assist low wage workers in gaining access to UI program benefits.

Recommendation 3. Virginia should raise the BPE-MBA linkage from its present 0.24-0.26 range to a uniform ratio of 0.30. Since this could increase costs by 8.8

percent (based on the analysis of Chapter 3), the change should occur only after the trust fund has been restored a more adequate level.

Recommendation 4. VEC should undertake two separate new analyses of the low first payment rate that focus on persons monetarily eligible who did not receive a first payment. Specifically, there should be an analysis of new hire data to determine how many secured new jobs and a personal interview survey to ask about the reasons why those who were monetarily eligible did not receive a first payment.

The low first payment rate in Virginia could be linked to the prevalence of part-time work. At present, a claimant must be available for full-time work to be eligible for UI benefits. Because this requirement is applied regardless of weekly hours worked in the base period, part-timers are automatically precluded from eligibility. Information from an interview survey could provide insight into the importance of the full-time availability requirement in explaining Virginia's low first payment rate.

Recommendation 5. Virginia should institute an alternative base period (ABP).

Instituting an ABP will assist low wage in securing eligibility for UI benefits. Instituting an ABP will also add to administrative burdens and costs for VEC and reporting burdens for employers. To minimize these burdens, the ABP program should have certain specific features. 1) Define the ABP to include earnings from the fully completed lag quarter but not from the quarter when the claim is filed. 2) Allow ABP determinations only for claimants monetarily ineligible under the regular base period. To be more specific, do not allow anyone already eligible under the regular base period to request a second monetary determination in the hope of obtaining a higher weekly benefit amount (as in Massachusetts). 3) Operate with just a single ABP determination not multiple ABP determinations (as in New Jersey). 4) Try to have the national office of OWS change its current policy to allow deferred eligibility determinations when lag quarter earnings are not present in VEC earnings files at the time of a new claim. Under current OWS guidelines, states must use either affidavits from claimants or wage requests to employers to obtain missing wage data for the lag quarter. These data will eventually appear through quarterly wage reporting by employers. At the time of the application, but

before the arrival of the missing wage data, inform the claimant of his or her potential eligibility. For those later deemed eligible, there can be a lump sum payment covering the period prior to the arrival of the missing wage data. Operating with deferred decisions (as Washington State did for several years in the 1990s) obviates the need for affidavits or wage requests from employers.

Instituting recommendations 3, 4 and 5 would result in increased benefit costs. Recommendation 3 would increase benefit duration for those already eligible while recommendation 5 and (likely) recommendation 4 would lead to changes that would increase the number of beneficiaries, most of whom would be low wage workers. For example, entry eligibility could be eased by instituting an ABP and allowing part-time workers to satisfy a modified able and available requirement. These changes would increase the number of recipients proportionately more than costs as indicated by the analysis of the ABP in Chapter 3. Instituting these two changes in entry eligibility would increase total benefit costs by perhaps 2.0-4.0 percent or by less than half of the increase caused by raising the BPE-MBA linkage to 0.30 from its present 0.24-0.26.

Topic 3. The rationale for benefit levels

The computation of the weekly benefit is strictly proportional in Virginia among those monetarily eligible but eligible for less than the maximum weekly benefit. The weekly benefit is $1/50^{\text{th}}$ of total earnings during the two highest quarters of the base period (the four earliest of the five completed quarters preceding the application). By providing a proportional linkage, there is a strict wage-loss insurance basis for the weekly benefit of each recipient. Weekly benefits depend only on the level of past earnings.

Details of the weekly benefit computation are examined in Topic 8 below. The later discussion assesses the statutory replacement rate, the use of the two high quarters in the weekly benefit calculation and the level of the maximum benefit. Attention here is focused just on the rationale for benefit levels.

As noted in Chapter 2 and the discussion surrounding Table 2.6, some states' benefit formulas provide different replacement rates for workers in different situations. In particular considerations of presumed need enter when a state pays benefits under a

weighted benefit formula and/or pays dependents' benefits. In both situations, there is a presumption of greater need for some claimants than for others, respectively due to low wages or having dependents. In reviewing the prevalence of these provisions, Chapter 2 documented that weighted benefit formulas have become less prevalent in recent years and the prevalence of dependents' benefits has not changed. Because neither of these provisions is very effective in identifying persons with greater need, the procedures followed in Virginia for setting the level of weekly benefits do not need to be changed.

Recommendation 6. Do not change the basis for computing weekly benefits

Topic 4. The propriety of regional or extended benefit features

Chapter 4 demonstrated that average weekly wages and unemployment rates vary widely across the different geographic areas of Virginia. High wages are concentrated in the areas across the Potomac River from Washington, D.C. where average weekly wages are 35-40 percent above the statewide average. Other areas of the state (outside the Washington-Richmond corridor) have weekly wages that range from 20 to 35 percent below the statewide average. High unemployment is concentrated predominantly in areas along the southern and southwestern borders of Virginia.

Like all other UI programs, VEC currently operates with one set of benefit statutes throughout the entire state, e.g., with one maximum weekly benefit and one maximum potential benefit duration. Chapter 4 identified several potential problems of program administration and economic disincentives that could arise if differing substate benefit provisions were to be implemented. Four among these should be highlighted. 1) With higher benefits in Northern Virginia localities, there would be an increased volume of UI claims against Virginia employers. Many workers with earnings in Virginia and either Maryland or the District of Columbia would now find it more advantageous to file for benefits in Virginia. 2) If a benefit differential applied just in Northern Virginia, there would strong incentives for workers to claim this as their home area for benefit payments even though they reside mainly in some other area of Virginia. 3) Operating with a substate differential for maximum benefit duration would have two effects on labor

market incentives. Some claimants in affected counties would prolong their spells of unemployment in response to the longer potential duration. Other claimants would file for benefits from the high unemployment areas in attempting to secure longer benefit entitlements. To offset these responses, VEC would have to devote added administrative resources to activities such as verifying the claimant's true or principal residence.

If there were a desire to increase the maximum weekly benefit in Northern Virginia it would not necessarily have to be done as a deviation from the maximum applicable elsewhere in the state. Instituting a higher statewide maximum would automatically raise benefits for many residents of Northern Virginia because of their greater likelihood of having the requisite higher amount of base period earnings. Stated somewhat differently, raising the maximum weekly benefit is of disproportionate interest to residents of Northern Virginia. Any statewide increase would confer a very large share of the added benefit payments on unemployed residents of this area of the state.

Recommendation 7. Do not institute a substate differential in the maximum weekly benefit amount. If it is decided to assist residents of the high wage Northern Virginia area, this can be accomplished by increasing the statewide maximum weekly benefit.

Recommendation 8. Do not institute a substate differential in the maximum duration of benefits.

Topic 5. The appropriateness and sufficiency of pool charges

Under Virginia's current tax statute pool charges were imposed for four consecutive years in the 1980s (1982 to 1985) and again for four years during the 1990s (1993 to 1996). The average tax rate was set in the 0.5-0.7 percent range during 1982-1984 when the trust fund balance was far below the estimated level of the adequate balance. Pool charges were much smaller during the 1993-1996 when the downward deviations of the actual balance from the adequate balance were proportionately smaller than during 1982-1984.

Pool charges along with fund building taxes play an important role in ensuring that the trust fund will be restored to high levels following a recession-related drawdown. Of the two, pool charges have been larger in the past and could be larger in the future as their maximum rate is open ended. This contrasts with fund building taxes which operate either at zero or at 0.2 percent of taxable wages.

The method for setting the rate for pool charges (positive charges in three prior years relative to taxable wages for those years) ensures that over a three year period the pool charges from one year will be fully recovered. Thus the present tax statute ensures that all benefit charges not effectively assigned to individual employers will be recovered through pool charges.

Recommendation 9. Do not change the method for assigning pool charges.

Recommendation 10. Virginia should consider raising the maximum rate for fund building taxes. Moving the current rate of 0.2 percent to a higher level such as 0.4 percent (or having a graduated structure with rates of both 0.2 and 0.4 percent) would ensure a faster recovery of the trust fund balance following a recession. Furthermore, with a graduated schedule the added infusion of revenues would be larger in response to a larger drawdown. One option would be to impose a 0.2 percent pool charge for a fund balance ratio between 30 percent and 50 percent but a 0.4 percent pool charge when the fund balance ratio falls below 30 percent.

At the current scale of Virginia's economy and with annual taxable wages of about \$25 billion, an increase from 0.2 to 0.4 percent would mean an annual increment of about \$100 million to the trust fund through the maximum fund building tax rather than the present maximum increment of \$50 million.

Topic 6. The propriety of diversion of revenue to job training or economic development programs

The objectives of job training and economic development programs are desirable, to enhance economic opportunities for workers in general and particularly for the

unemployed. Throughout advanced market economies there is an increasing emphasis on active labor market program measures like job training and economic development as opposed to passive measures like UI benefit payments as the preferred way to secure more rapid reemployment of the unemployed. Nevertheless, questions remain as to the effectiveness of job training and economic development programs in achieving this desired outcome.

Monies for job training are already available under the Workforce Investment Act (WIA). It was beyond the resources of this project to assess the adequacy of monies already used in Virginia for training under WIA and other training programs. The economic case for any diversion should explicitly demonstrate that the spending on training and/or economic development would save enough on UI benefit payments to have a positive overall effect on total expenditures intended to help the unemployed. It should also be noted that neither job training nor economic development can limit their client base to just the unemployed. Of necessity both also serve employed workers.

State UI trust funds were established for a single purpose, to pay cash benefits to eligible unemployed workers. Once monies have been deposited in state trust fund accounts, they can be withdrawn only for the purpose of paying benefits. This principle is written into the federal Social Security Act that created state UI programs. Since UI claims activity is highly variable, this principle acts as a safeguard to ensure that trust fund monies are not dissipated and are available for future recessions. Any diversion of monies slated for the UI trust fund to these other purposes would further erode the balance in the state's UI trust fund, a balance already reduced by the current economic downturn. Thus both short run and long run considerations argue against any diversion of monies from UI trust funds for other purposes or programs.

If it were decided that added monies were needed in Virginia for training and/or economic development, two alternatives to a diversion from the UI trust fund should also be noted. First, Virginia could institute a new payroll tax dedicated to financing job training and/or economic development. Several states already have payroll taxes collected through the existing UI collection apparatus and dedicated to training and/or economic development activities. Second, Virginia could consider establishing a state reserve fund such as the one in North Carolina. State reserve funds are created by a

temporary diversion of UI taxes into a state administered trust fund whose principal is dedicated to paying UI benefits but whose interest earnings can be used in ways deemed appropriate by the state. After the fund is filled (typically a five year process) the diversion is redirected back to the UI trust fund. At this point there are two funds dedicated to paying UI benefits, the state's UI trust fund account at the U.S. Treasury and the principal in the state reserve fund. However, the interest from state reserve fund assets could finance job training, economic development and/or UI and ES administration. One attractive feature of a reserve fund arrangement is that no explicit tax is needed to finance these preferred activities after the state reserve fund had been filled to its target level. Its principal generates interest income that can finance job training, economic development or other worthy state activities.

Recommendation 11. A proposal to divert revenue to job training or economic development programs should be deferred. Consideration of these measures should come after the UI trust fund balance has been restored to a level closer to the adequate level as specified by the current fund adequacy calculation.

Recommendation 12. At that future date there should be a careful analysis of alternative ways to fund training and/or economic development activities. Among the alternatives to be considered should be the creation of a state reserve fund.

Topic 7. The current tax schedules for employers

The fifteen tax schedules provide for a wide range of effective tax rates. In the historic data examined in Chapter 6 this range was one full percentage point from 0.5 percent under the schedule with a fund balance ratio of 120 to 1.5 percent under the schedule with a fund balance ratio of 50. This range of variation is not hypothetical but based on actual experiences during rate years 1984 through 2001. Given the current taxable wage base of \$8,000 and current scale of Virginia's economy, taxable wages are about \$25 billion. This means the swing in tax revenues in going from the lowest to the highest rate schedule is about \$250 million (1 percent of \$25 billion). The aggregate

response of total scheduled taxes would be even larger if the taxable wage base exceeded \$8,000.

Recommendation 13. Do not change the current tax schedules

As noted in Chapter 6, Virginia's set of 15 tax rate schedules provide a strong response of taxes when trust fund balances are reduced during recessions. This feature of the tax statute should be retained.

One small modification to recommendation 13 could be considered. For the top five schedules with fund balance factors of from 100 to 120, the minimum tax rate is 0.0 percent whereas the minimum rate is 0.1 percent for the remaining schedules. The minimum tax rate could be increased to 0.05 percent for these top schedules. While the revenue implications would be modest, this change would reinforce the principle that all employers participate in financing the UI program and all contribute regardless of their recent individual benefit experiences.

Topic 8. The means of calculating the weekly amount of unemployment compensation benefits for displaced employees

Since 1982 weekly benefits in Virginia have been computed as $1/50^{\text{th}}$ of earnings from the two high quarters of the base period, subject to a weekly benefit maximum. Chapter 2 examined replacement rates in some detail. In two important respects Virginia's computation procedures yield results that match the national average. The $1/50^{\text{th}}$ calculation implies a statutory replacement of 52 percent of two high quarter earnings. Virginia's two high quarter calculation yields a replacement rate close to the average across the four types that are used, lower than the replacement rate from a high quarter (the most common) WBA calculation but higher than the replacement rate from an annual wage calculation. In both of these respects, Virginia matches the national average and there is no need for change.

Virginia's maximum weekly benefit, however, failed to grow as rapidly as weekly wages between the mid 1970s and 2001. While the national average ratio of the maximum weekly benefit to the average weekly wage has been stable at about 0.50, the

ratio in Virginia descended from the 0.50-0.55 range of the mid 1970s to 0.38 during the first half of 2001. As a consequence of slow growth in the maximum weekly benefit, the overall replacement rate declined. This was confirmed by two regression analyses of the replacement rate: a pooled analysis of 51 UI programs from 1988 to 2001 and a time series analysis of Virginia's replacement rate spanning the years 1967 to 2001.

During 2002, the replacement rate in Virginia will be the highest ever in the history of the program. It is estimated that the replacement rate will be 0.44 (compared to 0.31 in 2000) whereas rates of 0.40 or higher occurred previously only in 1938 (0.40) and 1978 (0.41). The explanation for the increase was the 37.3 percent increase in all weekly benefits instituted in last months of 2001 and operative throughout 2002.

Virginia's maximum weekly benefit of \$368 in 2002 represents 52 percent of the average weekly wage. However, under legislation currently in force, the maximum is scheduled to revert to \$318 in 2003 and then to \$268 in 2004, its level prior to the recent increase. However, the across-the-board benefit increases (including higher weekly benefit maximums) of 2002 and 2003 are adding measurably to benefit outlays and to the size of the trust fund drawdowns in these two years.

It would be desirable to restore Virginia's weekly benefit maximum to 50 percent of weekly wages at some point in the future. The higher maximum would imply higher benefit payouts, but at the same time it would provide improved wage loss replacement for higher wage beneficiaries. To prevent erosion of the maximum relative to the average weekly wage, it would also be prudent to institute some form of indexation that would tie increases in the maximum to changes in average wages. Higher maximums would also imply a higher level of total payouts in any future economic downturn. Several states (Delaware, Kentucky, Ohio, Oklahoma and Pennsylvania to name five) have devised mechanisms to suspend indexed increases during recessions. This provides temporary relief from some benefit costs during recessions but does not reduce the maximum benefit or the replacement rate in the long run.

Recommendation 14. End the temporary across-the-board increases in weekly benefits operative during 2002 and slated to remain operative during 2003 as soon as practicable.

Recommendation 15. Restore the maximum weekly benefit to a level that represents 50 percent of average weekly wages. Implementation of this recommendation may depend upon the future solvency status of Virginia's UI trust fund.

Recommendations 14 and 15 might be coordinated. Presently the \$368 weekly benefit maximum represents roughly 50 percent of the statewide average weekly wage. The across-the-board temporary increases of 2002-2003 could be ended without at the same time having the maximum weekly benefit revert to its former level of \$268. Restoring the statutory replacement rate to the 1/50th of two high quarter wages could be accomplished while leaving the maximum at its present \$368 or at some intermediate level between \$268 and \$368. Such a change would accomplish major savings in benefit payments and at the same time leave the maximum benefit at a more adequate level.

Recommendation 16. In the long run, Virginia should implement an indexed weekly benefit maximum. A reasonable indexation percentage (ratio of the maximum benefit to the average weekly wage in covered employment) would be 50 percent, a percentage presently used by five states with indexed maximums. In 2002 the implied maximum under a 50 percent indexation percentage would be approximately \$360. This level is close to the actual level of the maximum operative in 2002 under the 37.3 across-the-board increase in benefits.

The language of the authorizing legislation could include a clause to "turn off" indexed increases under specific circumstances, e.g., if a higher tax schedule is to become operative in the upcoming rate year or if the trust fund balance ratio falls below a designated threshold, e.g., an 80 percent fund adequacy ratio or lower. After the freeze period has ended, the maximum should be restored to the level implied by the indexation percentage. The post-freeze restoration could be structured to occur in an orderly fashion over a time period that matches the length of the freeze, e.g., full restoration over two years if a freeze lasted for two years.

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Appendix A. Unemployment and UI Benefit Duration in Virginia

Chapter 2 documented that unemployment duration (in the household survey, the CPS) and UI benefit duration are both measurably shorter in Virginia than in the U.S. as a whole. This appendix undertakes a regression analysis of the effects of UI statutes and other factors on UI benefit duration.

The starting point for the analysis is Table A1 which displays several time series that extend back to 1950. The data in the table are utilized in the subsequent regression analysis. Only a few comments are offered. Column [4] traces the increase in maximum weeks from 16 in 1950 to 26 in 1965 and later years. Note in column [5] that the exhaustion rate was above 0.30 in every year before 1963 when maximum weeks were 20 or fewer. The period when the MBA/BPE ratio was highest at 0.33 (1973 to 1981) is shown in column [6]. Finally, note the availability of the three series in columns [7], [8] and [9] is limited. These limitations in turn affect the estimation periods for some of the regressions.

The findings of the regression analysis appear in Table A2. The first two regressions illustrate the importance of both maximum weeks and the MBA/BPE ratio on potential benefit duration. In equation [1] which explains 98 percent of the variation in potential duration during 1950-2001, their respective t ratios are 41.1 and 11.1 respectively. The importance of the MBA/BPE ratio is reinforced by equation [2] which was fitted for the 1967-2001 period when maximum weeks was constant at 26. The two regressions imply that an increase in the MBA/BPE ratio from 0.26 to 0.36 would increase potential benefit duration by 2.0-2.3 weeks.

Equation [3] illustrates the importance of both maximum weeks and the MBA/BPE ratio in determining duration among benefit exhaustees. This equation suggests that duration among exhaustees was 7 weeks higher with a maximum duration of 26 weeks as opposed to 16 weeks of the years before 1957. The years of the high MBA/BPE ratio also exerted a significantly positive effect on this duration measure.

Equation [4] shows that over half the variation in the exhaustion rate is explained by controlling only for the effect of maximum weeks. Its coefficient suggests the exhaustion rate for the post-1964 years was about 0.15 lower than in pre-1957 years.

Before 1957, the exhaustion rate in Virginia (column [5] in Table A1) consistently exceeded the national average.¹

The final five equations explore the determinants of actual benefit duration. Equation [5] shows there was a long run upward trend in UI benefit duration associated with the increase in potential duration (and implicitly in maximum weeks). Adding the nonseparation determination rate and the disqualification rate (equation [6]) does not add much to explained variation. Further, the coefficient on the disqualification rate has the wrong sign and is significant. In this equation as in others, no important quantitative effects of VEC administrative activities were apparent. This negative finding held when the rate of eligibility reviews was also added to the regression.

The final three regressions show that actual unemployment duration based on the CPS does exert a positive effect on UI benefit duration. In equation [8] the non-separation disqualification rate is no longer significant when CPS duration enters. The fit improves further when the derived CPS duration measure (from expression (B.6) in Chapter 2) replaces the published duration measure. The adjusted R^2 is ten points higher in [9] compared to [8] and its coefficient is both larger and with a higher t ratio.

The suggestion in equation [9] is that potential duration, the non-separation determination rate and overall unemployment duration all play a role in explaining variation in average UI benefit duration. Of the three influences, however, unemployment duration appears to be the singly most important variable. Benefit duration is higher in years of high unemployment duration.

The generally low levels of the R^2 s indicates that much of the year to year variation in UI benefit duration is not captured by the variables included in the regressions. Also, the low levels of the Durbin Watson statistics with the associated positive serial correlation in the residuals provides a second cautionary indicator. When equation [9] was reestimated with a correction for first order serial correlation, the t ratio on potential duration dropped to 0.1, the t on the CPS duration decreased to 2.0 while the t on the nonseparation determination rate remained at 1.7. In Virginia, as in several other states, explaining UI benefit duration is not a simple matter.

¹ Between 1950 and 1956 the exhaustion rate in Virginia exceeded the U.S. average in every year, and their respective seven year averages were 0.36 and 0.24.

Table A1. Indicators of UI Benefit Duration and Unemployment Duration in Virginia, 1950 to 2001.

	Avg. UI Benefit Duration [1]	Potential Benefit Duration [2]	Avg. Dur- ation for Exhaustees [3]	Maximum Weeks [4]	Exhaustion Rate [5]	Max Benefit/ Base Period Wages [6]	Non-sep. Determination Rate [7]	Unemp. Duration CPS-Pub. [8]	Unemp. Duration CPS-Derived [9]
1950	9.3	13.7	12.4	16	0.41	0.25	INA	INA	INA
1951	7.2	14.0	11.9	16	0.32	0.25	INA	INA	INA
1952	8.5	14.0	12.4	16	0.35	0.25	INA	INA	INA
1953	7.8	13.9	12.2	16	0.39	0.25	INA	INA	INA
1954	8.3	14.0	12.2	16	0.33	0.25	INA	INA	INA
1955	8.2	13.8	12.1	16	0.37	0.25	INA	INA	INA
1956	7.8	14.5	11.8	16	0.34	0.25	INA	INA	INA
1957	8.5	15.6	13.3	18	0.36	0.25	INA	INA	INA
1958	10.1	15.7	14.0	18	0.44	0.25	INA	INA	INA
1959	10.1	15.4	13.8	18	0.45	0.25	INA	INA	INA
1960	9.3	16.0	13.4	20	0.43	0.25	INA	INA	INA
1961	10.6	16.3	13.9	20	0.40	0.25	INA	INA	INA
1962	9.8	16.6	13.7	20	0.39	0.25	INA	INA	INA
1963	9.9	18.4	15.1	24	0.31	0.25	INA	INA	INA
1964	9.8	19.2	15.8	24	0.27	0.25	INA	INA	INA
1965	9.3	20.0	17.0	26	0.23	0.25	INA	INA	INA
1966	8.0	20.4	16.7	26	0.19	0.25	INA	INA	INA
1967	8.7	20.7	17.1	26	0.21	0.25	INA	INA	INA
1968	8.6	20.7	17.3	26	0.19	0.25	INA	INA	INA
1969	8.4	21.3	17.6	26	0.21	0.27	INA	INA	INA
1970	8.6	21.9	18.6	26	0.22	0.27	INA	INA	INA
1971	10.4	21.5	19.1	26	0.22	0.27	0.44	INA	INA
1972	10.7	21.7	19.1	26	0.25	0.27	0.53	INA	INA
1973	10.5	22.6	20.0	26	0.22	0.33	0.46	INA	INA
1974	8.8	23.2	20.8	26	0.25	0.33	0.33	INA	INA
1975	11.9	23.1	21.5	26	0.29	0.33	0.11	INA	INA
1976	12.4	22.5	21.1	26	0.33	0.33	0.18	INA	INA
1977	12.0	22.6	20.8	26	0.29	0.33	0.16	12.0	9.5
1978	11.7	22.7	20.8	26	0.28	0.33	0.14	8.3	8.6
1979	11.5	22.9	20.6	26	0.25	0.33	0.13	7.6	7.6
1980	12.1	23.2	21.4	26	0.33	0.33	0.12	9.2	9.2
1981	10.2	22.0	21.1	26	0.29	0.33	0.13	10.4	9.1
1982	10.9	21.0	19.5	26	0.26	0.26	0.14	13.2	10.2
1983	11.0	20.9	20.1	26	0.26	0.26	0.17	14.2	10.3
1984	8.4	21.1	18.9	26	0.21	0.26	0.17	11.0	8.0
1985	8.8	21.5	19.2	26	0.18	0.26	0.16	11.0	8.8
1986	9.1	21.3	19.7	26	0.19	0.26	0.19	10.4	8.1
1987	8.7	21.2	19.8	26	0.18	0.26	0.45	10.5	8.3
1988	8.5	21.2	19.5	26	0.17	0.26	0.49	9.9	8.2
1989	7.8	21.5	19.5	26	0.15	0.26	0.47	10.1	8.3
1990	8.1	21.8	19.8	26	0.15	0.26	0.50	9.0	8.1
1991	12.3	21.4	20.5	26	0.24	0.26	0.37	12.5	10.9
1992	13.3	20.7	20.3	26	0.36	0.26	0.28	16.8	12.4
1993	13.4	21.1	20.8	26	0.34	0.26	0.27	11.9	9.5
1994	11.6	21.1	20.4	26	0.29	0.26	0.28	15.6	11.9
1995	10.3	21.3	20.4	26	0.26	0.26	0.30	14.8	11.1
1996	10.4	21.0	20.4	26	0.22	0.26	0.32	15.3	10.9
1997	10.2	21.5	20.4	26	0.23	0.26	0.30	15.2	12.2
1998	10.0	21.4	20.3	26	0.22	0.26	0.25	12.2	8.7
1999	10.2	21.5	20.4	26	0.21	0.26	0.16	11.3	9.1
2000	9.8	21.3	20.2	26	0.25	0.26	0.15	9.4	8.5
2001	10.3	22.0	20.6	26	0.25	0.26	0.12	INA	INA

Source: U.S. Department of Labor, Bureau of Labor Statistics and Office of Workforce Security. All duration measures in weeks
a - determinations per ten claimant contacts. INA - Information not available.

Table A2. Regressions Explaining UI Benefit Duration in Virginia

	Potential Duration	Potential Duration	Actual Duration Exhaust.	Exhaus- tion Rate	Actual Duration	Actual Duration	Actual Duration	Actual Duration	Actual Duration
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Constant	-2.981 [5.5]	15.864 [32.1]	-5.455 [3.8]	0.637 [13.6]	5.289 [4.2]	-3.456 [0.4]	-29.101 [2.4]	-20.870 [1.6]	-13.025 [1.3]
Maximum Weeks	0.696 [43.1]		0.707 [16.5]	-0.015 [7.8]					
MBA/BPE	23.079 [11.1]	20.718 [11.8]	24.129 [4.4]						
Potential Duration					0.230 [3.7]	0.528 [1.4]	1.576 [3.0]	1.231 [2.2]	0.803 [1.8]
Non-sep. Det. Rate						-1.764 [0.9]		-3.170 [1.3]	-3.835 [1.7]
Non-sep. Disqual. Rt						3.782 [2.1]		1.145 [0.6]	0.301 [0.2]
Avg. Dur. CPS Published							0.474 [3.4]	0.397 [2.5]	
Avg. Dur. CPS Derived									0.728 [3.3]
Years	1950-01	1967-01	1950-01	1950-01	1950-01	1971-01	1977-00	1977-00	1977-00
Adj. R2	0.982	0.803	0.891	0.540	0.198	0.181	0.324	0.339	0.443
Std. Error	0.404	0.329	1.070	0.053	1.354	1.361	1.320	1.305	1.198
D. W.	1.22	1.54	0.27	0.59	0.78	1.01	1.10	1.09	1.33
Mean	19.80	21.66	17.87	0.28	9.85	10.50	10.43	10.43	10.43

Source: Most data series appear in Table A1. In brackets beneath each coefficient is the absolute value of its t ratio.

Appendix B. A Simulation Model of the Virginia UI Trust Fund

This appendix describes a simulation model developed to examine questions of UI program financing and trust fund adequacy in Virginia. It resembles models developed by the author in several other states by the author, most recently in Georgia, Massachusetts, Ohio, Vermont and Washington.

The model generates deterministic simulations that extend to the year 2008. Thus while individual variables can take on different values from one simulation run to the next, the model's output paths for all variables will be identical whenever two simulations specify all exogenous (or control) variables to have exactly the same values for the two simulations. This allows one to examine the effects of changing just one variable and tracking its effects on all variables of interest in the model. As part of the project, the full model with supporting documentation will be made available to the Virginia Employment Commission.

A. Description of the Model

The model has a recursive structure with five main sections or modules. Besides these five modules, it has a control panel which allows the user to change important variables and note their effects on key outcomes such as the benefit payments, tax revenues and the trust fund balance. As noted, the model is similar to earlier models developed by the project director in several other states. A general description of the modeling approach appears in Vroman (1990) and the model developed for use in Georgia is described in Vroman (1999b).

For all variables of interest, the model generates annual time paths for several consecutive years. The model's standard output display extends back to 1988 and forward to 2008. For the years 1988 to 2001 this display is useful in showing historic values for individual variables. For more recent years, behavioral relations are present (with add factors to force agreement with historic values of variables through 2001).

The model incorporates roughly 130 relationships needed to determine important variables related to revenues and benefit payments. Individual equations are behavioral relations, logical relationships and definitional identities. Behavioral relations were

developed from multiple regressions based on historic data. The combined set of equations provides a full characterization of the relationships that determine benefits, taxes and the trust fund balance. Each equation in the model is displayed in Appendix C. Every dependent variable is defined, and the exact mathematical relationship determining each variable is shown. Table B1 provides a four page display of model output spanning the 21 years from 1988 to 2008. The variables in Table B1 and the associated descriptions and definitions in Appendix C follow the same sequencing.

B. Individual Modules

The model has five modules that respectively characterize 1) Virginia's labor market, 2) UI benefits, 3) taxes, 4) trust fund interest and 5) an annual summary of the inflows and outflows that change the trust fund balance.

1. The Labor Market

Relationships in the labor market determine the levels of Virginia's labor force, employment, unemployment and the unemployment rate as measured by the household labor force survey. This module also determines aggregate labor market variables for the UI program such as taxable employment, reimbursable employment, the average weekly wage and total covered wages of both taxable and reimbursable employers.

Paramount among the labor market variables is the total unemployment rate (TUR). This measures total unemployment among persons aged 16 and older and expresses unemployment as a percentage of the state's labor force. Changes in the TUR are indicative of demand conditions in the state labor market. The model uses the TUR as the principal summary variable to represent the business cycle in Virginia.

The module is structured to make a direct connection between the household survey estimate of total employment and UI covered employment. The ratios of both taxable covered employment and reimbursable employment to household employment as of 2001 were noted and projected to persist unchanged into the future. One important consequence of linking household survey employment to UI covered employment is that covered employment changes whenever total employment varies. Thus, when the unemployment rate increases, there is an automatic effect on UI tax revenues which decline as total employment and taxable covered employment both decline.

Other important exogenous variables present in this module are the assumed rate of labor force growth, the rate of wage inflation and the nominal interest rate. The module also includes a relationship that links the interest rate paid on UI trust fund balances to the rate of wage inflation. Thus, if the inflation rate changes, interest earnings of the UI trust fund are affected, e.g., increasing when the inflation rate increases.

Historic values of the key labor market variables are included through 2001 while projections are made for later years. For the baseline simulation, the model assumes the labor force will grow at a 2.0 percent annual rate starting in 2003 while nominal wages will grow by 4.0 percent annually and the nominal interest rate will be 6.0 percent. The model user can change any of these assumptions.

2. UI Benefits

The benefits module determines regular UI benefits that are financed from Virginia's UI trust fund. While the state also is responsible for paying half of the costs of federal-state Extended Benefits (EB), the EB program has operated with only state triggers since the early 1980s. In historic data, the state has never approached a situation where the IUR would reach a level close to the level required to activate the EB program. The model does not contemplate payment of EB benefits in Virginia. Total payments in the regular UI program are projected as the product of weeks compensated times the average weekly benefit.

A key variable that determines regular UI benefit payments is insured unemployment (IU). This, in turn, is linked to total unemployment (TU) as measured in the household labor force survey. The model sets IU as the product of TU (determined in the labor market module) times the IUTU ratio. A multiple regression relationship determines the IUTU ratio.

The IUTU regression equation has four independent or explanatory variables: the total unemployment rate (TUR), the TUR lagged one year and two dummy variables. The unemployment rate variables enter as expected with a positive coefficient for the current TUR and a negative coefficient for the lagged TUR. This pattern is common across many states. The IUTU ratio rises initially as the TUR increases (reflecting an increase in the job loser share of unemployment and their high eligibility for UI) but then decreasing one year later (reflecting both exhaustions and reduced monetary eligibility due to higher

unemployment). One dummy equals unity for the years between 1967 and 1974 (and zero from 1975) and controls for the unusually low IUTU ratio of those early years. A second dummy equals zero to 1997 and then one from 1998. It has a positive and significant coefficient indicating an increase in the IUTU ratio during these most recent years. The coefficient suggests the ratio was higher by 0.07 during 1998-2001 compared to earlier years. If this persists, it has important cost implications for Virginia's UI program. Appendix C displays the IUTU regression based on annual data covering the period 1967 to 2001. All four slope coefficients are statistically significant

Virginia has followed different policies regarding the waiting period. Columns [6] and [7] of Table 2.5 showed the differing treatment of the waiting week in years since 1967. Currently Virginia requires a one week wait before collecting UI benefits. The different treatment of the waiting period has a strong effect on the ratio of weeks paid to weeks claimed. A regression shown in Appendix C suggests the ratio is lower by 0.11 when the one week wait applies compared to a situation with no waiting period.

The model also distinguishes weeks compensated by reimbursable employers from those of taxable employers. While reimbursable employers have accounted for about 19 percent of total covered employment in recent years, the associated claims and benefit payments are much less important as a share of weeks compensated. The model projects the average reimbursable share of benefit payments observed from 1997 to 2001 (0.038) to persist into the future. Thus in determining compensable weeks for taxable employers, the model makes explicit adjustments for both reimbursable weeks and weeks claimed that are not compensated.

From Chart 2.1 of Chapter 2 it is clear that the maximum weekly benefit exerts a strong influence on the average weekly benefit paid to recipients. The model determines the weekly benefit as the product of the average weekly wage and the replacement rate (weekly benefits as a proportion of the average weekly wage). Virginia typically increases the maximum benefit on July 1st. Thus the model shows the maximum applicable for each half of a given calendar year, and then computes an annual maximum which is the average for the two six month periods.

The replacement rate (REPRATE) equation in the model is a regression that has two explanatory variables; the ratio of the maximum annual weekly benefit to the average

weekly wage and the unemployment rate (TUR). Combined these variables explained 93 percent of replacement rate variation during the 1967-2001 period. The maximum weekly benefit variable entered the regression with a positive coefficient and a t ratio of 14.1. As noted in Chapter 2, the decrease in the replacement rate between the mid 1970s and 2001 is explained by the decrease in the ratio of the maximum weekly benefit to the weekly wage.

The final factor affecting benefit payments from the regular UI program is an adjustment that reconciles all individual factors (IU, the ratio of weeks compensated to weeks claimed, a reduction recognizing weeks compensated for reimbursable employers, and the weekly benefit) with the total outflow from the state's trust fund. This adjustment factor averaged 1.0125 during 1996-2000, and is projected to persist for years starting in 2002. In the model, regular UI benefit payments are the product of five identifiable components, as shown in Appendix C.

3. UI Taxes

The model derives total tax payments as the sum of four separate components, i.e., payments by experience rated employers, new employers, other employers ineligible for experience rating and specially taxed employers. The latter three groups are of small importance, but an explicit treatment of their contributions is made by projecting their share of taxable wages based on averages from the 1996-2000 period and the appropriate statutory tax rates are applied to each (including fund building taxes and pool taxes if they are operative).

Total tax payments by experience rated employers are the product of taxable wages times the average tax rate. The model determines taxable wages by multiplying total covered wages of taxable employers times the taxable wage proportion (TWP), the ratio of taxable wages to total wages.

As discussed in Chapter 6, the taxable wage proportion is closely linked to the UI tax base per covered worker (\$8000 since 1991). The model uses a multiple regression that links the TWP to the tax base (expressed as a proportion of the average earnings of covered workers) and the lagged unemployment rate (TUR). The tax base enters the regression in nonlinear manner. Note in Appendix C that each of the three explanatory variables has a significant effect on TWP. Combined, the three explanatory variables

yielded an adjusted R^2 of 0.995. Recall from Chapter 6 that Virginia now collects revenues from less than one fourth of the total wages of covered employers. To change TWP, policy makers would only have to change (increase) the tax base.

The discussion of Chapters 5 and 6 noted that Virginia's tax statute authorizes three separate taxes that may enter the total tax obligation of an experience rated employer. These are: 1) the tax rate from the tax rate schedule which is determined by the employer's benefit ratio and the particular rate schedule applicable for the current year, 2) the fund building tax and 3) pool charge taxes. The model devotes careful attention to each of these three.

For scheduled taxes the model estimates the level of "adequate reserves" based on the product of covered wages, the three year high cost average and the 1.38 reserve adequacy multiplier. In the model, the projected balance on June 30th starts from the balance of the previous December 31st and adds estimates tax receipts and interest income and subtracts estimated benefit payments for the first half of the year to arrive at a June 30th estimated balance. This balance is further modified to incorporate third quarter interest and taxes less July benefit payments, three adjustments made by VEC. Thus the model mimics the VEC's procedures for estimating the June 30th fund balance used in the upcoming year's tax rate determinations.

The ratio of the actual balance to the adequate balance then is computed as a percentage and rounded to the appropriate five percent fund balance ratio. This rounded ratio, in turn, is a major determinant of the average scheduled tax rate. The regression determining this tax rate has three explanatory variables: the rounded fund balance ratio, the change in the rounded fund balance ratio and the change in the unemployment rate. As shown in Appendix C this regression explained 98 percent of the variation in the scheduled tax rate in data for the years 1984 to 2001. The closeness of this fit is hardly surprising given the strong association between this tax rate and the rounded fund balance ratios shown earlier in Figure 6.2 of Chapter 6.

The determination of the fund building tax is straightforward. This tax rate is zero unless the rounded fund balance ratio is 50. If the rounded fund balance ratio is 50, the fund building rate is then 0.2 percent.

Pool charges are built up from their three constituent parts: charges against inactive employers, noncharged benefits and ineffective charges against maximum rated employers. For each a regression was fitted explaining time series variation in the charges expressed as a proportion of total benefits. The regressions appeared previously in Table 5.2, i.e., numbers 3, 4 and 5 in that table. Each estimated proportion is then multiplied by the level of total benefits (for the fiscal year) and the three are summed. If the rounded fund balance ratio is higher than 50, the total of ineffectively assigned benefit charges is compared to interest income for the fiscal year. The difference (pool charges less interest), if positive, becomes the charge to be covered by the pool cost tax. The tax is based on three years of net excess charges. Of course, the charges become much larger in years when the rounded fund balance ratio is at 50 since interest cannot offset pool charges in this situation. The tax rate for pool charges is derived from the ratio of the three year sum of pool charges divided by the three year sum of taxable wages.

With the three components of the total tax rate thus determined, the combined rate is multiplied by taxable wages. This is added to the estimated contributions of the non-experience rated employers to arrive at the model's estimate of total tax revenues.

4. Interest Income

The model calculates interest income as the product of the interest rate times the average trust fund balance during the year. The interest rate is determined in the labor market module through a linkage with the rate of wage inflation. The relation recognizes the recent differential between the interest rate paid on trust fund balances and the state's rate of wage inflation. To avoid circularity in the model, some of the interest income from the current year is ignored in setting an initial estimate of the end-of-year balance.¹¹

5. The Trust Fund Identity

The fifth module updates the trust fund balance annually. Taxes and interest income are added to the end-of-year balance from the previous year and current year benefit payments are subtracted to produce the end-of-year balance for the current year.

¹ The end-of-year balance is influenced by interest earnings. However, if interest is included in initial estimate of the end-of-year balance, this introduces circularity (simultaneity) into the model, i.e., mutual determination between interest income and the end-of-year balance. This can be avoided by making an initial estimate of the end of year balance that recognizes taxes and benefit payments but does not recognize interest income during the year. The consequence of this procedure is to produce a small underestimate of interest income for the year.

This is simply an accounting identity that updates the trust fund balance each year by adding to the lagged balance the net difference between annual inflows (taxes plus interest) and the annual benefit outflow. For 2002 and 2003 the fund balance identity recognizes the Reed Act distribution of 2002 and the appropriations of monies from the distribution for 2002 and 2003.

This module also tracks trust fund deficits for simulations that produce deficits. The deficit and debt relationships provide an annual accounting of these flows in years when the model indicates the trust fund has a net deficit.

C. Summary

The model describes important aspects of UI taxes and benefits in Virginia and traces developments in the UI trust fund balance. Three features of the model are noteworthy. 1) When unemployment changes, there are automatic responses of both UI benefit payments and of UI tax revenues. 2) Individual relationships are fully displayed in Appendix C. 3) The effects of changing individual variables or relationships in the model can be traced for single years or for longer periods. The model, in other words, produces deterministic simulations that can trace the effects of policy changes and labor market developments over multiyear periods.

Appendix C: Virginia Model Equations

BLOCK 1 LABOR MARKET

GRCLF	Growth rate in the civilian labor force, percent	Exogenous variable
GRAWW	Growth rate in the average weekly wage, taxable employers, percent	Exogenous variable
GRAWWREI	Growth rate in the average weekly wage, reimbursable employers, percent	Exogenous variable
GRAWWTO	Growth rate in the average weekly wage, all covered employers, percent	$= 100*((AWWTO/AWWTO_{-1}) - 1)$, AWWTO defined below
INTRATE	Interest rate on trust fund balances, percent	Historic data to 2001, $= \text{GRAWWTO} + 2.0$ from 2002
TUR	Total unemployment rate, percent	Exogenous variable
CLF	Labor force, thousands	$= CLF_{-1}*(1 + GRCLF/100)$
TU	Total unemployment	$= CLF*TUR/100$
ECPS	Total employment	$= CLF - TU$
ETAX	Employment of taxable covered employers, thousands	$=$ Historic data to 2001, $= ETAX_{-1} + .7772*(ECPS - ECPS01)$ where ECPS01 = ECPS in 2001 and .7772 is the ratio of ETAX to ECPS in 2001

EREI	Employment of reimbursable employers, thousands	= Historic data to 2001, = $EREI_{-1} + .1501*(ECPS-ECPS01)$ and .1501 is the ratio of EREI to ECPS in 2001
ECOV	Employment covered by the UI program, thousands	= ETAX + EREI
WSTO	Total wages of taxable employers, billions	= Historic data to 2001 = $ETAX*AWW*(52/1000000)$ AWW defined below
WSREI	Total wages of reimbursable employers, billions	= Historic data to 2001 = $EREI*AWWREI*(52/1000000)$ AWWREI defined below
AWW	Average weekly wage of taxable employers	= $(1 + GRAWW/100)*AWW_{-1}$
AWWREI	Average weekly wage of reimbursable employers	= $(1 + GRAWWREI/100)*AWWREI_{-1}$
AWWTO	Average weekly wage of all covered employers	= $((ETAX*AWW)+(EREI*AWWREI))/(ETAX + EREI)$
BLOCK 2 BENEFITS		
IUTU	Ratio of insured to total unemployment	= $0.1627 + 0.0276*TUR$ (4.1) (3.8) - $0.0195*TUR_{-1} - 0.0397*D6774$ (2.6) (2.1) + $0.0716*D9801$ (3.0) Adj $R^2 = 0.558$ S.E. = 0.0305 D.W. = 1.67 Sample period 1967 to 2001 D6774 = 1 from 1967 to 1974, 0 later D9801 = 1 from 1998 to 2001, 0 earlier

IU	Insured unemployment, thousands	$= IUTU * TU$
IUR	Insured unemployment rate	$= 100 * IU / ECOV$
IUTXIU	Ratio of IU of taxable employers to total IU	Exogenous variable, = historic data to 2001, = 0.9704 from 2002, 0.9704 = 1997-2001 average
WAITWEEK	Waiting week	Exogenous variable, = 1 from 1991
D1981	Dummy variable for years from 1981	Exogenous variable, = 1 from 1981, 0 earlier
WPDWCL	Ratio of weeks paid to weeks claimed	$= 0.8633 - 0.114 * WAITWEEK$ (64.8) (8.1) $+ 0.070 * D1981$ (5.6) Adj $R^2 = 0.761$ S.E. = 0.0364 D.W. = 1.36 Sample period 1967 to 2001
WEEKSR	Weeks of regular UI benefits paid in the year, thousands	$= IU * WPDWCL * 52$
MAXWBA1-2	Maximum WBA first six months of the year	$= MAXWBA3-4$ MAXWBA3-4 defined below
MAXWBA3-4	Maximum WBA, last six months of the year	= Exogenous variable
MAXWBA	Maximum weekly benefit	$= (.5 * MAXWBA1-2) + (.5 * MAXWBA3-4)$
MBAWWTO	Ratio of the maximum weekly benefit to the average weekly wage	$= MAXWBA / AWWTO$
REPRATE	Benefit replacement rate, ratio of average weekly benefit to average weekly wage	$= 0.1170 + 0.4657 * MBAWWTO$ (9.1) (14.1) $+ 0.00529 * TUR$ (4.5)

Adj R² = 0.925 S.E. = 0.0072

D.W. = 1.83

Sample period 1967 to 2001

WBA	Average weekly benefit	= REPRATE*AWWTO
BENADJ	Benefit adjustment ratio to make estimate of benefits agree with program totals	Exogenous variable, = historic data to 2001, = 1.0125 from 2002, 1.0125 = 1996-2000 average
BENTF	Regular UI program benefits for taxable employers, millions	= IU*IUTXIU*WPDWCL*WBA* *BENADJ*(0.052)
BLOCK 3 TAXES		
TXBASE	UI taxable wage base	Exogenous variable = \$8000 from 1991
TBAW	Ratio of the tax base to the average wage	= TXBASE/(52*AWW)
TWP	Ratio of taxable wages to total wages for taxable covered employers	= -0.040 + 1.3664*TBAW (0.2) (11.3) - 0.5687*TBAW ² - 0.00717*TUR. ₁ (3.8) (6.2)
		Adj R ² = 0.995 S.E. = 0.0069 D.W. = 1.19 Sample period: 1967 to 2001 with 1972 omitted
WSTAX	Taxable wages of taxable employers, billions	= ETAX*AWW*(52/1000000)*TWP
WSTO	Total wages of taxable employers, billions	= ETAX*AWW*(52/1000000)
PWSTXNEW	Proportion of taxable wages paid by new employers	Exogenous variable = historic values 1988 to 2000 = 0.01642 from 2001

		0.01642 was the average proportion from 1996 to 2000
TXRTNEW	Tax rate for new employers, percent	$= 2.5 + \text{TXRTP} + \text{TXRTF}$ TXRTP, TXRTF defined below
TAXNEW	UI taxes paid by new employers	$= \text{WSTAX} * \text{PWSTXNEW} * \text{TXRTNEW} / 100$
PWSTXOINL	Proportion of taxable wages paid by other employers ineligible for experience rating	Exogenous variable = historic values 1988 to 2000 = 0.00329 from 2001 0.00329 was the average proportion from 1996 to 2000
TXRTOINL	Tax rate for other ineligible employers, percent	$= 6.2 + \text{TXRTP} + \text{TXRTF}$ TXRTP, TXRTF defined below
TAXOINL	Taxes paid by other ineligible employers	$= \text{WSTAX} * \text{PWSTXOINL} * \text{TXRTOINL} / 100$
PWSTXSPTX	Proportion of taxable wages paid by specially taxed employers	Exogenous variable = historic values 1988 to 2000 = 0.00222 from 2001 0.00222 was the average proportion from 1996 to 2000
TXRTSPTX	Tax rate for specially taxed employers, percent	$= 6.2 + \text{TXRTP} + \text{TXRTF}$ TXRTP, TXRTF defined below
TAXSPTX	Taxes paid by specially taxed employers	$= \text{WSTAX} * \text{PWSTXSPTX} * \text{TXRTSPTX} / 100$
PWSTXEXRT	Proportion of taxable wages paid by regularly rated employers	$= 1 - \text{PWSTXNEW} - \text{PWSTXOINL} - \text{PWSTXSPTX}$
PWSTOQ1Q2	Proportion of covered wages paid in quarters one and two	Exogenous variable = Historic values 1988 to 2001 = 0.4799 from 2002 0.4799 was the average from 1996 to 2000
WSTOQ1Q2	Covered wages paid in quarters one plus two	$= \text{WSTO} * \text{PWSTOQ1Q2}$

WSTOQ3Q4	Covered wages paid in quarters three plus four	$= WSTO - WSTOQ1Q2$
WSTOFY	Covered wages for the current year ending June 30	$= WSTOQ1Q2 + WSTOQ3Q4_{-1}$
HCR3YRAV	Average high cost ratio (benefits as a percent of covered payroll) for the three highest cost years of the past 20	<p>Historic data to rate year 2002, $= 0.71$ for rate year 2003, avg. of 0.90 (FY83), 0.62 (CY91) and 0.62 (FY02) $= 0.62$ for rate year 2004, avg. of 0.62 (CY91), 0.53 (CY92) and 0.70 (CY02) $= 0.62$ from 2005 to 2008 Calculation assumes cost rate for calendar year 2002 $= 0.70$ and cost rate below 0.53 percent during 2003-2007</p>
BRATIOANN	Benefit ratio for the current calendar year, percent	$= 100 * BENTF / (1000 * WSTO)$
BRATIOFY	Benefit ratio for current fiscal year, percent	$= 100 * (BENQ1Q2 + (BENTF - BENQ1Q2)_{-1}) / (1000 * WSTOFY)$
HCM	High cost multiple, multiple that inflates the three year high cost rate to arrive at the adequate trust fund balance	<p>Exogenous variable $= 1.38$ from 1997 $= 1.50$ from 1982 to 1996</p>
TFADQBAL	Adequate trust fund balance	<p>Exogenous variable $= WSTOFY * HCR3YRAV * HCM / 100$</p>
PWSTXQ1	Proportion of taxable wages earned in the first quarter	<p>$= 0.6497 - 0.3904 * TBAW$ (29.4) (5.3)</p> <p>Adj $R^2 = 0.674$ S.E. = 0.0115 D.W. = 1.14 Sample period 1988 to 2001</p>
PWSTXQ2	Proportion of taxable wages earned in the second quarter	<p>$= 0.1324 + 0.3153 * TBAW$ (20.2) (14.4)</p> <p>Adj $R^2 = 0.940$ S.E. = 0.0034 D.W. = 1.39 Sample period 1988 to 2001</p>

PWSTXQ3	Proportion of taxable wages earned in the third quarter	$= 0.1057 + 0.0921 \cdot \text{TBAW}$ $(13.2) \quad (3.4)$ Adj R ² = 0.454 S.E. = 0.0042 D.W. = 1.21 Sample period 1988 to 2001
PWSTXQ4	Proportion of taxable wages earned in the fourth quarter	$= 0.1121 - 0.0166 \cdot \text{TBAW}$ $(11.2) \quad (0.5)$ Adj R ² = -.061 S.E. = 0.0052 D.W. = 0.92 Sample period 1988 to 2001
WSTXQ1Q2	Taxable wages earned in the first and second quarters	$= (\text{PWSTXQ1} + \text{PWSTXQ2}) \cdot \text{WSTAX}$
WSTAXFY	Taxable wages for the fiscal year	$= \text{WSTXQ1Q2} + (\text{WSTAX} - \text{WSTXQ1Q2})_{-1}$
TAXQ1	Tax receipts in the first quarter	$= \text{PWSTXQ4}_{-1} \cdot \text{TAXTOT}_{-1}$ TAXTOT defined below
TAXQ2	Tax receipts in the second quarter	$= \text{PWSTXQ1} \cdot \text{TAXTOT}$
TAXQ1Q2	Tax receipts in the first and second quarters	$= \text{TAXQ1} + \text{TAXQ2}$
TAXQ3	Tax receipts in the third quarter	$= \text{PWSTXQ2} \cdot \text{TAXTOT}$
PBENQ1Q2	Proportion of benefits paid in the first and second quarters	Exogenous variable = Historic data to 2002 = 0.5633 from 2003 0.5633 = 1995-1999 average
BENQ1Q2	Benefits paid in the first and second quarters	$= \text{PBENQ1Q2} \cdot \text{BENTF}$
PBENQ3	Proportion of benefits paid in the third quarter	Exogenous variable = Historic data to 2001 = 0.2221 from 2002 0.2221 = 1995-1999 average
BENQ3	Benefits paid in the third qtr.	$= \text{PBENQ3} \cdot \text{BENTF}$

INTQ1Q2	Interest paid in the first and second quarters	$= 0.5 * \text{INTRATE} * (\text{RESNL} + \text{TAXQ1Q2} - \text{BENQ1Q2})$ RESNL is start-of-year trust fund reserves, defined in Block 5
INTQ3	Interest paid in the third quarter	$= 0.5 * \text{INTQ1Q2}$
TFBALQ2	Trust fund balance in U.S. Treasury account, June 30	$= \text{RESNL} + \text{TAXQ1Q2} - \text{BENQ1Q2} + \text{INTQ1Q2}$ where RESNL is net trust fund reserves on December 31 of the past year
TFBALQ2AD	Sum of net adjustments to June 30 trust fund balance	$= \text{TAXQ3} - (\text{BENQ3/3}) + \text{INTQ3}$
TFBALQ2CD	Trust fund balance, June 30, used to calculate the fund balance ratio	$= \text{TFBALQ2} + \text{TFBALQ2ADJ}$
FBRRY	Fund balance ratio used to set next year's tax rates	$= 100 * \text{TFBALQ2CD} / \text{TFADQBAL}$
FBALRAT120	Schedule of tax rates when fund balance ratio (FBRRY) equals or exceeds 120	$= 120$ if $\text{FBRRY} \geq 120$ $= 0$ otherwise
FBALRAT115	Schedule of tax rates when FBRRY equals or exceeds 115 but is less than 120	$= 115$ if $115 \leq \text{FBRRY} < 120$ $= 0$ otherwise
FBALRAT110	Schedule of tax rate when FBRRY equals or exceeds 110 but is less than 115	$= 110$ if $110 \leq \text{FBRRY} < 115$ $= 0$ otherwise
FBALRAT105	Schedule of tax rates when FBRRY equals or exceeds 105 but is less than 110	$= 105$ if $105 \leq \text{FBRRY} < 110$ $= 0$ otherwise
FBALRAT100	Schedule of tax rates when FBRRY equals or exceeds 100 but less than 105	$= 100$ if $100 \leq \text{FBRRY} < 105$ $= 0$ otherwise

FBALRAT95	Schedule of tax rates when FBRRY equals or exceeds 95 but is less than 100	= 95 if $95 \leq \text{FBRRY} < 100$ = 0 otherwise
FBALRAT90	Schedule of tax rates when FBRRY equals or exceeds 90 but is less than 95	= 90 if $90 \leq \text{FBRRY} < 95$ = 0 otherwise
FBALRAT85	Schedule of tax rates when FBRRY equals or exceeds 85 but is less than 90	= 85 if $85 \leq \text{FBRRY} < 90$ = 0 otherwise
FBALRAT80	Schedule of tax rates when FBRRY equals or exceeds 80 but is less than 85	= 80 if $80 \leq \text{FBRRY} < 85$ = 0 otherwise
FBALRAT75	Schedule of tax rates when FBRRY equals or exceeds 75 but is less than 80	= 75 if $75 \leq \text{FBRRY} < 80$ = 0 otherwise
FBALRAT70	Schedule of tax rates when FBRRY equals or exceeds 70 but is less than 75	= 70 if $70 \leq \text{FBRRY} < 75$ = 0 otherwise
FBALRAT65	Schedule of tax rates when FBRRY equals or exceeds 65 but is less than 70	= 65 if $65 \leq \text{FBRRY} < 70$ = 0 otherwise
FBALRAT60	Schedule of tax rates when FBRRY equals or exceeds 60 but is less than 65	= 60 if $60 \leq \text{FBRRY} < 65$ = 0 otherwise
FBALRAT55	Schedule of tax rates when FBRRY equals or exceeds 55 but is less than 60	= 55 if $55 \leq \text{FBRRY} < 60$ = 0 otherwise
FBALRAT50	Schedule of tax rates when FBRRY is less than 55	= 50 if $\text{FBRRY} < 55$ = 0 otherwise
FBRRND	Fund balance ratio rounded to the nearest five percentage points	= Sum of FBALRAT120 + FBALRAT115 + ... + FBALRAT50
TXRTEXP	Average tax rate from the tax schedule for experience-rated employers based on FBRRND	= $2.248 - 0.0161 * \text{FBRRND}$ (46.3) (28.5)

		$+ 0.0063*(FBRND - FBRND_{.1})$ (6.6) $- 0.0313*(TUR - TUR_{.1})$ (2.1) Adj R ² = 0.981 S.E. = 0.0451 D.W. = 1.98 Sample period = 1984 to 2001
BENRTYR	Total benefits used in calculating ineffectively assigned benefit charges	= BENQ1Q2. ₁ + (BENTF - BENQ1Q2). ₂
PBENNCHG	Proportion of rate year benefits that are noncharged	$= -0.1658 - 0.0141*TUR_{.1}$ (15.5) (6.0) Adj R ² = 0.663 S.E. = 0.0112 D.W. = 2.64 Sample period = 1984 to 2002
BENNCHG	Noncharged benefits for the rate year	= PBENNCHG*BENRTYR
T84	Linear trend starting in 1984	Exogenous variable 1984 = 1, 1985 = 2, etc.
PBENINACT	Proportion of rate year benefits charged to inactive employer accounts	$= 0.0111 + 0.0078*TUR_{.2}$ (0.9) (4.2) $+ 0.0015*T84$ (3.5) Adj R ² = 0.479 S.E. = 0.0074 D.W. = 1.32 Sample period = 1984 to 2002
BENINACT	Benefits charged against inactive accounts for the rate year	= PBENINACT*BENRTYR
PBENINEFM	Proportion of rate year benefits ineffectively charged to active employer accounts taxed at the maximum tax rate	$= 0.0701 + 0.0145*TUR_{.1}$ (4.2) (2.7) $- 0.0144*TUR_{.2}$ (2.7) Adj R ² = 0.296 S.E. = 0.0151 D.W. = 2.21 Sample period = 1987 to 2002

BENINEFF	Benefits ineffectively charged to active employer accounts	$= \text{PBENINEFM} * \text{BENRTYR}$
BENPOOL	Benefits potentially financed by a pool charge tax	$= \text{BENNCHG} + \text{BENINACT} + \text{BENINEFF}$
INTPOOL	Trust fund interest to be compared with pool charges	$= \text{INTQ1Q2}_{.1} + (\text{INT} - \text{INTQ1Q2})_{.2}$
CRINTPOOL	Interest creditable for offsetting pool charges	$= \text{INTPOOL}$ if $\text{FBRND} \geq 55$ otherwise $= 0$
POOLCOST	Pool costs to be covered	$= 0$ if $\text{CRINTPOOL} > \text{BENPOOL}$ otherwise $= \text{BENPOOL} - \text{CRINTPOOL}$
POOLLIA	Liability for benefit costs to be covered by pool charges	$= \text{POOLCOST} + \text{POOLCOST}_{.1} + \text{POOLCOST}_{.2}$
WSTX3LFY	Taxable wages for the past three fiscal years	$= \text{WSTXFY}_{.1} + \text{WSTXFY}_{.2} + \text{WSTXFY}_{.3}$
TXRTP	Tax rate to cover pool charges	$= 100 * \text{POOLLIA} / \text{WSTX3LFY}$ rounded to nearest 0.01
TXRTF	Tax rate for fund building, percent	$= 0.2$ if $\text{FBRND} = 50$, otherwise $= 0$
TXRTEXRT	Tax rate for experience rated employers, percent	$= \text{TXRTEXP} + \text{TXRTP} + \text{TXRTF}$
TAXEXPRT	UI taxes paid by experience rated employers	$= \text{WSTAX} * \text{PWSTXEXRT} * \text{TXRTEXRT} / 100$
TAXTOT	Taxes paid by all employers, millions	$= \text{TAXEXPRT} + \text{TAXNEW} + \text{TAXIONL} + \text{TAXSPTX}$
BLOCK 4 INTEREST		
INTRATE	Interest rate on trust fund balances	Historic rate 1985-1997, $= \text{GRAWWTO} + 2.0$ percent from 2002

RESNL	Lagged trust fund balance, millions	Net balance on December 31 of past year RESNL determined in Block 5
RESNHAT	Projected trust fund balance for end of year	$= \text{RESNL} + \text{TAXTF} - \text{BENTF}$
RESNAV	Average trust fund balance for the year	$= (\text{RESNL} + \text{RESNHAT})/2$
RESNPB	Average trust fund balance, positive balance, millions	$= \text{RESNAV}$ if $\text{RESNAV} \geq 0$, otherwise $= 0$
INT	Interest income, millions	$= (\text{INTRATE}/100) * \text{RESNPB}$, includes an add factor to reconcile INT with historic interest earnings

BLOCK 5 FUND BALANCE

RESNL	Net reserves lagged, millions	Predetermined variable
TAXES	Trust fund tax receipts, millions	From Block 3
INT	Trust fund interest income, millions	From Block 4
BENTF	Trust fund benefit outflows, millions	From Block 2
RESN	Net end of year trust fund reserves, millions	$= \text{RESNL} + \text{TAXES} + \text{INT} - \text{BENTF}$
DEBT	Trust fund debt owed to the U.S. Treasury, millions	Determined below
RESG	Gross trust fund reserves, millions	$= \text{RESN} + \text{DEBT}$
DEBTL	Interest bearing debt at end of past year, millions	Predetermined variable

LOAN	Loans needed to pay state-financed UI benefits, millions	$\text{Maximum}((\text{BENTF} - \text{INT} - \text{TAXES} - \text{RESNL}), 0)$
REPAY	Repayment of UI trust fund debt, millions	if $(\text{TAXES} + \text{INT} - \text{BENTF} > 0)$, Minimum of $((\text{DEBTL} + \text{LOAN}), (\text{TAXES} + \text{INT} - \text{BENTF}), 0)$
DEBT	UI trust fund debt, end of year, millions	$= \text{DEBTL} + \text{LOAN} - \text{REPAY}$

2002 SESSION

ENROLLED

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 60.2-602 of the Code of Virginia, relating to unemployment*
3 *compensation; weekly benefit amount.*

4 [H 1336]
5 Approved

6 Be it enacted by the General Assembly of Virginia:

7 1. That § 60.2-602 of the Code of Virginia is amended and reenacted as follows:

8 § 60.2-602. Weekly benefit amount.

9 A. Beginning ~~November 28, 1999~~ September 9, 2001, and expiring January 1, 2003, for claims
10 filed on or after ~~November 28, 1999~~ September 9, 2001, and for claims for which a claimant had
11 established a benefit year as of September 9, 2001, an eligible individual's weekly "benefit amount"
12 shall be the amount appearing in Column B in the "Benefit Table" in this section on the line on
13 which in Column A of such table, there appears the total wages for insured work paid to such
14 individual in the two quarters of his base period in which such total wages were highest.

15 For claims filed prior to November 28, 1999, an eligible individual's weekly "benefit amount" shall
16 be computed under the provisions of this section in force on the date such claim was filed.

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.01	6469	2500.01	2619.01	2651.01	3038.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.01	6176	2550.01	2670.01	2702.01	3089.01	3265.01	3444.01	3621.01	3800.01	3979.01	4157.01	4336.01	4514.01	4693.01	4871.01	5050.01
2600.01	6271	2600.01	2720.01	2752.01	3139.01	3315.01	3494.01	3671.01	3850.01	4029.01	4207.01	4386.01	4564.01	4743.01	4921.01	5100.01
2650.01	6271	2650.01	2770.01	2802.01	3189.01	3365.01	3544.01	3721.01	3900.01	4079.01	4257.01	4436.01	4614.01	4793.01	4971.01	5150.01
2700.01	6271	2700.01	2820.01	2852.01	3239.01	3415.01	3594.01	3771.01	3950.01	4129.01	4307.01	4486.01	4664.01	4843.01	5021.01	5200.01
2750.01	6474	2750.01	2870.01	2902.01	3289.01	3465.01	3644.01	3821.01	4000.01	4179.01	4357.01	4536.01	4714.01	4893.01	5071.01	5250.01
2800.01	6474	2800.01	2920.01	2952.01	3339.01	3515.01	3694.01	3871.01	4050.01	4229.01	4407.01	4586.01	4764.01	4943.01	5121.01	5300.01
2850.01	6477	2850.01	2970.01	3002.01	3390.01	3566.01	3745.01	3922.01	4100.01	4279.01	4457.01	4636.01	4814.01	4993.01	5171.01	5350.01
2900.01	6478	2900.01	3020.01	3052.01	3440.01	3616.01	3795.01	3972.01	4150.01	4329.01	4507.01	4686.01	4864.01	5043.01	5221.01	5400.01
2950.01	6480	2950.01	3070.01	3102.01	3490.01	3666.01	3845.01	4022.01	4200.01	4379.01	4557.01	4736.01	4914.01	5093.01	5271.01	5450.01
3000.01	6481	3000.01	3120.01	3152.01	3540.01	3716.01	3895.01	4072.01	4250.01	4429.01	4607.01	4786.01	4964.01	5143.01	5321.01	5500.01
3050.01	6482	3050.01	3170.01	3202.01	3590.01	3766.01	3945.01	4122.01	4300.01	4479.01	4657.01	4836.01	5014.01	5193.01	5371.01	5550.01
3100.01	6184	3100.01	3220.01	3252.01	3640.01	3816.01	3995.01	4172.01	4350.01	4529.01	4707.01	4886.01	5064.01	5243.01	5421.01	5600.01
3150.01	6385	3150.01	3270.01	3302.01	3690.01	3866.01	4045.01	4222.01	4400.01	4579.01	4757.01	4936.01	5114.01	5293.01	5471.01	5650.01
3200.01	6387	3200.01	3320.01	3352.01	3740.01	3916.01	4095.01	4272.01	4450.01	4629.01	4807.01	4986.01	5164.01	5343.01	5521.01	5700.01
3250.01	6488	3250.01	3370.01	3402.01	3790.01	3966.01	4145.01	4322.01	4500.01	4679.01	4857.01	5036.01	5214.01	5393.01	5571.01	5750.01
3300.01	6489	3300.01	3420.01	3452.01	3840.01	4016.01	4195.01	4372.01	4550.01	4729.01	4907.01	5086.01	5264.01	5443.01	5621.01	5800.01
3350.01	6491	3350.01	3470.01	3502.01	3890.01	4066.01	4245.01	4422.01	4600.01	4779.01	4957.01	5136.01	5314.01	5493.01	5671.01	5850.01
3400.01	6492	3400.01	3520.01	3552.01	3940.01	4116.01	4295.01	4472.01	4650.01	4829.01	5007.01	5186.01	5364.01	5543.01	5721.01	5900.01
3450.01	6493	3450.01	3570.01	3602.01	3990.01	4166.01	4345.01	4522.01	4700.01	4879.01	5057.01	5236.01	5414.01	5593.01	5771.01	5950.01
3500.01	6495	3500.01	3620.01	3652.01	4040.01	4216.01	4395.01	4572.01	4750.01	4929.01	5107.01	5286.01	5464.01	5643.01	5821.01	6000.01
3550.01	7086	3550.01	3670.01	3702.01	4090.01	4266.01	4445.01	4622.01	4800.01	4979.01	5157.01	5336.01	5514.01	5693.01	5871.01	6050.01
3600.01	7197	3600.01	3720.01	3752.01	4140.01	4316.01	4495.01	4672.01	4850.01	5029.01	5207.01	5386.01	5564.01	5743.01	5921.01	6100.01
3650.01	7299	3650.01	3770.01	3802.01	4190.01	4366.01	4545.01	4722.01	4900.01	5079.01	5257.01	5436.01	5614.01	5793.01	5971.01	6150.01
3700.01	7399	3700.01	3820.01	3852.01	4240.01	4416.01	4595.01	4772.01	4950.01	5129.01	5307.01	5486.01	5664.01	5843.01	6021.01	6200.01
3750.01	7400	3750.01	3870.01	3902.01	4290.01	4466.01	4645.01	4822.01	5000.01	5179.01	5357.01	5536.01	5714.01	5893.01	6071.01	6250.01
3800.01	7402	3800.01	3920.01	3952.01	4340.01	4516.01	4695.01	4872.01	5050.01	5229.01	5407.01	5586.01	5764.01	5943.01	6121.01	6300.01
3850.01	76103	3850.01	3970.01	4002.01	4390.01	4566.01	4745.01	4922.01	5100.01	5279.01	5457.01	5636.01	5814.01	5993.01	6171.01	6350.01
3900.01	76104	3900.01	4020.01	4052.01	4440.01	4616.01	4795.01	4972.01	5150.01	5329.01	5507.01	5686.01	5864.01	6043.01	6221.01	6400.01
3950.01	77106	3950.01	4070.01	4102.01	4490.01	4666.01	4845.01	5022.01	5200.01	5379.01	5557.01	5736.01	5914.01	6093.01	6271.01	6450.01
4000.01	78107	4000.01	4120.01	4152.01	4540.01	4716.01	4895.01	5072.01	5250.01	5429.01	5607.01	5786.01	5964.01	6143.01	6321.01	6500.01
4050.01	78108	4050.01	4170.01	4202.01	4560.01	4736.01	4915.01	5092.01	5270.01	5449.01	5627.01	5806.01	5984.01	6163.01	6341.01	6520.01
4100.01	80110	4100.01	4220.01	4252.01	4610.01	4786.01	4965.01	5142.01	5320.01	5499.01	5677.01	5856.01	6034.01	6213.01	6391.01	6570.01
4150.01	81111	4150.01	4270.01	4302.01	4650.01	4826.01	5005.01	5182.01	5360.01	5539.01	5717.01	5896.01	6074.01	6253.01	6431.01	6610.01
4200.01	82113	4200.01	4320.01	4352.01	4690.01	4866.01	5045.01	5222.01	5400.01	5579.01	5757.01	5936.01	6114.01	6293.01	6471.01	6650.01

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J	Col K	Col L	Col M	Col N	Col O	Col P	Col Q	Col R	Col S	Col T	Col U	Col V	Col W	Col X	Col Y	Col Z	Col AA	Col AB	Col AC	Col AD	Col AE	Col AF	Col AG	Col AH	Col AI	Col AJ	Col AK	Col AL	Col AM	Col AN	Col AO	Col AP	Col AQ	Col AR	Col AS	Col AT	Col AU	Col AV	Col AW	Col AX	Col AY	Col AZ	Col BA	Col BB	Col BC	Col BD	Col BE	Col BF	Col BG	Col BH	Col BI	Col BJ	Col BK	Col BL	Col BM	Col BN	Col BO	Col BP	Col BQ	Col BR	Col BS	Col BT	Col BU	Col BV	Col BW	Col BX	Col BY	Col BZ	Col CA	Col CB	Col CC	Col CD	Col CE	Col CF	Col CG	Col CH	Col CI	Col CJ	Col CK	Col CL	Col CM	Col CN	Col CO	Col CP	Col CQ	Col CR	Col CS	Col CT	Col CU	Col CV	Col CW	Col CX	Col CY	Col CZ	Col DA	Col DB	Col DC	Col DD	Col DE	Col DF	Col DG	Col DH	Col DI	Col DJ	Col DK	Col DL	Col DM	Col DN	Col DO	Col DP	Col DQ	Col DR	Col DS	Col DT	Col DU	Col DV	Col DW	Col DX	Col DY	Col DZ	Col EA	Col EB	Col EC	Col ED	Col EE	Col EF	Col EG	Col EH	Col EI	Col EJ	Col EK	Col EL	Col EM	Col EN	Col EO	Col EP	Col EQ	Col ER	Col ES	Col ET	Col EU	Col EV	Col EW	Col EX	Col EY	Col EZ	Col FA	Col FB	Col FC	Col FD	Col FE	Col FF	Col FG	Col FH	Col FI	Col FJ	Col FK	Col FL	Col FM	Col FN	Col FO	Col FP	Col FQ	Col FR	Col FS	Col FT	Col FU	Col FV	Col FW	Col FX	Col FY	Col FZ	Col GA	Col GB	Col GC	Col GD	Col GE	Col GF	Col GG	Col GH	Col GI	Col GJ	Col GK	Col GL	Col GM	Col GN	Col GO	Col GP	Col GQ	Col GR	Col GS	Col GT	Col GU	Col GV	Col GW	Col GX	Col GY	Col GZ	Col HA	Col HB	Col HC	Col HD	Col HE	Col HF	Col HG	Col HH	Col HI	Col HJ	Col HK	Col HL	Col HM	Col HN	Col HO	Col HP	Col HQ	Col HR	Col HS	Col HT	Col HU	Col HV	Col HW	Col HX	Col HY	Col HZ	Col IA	Col IB	Col IC	Col ID	Col IE	Col IF	Col IG	Col IH	Col II	Col IJ	Col IK	Col IL	Col IM	Col IN	Col IO	Col IP	Col IQ	Col IR	Col IS	Col IT	Col IU	Col IV	Col IW	Col IX	Col IY	Col IZ	Col JA	Col JB	Col JC	Col JD	Col JE	Col JF	Col JG	Col JH	Col JI	Col JJ	Col JK	Col JL	Col JM	Col JN	Col JO	Col JP	Col JQ	Col JR	Col JS	Col JT	Col JU	Col JV	Col JW	Col JX	Col JY	Col JZ	Col KA	Col KB	Col KC	Col KD	Col KE	Col KF	Col KG	Col KH	Col KI	Col KJ	Col KK	Col KL	Col KM	Col KN	Col KO	Col KP	Col KQ	Col KR	Col KS	Col KT	Col KU	Col KV	Col KW	Col KX	Col KY	Col KZ	Col LA	Col LB	Col LC	Col LD	Col LE	Col LF	Col LG	Col LH	Col LI	Col LJ	Col LK	Col LL	Col LM	Col LN	Col LO	Col LP	Col LQ	Col LR	Col LS	Col LT	Col LU	Col LV	Col LW	Col LX	Col LY	Col LZ	Col MA	Col MB	Col MC	Col MD	Col ME	Col MF	Col MG	Col MH	Col MI	Col MJ	Col MK	Col ML	Col MN	Col MO	Col MP	Col MQ	Col MR	Col MS	Col MT	Col MU	Col MV	Col MW	Col MX	Col MY	Col MZ	Col NA	Col NB	Col NC	Col ND	Col NE	Col NF	Col NG	Col NH	Col NI	Col NJ	Col NK	Col NL	Col NM	Col NN	Col NO	Col NP	Col NQ	Col NR	Col NS	Col NT	Col NU	Col NV	Col NW	Col NX	Col NY	Col NZ	Col OA	Col OB	Col OC	Col OD	Col OE	Col OF	Col OG	Col OH	Col OI	Col OJ	Col OK	Col OL	Col OM	Col ON	Col OO	Col OP	Col OQ	Col OR	Col OS	Col OT	Col OU	Col OV	Col OW	Col OX	Col OY	Col OZ	Col PA	Col PB	Col PC	Col PD	Col PE	Col PF	Col PG	Col PH	Col PI	Col PJ	Col PK	Col PL	Col PM	Col PN	Col PO	Col PP	Col PQ	Col PR	Col PS	Col PT	Col PU	Col PV	Col PW	Col PX	Col PY	Col PZ	Col QA	Col QB	Col QC	Col QD	Col QE	Col QF	Col QG	Col
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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST QUARTER EARNINGS																
5750.01	141.58	5750.01	6161.01	6571.01	6982.01	7393.01	7804.01	8214.01	8625.01	9036.01	9446.01	9857.01	10268.01	10679.01	11089.01	11500.01
5800.01		5800.01	6211.01	6621.01	7032.01	7443.01	7854.01	8264.01	8675.01	9086.01	9497.01	9907.01	10318.01	10729.01	11139.01	11550.01
5850.01	141.59	5850.01	6261.01	6671.01	7082.01	7493.01	7904.01	8314.01	8725.01	9136.01	9547.01	9957.01	10368.01	10779.01	11189.01	11600.01
5900.01		5900.01	6311.01	6721.01	7132.01	7543.01	7954.01	8364.01	8775.01	9186.01	9597.01	10007.01	10418.01	10829.01	11239.01	11650.01
5950.01	141.61	5950.01	6361.01	6771.01	7182.01	7593.01	7904.01	8314.01	8725.01	9136.01	9547.01	9957.01	10368.01	10779.01	11189.01	11600.01
6000.01		6000.01	6411.01	6821.01	7232.01	7643.01	8054.01	8464.01	8875.01	9286.01	9697.01	10107.01	10518.01	10929.01	11339.01	11750.01
6050.01	141.62	6050.01	6461.01	6871.01	7282.01	7693.01	8104.01	8514.01	8925.01	9336.01	9747.01	10157.01	10568.01	10979.01	11389.01	11800.01
6100.01		6100.01	6511.01	6921.01	7332.01	7743.01	8154.01	8564.01	8975.01	9386.01	9797.01	10207.01	10618.01	11029.01	11439.01	11850.01
6150.01	141.63	6150.01	6561.01	6971.01	7382.01	7793.01	8204.01	8614.01	9025.01	9436.01	9847.01	10257.01	10668.01	11079.01	11489.01	11900.01
6200.01		6200.01	6611.01	7021.01	7432.01	7843.01	8254.01	8664.01	9075.01	9486.01	9897.01	10307.01	10718.01	11129.01	11539.01	11950.01
6250.01	141.64	6250.01	6661.01	7071.01	7482.01	7893.01	8304.01	8714.01	9125.01	9536.01	9947.01	10357.01	10768.01	11179.01	11589.01	12000.01
6300.01		6300.01	6711.01	7121.01	7532.01	7943.01	8354.01	8764.01	9175.01	9586.01	9997.01	10407.01	10818.01	11229.01	11639.01	12050.01
6350.01	141.65	6350.01	6761.01	7171.01	7582.01	7993.01	8404.01	8814.01	9225.01	9636.01	10047.01	10457.01	10868.01	11279.01	11689.01	12100.01
6400.01		6400.01	6811.01	7221.01	7632.01	8043.01	8454.01	8864.01	9275.01	9686.01	10097.01	10507.01	10918.01	11329.01	11739.01	12150.01
6450.01	141.66	6450.01	6861.01	7271.01	7682.01	8093.01	8504.01	8914.01	9325.01	9736.01	10147.01	10557.01	10968.01	11379.01	11789.01	12200.01
6500.01		6500.01	6911.01	7321.01	7732.01	8143.01	8554.01	8964.01	9375.01	9786.01	10197.01	10607.01	11018.01	11429.01	11839.01	12250.01
6550.01	141.67	6550.01	6961.01	7371.01	7782.01	8193.01	8604.01	9014.01	9425.01	9836.01	10247.01	10657.01	11068.01	11479.01	11889.01	12300.01
6600.01		6600.01	7011.01	7421.01	7832.01	8243.01	8654.01	9064.01	9475.01	9886.01	10297.01	10707.01	11118.01	11529.01	11939.01	12350.01
6650.01	141.68	6650.01	7061.01	7471.01	7882.01	8293.01	8704.01	9114.01	9525.01	9936.01	10347.01	10757.01	11168.01	11579.01	11989.01	12400.01
6700.01		6700.01	7111.01	7521.01	7932.01	8343.01	8754.01	9164.01	9575.01	9986.01	10397.01	10807.01	11218.01	11629.01	12039.01	12450.01
6750.01	141.69	6750.01	7161.01	7571.01	7982.01	8393.01	8804.01	9214.01	9625.01	10036.01	10447.01	10857.01	11268.01	11679.01	12089.01	12500.01
6800.01		6800.01	7211.01	7621.01	8032.01	8443.01	8854.01	9264.01	9675.01	10086.01	10497.01	10907.01	11318.01	11729.01	12139.01	12550.01
6850.01	141.70	6850.01	7261.01	7671.01	8082.01	8493.01	8904.01	9314.01	9725.01	10136.01	10547.01	10957.01	11368.01	11779.01	12189.01	12600.01
6900.01		6900.01	7311.01	7721.01	8132.01	8543.01	8954.01	9364.01	9775.01	10186.01	10597.01	11007.01	11418.01	11829.01	12239.01	12650.01
6950.01	141.71	6950.01	7361.01	7771.01	8182.01	8593.01	9004.01	9414.01	9825.01	10236.01	10647.01	11057.01	11468.01	11879.01	12289.01	12700.01
7000.01		7000.01	7411.01	7821.01	8232.01	8643.01	9054.01	9464.01	9875.01	10286.01	10697.01	11107.01	11518.01	11929.01	12339.01	12750.01
7050.01	141.72	7050.01	7461.01	7871.01	8282.01	8693.01	9104.01	9514.01	9925.01	10336.01	10747.01	11157.01	11568.01	11979.01	12389.01	12800.01
7100.01		7100.01	7511.01	7921.01	8332.01	8743.01	9154.01	9564.01	9975.01	10386.01	10797.01	11207.01	11618.01	12029.01	12439.01	12850.01
7150.01	141.73	7150.01	7561.01	7971.01	8382.01	8793.01	9204.01	9614.01	10025.01	10436.01	10847.01	11257.01	11668.01	12079.01	12489.01	12900.01
7200.01		7200.01	7611.01	8021.01	8432.01	8843.01	9254.01	9664.01	10075.01	10486.01	10897.01	11307.01	11718.01	12129.01	12539.01	12950.01
7250.01	141.74	7250.01	7661.01	8071.01	8482.01	8893.01	9304.01	9714.01	10125.01	10536.01	10947.01	11357.01	11768.01	12179.01	12589.01	13000.01
7300.01		7300.01	7711.01	8121.01	8532.01	8943.01	9354.01	9764.01	10175.01	10586.01	10997.01	11407.01	11818.01	12229.01	12639.01	13050.01
7350.01	141.75	7350.01	7761.01	8171.01	8582.01	8993.01	9404.01	9814.01	10225.01	10636.01	11047.01	11457.01	11868.01	12279.01	12689.01	13100.01
7400.01		7400.01	7811.01	8221.01	8632.01	9043.01	9454.01	9864.01	10275.01	10686.01	11097.01	11507.01	11918.01	12329.01	12739.01	13150.01
7450.01	141.76	7450.01	7861.01	8271.01	8682.01	9093.01	9504.01	9914.01	10325.01	10736.01	11147.01	11557.01	11968.01	12379.01	12789.01	13200.01
7500.01		7500.01	7911.01	8321.01	8732.01	9143.01	9554.01	9964.01	10375.01	10786.01	11197.01	11607.01	12018.01	12429.01	12839.01	13250.01
7550.01	141.77	7550.01	7961.01	8371.01	8782.01	9193.01	9604.01	10014.01	10425.01	10836.01	11247.01	11657.01	12068.01	12479.01	12889.01	13300.01
7600.01		7600.01	8011.01	8421.01	8832.01	9243.01	9654.01	10064.01	10475.01	10886.01	11297.01	11707.01	12118.01	12529.01	12939.01	13350.01
7650.01	141.78	7650.01	8061.01	8471.01	8882.01	9293.01	9704.01	10114.01	10525.01	10936.01	11347.01	11757.01	12168.01	12579.01	12989.01	13400.01
7700.01		7700.01	8111.01	8521.01	8932.01	9343.01	9754.01	10164.01	10575.01	10986.01	11397.01	11807.01	12218.01	12629.01	13039.01	13450.01
7750.01	141.79	7750.01	8161.01	8571.01	8982.01	9393.01	9804.01	10214.01	10625.01	11036.01	11447.01	11857.01	12268.01	12679.01	13089.01	13500.01
7800.01		7800.01	8211.01	8621.01	9032.01	9443.01	9854.01	10264.01	10675.01	11086.01	11497.01	11907.01	12318.01	12729.01	13139.01	13550.01
7850.01	141.80	7850.01	8261.01	8671.01	9082.01	9493.01	9904.01	10314.01	10725.01	11136.01	11547.01	11957.01	12368.01	12779.01	13189.01	13600.01
7900.01		7900.01	8311.01	8721.01	9132.01	9543.01	9954.01	10364.01	10775.01	11186.01	11597.01	12007.01	12418.01	12829.01	13239.01	13650.01
7950.01	141.81	7950.01	8361.01	8771.01	9182.01	9593.01	10004.01	10414.01	10825.01	11236.01	11647.01	12057.01	12468.01	12879.01	13289.01	13700.01
8000.01		8000.01	8411.01	8821.01	9232.01	9643.01	10054.01	10464.01	10875.01	11286.01	11697.01	12107.01	12518.01	12929.01	13339.01	13750.01
8050.01	141.82	8050.01	8461.01	8871.01	9282.01	9693.01	10104.01	10514.01	10925.01	11336.01	11747.01	12157.01	12568.01	12979.01	13389.01	13800.01
8100.01		8100.01	8511.01	8921.01	9332.01	9743.01	10154.01	10564.01	10975.01	11386.01	11797.01	12207.01	12618.01	13029.01	13439.01	13850.01
8150.01	141.83	8150.01	8561.01	8971.01	9382.01	9793.01	10204.01	10614.01	11025.01	11436.01	11847.01	12257.01	12668.01	13079.01	13489.01	13900.01
8200.01		8200.01	8611.01	9021.01	9432.01	9843.01	10254.01	10664.01	11075.01	11486.01	11897.01	12307.01	12718.01	13129.01	13539.01	13950.01
8250.01	141.84	8250.01	8661.01	9071.01	9482.01	9893.01	10304.01	10714.01	11125.01	11536.01	11947.01	12357.01	12768.01	13179.01	13589.01	14000.01
8300.01		8300.01	8711.01	9121.01	9532.01	9943.01	10354.01	10764.01	11175.01	11586.01	11997.01	12407.01	12818.01	13229.01	13639.01	14050.01
8350.01	141.85	8350.01	8761.01	9171.01	9582.01	9993.01	10404.01	10814.01	11225.01	11636.01	12047.01	12457.01	12868.01	13279.01	13689.01	14100.01
8400.01		8400.01	8811.01	9221.01	9632.01	10043.01	10454.01	10864.01	11275.01	11686.01	12097.01	12507.01	12918.01	13329.01	13739.01	14150.01
8450.01	141.86	8450.01	8861.01	9271.01	9682.01	10093.01	10504.01	10914.01	11325.01	11736.01	12147.01	12557.01	12968.01	13379.01	13789.01	14200.01
8500.01		8500.01	8911.01	9321.01	9732.01	10143.01	10554.01	10964.01	11375.01	11786.01	12197.01	12607.01	13018.01	13429.01	13839.01	14250.01
8550.01	141.87	8550.01	8961.01	9371.01	9782.01	10193.01	10604.01	11014.01	11425.01	11836.01						

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	HIGHEST TWO QUARTER EARNINGS	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7350.01	141202	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01	15225.01
7400.01	141203	7400.01	7925.01	8450.01	8975.01	9500.01	10025.01	10550.01	11075.01	11600.01	12125.01	12650.01	13175.01	13700.01	14225.01	14750.01	15275.01
7450.01	141204	7450.01	7975.01	8500.01	9025.01	9550.01	10075.01	10600.01	11125.01	11650.01	12175.01	12700.01	13225.01	13750.01	14275.01	14800.01	15325.01
7500.01	141205	7500.01	8025.01	8550.01	9075.01	9600.01	10125.01	10650.01	11175.01	11700.01	12225.01	12750.01	13275.01	13800.01	14325.01	14850.01	15375.01
7550.01	141206	7550.01	8075.01	8600.01	9125.01	9650.01	10175.01	10700.01	11225.01	11750.01	12275.01	12800.01	13325.01	13850.01	14375.01	14900.01	15425.01
7600.01	141207	7600.01	8125.01	8650.01	9175.01	9700.01	10225.01	10750.01	11275.01	11800.01	12325.01	12850.01	13375.01	13900.01	14425.01	14950.01	15475.01
7650.01	141208	7650.01	8175.01	8700.01	9225.01	9750.01	10275.01	10800.01	11325.01	11850.01	12375.01	12900.01	13425.01	13950.01	14475.01	15000.01	15525.01
7700.01	141209	7700.01	8225.01	8750.01	9275.01	9800.01	10325.01	10850.01	11375.01	11900.01	12425.01	12950.01	13475.01	14000.01	14525.01	15050.01	15575.01
7750.01	141210	7750.01	8275.01	8800.01	9325.01	9850.01	10375.01	10900.01	11425.01	11950.01	12475.01	13000.01	13525.01	14050.01	14575.01	15100.01	15625.01
7800.01	141211	7800.01	8325.01	8850.01	9375.01	9900.01	10425.01	10950.01	11475.01	12000.01	12525.01	13050.01	13575.01	14100.01	14625.01	15150.01	15675.01
7850.01	141212	7850.01	8375.01	8900.01	9425.01	9950.01	10475.01	11000.01	11525.01	12050.01	12575.01	13100.01	13625.01	14150.01	14675.01	15200.01	15725.01
7900.01	141213	7900.01	8425.01	8950.01	9475.01	10000.01	10525.01	11050.01	11575.01	12100.01	12625.01	13150.01	13675.01	14200.01	14725.01	15250.01	15775.01
7950.01	141214	7950.01	8475.01	9000.01	9525.01	10050.01	10575.01	11100.01	11625.01	12150.01	12675.01	13200.01	13725.01	14250.01	14775.01	15300.01	15825.01
8000.01	141215	8000.01	8525.01	9050.01	9575.01	10100.01	10625.01	11150.01	11675.01	12200.01	12725.01	13250.01	13775.01	14300.01	14825.01	15350.01	15875.01
8050.01	141216	8050.01	8575.01	9100.01	9625.01	10150.01	10675.01	11200.01	11725.01	12250.01	12775.01	13300.01	13825.01	14350.01	14875.01	15400.01	15925.01
8100.01	141217	8100.01	8625.01	9150.01	9675.01	10200.01	10725.01	11250.01	11775.01	12300.01	12825.01	13350.01	13875.01	14400.01	14925.01	15450.01	15975.01
8150.01	141218	8150.01	8675.01	9200.01	9725.01	10250.01	10775.01	11300.01	11825.01	12350.01	12875.01	13400.01	13925.01	14450.01	14975.01	15500.01	16025.01
8200.01	141219	8200.01	8725.01	9250.01	9775.01	10300.01	10825.01	11350.01	11875.01	12400.01	12925.01	13450.01	13975.01	14500.01	15025.01	15550.01	16075.01
8250.01	141220	8250.01	8775.01	9300.01	9825.01	10350.01	10875.01	11400.01	11925.01	12450.01	12975.01	13500.01	14025.01	14550.01	15075.01	15600.01	16125.01
8300.01	141221	8300.01	8825.01	9350.01	9875.01	10400.01	10925.01	11450.01	11975.01	12500.01	13025.01	13550.01	14075.01	14600.01	15125.01	15650.01	16175.01
8350.01	141222	8350.01	8875.01	9400.01	9925.01	10450.01	10975.01	11500.01	12025.01	12550.01	13075.01	13600.01	14125.01	14650.01	15175.01	15700.01	16225.01
8400.01	141223	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01	15225.01	15750.01	16275.01
8450.01	141224	8450.01	8975.01	9500.01	10025.01	10550.01	11075.01	11600.01	12125.01	12650.01	13175.01	13700.01	14225.01	14750.01	15275.01	15800.01	16325.01
8500.01	141225	8500.01	9025.01	9550.01	10075.01	10600.01	11125.01	11650.01	12175.01	12700.01	13225.01	13750.01	14275.01	14800.01	15325.01	15850.01	16375.01
8550.01	141226	8550.01	9075.01	9600.01	10125.01	10650.01	11175.01	11700.01	12225.01	12750.01	13275.01	13800.01	14325.01	14850.01	15375.01	15900.01	16425.01
8600.01	141227	8600.01	9125.01	9650.01	10175.01	10700.01	11225.01	11750.01	12275.01	12800.01	13325.01	13850.01	14375.01	14900.01	15425.01	15950.01	16475.01
8650.01	141228	8650.01	9175.01	9700.01	10225.01	10750.01	11275.01	11800.01	12325.01	12850.01	13375.01	13900.01	14425.01	14950.01	15475.01	16000.01	16525.01
8700.01	141229	8700.01	9225.01	9750.01	10275.01	10800.01	11325.01	11850.01	12375.01	12900.01	13425.01	13950.01	14475.01	15000.01	15525.01	16050.01	16575.01
8750.01	141230	8750.01	9275.01	9800.01	10325.01	10850.01	11375.01	11900.01	12425.01	12950.01	13475.01	14000.01	14525.01	15050.01	15575.01	16100.01	16625.01
8800.01	141231	8800.01	9325.01	9850.01	10375.01	10900.01	11425.01	11950.01	12475.01	13000.01	13525.01	14050.01	14575.01	15100.01	15625.01	16150.01	16675.01
8850.01	141232	8850.01	9375.01	9900.01	10425.01	10950.01	11475.01	12000.01	12525.01	13050.01	13575.01	14100.01	14625.01	15150.01	15675.01	16200.01	16725.01
8900.01	141233	8900.01	9425.01	9950.01	10475.01	11000.01	11525.01	12050.01	12575.01	13100.01	13625.01	14150.01	14675.01	15200.01	15725.01	16250.01	16775.01
8950.01	141234	8950.01	9475.01	10000.01	10525.01	11050.01	11575.01	12100.01	12625.01	13150.01	13675.01	14200.01	14725.01	15250.01	15775.01	16300.01	16825.01
9000.01	141235	9000.01	9525.01	10050.01	10575.01	11100.01	11625.01	12150.01	12675.01	13200.01	13725.01	14250.01	14775.01	15300.01	15825.01	16350.01	16875.01
9050.01	141236	9050.01	9575.01	10100.01	10625.01	11150.01	11675.01	12200.01	12725.01	13250.01	13775.01	14300.01	14825.01	15350.01	15875.01	16400.01	16925.01
9100.01	141237	9100.01	9625.01	10150.01	10675.01	11200.01	11725.01	12250.01	12775.01	13300.01	13825.01	14350.01	14875.01	15400.01	15925.01	16450.01	16975.01
9150.01	141238	9150.01	9675.01	10200.01	10725.01	11250.01	11775.01	12300.01	12825.01	13350.01	13875.01	14400.01	14925.01	15450.01	15975.01	16500.01	17025.01
9200.01	141239	9200.01	9725.01	10250.01	10775.01	11300.01	11825.01	12350.01	12875.01	13400.01	13925.01	14450.01	14975.01	15500.01	16025.01	16550.01	17075.01
9250.01	141240	9250.01	9775.01	10300.01	10825.01	11350.01	11875.01	12400.01	12925.01	13450.01	13975.01	14500.01	15025.01	15550.01	16075.01	16600.01	17125.01
9300.01	141241	9300.01	9825.01	10350.01	10875.01	11400.01	11925.01	12450.01	12975.01	13500.01	14025.01	14550.01	15075.01	15600.01	16125.01	16650.01	17175.01
9350.01	141242	9350.01	9875.01	10400.01	10925.01	11450.01	11975.01	12500.01	13025.01	13550.01	14075.01	14600.01	15125.01	15650.01	16175.01	16700.01	17225.01
9400.01	141243	9400.01	9925.01	10450.01	10975.01	11500.01	12025.01	12550.01	13075.01	13600.01	14125.01	14650.01	15175.01	15700.01	16225.01	16750.01	17275.01
9450.01	141244	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01	15225.01	15750.01	16275.01	16800.01	17325.01
9500.01	141245	9500.01	10025.01	10550.01	11075.01	11600.01	12125.01	12650.01	13175.01	13700.01	14225.01	14750.01	15275.01	15800.01	16325.01	16850.01	17375.01
9550.01	141246	9550.01	10075.01	10600.01	11125.01	11650.01	12175.01	12700.01	13225.01	13750.01	14275.01	14800.01	15325.01	15850.01	16375.01	16900.01	17425.01
9600.01	141247	9600.01	10125.01	10650.01	11175.01	11700.01	12225.01	12750.01	13275.01	13800.01	14325.01	14850.01	15375.01	15900.01	16425.01	16950.01	17475.01
9650.01	141248	9650.01	10175.01	10700.01	11225.01	11750.01	12275.01	12800.01	13325.01	13850.01	14375.01	14900.01	15425.01	15950.01	16475.01	17000.01	17525.01
9700.01	141249	9700.01	10225.01	10750.01	11275.01	11800.01	12325.01	12850.01	13375.01	13900.01	14425.01	14950.01	15475.01	16000.01	16525.01	17050.01	17575.01
9750.01	141250	9750.01	10275.01	10800.01	11325.01	11850.01	12375.01	12900.01	13425.01	13950.01	14475.01	15000.01	15525.01	16050.01	16575.01	17100.01	17625.01
9800.01	141251	9800.01	10325.01	10850.01	11375.01	11900.01	12425.01	12950.01	13475.01	14000.01	14525.01	15050.01	15575.01	16100.01	16625.01	17150.01	17675.01
9850.01	141252	9850.01	10375.01	10900.01	11425.01	11950.01	12475.01	13000.01	13525.01	14050.01	14575.01	15100.01	15625.01	16150.01	16675.01	17200.01	17725.01
9900.01	141253	9900.01	10425.01	10950.01	11475.01	12000.01	12525.01	13050.01	13575.01	14100.01	14625.01	15150.01	15675.01	16200.01	1672		

Col A	Col B	WEEKLY BENEFIT AMOUNT	WEEKS										28 WEEKS		
			12	13	14	15	16	17	18	19	20	21		22	23
9000.00	1402247	9598.00	10229.00	10849.00	11597.00	12146.00	12786.00	13425.00	14064.00	14704.00	15343.00	15982.00	16621.00	17261.00	17900.00
9000.01	1402248	9600.00	10230.00	10850.00	11598.00	12147.00	12787.00	13426.00	14065.00	14705.00	15344.00	15983.00	16622.00	17262.00	17901.00
9000.02	1402249	9602.00	10231.00	10851.00	11599.00	12148.00	12788.00	13427.00	14066.00	14706.00	15345.00	15984.00	16623.00	17263.00	17902.00
9000.03	1402250	9604.00	10232.00	10852.00	11600.00	12149.00	12789.00	13428.00	14067.00	14707.00	15346.00	15985.00	16624.00	17264.00	17903.00
9000.04	1402251	9606.00	10233.00	10853.00	11601.00	12150.00	12790.00	13429.00	14068.00	14708.00	15347.00	15986.00	16625.00	17265.00	17904.00
9000.05	1402252	9608.00	10234.00	10854.00	11602.00	12151.00	12791.00	13430.00	14069.00	14709.00	15348.00	15987.00	16626.00	17266.00	17905.00
9000.06	1402253	9610.00	10235.00	10855.00	11603.00	12152.00	12792.00	13431.00	14070.00	14710.00	15349.00	15988.00	16627.00	17267.00	17906.00
9000.07	1402254	9612.00	10236.00	10856.00	11604.00	12153.00	12793.00	13432.00	14071.00	14711.00	15350.00	15989.00	16628.00	17268.00	17907.00
9000.08	1402255	9614.00	10237.00	10857.00	11605.00	12154.00	12794.00	13433.00	14072.00	14712.00	15351.00	15990.00	16629.00	17269.00	17908.00
9000.09	1402256	9616.00	10238.00	10858.00	11606.00	12155.00	12795.00	13434.00	14073.00	14713.00	15352.00	15991.00	16630.00	17270.00	17909.00
9000.10	1402257	9618.00	10239.00	10859.00	11607.00	12156.00	12796.00	13435.00	14074.00	14714.00	15353.00	15992.00	16631.00	17271.00	17910.00
9000.11	1402258	9620.00	10240.00	10860.00	11608.00	12157.00	12797.00	13436.00	14075.00	14715.00	15354.00	15993.00	16632.00	17272.00	17911.00
9000.12	1402259	9622.00	10241.00	10861.00	11609.00	12158.00	12798.00	13437.00	14076.00	14716.00	15355.00	15994.00	16633.00	17273.00	17912.00
9000.13	1402260	9624.00	10242.00	10862.00	11610.00	12159.00	12799.00	13438.00	14077.00	14717.00	15356.00	15995.00	16634.00	17274.00	17913.00
9000.14	1402261	9626.00	10243.00	10863.00	11611.00	12160.00	12800.00	13439.00	14078.00	14718.00	15357.00	15996.00	16635.00	17275.00	17914.00
9000.15	1402262	9628.00	10244.00	10864.00	11612.00	12161.00	12801.00	13440.00	14079.00	14719.00	15358.00	15997.00	16636.00	17276.00	17915.00
9000.16	1402263	9630.00	10245.00	10865.00	11613.00	12162.00	12802.00	13441.00	14080.00	14720.00	15359.00	15998.00	16637.00	17277.00	17916.00
9000.17	1402264	9632.00	10246.00	10866.00	11614.00	12163.00	12803.00	13442.00	14081.00	14721.00	15360.00	15999.00	16638.00	17278.00	17917.00
9000.18	1402265	9634.00	10247.00	10867.00	11615.00	12164.00	12804.00	13443.00							

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS	
10600.01	212291	10600.01	11357.01	12114.01	12871.01	13629.01	14386.01	15143.01	15900.01	16657.01	17414.01	18171.01	18929.01	19686.01	20443.01	21200.01	
10650.00		11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	& OVER	
10700.01	213292	10650.01	11411.01	12171.01	12932.01	13693.01	14454.01	15214.01	15975.01	16736.01	17496.01	18257.01	19018.01	19779.01	20539.01	21300.01	
10750.00		11411.00	12171.00	12932.00	13693.00	14454.00	15214.00	15975.00	16736.00	17496.00	18257.00	19018.00	19779.00	20539.00	21300.00	& OVER	
10800.01	214294	10700.01	11464.01	12229.01	12993.01	13757.01	14521.01	15286.01	16050.01	16814.01	17579.01	18343.01	19107.01	19871.01	20636.01	21400.01	
10850.00		11464.00	12229.00	12993.00	13757.00	14521.00	15286.00	16050.00	16814.00	17579.00	18343.00	19107.00	19871.00	20636.00	21400.00	& OVER	
10900.01	216295	10750.01	11518.01	12286.01	13054.01	13821.01	14589.01	15357.01	16125.01	16893.01	17661.01	18429.01	19196.01	19964.01	20732.01	21500.01	
10950.00		11518.00	12286.00	13054.00	13821.00	14589.00	15357.00	16125.00	16893.00	17661.00	18429.00	19196.00	19964.00	20732.00	21500.00	& OVER	
11000.01	216297	10800.01	11571.01	12343.01	13114.01	13886.01	14657.01	15429.01	16200.01	16971.01	17743.01	18514.01	19286.01	20057.01	20829.01	21600.01	
11050.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	& OVER	
11100.01	217298	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01	
11150.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	& OVER	
11200.01	218299	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01	
11250.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	& OVER	
11300.01	219301	10950.01	11732.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01	
11350.00		11732.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	& OVER	
11400.01	220302	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01	
11450.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	& OVER	
11500.01	221303	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01	
11550.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	& OVER	
11600.01	222305	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01	
11650.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	& OVER	
11700.01	223306	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01	
11750.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	& OVER	
11800.01	224308	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01	
11850.00		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	& OVER	
11900.01	225309	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20091.01	20893.01	21696.01	22500.01	
11950.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20091.00	20893.00	21696.00	22500.00	& OVER	
12000.01	226310	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01	
12050.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER	
12100.01	227312	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01	
12150.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER	
12200.01	228313	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01	
12250.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER	
12300.01	229314	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01	
12350.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER	
12400.01	230316	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01	
12450.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER	
12500.01	231317	11550.01	12376.01	13200.01	14025.01	14850.01	15676.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01	
12550.00		12376.00	13200.00	14025.00	14850.00	15676.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER	
12600.01	232319	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01	
12650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER	
12700.01	233320	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01	
12750.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER	
12800.01	234321	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01	
12850.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER	
12900.01	235323	11750.01	12589.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01	
12950.00		12589.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22661.00	23500.00	& OVER	
13000.01	236324	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01	
13050.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	& OVER	
13100.01	237325	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01	
13150.00		12696.00	13543.00	14389.00	15236.00	16082.00	16929.00	17775.00	18621.00	19468.00	20314.00	21161.00	22007.00	22854.00	23700.00	& OVER	
13200.01	238327	11900.01	12750.01	13600.01	14450.01	15300.01	16150.01	17000.01	17850.01	18700.01	19550.01	20400.01	21250.01	22100.01	22950.01	23800.01	
13250.00		12750.00	13600.00	14450.00	15300.00	16150.00	17000.00	17850.00	18700.00	19550.00	20400.00	21250.00	22100.00	22950.00	23800.00	& OVER	
13300.01	239328	11950.01	12804.01	13657.01	14511.01	15364.01	16218.01	17071.01	17925.01	18779.01	19632.01	20486.01	21339.01	22193.01	23046.01	23900.	

Col A	Col B	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS		
HIGHEST TWO QUARTER EARNINGS																			
12500.01	13071.00	13943.00	14814.00	15686.00	16557.00	17429.00	18300.00	19171.00	20043.00	20914.00	21786.00	22657.00	23529.00	24400.00	25271.00	26143.00	27014.00	27886.00	28757.00
12550.01	13250.01	14126.01	15001.01	15876.01	16751.01	17626.01	18501.01	19376.01	20251.01	21126.01	22001.01	22876.01	23751.01	24626.01	25501.01	26376.01	27251.01	28126.01	29001.01
12600.01	13430.01	14306.01	15181.01	16056.01	16931.01	17806.01	18681.01	19556.01	20431.01	21306.01	22181.01	23056.01	23931.01	24806.01	25681.01	26556.01	27431.01	28306.01	29181.01
12650.01	13610.01	14486.01	15361.01	16236.01	17111.01	17986.01	18861.01	19736.01	20611.01	21486.01	22361.01	23236.01	24111.01	24986.01	25861.01	26736.01	27611.01	28486.01	29361.01
12700.01	13790.01	14666.01	15541.01	16416.01	17291.01	18166.01	19041.01	19916.01	20791.01	21666.01	22541.01	23416.01	24291.01	25166.01	26041.01	26916.01	27791.01	28666.01	29541.01
12750.01	13970.01	14846.01	15721.01	16596.01	17471.01	18346.01	19221.01	20096.01	20971.01	21846.01	22721.01	23596.01	24471.01	25346.01	26221.01	27096.01	27971.01	28846.01	29721.01
12800.01	14150.01	14926.01	15801.01	16676.01	17551.01	18426.01	19301.01	20176.01	21051.01	21926.01	22801.01	23676.01	24551.01	25426.01	26301.01	27176.01	28051.01	28926.01	29801.01
12850.01	14330.01	15006.01	15881.01	16756.01	17631.01	18506.01	19381.01	20256.01	21131.01	22006.01	22881.01	23756.01	24631.01	25506.01	26381.01	27256.01	28131.01	29006.01	29881.01
12900.01	14510.01	15186.01	16061.01	16936.01	17811.01	18686.01	19561.01	20436.01	21311.01	22186.01	23061.01	23936.01	24811.01	25686.01	26561.01	27436.01	28311.01	29186.01	30061.01
12950.01	14690.01	15366.01	16241.01	17116.01	17991.01	18866.01	19741.01	20616.01	21491.01	22366.01	23241.01	24116.01	24991.01	25866.01	26741.01	27616.01	28491.01	29366.01	30241.01
13000.01	14870.01	15546.01	16421.01	17296.01	18171.01	19046.01	19921.01	20796.01	21671.01	22546.01	23421.01	24296.01	25171.01	26046.01	26921.01	27796.01	28671.01	29546.01	30421.01
13050.01	15050.01	15726.01	16601.01	17476.01	18351.01	19226.01	20101.01	20976.01	21851.01	22726.01	23601.01	24476.01	25351.01	26226.01	27101.01	27976.01	28851.01	29726.01	30601.01
13100.01	15230.01	15906.01	16781.01	17656.01	18531.01	19406.01	20281.01	21156.01	22031.01	22906.01	23781.01	24656.01	25531.01	26406.01	27281.01	28156.01	29031.01	29906.01	30781.01
13150.01	15410.01	16086.01	16961.01	17836.01	18711.01	19586.01	20461.01	21336.01	22211.01	23086.01	23961.01	24836.01	25711.01	26586.01	27461.01	28336.01	29211.01	30086.01	30961.01
1																			

17 *B. Beginning January 1, 2003, for claims effective on or after January 1, 2003, but before January*
18 *1, 2004, an eligible individual's weekly "benefit amount" shall be the amount appearing in Column B*
19 *in the "Benefit Table" in this section on the line on which in Column A of such table, there appears*
20 *the total wages for insured work paid to such individual in the two quarters of his base period in*
21 *which such total wages were highest.*

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
2500.00	6059	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2550.01	6161	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	& OVER
2600.01	6262	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	6363	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	6464	2700.01	2893.01	3086.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	6565	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	6666	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	6767	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	& OVER
2900.01	6868	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	6969	2950.01	3161.01	3371.01	3582.01	3793.01	4004.01	4214.01	4425.01	4636.01	4846.01	5057.01	5268.01	5479.01	5689.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	4004.00	4214.00	4425.00	4636.00	4846.00	5057.00	5268.00	5479.00	5689.00	5900.00	& OVER
3000.01	7070	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	7171	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	7272	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	7373	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	7474	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	7575	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	7676	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	7777	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	7878	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	7979	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	8080	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	8181	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	8282	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	8383	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	8484	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	8585	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	8686	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	8787	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	8888	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	8989	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00								

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4100.01	4100.01	4100.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6735.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.01	4150.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6735.01	7029.01	7321.01	7614.01	7907.01	8200.01	8493.01
4200.01	4150.01	4446.01	4740.01	5033.01	5326.01	5619.01	5912.01	6205.01	6498.01	6791.01	7084.01	7377.01	7670.01	7963.01	8256.01	8549.01
4250.01	4200.01	4496.01	4790.01	5083.01	5376.01	5669.01	5962.01	6255.01	6548.01	6841.01	7134.01	7427.01	7720.01	8013.01	8306.01	8599.01
4300.01	4250.01	4546.01	4840.01	5133.01	5426.01	5719.01	6012.01	6305.01	6598.01	6891.01	7184.01	7477.01	7770.01	8063.01	8356.01	8649.01
4350.01	4300.01	4596.01	4890.01	5183.01	5476.01	5769.01	6062.01	6355.01	6648.01	6941.01	7234.01	7527.01	7820.01	8113.01	8406.01	8699.01
4400.01	4350.01	4646.01	4940.01	5233.01	5526.01	5819.01	6112.01	6405.01	6698.01	6991.01	7284.01	7577.01	7870.01	8163.01	8456.01	8749.01
4450.01	4400.01	4696.01	4990.01	5283.01	5576.01	5869.01	6162.01	6455.01	6748.01	7041.01	7334.01	7627.01	7920.01	8213.01	8506.01	8799.01
4500.01	4450.01	4746.01	5040.01	5327.01	5620.01	5913.01	6206.01	6499.01	6792.01	7085.01	7378.01	7671.01	7964.01	8257.01	8550.01	8843.01
4550.01	4500.01	4796.01	5090.01	5377.01	5670.01	5963.01	6256.01	6549.01	6842.01	7135.01	7428.01	7721.01	8014.01	8307.01	8600.01	8893.01
4600.01	4550.01	4846.01	5140.01	5427.01	5720.01	6013.01	6306.01	6599.01	6892.01	7185.01	7478.01	7771.01	8064.01	8357.01	8650.01	8943.01
4650.01	4600.01	4896.01	5190.01	5477.01	5770.01	6063.01	6356.01	6649.01	6942.01	7235.01	7528.01	7821.01	8114.01	8407.01	8700.01	8993.01
4700.01	4650.01	4946.01	5240.01	5527.01	5820.01	6113.01	6406.01	6699.01	6992.01	7285.01	7578.01	7871.01	8164.01	8457.01	8750.01	9043.01
4750.01	4700.01	4996.01	5290.01	5577.01	5870.01	6163.01	6456.01	6749.01	7042.01	7335.01	7628.01	7921.01	8214.01	8507.01	8800.01	9093.01
4800.01	4750.01	5046.01	5340.01	5627.01	5920.01	6213.01	6506.01	6799.01	7092.01	7385.01	7678.01	7971.01	8264.01	8557.01	8850.01	9143.01
4850.01	4800.01	5096.01	5390.01	5677.01	5970.01	6263.01	6556.01	6849.01	7142.01	7435.01	7728.01	8021.01	8314.01	8607.01	8900.01	9193.01
4900.01	4850.01	5146.01	5440.01	5727.01	6020.01	6313.01	6606.01	6899.01	7192.01	7485.01	7778.01	8071.01	8364.01	8657.01	8950.01	9243.01
4950.01	4900.01	5196.01	5490.01	5777.01	6070.01	6363.01	6656.01	6949.01	7242.01	7535.01	7828.01	8121.01	8414.01	8707.01	9000.01	9293.01
5000.01	4950.01	5246.01	5540.01	5827.01	6120.01	6413.01	6706.01	6999.01	72							

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7300.01	142173	7300.01	7821.01	8343.01	8864.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13036.01	13557.01	14079.01	14600.01
7350.00		7821.00	8343.00	8864.00	9386.00	9907.00	10429.00	10950.00	11471.00	11993.00	12514.00	13036.00	13557.00	14079.00	14600.00	& OVER
7400.01	142174	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01
7400.00		7875.00	8400.00	8925.00	9450.00	9975.00	10500.00	11025.00	11550.00	12075.00	12600.00	13125.00	13650.00	14175.00	14700.00	& OVER
7450.01	142175	7400.01	7929.01	8457.01	8986.01	9514.01	10043.01	10571.01	11100.01	11629.01	12157.01	12686.01	13214.01	13743.01	14271.01	14800.01
7450.00		7929.00	8457.00	8986.00	9514.00	10043.00	10571.00	11100.00	11629.00	12157.00	12686.00	13214.00	13743.00	14271.00	14800.00	& OVER
7450.01	142177	7450.01	7982.01	8514.01	9046.01	9578.01	10111.01	10643.01	11175.01	11707.01	12239.01	12771.01	13304.01	13836.01	14368.01	14900.01
7500.00		7982.00	8514.00	9046.00	9578.00	10111.00	10643.00	11175.00	11707.00	12239.00	12771.00	13304.00	13836.00	14368.00	14900.00	& OVER
7500.01	142178	7500.01	8036.01	8571.01	9107.01	9643.01	10179.01	10714.01	11250.01	11786.01	12321.01	12857.01	13393.01	13929.01	14464.01	15000.01
7550.00		8036.00	8571.00	9107.00	9643.00	10179.00	10714.00	11250.00	11786.00	12321.00	12857.00	13393.00	13929.00	14464.00	15000.00	& OVER
7550.01	142179	7550.01	8089.01	8629.01	9168.01	9707.01	10246.01	10786.01	11325.01	11864.01	12404.01	12943.01	13482.01	14021.01	14561.01	15100.01
7600.00		8089.00	8629.00	9168.00	9707.00	10246.00	10786.00	11325.00	11864.00	12404.00	12943.00	13482.00	14021.00	14561.00	15100.00	& OVER
7600.01	142180	7600.01	8143.01	8686.01	9229.01	9771.01	10314.01	10857.01	11400.01	11943.01	12486.01	13029.01	13571.01	14114.01	14657.01	15200.01
7650.00		8143.00	8686.00	9229.00	9771.00	10314.00	10857.00	11400.00	11943.00	12486.00	13029.00	13571.00	14114.00	14657.00	15200.00	& OVER
7650.01	142182	7650.01	8196.01	8743.01	9289.01	9836.01	10382.01	10929.01	11475.01	12021.01	12568.01	13114.01	13661.01	14207.01	14754.01	15300.01
7700.00		8196.00	8743.00	9289.00	9836.00	10382.00	10929.00	11475.00	12021.00	12568.00	13114.00	13661.00	14207.00	14754.00	15300.00	& OVER
7700.01	142183	7700.01	8250.01	8800.01	9350.01	9900.01	10450.01	11000.01	11550.01	12100.01	12650.01	13200.01	13750.01	14300.01	14850.01	15400.01
7750.00		8250.00	8800.00	9350.00	9900.00	10450.00	11000.00	11550.00	12100.00	12650.00	13200.00	13750.00	14300.00	14850.00	15400.00	& OVER
7750.01	142184	7750.01	8304.01	8857.01	9411.01	9964.01	10518.01	11071.01	11625.01	12179.01	12732.01	13286.01	13839.01	14393.01	14946.01	15500.01
7800.00		8304.00	8857.00	9411.00	9964.00	10518.00	11071.00	11625.00	12179.00	12732.00	13286.00	13839.00	14393.00	14946.00	15500.00	& OVER
7800.01	142185	7800.01	8357.01	8914.01	9471.01	10029.01	10586.01	11143.01	11700.01	12257.01	12814.01	13371.01	13929.01	14486.01	15043.01	15600.01
7850.00		8357.00	8914.00	9471.00	10029.00	10586.00	11143.00	11700.00	12257.00	12814.00	13371.00	13929.00	14486.00	15043.00	15600.00	& OVER
7850.01	142186	7850.01	8411.01	8971.01	9532.01	10093.01	10654.01	11214.01	11775.01	12336.01	12896.01	13457.01	14018.01	14579.01	15139.01	15700.01
7900.00		8411.00	8971.00	9532.00	10093.00	10654.00	11214.00	11775.00	12336.00	12896.00	13457.00	14018.00	14579.00	15139.00	15700.00	& OVER
7900.01	142187	7900.01	8464.01	9029.01	9593.01	10157.01	10721.01	11286.01	11850.01	12414.01	12979.01	13543.01	14107.01	14671.01	15236.01	15800.01
7950.00		8464.00	9029.00	9593.00	10157.00	10721.00	11286.00	11850.00	12414.00	12979.00	13543.00	14107.00	14671.00	15236.00	15800.00	& OVER
7950.01	142188	7950.01	8518.01	9086.01	9654.01	10221.01	10789.01	11357.01	11925.01	12493.01	13061.01	13629.01	14196.01	14764.01	15332.01	15900.01
8000.00		8518.00	9086.00	9654.00	10221.00	10789.00	11357.00	11925.00	12493.00	13061.00	13629.00	14196.00	14764.00	15332.00	15900.00	& OVER
8000.01	142189	8000.01	8571.01	9143.01	9714.01	10286.01	10857.01	11429.01	12000.01	12571.01	13143.01	13714.01	14286.01	14857.01	15429.01	16000.01
8050.00		8571.00	9143.00	9714.00	10286.00	10857.00	11429.00	12000.00	12571.00	13143.00	13714.00	14286.00	14857.00	15429.00	16000.00	& OVER
8050.01	142190	8050.01	8625.01	9200.01	9775.01	10350.01	10925.01	11500.01	12075.01	12650.01	13225.01	13800.01	14375.01	14950.01	15525.01	16100.01
8100.00		8625.00	9200.00	9775.00	10350.00	10925.00	11500.00	12075.00	12650.00	13225.00	13800.00	14375.00	14950.00	15525.00	16100.00	& OVER
8100.01	142191	8100.01	8678.01	9257.01	9836.01	10414.01	10993.01	11571.01	12150.01	12729.01	13307.01	13886.01	14464.01	15043.01	15621.01	16200.01
8150.00		8678.00	9257.00	9836.00	10414.00	10993.00	11571.00	12150.00	12729.00	13307.00	13886.00	14464.00	15043.00	15621.00	16200.00	& OVER
8150.01	142192	8150.01	8732.01	9314.01	9896.01	10479.01	11061.01	11643.01	12225.01	12807.01	13389.01	13971.01	14554.01	15136.01	15718.01	16300.01
8200.00		8732.00	9314.00	9896.00	10479.00	11061.00	11643.00	12225.00	12807.00	13389.00	13971.00	14554.00	15136.00	15718.00	16300.00	& OVER
8200.01	142193	8200.01	8786.01	9371.01	9957.01	10543.01	11129.01	11714.01	12300.01	12886.01	13471.01	14057.01	14643.01	15229.01	15814.01	16400.01
8250.00		8786.00	9371.00	9957.00	10543.00	11129.00	11714.00	12300.00	12886.00	13471.00	14057.00	14643.00	15229.00	15814.00	16400.00	& OVER
8250.01	142194	8250.01	8839.01	9429.01	10018.01	10607.01	11196.01	11786.01	12375.01	12964.01	13554.01	14143.01	14732.01	15321.01	15911.01	16500.01
8300.00		8839.00	9429.00	10018.00	10607.00	11196.00	11786.00	12375.00	12964.00	13554.00	14143.00	14732.00	15321.00	15911.00	16500.00	& OVER
8300.01	142195	8300.01	8893.01	9486.01	10079.01	10671.01	11264.01	11857.01	12450.01	13043.01	13636.01	14229.01	14821.01	15414.01	16007.01	16600.01
8350.00		8893.00	9486.00	10079.00	10671.00	11264.00	11857.00	12450.00	13043.00	13636.00	14229.00	14821.00	15414.00	16007.00	16600.00	& OVER
8350.01	142196	8350.01	8946.01	9543.01	10139.01	10736.01	11332.01	11929.01	12525.01	13121.01	13718.01	14314.01	14911.01	15507.01	16104.01	16700.01
8400.00		8946.00	9543.00	10139.00	10736.00	11332.00	11929.00	12525.00	13121.00	13718.00	14314.00	14911.00	15507.00	16104.00	16700.00	& OVER
8400.01	142197	8400.01	9000.01	9600.01	10200.01	10800.01	11400.01	12000.01	12600.01	13200.01	13800.01	14400.01	15000.01	15600.01	16200.01	16800.01
8450.00		9000.00	9600.00	10200.00	10800.00	11400.00	12000.00	12600.00	13200.00	13800.00	14400.00	15000.00	15600.00	16200.00	16800.00	& OVER
8450.01	142198	8450.01	9054.01	9657.01	10261.01	10864.01	11468.01	12071.01	12675.01	13279.01	13882.01	14486.01	15089.01	15693.01	16296.01	16900.01
8500.00		9054.00	9657.00	10261.00	10864.00	11468.00	12071.00	12675.00	13279.00	13882.00	14486.00	15089.00	15693.00	16296.00	16900.00	& OVER
8500.01	142199	8500.01	9107.01	9714.01	10321.01	10929.01	11536.01	12143.01	12750.01	13357.01	13964.01	14571.01	15179.01	15786.01	16393.01	17000.01
8550.00		9107.00	9714.00	10321.00	10929.00	11536.00	12143.00	12750.00	13357.00	13964.00	14571.00	15179.00	15786.00	16393.00	17000.00	& OVER
8550.01	142200	8550.01	9161.01	9771.01	10382.01	10993.01	11604.01	12214.01	12825.01	13436.01	14046.01	14657.01	15268.01	15879.01	16489.01	17100.01
8600.00		9161.00	9771.00	10382.00	10993.00	11604.00	12214.00	12825.00	13436.00	14046.00	14657.00	15268.00	15879.00	16489.00	17100.00	& OVER
8600.01	142201	8600.01	9214.01	9829.01	10443.01	11057.01	11671.01	12286.01	12900.01	13514.01	14129.01	14743.01	15357.01	15971.01	16586.01	17200.01
8650.00		9214.00	9829.00	10443.00	11057.00	11671.00	12286.00	12900.00	13514.00	14129.00	14743.00	15357.00	15971.00	16586.00	17200.00	& OVER
8650.01	142202	8650.01	9268.01	9886.01	10504.01	11121.01	11739.01	12357.01	12975.01	13593.01	14211.01	14829.01	15446.01	16064.01	16682.01	17300.01
8700.00		9268.00	9886.00	10504.00	11121.00	11739.00	12357.00	12975.00	13593.00	14211.00	14829.00	15446.00	16064.00	16682.00	17300.00	& OVER
8700.01	142203	8700.01	9321.01	9943.01	10564.01	11186.01	11807.01									

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS	
8900 01	179211	8900 01	9536 01	10171 01	10807 01	11443 01	12079 01	12714 01	13350 01	13986 01	14621 01	15257 01	15893 01	16529 01	17164 01	17800 01	
8950 00		8950 01	9536 00	10171 00	10807 00	11443 00	12079 00	12714 00	13350 00	13986 00	14621 00	15257 00	15893 00	16529 00	17164 00	17800 00	
8950 01	179212	8950 01	9569 01	10229 01	10868 01	11507 01	12146 01	12786 01	13425 01	14064 01	14704 01	15343 01	15982 01	16621 01	17261 01	17900 01	
9000 00		9000 00	9589 00	10229 00	10868 00	11507 00	12146 00	12786 00	13425 00	14064 00	14704 00	15343 00	15982 00	16621 00	17261 00	17900 00	
9000 01	181213	9000 01	9643 01	10286 01	10929 01	11571 01	12214 01	12857 01	13500 01	14143 01	14786 01	15429 01	16071 01	16714 01	17357 01	18000 01	
9050 00		9050 00	9643 00	10286 00	10929 00	11571 00	12214 00	12857 00	13500 00	14143 00	14786 00	15429 00	16071 00	16714 00	17357 00	18000 00	
9050 01	181215	9050 01	9696 01	10343 01	10989 01	11636 01	12282 01	12929 01	13575 01	14221 01	14868 01	15514 01	16161 01	16807 01	17454 01	18100 01	
9100 00		9100 00	9696 00	10343 00	10989 00	11636 00	12282 00	12929 00	13575 00	14221 00	14868 00	15514 00	16161 00	16807 00	17454 00	18100 00	
9100 01	182216	9100 01	9750 01	10400 01	11050 01	11700 01	12350 01	13000 01	13650 01	14300 01	14950 01	15600 01	16250 01	16900 01	17550 01	18200 01	
9150 00		9150 00	9750 00	10400 00	11050 00	11700 00	12350 00	13000 00	13650 00	14300 00	14950 00	15600 00	16250 00	16900 00	17550 00	18200 00	
9150 01	183217	9150 01	9804 01	10457 01	11111 01	11764 01	12418 01	13071 01	13725 01	14379 01	15032 01	15686 01	16339 01	16993 01	17646 01	18300 01	
9200 00		9200 00	9804 00	10457 00	11111 00	11764 00	12418 00	13071 00	13725 00	14379 00	15032 00	15686 00	16339 00	16993 00	17646 00	18300 00	
9200 01	184218	9200 01	9857 01	10514 01	11171 01	11829 01	12486 01	13143 01	13800 01	14457 01	15114 01	15771 01	16429 01	17086 01	17743 01	18400 01	
9250 00		9250 00	9857 00	10514 00	11171 00	11829 00	12486 00	13143 00	13800 00	14457 00	15114 00	15771 00	16429 00	17086 00	17743 00	18400 00	
9250 01	185219	9250 01	9911 01	10571 01	11232 01	11893 01	12554 01	13214 01	13875 01	14536 01	15196 01	15857 01	16518 01	17179 01	17839 01	18500 01	
9300 00		9300 00	9911 00	10571 00	11232 00	11893 00	12554 00	13214 00	13875 00	14536 00	15196 00	15857 00	16518 00	17179 00	17839 00	18500 00	
9300 01	186220	9300 01	9964 01	10629 01	11293 01	11957 01	12621 01	13286 01	13950 01	14614 01	15279 01	15943 01	16607 01	17271 01	17936 01	18600 01	
9350 00		9350 00	9964 00	10629 00	11293 00	11957 00	12621 00	13286 00	13950 00	14614 00	15279 00	15943 00	16607 00	17271 00	17936 00	18600 00	
9350 01	187221	9350 01	10018 01	10686 01	11354 01	12021 01	12689 01	13357 01	14025 01	14693 01	15361 01	16029 01	16696 01	17364 01	18032 01	18700 01	
9400 00		9400 00	10018 00	10686 00	11354 00	12021 00	12689 00	13357 00	14025 00	14693 00	15361 00	16029 00	16696 00	17364 00	18032 00	18700 00	
9400 01	188222	9400 01	10071 01	10743 01	11414 01	12086 01	12757 01	13429 01	14100 01	14771 01	15443 01	16114 01	16786 01	17457 01	18129 01	18800 01	
9450 00		9450 00	10071 00	10743 00	11414 00	12086 00	12757 00	13429 00	14100 00	14771 00	15443 00	16114 00	16786 00	17457 00	18129 00	18800 00	
9450 01	189223	9450 01	10125 01	10800 01	11475 01	12150 01	12825 01	13500 01	14175 01	14850 01	15525 01	16200 01	16875 01	17550 01	18225 01	18900 01	
9500 00		9500 00	10125 00	10800 00	11475 00	12150 00	12825 00	13500 00	14175 00	14850 00	15525 00	16200 00	16875 00	17550 00	18225 00	18900 00	
9500 01	190224	9500 01	10179 01	10857 01	11536 01	12214 01	12893 01	13571 01	14250 01	14929 01	15607 01	16286 01	16964 01	17643 01	18321 01	19000 01	
9550 00		9550 00	10179 00	10857 00	11536 00	12214 00	12893 00	13571 00	14250 00	14929 00	15607 00	16286 00	16964 00	17643 00	18321 00	19000 00	
9550 01	191225	9550 01	10232 01	10914 01	11596 01	12279 01	12961 01	13643 01	14325 01	15007 01	15689 01	16371 01	17054 01	17736 01	18418 01	19100 01	
9600 00		9600 00	10232 00	10914 00	11596 00	12279 00	12961 00	13643 00	14325 00	15007 00	15689 00	16371 00	17054 00	17736 00	18418 00	19100 00	
9600 01	192226	9600 01	10286 01	10971 01	11667 01	12343 01	13029 01	13714 01	14400 01	15086 01	15771 01	16457 01	17143 01	17829 01	18514 01	19200 01	
9650 00		9650 00	10286 00	10971 00	11667 00	12343 00	13029 00	13714 00	14400 00	15086 00	15771 00	16457 00	17143 00	17829 00	18514 00	19200 00	
9650 01	193227	9650 01	10339 01	11029 01	11718 01	12407 01	13096 01	13786 01	14475 01	15164 01	15854 01	16543 01	17232 01	17921 01	18611 01	19300 01	
9700 00		9700 00	10339 00	11029 00	11718 00	12407 00	13096 00	13786 00	14475 00	15164 00	15854 00	16543 00	17232 00	17921 00	18611 00	19300 00	
9700 01	194228	9700 01	10393 01	11086 01	11779 01	12471 01	13164 01	13857 01	14550 01	15243 01	15936 01	16629 01	17321 01	18014 01	18707 01	19400 01	
9750 00		9750 00	10393 00	11086 00	11779 00	12471 00	13164 00	13857 00	14550 00	15243 00	15936 00	16629 00	17321 00	18014 00	18707 00	19400 00	
9750 01	195229	9750 01	10446 01	11143 01	11839 01	12536 01	13232 01	13929 01	14625 01	15321 01	16018 01	16714 01	17411 01	18107 01	18804 01	19500 01	
9800 00		9800 00	10446 00	11143 00	11839 00	12536 00	13232 00	13929 00	14625 00	15321 00	16018 00	16714 00	17411 00	18107 00	18804 00	19500 00	
9800 01	196230	9800 01	10500 01	11200 01	11900 01	12600 01	13300 01	14000 01	14700 01	15400 01	16100 01	16800 01	17500 01	18200 01	18900 01	19600 01	
9850 00		9850 00	10500 00	11200 00	11900 00	12600 00	13300 00	14000 00	14700 00	15400 00	16100 00	16800 00	17500 00	18200 00	18900 00	19600 00	
9850 01	197231	9850 01	10554 01	11257 01	11961 01	12664 01	13368 01	14071 01	14775 01	15479 01	16182 01	16886 01	17589 01	18293 01	18996 01	19700 01	
9900 00		9900 00	10554 00	11257 00	11961 00	12664 00	13368 00	14071 00	14775 00	15479 00	16182 00	16886 00	17589 00	18293 00	18996 00	19700 00	
9900 01	198232	9900 01	10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01	
9950 00		9950 00	10607 00	11314 00	12021 00	12729 00	13436 00	14143 00	14850 00	15557 00	16264 00	16971 00	17679 00	18386 00	19093 00	19800 00	
9950 01	199233	9950 01	10661 01	11371 01	12082 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19189 01	19900 01	
10000 00		10000 00	10661 00	11371 00	12082 00	12793 00	13504 00	14214 00	14925 00	15636 00	16346 00	17057 00	17768 00	18479 00	19189 00	19900 00	
10000 01	200234	10000 01	10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01	
10050 00		10050 00	10714 00	11429 00	12143 00	12857 00	13571 00	14286 00	15000 00	15714 00	16429 00	17143 00	17857 00	18571 00	19286 00	20000 00	
10050 01	201235	10050 01	10768 01	11486 01	12204 01	12904 01	13629 01	14357 01	15086 01	15814 01	16543 01	17271 01	18000 01	18729 01	19458 01	20187 01	
10100 00		10100 00	10768 00	11486 00	12204 00	12904 00	13629 00	14357 00	15086 00	15814 00	16543 00	17271 00	18000 00	18729 00	19458 00	20187 00	
10100 01	202236	10100 01	10821 01	11543 01	12264 01	12964 01	13689 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01	
10150 00		10150 00	10821 00	11543 00	12264 00	12964 00	13689 00	14429 00	15150 00	15871 00	16593 00	17314 00	18036 00	18757 00	19479 00	20200 00	
10150 01	203237	10150 01	10875 01	11600 01	12325 01	13025 01	13735 01	14450 01	15175 01	15900 01	16625 01	17350 01	18075 01	18800 01	19525 01	20250 01	
10200 00		10200 00	10875 00	11600 00	12325 00	13025 00	13735 00	14450 00	15175 00	15900 00	16625 00	17350 00	18075 00	18800 00	19525 00	20250 00	
10200 01	204238	10200 01	10929 01	11657 01	12386 01	13086 01	13796 01	14521 01	15246 01	15971 01	16696 01	17421 01	18146 01	18871 01	19596 01	20300 01	
10250 00		10250 00	10929 00	11657 00	12386 00	13086 00	13796 00	14521 00	15246 00	15971 00	16696 00	17421 00	18146 00	18871 00	19596 00	20300 00	
10250 01	205239	10250 01	10982 01	11714 01	12446 01	13146 01	13856 01	14581 01	15306 01	16031 01	16756 01	17481 01	18206 01	1			

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10500.01	216249	10500.01	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01
10550.00		11250.00	12000.00	12750.00	13500.00	14250.00	15000.00	15750.00	16500.00	17250.00	18000.00	18750.00	19500.00	20250.00	21000.00	& OVER
10550.01	211250	10550.01	11304.01	12067.01	12811.01	13564.01	14318.01	15071.01	15825.01	16579.01	17332.01	18086.01	18839.01	19593.01	20346.01	21100.01
10600.00		11304.00	12067.00	12811.00	13564.00	14318.00	15071.00	15825.00	16579.00	17332.00	18086.00	18839.00	19593.00	20346.00	21100.00	& OVER
10600.01	212251	10600.01	11357.01	12114.01	12871.01	13629.01	14386.01	15143.01	15900.01	16657.01	17414.01	18171.01	18929.01	19686.01	20443.01	21200.01
10650.00		11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	& OVER
10650.01	213252	10650.01	11411.01	12171.01	12932.01	13693.01	14454.01	15214.01	15975.01	16736.01	17496.01	18257.01	19018.01	19779.01	20539.01	21300.01
10700.00		11411.00	12171.00	12932.00	13693.00	14454.00	15214.00	15975.00	16736.00	17496.00	18257.00	19018.00	19779.00	20539.00	21300.00	& OVER
10700.01	214253	10700.01	11464.01	12229.01	12993.01	13757.01	14521.01	15286.01	16050.01	16814.01	17579.01	18343.01	19107.01	19871.01	20636.01	21400.01
10750.00		11464.00	12229.00	12993.00	13757.00	14521.00	15286.00	16050.00	16814.00	17579.00	18343.00	19107.00	19871.00	20636.00	21400.00	& OVER
10750.01	215254	10750.01	11518.01	12286.01	13054.01	13821.01	14589.01	15357.01	16125.01	16893.01	17661.01	18429.01	19196.01	19964.01	20732.01	21500.01
10800.00		11518.00	12286.00	13054.00	13821.00	14589.00	15357.00	16125.00	16893.00	17661.00	18429.00	19196.00	19964.00	20732.00	21500.00	& OVER
10800.01	216255	10800.01	11571.01	12343.01	13114.01	13886.01	14657.01	15429.01	16200.01	16971.01	17743.01	18514.01	19286.01	20057.01	20829.01	21600.01
10850.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	& OVER
10850.01	217256	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01
10900.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	& OVER
10900.01	218257	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01
10950.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	& OVER
10950.01	219258	10950.01	11733.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01
11000.00		11733.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	& OVER
11000.01	220259	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01
11050.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	& OVER
11050.01	221260	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01
11100.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	& OVER
11100.01	222261	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01
11150.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	& OVER
11150.01	223262	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01
11200.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	& OVER
11200.01	224263	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01
11250.00		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	& OVER
11250.01	225264	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	226265	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	227266	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	228267	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	229268	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	230269	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	231270	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	232271	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	233272	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	234273	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER
11750.01	235274	11750.01	12589.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01
11800.00		12589.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22661.00	23500.00	& OVER
11800.01	236275	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11850.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	& OVER
11850.01	237276	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01</

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

HIGHEST QUARTER EARNINGS	Col. A	Col. B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12100.01	2,427.27	12100.01	1284.01	1302.01	1320.01	1433.01	1533.01	1642.01	1726.01	1815.01	1904.01	1989.01	2074.01	2160.01	2247.01	2336.01	2420.01
12150.00	2,437.27	12150.01	1309.01	1327.01	1345.01	1458.01	1558.01	1667.01	1751.01	1840.01	1929.01	2014.01	2100.01	2187.01	2274.01	2363.01	2447.01
12200.00	2,447.27	12200.01	1334.01	1352.01	1370.01	1483.01	1583.01	1692.01	1776.01	1865.01	1954.01	2039.01	2125.01	2212.01	2300.01	2389.01	2473.01
12250.00	2,457.27	12250.01	1359.01	1377.01	1395.01	1508.01	1608.01	1717.01	1801.01	1890.01	1979.01	2064.01	2150.01	2237.01	2325.01	2414.01	2498.01
12300.00	2,467.27	12300.01	1384.01	1402.01	1420.01	1533.01	1633.01	1742.01	1826.01	1915.01	2004.01	2089.01	2175.01	2262.01	2350.01	2439.01	2523.01
12350.00	2,477.27	12350.01	1409.01	1427.01	1445.01	1558.01	1658.01	1767.01	1851.01	1940.01	2029.01	2114.01	2200.01	2287.01	2375.01	2464.01	2548.01
12400.00	2,487.27	12400.01	1434.01	1452.01	1470.01	1583.01	1683.01	1792.01	1876.01	1965.01	2054.01	2139.01	2225.01	2312.01	2400.01	2489.01	2573.01
12450.00	2,497.27	12450.01	1459.01	1477.01	1495.01	1608.01	1708.01	1817.01	1901.01	1990.01	2079.01	2164.01	2250.01	2337.01	2425.01	2514.01	2598.01
12500.00	2,507.27	12500.01	1484.01	1502.01	1520.01	1633.01	1733.01	1842.01	1926.01	2015.01	2104.01	2189.01	2275.01	2362.01	2450.01	2539.01	2623.01
12550.00	2,517.27	12550.01	1509.01	1527.01	1545.01	1658.01	1758.01	1867.01	1951.01	2040.01	2129.01	2214.01	2300.01	2387.01	2475.01	2564.01	2648.01
12600.00	2,527.27	12600.01	1534.01	1552.01	1570.01	1683.01	1783.01	1892.01	1976.01	2065.01	2154.01	2239.01	2325.01	2412.01	2500.01	2589.01	2673.01
12650.00	2,537.27	12650.01	1559.01	1577.01	1595.01	1708.01	1808.01	1917.01	2001.01	2090.01	2179.01	2264.01	2350.01	2437.01	2525.01	2614.01	2698.01
12700.00	2,547.27	12700.01	1584.01	1602.01	1620.01	1733.01	1833.01	1942.01	2026.01	2115.01	2204.01	2289.01	2375.01	2462.01	2550.01	2639.01	2723.01
12750.00	2,557.27	12750.01	1609.01	1627.01	1645.01	1758.01	1858.01	1967.01	2051.01	2140.01	2229.01	2314.01	2400.01	2487.01	2575.01	2664.01	2748.01
12800.00	2,567.27	12800.01	1634.01	1652.01	1670.01	1783.01	1883.01	1992.01	2076.01	2165.01	2254.01	2339.01	2425.01	2512.01	2600.01	2689.01	2773.01
12850.00	2,577.27	12850.01	1659.01	1677.01	1695.01	1808.01	1908.01	2017.01	2101.01	2190.01	2279.01	2364.01	2450.01	2537.01	2625.01	2714.01	2798.01
12900.00	2,587.27	12900.01	1684.01	1702.01	1720.01	1833.01	1933.01	2042.01	2126.01	2215.01	2304.01	2389.01	2475.01	2562.01	2650.01	2739.01	2823.01
12950.00	2,597.27	12950.01	1709.01	1727.01	1745.01	1858.01	1958.01	2067.01	2151.01	2240.01	2329.01	2414.01	2500.01	2587.01	2675.01	2764.01	2848.01
13000.00	2,607.27	13000.01	1734.01	1752.01	1770.01	1883.01	1983.01	2092.01	2176.01	2265.01	2354.01	2439.01	2525.01	2612.01	2700.01	2789.01	2873.01
13050.00	2,617.27	13050.01	1759.01	1777.01	1795.01	1908.01	2008.01	2117.01	2201.01	2290.01	2379.01	2464.01	2550.01	2637.01	2725.01	2814.01	2898.01
13100.00	2,627.27	13100.01	1784.01	1802.01	1820.01	1933.01	2033.01	2142.01	2226.01	2315.01	2404.01	2489.01	2575.01	2662.01	2750.01	2839.01	2923.01
13150.00	2,637.27	13150.01	1809.01	1827.01	1845.01	1958.01	2058.01	2167.01	2251.01	2340.01	2429.01	2514.01	2600.01	2687.01	2775.01	2864.01	2948.01
13200.00	2,647.27	13200.01	1834.01	1852.01	1870.01	1983.01	2083.01	2192.01	2276.01	2365.01	2454.01	2539.01	2625.01	2712.01	2800.01	2889.01	2973.01
13250.00	2,657.27	13250.01	1859.01	1877.01	1895.01	2008.01	2108.01	2217.01	2301.01	2390.01	2479.01	2564.01	2650.01	2737.01	2825.01	2914.01	2998.01
13300.00	2,667.27	13300.01	1884.01	1902.01	1920.01	2033.01	2133.01	2242.01	2326.01	2415.01	2504.01	2589.01	2675.01	2762.01	2850.01	2939.01	3023.01
13350.00	2,677.27	13350.01	1909.01	1927.01	1945.01	2058.01	2158.01	2267.01	2351.01	2440.01	2529.01	2614.01	2700.01	2787.01	2875.01	2964.01	3048.01
13400.00	2,687.27	13400.01	1934.01	1952.01	1970.01	2083.01	2183.01	2292.01	2376.01	2465.01	2554.01	2639.01	2725.01	2812.01	2900.01	2989.01	3073.01
13450.00	2,697.27	13450.01	1959.01	1977.01	1995.01	2108.01	2208.01	2317.01	2401.01	2490.01	2579.01	2664.01	2750.01	2837.01	2925.01	3014.01	3098.01
13500.00	2,707.27	13500.01	1984.01	2002.01	2020.01	2133.01	2233.01	2342.01	2426.01	2515.01	2604.01	2689.01	2775.01	2862.01	2950.01	3039.01	3123.01
13550.00	2,717.27	13550.01	2009.01	2027.01	2045.01	2158.01	2258.01	2367.01	2451.01	2540.01	2629.01	2714.01	2800.01	2887.01	2975.01	3064.01	3148.01
13600.00	2,727.27	13600.01	2034.01	2052.01	2070.01	2183.01	2283.01	2392.01	2476.01	2565.01	2654.01	2739.01	2825.01	2912.01	3000.01	3089.01	3173.01
13650.00	2,737.27	13650.01	2059.01	2077.01	2095.01	2208.01	2308.01	2417.01	2501.01	2590.01	2679.01	2764.01	2850.01	2937.01	3025.01	3114.01	3198.01
13700.00	2,747.27	13700.01	2084.01	2102.01	2120.01	2233.01	2333.01	2442.01	2526.01	2615.01	2704.01	2789.01	2875.01	2962.01	3050.01	3139.01	3223.01
13750.00	2,757.27	13750.01	2109.01	2127.01	2145.01	2258.01	2358.01	2467.01	2551.01	2640.01	2729.01	2814.01	2900.01	2987.01	3075.01	3164.01	3248.01
13800.00	2,767.27	13800.01	2134.01	2152.01	2170.01	2283.01	2383.01	2492.01	2576.01	2665.01	2754.01	2839.01	2925.01	3012.01	3100.01	3189.01	3273.01
13850.00	2,777.27	13850.01	2159.01	2177.01	2195.01	2308.01	2408.01	2517.01	2601.01	2690.01	2779.01	2864.01	2950.01	3037.01	3125.01	3214.01	3298.01
13900.00	2,787.27	13900.01	2184.01	2202.01	2220.01	2333.01	2433.01	2542.01	2626.01	2715.01	2804.01	2889.01	2975.01	3062.01	3150.01	3239.01	3323.01
13950.00	2,797.27	13950.01	2209.01	2227.01	2245.01	2358.01	2458.01	2567.01	2651.01	2740.01	2829.01	2914.01	3000.01	3087.01	3175.01	3264.01	3348.01
14000.00	2,807.27	14000.01	2234.01	2252.01	2270.01	2383.01	2483.01	2592.01	2676.01	2765.01	2854.01	2939.01	3025.01	3112.01	3200.01	3289.01	3373.01
14050.00	2,817.27	14050.01	2259.01	2277.01	2295.01	2408.01	2508.01	2617.01	2701.01	2790.01	2879.01	2964.01	3050.01	3137.01	3225.01	3314.01	3398.01
14100.00	2,827.27	14100.01	2284.01	2302.01	2320.01	2433.01	2533.01	2642.01	2726.01	2815.01	2904.01	2989.01	3075.01	3162.01	3250.01	3339.01	3423.01
14150.00	2,837.27	14150.01	2309.01	2327.01	2345.01	2458.01	2558.01	2667.01	2751.01	2840.01	2929.01	3014.01	3100.01	3187.01	3275.01	3364.01	3448.01
14200.00	2,847.27	14200.01	2334.01	2352.01	2370.01	2483.01	2583.01	2692.01	2776.01	2865.01	2954.01	3039.01	3125.01	3212.01	3300.01	3389.01	3473.01
14250.00	2,857.27	14250.01	2359.01	2377.01	2395.01	2508.01	2608.01	2717.01	2801.01	2890.01	2979.01	3064.01	3150.01	3237.01	3325.01	3414.01	3498.01
14300.00	2,867.27	14300.01	2384.01	2402.01	2420.01	2533.01	2633.01	2742.01	2826.01	2915.01	3004.01	3089.01	3175.01	3262.01	3350.01	3439.01	3523.01
14350.00	2,877.27	14350.01	2409.01	2427.01	2445.01	2558.01	2658.01	2767.01	2851.01	2940.01	3029.01	3114.01	3200.01	3287.01	3375.01	3464.01	3548.01
14400.00	2,887.27	14400.01	2434.01	2452.01	2470.01	2583.01	2683.01	2792.01	2876.01	2965.01	3054.01	3139.01	3225.01	3312.01	3400.01	3489.01	3573.01
14450.00	2,897.27	14450.01	2459.01	2477.01	2495.01	2608.01	2708.01	2817.01	2901.01	2990.01	3079.01	3164.01	3250.01	3337.01	3425.01	3514.01	3598.01
14500.00	2,907.27	14500.01	2484.01	2502.01	2520.01	2633.01	2733.01	2842.01	2926.01	3015.01	3104.01	3189.01	3275.01	3362.01	3450.01	3539.01	3623.01
14550.00	2,917.27	14550.01	2509.01	2527.01	2545.01	2658.01	2758.01	2867.01	2951.01	3040.01	3129.01	3214.01	3300.01	3387.01	3475.01	3564.01	3648.01
14600.00	2,927.27	14600.01	2534.01	2552.01	2570.01	2683.01	2783.01	2892.01	2976.01	3065.01	3154.01	3239.01	3325.01	3412.01	3500.01	3589.01	3673.01
14650.00	2,937.27	14650.01	2559.01	2577.01	2595.01	2708.01	2808.01	2917.01	3001.01	3090.01	3179.01	3264.01	3350.01	3437.01	3525.01	3614.01	3698.01
14700.00	2,947.27	14700.01	2584.01	2602.01	2620.01	2733.01	2833.01	2942.01	3026.01	3115.01	3204.01	3289.01	3375.01	3462.01	3550.01	3639.01	3723.01
14750.00	2,957.27	14750.01	2609.01	2627.01	2645.01	2758.01	2858.01	2967.01	3051.01	3140.01	3229.01	3314.01	3400.01	3487.01	3575.01	3664.	

22 C. Beginning January 1, 2004, for claims effective on or after January 1, 2004, an eligible
23 individual's weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit
24 Table" in this section on the line on which in Column A of such table, there appears the total wages
25 for insured work paid to such individual in the two quarters of his base period in which such total
26 wages were highest.

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500 00	50	2500 00	2679 01	2857 01	3036 01	3214 01	3393 01	3571 01	3750 01	3929 01	4107 01	4286 01	4464 01	4643 01	4821 01	5000 01
2550 00		2679 00	2857 00	3036 00	3214 00	3393 00	3571 00	3750 00	3929 00	4107 00	4286 00	4464 00	4643 00	4821 00	5000 00	& OVER
2550 01	51	2550 01	2732 01	2914 01	3096 01	3279 01	3461 01	3643 01	3825 01	4007 01	4189 01	4371 01	4554 01	4736 01	4918 01	5100 01
2600 00		2732 00	2914 00	3096 00	3279 00	3461 00	3643 00	3825 00	4007 00	4189 00	4371 00	4554 00	4736 00	4918 00	5100 00	& OVER
2600 01	52	2600 01	2786 01	2971 01	3157 01	3343 01	3529 01	3714 01	3900 01	4086 01	4271 01	4457 01	4643 01	4829 01	5014 01	5200 01
2650 00		2786 00	2971 00	3157 00	3343 00	3529 00	3714 00	3900 00	4086 00	4271 00	4457 00	4643 00	4829 00	5014 00	5200 00	& OVER
2650 01	53	2650 01	2839 01	3029 01	3218 01	3407 01	3596 01	3786 01	3975 01	4164 01	4354 01	4543 01	4732 01	4921 01	5111 01	5300 01
2700 00		2839 00	3029 00	3218 00	3407 00	3596 00	3786 00	3975 00	4164 00	4354 00	4543 00	4732 00	4921 00	5111 00	5300 00	& OVER
2700 01	54	2700 01	2893 01	3086 01	3279 01	3471 01	3664 01	3857 01	4050 01	4243 01	4436 01	4629 01	4821 01	5014 01	5207 01	5400 01
2750 00		2893 00	3086 00	3279 00	3471 00	3664 00	3857 00	4050 00	4243 00	4436 00	4629 00	4821 00	5014 00	5207 00	5400 00	& OVER
2750 01	55	2750 01	2946 01	3143 01	3339 01	3536 01	3732 01	3929 01	4125 01	4321 01	4518 01	4714 01	4911 01	5107 01	5304 01	5500 01
2800 00		2946 00	3143 00	3339 00	3536 00	3732 00	3929 00	4125 00	4321 00	4518 00	4714 00	4911 00	5107 00	5304 00	5500 00	& OVER
2800 01	56	2800 01	3000 01	3200 01	3400 01	3600 01	3800 01	4000 01	4200 01	4400 01	4600 01	4800 01	5000 01	5200 01	5400 01	5600 01
2850 00		3000 00	3200 00	3400 00	3600 00	3800 00	4000 00	4200 00	4400 00	4600 00	4800 00	5000 00	5200 00	5400 00	5600 00	& OVER
2850 01	57	2850 01	3054 01	3257 01	3461 01	3664 01	3868 01	4071 01	4275 01	4479 01	4682 01	4886 01	5089 01	5293 01	5496 01	5700 01
2900 00		3054 00	3257 00	3461 00	3664 00	3868 00	4071 00	4275 00	4479 00	4682 00	4886 00	5089 00	5293 00	5496 00	5700 00	& OVER
2900 01	58	2900 01	3107 01	3314 01	3521 01	3729 01	3936 01	4143 01	4350 01	4557 01	4764 01	4971 01	5179 01	5386 01	5593 01	5800 01
2950 00		3107 00	3314 00	3521 00	3729 00	3936 00	4143 00	4350 00	4557 00	4764 00	4971 00	5179 00	5386 00	5593 00	5800 00	& OVER
2950 01	59	2950 01	3161 01	3371 01	3582 01	3793 01	3990 01	4204 01	4425 01	4636 01	4846 01	5057 01	5268 01	5479 01	5689 01	5900 01
3000 00		3161 00	3371 00	3582 00	3793 00	3990 00	4204 00	4425 00	4636 00	4846 00	5057 00	5268 00	5479 00	5689 00	5900 00	& OVER
3000 01	60	3000 01	3214 01	3429 01	3643 01	3857 01	4071 01	4286 01	4500 01	4714 01	4929 01	5143 01	5357 01	5571 01	5786 01	6000 01
3050 00		3214 00	3429 00	3643 00	3857 00	4071 00	4286 00	4500 00	4714 00	4929 00	5143 00	5357 00	5571 00	5786 00	6000 00	& OVER
3050 01	61	3050 01	3268 01	3486 01	3704 01	3921 01	4139 01	4357 01	4575 01	4793 01	5011 01	5229 01	5446 01	5664 01	5882 01	6100 01
3100 00		3268 00	3486 00	3704 00	3921 00	4139 00	4357 00	4575 00	4793 00	5011 00	5229 00	5446 00	5664 00	5882 00	6100 00	& OVER
3100 01	62	3100 01	3321 01	3543 01	3764 01	3986 01	4207 01	4429 01	4650 01	4871 01	5093 01	5314 01	5536 01	5757 01	5979 01	6200 01
3150 00		3321 00	3543 00	3764 00	3986 00	4207 00	4429 00	4650 00	4871 00	5093 00	5314 00	5536 00	5757 00	5979 00	6200 00	& OVER
3150 01	63	3150 01	3375 01	3600 01	3825 01	4050 01	4275 01	4500 01	4725 01	4950 01	5175 01	5400 01	5625 01	5850 01	6075 01	6300 01
3200 00		3375 00	3600 00	3825 00	4050 00	4275 00	4500 00	4725 00	4950 00	5175 00	5400 00	5625 00	5850 00	6075 00	6300 00	& OVER
3200 01	64	3200 01	3429 01	3657 01	3886 01	4114 01	4343 01	4571 01	4800 01	5029 01	5257 01	5486 01	5714 01	5943 01	6171 01	6400 01
3250 00		3429 00	3657 00	3886 00	4114 00	4343 00	4571 00	4800 00	5029 00	5257 00	5486 00	5714 00	5943 00	6171 00	6400 00	& OVER
3250 01	65	3250 01	3482 01	3714 01	3946 01	4179 01	4411 01	4643 01	4875 01	5107 01	5339 01	5571 01	5804 01	6036 01	6268 01	6500 01
3300 00		3482 00	3714 00	3946 00	4179 00	4411 00	4643 00	4875 00	5107 00	5339 00	5571 00	5804 00	6036 00	6268 00	6500 00	& OVER
3300 01	66	3300 01	3536 01	3771 01	4007 01	4243 01	4479 01	4714 01	4950 01	5186 01	5421 01	5657 01	5893 01	6129 01	6364 01	6600 01
3350 00		3536 00	3771 00	4007 00	4243 00	4479 00	4714 00	4950 00	5186 00	5421 00	5657 00	5893 00	6129 00	6364 00	6600 00	& OVER
3350 01	67	3350 01	3589 01	3829 01	4068 01	4307 01	4546 01	4786 01	5025 01	5264 01	5504 01	5743 01	5982 01	6221 01	6461 01	6700 01
3400 00		3589 00	3829 00	4068 00	4307 00	4546 00	4786 00	5025 00	5264 00	5504 00	5743 00	5982 00	6221 00	6461 00	6700 00	& OVER
3400 01	68	3400 01	3643 01	3886 01	4129 01	4371 01	4614 01	4857 01	5100 01	5343 01	5586 01	5829 01	6071 01	6314 01	6557 01	6800 01
3450 00		3643 00	3886 00	4129 00	4371 00	4614 00	4857 00	5100 00	5343 00	5586 00	5829 00	6071 00	6314 00	6557 00	6800 00	& OVER
3450 01	69	3450 01	3696 01	3943 01	4189 01	4436 01	4682 01	4929 01	5175 01	5421 01	5668 01	5914 01	6161 01	6407 01	6654 01	6900 01
3500 00		3696 00	3943 00	4189 00	4436 00	4682 00	4929 00	5175 00	5421 00	5668 00	5914 00	6161 00	6407 00	6654 00	6900 00	& OVER
3500 01	70	3500 01	3750 01	4000 01	4250 01	4500 01	4750 01	5000 01	5250 01	5500 01	5750 01	6000 01	6250 01	6500 01	6750 01	7000 01
3550 00		3750 00	4000 00	4250 00	4500 00	4750 00	5000 00	5250 00	5500 00	5750 00	6000 00	6250 00	6500 00	6750 00	7000 00	& OVER
3550 01	71	3550 01	3804 01	4057 01	4311 01	4564 01	4818 01	5071 01	5325 01	5579 01	5832 01	6086 01	6339 01	6593 01	6846 01	7100 01
3600 00		3804 00	4057 00	4311 00	4564 00	4818 00	5071 00	5325 00	5579 00	5832 00	6086 00	6339 00	6593 00	6846 00	7100 00	& OVER
3600 01	72	3600 01	3857 01	4114 01	4371 01	4629 01	4886 01	5143 01	5400 01	5657 01	5914 01	6171 01	6429 01	6686 01	6943 01	7200 01
3650 00		3857 00	4114 00	4371 00	4629 00	4886 00	5143 00	5400 00	5657 00	5914 00	6171 00	6429 00	6686 00	6943 00	7200 00	& OVER
3650 01	73	3650 01	3911 01	4171 01	4432 01	4693 01	4954 01	5214 01	5475 01	5736 01	5996 01	6257 01	6518 01	6779 01	7039 01	7300 01
3700 00		3911 00	4171 00	4432 00	4693 00	4954 00	5214 00	5475 00	5736 00	5996 00	6257 00	6518 00	6779 00	7039 00	7300 00	& OVER
3700 01	74	3700 01	3964 01	4229 01	4493 01	4757 01	5021 01	5286 01	5550 01	5814 01	6079 01	6343 01	6607 01	6871 01	7136 01	7400 01
3750 00		3964 00	4229 00	4493 00	4757 00	5021 00	5286 00	5550 00	5814 00	6079 00	6343 00	6607 00	6871 00	7136 00	7400 00	& OVER
3750 01	75	3750 01	4018 01	4286 01	4554 01	4821 01	5089 01	5357 01	5625 01	5893 01	6161 01	6429 01	6696 01	6964 01	7232 01	7500 01
3800 00		4018 00	4286 00	4554 00	4821 00	5089 00	5357 00	5625 00	5893 00	6161 00	6429 00	6696 00	6964 00	7232 00	7500 00	& OVER
3800 01	76	3800 01	4071 01	4343 01	4614 01	4886 01	5157 01	5429 01	5700 01	5971 01	6243 01	6514 01	6786 01	7057 01	7329 01	7600 01
3850 00		4071 00	4343 00	4614 00	4886 00	5157 00	5429 00	5700 00	5971 00	6243 00	6514 00	6786 00	7057 00	7329 00	7600 00	& OVER
3850 01	77	3850 01	4125 01	4400 01	4675 01	4950 01	5225 01	5500 01	5775 01	6050 01	6325 01	6600 01	6875 01	7150 01	7425 01	7700 01
3900 00		4125 00	4400 00	4675 00	4950 00	5225 00	5500 00	5775 00	6050 00	6325 00	6600 00	6875 00	7150 00	7425 00	7700 00	& OVER
3900 01	78	3900 01	4179 01	4457 01	4736 01	5014 01	5293 01	5571 01	5850 01	6129 01	6407 01	6686 01	6964 01	7243 01	7521 01	7800 01
3950 00		4179 00	4457 00	4736 00	5014 00	5293 00	5571 00	5850 00	6129 00	6407 00	6686 00	6964 00	7243 00	7521 00	7800 00	& OVER
3950 01	79	3950 01	4232 01	4514 01	4796 01	5079 01	5361 01	5643 01	5925 01	6207 01	6489 01	6771 01	7054 01	7336 01	7618 01	7900 01
4000 00		4232 00	4514 00	4796 00	5079 00	5361 00	5643 00	5925 00	6207 00	6489 00	6771 00	7054 00	7336 00	7618 00	7900 00	& OVER
4000 01	80															

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
82	4100.01	4333.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01	
	4150.00	4466.00	4799.00	5111.00	5423.00	5735.00	6047.00	6359.00	6671.00	6983.00	7295.00	7607.00	7919.00	8231.00	8543.00	
83	4150.01	4466.01	4799.01	5111.01	5423.01	5735.01	6047.01	6359.01	6671.01	6983.01	7295.01	7607.01	7919.01	8231.01	8543.01	
	4200.00	4446.00	4799.00	5099.00	5399.00	5699.00	5999.00	6299.00	6599.00	6899.00	7199.00	7499.00	7799.00	8099.00	8399.00	
84	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01	
	4250.00	4400.00	4650.00	4900.00	5150.00	5400.00	5650.00	5900.00	6150.00	6400.00	6650.00	6900.00	7150.00	7400.00	7650.00	
85	4250.01	4550.01	4850.01	5150.01	5450.01	5750.01	6050.01	6350.01	6650.01	6950.01	7250.01	7550.01	7850.01	8150.01	8450.01	
	4300.00	4450.00	4600.00	4850.00	5100.00	5350.00	5600.00	5850.00	6100.00	6350.00	6600.00	6850.00	7100.00	7350.00	7600.00	
86	4300.01	4600.01	4910.01	5220.01	5530.01	5840.01	6150.01	6460.01	6770.01	7080.01	7390.01	7700.01	8010.01	8320.01	8630.01	
	4350.00	4650.00	4960.00	5270.00	5580.00	5890.00	6200.00	6510.00	6820.00	7130.00	7440.00	7750.00	8060.00	8370.00	8680.00	
87	4350.01	4650.01	4960.01	5270.01	5580.01	5890.01	6200.01	6510.01	6820.01	7130.01	7440.01	7750.01	8060.01	8370.01	8680.01	
	4400.00	4700.00	5000.00	5300.00	5600.00	5900.00	6200.00	6500.00	6800.00	7100.00	7400.00	7700.00	8000.00	8300.00	8600.00	
88	4400.01	4710.01	5020.01	5330.01	5640.01	5950.01	6260.01	6570.01	6880.01	7190.01	7500.01	7810.01	8120.01	8430.01	8740.01	
	4450.00	4760.00	5070.00	5380.00	5690.00	6000.00	6310.00	6620.00	6930.00	7240.00	7550.00	7860.00	8170.00	8480.00	8790.00	
89	4450.01	4760.01	5070.01	5380.01	5690.01	6000.01	6310.01	6620.01	6930.01	7240.01	7550.01	7860.01	8170.01	8480.01	8790.01	
	4500.00	4780.00	5090.00	5400.00	5710.00	6020.00	6330.00	6640.00	6950.00	7260.00	7570.00	7880.00	8190.00	8500.00	8810.00	
90	4500.01	4810.01	5120.01	5430.01	5740.01	6050.01	6360.01	6670.01	6980.01	7290.01	7600.01	7910.01	8220.01	8530.01	8840.01	
	4550.00	4830.00	5140.00	5450.00	5760.00	6070.00	6380.00	6690.00	7000.00	7310.00	7620.00	7930.00	8240.00	8550.00	8860.00	
91	4550.01	4860.01	5170.01	5480.01	5790.01	6100.01	6410.01	6720.01	7030.01	7340.01	7650.01	7960.01	8270.01	8580.01	8890.01	
	4600.00	4870.00	5180.00	5490.00	5800.00	6110.00	6420.00	6730.00	7040.00	7350.00	7660.00					

C#	C#	WEEKLY BENEFIT AMOUNT	WEEKS																							
			12	13	14	15	16	17	18	19	20	21	22	23	24	25	26									
114	5700.01	6107.01	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01	11807.01	12214.01									
115	5750.01	6161.01	6571.01	6982.01	7393.01	7804.01	8214.01	8625.01	9035.01	9446.01	9857.01	10268.01	10679.01	11090.01	11501.01	11912.01	12323.01									
116	5800.01	6211.01	6621.01	7032.01	7443.01	7854.01	8264.01	8675.01	9085.01	9496.01	9907.01	10318.01	10729.01	11140.01	11551.01	11962.01	12373.01									
117	5850.01	6261.01	6671.01	7082.01	7493.01	7904.01	8314.01	8725.01	9135.01	9546.01	9957.01	10368.01	10779.01	11190.01	11601.01	12012.01	12423.01									
118	5900.01	6311.01	6721.01	7132.01	7543.01	7954.01	8364.01	8775.01	9185.01	9596.01	10007.01	10418.01	10829.01	11240.01	11651.01	12062.01	12473.01									
119	5950.01	6361.01	6771.01	7182.01	7593.01	8004.01	8414.01	8825.01	9235.01	9646.01	10057.01	10468.01	10879.01	11290.01	11701.01	12112.01	12523.01									
120	6000.01	6411.01	6821.01	7232.01	7643.01	8054.01	8464.01	8875.01	9285.01	9696.01	10107.01	10518.01	10929.01	11340.01	11751.01	12162.01	12573.01									
121	6050.01	6461.01	6871.01	7282.01	7693.01	8104.01	8514.01	8925.01	9335.01	9746.01	10157.01	10568.01	10979.01	11390.01	11801.01	12212.01	12623.01									
122	6100.01	6511.01	6921.01	7332.01	7743.01	8154.01	8564.01	8975.01	9385.01	9796.01	10207.01	10618.01	11029.01	11440.01	11851.01	12262.01	12673.01									
123	6150.01	6561.01	6971.01	7382.01	7793.01	8204.01	8614.01	9025.01	9435.01	9846.01	10257.01	10668.01	11079.01	11490.01	11901.01	12312.01	12723.01									
124	6200.01	6611.01	7021.01	7432.01	7843.01	8254.01	8664.01	9075.01	9485.01	9896.01	10307.01	10718.01	11129.01	11540.01	11951.01	12362.01	12773.01									
125	6250.01	6661.01	7071.01	7482.01	7893.01	8304.01	8714.01	9125.01	9535.01	9946.01	10357.01	10768.01	11179.01	11590.01	12001.01	12412.01	12823.01									
126	6300.01	6711.01	7121.01	7532.01	7943.01	8354.01	8764.01	9175.01	9585.01	9996.01	10407.01	10818.01	11229.01	11640.01	12051.01	12462.01	12873.01									
127	6350.01	6761.01	7171.01	7582.01	7993.01	8404.01	8814.01	9225.01	9635.01	10046.01	10457.01	10868.01	11279.01	11690.01	12101.01	12512.01	12923.01									
128	6400.01	6811.01	7221.01	7632.01	8043.01	8454.01	8864.01	9275.01	9685.01	10096.01	10507.01	10918.01	11329.01	11740.01	12151.01	12562.01	12973.01									
129	6450.01	6861.01	7271.01	7682.01	8093.01	8504.01	8914.01	9325.01	9735.01	10146.01	10557.01	10968.01	11379.01	11790.01	12201.01	12612.01	13023.01									
130	6500.01	6911.01	7321.01	7732.01	8143.01	8554.01	8964.01	9375.01	9785.01	10196.01	10607.01	11018.01	11429.01	11840.01	12251.01	12662.01	13073.01									
131	6550.01	6961.01	7371.01	7782.01	8193.01	8604.01	9014.01																			

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7300 01	146	7300 01	7821 01	8343 01	8864 01	9386 01	9907 01	10429 01	10950 01	11471 01	11993 01	12514 01	13036 01	13557 01	14079 01	14600 01
7350 00		7821 00	8343 00	8864 00	9386 00	9907 00	10429 00	10950 00	11471 00	11993 00	12514 00	13036 00	13557 00	14079 00	14600 00	& OVER
7350 01	147	7350 01	7875 01	8400 01	8925 01	9450 01	9975 01	10500 01	11025 01	11550 01	12075 01	12600 01	13125 01	13650 01	14175 01	14700 01
7400 00		7875 00	8400 00	8925 00	9450 00	9975 00	10500 00	11025 00	11550 00	12075 00	12600 00	13125 00	13650 00	14175 00	14700 00	& OVER
7400 01	148	7400 01	7929 01	8457 01	8986 01	9514 01	10043 01	10571 01	11100 01	11629 01	12157 01	12686 01	13214 01	13743 01	14271 01	14800 01
7450 00		7929 00	8457 00	8986 00	9514 00	10043 00	10571 00	11100 00	11629 00	12157 00	12686 00	13214 00	13743 00	14271 00	14800 00	& OVER
7450 01	149	7450 01	7982 01	8514 01	9046 01	9579 01	10111 01	10643 01	11175 01	11707 01	12239 01	12771 01	13304 01	13836 01	14368 01	14900 01
7500 00		7982 00	8514 00	9046 00	9579 00	10111 00	10643 00	11175 00	11707 00	12239 00	12771 00	13304 00	13836 00	14368 00	14900 00	& OVER
7500 01	150	7500 01	8036 01	8571 01	9107 01	9643 01	10179 01	10714 01	11250 01	11786 01	12321 01	12857 01	13393 01	13929 01	14464 01	15000 01
7550 00		8036 00	8571 00	9107 00	9643 00	10179 00	10714 00	11250 00	11786 00	12321 00	12857 00	13393 00	13929 00	14464 00	15000 00	& OVER
7550 01	151	7550 01	8089 01	8629 01	9168 01	9707 01	10246 01	10786 01	11325 01	11864 01	12404 01	12943 01	13482 01	14021 01	14561 01	15100 01
7600 00		8089 00	8629 00	9168 00	9707 00	10246 00	10786 00	11325 00	11864 00	12404 00	12943 00	13482 00	14021 00	14561 00	15100 00	& OVER
7600 01	152	7600 01	8143 01	8686 01	9229 01	9771 01	10314 01	10857 01	11400 01	11943 01	12486 01	13029 01	13571 01	14114 01	14657 01	15200 01
7650 00		8143 00	8686 00	9229 00	9771 00	10314 00	10857 00	11400 00	11943 00	12486 00	13029 00	13571 00	14114 00	14657 00	15200 00	& OVER
7650 01	153	7650 01	8196 01	8743 01	9289 01	9836 01	10382 01	10929 01	11475 01	12021 01	12568 01	13114 01	13661 01	14207 01	14754 01	15300 01
7700 00		8196 00	8743 00	9289 00	9836 00	10382 00	10929 00	11475 00	12021 00	12568 00	13114 00	13661 00	14207 00	14754 00	15300 00	& OVER
7700 01	154	7700 01	8250 01	8800 01	9350 01	9900 01	10450 01	11000 01	11550 01	12100 01	12650 01	13200 01	13750 01	14300 01	14850 01	15400 01
7750 00		8250 00	8800 00	9350 00	9900 00	10450 00	11000 00	11550 00	12100 00	12650 00	13200 00	13750 00	14300 00	14850 00	15400 00	& OVER
7750 01	155	7750 01	8304 01	8857 01	9411 01	9964 01	10518 01	11071 01	11625 01	12179 01	12732 01	13286 01	13839 01	14393 01	14946 01	15500 01
7800 00		8304 00	8857 00	9411 00	9964 00	10518 00	11071 00	11625 00	12179 00	12732 00	13286 00	13839 00	14393 00	14946 00	15500 00	& OVER
7800 01	156	7800 01	8357 01	8914 01	9471 01	10029 01	10586 01	11143 01	11700 01	12257 01	12814 01	13371 01	13929 01	14486 01	15043 01	15600 01
7850 00		8357 00	8914 00	9471 00	10029 00	10586 00	11143 00	11700 00	12257 00	12814 00	13371 00	13929 00	14486 00	15043 00	15600 00	& OVER
7850 01	157	7850 01	8411 01	8971 01	9532 01	10093 01	10654 01	11214 01	11775 01	12336 01	12898 01	13457 01	14018 01	14579 01	15139 01	15700 01
7900 00		8411 00	8971 00	9532 00	10093 00	10654 00	11214 00	11775 00	12336 00	12898 00	13457 00	14018 00	14579 00	15139 00	15700 00	& OVER
7900 01	158	7900 01	8464 01	9029 01	9593 01	10157 01	10721 01	11286 01	11850 01	12414 01	12979 01	13543 01	14107 01	14671 01	15236 01	15800 01
7950 00		8464 00	9029 00	9593 00	10157 00	10721 00	11286 00	11850 00	12414 00	12979 00	13543 00	14107 00	14671 00	15236 00	15800 00	& OVER
7950 01	159	7950 01	8518 01	9086 01	9654 01	10221 01	10789 01	11357 01	11925 01	12493 01	13061 01	13629 01	14196 01	14764 01	15332 01	15900 01
8000 00		8518 00	9086 00	9654 00	10221 00	10789 00	11357 00	11925 00	12493 00	13061 00	13629 00	14196 00	14764 00	15332 00	15900 00	& OVER
8000 01	160	8000 01	8571 01	9143 01	9714 01	10286 01	10857 01	11429 01	12000 01	12571 01	13143 01	13714 01	14286 01	14857 01	15429 01	16000 01
8050 00		8571 00	9143 00	9714 00	10286 00	10857 00	11429 00	12000 00	12571 00	13143 00	13714 00	14286 00	14857 00	15429 00	16000 00	& OVER
8050 01	161	8050 01	8625 01	9200 01	9775 01	10350 01	10925 01	11500 01	12075 01	12650 01	13225 01	13800 01	14375 01	14950 01	15525 01	16100 01
8100 00		8625 00	9200 00	9775 00	10350 00	10925 00	11500 00	12075 00	12650 00	13225 00	13800 00	14375 00	14950 00	15525 00	16100 00	& OVER
8100 01	162	8100 01	8679 01	9257 01	9836 01	10414 01	10993 01	11571 01	12150 01	12729 01	13307 01	13886 01	14464 01	15043 01	15621 01	16200 01
8150 00		8679 00	9257 00	9836 00	10414 00	10993 00	11571 00	12150 00	12729 00	13307 00	13886 00	14464 00	15043 00	15621 00	16200 00	& OVER
8150 01	163	8150 01	8732 01	9314 01	9896 01	10479 01	11061 01	11643 01	12225 01	12807 01	13389 01	13971 01	14554 01	15136 01	15718 01	16300 01
8200 00		8732 00	9314 00	9896 00	10479 00	11061 00	11643 00	12225 00	12807 00	13389 00	13971 00	14554 00	15136 00	15718 00	16300 00	& OVER
8200 01	164	8200 01	8786 01	9371 01	9957 01	10543 01	11129 01	11714 01	12300 01	12886 01	13471 01	14057 01	14643 01	15229 01	15814 01	16400 01
8250 00		8786 00	9371 00	9957 00	10543 00	11129 00	11714 00	12300 00	12886 00	13471 00	14057 00	14643 00	15229 00	15814 00	16400 00	& OVER
8250 01	165	8250 01	8839 01	9429 01	10018 01	10607 01	11196 01	11786 01	12375 01	12964 01	13554 01	14143 01	14732 01	15321 01	15911 01	16500 01
8300 00		8839 00	9429 00	10018 00	10607 00	11196 00	11786 00	12375 00	12964 00	13554 00	14143 00	14732 00	15321 00	15911 00	16500 00	& OVER
8300 01	166	8300 01	8893 01	9486 01	10079 01	10671 01	11264 01	11857 01	12450 01	13043 01	13636 01	14229 01	14821 01	15414 01	16007 01	16600 01
8350 00		8893 00	9486 00	10079 00	10671 00	11264 00	11857 00	12450 00	13043 00	13636 00	14229 00	14821 00	15414 00	16007 00	16600 00	& OVER
8350 01	167	8350 01	8946 01	9543 01	10139 01	10736 01	11332 01	11929 01	12525 01	13121 01	13718 01	14314 01	14911 01	15507 01	16104 01	16700 01
8400 00		8946 00	9543 00	10139 00	10736 00	11332 00	11929 00	12525 00	13121 00	13718 00	14314 00	14911 00	15507 00	16104 00	16700 00	& OVER
8400 01	168	8400 01	9000 01	9600 01	10200 01	10800 01	11400 01	12000 01	12600 01	13200 01	13800 01	14400 01	15000 01	15600 01	16200 01	16800 01
8450 00		9000 00	9600 00	10200 00	10800 00	11400 00	12000 00	12600 00	13200 00	13800 00	14400 00	15000 00	15600 00	16200 00	16800 00	& OVER
8450 01	169	8450 01	9054 01	9657 01	10261 01	10864 01	11468 01	12071 01	12675 01	13279 01	13882 01	14486 01	15089 01	15693 01	16296 01	16900 01
8500 00		9054 00	9657 00	10261 00	10864 00	11468 00	12071 00	12675 00	13279 00	13882 00	14486 00	15089 00	15693 00	16296 00	16900 00	& OVER
8500 01	170	8500 01	9107 01	9714 01	10321 01	10929 01	11536 01	12143 01	12750 01	13357 01	13964 01	14571 01	15179 01	15786 01	16393 01	17000 01
8550 00		9107 00	9714 00	10321 00	10929 00	11536 00	12143 00	12750 00	13357 00	13964 00	14571 00	15179 00	15786 00	16393 00	17000 00	& OVER
8550 01	171	8550 01	9161 01	9771 01	10382 01	10993 01	11604 01	12214 01	12825 01	13436 01	14046 01	14657 01	15268 01	15879 01	16489 01	17100 01
8600 00		9161 00	9771 00	10382 00	10993 00	11604 00	12214 00	12825 00	13436 00	14046 00	14657 00	15268 00	15879 00	16489 00	17100 00	& OVER
8600 01	172	8600 01	9214 01	9829 01	10443 01	11057 01	11671 01	12286 01	12900 01	13514 01	14129 01	14743 01	15357 01	15971 01	16586 01	17200 01
8650 00		9214 00	9829 00	10443 00	11057 00	11671 00	12286 00	12900 00	13514 00	14129 00	14743 00	15357 00	15971 00	16586 00	17200 00	& OVER
8650 01	173	8650 01	9268 01	9886 01	10504 01	11121 01	11739 01	12357 01	12975 01	13593 01	14211 01	14829 01	15446 01	16064 01	16682 01	17300 01
8700 00		9268 00	9886 00	10504 00	11121 00	11739 00	12357 00	12975 00	13593 00	14211 00	14829 00	15446 00	16064 00	16682 00	17300 00	& OVER
8700 01	174	8700 01	9321 01	9943 01	10564 01	11186 01	11807 01	12429 01	13050 01	1						

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS	
8900 01	178	8900 01	9536 01	10171 01	10807 01	11443 01	12079 01	12714 01	13350 01	13986 01	14621 01	15257 01	15893 01	16529 01	17164 01	17800 01	
8950 00		8950 00	9536 00	10171 00	10807 00	11443 00	12079 00	12714 00	13350 00	13986 00	14621 00	15257 00	15893 00	16529 00	17164 00	17800 00	
8950 01	179	8950 01	9589 01	10229 01	10868 01	11507 01	12146 01	12786 01	13425 01	14064 01	14704 01	15343 01	15982 01	16621 01	17261 01	17900 01	
9000 00		9000 00	9589 00	10229 00	10868 00	11507 00	12146 00	12786 00	13425 00	14064 00	14704 00	15343 00	15982 00	16621 00	17261 00	17900 00	
9000 01	180	9000 01	9643 01	10296 01	10929 01	11571 01	12214 01	12857 01	13500 01	14143 01	14786 01	15429 01	16071 01	16714 01	17357 01	18000 01	
9050 00		9050 00	9643 00	10296 00	10929 00	11571 00	12214 00	12857 00	13500 00	14143 00	14786 00	15429 00	16071 00	16714 00	17357 00	18000 00	
9050 01	181	9050 01	9696 01	10343 01	10989 01	11636 01	12282 01	12929 01	13575 01	14221 01	14868 01	15514 01	16161 01	16807 01	17454 01	18100 01	
9100 00		9100 00	9696 00	10343 00	10989 00	11636 00	12282 00	12929 00	13575 00	14221 00	14868 00	15514 00	16161 00	16807 00	17454 00	18100 00	
9100 01	182	9100 01	9750 01	10400 01	11050 01	11700 01	12350 01	13000 01	13650 01	14300 01	14950 01	15600 01	16250 01	16900 01	17550 01	18200 01	
9150 00		9150 00	9750 00	10400 00	11050 00	11700 00	12350 00	13000 00	13650 00	14300 00	14950 00	15600 00	16250 00	16900 00	17550 00	18200 00	
9150 01	183	9150 01	9804 01	10457 01	11111 01	11764 01	12418 01	13071 01	13725 01	14379 01	15032 01	15686 01	16339 01	16993 01	17646 01	18300 01	
9200 00		9200 00	9804 00	10457 00	11111 00	11764 00	12418 00	13071 00	13725 00	14379 00	15032 00	15686 00	16339 00	16993 00	17646 00	18300 00	
9200 01	184	9200 01	9857 01	10514 01	11171 01	11829 01	12486 01	13143 01	13800 01	14457 01	15114 01	15771 01	16429 01	17086 01	17743 01	18400 01	
9250 00		9250 00	9857 00	10514 00	11171 00	11829 00	12486 00	13143 00	13800 00	14457 00	15114 00	15771 00	16429 00	17086 00	17743 00	18400 00	
9250 01	185	9250 01	9911 01	10571 01	11232 01	11893 01	12554 01	13214 01	13875 01	14536 01	15196 01	15857 01	16518 01	17179 01	17839 01	18500 01	
9300 00		9300 00	9911 00	10571 00	11232 00	11893 00	12554 00	13214 00	13875 00	14536 00	15196 00	15857 00	16518 00	17179 00	17839 00	18500 00	
9300 01	186	9300 01	9964 01	10629 01	11293 01	11957 01	12621 01	13286 01	13950 01	14614 01	15279 01	15943 01	16607 01	17271 01	17936 01	18600 01	
9350 00		9350 00	9964 00	10629 00	11293 00	11957 00	12621 00	13286 00	13950 00	14614 00	15279 00	15943 00	16607 00	17271 00	17936 00	18600 00	
9350 01	187	9350 01	10018 01	10686 01	11354 01	12021 01	12689 01	13357 01	14025 01	14693 01	15361 01	16029 01	16696 01	17364 01	18032 01	18700 01	
9400 00		9400 00	10018 00	10686 00	11354 00	12021 00	12689 00	13357 00	14025 00	14693 00	15361 00	16029 00	16696 00	17364 00	18032 00	18700 00	
9400 01	188	9400 01	10071 01	10743 01	11414 01	12086 01	12757 01	13429 01	14100 01	14771 01	15443 01	16114 01	16786 01	17457 01	18129 01	18800 01	
9450 00		9450 00	10071 00	10743 00	11414 00	12086 00	12757 00	13429 00	14100 00	14771 00	15443 00	16114 00	16786 00	17457 00	18129 00	18800 00	
9450 01	189	9450 01	10125 01	10800 01	11475 01	12150 01	12825 01	13500 01	14175 01	14850 01	15525 01	16200 01	16875 01	17550 01	18225 01	18900 01	
9500 00		9500 00	10125 00	10800 00	11475 00	12150 00	12825 00	13500 00	14175 00	14850 00	15525 00	16200 00	16875 00	17550 00	18225 00	18900 00	
9500 01	190	9500 01	10179 01	10857 01	11536 01	12214 01	12893 01	13571 01	14250 01	14929 01	15607 01	16286 01	16964 01	17643 01	18321 01	19000 01	
9550 00		9550 00	10179 00	10857 00	11536 00	12214 00	12893 00	13571 00	14250 00	14929 00	15607 00	16286 00	16964 00	17643 00	18321 00	19000 00	
9550 01	191	9550 01	10232 01	10914 01	11596 01	12279 01	12961 01	13643 01	14325 01	15007 01	15689 01	16371 01	17054 01	17736 01	18418 01	19100 01	
9600 00		9600 00	10232 00	10914 00	11596 00	12279 00	12961 00	13643 00	14325 00	15007 00	15689 00	16371 00	17054 00	17736 00	18418 00	19100 00	
9600 01	192	9600 01	10286 01	10971 01	11657 01	12343 01	13029 01	13714 01	14400 01	15086 01	15771 01	16457 01	17143 01	17829 01	18514 01	19200 01	
9650 00		9650 00	10286 00	10971 00	11657 00	12343 00	13029 00	13714 00	14400 00	15086 00	15771 00	16457 00	17143 00	17829 00	18514 00	19200 00	
9650 01	193	9650 01	10339 01	11029 01	11718 01	12407 01	13096 01	13786 01	14475 01	15164 01	15854 01	16543 01	17232 01	17921 01	18611 01	19300 01	
9700 00		9700 00	10339 00	11029 00	11718 00	12407 00	13096 00	13786 00	14475 00	15164 00	15854 00	16543 00	17232 00	17921 00	18611 00	19300 00	
9700 01	194	9700 01	10393 01	11086 01	11779 01	12471 01	13164 01	13857 01	14550 01	15243 01	15936 01	16629 01	17321 01	18014 01	18707 01	19400 01	
9750 00		9750 00	10393 00	11086 00	11779 00	12471 00	13164 00	13857 00	14550 00	15243 00	15936 00	16629 00	17321 00	18014 00	18707 00	19400 00	
9750 01	195	9750 01	10446 01	11143 01	11839 01	12536 01	13232 01	13929 01	14625 01	15321 01	16018 01	16714 01	17411 01	18107 01	18804 01	19500 01	
9800 00		9800 00	10446 00	11143 00	11839 00	12536 00	13232 00	13929 00	14625 00	15321 00	16018 00	16714 00	17411 00	18107 00	18804 00	19500 00	
9800 01	196	9800 01	10500 01	11200 01	11900 01	12600 01	13300 01	14000 01	14700 01	15400 01	16100 01	16800 01	17500 01	18200 01	18900 01	19600 01	
9850 00		9850 00	10500 00	11200 00	11900 00	12600 00	13300 00	14000 00	14700 00	15400 00	16100 00	16800 00	17500 00	18200 00	18900 00	19600 00	
9850 01	197	9850 01	10554 01	11257 01	11961 01	12664 01	13368 01	14071 01	14775 01	15479 01	16182 01	16886 01	17589 01	18293 01	18996 01	19700 01	
9900 00		9900 00	10554 00	11257 00	11961 00	12664 00	13368 00	14071 00	14775 00	15479 00	16182 00	16886 00	17589 00	18293 00	18996 00	19700 00	
9900 01	198	9900 01	10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01	
9950 00		9950 00	10607 00	11314 00	12021 00	12729 00	13436 00	14143 00	14850 00	15557 00	16264 00	16971 00	17679 00	18386 00	19093 00	19800 00	
9950 01	199	9950 01	10661 01	11371 01	12082 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19189 01	19900 01	
10000 00		10000 00	10661 00	11371 00	12082 00	12793 00	13504 00	14214 00	14925 00	15636 00	16346 00	17057 00	17768 00	18479 00	19189 00	19900 00	
10000 01	200	10000 01	10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01	
10050 00		10050 00	10714 00	11429 00	12143 00	12857 00	13571 00	14286 00	15000 00	15714 00	16429 00	17143 00	17857 00	18571 00	19286 00	20000 00	
10050 01	201	10050 01	10768 01	11486 01	12204 01	12921 01	13639 01	14357 01	15075 01	15793 01	16511 01	17229 01	17946 01	18664 01	19382 01	20100 01	
10100 00		10100 00	10768 00	11486 00	12204 00	12921 00	13639 00	14357 00	15075 00	15793 00	16511 00	17229 00	17946 00	18664 00	19382 00	20100 00	
10100 01	202	10100 01	10821 01	11543 01	12264 01	12986 01	13707 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01	
10150 00		10150 00	10821 00	11543 00	12264 00	12986 00	13707 00	14429 00	15150 00	15871 00	16593 00	17314 00	18036 00	18757 00	19479 00	20200 00	
10150 01	203	10150 01	10875 01	11600 01	12325 01	13050 01	13775 01	14500 01	15225 01	15950 01	16675 01	17400 01	18125 01	18850 01	19575 01	20300 01	
10200 00		10200 00	10875 00	11600 00	12325 00	13050 00	13775 00	14500 00	15225 00	15950 00	16675 00	17400 00	18125 00	18850 00	19575 00	20300 00	
10200 01	204	10200 01	10929 01	11657 01	12386 01	13114 01	13843 01	14571 01	15300 01	16029 01	16757 01	17486 01	18214 01	18943 01	19671 01	20400 01	
10250 00		10250 00	10929 00	11657 00	12386 00	13114 00	13843 00	14571 00	15300 00	16029 00	16757 00	17486 00	18214 00	18943 00	19671 00	20400 00	
10250 01	205	10250 01	10982 01	11714 01	12446 01	13179 01	13911 01	14643 01	15375 01	16107 01	16839 01	17571 01	18304 01	19036 01	19768 01	20500 01	
10300 00		10300 00	10982 00														

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Cal A HIGHEST QUARTER EARNINGS	Cal B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10500.01	210	10500.01	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01
10550.01	211	10550.01	11300.01	12050.01	12800.01	13550.01	14300.01	15050.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01
10600.01	212	10600.01	11350.01	12100.01	12850.01	13600.01	14350.01	15100.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01
10650.01	213	10650.01	11400.01	12150.01	12900.01	13650.01	14400.01	15150.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01
10700.01	214	10700.01	11450.01	12200.01	12950.01	13700.01	14450.01	15200.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01
10750.01	215	10750.01	11500.01	12250.01	13000.01	13750.01	14500.01	15250.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01
10800.01	216	10800.01	11550.01	12300.01	13050.01	13800.01	14550.01	15300.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01
10850.01	217	10850.01	11600.01	12350.01	13100.01	13850.01	14600.01	15350.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01
10900.01	218	10900.01	11650.01	12400.01	13150.01	13900.01	14650.01	15400.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01
10950.01	219	10950.01	11700.01	12450.01	13200.01	13950.01	14700.01	15450.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01
11000.01	220	11000.01	11750.01	12500.01	13250.01	14000.01	14750.01	15500.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01
11050.01	221	11050.01	11800.01	12550.01	13300.01	14050.01	14800.01	15550.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01	20800.01	21550.01
11100.01	222	11100.01	11850.01	12600.01	13350.01	14100.01	14850.01	15600.01	16350.01	17100.01	17850.01	18600.01	19350.01	20100.01	20850.01	21600.01
11150.01	223	11150.01	11900.01	12650.01	13400.01	14150.01	14900.01	15650.01	16400.01	17150.01	17900.01	18650.01	19400.01	20150.01	20900.01	21650.01
11200.01	224	11200.01	11950.01	12700.01	13450.01	14200.01	14950.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01
11250.01	225	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01
11300.01	226	11300.01	12050.01	12800.01	13550.01	14300.01	15050.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01	21800.01
11350.01	227	11350.01	12100.01	12850.01	13600.01	14350.01	15100.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01	21850.01
11400.01	228	11400.01	12150.01	12900.01	13650.01	14400.01	15150.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01	21900.01
11450.01	229	11450.01	12200.01	12950.01	13700.01	14450.01	15200.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01	21950.01
11500.01	230	11500.01	12250.01	13000.01	13750.01	14500.01	15250.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01	22000.01
11550.01	231	11550.01	12300.01	13050.01	13800.01	14550.01	15300.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01	22050.01
11600.01	232	11600.01	12350.01	13100.01	13850.01	14600.01	15350.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01	22100.01
11650.01	233	11650.01	12400.01	13150.01	13900.01	14650.01	15400.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01	22150.01
11700.01	234	11700.01	12450.01	13200.01	13950.01	14700.01	15450.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01	22200.01
11750.01	235	11750.01	12500.01	13250.01	14000.01	14750.01	15500.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01	22250.01
11800.01	236	11800.01	12550.01	13300.01	14050.01	14800.01	15550.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01	20800.01	21550.01	22300.01
11850.01	237	11850.01	12600.01	13350.01	14100.01	14850.01	15600.01	16350.01	17100.01	17850.01	18600.01	19350.01	20100.01	20850.01	21600.01	22350.01
11900.01	238	11900.01	12650.01	13400.01	14150.01	14900.01	15650.01	16400.01	17150.01	17900.01	18650.01	19400.01	20150.01	20900.01	21650.01	22400.01
11950.01	239	11950.01	12700.01	13450.01	14200.01	14950.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01	22450.01
12000.01	240	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01	22500.01
12050.01	241	12050.01	12800.01	13550.01	14300.01	15050.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01	21800.01	22550.01
12100.01		12100.01	12850.01	13600.01	14350.01	15100.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01	21850.01	22600.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12100 01	242	12100 01	12964 01	13829 01	14693 01	15557 01	16421 01	17286 01	18150 01	19014 01	19879 01	20743 01	21607 01	22471 01	23336 01	24200 01
12150 00		12964 00	13829 00	14693 00	15557 00	16421 00	17286 00	18150 00	19014 00	19879 00	20743 00	21607 00	22471 00	23336 00	24200 00	& OVER
12150 01	243	12150 01	13018 01	13886 01	14754 01	15621 01	16489 01	17357 01	18225 01	19093 01	19961 01	20829 01	21696 01	22564 01	23432 01	24300 01
12200 00		13018 00	13886 00	14754 00	15621 00	16489 00	17357 00	18225 00	19093 00	19961 00	20829 00	21696 00	22564 00	23432 00	24300 00	& OVER
12200 01	244	12200 01	13071 01	13943 01	14814 01	15686 01	16557 01	17429 01	18300 01	19171 01	20043 01	20914 01	21786 01	22657 01	23529 01	24400 01
12250 00		13071 00	13943 00	14814 00	15686 00	16557 00	17429 00	18300 00	19171 00	20043 00	20914 00	21786 00	22657 00	23529 00	24400 00	& OVER
12250 01	245	12250 01	13125 01	14000 01	14875 01	15750 01	16625 01	17500 01	18375 01	19250 01	20125 01	21000 01	21875 01	22750 01	23625 01	24500 01
12300 00		13125 00	14000 00	14875 00	15750 00	16625 00	17500 00	18375 00	19250 00	20125 00	21000 00	21875 00	22750 00	23625 00	24500 00	& OVER
12300 01	246	12300 01	13179 01	14057 01	14936 01	15814 01	16693 01	17571 01	18450 01	19329 01	20207 01	21086 01	21964 01	22843 01	23721 01	24600 01
12350 00		13179 00	14057 00	14936 00	15814 00	16693 00	17571 00	18450 00	19329 00	20207 00	21086 00	21964 00	22843 00	23721 00	24600 00	& OVER
12350 01	247	12350 01	13232 01	14114 01	14996 01	15879 01	16761 01	17643 01	18525 01	19407 01	20289 01	21171 01	22054 01	22936 01	23818 01	24700 01
12400 00		13232 00	14114 00	14996 00	15879 00	16761 00	17643 00	18525 00	19407 00	20289 00	21171 00	22054 00	22936 00	23818 00	24700 00	& OVER
12400 01	248	12400 01	13286 01	14171 01	15057 01	15943 01	16829 01	17714 01	18600 01	19486 01	20371 01	21257 01	22143 01	23029 01	23914 01	24800 01
12450 00		13286 00	14171 00	15057 00	15943 00	16829 00	17714 00	18600 00	19486 00	20371 00	21257 00	22143 00	23029 00	23914 00	24800 00	& OVER
12450 01	249	12450 01	13339 01	14229 01	15118 01	16007 01	16896 01	17786 01	18675 01	19564 01	20454 01	21343 01	22232 01	23121 01	24011 01	24900 01
12500 00		13339 00	14229 00	15118 00	16007 00	16896 00	17786 00	18675 00	19564 00	20454 00	21343 00	22232 00	23121 00	24011 00	24900 00	& OVER
12500 01	250	12500 01	13393 01	14286 01	15179 01	16071 01	16964 01	17857 01	18750 01	19643 01	20536 01	21429 01	22321 01	23214 01	24107 01	25000 01
12550 00		13393 00	14286 00	15179 00	16071 00	16964 00	17857 00	18750 00	19643 00	20536 00	21429 00	22321 00	23214 00	24107 00	25000 00	& OVER
12550 01	251	12550 01	13446 01	14343 01	15239 01	16136 01	17032 01	17929 01	18825 01	19721 01	20618 01	21514 01	22411 01	23307 01	24204 01	25100 01
12600 00		13446 00	14343 00	15239 00	16136 00	17032 00	17929 00	18825 00	19721 00	20618 00	21514 00	22411 00	23307 00	24204 00	25100 00	& OVER
12600 01	252	12600 01	13500 01	14400 01	15300 01	16200 01	17100 01	18000 01	18900 01	19800 01	20700 01	21600 01	22500 01	23400 01	24300 01	25200 01
12650 00		13500 00	14400 00	15300 00	16200 00	17100 00	18000 00	18900 00	19800 00	20700 00	21600 00	22500 00	23400 00	24300 00	25200 00	& OVER
12650 01	253	12650 01	13554 01	14457 01	15361 01	16264 01	17168 01	18071 01	18975 01	19879 01	20782 01	21686 01	22589 01	23493 01	24396 01	25300 01
12700 00		13554 00	14457 00	15361 00	16264 00	17168 00	18071 00	18975 00	19879 00	20782 00	21686 00	22589 00	23493 00	24396 00	25300 00	& OVER
12700 01	254	12700 01	13607 01	14514 01	15421 01	16329 01	17236 01	18143 01	19050 01	19957 01	20864 01	21771 01	22679 01	23586 01	24493 01	25400 01
12750 00		13607 00	14514 00	15421 00	16329 00	17236 00	18143 00	19050 00	19957 00	20864 00	21771 00	22679 00	23586 00	24493 00	25400 00	& OVER
12750 01	255	12750 01	13661 01	14571 01	15482 01	16393 01	17304 01	18214 01	19125 01	20036 01	20946 01	21857 01	22768 01	23679 01	24589 01	25500 01
12800 00		13661 00	14571 00	15482 00	16393 00	17304 00	18214 00	19125 00	20036 00	20946 00	21857 00	22768 00	23679 00	24589 00	25500 00	& OVER
12800 01	256	12800 01	13714 01	14629 01	15543 01	16457 01	17371 01	18286 01	19200 01	20114 01	21029 01	21943 01	22857 01	23771 01	24686 01	25600 01
12850 00		13714 00	14629 00	15543 00	16457 00	17371 00	18286 00	19200 00	20114 00	21029 00	21943 00	22857 00	23771 00	24686 00	25600 00	& OVER
12850 01	257	12850 01	13768 01	14686 01	15604 01	16521 01	17439 01	18357 01	19275 01	20193 01	21111 01	22029 01	22946 01	23864 01	24782 01	25700 01
12900 00		13768 00	14686 00	15604 00	16521 00	17439 00	18357 00	19275 00	20193 00	21111 00	22029 00	22946 00	23864 00	24782 00	25700 00	& OVER
12900 01	258	12900 01	13821 01	14743 01	15664 01	16586 01	17507 01	18429 01	19350 01	20271 01	21193 01	22114 01	23036 01	23957 01	24879 01	25800 01
12950 00		13821 00	14743 00	15664 00	16586 00	17507 00	18429 00	19350 00	20271 00	21193 00	22114 00	23036 00	23957 00	24879 00	25800 00	& OVER
12950 01	259	12950 01	13875 01	14800 01	15725 01	16650 01	17575 01	18500 01	19425 01	20350 01	21275 01	22200 01	23125 01	24050 01	24975 01	25900 01
13000 00		13875 00	14800 00	15725 00	16650 00	17575 00	18500 00	19425 00	20350 00	21275 00	22200 00	23125 00	24050 00	24975 00	25900 00	& OVER
13000 01	260	13000 01	13929 01	14857 01	15786 01	16714 01	17643 01	18571 01	19500 01	20429 01	21357 01	22286 01	23214 01	24143 01	25071 01	26000 01
13050 00		13929 00	14857 00	15786 00	16714 00	17643 00	18571 00	19500 00	20429 00	21357 00	22286 00	23214 00	24143 00	25071 00	26000 00	& OVER
13050 01	261	13050 01	13982 01	14914 01	15846 01	16779 01	17711 01	18643 01	19575 01	20507 01	21439 01	22371 01	23304 01	24236 01	25168 01	26100 01
13100 00		13982 00	14914 00	15846 00	16779 00	17711 00	18643 00	19575 00	20507 00	21439 00	22371 00	23304 00	24236 00	25168 00	26100 00	& OVER
13100 01	262	13100 01	14036 01	14971 01	15907 01	16843 01	17779 01	18714 01	19650 01	20586 01	21521 01	22457 01	23393 01	24329 01	25264 01	26200 01
13150 00		14036 00	14971 00	15907 00	16843 00	17779 00	18714 00	19650 00	20586 00	21521 00	22457 00	23393 00	24329 00	25264 00	26200 00	& OVER
13150 01	263	13150 01	14089 01	15029 01	15968 01	16907 01	17846 01	18786 01	19725 01	20664 01	21604 01	22543 01	23482 01	24421 01	25361 01	26300 01
13200 00		14089 00	15029 00	15968 00	16907 00	17846 00	18786 00	19725 00	20664 00	21604 00	22543 00	23482 00	24421 00	25361 00	26300 00	& OVER
13200 01	264	13200 01	14143 01	15086 01	16029 01	16971 01	17914 01	18857 01	19800 01	20743 01	21686 01	22629 01	23571 01	24514 01	25457 01	26400 01
13250 00		14143 00	15086 00	16029 00	16971 00	17914 00	18857 00	19800 00	20743 00	21686 00	22629 00	23571 00	24514 00	25457 00	26400 00	& OVER
13250 01	265	13250 01	14196 01	15143 01	16089 01	17036 01	17982 01	18929 01	19875 01	20821 01	21768 01	22714 01	23661 01	24607 01	25554 01	26500 01
13300 00		14196 00	15143 00	16089 00	17036 00	17982 00	18929 00	19875 00	20821 00	21768 00	22714 00	23661 00	24607 00	25554 00	26500 00	& OVER
13300 01	266	13300 01	14250 01	15200 01	16150 01	17100 01	18050 01	19000 01	19950 01	20900 01	21850 01	22800 01	23750 01	24700 01	25650 01	26600 01
13350 00		14250 00	15200 00	16150 00	17100 00	18050 00	19000 00	19950 00	20900 00	21850 00	22800 00	23750 00	24700 00	25650 00	26600 00	& OVER
13350 01	267	13350 01	14304 01	15257 01	16211 01	17164 01	18118 01	19071 01	20025 01	20979 01	21932 01	22886 01	23839 01	24793 01	25746 01	26700 01
13400 00		14304 00	15257 00	16211 00	17164 00	18118 00	19071 00	20025 00	20979 00	21932 00	22886 00	23839 00	24793 00	25746 00	26700 00	& OVER
13400 01	268	13400 01	14357 01	15314 01	16271 01	17229 01	18186 01	19143 01	20100 01	21057 01	22014 01	22971 01	23929 01	24886 01	25843 01	26800 01
& OVER		14357 00	15314 00	16271 00	17229 00	18186 00	19143 00	20100 00	21057 00	22014 00	22971 00	23929 00	24886 00	25843 00	26800 00	& OVER

- 28 2. That the provisions of this act shall be effective retroactively to September 9, 2001.**
29 3. That an emergency exists and this act is in force from its passage.

2002 SESSION

025566776

HOUSE BILL NO. 944

Offered January 9, 2002

Prefiled January 9, 2002

A *BILL to amend and reenact § 60.2-602 of the Code of Virginia, relating to unemployment compensation: weekly benefit amount.*

Patrons—Hull, Almand, Barlow, Baskerville, Brink, Crittenden, Darner, Hall, Jones, D.C., Jones, J.C., Miles, Plum, Scott, Stump, Van Yahres, Watts and Woodrum

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-602 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-602. Weekly benefit amount.

Beginning ~~November 28, 1999~~ September 9, 2001, for claims filed on or after ~~November 28, 1999~~ September 9, 2001, an eligible individual's weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of such table there appears the total wages for insured work paid to such individual in the two quarters of his base period in which such total wages were highest.

For claims filed prior to ~~November 28, 1999~~ September 9, 2001, an eligible individual's weekly "benefit amount" shall be computed under the provisions of this section in force on the date such claim was filed.

025566776

HB944

1/14/02 17:50

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
2500 00	6069	2500 00	2679 01	2857 01	3036 01	3214 01	3393 01	3571 01	3750 01	3929 01	4107 01	4286 01	4464 01	4643 01	4821 01	5000 01
2550 00		2679 00	2857 00	3036 00	3214 00	3393 00	3571 00	3750 00	3929 00	4107 00	4286 00	4464 00	4643 00	4821 00	5000 00	& OVER
2550 01	6170	2550 01	2732 01	2914 01	3096 01	3279 01	3461 01	3643 01	3825 01	4007 01	4189 01	4371 01	4554 01	4736 01	4918 01	5100 01
2600 00		2732 00	2914 00	3096 00	3279 00	3461 00	3643 00	3825 00	4007 00	4189 00	4371 00	4554 00	4736 00	4918 00	5100 00	& OVER
2600 01	5271	2600 01	2786 01	2971 01	3157 01	3343 01	3529 01	3714 01	3900 01	4086 01	4271 01	4457 01	4643 01	4829 01	5014 01	5200 01
2650 00		2786 00	2971 00	3157 00	3343 00	3529 00	3714 00	3900 00	4086 00	4271 00	4457 00	4643 00	4829 00	5014 00	5200 00	& OVER
2650 01	6373	2650 01	2839 01	3029 01	3218 01	3407 01	3596 01	3786 01	3975 01	4164 01	4354 01	4543 01	4732 01	4921 01	5111 01	5300 01
2700 00		2839 00	3029 00	3218 00	3407 00	3596 00	3786 00	3975 00	4164 00	4354 00	4543 00	4732 00	4921 00	5111 00	5300 00	& OVER
2700 01	6474	2700 01	2893 01	3086 01	3279 01	3471 01	3664 01	3857 01	4050 01	4243 01	4436 01	4629 01	4821 01	5014 01	5207 01	5400 01
2750 00		2893 00	3086 00	3279 00	3471 00	3664 00	3857 00	4050 00	4243 00	4436 00	4629 00	4821 00	5014 00	5207 00	5400 00	& OVER
2750 01	6675	2750 01	2946 01	3143 01	3339 01	3536 01	3732 01	3929 01	4125 01	4321 01	4518 01	4714 01	4911 01	5107 01	5304 01	5500 01
2800 00		2946 00	3143 00	3339 00	3536 00	3732 00	3929 00	4125 00	4321 00	4518 00	4714 00	4911 00	5107 00	5304 00	5500 00	& OVER
2800 01	6877	2800 01	3000 01	3200 01	3400 01	3600 01	3800 01	4000 01	4200 01	4400 01	4600 01	4800 01	5000 01	5200 01	5400 01	5600 01
2850 00		3000 00	3200 00	3400 00	3600 00	3800 00	4000 00	4200 00	4400 00	4600 00	4800 00	5000 00	5200 00	5400 00	5600 00	& OVER
2850 01	6778	2850 01	3054 01	3257 01	3461 01	3664 01	3868 01	4071 01	4275 01	4479 01	4682 01	4886 01	5089 01	5293 01	5496 01	5700 01
2900 00		3054 00	3257 00	3461 00	3664 00	3868 00	4071 00	4275 00	4479 00	4682 00	4886 00	5089 00	5293 00	5496 00	5700 00	& OVER
2900 01	6880	2900 01	3107 01	3314 01	3521 01	3729 01	3936 01	4143 01	4350 01	4557 01	4764 01	4971 01	5179 01	5386 01	5593 01	5800 01
2950 00		3107 00	3314 00	3521 00	3729 00	3936 00	4143 00	4350 00	4557 00	4764 00	4971 00	5179 00	5386 00	5593 00	5800 00	& OVER
2950 01	5991	2950 01	3161 01	3371 01	3582 01	3793 01	3994 01	4204 01	4414 01	4625 01	4836 01	5046 01	5257 01	5468 01	5679 01	5890 01
3000 00		3161 00	3371 00	3582 00	3793 00	3994 00	4204 00	4414 00	4625 00	4836 00	5046 00	5257 00	5468 00	5679 00	5890 00	& OVER
3000 01	6082	3000 01	3214 01	3429 01	3643 01	3857 01	4071 01	4286 01	4500 01	4714 01	4929 01	5143 01	5357 01	5571 01	5786 01	6000 01
3050 00		3214 00	3429 00	3643 00	3857 00	4071 00	4286 00	4500 00	4714 00	4929 00	5143 00	5357 00	5571 00	5786 00	6000 00	& OVER
3050 01	6184	3050 01	3268 01	3488 01	3704 01	3921 01	4139 01	4357 01	4575 01	4793 01	4991 01	5209 01	5426 01	5644 01	5862 01	6080 01
3100 00		3268 00	3488 00	3704 00	3921 00	4139 00	4357 00	4575 00	4793 00	4991 00	5209 00	5426 00	5644 00	5862 00	6080 00	& OVER
3100 01	6285	3100 01	3371 01	3543 01	3764 01	3986 01	4207 01	4429 01	4650 01	4871 01	5093 01	5314 01	5536 01	5757 01	5979 01	6200 01
3150 00		3371 00	3543 00	3764 00	3986 00	4207 00	4429 00	4650 00	4871 00	5093 00	5314 00	5536 00	5757 00	5979 00	6200 00	& OVER
3150 01	6387	3150 01	3375 01	3600 01	3825 01	4050 01	4275 01	4500 01	4725 01	4950 01	5175 01	5400 01	5625 01	5850 01	6075 01	6300 01
3200 00		3375 00	3600 00	3825 00	4050 00	4275 00	4500 00	4725 00	4950 00	5175 00	5400 00	5625 00	5850 00	6075 00	6300 00	& OVER
3200 01	6488	3200 01	3429 01	3657 01	3886 01	4114 01	4343 01	4571 01	4800 01	5029 01	5257 01	5486 01	5714 01	5943 01	6171 01	6400 01
3250 00		3429 00	3657 00	3886 00	4114 00	4343 00	4571 00	4800 00	5029 00	5257 00	5486 00	5714 00	5943 00	6171 00	6400 00	& OVER
3250 01	6689	3250 01	3482 01	3714 01	3946 01	4178 01	4411 01	4643 01	4875 01	5107 01	5339 01	5571 01	5804 01	6036 01	6268 01	6500 01
3300 00		3482 00	3714 00	3946 00	4178 00	4411 00	4643 00	4875 00	5107 00	5339 00	5571 00	5804 00	6036 00	6268 00	6500 00	& OVER
3300 01	6891	3300 01	3536 01	3771 01	4007 01	4243 01	4479 01	4714 01	4950 01	5186 01	5421 01	5657 01	5893 01	6129 01	6364 01	6600 01
3350 00		3536 00	3771 00	4007 00	4243 00	4479 00	4714 00	4950 00	5186 00	5421 00	5657 00	5893 00	6129 00	6364 00	6600 00	& OVER
3350 01	6792	3350 01	3589 01	3829 01	4068 01	4307 01	4546 01	4786 01	5025 01	5264 01	5504 01	5743 01	5982 01	6221 01	6461 01	6700 01
3400 00		3589 00	3829 00	4068 00	4307 00	4546 00	4786 00	5025 00	5264 00	5504 00	5743 00	5982 00	6221 00	6461 00	6700 00	& OVER
3400 01	6893	3400 01	3643 01	3886 01	4129 01	4371 01	4614 01	4857 01	5100 01	5343 01	5586 01	5829 01	6071 01	6314 01	6557 01	6800 01
3450 00		3643 00	3886 00	4129 00	4371 00	4614 00	4857 00	5100 00	5343 00	5586 00	5829 00	6071 00	6314 00	6557 00	6800 00	& OVER
3450 01	6995	3450 01	3696 01	3943 01	4189 01	4436 01	4682 01	4929 01	5175 01	5421 01	5668 01	5914 01	6161 01	6407 01	6654 01	6900 01
3500 00		3696 00	3943 00	4189 00	4436 00	4682 00	4929 00	5175 00	5421 00	5668 00	5914 00	6161 00	6407 00	6654 00	6900 00	& OVER
3500 01	7096	3500 01	3750 01	4000 01	4250 01	4500 01	4750 01	5000 01	5250 01	5500 01	5750 01	6000 01	6250 01	6500 01	6750 01	7000 01
3550 00		3750 00	4000 00	4250 00	4500 00	4750 00	5000 00	5250 00	5500 00	5750 00	6000 00	6250 00	6500 00	6750 00	7000 00	& OVER
3550 01	7197	3550 01	3804 01	4057 01	4311 01	4564 01	4818 01	5071 01	5325 01	5579 01	5832 01	6086 01	6339 01	6593 01	6846 01	7100 01
3600 00		3804 00	4057 00	4311 00	4564 00	4818 00	5071 00	5325 00	5579 00	5832 00	6086 00	6339 00	6593 00	6846 00	7100 00	& OVER
3600 01	7299	3600 01	3857 01	4114 01	4371 01	4629 01	4886 01	5143 01	5400 01	5657 01	5914 01	6171 01	6429 01	6686 01	6943 01	7200 01
3650 00		3857 00	4114 00	4371 00	4629 00	4886 00	5143 00	5400 00	5657 00	5914 00	6171 00	6429 00	6686 00	6943 00	7200 00	& OVER
3650 01	7300	3650 01	3911 01	4171 01	4432 01	4693 01	4954 01	5214 01	5475 01	5736 01	5996 01	6257 01	6518 01	6779 01	7039 01	7300 01
3700 00		3911 00	4171 00	4432 00	4693 00	4954 00	5214 00	5475 00	5736 00	5996 00	6257 00	6518 00	6779 00	7039 00	7300 00	& OVER
3700 01	7402	3700 01	3964 01	4229 01	4493 01	4757 01	5021 01	5286 01	5550 01	5814 01	6079 01	6343 01	6607 01	6871 01	7136 01	7400 01
3750 00		3964 00	4229 00	4493 00	4757 00	5021 00	5286 00	5550 00	5814 00	6079 00	6343 00	6607 00	6871 00	7136 00	7400 00	& OVER
3750 01	7503	3750 01	4018 01	4286 01	4554 01	4821 01	5089 01	5357 01	5625 01	5893 01	6161 01	6429 01	6696 01	6964 01	7232 01	7500 01
3800 00		4018 00	4286 00	4554 00	4821 00	5089 00	5357 00	5625 00	5893 00	6161 00	6429 00	6696 00	6964 00	7232 00	7500 00	& OVER
3800 01	7604	3800 01	4071 01	4343 01	4614 01	4886 01	5157 01	5429 01	5700 01	5971 01	6243 01	6514 01	6786 01	7057 01	7329 01	7600 01
3850 00		4071 00	4343 00	4614 00	4886 00	5157 00	5429 00	5700 00	5971 00	6243 00	6514 00	6786 00	7057 00	7329 00	7600 00	& OVER
3850 01	7706	3850 01	4125 01	4400 01	4675 01	4950 01	5225 01	5500 01	5775 01	6050 01	6325 01	6600 01	6875 01	7150 01	7425 01	7700 01
3900 00		4125 00	4400 00	4675 00	4950 00	5225 00	5500 00	5775 00	6050 00	6325 00	6600 00	6875 00	7150 00	7425 00	7700 00	& OVER
3900 01	7807	3900 01	4179 01	4457 01	4736 01	5014 01	5293 01	5571 01	5850 01	6129 01	6407 01	6686 01	6964 01	7243 01	7521 01	7800 01
3950 00		4179 00	4457 00	4736 00	5014 00	5293 00	5571 00	5850 00	6129 00	6407 00	6686 00	6964 00	7243 00	7521 00	7800 00	& OVER
3950 01	7908	3950 01	4232 01	4514 01	4796 01	5079 01	5361 01	5643 01	5925 01	6207 01	6489 01	6771 01	7054 01	7336 01	7618 01	7900 01
4000 00		4232 00	4514 00	4796 00	5079 00	5361 00	5643 00	5925 00								

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

House Bill No. 944

Col. A	Col. B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
4150.01		4393.00	4486.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	83114	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.01		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	84115	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.01		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	85117	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.01		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	86118	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01
4350.01		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER
4350.01	87119	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01
4400.01		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER
4400.01	88121	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01
4450.01		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER
4450.01	89122	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01
4500.01		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER
4500.01	90124	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01
4550.01		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER
4550.01	91125	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01
4600.01		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER
4600.01	92126	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01
4650.01		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER
4650.01	93128	4650.01	4982.01	5314.01	5646.01	5979.01	6311.01	6643.01	6975.01	7307.01	7639.01	7971.01	8304.01	8636.01	8968.01	9300.01
4700.01		4982.00	5314.00	5646.00	5979.00	6311.00	6643.00	6975.00	7307.00	7639.00	7971.00	8304.00	8636.00	8968.00	9300.00	& OVER
4700.01	94129	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01
4750.01		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER
4750.01	95130	4750.01	5089.01	5429.01	5768.01	6107.01	6446.01	6786.01	7125.01	7464.01	7804.01	8143.01	8482.01	8821.01	9161.01	9500.01
4800.01		5089.00	5429.00	5768.00	6107.00	6446.00	6786.00	7125.00	7464.00	7804.00	8143.00	8482.00	8821.00	9161.00	9500.00	& OVER
4800.01	96132	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01
4850.01		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER
4850.01	97133	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.01		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	98135	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.01		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	99136	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.01		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	100137	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.01		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	101139	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.01		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	102140	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.01		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	103141	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.01		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	104143	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.01		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	105144	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01
5300.01		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	106146	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.01		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	107147	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.01		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	108148	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.01		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	109150	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.01		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	110151	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.01		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	111152	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.01		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	112154	5600.														

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5750 01	116150	5750 01	6161 01	6571 01	6982 01	7393 01	7804 01	8214 01	8625 01	9036 01	9446 01	9857 01	10268 01	10679 01	11089 01	11500 01
5800 00		6161 00	6571 00	6982 00	7393 00	7804 00	8214 00	8625 00	9036 00	9446 00	9857 00	10268 00	10679 00	11089 00	11500 00	& OVER
5800 01	116159	5800 01	6214 01	6629 01	7043 01	7457 01	7871 01	8286 01	8700 01	9114 01	9529 01	9943 01	10357 01	10771 01	11186 01	11600 01
5850 00		6214 00	6629 00	7043 00	7457 00	7871 00	8286 00	8700 00	9114 00	9529 00	9943 00	10357 00	10771 00	11186 00	11600 00	& OVER
5850 01	117151	5850 01	6268 01	6686 01	7104 01	7521 01	7939 01	8357 01	8775 01	9193 01	9611 01	10029 01	10446 01	10864 01	11282 01	11700 01
5900 00		6268 00	6686 00	7104 00	7521 00	7939 00	8357 00	8775 00	9193 00	9611 00	10029 00	10446 00	10864 00	11282 00	11700 00	& OVER
5900 01	118152	5900 01	6321 01	6743 01	7164 01	7586 01	8007 01	8429 01	8850 01	9271 01	9693 01	10114 01	10536 01	10957 01	11379 01	11800 01
5950 00		6321 00	6743 00	7164 00	7586 00	8007 00	8429 00	8850 00	9271 00	9693 00	10114 00	10536 00	10957 00	11379 00	11800 00	& OVER
5950 01	119153	5950 01	6375 01	6800 01	7225 01	7650 01	8075 01	8500 01	8925 01	9350 01	9775 01	10200 01	10625 01	11050 01	11475 01	11900 01
6000 00		6375 00	6800 00	7225 00	7650 00	8075 00	8500 00	8925 00	9350 00	9775 00	10200 00	10625 00	11050 00	11475 00	11900 00	& OVER
6000 01	120155	6000 01	6429 01	6857 01	7286 01	7714 01	8143 01	8571 01	9000 01	9429 01	9857 01	10286 01	10714 01	11143 01	11571 01	12000 01
6050 00		6429 00	6857 00	7286 00	7714 00	8143 00	8571 00	9000 00	9429 00	9857 00	10286 00	10714 00	11143 00	11571 00	12000 00	& OVER
6050 01	121156	6050 01	6482 01	6914 01	7346 01	7779 01	8211 01	8643 01	9075 01	9507 01	9939 01	10371 01	10804 01	11236 01	11668 01	12100 01
6100 00		6482 00	6914 00	7346 00	7779 00	8211 00	8643 00	9075 00	9507 00	9939 00	10371 00	10804 00	11236 00	11668 00	12100 00	& OVER
6100 01	122158	6100 01	6536 01	6971 01	7407 01	7843 01	8279 01	8714 01	9150 01	9586 01	10021 01	10457 01	10893 01	11329 01	11764 01	12200 01
6150 00		6536 00	6971 00	7407 00	7843 00	8279 00	8714 00	9150 00	9586 00	10021 00	10457 00	10893 00	11329 00	11764 00	12200 00	& OVER
6150 01	123159	6150 01	6589 01	7029 01	7468 01	7907 01	8346 01	8786 01	9225 01	9664 01	10104 01	10543 01	10982 01	11421 01	11861 01	12300 01
6200 00		6589 00	7029 00	7468 00	7907 00	8346 00	8786 00	9225 00	9664 00	10104 00	10543 00	10982 00	11421 00	11861 00	12300 00	& OVER
6200 01	124170	6200 01	6643 01	7086 01	7529 01	7971 01	8414 01	8857 01	9300 01	9743 01	10186 01	10629 01	11071 01	11514 01	11957 01	12400 01
6250 00		6643 00	7086 00	7529 00	7971 00	8414 00	8857 00	9300 00	9743 00	10186 00	10629 00	11071 00	11514 00	11957 00	12400 00	& OVER
6250 01	125172	6250 01	6696 01	7143 01	7589 01	8036 01	8482 01	8929 01	9375 01	9821 01	10268 01	10714 01	11161 01	11607 01	12054 01	12500 01
6300 00		6696 00	7143 00	7589 00	8036 00	8482 00	8929 00	9375 00	9821 00	10268 00	10714 00	11161 00	11607 00	12054 00	12500 00	& OVER
6300 01	126173	6300 01	6750 01	7200 01	7650 01	8100 01	8550 01	9000 01	9450 01	9900 01	10350 01	10800 01	11250 01	11700 01	12150 01	12600 01
6350 00		6750 00	7200 00	7650 00	8100 00	8550 00	9000 00	9450 00	9900 00	10350 00	10800 00	11250 00	11700 00	12150 00	12600 00	& OVER
6350 01	127174	6350 01	6804 01	7257 01	7711 01	8164 01	8618 01	9071 01	9525 01	9979 01	10432 01	10886 01	11339 01	11793 01	12246 01	12700 01
6400 00		6804 00	7257 00	7711 00	8164 00	8618 00	9071 00	9525 00	9979 00	10432 00	10886 00	11339 00	11793 00	12246 00	12700 00	& OVER
6400 01	128176	6400 01	6857 01	7314 01	7771 01	8229 01	8686 01	9143 01	9600 01	10057 01	10514 01	10971 01	11429 01	11886 01	12343 01	12800 01
6450 00		6857 00	7314 00	7771 00	8229 00	8686 00	9143 00	9600 00	10057 00	10514 00	10971 00	11429 00	11886 00	12343 00	12800 00	& OVER
6450 01	129177	6450 01	6911 01	7371 01	7832 01	8293 01	8754 01	9214 01	9675 01	10136 01	10596 01	11057 01	11518 01	11979 01	12439 01	12900 01
6500 00		6911 00	7371 00	7832 00	8293 00	8754 00	9214 00	9675 00	10136 00	10596 00	11057 00	11518 00	11979 00	12439 00	12900 00	& OVER
6500 01	130178	6500 01	6964 01	7429 01	7893 01	8357 01	8821 01	9286 01	9750 01	10214 01	10679 01	11143 01	11607 01	12071 01	12536 01	13000 01
6550 00		6964 00	7429 00	7893 00	8357 00	8821 00	9286 00	9750 00	10214 00	10679 00	11143 00	11607 00	12071 00	12536 00	13000 00	& OVER
6550 01	131180	6550 01	7018 01	7486 01	7954 01	8421 01	8889 01	9357 01	9825 01	10293 01	10761 01	11229 01	11696 01	12164 01	12632 01	13100 01
6600 00		7018 00	7486 00	7954 00	8421 00	8889 00	9357 00	9825 00	10293 00	10761 00	11229 00	11696 00	12164 00	12632 00	13100 00	& OVER
6600 01	132181	6600 01	7071 01	7543 01	8014 01	8486 01	8957 01	9429 01	9900 01	10371 01	10843 01	11314 01	11786 01	12257 01	12729 01	13200 01
6650 00		7071 00	7543 00	8014 00	8486 00	8957 00	9429 00	9900 00	10371 00	10843 00	11314 00	11786 00	12257 00	12729 00	13200 00	& OVER
6650 01	133183	6650 01	7125 01	7600 01	8075 01	8550 01	9025 01	9500 01	9975 01	10450 01	10925 01	11400 01	11875 01	12350 01	12825 01	13300 01
6700 00		7125 00	7600 00	8075 00	8550 00	9025 00	9500 00	9975 00	10450 00	10925 00	11400 00	11875 00	12350 00	12825 00	13300 00	& OVER
6700 01	134134	6700 01	7179 01	7657 01	8136 01	8614 01	9093 01	9571 01	10050 01	10529 01	11007 01	11486 01	11964 01	12443 01	12921 01	13400 01
6750 00		7179 00	7657 00	8136 00	8614 00	9093 00	9571 00	10050 00	10529 00	11007 00	11486 00	11964 00	12443 00	12921 00	13400 00	& OVER
6750 01	135185	6750 01	7232 01	7714 01	8196 01	8679 01	9161 01	9643 01	10125 01	10607 01	11089 01	11571 01	12054 01	12536 01	13018 01	13500 01
6800 00		7232 00	7714 00	8196 00	8679 00	9161 00	9643 00	10125 00	10607 00	11089 00	11571 00	12054 00	12536 00	13018 00	13500 00	& OVER
6800 01	136187	6800 01	7286 01	7771 01	8257 01	8743 01	9229 01	9714 01	10200 01	10686 01	11171 01	11657 01	12143 01	12629 01	13114 01	13600 01
6850 00		7286 00	7771 00	8257 00	8743 00	9229 00	9714 00	10200 00	10686 00	11171 00	11657 00	12143 00	12629 00	13114 00	13600 00	& OVER
6850 01	137188	6850 01	7339 01	7829 01	8318 01	8807 01	9296 01	9786 01	10275 01	10764 01	11254 01	11743 01	12232 01	12721 01	13211 01	13700 01
6900 00		7339 00	7829 00	8318 00	8807 00	9296 00	9786 00	10275 00	10764 00	11254 00	11743 00	12232 00	12721 00	13211 00	13700 00	& OVER
6900 01	138189	6900 01	7393 01	7886 01	8379 01	8871 01	9364 01	9857 01	10350 01	10843 01	11336 01	11829 01	12321 01	12814 01	13307 01	13800 01
6950 00		7393 00	7886 00	8379 00	8871 00	9364 00	9857 00	10350 00	10843 00	11336 00	11829 00	12321 00	12814 00	13307 00	13800 00	& OVER
6950 01	139191	6950 01	7446 01	7943 01	8439 01	8936 01	9432 01	9929 01	10425 01	10921 01	11418 01	11914 01	12411 01	12907 01	13404 01	13900 01
7000 00		7446 00	7943 00	8439 00	8936 00	9432 00	9929 00	10425 00	10921 00	11418 00	11914 00	12411 00	12907 00	13404 00	13900 00	& OVER
7000 01	140192	7000 01	7500 01	8000 01	8500 01	9000 01	9500 01	10000 01	10500 01	11000 01	11500 01	12000 01	12500 01	13000 01	13500 01	14000 01
7050 00		7500 00	8000 00	8500 00	9000 00	9500 00	10000 00	10500 00	11000 00	11500 00	12000 00	12500 00	13000 00	13500 00	14000 00	& OVER
7050 01	141194	7050 01	7554 01	8057 01	8561 01	9064 01	9568 01	10071 01	10575 01	11079 01	11582 01	12086 01	12589 01	13093 01	13596 01	14100 01
7100 00		7554 00	8057 00	8561 00	9064 00	9568 00	10071 00	10575 00	11079 00	11582 00	12086 00	12589 00	13093 00	13596 00	14100 00	& OVER
7100 01	142195	7100 01	7607 01	8114 01	8621 01	9129 01	9636 01	10143 01	10650 01	11157 01	11664 01	12171 01	12679 01	13186 01	13693 01	14200 01
7150 00		7607 00	8114 00	8621 00	9129 00	9636 00	10143 00	10650 00	11157 00	11664 00	12171 00	12679 00	13186 00	13693 00	14200 00	& OVER
7150 01	143196	7150 01	7661 01	8171 01	8682 01	9193 01	9704 01	10214 01	10725 01	11236 01	11746 01	12257 01	12768 01	13279 01	13789 01	14300 01
7200 00		7661 00	8171 00	8682 00	9193 00	9704 00	10214 00	10725 00	11236 00	11						

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7350 01	147202	7350 01	7875 01	8400 01	8925 01	9450 01	9975 01	10500 01	11025 01	11550 01	12075 01	12600 01	13125 01	13650 01	14175 01	14700 01
7400 01	148203	7400 01	7929 01	8457 01	8986 01	9514 01	10043 01	10571 01	11100 01	11629 01	12157 01	12686 01	13214 01	13743 01	14271 01	14800 01
7450 01	149205	7450 01	7982 01	8514 01	9046 01	9579 01	10111 01	10643 01	11175 01	11707 01	12239 01	12771 01	13304 01	13836 01	14368 01	14900 01
7500 01	150206	7500 01	8036 01	8571 01	9107 01	9643 01	10179 01	10714 01	11250 01	11786 01	12321 01	12857 01	13393 01	13929 01	14464 01	15000 01
7550 01	161207	7550 01	8089 01	8629 01	9168 01	9707 01	10246 01	10786 01	11325 01	11864 01	12404 01	12943 01	13482 01	14021 01	14561 01	15100 01
7600 01	162209	7600 01	8143 01	8686 01	9229 01	9771 01	10314 01	10857 01	11400 01	11943 01	12486 01	13029 01	13571 01	14114 01	14657 01	15200 01
7650 01	163210	7650 01	8196 01	8743 01	9289 01	9836 01	10382 01	10929 01	11475 01	12021 01	12568 01	13114 01	13661 01	14207 01	14754 01	15300 01
7700 01	164211	7700 01	8250 01	8800 01	9350 01	9900 01	10450 01	11000 01	11550 01	12100 01	12650 01	13200 01	13750 01	14300 01	14850 01	15400 01
7750 01	165212	7750 01	8304 01	8857 01	9411 01	9964 01	10518 01	11071 01	11625 01	12179 01	12732 01	13286 01	13839 01	14393 01	14946 01	15500 01
7800 01	166214	7800 01	8357 01	8914 01	9471 01	10029 01	10586 01	11143 01	11700 01	12257 01	12814 01	13371 01	13929 01	14486 01	15043 01	15600 01
7850 01	157215	7850 01	8411 01	8971 01	9532 01	10093 01	10654 01	11214 01	11775 01	12336 01	12896 01	13457 01	14018 01	14579 01	15139 01	15700 01
7900 01	158217	7900 01	8464 01	9029 01	9593 01	10157 01	10721 01	11286 01	11850 01	12414 01	12979 01	13543 01	14107 01	14671 01	15236 01	15800 01
7950 01	160218	7950 01	8518 01	9086 01	9654 01	10221 01	10789 01	11357 01	11925 01	12493 01	13061 01	13629 01	14196 01	14764 01	15332 01	15900 01
8000 01	160220	8000 01	8571 01	9143 01	9714 01	10286 01	10857 01	11429 01	12000 01	12571 01	13143 01	13714 01	14286 01	14857 01	15429 01	16000 01
8050 01	161221	8050 01	8625 01	9200 01	9775 01	10350 01	10925 01	11500 01	12075 01	12650 01	13225 01	13800 01	14375 01	14950 01	15525 01	16100 01
8100 01	162222	8100 01	8679 01	9257 01	9836 01	10414 01	10993 01	11571 01	12150 01	12729 01	13307 01	13886 01	14464 01	15043 01	15621 01	16200 01
8150 01	163224	8150 01	8732 01	9314 01	9896 01	10479 01	11061 01	11643 01	12225 01	12807 01	13389 01	13971 01	14554 01	15136 01	15718 01	16300 01
8200 01	164225	8200 01	8786 01	9371 01	9957 01	10543 01	11129 01	11714 01	12300 01	12886 01	13471 01	14057 01	14643 01	15229 01	15814 01	16400 01
8250 01	165227	8250 01	8839 01	9429 01	10018 01	10607 01	11196 01	11786 01	12375 01	12964 01	13554 01	14143 01	14732 01	15321 01	15911 01	16500 01
8300 01	166228	8300 01	8893 01	9486 01	10079 01	10671 01	11264 01	11857 01	12450 01	13043 01	13636 01	14229 01	14821 01	15414 01	16007 01	16600 01
8350 01	167229	8350 01	8946 01	9543 01	10139 01	10736 01	11332 01	11929 01	12525 01	13121 01	13718 01	14314 01	14911 01	15507 01	16104 01	16700 01
8400 01	168231	8400 01	8990 01	9590 01	10190 01	10790 01	11390 01	11990 01	12590 01	13190 01	13790 01	14390 01	14990 01	15590 01	16190 01	16800 01
8450 01	169232	8450 01	9044 01	9647 01	10251 01	10854 01	11458 01	12061 01	12665 01	13269 01	13873 01	14477 01	15081 01	15685 01	16289 01	16900 01
8500 01	170233	8500 01	9097 01	9704 01	10314 01	10925 01	11536 01	12147 01	12750 01	13353 01	13956 01	14559 01	15162 01	15765 01	16368 01	17000 01
8550 01	171235	8550 01	9161 01	9771 01	10382 01	10993 01	11604 01	12214 01	12825 01	13436 01	14046 01	14657 01	15268 01	15879 01	16489 01	17100 01
8600 01	172236	8600 01	9214 01	9829 01	10443 01	11057 01	11671 01	12286 01	12900 01	13514 01	14129 01	14743 01	15357 01	15971 01	16586 01	17200 01
8650 01	173238	8650 01	9268 01	9886 01	10504 01	11121 01	11739 01	12357 01	12975 01	13593 01	14211 01	14829 01	15446 01	16064 01	16682 01	17300 01
8700 01	174239	8700 01	9321 01	9943 01	10564 01	11186 01	11807 01	12429 01	13050 01	13671 01	14293 01	14914 01	15536 01	16157 01	16779 01	17400 01
8750 01	175240	8750 01	9375 01	10000 01	10625 01	11250 01	11875 01	12500 01	13125 01	13750 01	14375 01	15000 01	15625 01	16250 01	16875 01	17500 01
8800 01	176242	8800 01	9429 01	10057 01	10686 01	11314 01	11943 01	12571 01	13200 01	13829 01	14457 01	15086 01	15714 01	16343 01	16971 01	17600 01
8850 01	177243	8850 01	9482 01	10114 01	10746 01	11379 01	12011 01	12643 01	13275 01	13907 01	14539 01	15171 01	15804 01	16436 01	17068 01	17700 01
8900 01	178244	8900 01	9536 01	10171 01	10807 01	11443 01	12079 01	12714 01	13350 01	13986 01	14621 01	15257 01	15893 01	16529 01	17164 01	17800 01
8950 01	179246	8950 01	9590 01	10229 01	10864 01	11507 01	12146 01	12786 01	13425 01	14064 01	14704 01	15343 01	15982 01	16621 01	17261 01	17900 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000.00	9589.00	10279.00	10868.00	11507.00	12146.00	12786.00	13425.00	14064.00	14704.00	15343.00	15982.00	16621.00	17261.00	17900.00	18540.00	19180.00
9000.01	10274.00	10766.00	11354.00	11942.00	12530.00	13118.00	13706.00	14294.00	14882.00	15470.00	16058.00	16646.00	17234.00	17822.00	18410.00	19000.00
9000.02	10959.00	11547.00	12135.00	12723.00	13311.00	13899.00	14487.00	15075.00	15663.00	16251.00	16839.00	17427.00	18015.00	18603.00	19191.00	19780.00
9000.03	11749.00	12337.00	12925.00	13513.00	14101.00	14689.00	15277.00	15865.00	16453.00	17041.00	17629.00	18217.00	18805.00	19393.00	19981.00	20570.00
9000.04	12534.00	13122.00	13710.00	14298.00	14886.00	15474.00	16062.00	16650.00	17238.00	17826.00	18414.00	19002.00	19590.00	20178.00	20766.00	21354.00
9000.05	13329.00	13917.00	14505.00	15093.00	15681.00	16269.00	16857.00	17445.00	18033.00	18621.00	19209.00	19797.00	20385.00	20973.00	21561.00	22149.00
9000.06	14124.00	14712.00	15300.00	15888.00	16476.00	17064.00	17652.00	18240.00	18828.00	19416.00	20004.00	20592.00	21180.00	21768.00	22356.00	22944.00
9000.07	14919.00	15507.00	16095.00	16683.00	17271.00	17859.00	18447.00	19035.00	19623.00	20211.00	20799.00	21387.00	21975.00	22563.00	23151.00	23739.00
9000.08	15714.00	16302.00	16890.00	17478.00	18066.00	18654.00	19242.00	19830.00	20418.00	21006.00	21594.00	22182.00	22770.00	23358.00	23946.00	24534.00
9000.09	16509.00	17097.00	17685.00	18273.00	18861.00	19449.00	20037.00	20625.00	21213.00	21801.00	22389.00	22977.00	23565.00	24153.00	24741.00	25329.00
9000.10	17304.00	17892.00	18480.00	19068.00	19656.00	20244.00	20832.00	21420.00	22008.00	22596.00	23184.00	23772.00	24360.00	24948.00	25536.00	26124.00
9000.11	18099.00	18687.00	19275.00	19863.00	20451.00	21039.00	21627.00	22215.00	22803.00	23391.00	23979.00	24567.00	25155.00	25743.00	26331.00	26919.00
9000.12	18894.00	19482.00	20070.00	20658.00	21246.00	21834.00	22422.00	23010.00	23598.00	24186.00	24774.00	25362.00	25950.00	26538.00	27126.00	27714.00
9000.13	19689.00	20277.00	20865.00	21453.00	22041.00	22629.00	23217.00	23805.00	24393.00	24981.00	25569.00	26157.00	26745.00	27333.00	27921.00	28509.00
9000.14	20484.00	21072.00	21660.00	22248.00	22836.00	23424.00	24012.00	24600.00	25188.00	25776.00	26364.00	26952.00	27540.00	28128.00	28716.00	29304.00
9000.15	21279.00	21867.00	22455.00	23043.00	23631.00	24219.00	24807.00	25395.00	25983.00	26571.00	27159.00	27747.00	28335.00	28923.00	29511.00	30099.00
9000.16	22074.00	22662.00	23250.00	23838.00	24426.00	25014.00	25602.00	26190.00	26778.00	27366.00	27954.00	28542.00	29130.00	29718.00	30306.00	30894.00
9000.17	22869.00	23457.00	24045.00	24633.00	25221.00	25809.00	26397.00	26985.00	27573.00	28161.00	28749.00	29337.00	29925.00	30513.00	31101.00	31689.00
9000.18	23664.00	24252.00	24840.00	25428.00	26016.00	26604.00	27192.00	27780.00	28368.00	28956.00	29544.00	30132.00	30720.00	31308.00	31896.00	32484.00
9000.19	24459.00	25047.00	25635.00	26223.00	26811.00	27399.00	27987.00	28575.00	29163.00	29751.00	30339.00	30927.00	31515.00	32103.00	32691.00	33279.00
9000.20	25254.00	25842.00	26430.00	27018.00	27606.00	28194.00	28782.00	29370.00	29958.00	30546.00	31134.00	31722.00	32310.00	32898.00	33486.00	34074.00
9000.21	26049.00	26637.00	27225.00	27813.00	28401.00	28989.00	29577.00	30165.00	30753.00	31341.00	31929.00	32517.00	33105.00	33693.00	34281.00	34869.00
9000.22	26844.00	27432.00	28020.00	28608.00	29196.00	29784.00	30372.00	30960.00	31548.00	32136.00	32724.00	33312.00	33900.00	34488.00	35076.00	35664.00
9000.23	27639.00	28227.00	28815.00	29403.00	29991.00	30579.00	31167.00	31755.00	32343.00	32931.00	33519.00	34107.00	34695.00	35283.00	35871.00	36459.00
9000.24	28434.00	29022.00	29610.00	30198.00	30786.00	31374.00	31962.00	32550.00	33138.00	33726.00	34314.00	34902.00	35490.00	36078.00	36666.00	37254.00
9000.25	29229.00	29817.00	30405.00	30993.00	31581.00	32169.00	32757.00	33345.00	33933.00	34521.00	35109.00	35697.00	36285.00	36873.00	37461.00	38049.00
9000.26	30024.00	30612.00	31200.00	31788.00	32376.00	32964.00	33552.00	34140.00	34728.00	35316.00	35904.00	36492.00	37080.00	37668.00	38256.00	38844.00
9000.27	30819.00	31407.00	32000.00	32588.00	33176.00	33764.00	34352.00	34940.00	35528.00	36116.00	36704.00	37292.00	37880.00	38468.00	39056.00	39644.00
9000.28	31614.00	32202.00	32790.00	33378.00	33966.00	34554.00	35142.00	35730.00	36318.00	36906.00	37494.00	38082.00	38670.00	39258.00	39846.00	40434.00
9000.29	32409.00	33000.00	33588.00	34176.00	34764.00	35352.00	35940.00	36528.00	37116.00	37704.00	38292.00	38880.00	39468.00	40056.00	40644.00	41232.00
9000.30	33204.00	33796.00	34384.00	34972.00	35560.00	36148.00	36736.00	37324.00	37912.00	38500.00	39088.00	39676.00	40264.00	40852.00	41440.00	42028.00
9000.31	34000.00	34592.00	35180.00	35768.00	36356.00	36944.00	37532.00	38120.00	38708.00	39296.00	39884.00	40472.00	41060.00	41648.00	42236.00	42824.00
9000.32	34795.00	35388.00	35976.00	36564.00	37152.00	37740.00	38328.00	38916.00	39504.00	40092.00	40680.00	41268.00	41856.00	42444.00	43032.00	43620.00
9000.33	35590.00	36184.00	36772.00	37360.00	37948.00	38536.00	39124.00	39712.00	40300.00	40888.00	41476.00	42064.00	42652.00	43240.00	43828.00	44416.00
9000.34	36385.00	36980.00	37568.00	38156.00	38744.00	39332.00	39920.00	40508.00	41096.00	41684.00	42272.00	42860.00	43448.00	44036.00	44624.00	45212.00
9000.35	37180.00	37776.00	38364.00	38952.00	39540.00	40128.00	40716.00	41304.00	41892.00	42480.00	43068.00	43656.00	44244.00	44832.00	45420.00	46008.00
9000.36	37975.00	38572.00	39160.00	39748.00	40336.00	40924.00	41512.00	42100.00	42688.00	43276.00	43864.00	44452.00	45040.00	45628.00	46216.00	46804.00
9000.37	38770.00	39368.00	39956.00	40544.00	41132.00	41720.00	42308.00	42896.00	43484.00	44072.00	44660.00	45248.00	45836.00	46424.00	47012.00	47600.00
9000.38	39565.00	40164.00	40752.00	41340.00	41928.00	42516.00	43104.00	43692.00	44280.00	44868.00	45456.00	46044.00	46632.00	47220.00	47808.00	48396.00
9000.39	40360.00	40960.00	41548.00	42136.00	42724.00	43312.00	43900.00	44488.00	45076.00	45664.00	46252.00	46840.00	47428.00	48016.00	48604.00	49192.00
9000.40	41155.00	41756.00	42344.00	42932.00	43520.00	44108.00	44696.00	45284.00	45872.00	46460.00	47048.00	47636.00	48224.00	48812.00	49400.00	49988.00
9000.41	41950.00	42552.00	43140.00	43728.00	44316.00	44904.00	45492.00	46080.00	46668.00	47256.00	47844.00	48432.00	49020.00	49608.00	50196.00	50784.00
9000.42	42745.00	43348.00	43936.00	44524.00	45112.00	45700.00	46288.00	46876.00	47464.00	48052.00	48640.00	49228.00	49816.00	50404.00	50992.00	51580.00
9000.43	43540.00	44144.00	44732.00	45320.00	45908.00	46496.00	47084.00	47672.00	48260.00	48848.00	49436.00	50024.00	50612.00	51200.00	51788.00	52376.00
9000.44	44335.00	44940.00	45528.00	46116.00	46704.00	47292.00	47880.00	48468.00	49056.00	49644.00	50232.00	50820.00	51408.00	51996.00	52584.00	53172.00
9000.45	45130.00	45736.00	46324.00	46912.00	47500.00	48088.00	48676.00	49264.00	49852.00	50440.00	51028.00	51616.00	52204.00	52792.00	53380.00	53968.00
9000.46	45925.00	46532.00	47120.00	47708.00	48296.00	48884.00	49472.00	50060.00	50648.00	51236.00	51824.00	52412.00	53000.00	53588.00	54176.00	54764.00
9000.47	46720.00	47328.00	47916.00	48504.00	49092.00	49680.00	50268.00	50856.00	51444.00	52032.00	52620.00	53208.00	53796.00	54384.00	54972.00	55560.00
9000.48	47515.00	48124.00	48712.00	49300.00	49888.00	50476.00	51064.00	51652.00	52240.00	52828.00	53416.00	54004.00	54592.00	55180.00	55768.00	56356.00
9000.49	48310.00	48920.00	49508.00	50096.00	50684.00	51272.00	51860.00	52448.00	53036.00	53624.00	54212.00	54800.00	55388.00	55976.00	56564.00	57152.00
9000.50	49105.00	49716.00	50304.00	50892.00	51480.00	52068.00	52656.00	53244.00	53832.00	54420.00	55008.00	55596.00	56184.00	56772.00	57360.00	57948.00
9000.51	49900.00	50512.00	51100.00	51688.00	52276.00	52864.00	53452.00	54040.00	54628.00	55216.00	55804.00	56392.00	56980.00	57568.00	58156.00	58744.00
9000.52	50695.00	51308.00	51896.00	52484.00	53072.00	53660.00	54248.00	54836.00	55424.00	56012.00	56600.00	57188.00	57776.00	58364.00	58952.00	59540.00
9000.53	51490.00	52104.00	52692.00	53280.00	53868.00	54456.00	55044.00	55632.00	56220.00	56808.00	57396.00	57984.00	58572.00	59160.00	59748.00	60336.00
9000.54	52285.00	52900.00	53488.00	54												

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12500.00	2451.35	13011.00	13943.00	14814.00	15686.00	16557.00	17429.00	18300.00	19171.00	20043.00	20914.00	21786.00	22657.00	23528.00	24400.00	8 OVER
12750.00	2451.35	13125.00	14057.00	14928.00	15800.00	16671.00	17543.00	18414.00	19286.00	20157.00	21029.00	21900.00	22771.00	23643.00	24514.00	24500.00
12900.00	2441.28	13239.00	14171.00	15043.00	15914.00	16786.00	17657.00	18528.00	19400.00	20271.00	21143.00	22014.00	22886.00	23757.00	24628.00	24600.00
12950.00	2471.28	13353.00	14285.00	15157.00	16028.00	16900.00	17771.00	18643.00	19514.00	20386.00	21257.00	22129.00	23000.00	23871.00	24743.00	24700.00
13000.00	2481.21	13467.00	14399.00	15271.00	16143.00	17014.00	17886.00	18757.00	19628.00	20500.00	21371.00	22243.00	23114.00	23986.00	24857.00	24800.00
13050.00	2491.21	13581.00	14513.00	15385.00	16257.00	17128.00	18000.00	18871.00	19743.00	20614.00	21486.00	22357.00	23229.00	24100.00	24971.00	24900.00
13100.00	2491.21	13695.00	14627.00	15500.00	16371.00	17243.00	18114.00	18986.00	19857.00	20728.00	21600.00	22471.00	23343.00	24214.00	25086.00	25000.00
13150.00	2491.21	13809.00	14741.00	15614.00	16486.00	17357.00	18228.00	19100.00	19971.00	20843.00	21714.00	22586.00	23457.00	24329.00	25200.00	25100.00
13200.00	2491.21	13923.00	14855.00	15728.00	16600.00	17471.00	18343.00	19214.00	20086.00	20957.00	21829.00	22700.00	23571.00	24443.00	25314.00	25200.00
13250.00	2491.21	14037.00	14969.00	15842.00	16714.00	17586.00	18457.00	19328.00	20200.00	21071.00	21943.00	22814.00	23686.00	24557.00	25429.00	25300.00
13300.00	2491.21	14151.00	15083.00	15956.00	16828.00	17700.00	18571.00	19443.00	20314.00	21186.00	22057.00	22929.00	23800.00	24671.00	25543.00	25400.00
13350.00	2491.21	14265.00	15197.00	16070.00	16942.00	17814.00	18686.00	19557.00	20428.00	21300.00	22171.00	23043.00	23914.00	24786.00	25657.00	25500.00
13400.00	2491.21	14379.00	15311.00	16184.00	17056.00	17928.00	18800.00	19671.00	20543.00	21414.00	22286.00	23157.00	24029.00	24900.00	25771.00	25600.00
13450.00	2491.21	14493.00	15425.00	16298.00	17170.00	18043.00	18914.00	19786.00	20657.00	21529.00	22400.00	23271.00	24143.00	25014.00	25886.00	25700.00
13500.00	2491.21	14607.00	15539.00	16412.00	17284.00	18157.00	19028.00	19900.00	20771.00	21643.00	22514.00	23386.00	24257.00	25129.00	26000.00	25800.00
13550.00	2491.21	14721.00	15653.00	16526.00	17398.00	18271.00	19143.00	20014.00	20886.00	21757.00	22629.00	23500.00	24371.00	25243.00	26114.00	25900.00
13600.00	2491.21	14835.00	15767.00	16640.00	17512.00	18385.00	19257.00	20128.00	21000.00	21871.00	22743.00	23614.00	24486.00	25357.00	26229.00	26000.00
13650.00	2491.21	14949.00	15881.00	16754.00	17626.00	18500.00	19371.00	20243.00	21114.00	21986.00	22857.00	23729.00	24600.00	25471.00	26343.00	26100.00
13700.00	2491.21	15063.00	15995.00	16868.00	17740.00	18614.00	19486.00	20357.00	21228.00	22100.00	22971.00	23843.00	24714.00	25586.00	26457.00	26200.00
13750.00	2491.21	15177.00	16109.00	16982.00	17854.00	18728.00	19600.00	20471.00	21343.00	22214.00	23086.00	23957.00	24829.00	25700.00	26571.00	26300.00
13800.00	2491.21	15291.00	16223.00	17096.00	17968.00	18842.00	19714.00	20586.00	21457.00	22329.00	23200.00	24071.00	24943.00	25814.00	26686.00	26400.00
13850.00	2491.21	15405.00	16337.00	17210.00	18082.00	18956.00	19828.00	20700.00	21571.00	22443.00	23314.00	24186.00	25057.00	25929.00	26799.00	26500.00
13900.00	2491.21	15519.00	16451.00	17324.00	18200.00	19074.00	19946.00	20818.00	21690.00	22562.00	23434.00	24306.00	25178.00	26050.00	26921.00	26600.00
13950.00	2491.21	15633.00	16565.00	17438.00	18314.00	19188.00	20060.00	20932.00	21804.00	22676.00	23548.00	24420.00	25292.00	26162.00	27033.00	26700.00
14000.00	2491.21	15747.00	16679.00	17552.00	18428.00	19302.00	20174.00	21046.00	21918.00	22790.00	23662.00	24534.00	25406.00	26274.00	27145.00	26800.00
14050.00	2491.21	15861.00	16793.00	17666.00	18542.00	19416.00	20288.00	21160.00	22032.00	22904.00	23776.00	24648.00	25520.00	26386.00	27256.00	26900.00
14100.00	2491.21	15975.00	16907.00	17780.00	18656.00	19530.00	20402.00	21274.00	22146.00	23018.00	23890.00	24762.00	25634.00	26506.00	27367.00	27000.00
14150.00	2491.21	16089.00	17021.00	17894.00	18770.00	19644.00	20516.00	21388.00	22260.00	23132.00	24004.00	24876.00	25748.00	26620.00	27478.00	27100.00
14200.00	2491.21	16203.00	17135.00	18008.00	18884.00	19758.00	20630.00	21502.00	22374.00	23246.00	24118.00	24990.00	25862.00	26734.00	27589.00	27200.00
14250.00	2491.21	16317.00	17249.00	18122.00	19000.00	19874.00	20746.00	21618.00	22490.00	23362.00	24234.00	25106.00	25978.00	26850.00	27700.00	27300.00
14300.00	2491.21	16431.00	17363.00	18236.00	19112.00	19986.00	20858.00	21730.00	22602.00	23474.00	24346.00	25218.00	26090.00	26962.00	27811.00	27400.00
14350.00	2491.21	16545.00	17477.00	18350.00	19226.00	20100.00	20972.00	21844.00	22716.00	23588.00	24460.00	25332.00	26204.00	27076.00	27922.00	27500.00
14400.00	2491.21	16659.00	17591.00	18464.00	19340.00	20214.00	21086.00	21958.00	22830.00	23702.00	24574.00	25446.00	26318.00	27188.00	28034.00	27600.00
14450.00	2491.21	16773.00	17705.00	18578.00	19454.00	20328.00	21200.00	22072.00	22944.00	23816.00	24688.00	25560.00	26432.00	27304.00	28145.00	27700.00
14500.00	2491.21	16887.00	17819.00	18692.00	19568.00	20442.00	21314.00	22186.00	23058.00	23930.00	24802.00	25674.00	26546.00	27418.00	28256.00	27800.00
14550.00	2491.21	16999.00	17933.00	18806.00	19682.00	20556.00	21428.00	22300.00	23172.00	24044.00	24916.00	25788.00	26660.00	27532.00	28367.00	27900.00
14600.00	2491.21	17113.00	18047.00	18920.00	19796.00	20670.00	21542.00	22414.00	23286.00	24158.00	25030.00	25902.00	26774.00	27646.00	28478.00	28000.00
14650.00	2491.21	17227.00	18161.00	19034.00	19910.00	20784.00	21656.00	22528.00	23400.00	24272.00	25144.00	26016.00	26888.00	27760.00	28589.00	28100.00
14700.00	2491.21	17341.00	18275.00	19148.00	20024.00	20898.00	21770.00	22642.00	23514.00	24386.00	25258.00	26130.00	27002.00	27874.00	28700.00	28200.00
14750.00	2491.21	17455.00	18389.00	19262.00	20138.00	21012.00	21884.00	22756.00	23628.00	24500.00	25372.00	26244.00	27116.00	27988.00	28819.00	28300.00
14800.00	2491.21	17569.00	18503.00	19376.00	20252.00	21126.00	22000.00	22872.00	23744.00	24616.00	25488.00	26360.00	27232.00	28104.00	28935.00	28400.00
14850.00	2491.21	17683.00	18617.00	19490.00	20366.00	21240.00	22114.00	22986.00	23858.00	24730.00	25602.00	26474.00	27346.00	28216.00	29046.00	28500.00
14900.00	2491.21	17797.00	18731.00	19604.00	20480.00	21354.00	22228.00	23100.00	23972.00	24844.00	25716.00	26588.00	27460.00	28332.00	29157.00	28600.00
14950.00	2491.21	17911.00	18845.00	19718.00	20594.00	21468.00	22342.00	23214.00	24086.00	24958.00	25830.00	26702.00	27574.00	28446.00	29268.00	28700.00
15000.00	2491.21	18025.00	18959.00	19832.00	20698.00	21572.00	22446.00	23318.00	24190.00	25062.00	25934.00	26806.00	27678.00	28550.00	29379.00	28800.00
15050.00	2491.21	18139.00	19073.00	19946.00	20812.00	21686.00	22560.00	23432.00	24304.00	25176.00	26048.00	26920.00	27792.00	28664.00	29490.00	28900.00
15100.00	2491.21	18253.00	19187.00	20060.00	20926.00	21800.00	22674.00	23546.00	24418.00	25290.00	26162.00	27034.00	27906.00	28778.00	29601.00	29000.00
15150.00	2491.21	18367.00	19301.00	20174.00	21034.00	21908.00	22782.00	23654.00	24526.00	25398.00	26270.00	27142.00	28014.00	28886.00	29712.00	29100.00
15200.00	2491.21	18481.00	19415.00	20282.00	21148.00	22022.00	22896.00	23768.00	24640.00	25512.00	26384.00	27256.00	28128.00	29000.00	29823.00	29200.00
15250.00	2491.21	18595.00	19529.00	20390.00	21262.00	22136.00	23010.00	23882.00	24754.00	25626.00	26498.00	27370.00	28242.00	29114.00	29937.00	29300.00
15300.00	2491.21	18709.00	19643.00	20498.00	21376.00	22250.00	23124.00	24000.00	24872.00	25744.00	26616.00	27488.00	28360.00	29226.00	30048.00	29400.00
15350.00	2491.21	18823.00	19757.00	20606.00	21490.00	22364.00	23238.00	24114.00	24986.00	25858.00	26730.00	27602.00	28474.00	29338.00	30159.00	29500.00
15400.00	2491.21	18937.00	19871.00	20714.00	21604.00	22478.00	23352.00	24228.00	25100.00	25972.00	26844.00	27716.00	28588.00	29460.00	30270.00	29600.00
15450.00	2491.21	19051.00	19985.00	20822.00	21718.00	22592.00	23466.00	24342.00	2							

- 21 2. That the provisions of this act shall be effective retroactively with respect to unemployment
22 compensation claims filed on or after September 9, 2001. With respect to unemployment
23 compensation claims filed prior to such date, an individual's weekly benefit amount shall be
24 computed under the provisions of § 60.2-602 in effect on the date such claim was filed.

Official Use By Clerks			
Passed By		Passed By The Senate	
The House of Delegates			
with amendment	<input type="checkbox"/>	with amendment	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute	<input type="checkbox"/>
substitute w/amdt	<input type="checkbox"/>	substitute w/amdt	<input type="checkbox"/>
Date: _____		Date: _____	
_____ Clerk of the House of Delegates		_____ Clerk of the Senate	

2002 SESSION

025567776

HOUSE BILL NO. 943

Offered January 9, 2002

Prefiled January 9, 2002

A BILL to amend and reenact § 60.2-612 of the Code of Virginia, relating to unemployment compensation; waiting week.

Patrons—Hull, Almand, Barlow, Baskerville, Brink, Crittenden, Darner, Hall, Jones, D.C., Jones, J.C., Miles, Plum, Stump, Van Yahres, Watts and Woodrum

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-612 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-612. Benefit eligibility conditions.

An unemployed individual shall be eligible to receive benefits for any week only if the Commission finds that:

1. He has, in the highest two quarters of earnings within his base period, been paid wages in employment for employers that are equal to not less than the lowest amount appearing in Column A of the "Benefit Table" appearing in § 60.2-602 on the line which extends through Division C and on which in Column B of the "Benefit Table" appears his weekly benefit amount. Such wages shall be earned in not less than two quarters.

2. a. His total or partial unemployment is not due to a labor dispute in active progress or to shutdown or start-up operations caused by such dispute which exists (i) at the factory, establishment, or other premises, including a vessel, at which he is or was last employed, or (ii) at a factory, establishment or other premises, including a vessel, either within or without this Commonwealth, which (a) is owned or operated by the same employing unit which owns or operates the premises at which he is or was last employed and (b) supplies materials or services necessary to the continued and usual operation of the premises at which he is or was last employed. This subdivision shall not apply if it is shown to the satisfaction of the Commission that:

(1) He is not participating in or financing or directly interested in the labor dispute; and

(2) He does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises, including a vessel, at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

b. If separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subdivision, be deemed to be a separate factory, establishment or other premises. Membership in a union, or the payment of regular dues to a bona fide labor organization, however, shall not alone constitute financing a labor dispute.

3. He is not receiving, has not received or is not seeking unemployment benefits under an unemployment compensation law of any other state or of the United States; however, if the appropriate agency of such other state or of the United States finally determines that he is not entitled to such unemployment benefits, this subdivision shall not apply.

4. He is not on a bona fide paid vacation. If an individual is paid vacation pay for any week in an amount less than the individual's weekly benefit amount his eligibility for benefits shall be computed under the provisions of § 60.2-603.

5. He has registered for work and thereafter has continued to report at an employment office in accordance with such regulations as the Commission may prescribe. The Commission may, by regulation, waive or alter either or both of the requirements of this subdivision for certain types of cases when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

6. He has made a claim for benefits in accordance with regulations the Commission may prescribe.

7. a. He is able to work, is available for work, and is actively seeking and unable to obtain suitable work. Every claimant who is totally unemployed shall report to the Commission the names of

53 employers contacted each week in his effort to obtain work. This information may be subject to
 54 employer verification by the Commission through a program designed for that purpose. The
 55 Commission may determine that registration by a claimant with the Virginia State Job Service may
 56 constitute a valid employer contact and satisfy the search for work requirement of this subsection in
 57 labor market areas where job opportunities are limited. The Commission may determine that an
 58 individual, whose usual and customary means of soliciting work in his occupation is through contact
 59 with a single hiring hall which makes contacts with multiple employers on behalf of the claimant,
 60 meets the requirement that he be actively seeking and unable to obtain suitable work by contacting
 61 that hiring hall alone. In areas of high unemployment, as determined by the Commission, the
 62 Commission has the authority to adjust the requirement that he be actively seeking and unable to
 63 obtain suitable work.

64 b. An individual who leaves the normal labor market area of the individual for the major portion
 65 of any week is presumed to be unavailable for work within the meaning of this section. This
 66 presumption may be overcome if the individual establishes to the satisfaction of the Commission that
 67 the individual has conducted a bona fide search for work and has been reasonably accessible to
 68 suitable work in the labor market area in which the individual spent the major portion of the week to
 69 which the presumption applies.

70 c. An individual whose type of work is such that it is performed by individuals working two or
 71 more shifts in a twenty-four-hour period shall not be deemed unavailable for work if the individual is
 72 currently enrolled in one or more classes of education related to employment or is continuing in a
 73 certificate or degree program at an institution of higher education, provided that the enrollment would
 74 only limit the individual's availability for one shift and the individual is otherwise available to work
 75 any of the other shifts.

76 8. He has given notice of resignation to his employer and the employer subsequently made the
 77 termination of employment effective immediately, but in no case to exceed two weeks for which he
 78 would have worked had the employee separated from employment on the date of termination as given
 79 in the notice; provided, that the claimant could not establish good cause for leaving work pursuant to
 80 § 60.2-618 and was not discharged for misconduct as provided in § 60.2-618.

81 9. Beginning January 6, 1991, he has served a waiting period of one week during which he was
 82 eligible for benefits under this section in all other respects and has not received benefits, except that
 83 only one waiting week shall be required of such individual within any benefit year. For claims filed
 84 effective November 28, 1999, and after, this requirement shall be waived for any individual whose
 85 unemployment was caused by his employer terminating operations, closing its business or declaring
 86 bankruptcy without paying the final wages earned as required by § 40.1-29 of the Code of Virginia.
 87 Notwithstanding any other provision of this title, if an employer who terminates operations, closes its
 88 business or declares bankruptcy pays an individual his final wages after the period of time prescribed
 89 by § 40.1-29 of the Code of Virginia, such payment shall not be offset against the benefits the
 90 individual was otherwise entitled to receive and shall not, under any circumstances, cause such
 91 individual to be declared overpaid benefits.

92 10. He is not imprisoned or confined in jail.

93 11. He participates in reemployment services, such as job search assistance services, if he has
 94 been determined to be likely to exhaust regular benefits and need reemployment services pursuant to a
 95 profiling system established by the Commission, unless the Commission determines that (i) such
 96 claimant has completed such services or (ii) there is good cause for such claimant's failure to
 97 participate in such services.

2002 SESSION

025467526

SENATE BILL NO. 127

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Commerce and Labor
on January 28, 2002)

(Patron Prior to Substitute—Senator Ruff)

A *BILL to amend and reenact § 60.2-618 of the Code of Virginia, relating to unemployment compensation; benefits disqualification for misconduct.*

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-618 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-618. Disqualification for benefits.

An individual shall be disqualified for benefits upon separation from the last employing unit for whom he has worked thirty days or 240 hours or from any subsequent employing unit:

1. For any week benefits are claimed until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment, if the Commission finds such individual is unemployed because he left work voluntarily without good cause. As used in this chapter, "good cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii) voluntarily leaving work with an employer to accompany or to join his or her spouse in a new locality. An individual shall not be deemed to have voluntarily left work solely because the separation was in accordance with a seniority-based policy.

2. a. For any week benefits are claimed until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment, if the Commission finds such individual is unemployed because he has been discharged for misconduct connected with his work.

b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

(1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, ~~where such as established by a confirmed positive test was conducted either~~ (i) at the direction of his employer in conjunction with the employer's administration and enforcement of a known workplace drug policy; ~~Such or rehabilitation agreement, in which event the test shall have been performed, and a sample collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent;~~ (ii) pursuant to a drug testing program conducted by personnel of a probation agency or personnel of any program or agency approved by a probation agency pursuant to § 18.2-251 or § 18.2-251.01; or (iii) pursuant to any other drug testing program administered pursuant to an order of a court of competent jurisdiction requiring the employee to remain drug free and to submit to such tests. Notwithstanding any contrary provision of law, the results of a drug test performed pursuant to clause (ii) or (iii) of the preceding sentence shall be made available to the Commission by the probation agency or court responsible for the administering of such test upon motion of the Commission or employer requesting such results. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

(2) An employee's intentionally false or misleading statement of a material nature concerning past criminal convictions made in a written job application furnished to the employer, where such statement was a basis for the termination and the employer terminated the employee promptly upon the discovery thereof. The Commission may consider evidence of mitigating circumstances in determining whether misconduct occurred.

3. a. If it is determined by the Commission that such individual has failed, without good cause, either to apply for available, suitable work when so directed by the employment office or the Commission or to accept suitable work when offered him. The disqualification shall commence with the week in which such failure occurred, and shall continue for the period of unemployment next ensuing until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.

b. In determining whether or not any work is suitable for an individual, the Commission shall

55 consider the degree of risk involved to his health, safety and morals, his physical fitness and prior
 56 training, his experience, his length of unemployment and the accessibility of the available work from
 57 his residence.

58 c. No work shall be deemed suitable and benefits shall not be denied under this title to any
 59 otherwise eligible individual for refusing to accept new work under any of the following conditions:

60 (1) If the position offered is vacant due directly to a strike, lockout, or other labor dispute;

61 (2) If the wages, hours, or other conditions of the work offered are substantially less favorable to
 62 the individual than those prevailing for similar work in the locality; or

63 (3) If as a condition of being employed the individual would be required to join a company union
 64 or to resign from or refrain from joining any bona fide labor organization.

65 d. No individual shall be qualified for benefits during any week that such individual, in connection
 66 with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance,
 67 identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a
 68 condition of employment and (ii) performed, and a sample is collected, in accordance with
 69 scientifically recognized standards by a laboratory accredited by the United States Department of
 70 Health and Human Services, or the College of American Pathology, or the American Association for
 71 Clinical Chemistry, or the equivalent. The disqualification shall commence with the week in which
 72 such a test was conducted, and shall continue for the period of unemployment next ensuing until he
 73 has performed services for an employer (i) during thirty days, whether or not such days are
 74 consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such
 75 employment.

76 4. For fifty-two weeks, beginning with the date of the determination or decision, if the
 77 Commission finds that such individual, within thirty-six calendar months immediately preceding such
 78 determination or decision, has made a false statement or representation knowing it to be false, or has
 79 knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this
 80 title, the unemployment compensation of any other state, or any other program of the federal
 81 government which is administered in any way under this title, either for himself or any other person.
 82 Additionally, such individual shall be ineligible for benefits until he has repaid the Commission the
 83 sum which has been fraudulently obtained.

84 5. If such separation arose as a result of an unlawful act which resulted in a conviction and after
 85 his release from prison or jail until he has performed services for an employer for (i) thirty days,
 86 whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or
 87 partially separated from such employment.

Official Use By Clerks	
<p style="text-align: center;">Passed By The Senate</p> <p>with amendment <input type="checkbox"/></p> <p>substitute <input type="checkbox"/></p> <p>substitute w/amdt <input type="checkbox"/></p> <p>Date: _____</p> <p style="text-align: center;">_____ Clerk of the Senate</p>	<p style="text-align: center;">Passed By The House of Delegates</p> <p>with amendment <input type="checkbox"/></p> <p>substitute <input type="checkbox"/></p> <p>substitute w/amdt <input type="checkbox"/></p> <p>Date: _____</p> <p style="text-align: center;">_____ Clerk of the House of Delegates</p>

ENROLLED

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 60.2-602 of the Code of Virginia, relating to unemployment*
3 *compensation; weekly benefit amount.*

4 [H 1929]
5 Approved

6 Be it enacted by the General Assembly of Virginia:

7 1. That § 60.2-602 of the Code of Virginia is amended and reenacted as follows:

8 § 60.2-602. Weekly benefit amount.

9 A. Beginning September 9, 2001, and expiring January 4 5, 2003, for claims filed on or after
10 September 9, 2001, and for claims for which a claimant had established a benefit year as of
11 September 9, 2001, an eligible individual's weekly "benefit amount" shall be the amount appearing in
12 Column B in the "Benefit Table" in this section on the line on which in Column A of such table,
13 there appears the total wages for insured work paid to such individual in the two quarters of his base
14 period in which such total wages were highest.

15 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	69	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2550.01	70	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	& OVER
2600.01	71	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	73	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	74	2700.01	2891.01	3086.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2891.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	76	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	77	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	78	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4683.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4683.00	4886.00	5089.00	5293.00	5496.00	5700.00	& OVER
2900.01	80	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	81	2950.01	3161.01	3371.01	3582.01	3793.01	3993.01	4214.01	4425.01	4636.01	4847.01	5057.01	5268.01	5479.01	5689.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	3993.00	4214.00	4425.00	4636.00	4847.00	5057.00	5268.00	5479.00	5689.00	5900.00	& OVER
3000.01	82	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	84	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	85	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	87	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	88	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	89	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	91	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	92	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	93	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	95	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	96	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	97	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	99	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	100	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	102	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	103	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	104	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	106	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	107	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	108	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	& OVER
4000.01	110	4														

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
4150 00		4393 00	4666 00	4979 00	5271 00	5564 00	5857 00	6150 00	6443 00	6736 00	7029 00	7321 00	7614 00	7907 00	8200 00	& OVER
4150 01	114	4150 01	4446 01	4743 01	5039 01	5336 01	5632 01	5929 01	6225 01	6521 01	6818 01	7114 01	7411 01	7707 01	8004 01	8300 01
4200 00		4446 00	4743 00	5039 00	5336 00	5632 00	5929 00	6225 00	6521 00	6818 00	7114 00	7411 00	7707 00	8004 00	8300 00	& OVER
4200 01	115	4200 01	4500 01	4800 01	5100 01	5400 01	5700 01	6000 01	6300 01	6600 01	6900 01	7200 01	7500 01	7800 01	8100 01	8400 01
4250 00		4500 00	4800 00	5100 00	5400 00	5700 00	6000 00	6300 00	6600 00	6900 00	7200 00	7500 00	7800 00	8100 00	8400 00	& OVER
4250 01	117	4250 01	4554 01	4857 01	5161 01	5464 01	5768 01	6071 01	6375 01	6679 01	6982 01	7286 01	7589 01	7893 01	8196 01	8500 01
4300 00		4554 00	4857 00	5161 00	5464 00	5768 00	6071 00	6375 00	6679 00	6982 00	7286 00	7589 00	7893 00	8196 00	8500 00	& OVER
4300 01	118	4300 01	4607 01	4914 01	5221 01	5529 01	5836 01	6143 01	6450 01	6757 01	7064 01	7371 01	7679 01	7986 01	8293 01	8600 01
4350 00		4607 00	4914 00	5221 00	5529 00	5836 00	6143 00	6450 00	6757 00	7064 00	7371 00	7679 00	7986 00	8293 00	8600 00	& OVER
4350 01	119	4350 01	4661 01	4971 01	5282 01	5593 01	5904 01	6214 01	6525 01	6836 01	7146 01	7457 01	7768 01	8079 01	8389 01	8700 01
4400 00		4661 00	4971 00	5282 00	5593 00	5904 00	6214 00	6525 00	6836 00	7146 00	7457 00	7768 00	8079 00	8389 00	8700 00	& OVER
4400 01	121	4400 01	4714 01	5029 01	5343 01	5657 01	5971 01	6286 01	6600 01	6914 01	7229 01	7543 01	7857 01	8171 01	8486 01	8800 01
4450 00		4714 00	5029 00	5343 00	5657 00	5971 00	6286 00	6600 00	6914 00	7229 00	7543 00	7857 00	8171 00	8486 00	8800 00	& OVER
4450 01	122	4450 01	4768 01	5086 01	5404 01	5721 01	6039 01	6357 01	6675 01	6993 01	7311 01	7629 01	7946 01	8264 01	8582 01	8900 01
4500 00		4768 00	5086 00	5404 00	5721 00	6039 00	6357 00	6675 00	6993 00	7311 00	7629 00	7946 00	8264 00	8582 00	8900 00	& OVER
4500 01	124	4500 01	4821 01	5143 01	5464 01	5786 01	6107 01	6429 01	6750 01	7071 01	7393 01	7714 01	8036 01	8357 01	8679 01	9000 01
4550 00		4821 00	5143 00	5464 00	5786 00	6107 00	6429 00	6750 00	7071 00	7393 00	7714 00	8036 00	8357 00	8679 00	9000 00	& OVER
4550 01	125	4550 01	4875 01	5200 01	5525 01	5850 01	6175 01	6500 01	6825 01	7150 01	7475 01	7800 01	8125 01	8450 01	8775 01	9100 01
4600 00		4875 00	5200 00	5525 00	5850 00	6175 00	6500 00	6825 00	7150 00	7475 00	7800 00	8125 00	8450 00	8775 00	9100 00	& OVER
4600 01	126	4600 01	4929 01	5257 01	5586 01	5914 01	6243 01	6571 01	6900 01	7229 01	7557 01	7886 01	8214 01	8543 01	8871 01	9200 01
4650 00		4929 00	5257 00	5586 00	5914 00	6243 00	6571 00	6900 00	7229 00	7557 00	7886 00	8214 00	8543 00	8871 00	9200 00	& OVER
4650 01	128	4650 01	4987 01	5314 01	5646 01	5979 01	6311 01	6643 01	6975 01	7307 01	7639 01	7971 01	8304 01	8636 01	8968 01	9300 01
4700 00		4987 00	5314 00	5646 00	5979 00	6311 00	6643 00	6975 00	7307 00	7639 00	7971 00	8304 00	8636 00	8968 00	9300 00	& OVER
4700 01	129	4700 01	5036 01	5371 01	5707 01	6043 01	6379 01	6714 01	7050 01	7386 01	7721 01	8057 01	8393 01	8729 01	9064 01	9400 01
4750 00		5036 00	5371 00	5707 00	6043 00	6379 00	6714 00	7050 00	7386 00	7721 00	8057 00	8393 00	8729 00	9064 00	9400 00	& OVER
4750 01	130	4750 01	5089 01	5429 01	5768 01	6107 01	6446 01	6786 01	7125 01	7464 01	7804 01	8143 01	8482 01	8821 01	9161 01	9500 01
4800 00		5089 00	5429 00	5768 00	6107 00	6446 00	6786 00	7125 00	7464 00	7804 00	8143 00	8482 00	8821 00	9161 00	9500 00	& OVER
4800 01	132	4800 01	5143 01	5486 01	5829 01	6171 01	6514 01	6857 01	7200 01	7543 01	7886 01	8229 01	8571 01	8914 01	9257 01	9600 01
4850 00		5143 00	5486 00	5829 00	6171 00	6514 00	6857 00	7200 00	7543 00	7886 00	8229 00	8571 00	8914 00	9257 00	9600 00	& OVER
4850 01	133	4850 01	5196 01	5543 01	5889 01	6236 01	6583 01	6929 01	7275 01	7621 01	7968 01	8314 01	8661 01	9007 01	9354 01	9700 01
4900 00		5196 00	5543 00	5889 00	6236 00	6583 00	6929 00	7275 00	7621 00	7968 00	8314 00	8661 00	9007 00	9354 00	9700 00	& OVER
4900 01	135	4900 01	5250 01	5600 01	5950 01	6300 01	6650 01	7000 01	7350 01	7700 01	8050 01	8400 01	8750 01	9100 01	9450 01	9800 01
4950 00		5250 00	5600 00	5950 00	6300 00	6650 00	7000 00	7350 00	7700 00	8050 00	8400 00	8750 00	9100 00	9450 00	9800 00	& OVER
4950 01	136	4950 01	5304 01	5657 01	6011 01	6364 01	6718 01	7071 01	7425 01	7779 01	8132 01	8486 01	8839 01	9193 01	9546 01	9900 01
5000 00		5304 00	5657 00	6011 00	6364 00	6718 00	7071 00	7425 00	7779 00	8132 00	8486 00	8839 00	9193 00	9546 00	9900 00	& OVER
5000 01	137	5000 01	5357 01	5714 01	6071 01	6429 01	6786 01	7143 01	7500 01	7857 01	8214 01	8571 01	8929 01	9286 01	9643 01	10000 01
5050 00		5357 00	5714 00	6071 00	6429 00	6786 00	7143 00	7500 00	7857 00	8214 00	8571 00	8929 00	9286 00	9643 00	10000 00	& OVER
5050 01	139	5050 01	5411 01	5771 01	6132 01	6493 01	6854 01	7214 01	7575 01	7936 01	8296 01	8657 01	9018 01	9379 01	9739 01	10100 01
5100 00		5411 00	5771 00	6132 00	6493 00	6854 00	7214 00	7575 00	7936 00	8296 00	8657 00	9018 00	9379 00	9739 00	10100 00	& OVER
5100 01	140	5100 01	5464 01	5829 01	6193 01	6557 01	6921 01	7286 01	7650 01	8014 01	8379 01	8743 01	9107 01	9471 01	9836 01	10200 01
5150 00		5464 00	5829 00	6193 00	6557 00	6921 00	7286 00	7650 00	8014 00	8379 00	8743 00	9107 00	9471 00	9836 00	10200 00	& OVER
5150 01	141	5150 01	5518 01	5886 01	6254 01	6621 01	6989 01	7357 01	7725 01	8093 01	8461 01	8829 01	9196 01	9564 01	9932 01	10300 01
5200 00		5518 00	5886 00	6254 00	6621 00	6989 00	7357 00	7725 00	8093 00	8461 00	8829 00	9196 00	9564 00	9932 00	10300 00	& OVER
5200 01	143	5200 01	5571 01	5943 01	6314 01	6686 01	7057 01	7429 01	7800 01	8171 01	8543 01	8914 01	9286 01	9657 01	10029 01	10400 01
5250 00		5571 00	5943 00	6314 00	6686 00	7057 00	7429 00	7800 00	8171 00	8543 00	8914 00	9286 00	9657 00	10029 00	10400 00	& OVER
5250 01	144	5250 01	5625 01	6000 01	6375 01	6750 01	7125 01	7500 01	7875 01	8250 01	8625 01	9000 01	9375 01	9750 01	10125 01	10500 01
5300 00		5625 00	6000 00	6375 00	6750 00	7125 00	7500 00	7875 00	8250 00	8625 00	9000 00	9375 00	9750 00	10125 00	10500 00	& OVER
5300 01	146	5300 01	5679 01	6057 01	6436 01	6814 01	7193 01	7571 01	7950 01	8329 01	8707 01	9086 01	9464 01	9843 01	10221 01	10600 01
5350 00		5679 00	6057 00	6436 00	6814 00	7193 00	7571 00	7950 00	8329 00	8707 00	9086 00	9464 00	9843 00	10221 00	10600 00	& OVER
5350 01	147	5350 01	5732 01	6114 01	6496 01	6879 01	7261 01	7643 01	8025 01	8407 01	8789 01	9171 01	9554 01	9936 01	10318 01	10700 01
5400 00		5732 00	6114 00	6496 00	6879 00	7261 00	7643 00	8025 00	8407 00	8789 00	9171 00	9554 00	9936 00	10318 00	10700 00	& OVER
5400 01	148	5400 01	5786 01	6171 01	6557 01	6943 01	7329 01	7714 01	8100 01	8486 01	8871 01	9257 01	9643 01	10029 01	10414 01	10800 01
5450 00		5786 00	6171 00	6557 00	6943 00	7329 00	7714 00	8100 00	8486 00	8871 00	9257 00	9643 00	10029 00	10414 00	10800 00	& OVER
5450 01	150	5450 01	5839 01	6229 01	6618 01	7007 01	7396 01	7786 01	8175 01	8564 01	8954 01	9343 01	9732 01	10121 01	10511 01	10900 01
5500 00		5839 00	6229 00	6618 00	7007 00	7396 00	7786 00	8175 00	8564 00	8954 00	9343 00	9732 00	10121 00	10511 00	10900 00	& OVER
5500 01	151	5500 01	5893 01	6286 01	6679 01	7071 01	7464 01	7857 01	8250 01	8643 01	9036 01	9429 01	9821 01	10214 01	10607 01	11000 01
5550 00		5893 00	6286 00	6679 00	7071 00	7464 00	7857 00	8250 00	8643 00	9036 00	9429 00	9821 00	10214 00	10607 00	11000 00	& OVER
5550 01	152	5550 01	5946 01	6343 01	6739 01	7136 01	7532 01	7929 01	8325 01	8721 01	9118 01	9514 01	9911 01	10307 01	10704 01	11100 01
5600 00		5946 00	6343 00	6739 00	7136 00	7532 00	7929 00	8325 00	8721 00	9118 00	9514 00	9911 00	10307 00	10704 00	11100 00	& OVER
5600 01	154	5600 01	6000 01	6400 01	6800 01	7200 01	7600									

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5750 01	158	5750 01	6181 01	6571 01	6982 01	7393 01	7804 01	8214 01	8625 01	9036 01	9446 01	9857 01	10268 01	10679 01	11089 01	11500 01
5800 00		8161 00	8571 00	8982 00	9393 00	9804 00	10214 00	10625 00	11036 00	11446 00	11857 00	12268 00	12679 00	13089 00	13500 00	13911 00
5800 01	159	5800 01	6214 01	6629 01	7043 01	7457 01	7871 01	8286 01	8700 01	9114 01	9529 01	9943 01	10357 01	10771 01	11186 01	11600 01
5850 00		8214 00	8629 00	9043 00	9457 00	9871 00	10286 00	10700 00	11114 00	11529 00	11943 00	12357 00	12771 00	13186 00	13600 00	14011 00
5850 01	161	5850 01	6268 01	6686 01	7104 01	7521 01	7939 01	8357 01	8775 01	9193 01	9611 01	10029 01	10446 01	10864 01	11282 01	11700 01
5900 00		8686 00	9104 00	9521 00	9939 00	10357 00	10775 00	11193 00	11611 00	12029 00	12446 00	12864 00	13282 00	13700 00	14111 00	14522 00
5900 01	162	5900 01	6321 01	6743 01	7164 01	7586 01	8007 01	8429 01	8850 01	9271 01	9693 01	10114 01	10536 01	10957 01	11379 01	11800 01
5950 00		9164 00	9586 00	10007 00	10429 00	10850 00	11271 00	11693 00	12114 00	12536 00	12957 00	13379 00	13800 00	14222 00	14644 00	15065 00
5950 01	163	5950 01	6375 01	6800 01	7225 01	7650 01	8075 01	8500 01	8925 01	9350 01	9775 01	10200 01	10625 01	11050 01	11475 01	11900 01
6000 00		9586 00	10011 00	10436 00	10861 00	11286 00	11711 00	12136 00	12561 00	12986 00	13411 00	13836 00	14261 00	14686 00	15111 00	15536 00
6000 01	165	6000 01	6429 01	6857 01	7286 01	7714 01	8143 01	8571 01	9000 01	9429 01	9857 01	10286 01	10714 01	11143 01	11571 01	12000 01
6050 00		9857 00	10286 00	10714 00	11143 00	11571 00	12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00
6050 01	166	6050 01	6482 01	6914 01	7346 01	7779 01	8211 01	8643 01	9075 01	9507 01	9939 01	10371 01	10804 01	11236 01	11668 01	12100 01
6100 00		10286 00	10714 00	11143 00	11571 00	12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00
6100 01	168	6100 01	6536 01	6971 01	7407 01	7843 01	8279 01	8714 01	9150 01	9586 01	10021 01	10457 01	10893 01	11329 01	11764 01	12200 01
6150 00		10714 00	11143 00	11571 00	12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00
6150 01	169	6150 01	6589 01	7029 01	7468 01	7907 01	8346 01	8786 01	9225 01	9664 01	10104 01	10543 01	10982 01	11421 01	11861 01	12300 01
6200 00		11143 00	11571 00	12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00
6200 01	170	6200 01	6643 01	7086 01	7529 01	7971 01	8414 01	8857 01	9300 01	9743 01	10186 01	10629 01	11071 01	11514 01	11957 01	12400 01
6250 00		11571 00	12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00
6250 01	172	6250 01	6696 01	7143 01	7589 01	8036 01	8482 01	8929 01	9375 01	9821 01	10268 01	10714 01	11161 01	11607 01	12054 01	12500 01
6300 00		12000 00	12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00
6300 01	173	6300 01	6750 01	7200 01	7650 01	8100 01	8550 01	9000 01	9450 01	9900 01	10350 01	10800 01	11250 01	11700 01	12150 01	12600 01
6350 00		12429 00	12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00
6350 01	174	6350 01	6804 01	7257 01	7711 01	8164 01	8618 01	9071 01	9525 01	9979 01	10432 01	10886 01	11339 01	11793 01	12246 01	12700 01
6400 00		12857 00	13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00
6400 01	176	6400 01	6857 01	7314 01	7771 01	8229 01	8686 01	9143 01	9600 01	10057 01	10514 01	10971 01	11429 01	11886 01	12343 01	12800 01
6450 00		13286 00	13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00
6450 01	177	6450 01	6911 01	7371 01	7832 01	8293 01	8754 01	9214 01	9675 01	10136 01	10596 01	11057 01	11518 01	11979 01	12439 01	12900 01
6500 00		13714 00	14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00
6500 01	178	6500 01	6964 01	7429 01	7893 01	8357 01	8821 01	9286 01	9750 01	10214 01	10679 01	11143 01	11607 01	12071 01	12536 01	13000 01
6550 00		14143 00	14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00
6550 01	180	6550 01	7018 01	7486 01	7954 01	8421 01	8889 01	9357 01	9825 01	10293 01	10761 01	11229 01	11696 01	12164 01	12632 01	13100 01
6600 00		14571 00	15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00
6600 01	181	6600 01	7071 01	7543 01	8014 01	8486 01	8957 01	9429 01	9900 01	10371 01	10843 01	11314 01	11786 01	12257 01	12729 01	13200 01
6650 00		15000 00	15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00
6650 01	183	6650 01	7125 01	7600 01	8075 01	8550 01	9025 01	9500 01	9975 01	10450 01	10925 01	11400 01	11875 01	12350 01	12825 01	13300 01
6700 00		15429 00	15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00
6700 01	184	6700 01	7179 01	7657 01	8136 01	8614 01	9093 01	9571 01	10050 01	10529 01	11007 01	11486 01	11964 01	12443 01	12921 01	13400 01
6750 00		15857 00	16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00
6750 01	185	6750 01	7232 01	7714 01	8196 01	8679 01	9161 01	9643 01	10125 01	10607 01	11089 01	11571 01	12054 01	12536 01	13018 01	13500 01
6800 00		16286 00	16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00
6800 01	187	6800 01	7286 01	7771 01	8257 01	8743 01	9229 01	9714 01	10200 01	10686 01	11171 01	11657 01	12143 01	12629 01	13114 01	13600 01
6850 00		16714 00	17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00
6850 01	188	6850 01	7339 01	7829 01	8318 01	8807 01	9296 01	9786 01	10275 01	10764 01	11254 01	11743 01	12232 01	12721 01	13211 01	13700 01
6900 00		17143 00	17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00
6900 01	189	6900 01	7393 01	7886 01	8379 01	8871 01	9364 01	9857 01	10350 01	10843 01	11336 01	11829 01	12321 01	12814 01	13307 01	13800 01
6950 00		17571 00	18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00	23571 00
6950 01	191	6950 01	7446 01	7943 01	8439 01	8936 01	9432 01	9929 01	10425 01	10921 01	11418 01	11914 01	12411 01	12907 01	13404 01	13901 01
7000 00		18000 00	18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00	23571 00	24000 00
7000 01	192	7000 01	7500 01	8000 01	8500 01	9000 01	9500 01	10000 01	10500 01	11000 01	11500 01	12000 01	12500 01	13000 01	13500 01	14000 01
7050 00		18429 00	18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00	23571 00	24000 00	24429 00
7050 01	194	7050 01	7554 01	8057 01	8561 01	9064 01	9568 01	10071 01	10575 01	11079 01	11582 01	12086 01	12589 01	13093 01	13596 01	14100 01
7100 00		18857 00	19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00	23571 00	24000 00	24429 00	24857 00
7100 01	195	7100 01	7607 01	8114 01	8621 01	9129 01	9636 01	10143 01	10650 01	11157 01	11664 01	12171 01	12679 01	13186 01	13693 01	14200 01
7150 00		19286 00	19714 00	20143 00	20571 00	21000 00	21429 00	21857 00	22286 00	22714 00	23143 00	23571 00	24000 00	24429 00	24857 00	25286 00
7150 01	196	7150 01	7661 01	8171 01	8682 01	9193 01	9704 01	10214 01	10							

[illegible]

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000.01	247	9000.01	9641.01	10286.01	10929.01	11581.01	12241.01	12857.01	13460.01	14113.01	14786.01	15429.01	16011.01	16714.01	17357.01	18000.01
9050.01	248	9050.01	9691.01	10326.01	10969.01	11621.01	12281.01	12897.01	13500.01	14153.01	14826.01	15469.01	16051.01	16754.01	17397.01	18040.01
9100.01	249	9100.01	9741.01	10376.01	11019.01	11671.01	12331.01	12947.01	13550.01	14203.01	14876.01	15519.01	16101.01	16804.01	17447.01	18090.01
9150.01	250	9150.01	9791.01	10426.01	11069.01	11721.01	12381.01	12997.01	13599.01	14253.01	14926.01	15569.01	16151.01	16854.01	17507.01	18150.01
9200.01	251	9200.01	9841.01	10476.01	11119.01	11771.01	12431.01	13047.01	13649.01	14303.01	14976.01	15619.01	16201.01	16904.01	17557.01	18200.01
9250.01	252	9250.01	9891.01	10526.01	11169.01	11821.01	12481.01	13097.01	13699.01	14353.01	15026.01	15669.01	16251.01	16954.01	17607.01	18250.01
9300.01	253	9300.01	9941.01	10576.01	11219.01	11871.01	12531.01	13147.01	13749.01	14403.01	15076.01	15719.01	16301.01	17004.01	17657.01	18300.01
9350.01	254	9350.01	9991.01	10626.01	11269.01	11921.01	12581.01	13197.01	13799.01	14453.01	15126.01	15769.01	16351.01	17054.01	17707.01	18350.01
9400.01	255	9400.01	10041.01	10676.01	11319.01	11971.01	12631.01	13247.01	13849.01	14503.01	15176.01	15819.01	16401.01	17104.01	17757.01	18400.01
9450.01	256	9450.01	10091.01	10726.01	11369.01	12021.01	12681.01	13297.01	13899.01	14553.01	15226.01	15869.01	16451.01	17154.01	17807.01	18450.01
9500.01	257	9500.01	10141.01	10776.01	11419.01	12071.01	12731.01	13347.01	13949.01	14603.01	15276.01	15919.01	16501.01	17204.01	17857.01	18500.01
9550.01	258	9550.01	10191.01	10826.01	11469.01	12121.01	12781.01	13397.01	14009.01	14663.01	15336.01	15979.01	16561.01	17264.01	17917.01	18560.01
9600.01	259	9600.01	10241.01	10876.01	11519.01	12171.01	12831.01	13447.01	14059.01	14713.01	15386.01	16029.01	16611.01	17314.01	17967.01	18610.01
9650.01	260	9650.01	10291.01	10926.01	11569.01	12221.01	12881.01	13497.01	14109.01	14763.01	15436.01	16079.01	16661.01	17364.01	18017.01	18660.01
9700.01	261	9700.01	10341.01	10976.01	11619.01	12271.01	12931.01	13547.01	14159.01	14813.01	15486.01	16129.01	16711.01	17414.01	18067.01	18710.01
9750.01	262	9750.01	10391.01	11026.01	11669.01	12321.01	12981.01	13597.01	14209.01	14863.01	15536.01	16179.01	16761.01	17464.01	18117.01	18760.01
9800.01	263	9800.01	10441.01	11076.01	11719.01	12371.01	13031.01	13647.01	14259.01	14913.01	15586.01	16229.01	16811.01	17514.01	18167.01	18810.01
9850.01	264	9850.01	10491.01	11126.01	11769.01	12421.01	13081.01	13697.01	14309.01	14963.01	15636.01	16279.01	16861.01	17564.01	18217.01	18860.01
9900.01	265	9900.01	10541.01	11176.01	11819.01	12471.01	13131.01	13747.01	14359.01	15013.01	15686.01	16329.01	16911.01	17614.01	18267.01	18910.01
9950.01	266	9950.01	10591.01	11226.01	11869.01	12521.01	13181.01	13797.01	14409.01	15063.01	15736.01	16379.01	16961.01	17664.01	18317.01	18960.01
10000.01	267	10000.01	10641.01	11276.01	11919.01	12571.01	13231.01	13847.01	14459.01	15113.01	15786.01	16429.01	17011.01	17714.01	18367.01	19010.01
10050.01	268	10050.01	10691.01	11326.01	11969.01	12621.01	13281.01	13897.01	14509.01	15163.01	15836.01	16479.01	17061.01	17764.01	18417.01	19060.01
10100.01	269	10100.01	10741.01	11376.01	12019.01	12671.01	13331.01	13947.01	14559.01	15213.01	15886.01	16529.01	17111.01	17814.01	18467.01	19110.01
10150.01	270	10150.01	10791.01	11426.01	12069.01	12721.01	13381.01	13997.01	14609.01	15263.01	15936.01	16579.01	17161.01	17864.01	18517.01	19160.01
10200.01	271	10200.01	10841.01	11476.01	12119.01	12771.01	13431.01	14047.01	14659.01	15313.01	15986.01	16629.01	17211.01	17914.01	18567.01	19210.01
10250.01	272	10250.01	10891.01	11526.01	12169.01	12821.01	13481.01	14097.01	14709.01	15363.01	16036.01	16679.01	17261.01	17964.01	18617.01	19260.01
10300.01	273	10300.01	10941.01	11576.01	12219.01	12871.01	13531.01	14147.01	14759.01	15413.01	16086.01	16729.01	17311.01	18014.01	18667.01	19310.01
10350.01	274	10350.01	10991.01	11626.01	12269.01	12921.01	13581.01	14197.01	14809.01	15463.01	16136.01	16779.01	17361.01	18064.01	18717.01	19360.01
10400.01	275	10400.01	11041.01	11676.01	12319.01	12971.01	13631.01	14247.01	14859.01	15513.01	16186.01	16829.01	17411.01	18114.01	18767.01	19410.01
10450.01	276	10450.01	11091.01	11726.01	12369.01	13021.01	13681.01	14297.01	14909.01	15563.01	16236.01	16879.01	17461.01	18164.01	18817.01	19460.01
10500.01	277	10500.01	11141.01	11776.01	12419.01	13071.01	13731.01	14347.01	14959.01	15613.01	16286.01	16929.01	17511.01	18214.01	18867.01	19510.01
10550.01	278	10550.01	11191.01	11826.01	12469.01	13121.01	13781.01	14397.01	15009.01	15663.01	16336.01	16979.01	17561.01	18264.01	18917.01	19560.01
10600.01	279	10600.01	11241.01	11876.01	12519.01	13171.01	13831.01	14447.01	15059.01	15713.01	16386.01	17029.01	17611.01	18314.01	18967.01	19610.01
10650.01	280	10650.01	11291.01	11926.01	12569.01	13221.01	13881.01	14497.01	15109.01	15763.01	16436.01	17079.01	17661.01	18364.01	19017.01	19660.01
10700.01	281	10700.01	11341.01	11976.01	12619.01	13271.01	13931.01	14547.01	15159.01	15813.01	16486.01	17129.01	17711.01	18414.01	19067.01	19710.01
10750.01	282	10750.01	11391.01	12026.01	12669.01	13321.01	13981.01	14597.01	15209.01	15863.01	16536.01	17179.01	17761.01	18464.01	19117.01	19760.01
10800.01	283	10800.01	11441.01	12076.01	12719.01	13371.01	14031.01	14647.01	15259.01	15913.01	16586.01	17229.01	17811.01	18514.01	19167.01	19810.01
10850.01	284	10850.01	11491.01	12126.01	12769.01	13421.01	14081.01	14697.01	15309.01	15963.01	16636.01	17279.01	17861.01	18564.01	19217.01	19860.01
10900.01	285	10900.01	11541.01	12176.01	12819.01	13471.01	14131.01	14747.01	15359.01	16013.01	16686.01	17329.01	17911.01	18614.01	19267.01	19910.01
10950.01	286	10950.01	11591.01	12226.01	12869.01	13521.01	14181.01	14797.01	15409.01	16063.01	16736.01	17379.01	17961.01	18664.01	19317.01	19960.01
11000.01	287	11000.01	11641.01	12276.01	12919.01	13571.01	14231.01	14847.01	15459.01	16113.01	16786.01	17429.01	18011.01	18714.01	19367.01	20010.01
11050.01	288	11050.01	11691.01	12326.01	12969.01	13621.01	14281.01	14897.01	15509.01	16163.01	16836.01	17479.01	18061.01	18764.01	19417.01	20060.01
11100.01	289	11100.01	11741.01	12376.01	13019.01	13671.01	14331.01	14947.01	15559.01	16213.01	16886.01	17529.01	18111.01	18814.01	19467.01	20110.01
11150.01	290	11150.01	11791.01	12426.01	13069.01	13721.01	14381.01	14997.01	15609.01	16263.01	16936.01	17579.01	18161.01	18864.01	19517.01	20160.01
11200.01	291	11200.01	11841.01	12476.01	13119.01	13771.01	14431.01	15047.01	15659.01	16313.01	16986.01	17629.01	18211.01	18914.01	19567.01	20210.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10650.00	787	11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	8 OVER
10656.00	787	10656.00	11411.00	12171.00	12931.00	13691.00	14451.00	15211.00	15971.00	16731.00	17491.00	18251.00	19011.00	19771.00	20531.00	21300.00
10700.00	784	11411.00	12171.00	12931.00	13691.00	14451.00	15211.00	15971.00	16731.00	17491.00	18251.00	19011.00	19771.00	20531.00	21300.00	8 OVER
10750.00	795	10700.00	11464.00	12224.00	12984.00	13744.00	14504.00	15264.00	16024.00	16784.00	17544.00	18304.00	19064.00	19824.00	20584.00	21350.00
10800.00	795	10750.00	11510.00	12270.00	13030.00	13790.00	14550.00	15310.00	16070.00	16830.00	17590.00	18350.00	19110.00	19870.00	20630.00	21400.00
10800.00	797	10800.00	11510.00	12270.00	13030.00	13790.00	14550.00	15310.00	16070.00	16830.00	17590.00	18350.00	19110.00	19870.00	20630.00	21400.00
10850.00	798	10850.00	11571.00	12331.00	13091.00	13851.00	14611.00	15371.00	16131.00	16891.00	17651.00	18411.00	19171.00	19931.00	20691.00	21460.00
10900.00	799	10900.00	11629.00	12389.00	13149.00	13909.00	14669.00	15429.00	16189.00	16949.00	17709.00	18469.00	19229.00	19989.00	20749.00	21510.00
10950.00	301	10950.00	11721.00	12481.00	13241.00	14001.00	14761.00	15521.00	16281.00	17041.00	17801.00	18561.00	19321.00	20081.00	20841.00	21600.00
11000.00	302	11000.00	11771.00	12531.00	13291.00	14051.00	14811.00	15571.00	16331.00	17091.00	17851.00	18611.00	19371.00	20131.00	20891.00	21650.00
11050.00	303	11050.00	11821.00	12581.00	13341.00	14101.00	14861.00	15621.00	16381.00	17141.00	17901.00	18661.00	19421.00	20181.00	20941.00	21700.00
11100.00	305	11100.00	11871.00	12631.00	13391.00	14151.00	14911.00	15671.00	16431.00	17191.00	17951.00	18711.00	19471.00	20231.00	21000.00	21760.00
11150.00	306	11150.00	11921.00	12681.00	13441.00	14201.00	14961.00	15721.00	16481.00	17241.00	18001.00	18761.00	19521.00	20281.00	21050.00	21810.00
11200.00	308	11200.00	11971.00	12731.00	13491.00	14251.00	15011.00	15771.00	16531.00	17291.00	18051.00	18811.00	19571.00	20331.00	21100.00	21860.00
11250.00	309	11250.00	12021.00	12781.00	13541.00	14301.00	15061.00	15821.00	16581.00	17341.00	18101.00	18861.00	19621.00	20381.00	21150.00	21910.00
11300.00	310	11300.00	12071.00	12831.00	13591.00	14351.00	15111.00	15871.00	16631.00	17391.00	18151.00	18911.00	19671.00	20431.00	21200.00	21960.00
11350.00	312	11350.00	12121.00	12881.00	13641.00	14401.00	15161.00	15921.00	16681.00	17441.00	18201.00	18961.00	19721.00	20481.00	21250.00	22010.00
11400.00	313	11400.00	12171.00	12931.00	13691.00	14451.00	15211.00	15971.00	16731.00	17491.00	18251.00	19011.00	19771.00	20531.00	21300.00	22060.00
11450.00	314	11450.00	12241.00	13001.00	13761.00	14521.00	15281.00	16041.00	16801.00	17561.00	18321.00	19081.00	19841.00	20601.00	21360.00	22120.00
11500.00	316	11500.00	12301.00	13061.00	13821.00	14581.00	15341.00	16101.00	16861.00	17621.00	18381.00	19141.00	19901.00	20661.00	21420.00	22180.00
11550.00	317	11550.00	12351.00	13111.00	13871.00	14631.00	15391.00	16151.00	16911.00	17671.00	18431.00	19191.00	19951.00	20711.00	21470.00	22230.00
11600.00	319	11600.00	12421.00	13181.00	13941.00	14701.00	15461.00	16221.00	16981.00	17741.00	18501.00	19261.00	20021.00	20781.00	21540.00	22300.00
11650.00	320	11650.00	12471.00	13231.00	13991.00	14751.00	15511.00	16271.00	17031.00	17791.00	18551.00	19311.00	20071.00	20831.00	21590.00	22350.00
11700.00	321	11700.00	12521.00	13281.00	14041.00	14801.00	15561.00	16321.00	17081.00	17841.00	18601.00	19361.00	20121.00	20881.00	21640.00	22400.00
11750.00	323	11750.00	12571.00	13331.00	14091.00	14851.00	15611.00	16371.00	17131.00	17891.00	18651.00	19411.00	20171.00	20931.00	21690.00	22450.00
11800.00	324	11800.00	12621.00	13381.00	14141.00	14901.00	15661.00	16421.00	17181.00	17941.00	18701.00	19461.00	20221.00	20981.00	21740.00	22500.00
11850.00	325	11850.00	12671.00	13431.00	14191.00	14951.00	15711.00	16471.00	17231.00	17991.00	18751.00	19511.00	20271.00	21031.00	21790.00	22550.00
11900.00	327	11900.00	12721.00	13481.00	14241.00	15001.00	15761.00	16521.00	17281.00	18041.00	18801.00	19561.00	20321.00	21081.00	21840.00	22600.00
11950.00	328	11950.00	12771.00	13531.00	14291.00	15051.00	15811.00	16571.00	17331.00	18091.00	18851.00	19611.00	20371.00	21131.00	21890.00	22650.00
12000.00	330	12000.00	12821.00	13581.00	14341.00	15101.00	15861.00	16621.00	17381.00	18141.00	18901.00	19661.00	20421.00	21181.00	21940.00	22700.00
12050.00	331	12050.00	12871.00	13631.00	14391.00	15151.00	15911.00	16671.00	17431.00	18191.00	18951.00	19711.00	20471.00	21231.00	21990.00	22750.00
12100.00	332	12100.00	12921.00	13681.00	14441.00	15201.00	15961.00	16721.00	17481.00	18241.00	19001.00	19761.00	20521.00	21281.00	22040.00	22800.00
12150.00	334	12150.00	12971.00	13731.00	14491.00	15251.00	16011.00	16771.00	17531.00	18291.00	19051.00	19811.00	20571.00	21331.00	22090.00	22850.00
12200.00	335	12200.00	13021.00	13781.00	14541.00	15301.00	16061.00	16821.00	17581.00	18341.00	19101.00	19861.00	20621.00	21381.00	22140.00	22900.00
12250.00		13071.00	13831.00	14591.00	15351.00	16111.00	16871.00	17631.00	18391.00	19151.00	19911.00	20671.00	21431.00	22190.00	22950.00	23710.00

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B																
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS	
12750 01	336	12750 01	13125 01	14000 01	14875 01	15750 01	16625 01	17500 01	18375 01	19250 01	20125 01	21000 01	21875 01	22750 01	23625 01	24500 01	
12300 00		13125 00	14000 00	14875 00	15750 00	16625 00	17500 00	18375 00	19250 00	20125 00	21000 00	21875 00	22750 00	23625 00	24500 00	& OVER	
12300 01	338	12300 01	13179 01	14057 01	14936 01	15814 01	16693 01	17571 01	18450 01	19329 01	20207 01	21086 01	21964 01	22843 01	23721 01	24600 01	
12350 00		13179 00	14057 00	14936 00	15814 00	16693 00	17571 00	18450 00	19329 00	20207 00	21086 00	21964 00	22843 00	23721 00	24600 00	& OVER	
12350 01	339	12350 01	13237 01	14114 01	14996 01	15879 01	16761 01	17643 01	18525 01	19407 01	20289 01	21171 01	22054 01	22936 01	23818 01	24700 01	
12400 00		13237 00	14114 00	14996 00	15879 00	16761 00	17643 00	18525 00	19407 00	20289 00	21171 00	22054 00	22936 00	23818 00	24700 00	& OVER	
12400 01	341	12400 01	13286 01	14171 01	15057 01	15943 01	16829 01	17714 01	18600 01	19486 01	20371 01	21257 01	22143 01	23029 01	23914 01	24800 01	
12450 00		13286 00	14171 00	15057 00	15943 00	16829 00	17714 00	18600 00	19486 00	20371 00	21257 00	22143 00	23029 00	23914 00	24800 00	& OVER	
12450 01	342	12450 01	13339 01	14229 01	15118 01	16007 01	16896 01	17786 01	18675 01	19564 01	20454 01	21343 01	22232 01	23121 01	24011 01	24900 01	
12500 00		13339 00	14229 00	15118 00	16007 00	16896 00	17786 00	18675 00	19564 00	20454 00	21343 00	22232 00	23121 00	24011 00	24900 00	& OVER	
12500 01	343	12500 01	13393 01	14286 01	15179 01	16071 01	16964 01	17857 01	18750 01	19643 01	20536 01	21429 01	22321 01	23214 01	24107 01	25000 01	
12550 00		13393 00	14286 00	15179 00	16071 00	16964 00	17857 00	18750 00	19643 00	20536 00	21429 00	22321 00	23214 00	24107 00	25000 00	& OVER	
12550 01	345	12550 01	13446 01	14343 01	15239 01	16136 01	17032 01	17929 01	18825 01	19721 01	20618 01	21514 01	22411 01	23307 01	24204 01	25100 01	
12600 00		13446 00	14343 00	15239 00	16136 00	17032 00	17929 00	18825 00	19721 00	20618 00	21514 00	22411 00	23307 00	24204 00	25100 00	& OVER	
12600 01	346	12600 01	13500 01	14400 01	15300 01	16200 01	17100 01	18000 01	18900 01	19800 01	20700 01	21600 01	22500 01	23400 01	24300 01	25200 01	
12650 00		13500 00	14400 00	15300 00	16200 00	17100 00	18000 00	18900 00	19800 00	20700 00	21600 00	22500 00	23400 00	24300 00	25200 00	& OVER	
12650 01	347	12650 01	13554 01	14457 01	15361 01	16264 01	17168 01	18071 01	18975 01	19879 01	20782 01	21686 01	22589 01	23493 01	24396 01	25300 01	
12700 00		13554 00	14457 00	15361 00	16264 00	17168 00	18071 00	18975 00	19879 00	20782 00	21686 00	22589 00	23493 00	24396 00	25300 00	& OVER	
12700 01	349	12700 01	13607 01	14514 01	15421 01	16329 01	17236 01	18143 01	19050 01	19957 01	20864 01	21771 01	22679 01	23586 01	24493 01	25400 01	
12750 00		13607 00	14514 00	15421 00	16329 00	17236 00	18143 00	19050 00	19957 00	20864 00	21771 00	22679 00	23586 00	24493 00	25400 00	& OVER	
12750 01	350	12750 01	13661 01	14571 01	15482 01	16393 01	17304 01	18214 01	19125 01	20036 01	20946 01	21857 01	22768 01	23679 01	24589 01	25500 01	
12800 00		13661 00	14571 00	15482 00	16393 00	17304 00	18214 00	19125 00	20036 00	20946 00	21857 00	22768 00	23679 00	24589 00	25500 00	& OVER	
12800 01	351	12800 01	13714 01	14629 01	15543 01	16457 01	17371 01	18286 01	19200 01	20114 01	21029 01	21943 01	22857 01	23771 01	24686 01	25600 01	
12850 00		13714 00	14629 00	15543 00	16457 00	17371 00	18286 00	19200 00	20114 00	21029 00	21943 00	22857 00	23771 00	24686 00	25600 00	& OVER	
12850 01	353	12850 01	13768 01	14686 01	15604 01	16521 01	17439 01	18357 01	19275 01	20193 01	21111 01	22029 01	22946 01	23864 01	24782 01	25700 01	
12900 00		13768 00	14686 00	15604 00	16521 00	17439 00	18357 00	19275 00	20193 00	21111 00	22029 00	22946 00	23864 00	24782 00	25700 00	& OVER	
12900 01	354	12900 01	13821 01	14743 01	15664 01	16586 01	17507 01	18429 01	19350 01	20271 01	21193 01	22114 01	23036 01	23957 01	24879 01	25800 01	
12950 00		13821 00	14743 00	15664 00	16586 00	17507 00	18429 00	19350 00	20271 00	21193 00	22114 00	23036 00	23957 00	24879 00	25800 00	& OVER	
12950 01	356	12950 01	13875 01	14800 01	15725 01	16650 01	17575 01	18500 01	19425 01	20350 01	21275 01	22200 01	23125 01	24050 01	24975 01	25900 01	
13000 00		13875 00	14800 00	15725 00	16650 00	17575 00	18500 00	19425 00	20350 00	21275 00	22200 00	23125 00	24050 00	24975 00	25900 00	& OVER	
13000 01	357	13000 01	13929 01	14857 01	15786 01	16714 01	17643 01	18571 01	19500 01	20429 01	21357 01	22286 01	23214 01	24143 01	25071 01	26000 01	
13050 00		13929 00	14857 00	15786 00	16714 00	17643 00	18571 00	19500 00	20429 00	21357 00	22286 00	23214 00	24143 00	25071 00	26000 00	& OVER	
13050 01	358	13050 01	13982 01	14914 01	15846 01	16779 01	17711 01	18643 01	19575 01	20507 01	21439 01	22371 01	23304 01	24236 01	25168 01	26100 01	
13100 00		13982 00	14914 00	15846 00	16779 00	17711 00	18643 00	19575 00	20507 00	21439 00	22371 00	23304 00	24236 00	25168 00	26100 00	& OVER	
13100 01	360	13100 01	14036 01	14971 01	15907 01	16843 01	17779 01	18714 01	19650 01	20586 01	21521 01	22457 01	23393 01	24329 01	25264 01	26200 01	
13150 00		14036 00	14971 00	15907 00	16843 00	17779 00	18714 00	19650 00	20586 00	21521 00	22457 00	23393 00	24329 00	25264 00	26200 00	& OVER	
13150 01	361	13150 01	14089 01	15029 01	15968 01	16907 01	17846 01	18786 01	19725 01	20664 01	21604 01	22543 01	23482 01	24421 01	25361 01	26300 01	
13200 00		14089 00	15029 00	15968 00	16907 00	17846 00	18786 00	19725 00	20664 00	21604 00	22543 00	23482 00	24421 00	25361 00	26300 00	& OVER	
13200 01	362	13200 01	14143 01	15086 01	16029 01	16971 01	17914 01	18857 01	19800 01	20743 01	21686 01	22629 01	23571 01	24514 01	25457 01	26400 01	
13250 00		14143 00	15086 00	16029 00	16971 00	17914 00	18857 00	19800 00	20743 00	21686 00	22629 00	23571 00	24514 00	25457 00	26400 00	& OVER	
13250 01	364	13250 01	14196 01	15143 01	16089 01	17036 01	17982 01	18929 01	19875 01	20821 01	21768 01	22714 01	23661 01	24607 01	25554 01	26500 01	
13300 00		14196 00	15143 00	16089 00	17036 00	17982 00	18929 00	19875 00	20821 00	21768 00	22714 00	23661 00	24607 00	25554 00	26500 00	& OVER	
13300 01	365	13300 01	14250 01	15200 01	16150 01	17100 01	18050 01	19000 01	19950 01	20900 01	21850 01	22800 01	23750 01	24700 01	25650 01	26600 01	
13350 00		14250 00	15200 00	16150 00	17100 00	18050 00	19000 00	19950 00	20900 00	21850 00	22800 00	23750 00	24700 00	25650 00	26600 00	& OVER	
13350 01	367	13350 01	14304 01	15257 01	16211 01	17164 01	18118 01	19071 01	20025 01	20979 01	21932 01	22886 01	23839 01	24793 01	25746 01	26700 01	
13400 00		14304 00	15257 00	16211 00	17164 00	18118 00	19071 00	20025 00	20979 00	21932 00	22886 00	23839 00	24793 00	25746 00	26700 00	& OVER	
13400 01	368	13400 01	14357 01	15314 01	16271 01	17229 01	18186 01	19143 01	20100 01	21057 01	22014 01	22971 01	23929 01	24886 01	25843 01	26800 01	
& OVER		14357 00	15314 00	16271 00	17229 00	18186 00	19143 00	20100 00	21057 00	22014 00	22971 00	23929 00	24886 00	25843 00	26800 00	& OVER	

6 B. Beginning January 4 5, 2003, for claims effective on or after January 4 5, 2003, but before
17 ~~January 4, 2004~~ *July 6, 2003*, an eligible individual's weekly "benefit amount" shall be the amount
18 appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of
19 such table, there appears the total wages for insured work paid to such individual in the two quarters
20 of his base period in which such total wages were highest.
21 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	59	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00	60	2550.00	2732.01	2911.01	3090.01	3269.01	3448.01	3627.01	3806.01	3985.01	4164.01	4343.01	4522.01	4701.01	4880.01	5059.01
2600.00	61	2600.00	2787.01	2966.01	3145.01	3324.01	3503.01	3682.01	3861.01	4040.01	4219.01	4398.01	4577.01	4756.01	4935.01	5114.01
2650.00	62	2650.00	2842.01	3021.01	3200.01	3379.01	3558.01	3737.01	3916.01	4095.01	4274.01	4453.01	4632.01	4811.01	4990.01	5169.01
2700.00	63	2700.00	2897.01	3076.01	3255.01	3434.01	3613.01	3792.01	3971.01	4150.01	4329.01	4508.01	4687.01	4866.01	5045.01	5224.01
2750.00	64	2750.00	2952.01	3131.01	3310.01	3489.01	3668.01	3847.01	4026.01	4205.01	4384.01	4563.01	4742.01	4921.01	5100.01	5279.01
2800.00	65	2800.00	3007.01	3186.01	3365.01	3544.01	3723.01	3902.01	4081.01	4260.01	4439.01	4618.01	4797.01	4976.01	5155.01	5334.01
2850.00	66	2850.00	3062.01	3241.01	3420.01	3599.01	3778.01	3957.01	4136.01	4315.01	4494.01	4673.01	4852.01	5031.01	5210.01	5389.01
2900.00	67	2900.00	3117.01	3296.01	3475.01	3654.01	3833.01	4012.01	4191.01	4370.01	4549.01	4728.01	4907.01	5086.01	5265.01	5444.01
2950.00	68	2950.00	3172.01	3351.01	3530.01	3709.01	3888.01	4067.01	4246.01	4425.01	4604.01	4783.01	4962.01	5141.01	5320.01	5499.01
3000.00	69	3000.00	3227.01	3406.01	3585.01	3764.01	3943.01	4122.01	4301.01	4480.01	4659.01	4838.01	5017.01	5196.01	5375.01	5554.01
3050.00	70	3050.00	3282.01	3461.01	3640.01	3819.01	3998.01	4177.01	4356.01	4535.01	4714.01	4893.01	5072.01	5251.01	5430.01	5609.01
3100.00	71	3100.00	3337.01	3516.01	3695.01	3874.01	4053.01	4232.01	4411.01	4590.01	4769.01	4948.01	5127.01	5306.01	5485.01	5664.01
3150.00	72	3150.00	3392.01	3571.01	3750.01	3929.01	4108.01	4287.01	4466.01	4645.01	4824.01	5003.01	5182.01	5361.01	5540.01	5719.01
3200.00	73	3200.00	3447.01	3626.01	3805.01	3984.01	4163.01	4342.01	4521.01	4700.01	4879.01	5058.01	5237.01	5416.01	5595.01	5774.01
3250.00	74	3250.00	3502.01	3681.01	3860.01	4039.01	4218.01	4397.01	4576.01	4755.01	4934.01	5113.01	5292.01	5471.01	5650.01	5829.01
3300.00	75	3300.00	3557.01	3736.01	3915.01	4094.01	4273.01	4452.01	4631.01	4810.01	4989.01	5168.01	5347.01	5526.01	5705.01	5884.01
3350.00	76	3350.00	3612.01	3791.01	3970.01	4149.01	4328.01	4507.01	4686.01	4865.01	5044.01	5223.01	5402.01	5581.01	5760.01	5939.01
3400.00	77	3400.00	3667.01	3846.01	4025.01	4204.01	4383.01	4562.01	4741.01	4920.01	5099.01	5278.01	5457.01	5636.01	5815.01	5994.01
3450.00	78	3450.00	3722.01	3901.01	4080.01	4259.01	4438.01	4617.01	4796.01	4975.01	5154.01	5333.01	5512.01	5691.01	5870.01	6049.01
3500.00	79	3500.00	3777.01	3956.01	4135.01	4314.01	4493.01	4672.01	4851.01	5030.01	5209.01	5388.01	5567.01	5746.01	5925.01	6104.01
3550.00	80	3550.00	3832.01	4011.01	4190.01	4369.01	4548.01	4727.01	4906.01	5085.01	5264.01	5443.01	5622.01	5801.01	5980.01	6159.01
3600.00	81	3600.00	3887.01	4066.01	4245.01	4424.01	4603.01	4782.01	4961.01	5140.01	5319.01	5498.01	5677.01	5856.01	6035.01	6214.01
3650.00	82	3650.00	3942.01	4121.01	4300.01	4479.01	4658.01	4837.01	5016.01	5195.01	5374.01	5553.01	5732.01	5911.01	6090.01	6269.01
3700.00	83	3700.00	3997.01	4176.01	4355.01	4534.01	4713.01	4892.01	5071.01	5250.01	5429.01	5608.01	5787.01	5966.01	6145.01	6324.01
3750.00	84	3750.00	4052.01	4231.01	4410.01	4589.01	4768.01	4947.01	5126.01	5305.01	5484.01	5663.01	5842.01	6021.01	6200.01	6379.01
3800.00	85	3800.00	4107.01	4286.01	4465.01	4644.01	4823.01	5002.01	5181.01	5360.01	5539.01	5718.01	5897.01	6076.01	6255.01	6434.01
3850.00	86	3850.00	4162.01	4341.01	4520.01	4699.01	4878.01	5057.01	5236.01	5415.01	5594.01	5773.01	5952.01	6131.01	6310.01	6489.01
3900.00	87	3900.00	4217.01	4396.01	4575.01	4754.01	4933.01	5112.01	5291.01	5470.01	5649.01	5828.01	6007.01	6186.01	6365.01	6544.01
3950.00	88	3950.00	4272.01	4451.01	4630.01	4809.01	4988.01	5167.01	5346.01	5525.01	5704.01	5883.01	6062.01	6241.01	6420.01	6599.01
4000.00	89	4000.00	4327.01	4506.01	4685.01	4864.01	5043.01	5222.01	5401.01	5580.01	5759.01	5938.01	6117.01	6296.01	6475.01	6654.01
4050.00	90	4050.00	4382.01	4561.01	4740.01	4919.01	5098.01	5277.01	5456.01	5635.01	5814.01	5993.01	6172.01	6351.01	6530.01	6709.01
4100.00	91	4100.00	4437.01	4616.01	4795.01	4974.01	5153.01	5332.01	5511.01	5690.01	5869.01	6048.01	6227.01	6406.01	6585.01	6764.01
4150.00	92	4150.00	4492.01	4671.01	4850.01	5029.01	5208.01	5387.01	5566.01	5745.01	5924.01	6103.01	6282.01	6461.01	6640.01	6819.01
4200.00	93	4200.00	4547.01	4726.01	4905.01	5084.01	5263.01	5442.01	5621.01	5800.01	5979.01	6158.01	6337.01	6516.01	6695.01	6874.01
4250.00	94	4250.00	4602.01	4781.01	4960.01	5139.01	5318.01	5497.01	5676.01	5855.01	6034.01	6213.01	6392.01	6571.01	6750.01	6929.01
4300.00	95	4300.00	4657.01	4836.01	5015.01	5194.01	5373.01	5552.01	5731.01	5910.01	6089.01	6268.01	6447.01	6626.01	6805.01	6984.01
4350.00	96	4350.00	4712.01	4891.01	5070.01	5249.01	5428.01	5607.01	5786.01	5965.01	6144.01	6323.01	6502.01	6681.01	6860.01	7039.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4100.01	97	4100.01	4393.01	4686.01	4879.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.00	98	4150.01	4443.01	4736.01	5029.01	5421.01	5814.01	6207.01	6500.01	6793.01	7086.01	7379.01	7672.01	7965.01	8258.01	8551.01
4200.00	100	4200.01	4493.01	4786.01	5079.01	5471.01	5864.01	6257.01	6550.01	6843.01	7136.01	7429.01	7722.01	8015.01	8308.01	8601.01
4250.00	101	4250.01	4543.01	4836.01	5129.01	5521.01	5914.01	6307.01	6600.01	6893.01	7186.01	7479.01	7772.01	8065.01	8358.01	8651.01
4300.00	102	4300.01	4593.01	4886.01	5179.01	5571.01	5964.01	6357.01	6650.01	6943.01	7236.01	7529.01	7822.01	8115.01	8408.01	8701.01
4350.00	103	4350.01	4643.01	4936.01	5229.01	5621.01	6014.01	6407.01	6700.01	6993.01	7286.01	7579.01	7872.01	8165.01	8458.01	8751.01
4400.00	104	4400.01	4693.01	4986.01	5279.01	5671.01	6064.01	6457.01	6750.01	7043.01	7336.01	7629.01	7922.01	8215.01	8508.01	8801.01
4450.00	105	4450.01	4743.01	5036.01	5329.01	5721.01	6114.01	6507.01	6800.01	7093.01	7386.01	7679.01	7972.01	8265.01	8558.01	8851.01
4500.00	107	4500.01	4793.01	5086.01	5379.01	5771.01	6164.01	6557.01	6850.01	7143.01	7436.01	7729.01	8022.01	8315.01	8608.01	8901.01
4550.00	108	4550.01	4843.01	5136.01	5429.01	5821.01	6214.01	6607.01	6900.01	7193.01	7486.01	7779.01	8072.01	8365.01	8658.01	8951.01
4600.00	109	4600.01	4893.01	5186.01	5479.01	5871.01	6264.01	6657.01	6950.01	7243.01	7536.01	7829.01	8122.01	8415.01	8708.01	9001.01
4650.00	110	4650.01	4943.01	5236.01	5529.01	5921.01	6314.01	6707.01	7000.01	7293.01	7586.01	7879.01	8172.01	8465.01	8758.01	9051.01
4700.00	112	4700.01	4993.01	5286.01	5579.01	5971.01	6364.01	6757.01	7050.01	7343.01	7636.01	7929.01	8222.01	8515.01	8808.01	9101.01
4750.00	113	4750.01	5043.01	5336.01	5629.01	6021.01	6414.01	6807.01	7100.01	7393.01	7686.01	7979.01	8272.01	8565.01	8858.01	9151.01
4800.00	114	4800.01	5093.01	5386.01	5679.01	6071.01	6464.01	6857.01	7150.01	7443.01	7736.01	8029.01	8322.01	8615.01	8908.01	9201.01
4850.00	115	4850.01	5143.01	5436.01	5729.01	6121.01	6514.01	6907.01	7200.01	7493.01	7786.01	8079.01	8372.01	8665.01	8958.01	9251.01
4900.00	116	4900.01	5193.01	5486.01	5779.01	6171.01	6564.01	6957.01	7250.01	7543.01	7836.01	8129.01	8422.01	8715.01	9008.01	9301.01
4950.00	117	4950.01	5243.01	5536.01	5829.01	6221.01	6614.01	7007.01	7300.01	7593.01	7886.01	8179.01	8472.01	8765.01	9058.01	9351.01
5000.00	118	5000.01	5293.01	5586.01	5879.01	6271.01	6664.01	7057.01	7350.01	7643.01	7936.01	8229.01	8522.01	8815.01	9108.01	9401.01
5050.00	119	5050.01	5343.01	5636.01	5929.01	6321.01	6714.01	7107.01	7400.01	7693.01	7986.01	8279.01	8572.01	8865.01	9158.01	9451.01
5100.00	120	5100.01	5393.01	5686.01	5979.01	6371.01	6764.01	7157.01	7450.01	7743.01	8036.01	8329.01	8622.01	8915.01	9208.01	9501.01
5150.00	121	5150.01	5443.01	5736.01	6029.01	6421.01	6814.01	7207.01	7500.01	7793.01	8086.01	8379.01	8672.01	8965.01	9258.01	9551.01
5200.00	122	5200.01	5493.01	5786.01	6079.01	6471.01	6864.01	7257.01	7550.01	7843.01	8136.01	8429.01	8722.01	9015.01	9308.01	9601.01
5250.00	123	5250.01	5543.01	5836.01	6129.01	6521.01	6914.01	7307.01	7600.01	7893.01	8186.01	8479.01	8772.01	9065.01	9358.01	9651.01
5300.00	125	5300.01	5593.01	5886.01	6179.01	6571.01	6964.01	7357.01	7650.01	7943.01	8236.01	8529.01	8822.01	9115.01	9408.01	9701.01
5350.00	126	5350.01	5643.01	5936.01	6229.01	6621.01	7014.01	7407.01	7700.01	7993.01	8286.01	8579.01	8872.01	9165.01	9458.01	9751.01
5400.00	127	5400.01	5693.01	5986.01	6279.01	6671.01	7064.01	7457.01	7750.01	8043.01	8336.01	8629.01	8922.01	9215.01	9508.01	9801.01
5450.00	128	5450.01	5743.01	6036.01	6329.01	6721.01	7114.01	7507.01	7800.01	8093.01	8386.01	8679.01	8972.01	9265.01	9558.01	9851.01
5500.00	129	5500.01	5793.01	6086.01	6379.01	6771.01	7164.01	7557.01	7850.01	8143.01	8436.01	8729.01	9022.01	9315.01	9608.01	9901.01
5550.00	131	5550.01	5843.01	6136.01	6429.01	6821.01	7214.01	7607.01	7900.01	8193.01	8486.01	8779.01	9072.01	9365.01	9658.01	9951.01
5600.00	132	5600.01	5893.01	6186.01	6479.01	6871.01	7264.01	7657.01	7950.01	8243.01	8536.01	8829.01	9122.01	9415.01	9708.01	10001.01
5650.00	133	5650.01	5943.01	6236.01	6529.01	6921.01	7314.01	7707.01	8000.01	8293.01	8586.01	8879.01	9172.01	9465.01	9758.01	10051.01
5700.00	134	5700.01	5993.01	6286.01	6579.01	6971.01	7364.01	7757.01	8050.01	8343.01	8636.01	8929.01	9222.01	9515.01	9808.01	10101.01
5750.00		6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00	6040.00
5800.00		6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00	6090.00
5850.00		6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00	6140.00
5900.00		6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00	6190.00
5950.00		6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00	6240.00
6000.00		6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00	6290.00
6050.00		6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00	6340.00
6100.00		6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00	6390.00
6150.00		6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00	6440.00
6200.00		6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00	6490.00
6250.00		6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00	6540.00
6300.00		6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00	6590.00
6350.00		6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00	6640.00
6400.00		6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00	6690.00
6450.00		6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00	6740.00
6500.00		6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00	6790.00
6550.00		6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00	6840.00
6600.00		6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00	6890.00
6650.00		6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00	6940.00
6700.00		6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00	6990.00
6750.00		7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00	7040.00
6800.00		7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00	7090.00
6850.00		7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00	7140.00
6900.00		7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00	7190.00
6950.00		7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00	7240.00
7000.00		7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00	7290.00
7050.00		7340.00	7340.00	7340.00	7340.00	7340.0										

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5700.01	135	5700.01	6107.61	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01
5750.01		5750.01	6157.61	6564.01	6971.01	7379.01	7786.01	8193.01	8600.01	9007.01	9414.01	9821.01	10228.01	10635.01	11042.01	11449.01
5800.01	136	5800.01	6207.61	6614.01	7021.01	7429.01	7836.01	8243.01	8650.01	9057.01	9464.01	9871.01	10278.01	10685.01	11092.01	11499.01
5850.01		5850.01	6257.61	6664.01	7071.01	7479.01	7886.01	8293.01	8700.01	9107.01	9514.01	9921.01	10328.01	10735.01	11142.01	11549.01
5900.01	137	5900.01	6307.61	6714.01	7121.01	7529.01	7936.01	8343.01	8750.01	9157.01	9564.01	9971.01	10378.01	10785.01	11192.01	11599.01
5950.01		5950.01	6357.61	6764.01	7171.01	7579.01	7986.01	8393.01	8800.01	9207.01	9614.01	10021.01	10428.01	10835.01	11242.01	11649.01
6000.01	140	6000.01	6407.61	6814.01	7221.01	7629.01	8036.01	8443.01	8850.01	9257.01	9664.01	10071.01	10478.01	10885.01	11292.01	11699.01
6050.01		6050.01	6457.61	6864.01	7271.01	7679.01	8086.01	8493.01	8900.01	9307.01	9714.01	10121.01	10528.01	10935.01	11342.01	11749.01
6100.01	141	6100.01	6507.61	6914.01	7321.01	7729.01	8136.01	8543.01	8950.01	9357.01	9764.01	10171.01	10578.01	10985.01	11392.01	11799.01
6150.01		6150.01	6557.61	6964.01	7371.01	7779.01	8186.01	8593.01	9000.01	9407.01	9814.01	10221.01	10628.01	11035.01	11442.01	11849.01
6200.01	142	6200.01	6607.61	7014.01	7421.01	7829.01	8236.01	8643.01	9050.01	9457.01	9864.01	10271.01	10678.01	11085.01	11492.01	11899.01
6250.01		6250.01	6657.61	7064.01	7471.01	7879.01	8286.01	8693.01	9100.01	9507.01	9914.01	10321.01	10728.01	11135.01	11542.01	11949.01
6300.01	143	6300.01	6707.61	7114.01	7521.01	7929.01	8336.01	8743.01	9150.01	9557.01	9964.01	10371.01	10778.01	11185.01	11592.01	11999.01
6350.01		6350.01	6757.61	7164.01	7571.01	7979.01	8386.01	8793.01	9200.01	9607.01	10014.01	10421.01	10828.01	11235.01	11642.01	12049.01
6400.01	144	6400.01	6807.61	7214.01	7621.01	8029.01	8436.01	8843.01	9250.01	9657.01	10064.01	10471.01	10878.01	11285.01	11692.01	12099.01
6450.01		6450.01	6857.61	7264.01	7671.01	8079.01	8486.01	8893.01	9300.01	9707.01	10114.01	10521.01	10928.01	11335.01	11742.01	12149.01
6500.01	145	6500.01	6907.61	7314.01	7721.01	8129.01	8536.01	8943.01	9350.01	9757.01	10164.01	10571.01	10978.01	11385.01	11792.01	12199.01
6550.01		6550.01	6957.61	7364.01	7771.01	8179.01	8586.01	8993.01	9400.01	9807.01	10214.01	10621.01	11028.01	11435.01	11842.01	12249.01
6600.01	146	6600.01	7007.61	7414.01	7821.01	8229.01	8636.01	9043.01	9450.01	9857.01	10264.01	10671.01	11078.01	11485.01	11892.01	12299.01
6650.01		6650.01	7057.61	7464.01	7871.01	8279.01	8686.01	9093.01	9500.01	9907.01	10314.01	10721.01	11128.01	11535.01	11942.01	12349.01
6700.01	147	6700.01	7107.61	7514.01	7921.01	8329.01	8736.01	9143.01	9550.01	9957.01	10364.01	10771.01	11178.01	11585.01	11992.01	12399.01
6750.01		6750.01	7157.61	7564.01	7971.01	8379.01	8786.01	9193.01	9600.01	10007.01	10414.01	10821.01	11228.01	11635.01	12042.01	12449.01
6800.01	148	6800.01	7207.61	7614.01	8021.01	8429.01	8836.01	9243.01	9650.01	10057.01	10464.01	10871.01	11278.01	11685.01	12092.01	12499.01
6850.01		6850.01	7257.61	7664.01	8071.01	8479.01	8886.01	9293.01	9700.01	10107.01	10514.01	10921.01	11328.01	11735.01	12142.01	12549.01
6900.01	149	6900.01	7307.61	7714.01	8121.01	8529.01	8936.01	9343.01	9750.01	10157.01	10564.01	10971.01	11378.01	11785.01	12192.01	12599.01
6950.01		6950.01	7357.61	7764.01	8171.01	8579.01	8986.01	9393.01	9800.01	10207.01	10614.01	11021.01	11428.01	11835.01	12242.01	12649.01
7000.01	151	7000.01	7407.61	7814.01	8221.01	8629.01	9036.01	9443.01	9850.01	10257.01	10664.01	11071.01	11478.01	11885.01	12292.01	12699.01
7050.01		7050.01	7457.61	7864.01	8271.01	8679.01	9086.01	9493.01	9900.01	10307.01	10714.01	11121.01	11528.01	11935.01	12342.01	12749.01
7100.01	152	7100.01	7507.61	7914.01	8321.01	8729.01	9136.01	9543.01	9950.01	10357.01	10764.01	11171.01	11578.01	11985.01	12392.01	12799.01
7150.01		7150.01	7557.61	7964.01	8371.01	8779.01	9186.01	9593.01	10000.01	10407.01	10814.01	11221.01	11628.01	12035.01	12442.01	12849.01
7200.01	153	7200.01	7607.61	8014.01	8421.01	8829.01	9236.01	9643.01	10050.01	10457.01	10864.01	11271.01	11678.01	12085.01	12492.01	12899.01
7250.01		7250.01	7657.61	8064.01	8471.01	8879.01	9286.01	9693.01	10100.01	10507.01	10914.01	11321.01	11728.01	12135.01	12542.01	12949.01
7300.01	154	7300.01	7707.61	8114.01	8521.01	8929.01	9336.01	9743.01	10150.01	10557.01	10964.01	11371.01	11778.01	12185.01	12592.01	12999.01
7350.01		7350.01	7757.61	8164.01	8571.01	8979.01	9386.01	9793.01	10200.01	10607.01	11014.01	11421.01	11828.01	12235.01	12642.01	13049.01
7400.01	155	7400.01	7807.61	8214.01	8621.01	9029.01	9436.01	9843.01	10250.01	10657.01	11064.01	11471.01	11878.01	12285.01	12692.01	13099.01
7450.01		7450.01	7857.61	8264.01	8671.01	9079.01	9486.01	9893.01	10300.01	10707.01	11114.01	11521.01	11928.01	12335.01	12742.01	13149.01
7500.01	156	7500.01	7907.61	8314.01	8721.01	9129.01	9536.01	9943.01	10350.01	10757.01	11164.01	11571.01	11978.01	12385.01	12792.01	13199.01
7550.01		7550.01	7957.61	8364.01	8771.01	9179.01	9586.01	9993.01	10400.01	10807.01	11214.01	11621.01	12028.01	12435.01	12842.01	13249.01
7600.01	157	7600.01	8007.61	8414.01	8821.01	9229.01	9636.01	10043.01	10450.01	10857.01	11264.01	11671.01	12078.01	12485.01	12892.01	13299.01
7650.01		7650.01	8057.61	8464.01	8871.01	9279.01	9686.01	10093.01	10500.01	10907.01	11314.01	11721.01	12128.01	12535.01	12942.01	13349.01
7700.01	158	7700.01	8107.61	8514.01	8921.01	9329.01	9736.01	10143.01	10550.01	10957.01	11364.01	11771.01	12178.01	12585.01	12992.01	13399.01
7750.01		7750.01	8157.61	8564.01	8971.01	9379.01	9786.01	10193.01	10600.01	11007.01	11414.01	11821.01	12235.01	12642.01	13042.01	13449.01
7800.01	159	7800.01	8207.61	8614.01	9021.01	9429.01	9836.01	10243.01	10650.01	11057.01	11464.01	11871.01	12285.01	12692.01	13092.01	13499.01
7850.01		7850.01	8257.61	8664.01	9071.01	9479.01	9886.01	10293.01	10700.01	11107.01	11514.01	11921.01	12328.01	12735.01	13142.01	13549.01
7900.01	160	7900.01	8307.61	8714.01	9121.01	9529.01	9936.01	10343.01	10750.01	11157.01	11564.01	11971.01	12378.01	12785.01	13192.01	13599.01
7950.01		7950.01	8357.61	8764.01	9171.01	9579.01	9986.01	10393.01	10800.01	11207.01	11614.01	12021.01	12428.01	12835.01	13242.01	13649.01
8000.01	161	8000.01	8407.61	8814.01	9221.01	9629.01	10036.01	10443.01	10850.01	11257.01	11664.01	12071.01	12478.01	12885.01	13292.01	13699.01
8050.01		8050.01	8457.61	8864.01	9271.01	9679.01	10086.01	10493.01	10900.01	11307.01	11714.01	12121.01	12528.01	12935.01	13342.01	13749.01
8100.01	162	8100.01	8507.61	8914.01	9321.01	9729.01	10136.01	10543.01	10950.01	11357.01	11764.01	12171.01	12578.01	12985.01	13392.01	13799.01
8150.01		8150.01	8557.61	8964.01	9371.01	9779.01	10186.01	10593.01	11000.01	11407.01	11814.01	12221.01	12628.01	13035.01	13442.01	13849.01
8200.01	163	8200.01	8607.61	9014.01	9421.01	9829.01	10236.01	10643.01	11050.01	11457.01	11864.01	12271.01	12678.01	13085.01	13492.01	13899.01
8250.01		8250.01	8657.61	9064.01	9471.01	9879.01	10286.01	10693.01	11100.01	11507.01	11914.01	12321.01	12728.01	13135.01	13542.01	13949.01
8300.01	164	8300.01	8707.61	9114.01	9521.01	9929.01	10336.01	10743.01	11150.01	11557.01	11964.01	12371.01	12778.01	13185.01	13592.01	14049.01
8350.01		8350.01	8757.61	9164.01	9571.01	9979.01	10386.01	10793.01	11200.01	11607.01	12014.01	12421.01	12828.01	13235.01	13642.01	14099.01
8400.01	165	8400.01	8807.61	9214.01	9621.01	10029.01	10436.01	10843.01	11250.01	11657.01	12064.01	12471.01	12878.01	13285.01	13692.01	14149.01
8450.01		8450.01	8857.61	9264.01	9671.01	10079.01	10486.01	10893.01	11300.01	11707.01	12114.01	12521.01	12928.01	13335.01	13742.01	14199.01
8500.01	166	8500.01	8907.61	9314.01	9721.01	10129.01	10536.01	10943.01	11350.01	11757.01	12164.01	12571.01	12978.01	13385.01	13792.01	14249.01
8550.01		8550.01	8957.61	9364.01	9771.01	10179.01	105									

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7300.01	173	7300.01	7871.01	8347.01	8864.01	9388.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13035.01	13557.01	14079.01	14600.01
7350.01	174	7350.01	7921.01	8397.01	8914.01	9438.01	9957.01	10479.01	10999.01	11520.01	12041.01	12562.01	13083.01	13604.01	14125.01	14646.01
7400.01	175	7400.01	7971.01	8447.01	8964.01	9488.01	10007.01	10529.01	11049.01	11570.01	12091.01	12612.01	13133.01	13654.01	14175.01	14696.01
7450.01	176	7450.01	8021.01	8497.01	9014.01	9538.01	10097.01	10619.01	11139.01	11660.01	12181.01	12702.01	13223.01	13744.01	14265.01	14786.01
7500.01	177	7500.01	8071.01	8547.01	9064.01	9588.01	10147.01	10669.01	11189.01	11710.01	12231.01	12752.01	13273.01	13794.01	14315.01	14836.01
7550.01	178	7550.01	8121.01	8597.01	9114.01	9638.01	10207.01	10729.01	11249.01	11770.01	12291.01	12812.01	13333.01	13854.01	14375.01	14896.01
7600.01	179	7600.01	8171.01	8647.01	9164.01	9688.01	10247.01	10769.01	11289.01	11810.01	12331.01	12852.01	13373.01	13894.01	14415.01	14936.01
7650.01	180	7650.01	8221.01	8697.01	9214.01	9738.01	10297.01	10819.01	11339.01	11860.01	12381.01	12902.01	13423.01	13944.01	14465.01	14986.01
7700.01	181	7700.01	8271.01	8747.01	9264.01	9788.01	10347.01	10869.01	11389.01	11910.01	12431.01	12952.01	13473.01	13994.01	14515.01	15036.01
7750.01	182	7750.01	8321.01	8797.01	9314.01	9838.01	10397.01	10919.01	11439.01	11960.01	12481.01	13002.01	13523.01	14044.01	14565.01	15086.01
7800.01	183	7800.01	8371.01	8847.01	9364.01	9888.01	10447.01	10969.01	11489.01	12010.01	12531.01	13052.01	13573.01	14094.01	14615.01	15136.01
7850.01	184	7850.01	8421.01	8897.01	9414.01	9938.01	10497.01	11019.01	11539.01	12060.01	12581.01	13102.01	13623.01	14144.01	14665.01	15186.01
7900.01	185	7900.01	8471.01	8947.01	9464.01	9988.01	10547.01	11069.01	11589.01	12110.01	12631.01	13152.01	13673.01	14194.01	14715.01	15236.01
7950.01	186	7950.01	8521.01	8997.01	9514.01	10038.01	10597.01	11119.01	11639.01	12160.01	12681.01	13202.01	13723.01	14244.01	14765.01	15286.01
8000.01	187	8000.01	8571.01	9047.01	9564.01	10088.01	10647.01	11169.01	11689.01	12210.01	12731.01	13252.01	13773.01	14294.01	14815.01	15336.01
8050.01	188	8050.01	8621.01	9097.01	9614.01	10138.01	10697.01	11219.01	11739.01	12260.01	12781.01	13302.01	13823.01	14344.01	14865.01	15386.01
8100.01	189	8100.01	8671.01	9147.01	9664.01	10188.01	10747.01	11269.01	11789.01	12310.01	12831.01	13352.01	13873.01	14394.01	14915.01	15436.01
8150.01	190	8150.01	8721.01	9197.01	9714.01	10238.01	10797.01	11319.01	11839.01	12360.01	12881.01	13402.01	13923.01	14444.01	14965.01	15486.01
8200.01	191	8200.01	8771.01	9247.01	9764.01	10288.01	10847.01	11369.01	11889.01	12410.01	12931.01	13452.01	13973.01	14494.01	15015.01	15536.01
8250.01	192	8250.01	8821.01	9297.01	9814.01	10338.01	10897.01	11419.01	11939.01	12460.01	12981.01	13502.01	14023.01	14544.01	15065.01	15586.01
8300.01	193	8300.01	8871.01	9347.01	9864.01	10388.01	10947.01	11469.01	11989.01	12510.01	13031.01	13552.01	14073.01	14594.01	15115.01	15636.01
8350.01	194	8350.01	8921.01	9397.01	9914.01	10438.01	10997.01	11519.01	12039.01	12560.01	13081.01	13602.01	14123.01	14644.01	15165.01	15686.01
8400.01	195	8400.01	8971.01	9447.01	9964.01	10488.01	11047.01	11569.01	12089.01	12610.01	13131.01	13652.01	14173.01	14694.01	15215.01	15736.01
8450.01	196	8450.01	9021.01	9497.01	10014.01	10538.01	11097.01	11619.01	12139.01	12660.01	13181.01	13702.01	14223.01	14744.01	15265.01	15786.01
8500.01	197	8500.01	9071.01	9547.01	10064.01	10588.01	11147.01	11669.01	12189.01	12710.01	13231.01	13752.01	14273.01	14794.01	15315.01	15836.01
8550.01	198	8550.01	9121.01	9597.01	10114.01	10638.01	11197.01	11719.01	12239.01	12760.01	13281.01	13802.01	14323.01	14844.01	15365.01	15886.01
8600.01	199	8600.01	9171.01	9647.01	10164.01	10688.01	11247.01	11769.01	12289.01	12810.01	13331.01	13852.01	14373.01	14894.01	15415.01	15936.01
8650.01	200	8650.01	9221.01	9697.01	10214.01	10738.01	11297.01	11819.01	12339.01	12860.01	13381.01	13902.01	14423.01	14944.01	15465.01	15986.01
8700.01	201	8700.01	9271.01	9747.01	10264.01	10788.01	11347.01	11869.01	12389.01	12910.01	13431.01	13952.01	14473.01	14994.01	15515.01	16036.01
8750.01	202	8750.01	9321.01	9797.01	10314.01	10838.01	11397.01	11919.01	12439.01	12960.01	13481.01	14002.01	14523.01	15044.01	15565.01	16086.01
8800.01	203	8800.01	9371.01	9847.01	10364.01	10888.01	11447.01	11969.01	12489.01	13010.01	13531.01	14052.01	14573.01	15094.01	15615.01	16136.01
8850.01	204	8850.01	9421.01	9897.01	10414.01	10938.01	11497.01	12019.01	12539.01	13060.01	13581.01	14102.01	14623.01	15144.01	15665.01	16186.01
8900.01	205	8900.01	9471.01	9947.01	10464.01	10988.01	11547.01	12069.01	12589.01	13110.01	13631.01	14152.01	14673.01	15194.01	15715.01	16236.01
8950.01	206	8950.01	9521.01	9997.01	10514.01	11038.01	11597.01	12119.01	12639.01	13160.01	13681.01	14202.01	14723.01	15244.01	15765.01	16286.01
9000.01	207	9000.01	9571.01	10047.01	10564.01	11088.01	11647.01	12169.01	12689.01	13210.01	13731.01	14252.01	14773.01	15294.01	15815.01	16336.01
9050.01	208	9050.01	9621.01	10097.01	10614.01	11138.01	11697.01	12219.01	12739.01	13260.01	13781.01	14302.01	14823.01	15344.01	15865.01	16386.01
9100.01	209	9100.01	9671.01	10147.01	10664.01	11188.01	11747.01	12269.01	12789.01	13310.01	13831.01	14352.01	14873.01	15394.01	15915.01	16436.01
9150.01	210	9150.01	9721.01	10197.01	10714.01	11238.01	11797.01	12319.01	12839.01	13360.01	13881.01	14402.01	14923.01	15444.01	15965.01	16486.01
9200.01		9200.01	9771.01	10247.01	10764.01	11288.01	11847.01	12369.01	12889.01	13410.01	13931.01	14452.01	14973.01	15494.01	16015.01	16536.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
8900.01	211	8900.01	9536.01	10171.01	10807.01	11443.01	12079.01	12714.01	13350.01	13986.01	14621.01	15257.01	15893.01	16529.01	17164.01	17800.01
8950.01	212	8950.01	9586.01	10221.01	10857.01	11493.01	12129.01	12764.01	13400.01	14036.01	14671.01	15307.01	15943.01	16579.01	17214.01	17850.01
9000.01	213	9000.01	9636.01	10271.01	10907.01	11543.01	12179.01	12814.01	13450.01	14086.01	14721.01	15357.01	15993.01	16629.01	17264.01	17900.01
9050.01	214	9050.01	9686.01	10321.01	10957.01	11593.01	12229.01	12864.01	13500.01	14136.01	14771.01	15407.01	16043.01	16679.01	17314.01	17950.01
9100.01	215	9100.01	9736.01	10381.01	11017.01	11653.01	12289.01	12924.01	13560.01	14196.01	14831.01	15467.01	16103.01	16739.01	17374.01	18010.01
9150.01	216	9150.01	9786.01	10431.01	11067.01	11703.01	12339.01	12974.01	13610.01	14246.01	14881.01	15517.01	16153.01	16789.01	17424.01	18060.01
9200.01	217	9200.01	9836.01	10481.01	11117.01	11753.01	12389.01	13024.01	13660.01	14296.01	14931.01	15567.01	16203.01	16839.01	17474.01	18110.01
9250.01	218	9250.01	9886.01	10531.01	11167.01	11803.01	12439.01	13074.01	13710.01	14346.01	14981.01	15617.01	16253.01	16889.01	17524.01	18160.01
9300.01	219	9300.01	9936.01	10581.01	11217.01	11853.01	12489.01	13124.01	13760.01	14396.01	15031.01	15667.01	16303.01	16939.01	17574.01	18210.01
9350.01	220	9350.01	9986.01	10631.01	11267.01	11903.01	12539.01	13174.01	13810.01	14446.01	15081.01	15717.01	16353.01	16989.01	17624.01	18260.01
9400.01	221	9400.01	10036.01	10681.01	11317.01	11953.01	12589.01	13224.01	13860.01	14496.01	15131.01	15767.01	16403.01	17039.01	17674.01	18310.01
9450.01	222	9450.01	10086.01	10731.01	11367.01	12003.01	12639.01	13274.01	13910.01	14546.01	15181.01	15817.01	16453.01	17089.01	17724.01	18360.01
9500.01	223	9500.01	10136.01	10781.01	11417.01	12053.01	12689.01	13324.01	13960.01	14596.01	15231.01	15867.01	16503.01	17139.01	17774.01	18410.01
9550.01	224	9550.01	10186.01	10831.01	11467.01	12103.01	12739.01	13374.01	14010.01	14646.01	15281.01	15917.01	16553.01	17189.01	17824.01	18460.01
9600.01	225	9600.01	10236.01	10881.01	11517.01	12153.01	12789.01	13424.01	14060.01	14696.01	15331.01	15967.01	16603.01	17239.01	17874.01	18510.01
9650.01	226	9650.01	10286.01	10931.01	11567.01	12203.01	12839.01	13474.01	14110.01	14746.01	15381.01	16017.01	16653.01	17289.01	17924.01	18560.01
9700.01	227	9700.01	10336.01	10981.01	11617.01	12253.01	12889.01	13524.01	14160.01	14796.01	15431.01	16067.01	16703.01	17339.01	17974.01	18610.01
9750.01	228	9750.01	10386.01	11031.01	11667.01	12303.01	12939.01	13574.01	14210.01	14846.01	15481.01	16117.01	16753.01	17389.01	18024.01	18660.01
9800.01	229	9800.01	10436.01	11081.01	11717.01	12353.01	12989.01	13624.01	14260.01	14896.01	15531.01	16167.01	16803.01	17439.01	18074.01	18710.01
9850.01	230	9850.01	10486.01	11131.01	11767.01	12403.01	13039.01	13674.01	14310.01	14946.01	15581.01	16217.01	16853.01	17489.01	18124.01	18760.01
9900.01	231	9900.01	10536.01	11181.01	11817.01	12453.01	13089.01	13724.01	14360.01	14996.01	15631.01	16267.01	16903.01	17539.01	18174.01	18810.01
9950.01	232	9950.01	10586.01	11231.01	11867.01	12503.01	13139.01	13774.01	14410.01	15046.01	15681.01	16317.01	16953.01	17589.01	18224.01	18860.01
10000.01	233	10000.01	10636.01	11281.01	11917.01	12553.01	13189.01	13824.01	14460.01	15096.01	15731.01	16367.01	17003.01	17639.01	18274.01	18910.01
10050.01	234	10050.01	10686.01	11331.01	11967.01	12603.01	13239.01	13874.01	14510.01	15146.01	15781.01	16417.01	17053.01	17689.01	18324.01	18960.01
10100.01	235	10100.01	10736.01	11381.01	12017.01	12653.01	13289.01	13924.01	14560.01	15196.01	15831.01	16467.01	17103.01	17739.01	18374.01	19010.01
10150.01	236	10150.01	10786.01	11431.01	12067.01	12703.01	13339.01	13974.01	14610.01	15246.01	15881.01	16517.01	17153.01	17789.01	18424.01	19060.01
10200.01	237	10200.01	10836.01	11481.01	12117.01	12753.01	13389.01	14024.01	14660.01	15296.01	15931.01	16567.01	17203.01	17839.01	18474.01	19100.01
10250.01	238	10250.01	10886.01	11531.01	12167.01	12803.01	13439.01	14074.01	14710.01	15346.01	15981.01	16617.01	17253.01	17889.01	18524.01	19160.01
10300.01	239	10300.01	10936.01	11581.01	12217.01	12853.01	13489.01	14124.01	14760.01	15396.01	16031.01	16667.01	17303.01	17939.01	18574.01	19200.01
10350.01	240	10350.01	10986.01	11631.01	12267.01	12903.01	13539.01	14174.01	14810.01	15446.01	16081.01	16717.01	17353.01	17989.01	18624.01	19260.01
10400.01	241	10400.01	11036.01	11681.01	12317.01	12953.01	13589.01	14224.01	14860.01	15496.01	16131.01	16767.01	17403.01	18039.01	18674.01	19300.01
10450.01	242	10450.01	11086.01	11731.01	12367.01	13003.01	13639.01	14274.01	14910.01	15546.01	16181.01	16817.01	17453.01	18089.01	18724.01	19360.01
10500.01	243	10500.01	11136.01	11781.01	12417.01	13053.01	13689.01	14324.01	14960.01	15596.01	16231.01	16867.01	17503.01	18139.01	18774.01	19400.01
10550.01	244	10550.01	11186.01	11831.01	12467.01	13103.01	13739.01	14374.01	15010.01	15646.01	16281.01	16917.01	17553.01	18189.01	18824.01	19460.01
10600.01	245	10600.01	11236.01	11881.01	12517.01	13153.01	13789.01	14424.01	15060.01	15696.01	16331.01	16967.01	17603.01	18239.01	18874.01	19500.01
10650.01	246	10650.01	11286.01	11931.01	12567.01	13203.01	13839.01	14474.01	15110.01	15746.01	16381.01	17017.01	17653.01	18289.01	18924.01	19560.01
10700.01	247	10700.01	11336.01	11981.01	12617.01	13253.01	13889.01	14524.01	15160.01	15796.01	16431.01	17067.01	17703.01	18339.01	18974.01	19600.01
10750.01	248	10750.01	11386.01	12031.01	12667.01	13303.01	13939.01	14574.01	15210.01	15846.01	16481.01	17117.01	17753.01	18389.01	19024.01	19660.01
10800.01	249	10800.01	11436.01	12081.01	12717.01	13353.01	13989.01	14624.01	15260.01	15896.01	16531.01	17167.01	17803.01	18439.01	19074.01	19710.01
10850.01	250	10850.01	11486.01	12131.01	12767.01	13403.01	14039.01	14674.01	15310.01	15946.01	16581.01	17217.01	17853.01	18489.01	19124.01	19760.01
10900.01	251	10900.01	11536.01	12181.01	12817.01	13453.01	14089.01	14724.01	15360.01	15996.01	16631.01	17267.01	17903.01	18539.01	19174.01	19810.01
10950.01	252	10950.01	11586.01	12231.01	12867.01	13503.01	14139.01	14774.01	15410.01	16046.01	16681.01	17317.01	17953.01	18589.01	19224.01	19860.01
11000.01	253	11000.01	11636.01	12281.01	12917.01	13553.01	14189.01	14824.01	15460.01	16096.01	16731.01	17367.01	18003.01	18639.01	19274.01	19910.01
11050.01	254	11050.01	11686.01	12331.01	12967.01	13603.01	14239.01	14874.01	15510.01	16146.01	16781.01	17417.01	18053.01	18689.01	19324.01	19960.01
11100.01	255	11100.01	11736.01	12381.01	13017.01	13653.01	14299.01	14934.01	15570.01	16206.01	16841.01	17477.01	18113.01	18749.01	19384.01	20000.01
11150.01	256	11150.01	11786.01	12431.01	13067.01	13703.01	14349.01	14984.01	15620.01	16256.01	16891.01	17527.01	18163.01	18799.01	19434.01	20050.01
11200.01	257	11200.01	11836.01	12481.01	13117.01	13753.01	14399.01	15034.01	15670.01	16306.01	16941.01	17577.01	18213.01	18849.01	19484.01	20100.01
11250.01	258	11250.01	11886.01	12531.01	13167.01	13803.01	14449.01	15084.01	15720.01	16356.01	16991.01	17627.01	18263.01	18899.01	19534.01	20150.01
11300.01	259	11300.01	11936.01	12581.01	13217.01	13853.01	14499.01	15134.01	15770.01	16406.01	17041.01	17677.01	18313.01	18949.01	19584.01	20200.01
11350.01	260	11350.01	11986.01	12631.01	13267.01	13903.01	14549.01	15184.01	15820.01	16456.01	17091.01	17727.01	18363.01	18999.01	19634.01	20250.01
11400.01	261	11400.01	12036.01	12681.01	13317.01	13953.01	14599.01	15234.01	15870.01	16506.01	17141.01	17777.01	18413.01	19049.01	19684.01	20300.01
11450.01	262	11450.01	12086.01	12731.01	13367.01	14003.01	14649.01	15284.01	15920.01	16556.01	17191.01	17827.01	18463.01	19099.01	19734.01	20350.01
11500.01	263	11500.01	12136.01	12781.01	13417.01	14053.01	14699.01	15334.01	15970.01	16606.01	17241.01	17877.01	18513.01	19149.01	19784.01	20400.01
11550.01	264	11550.01	12186.01	12831.01	13467.01	14103.01	14749.01	15384.01	16020.01	16656.01	17291.01	17927.01	18563.01	19199.01	19834.01	20450.01
11600.01	265	11600.01	12236.01	12881.01	13517.01	14153.01	14799.01	15434.01	16070.01	16706.01	17341.01	17977.01	18613.01	19249		

EARNINGS	Col A
QUARTER TWO	Col B
BENEFIT WEEKLY AMOUNT	HIGHEST
WEEKS 12	
WEEKS 13	
WEEKS 14	
WEEKS 15	
WEEKS 16	
WEEKS 17	
WEEKS 18	
WEEKS 19	
WEEKS 20	
WEEKS 21	
WEEKS 22	
WEEKS 23	
WEEKS 24	
WEEKS 25	
WEEKS 26	

[illegible]

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12100 01	287	12100 01	12964 01	13829 01	14693 01	15557 01	16421 01	17286 01	18150 01	19014 01	19879 01	20743 01	21607 01	22471 01	23336 01	24200 01
12150 00		12964 00	13829 00	14693 00	15557 00	16421 00	17286 00	18150 00	19014 00	19879 00	20743 00	21607 00	22471 00	23336 00	24200 00	8 OVER
12150 01	288	12150 01	13018 01	13886 01	14754 01	15621 01	16489 01	17357 01	18225 01	19093 01	19961 01	20829 01	21696 01	22564 01	23432 01	24300 01
12200 00		13018 00	13886 00	14754 00	15621 00	16489 00	17357 00	18225 00	19093 00	19961 00	20829 00	21696 00	22564 00	23432 00	24300 00	8 OVER
12200 01	290	12200 01	13071 01	13943 01	14814 01	15686 01	16557 01	17429 01	18300 01	19171 01	20043 01	20914 01	21786 01	22657 01	23529 01	24400 01
12250 00		13071 00	13943 00	14814 00	15686 00	16557 00	17429 00	18300 00	19171 00	20043 00	20914 00	21786 00	22657 00	23529 00	24400 00	8 OVER
12250 01	291	12250 01	13125 01	14000 01	14875 01	15750 01	16625 01	17500 01	18375 01	19250 01	20125 01	21000 01	21875 01	22750 01	23625 01	24500 01
12300 00		13125 00	14000 00	14875 00	15750 00	16625 00	17500 00	18375 00	19250 00	20125 00	21000 00	21875 00	22750 00	23625 00	24500 00	8 OVER
12300 01	292	12300 01	13179 01	14057 01	14936 01	15814 01	16693 01	17571 01	18450 01	19329 01	20207 01	21086 01	21964 01	22843 01	23721 01	24600 01
12350 00		13179 00	14057 00	14936 00	15814 00	16693 00	17571 00	18450 00	19329 00	20207 00	21086 00	21964 00	22843 00	23721 00	24600 00	8 OVER
12350 01	293	12350 01	13232 01	14114 01	14996 01	15879 01	16761 01	17643 01	18525 01	19407 01	20289 01	21171 01	22054 01	22936 01	23818 01	24700 01
12400 00		13232 00	14114 00	14996 00	15879 00	16761 00	17643 00	18525 00	19407 00	20289 00	21171 00	22054 00	22936 00	23818 00	24700 00	8 OVER
12400 01	294	12400 01	13286 01	14171 01	15057 01	15943 01	16829 01	17714 01	18600 01	19486 01	20371 01	21257 01	22143 01	23029 01	23914 01	24800 01
12450 00		13286 00	14171 00	15057 00	15943 00	16829 00	17714 00	18600 00	19486 00	20371 00	21257 00	22143 00	23029 00	23914 00	24800 00	8 OVER
12450 01	295	12450 01	13339 01	14229 01	15118 01	16007 01	16896 01	17786 01	18675 01	19564 01	20454 01	21343 01	22232 01	23121 01	24011 01	24900 01
12500 00		13339 00	14229 00	15118 00	16007 00	16896 00	17786 00	18675 00	19564 00	20454 00	21343 00	22232 00	23121 00	24011 00	24900 00	8 OVER
12500 01	297	12500 01	13393 01	14286 01	15179 01	16071 01	16964 01	17857 01	18750 01	19643 01	20536 01	21429 01	22321 01	23214 01	24107 01	25000 01
12550 00		13393 00	14286 00	15179 00	16071 00	16964 00	17857 00	18750 00	19643 00	20536 00	21429 00	22321 00	23214 00	24107 00	25000 00	8 OVER
12550 01	298	12550 01	13446 01	14343 01	15239 01	16136 01	17032 01	17929 01	18825 01	19721 01	20618 01	21514 01	22411 01	23307 01	24204 01	25100 01
12600 00		13446 00	14343 00	15239 00	16136 00	17032 00	17929 00	18825 00	19721 00	20618 00	21514 00	22411 00	23307 00	24204 00	25100 00	8 OVER
12600 01	299	12600 01	13500 01	14400 01	15300 01	16200 01	17100 01	18000 01	18900 01	19800 01	20700 01	21600 01	22500 01	23400 01	24300 01	25200 01
12650 00		13500 00	14400 00	15300 00	16200 00	17100 00	18000 00	18900 00	19800 00	20700 00	21600 00	22500 00	23400 00	24300 00	25200 00	8 OVER
12650 01	300	12650 01	13554 01	14457 01	15361 01	16264 01	17168 01	18071 01	18975 01	19879 01	20782 01	21686 01	22589 01	23493 01	24396 01	25300 01
12700 00		13554 00	14457 00	15361 00	16264 00	17168 00	18071 00	18975 00	19879 00	20782 00	21686 00	22589 00	23493 00	24396 00	25300 00	8 OVER
12700 01	301	12700 01	13607 01	14514 01	15421 01	16329 01	17236 01	18143 01	19050 01	19957 01	20864 01	21771 01	22679 01	23586 01	24493 01	25400 01
12750 00		13607 00	14514 00	15421 00	16329 00	17236 00	18143 00	19050 00	19957 00	20864 00	21771 00	22679 00	23586 00	24493 00	25400 00	8 OVER
12750 01	303	12750 01	13661 01	14571 01	15482 01	16393 01	17304 01	18214 01	19125 01	20036 01	20946 01	21857 01	22768 01	23679 01	24589 01	25500 01
12800 00		13661 00	14571 00	15482 00	16393 00	17304 00	18214 00	19125 00	20036 00	20946 00	21857 00	22768 00	23679 00	24589 00	25500 00	8 OVER
12800 01	304	12800 01	13714 01	14629 01	15543 01	16457 01	17371 01	18286 01	19200 01	20114 01	21029 01	21943 01	22857 01	23771 01	24686 01	25600 01
12850 00		13714 00	14629 00	15543 00	16457 00	17371 00	18286 00	19200 00	20114 00	21029 00	21943 00	22857 00	23771 00	24686 00	25600 00	8 OVER
12850 01	305	12850 01	13768 01	14686 01	15604 01	16521 01	17439 01	18357 01	19275 01	20193 01	21111 01	22029 01	22946 01	23864 01	24782 01	25700 01
12900 00		13768 00	14686 00	15604 00	16521 00	17439 00	18357 00	19275 00	20193 00	21111 00	22029 00	22946 00	23864 00	24782 00	25700 00	8 OVER
12900 01	306	12900 01	13821 01	14743 01	15664 01	16586 01	17507 01	18429 01	19350 01	20271 01	21193 01	22114 01	23036 01	23957 01	24879 01	25800 01
12950 00		13821 00	14743 00	15664 00	16586 00	17507 00	18429 00	19350 00	20271 00	21193 00	22114 00	23036 00	23957 00	24879 00	25800 00	8 OVER
12950 01	307	12950 01	13875 01	14800 01	15725 01	16650 01	17575 01	18500 01	19425 01	20350 01	21275 01	22200 01	23125 01	24050 01	24975 01	25900 01
13000 00		13875 00	14800 00	15725 00	16650 00	17575 00	18500 00	19425 00	20350 00	21275 00	22200 00	23125 00	24050 00	24975 00	25900 00	8 OVER
13000 01	308	13000 01	13929 01	14857 01	15786 01	16714 01	17643 01	18571 01	19500 01	20429 01	21357 01	22286 01	23214 01	24143 01	25071 01	26000 01
13050 00		13929 00	14857 00	15786 00	16714 00	17643 00	18571 00	19500 00	20429 00	21357 00	22286 00	23214 00	24143 00	25071 00	26000 00	8 OVER
13050 01	310	13050 01	13982 01	14914 01	15846 01	16779 01	17711 01	18643 01	19575 01	20507 01	21439 01	22371 01	23304 01	24236 01	25168 01	26100 01
13100 00		13982 00	14914 00	15846 00	16779 00	17711 00	18643 00	19575 00	20507 00	21439 00	22371 00	23304 00	24236 00	25168 00	26100 00	8 OVER
13100 01	311	13100 01	14036 01	14971 01	15907 01	16843 01	17779 01	18714 01	19650 01	20586 01	21521 01	22457 01	23393 01	24329 01	25264 01	26200 01
13150 00		14036 00	14971 00	15907 00	16843 00	17779 00	18714 00	19650 00	20586 00	21521 00	22457 00	23393 00	24329 00	25264 00	26200 00	8 OVER
13150 01	312	13150 01	14089 01	15029 01	15968 01	16907 01	17846 01	18786 01	19725 01	20664 01	21604 01	22543 01	23482 01	24421 01	25361 01	26300 01
13200 00		14089 00	15029 00	15968 00	16907 00	17846 00	18786 00	19725 00	20664 00	21604 00	22543 00	23482 00	24421 00	25361 00	26300 00	8 OVER
13200 01	313	13200 01	14143 01	15086 01	16029 01	16971 01	17914 01	18857 01	19800 01	20743 01	21686 01	22629 01	23571 01	24514 01	25457 01	26400 01
13250 00		14143 00	15086 00	16029 00	16971 00	17914 00	18857 00	19800 00	20743 00	21686 00	22629 00	23571 00	24514 00	25457 00	26400 00	8 OVER
13250 01	314	13250 01	14196 01	15143 01	16089 01	17036 01	17982 01	18929 01	19875 01	20821 01	21768 01	22714 01	23661 01	24607 01	25554 01	26500 01
13300 00		14196 00	15143 00	16089 00	17036 00	17982 00	18929 00	19875 00	20821 00	21768 00	22714 00	23661 00	24607 00	25554 00	26500 00	8 OVER
13300 01	316	13300 01	14250 01	15200 01	16150 01	17100 01	18050 01	19000 01	19950 01	20900 01	21850 01	22800 01	23750 01	24700 01	25650 01	26600 01
13350 00		14250 00	15200 00	16150 00	17100 00	18050 00	19000 00	19950 00	20900 00	21850 00	22800 00	23750 00	24700 00	25650 00	26600 00	8 OVER
13350 01	317	13350 01	14304 01	15257 01	16211 01	17164 01	18118 01	19071 01	20025 01	20979 01	21932 01	22886 01	23839 01	24793 01	25746 01	26700 01
13400 00		14304 00	15257 00	16211 00	17164 00	18118 00	19071 00	20025 00	20979 00	21932 00	22886 00	23839 00	24793 00	25746 00	26700 00	8 OVER
13400 01	318	13400 01	14357 01	15314 01	16271 01	17229 01	18186 01	19143 01	20100 01	21057 01	22014 01	22971 01	23929 01	24886 01	25843 01	26800 01
8 OVER		14357 00	15314 00	16271 00	17229 00	18186 00	19143 00	20100 00	21057 00	22014 00	22971 00	23929 00	24886 00	25843 00	26800 00	8 OVER

22 C. Beginning ~~January 1, 2004~~ July 6, 2003, for claims effective on or after ~~January 1, 2004~~ July
23 6, 2003 but before July 4, 2004, an eligible individual's weekly "benefit amount" shall be the amount
24 appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of
25 such table, there appears the total wages for insured work paid to such individual in the two quarters
26 of his base period in which such total wages were highest.
27 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	50	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2550.01	51	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4735.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4735.00	4918.00	5100.00	& OVER
2600.01	52	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	53	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4351.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	54	2700.01	2893.01	3086.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	55	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	56	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	57	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	& OVER
2900.01	58	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	59	2950.01	3161.01	3371.01	3582.01	3793.01	4004.01	4214.01	4425.01	4636.01	4846.01	5057.01	5268.01	5479.01	5689.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	4004.00	4214.00	4425.00	4636.00	4846.00	5057.00	5268.00	5479.00	5689.00	5900.00	& OVER
3000.01	60	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	61	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	62	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	63	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	64	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	65	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	66	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	67	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	68	3400.01	3643.01	3885.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY RENT/FIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
3450.00		3643.00	3885.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	69	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6554.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	70	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	71	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6085.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	72	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	73	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	74	3700.01	3954.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3954.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	75	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	76	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	77	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	78	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	79	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	& OVER
4000.01	80	4000.01	4286.01	4571.01	4857.01	5143.01	5429.01	5714.01	6000.01	6286.01	6571.01	6857.01	7143.01	7429.01	7714.01	8000.01
4050.00		4286.00	4571.00	4857.00	5143.00	5429.00	5714.00	6000.00	6286.00	6571.00	6857.00	7143.00	7429.00	7714.00	8000.00	& OVER
4050.01	81	4050.01	4339.01	4629.01	4918.01	5207.01	5496.01	5786.01	6075.01	6364.01	6654.01	6943.01	7232.01	7521.01	7811.01	8100.01
4100.00		4339.00	4629.00	4918.00	5207.00	5496.00	5786.00	6075.00	6364.00	6654.00	6943.00	7232.00	7521.00	7811.00	8100.00	& OVER
4100.01	82	4100.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.00		4393.00	4686.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	83	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.00		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	84	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	85	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	86	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7985.01	8293.01	8600.01
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7985.00	8293.00	8600.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4350 01	87	4350 01	4661 01	4971 01	5282 01	5593 01	5904 01	6214 01	6525 01	6836 01	7146 01	7457 01	7768 01	8079 01	8389 01	8700 01
4400 00		4651 00	4971 00	5282 00	5593 00	5904 00	6214 00	6525 00	6836 00	7146 00	7457 00	7768 00	8079 00	8389 00	8700 00	& OVER
4400 01	88	4400 01	4714 01	5029 01	5343 01	5657 01	5971 01	6286 01	6600 01	6914 01	7229 01	7543 01	7857 01	8171 01	8486 01	8800 01
4450 00		4714 00	5029 00	5343 00	5657 00	5971 00	6286 00	6600 00	6914 00	7229 00	7543 00	7857 00	8171 00	8486 00	8800 00	& OVER
4450 01	89	4450 01	4768 01	5086 01	5404 01	5721 01	6039 01	6357 01	6675 01	6993 01	7311 01	7629 01	7946 01	8264 01	8582 01	8900 01
4500 00		4768 00	5086 00	5404 00	5721 00	6039 00	6357 00	6675 00	6993 00	7311 00	7629 00	7946 00	8264 00	8582 00	8900 00	& OVER
4500 01	90	4500 01	4821 01	5143 01	5464 01	5786 01	6107 01	6429 01	6750 01	7071 01	7393 01	7714 01	8036 01	8357 01	8679 01	9000 01
4550 00		4821 00	5143 00	5464 00	5786 00	6107 00	6429 00	6750 00	7071 00	7393 00	7714 00	8036 00	8357 00	8679 00	9000 00	& OVER
4550 01	91	4550 01	4875 01	5200 01	5525 01	5850 01	6175 01	6500 01	6825 01	7150 01	7475 01	7800 01	8125 01	8450 01	8775 01	9100 01
4600 00		4875 00	5200 00	5525 00	5850 00	6175 00	6500 00	6825 00	7150 00	7475 00	7800 00	8125 00	8450 00	8775 00	9100 00	& OVER
4600 01	92	4600 01	4929 01	5257 01	5586 01	5914 01	6243 01	6571 01	6900 01	7229 01	7557 01	7886 01	8214 01	8543 01	8871 01	9200 01
4650 00		4929 00	5257 00	5586 00	5914 00	6243 00	6571 00	6900 00	7229 00	7557 00	7886 00	8214 00	8543 00	8871 00	9200 00	& OVER
4650 01	93	4650 01	4982 01	5314 01	5646 01	5979 01	6311 01	6643 01	6975 01	7307 01	7639 01	7971 01	8304 01	8636 01	8968 01	9300 01
4700 00		4982 00	5314 00	5646 00	5979 00	6311 00	6643 00	6975 00	7307 00	7639 00	7971 00	8304 00	8636 00	8968 00	9300 00	& OVER
4700 01	94	4700 01	5036 01	5371 01	5707 01	6043 01	6379 01	6714 01	7050 01	7386 01	7721 01	8057 01	8393 01	8729 01	9064 01	9400 01
4750 00		5036 00	5371 00	5707 00	6043 00	6379 00	6714 00	7050 00	7386 00	7721 00	8057 00	8393 00	8729 00	9064 00	9400 00	& OVER
4750 01	95	4750 01	5089 01	5429 01	5768 01	6107 01	6446 01	6786 01	7125 01	7464 01	7804 01	8143 01	8482 01	8821 01	9161 01	9500 01
4800 00		5089 00	5429 00	5768 00	6107 00	6446 00	6786 00	7125 00	7464 00	7804 00	8143 00	8482 00	8821 00	9161 00	9500 00	& OVER
4800 01	96	4800 01	5143 01	5486 01	5829 01	6171 01	6514 01	6857 01	7200 01	7543 01	7886 01	8229 01	8571 01	8914 01	9257 01	9600 01
4850 00		5143 00	5486 00	5829 00	6171 00	6514 00	6857 00	7200 00	7543 00	7886 00	8229 00	8571 00	8914 00	9257 00	9600 00	& OVER
4850 01	97	4850 01	5196 01	5543 01	5889 01	6236 01	6582 01	6929 01	7275 01	7621 01	7968 01	8314 01	8661 01	9007 01	9354 01	9700 01
4900 00		5196 00	5543 00	5889 00	6236 00	6582 00	6929 00	7275 00	7621 00	7968 00	8314 00	8661 00	9007 00	9354 00	9700 00	& OVER
4900 01	98	4900 01	5250 01	5600 01	5950 01	6300 01	6650 01	7000 01	7350 01	7700 01	8050 01	8400 01	8750 01	9100 01	9450 01	9800 01
4950 00		5250 00	5600 00	5950 00	6300 00	6650 00	7000 00	7350 00	7700 00	8050 00	8400 00	8750 00	9100 00	9450 00	9800 00	& OVER
4950 01	99	4950 01	5304 01	5657 01	6011 01	6364 01	6718 01	7071 01	7425 01	7779 01	8132 01	8486 01	8839 01	9193 01	9546 01	9900 01
5000 00		5304 00	5657 00	6011 00	6364 00	6718 00	7071 00	7425 00	7779 00	8132 00	8486 00	8839 00	9193 00	9546 00	9900 00	& OVER
5000 01	100	5000 01	5357 01	5714 01	6071 01	6429 01	6786 01	7143 01	7500 01	7857 01	8214 01	8571 01	8929 01	9286 01	9643 01	10000 01
5050 00		5357 00	5714 00	6071 00	6429 00	6786 00	7143 00	7500 00	7857 00	8214 00	8571 00	8929 00	9286 00	9643 00	10000 00	& OVER
5050 01	101	5050 01	5411 01	5771 01	6132 01	6493 01	6854 01	7214 01	7575 01	7936 01	8296 01	8657 01	9018 01	9379 01	9739 01	10100 01
5100 00		5411 00	5771 00	6132 00	6493 00	6854 00	7214 00	7575 00	7936 00	8296 00	8657 00	9018 00	9379 00	9739 00	10100 00	& OVER
5100 01	102	5100 01	5464 01	5829 01	6193 01	6557 01	6921 01	7286 01	7650 01	8014 01	8379 01	8743 01	9107 01	9471 01	9836 01	10200 01
5150 00		5464 00	5829 00	6193 00	6557 00	6921 00	7286 00	7650 00	8014 00	8379 00	8743 00	9107 00	9471 00	9836 00	10200 00	& OVER
5150 01	103	5150 01	5518 01	5886 01	6254 01	6621 01	6989 01	7357 01	7725 01	8093 01	8461 01	8829 01	9196 01	9564 01	9932 01	10300 01
5200 00		5518 00	5886 00	6254 00	6621 00	6989 00	7357 00	7725 00	8093 00	8461 00	8829 00	9196 00	9564 00	9932 00	10300 00	& OVER
5200 01	104	5200 01	5571 01	5943 01	6314 01	6686 01	7057 01	7429 01	7800 01	8171 01	8543 01	8914 01	9286 01	9657 01	10029 01	10400 01
5250 00		5571 00	5943 00	6314 00	6686 00	7057 00	7429 00	7800 00	8171 00	8543 00	8914 00	9286 00	9657 00	10029 00	10400 00	& OVER
5250 01	105	5250 01	5625 01	6000 01	6375 01	6750 01	7125 01	7500 01	7875 01	8250 01	8625 01	9000 01	9375 01	9750 01	10125 01	10500 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	105	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10500.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	107	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	108	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	109	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	110	5500.01	5893.01	6285.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	111	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	112	5600.01	6000.01	6400.01	6800.01	7200.01	7600.01	8000.01	8400.01	8800.01	9200.01	9600.01	10000.01	10400.01	10800.01	11200.01
5650.00		6000.00	6400.00	6800.00	7200.00	7600.00	8000.00	8400.00	8800.00	9200.00	9600.00	10000.00	10400.00	10800.00	11200.00	& OVER
5650.01	113	5650.01	6054.01	6457.01	6861.01	7264.01	7668.01	8071.01	8475.01	8879.01	9282.01	9686.01	10089.01	10493.01	10896.01	11300.01
5700.00		6054.00	6457.00	6861.00	7264.00	7668.00	8071.00	8475.00	8879.00	9282.00	9686.00	10089.00	10493.00	10896.00	11300.00	& OVER
5700.01	114	5700.01	6107.01	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01
5750.00		6107.00	6514.00	6921.00	7329.00	7736.00	8143.00	8550.00	8957.00	9364.00	9771.00	10179.00	10586.00	10993.00	11400.00	& OVER
5750.01	115	5750.01	6161.01	6571.01	6982.01	7393.01	7804.01	8214.01	8625.01	9036.01	9446.01	9857.01	10268.01	10679.01	11089.01	11500.01
5800.00		6161.00	6571.00	6982.00	7393.00	7804.00	8214.00	8625.00	9036.00	9446.00	9857.00	10268.00	10679.00	11089.00	11500.00	& OVER
5800.01	116	5800.01	6214.01	6629.01	7043.01	7457.01	7871.01	8286.01	8700.01	9114.01	9529.01	9943.01	10357.01	10771.01	11186.01	11600.01
5850.00		6214.00	6629.00	7043.00	7457.00	7871.00	8286.00	8700.00	9114.00	9529.00	9943.00	10357.00	10771.00	11186.00	11600.00	& OVER
5850.01	117	5850.01	6268.01	6685.01	7104.01	7521.01	7939.01	8357.01	8775.01	9193.01	9611.01	10029.01	10446.01	10864.01	11282.01	11700.01
5900.00		6268.00	6685.00	7104.00	7521.00	7939.00	8357.00	8775.00	9193.00	9611.00	10029.00	10446.00	10864.00	11282.00	11700.00	& OVER
5900.01	118	5900.01	6321.01	6743.01	7164.01	7586.01	8007.01	8429.01	8850.01	9271.01	9693.01	10114.01	10536.01	10957.01	11379.01	11800.01
5950.00		6321.00	6743.00	7164.00	7586.00	8007.00	8429.00	8850.00	9271.00	9693.00	10114.00	10536.00	10957.00	11379.00	11800.00	& OVER
5950.01	119	5950.01	6375.01	6800.01	7225.01	7650.01	8075.01	8500.01	8925.01	9350.01	9775.01	10200.01	10625.01	11050.01	11475.01	11900.01
6000.00		6375.00	6800.00	7225.00	7650.00	8075.00	8500.00	8925.00	9350.00	9775.00	10200.00	10625.00	11050.00	11475.00	11900.00	& OVER
6000.01	120	6000.01	6429.01	6857.01	7286.01	7714.01	8143.01	8571.01	9000.01	9429.01	9857.01	10286.01	10714.01	11143.01	11571.01	12000.01
6050.00		6429.00	6857.00	7286.00	7714.00	8143.00	8571.00	9000.00	9429.00	9857.00	10286.00	10714.00	11143.00	11571.00	12000.00	& OVER
6050.01	121	6050.01	6482.01	6914.01	7346.01	7779.01	8211.01	8643.01	9075.01	9507.01	9939.01	10371.01	10804.01	11236.01	11668.01	12100.01
6100.00		6482.00	6914.00	7346.00	7779.00	8211.00	8643.00	9075.00	9507.00	9939.00	10371.00	10804.00	11236.00	11668.00	12100.00	& OVER
6100.01	122	6100.01	6536.01	6971.01	7407.01	7843.01	8279.01	8714.01	9150.01	9586.01	10021.01	10457.01	10893.01	11329.01	11764.01	12200.01
6150.00		6536.00	6971.00	7407.00	7843.00	8279.00	8714.00	9150.00	9586.00	10021.00	10457.00	10893.00	11329.00	11764.00	12200.00	& OVER
6150.01	123	6150.01	6589.01	7029.01	7468.01	7907.01	8346.01	8786.01	9225.01	9664.01	10104.01	10543.01	10982.01	11421.01	11861.01	12300.01
6200.00		6589.00	7029.00	7468.00	7907.00	8346.00	8786.00	9225.00	9664.00	10104.00	10543.00	10982.00	11421.00	11861.00	12300.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
6200.01	6200.01	6643.01	7086.01	7529.01	7971.01	8414.01	8857.01	9300.01	9743.01	10186.01	10629.01	11071.01	11514.01	11957.01	12400.01
6250.01	6643.01	7086.01	7529.01	7971.01	8414.01	8857.01	9300.01	9743.01	10186.01	10629.01	11071.01	11514.01	11957.01	12400.01	12843.01
6300.01	6696.01	7143.01	7586.01	8029.01	8472.01	8915.01	9358.01	9801.01	10244.01	10687.01	11130.01	11573.01	12016.01	12459.01	12902.01
6350.01	6750.01	7197.01	7640.01	8083.01	8526.01	8969.01	9412.01	9855.01	10298.01	10741.01	11184.01	11627.01	12070.01	12513.01	12956.01
6400.01	6804.01	7251.01	7694.01	8137.01	8580.01	9023.01	9466.01	9909.01	10352.01	10795.01	11238.01	11681.01	12124.01	12567.01	13010.01
6450.01	6867.01	7314.01	7757.01	8200.01	8643.01	9086.01	9529.01	9972.01	10415.01	10858.01	11301.01	11744.01	12187.01	12630.01	13073.01
6500.01	6930.01	7377.01	7820.01	8263.01	8706.01	9149.01	9592.01	10035.01	10478.01	10921.01	11364.01	11807.01	12250.01	12693.01	13136.01
6550.01	6993.01	7440.01	7883.01	8326.01	8769.01	9212.01	9655.01	10098.01	10541.01	10984.01	11427.01	11870.01	12313.01	12756.01	13199.01
6600.01	7056.01	7503.01	7946.01	8389.01	8832.01	9275.01	9718.01	10161.01	10604.01	11047.01	11490.01	11933.01	12376.01	12819.01	13262.01
6650.01	7119.01	7566.01	8009.01	8452.01	8895.01	9338.01	9781.01	10224.01	10667.01	11110.01	11553.01	11996.01	12439.01	12882.01	13325.01
6700.01	7182.01	7629.01	8072.01	8515.01	8958.01	9401.01	9844.01	10287.01	10730.01	11173.01	11616.01	12059.01	12502.01	12945.01	13388.01
6750.01	7245.01	7692.01	8135.01	8578.01	9021.01	9464.01	9907.01	10350.01	10793.01	11236.01	11679.01	12122.01	12565.01	13008.01	13451.01
6800.01	7308.01	7755.01	8198.01	8641.01	9084.01	9527.01	9970.01	10413.01	10856.01	11299.01	11742.01	12185.01	12628.01	13071.01	13514.01
6850.01	7371.01	7818.01	8261.01	8704.01	9147.01	9590.01	10033.01	10476.01	10919.01	11362.01	11805.01	12248.01	12691.01	13134.01	13577.01
6900.01	7434.01	7881.01	8324.01	8767.01	9210.01	9653.01	10096.01	10539.01	10982.01	11425.01	11868.01	12311.01	12754.01	13197.01	13640.01
6950.01	7497.01	7944.01	8387.01	8830.01	9273.01	9716.01	10159.01	10602.01	11045.01	11488.01	11931.01	12374.01	12817.01	13260.01	13703.01
7000.01	7560.01	8007.01	8450.01	8893.01	9336.01	9779.01	10222.01	10665.01	11108.01	11551.01	11994.01	12437.01	12880.01	13323.01	13766.01
7050.01	7623.01	8070.01	8513.01	8956.01	9399.01	9842.01	10285.01	10728.01	11171.01	11614.01	12057.01	12500.01	12943.01	13386.01	13829.01
7100.01	7686.01	8133.01	8576.01	9019.01	9462.01	9905.01	10348.01	10791.01	11234.01	11677.01	12120.01	12563.01	13006.01	13449.01	13892.01
7150.01	7749.01	8196.01	8639.01	9082.01	9525.01	9968.01	10411.01	10854.01	11297.01	11740.01	12183.01	12626.01	13069.01	13512.01	13955.01
7200.01	7812.01	8259.01	8702.01	9145.01	9588.01	10031.01	10474.01	10917.01	11360.01	11803.01	12246.01	12689.01	13132.01	13575.01	14018.01
7250.01	7875.01	8322.01	8765.01	9208.01	9651.01	10094.01	10537.01	10980.01	11423.01	11866.01	12309.01	12752.01	13195.01	13638.01	14081.01
7300.01	7938.01	8385.01	8828.01	9271.01	9714.01	10157.01	10600.01	11043.01	11486.01	11929.01	12372.01	12815.01	13258.01	13701.01	14144.01
7350.01	8001.01	8448.01	8891.01	9334.01	9777.01	10220.01	10663.01	11106.01	11549.01	11992.01	12435.01	12878.01	13321.01	13764.01	14207.01
7400.01	8064.01	8511.01	8954.01	9397.01	9840.01	10283.01	10726.01	11169.01	11612.01	12055.01	12498.01	12941.01	13384.01	13827.01	14270.01
7450.01	8127.01	8574.01	9017.01	9460.01	9903.01	10346.01	10789.01	11232.01	11675.01	12118.01	12561.01	13004.01	13447.01	13890.01	14333.01
7500.01	8190.01	8637.01	9080.01	9523.01	9966.01	10409.01	10852.01	11295.01	11738.01	12181.01	12624.01	13067.01	13510.01	13953.01	14396.01
7550.01	8253.01	8690.01	9133.01	9576.01	10019.01	10462.01	10905.01	11348.01	11791.01	12234.01	12677.01	13120.01	13563.01	14006.01	14449.01
7600.01	8316.01	8753.01	9196.01	9639.01	10082.01	10525.01	10968.01	11411.01	11854.01	12297.01	12740.01	13183.01	13626.01	14069.01	14512.01
7650.01	8379.01	8816.01	9259.01	9702.01	10145.01	10588.01	11031.01	11474.01	11917.01	12360.01	12803.01	13246.01	13689.01	14132.01	14575.01
7700.01	8442.01	8879.01	9322.01	9765.01	10208.01	10651.01	11094.01	11537.01	11980.01	12423.01	12866.01	13309.01	13752.01	14195.01	14638.01
7750.01	8505.01	8942.01	9385.01	9828.01	10271.01	10714.01	11157.01	11600.01	12043.01	12486.01	12929.01	13372.01	13815.01	14258.01	14701.01
7800.01	8568.01	9005.01	9448.01	9891.01	10334.01	10777.01	11220.01	11663.01	12106.01	12549.01	12992.01	13435.01	13878.01	14321.01	14764.01
7850.01	8631.01	9068.01	9511.01	9954.01	10407.01	10850.01	11293.01	11736.01	12179.01	12622.01	13065.01	13508.01	13951.01	14394.01	14827.01
7900.01	8694.01	9131.01	9574.01	10017.01	10460.01	10903.01	11346.01	11789.01	12232.01	12675.01	13118.01	13561.01	14004.01	14447.01	14890.01
7950.01	8757.01	9194.01	9637.01	10080.01	10523.01	10966.01	11409.01	11852.01	12295.01	12738.01	13181.01	13624.01	14067.01	14510.01	14953.01
8000.01	8820.01	9257.01	9690.01	10143.01	10586.01	11029.01	11472.01	11915.01	12358.01	12801.01	13244.01	13687.01	14130.01	14573.01	15016.01
8050.01	8883.01	9320.01	9753.01	10206.01	10649.01	11092.01	11535.01	11978.01	12421.01	12864.01	13307.01	13750.01	14193.01	14636.01	15079.01
8100.01	8946.01	9383.01	9816.01	10269.01	10712.01	11155.01	11598.01	12041.01	12484.01	12927.01	13370.01	13813.01	14256.01	14699.01	15142.01
8150.01	9009.01	9446.01	9879.01	10332.01	10775.01	11218.01	11661.01	12104.01	12547.01	12990.01	13433.01	13876.01	14319.01	14762.01	15205.01
8200.01	9072.01	9509.01	9942.01	10395.01	10838.01	11281.01	11724.01	12167.01	12610.01	13053.01	13496.01	13939.01	14382.01	14825.01	15268.01
8250.01	9135.01	9572.01	10005.01	10458.01	10901.01	11344.01	11787.01	12230.01	12673.01	13116.01	13559.01	14002.01	14445.01	14888.01	15331.01
8300.01	9198.01	9635.01	10068.01	10521.01	10964.01	11407.01	11850.01	12293.01	12736.01	13179.01	13622.01	14065.01	14508.01	14951.01	15394.01
8350.01	9261.01	9698.01	10131.01	10584.01	11027.01	11470.01	11913.01	12356.01	12799.01	13242.01	13685.01	14128.01	14571.01	15014.01	15457.01
8400.01	9324.01	9761.01	10194.01	10647.01	11090.01	11533.01	11976.01	12419.01	12862.01	13305.01	13748.01	14191.01	14634.01	15077.01	15520.01
8450.01	9387.01	9824.01	10257.01	10710.01	11153.01	11596.01	12039.01	12482.01	12925.01	13368.01	13811.01	14254.01	14697.01	15140.01	15583.01
8500.01	9450.01	9887.01	10320.01	10773.01	11216.01	11659.01	12102.01	12545.01	12988.01	13431.01	13874.01	14317.01	14760.01	15203.01	15646.01
8550.01	9513.01	9950.01	10383.01	10836.01	11279.01	11722.01	12165.01	12608.01	13051.01	13494.01	13937.01	14380.01	14823.01	15266.01	15709.01
8600.01	9576.01	10013.01	10446.01	10899.01	11342.01	11785.01	12228.01	12671.01	13114.01	13557.01	14000.01	14443.01	14886.01	15329.01	15772.01
8650.01	9639.01	10076.01	10509.01	10962.01	11405.01	11848.01	12291.01	12734.01	13177.01	13620.01	14063.01	14506.01	14949.01	15392.01	15835.01
8700.01	9702.01	10139.01	10572.01	11025.01	11468.01	11911.01	12354.01	12797.01	13240.01	13683.01	14126.01	14569.01	15012.01	15455.01	15898.01
8750.01	9765.01	10202.01	10635.01	11088.01	11531.01	11974.01	12417.01	12860.01	13303.01	13746.01	14189.01	14632.01	15075.01	15518.01	15961.01
8800.01	9828.01	10265.01	10698.01	11151.01	11594.01	12037.01	12480.01	12923.01	13366.01	13809.01	14252.01	14695.01	15138.01	15581.01	16024.01
8850.01	9891.01	10328.01	10761.01	11214.01	11657.01	12100.01	12543.01	12986.01	13429.01	13872.01	14315.01	14758.01	15201.01	15644.01	16087.01
8900.01	9954.01	10391.01	10824.01	11277.01	11720.01	12163.01	12606.01	13049.01	13492.01	13935.01	14378.01	14821.01	15264.01	15707.01	16150.01
8950.01	10017.01	10454.01	10887.01	11340.01	11783.01	12226.01	12669.01	13112.01	13555.01	13998.01	14441.01	14884.01	15327.01	15770.01	16213.01
9000.01	10080.01	10517.01	10950.01	11403.01	11846.01	12289.01	12732.01	13175.01	13618.01	14061.01	14504.01	14947.01	15390.01	15833.01	16276.01
9050.01	10143.01	10580.01	11013.01	11466.01	11909.01	12352.01	12795.01	13238.01	13681.01	14124.01	14567.01	15010.01	15453.01	15896.0	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7150.01	7697.00	8114.00	8621.00	9129.00	9636.00	10143.00	10650.00	11157.00	11664.00	12171.00	12678.00	13185.00	13693.00	14200.00	14700.00	& OVER
7150.01	7150.01	7661.01	8171.01	8682.01	9193.01	9704.01	10214.01	10725.01	11235.01	11746.01	12257.01	12768.01	13279.01	13780.01	14290.01	& OVER
7200.00	7652.00	8171.00	8692.00	9203.00	9704.00	10214.00	10725.00	11236.00	11746.00	12257.00	12768.00	13279.00	13780.00	14290.00	14790.00	& OVER
7200.01	7200.01	7714.01	8229.01	8743.01	9257.01	9771.01	10286.01	10800.01	11314.01	11829.01	12343.01	12857.01	13371.01	13886.01	14390.01	& OVER
7250.00	7714.00	8229.00	8743.00	9257.00	9771.00	10286.00	10800.00	11314.00	11829.00	12343.00	12857.00	13371.00	13886.00	14390.00	14890.00	& OVER
7250.01	7250.01	7768.01	8286.01	8804.01	9321.01	9839.01	10357.01	10875.01	11393.01	11911.01	12429.01	12946.01	13464.01	13982.01	14500.01	& OVER
7300.00	7768.00	8286.00	8804.00	9321.00	9839.00	10357.00	10875.00	11393.00	11911.00	12429.00	12946.00	13464.00	13982.00	14500.00	15000.00	& OVER
7300.01	7300.01	7821.01	8343.01	8861.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13035.01	13557.01	14079.01	14590.01	& OVER
7350.00	7821.00	8343.00	8861.00	9386.00	9907.00	10429.00	10950.00	11471.00	11993.00	12514.00	13035.00	13557.00	14079.00	14590.00	15090.00	& OVER
7350.01	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01	& OVER
7400.00	7875.00	8400.00	8925.00	9450.00	9975.00	10500.00	11025.00	11550.00	12075.00	12600.00	13125.00	13650.00	14175.00	14700.00	15200.00	& OVER
7400.01	7400.01	7929.01	8457.01	8986.01	9514.01	10043.01	10571.01	11100.01	11629.01	12157.01	12686.01	13214.01	13743.01	14271.01	14800.01	& OVER
7450.00	7929.00	8457.00	8986.00	9514.00	10043.00	10571.00	11100.00	11629.00	12157.00	12686.00	13214.00	13743.00	14271.00	14800.00	15300.00	& OVER
7450.01	7450.01	7982.01	8514.01	9046.01	9579.01	10111.01	10643.01	11175.01	11707.01	12239.01	12771.01	13304.01	13836.01	14368.01	14900.01	& OVER
7500.00	7982.00	8514.00	9046.00	9579.00	10111.00	10643.00	11175.00	11707.00	12239.00	12771.00	13304.00	13836.00	14368.00	14900.00	15400.00	& OVER
7500.01	7500.01	8036.01	8571.01	9107.01	9643.01	10179.01	10714.01	11250.01	11786.01	12321.01	12857.01	13393.01	13929.01	14464.01	15000.01	& OVER
7550.00	8036.00	8571.00	9107.00	9643.00	10179.00	10714.00	11250.00	11786.00	12321.00	12857.00	13393.00	13929.00	14464.00	15000.00	15500.00	& OVER
7550.01	7550.01	8089.01	8629.01	9168.01	9707.01	10246.01	10786.01	11325.01	11864.01	12404.01	12943.01	13482.01	14021.01	14561.01	15100.01	& OVER
7600.00	8089.00	8629.00	9168.00	9707.00	10246.00	10786.00	11325.00	11864.00	12404.00	12943.00	13482.00	14021.00	14561.00	15100.00	15600.00	& OVER
7600.01	7600.01	8143.01	8686.01	9229.01	9771.01	10314.01	10857.01	11400.01	11943.01	12486.01	13029.01	13571.01	14114.01	14657.01	15200.01	& OVER
7650.00	8143.00	8686.00	9229.00	9771.00	10314.00	10857.00	11400.00	11943.00	12486.00	13029.00	13571.00	14114.00	14657.00	15200.00	15700.00	& OVER
7650.01	7650.01	8196.01	8743.01	9289.01	9836.01	10382.01	10929.01	11475.01	12021.01	12568.01	13114.01	13661.01	14207.01	14754.01	15300.01	& OVER
7700.00	8196.00	8743.00	9289.00	9836.00	10382.00	10929.00	11475.00	12021.00	12568.00	13114.00	13661.00	14207.00	14754.00	15300.00	15800.00	& OVER
7700.01	7700.01	8250.01	8800.01	9350.01	9900.01	10450.01	11000.01	11550.01	12100.01	12650.01	13200.01	13750.01	14300.01	14850.01	15400.01	& OVER
7750.00	8250.00	8800.00	9350.00	9900.00	10450.00	11000.00	11550.00	12100.00	12650.00	13200.00	13750.00	14300.00	14850.00	15400.00	15900.00	& OVER
7750.01	7750.01	8304.01	8857.01	9411.01	9964.01	10518.01	11071.01	11625.01	12179.01	12732.01	13286.01	13839.01	14393.01	14946.01	15500.01	& OVER
7800.00	8304.00	8857.00	9411.00	9964.00	10518.00	11071.00	11625.00	12179.00	12732.00	13286.00	13839.00	14393.00	14946.00	15500.00	16000.00	& OVER
7800.01	7800.01	8357.01	8914.01	9471.01	10029.01	10586.01	11143.01	11700.01	12257.01	12814.01	13371.01	13929.01	14486.01	15043.01	15600.01	& OVER
7850.00	8357.00	8914.00	9471.00	10029.00	10586.00	11143.00	11700.00	12257.00	12814.00	13371.00	13929.00	14486.00	15043.00	15600.00	16100.00	& OVER
7850.01	7850.01	8411.01	8971.01	9532.01	10093.01	10654.01	11214.01	11775.01	12336.01	12896.01	13457.01	14018.01	14579.01	15139.01	15700.01	& OVER
7900.00	8411.00	8971.00	9532.00	10093.00	10654.00	11214.00	11775.00	12336.00	12896.00	13457.00	14018.00	14579.00	15139.00	15700.00	16200.00	& OVER
7900.01	7900.01	8464.01	9029.01	9593.01	10157.01	10721.01	11286.01	11850.01	12414.01	12979.01	13543.01	14107.01	14671.01	15236.01	15800.01	& OVER
7950.00	8464.00	9029.00	9593.00	10157.00	10721.00	11286.00	11850.00	12414.00	12979.00	13543.00	14107.00	14671.00	15236.00	15800.00	16300.00	& OVER
7950.01	7950.01	8518.01	9086.01	9654.01	10221.01	10789.01	11357.01	11925.01	12493.01	13061.01	13629.01	14196.01	14764.01	15332.01	15900.01	& OVER
8000.00	8518.00	9086.00	9654.00	10221.00	10789.00	11357.00	11925.00	12493.00	13061.00	13629.00	14196.00	14764.00	15332.00	15900.00	16400.00	& OVER
8000.01	8000.01	8571.01	9143.01	9714.01	10286.01	10857.01	11429.01	12000.01	12571.01	13143.01	13714.01	14286.01	14857.01	15429.01	16000.01	& OVER
8050.00	8571.00	9143.00	9714.00	10286.00	10857.00	11429.00	12000.00	12571.00	13143.00	13714.00	14286.00	14857.00	15429.00	16000.00	16500.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
R050 01	161	R050 01	R625 01	9200 01	9775 01	10350 01	10925 01	11500 01	12075 01	12650 01	13225 01	13800 01	14375 01	14950 01	15525 01	16100 01
R100 00		R625 00	9200 00	9775 00	10350 00	10925 00	11500 00	12075 00	12650 00	13225 00	13800 00	14375 00	14950 00	15525 00	16100 00	& OVER
R100 01	162	R100 01	R679 01	9257 01	9836 01	10414 01	10993 01	11571 01	12150 01	12729 01	13307 01	13886 01	14464 01	15043 01	15621 01	16200 01
R150 00		R679 00	9257 00	9836 00	10414 00	10993 00	11571 00	12150 00	12729 00	13307 00	13886 00	14464 00	15043 00	15621 00	16200 00	& OVER
R150 01	163	R150 01	R732 01	9314 01	9896 01	10479 01	11061 01	11643 01	12225 01	12807 01	13389 01	13971 01	14554 01	15136 01	15718 01	16300 01
R200 00		R732 00	9314 00	9896 00	10479 00	11061 00	11643 00	12225 00	12807 00	13389 00	13971 00	14554 00	15136 00	15718 00	16300 00	& OVER
R200 01	164	R200 01	R786 01	9371 01	9957 01	10543 01	11129 01	11714 01	12300 01	12886 01	13471 01	14057 01	14643 01	15229 01	15814 01	16400 01
R250 00		R786 00	9371 00	9957 00	10543 00	11129 00	11714 00	12300 00	12886 00	13471 00	14057 00	14643 00	15229 00	15814 00	16400 00	& OVER
R250 01	165	R250 01	R839 01	9429 01	10018 01	10607 01	11196 01	11786 01	12375 01	12964 01	13554 01	14143 01	14732 01	15321 01	15911 01	16500 01
R300 00		R839 00	9429 00	10018 00	10607 00	11196 00	11786 00	12375 00	12964 00	13554 00	14143 00	14732 00	15321 00	15911 00	16500 00	& OVER
R300 01	166	R300 01	R893 01	9486 01	10079 01	10671 01	11264 01	11857 01	12450 01	13043 01	13636 01	14229 01	14821 01	15414 01	16007 01	16500 01
R350 00		R893 00	9486 00	10079 00	10671 00	11264 00	11857 00	12450 00	13043 00	13636 00	14229 00	14821 00	15414 00	16007 00	16500 00	& OVER
R350 01	167	R350 01	R946 01	9543 01	10139 01	10736 01	11332 01	11929 01	12525 01	13121 01	13718 01	14314 01	14911 01	15507 01	16104 01	16700 01
R400 00		R946 00	9543 00	10139 00	10736 00	11332 00	11929 00	12525 00	13121 00	13718 00	14314 00	14911 00	15507 00	16104 00	16700 00	& OVER
R400 01	168	R400 01	9000 01	9600 01	10200 01	10800 01	11400 01	12000 01	12600 01	13200 01	13800 01	14400 01	15000 01	15600 01	16200 01	16800 01
R450 00		9000 00	9600 00	10200 00	10800 00	11400 00	12000 00	12600 00	13200 00	13800 00	14400 00	15000 00	15600 00	16200 00	16800 00	& OVER
R450 01	169	R450 01	9054 01	9657 01	10261 01	10864 01	11468 01	12071 01	12675 01	13279 01	13882 01	14486 01	15089 01	15693 01	16296 01	16900 01
R500 00		9054 00	9657 00	10261 00	10864 00	11468 00	12071 00	12675 00	13279 00	13882 00	14486 00	15089 00	15693 00	16296 00	16900 00	& OVER
R500 01	170	R500 01	9107 01	9714 01	10321 01	10929 01	11536 01	12143 01	12750 01	13357 01	13964 01	14571 01	15179 01	15786 01	16393 01	17000 01
R550 00		9107 00	9714 00	10321 00	10929 00	11536 00	12143 00	12750 00	13357 00	13964 00	14571 00	15179 00	15786 00	16393 00	17000 00	& OVER
R550 01	171	R550 01	9161 01	9771 01	10382 01	10993 01	11604 01	12214 01	12825 01	13436 01	14046 01	14657 01	15268 01	15879 01	16489 01	17100 01
R600 00		9161 00	9771 00	10382 00	10993 00	11604 00	12214 00	12825 00	13436 00	14046 00	14657 00	15268 00	15879 00	16489 00	17100 00	& OVER
R600 01	172	R600 01	9214 01	9829 01	10443 01	11057 01	11671 01	12286 01	12900 01	13514 01	14129 01	14743 01	15357 01	15971 01	16586 01	17200 01
R650 00		9214 00	9829 00	10443 00	11057 00	11671 00	12286 00	12900 00	13514 00	14129 00	14743 00	15357 00	15971 00	16586 00	17200 00	& OVER
R650 01	173	R650 01	9268 01	9886 01	10504 01	11121 01	11739 01	12357 01	12975 01	13593 01	14211 01	14829 01	15446 01	16064 01	16682 01	17300 01
R700 00		9268 00	9886 00	10504 00	11121 00	11739 00	12357 00	12975 00	13593 00	14211 00	14829 00	15446 00	16064 00	16682 00	17300 00	& OVER
R700 01	174	R700 01	9321 01	9943 01	10564 01	11186 01	11807 01	12429 01	13050 01	13671 01	14293 01	14914 01	15536 01	16157 01	16779 01	17400 01
R750 00		9321 00	9943 00	10564 00	11186 00	11807 00	12429 00	13050 00	13671 00	14293 00	14914 00	15536 00	16157 00	16779 00	17400 00	& OVER
R750 01	175	R750 01	9375 01	10000 01	10625 01	11250 01	11875 01	12500 01	13125 01	13750 01	14375 01	15000 01	15625 01	16250 01	16875 01	17500 01
R800 00		9375 00	10000 00	10625 00	11250 00	11875 00	12500 00	13125 00	13750 00	14375 00	15000 00	15625 00	16250 00	16875 00	17500 00	& OVER
R800 01	176	R800 01	9429 01	10057 01	10686 01	11314 01	11943 01	12571 01	13200 01	13829 01	14457 01	15086 01	15714 01	16343 01	16971 01	17600 01
R850 00		9429 00	10057 00	10686 00	11314 00	11943 00	12571 00	13200 00	13829 00	14457 00	15086 00	15714 00	16343 00	16971 00	17600 00	& OVER
R850 01	177	R850 01	9482 01	10114 01	10746 01	11379 01	12011 01	12643 01	13275 01	13907 01	14539 01	15171 01	15804 01	16436 01	17068 01	17700 01
R900 00		9482 00	10114 00	10746 00	11379 00	12011 00	12643 00	13275 00	13907 00	14539 00	15171 00	15804 00	16436 00	17068 00	17700 00	& OVER
R900 01	178	R900 01	9536 01	10171 01	10807 01	11443 01	12079 01	12714 01	13350 01	13986 01	14621 01	15257 01	15893 01	16529 01	17164 01	17800 01
R950 00		9536 00	10171 00	10807 00	11443 00	12079 00	12714 00	13350 00	13986 00	14621 00	15257 00	15893 00	16529 00	17164 00	17800 00	& OVER
R950 01	179	R950 01	9589 01	10229 01	10860 01	11507 01	12146 01	12786 01	13425 01	14064 01	14704 01	15343 01	15982 01	16621 01	17261 01	17900 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000 00		9589 00	10229 00	10958 00	11507 00	12146 00	12786 00	13425 00	14064 00	14704 00	15343 00	15982 00	16621 00	17261 00	17900 00	& OVER
9000 01	180	9000 01	9643 01	10286 01	10929 01	11571 01	12214 01	12857 01	13500 01	14143 01	14786 01	15429 01	16071 01	16714 01	17357 01	18000 01
9050 00		9643 00	10286 00	10929 00	11571 00	12214 00	12857 00	13500 00	14143 00	14786 00	15429 00	16071 00	16714 00	17357 00	18000 00	& OVER
9050 01	181	9050 01	9696 01	10343 01	10989 01	11636 01	12282 01	12929 01	13575 01	14221 01	14868 01	15514 01	16161 01	16807 01	17454 01	18100 01
9100 00		9696 00	10343 00	10989 00	11636 00	12282 00	12929 00	13575 00	14221 00	14868 00	15514 00	16161 00	16807 00	17454 00	18100 00	& OVER
9100 01	182	9100 01	9750 01	10400 01	11050 01	11700 01	12350 01	13000 01	13650 01	14300 01	14950 01	15600 01	16250 01	16900 01	17550 01	18200 01
9150 00		9750 00	10400 00	11050 00	11700 00	12350 00	13000 00	13650 00	14300 00	14950 00	15600 00	16250 00	16900 00	17550 00	18200 00	& OVER
9150 01	183	9150 01	9804 01	10457 01	11111 01	11764 01	12418 01	13071 01	13725 01	14379 01	15032 01	15686 01	16339 01	16993 01	17646 01	18300 01
9200 00		9804 00	10457 00	11111 00	11764 00	12418 00	13071 00	13725 00	14379 00	15032 00	15686 00	16339 00	16993 00	17646 00	18300 00	& OVER
9200 01	184	9200 01	9857 01	10514 01	11171 01	11829 01	12486 01	13143 01	13800 01	14457 01	15114 01	15771 01	16429 01	17086 01	17743 01	18400 01
9250 00		9857 00	10514 00	11171 00	11829 00	12486 00	13143 00	13800 00	14457 00	15114 00	15771 00	16429 00	17086 00	17743 00	18400 00	& OVER
9250 01	185	9250 01	9911 01	10571 01	11232 01	11893 01	12554 01	13214 01	13875 01	14536 01	15196 01	15857 01	16518 01	17179 01	17839 01	18500 01
9300 00		9911 00	10571 00	11232 00	11893 00	12554 00	13214 00	13875 00	14536 00	15196 00	15857 00	16518 00	17179 00	17839 00	18500 00	& OVER
9300 01	186	9300 01	9964 01	10629 01	11293 01	11957 01	12621 01	13286 01	13950 01	14614 01	15279 01	15943 01	16607 01	17271 01	17936 01	18600 01
9350 00		9964 00	10629 00	11293 00	11957 00	12621 00	13286 00	13950 00	14614 00	15279 00	15943 00	16607 00	17271 00	17936 00	18600 00	& OVER
9350 01	187	9350 01	10018 01	10696 01	11354 01	12021 01	12689 01	13357 01	14025 01	14693 01	15361 01	16029 01	16696 01	17364 01	18032 01	18700 01
9400 00		10018 00	10696 00	11354 00	12021 00	12689 00	13357 00	14025 00	14693 00	15361 00	16029 00	16696 00	17364 00	18032 00	18700 00	& OVER
9400 01	188	9400 01	10071 01	10743 01	11414 01	12086 01	12757 01	13429 01	14100 01	14771 01	15443 01	16114 01	16786 01	17457 01	18129 01	18800 01
9450 00		10071 00	10743 00	11414 00	12086 00	12757 00	13429 00	14100 00	14771 00	15443 00	16114 00	16786 00	17457 00	18129 00	18800 00	& OVER
9450 01	189	9450 01	10125 01	10800 01	11475 01	12150 01	12825 01	13500 01	14175 01	14850 01	15525 01	16200 01	16875 01	17550 01	18225 01	18900 01
9500 00		10125 00	10800 00	11475 00	12150 00	12825 00	13500 00	14175 00	14850 00	15525 00	16200 00	16875 00	17550 00	18225 00	18900 00	& OVER
9500 01	190	9500 01	10179 01	10857 01	11536 01	12214 01	12893 01	13571 01	14250 01	14929 01	15607 01	16286 01	16964 01	17643 01	18321 01	19000 01
9550 00		10179 00	10857 00	11536 00	12214 00	12893 00	13571 00	14250 00	14929 00	15607 00	16286 00	16964 00	17643 00	18321 00	19000 00	& OVER
9550 01	191	9550 01	10232 01	10914 01	11596 01	12279 01	12961 01	13643 01	14325 01	15007 01	15689 01	16371 01	17054 01	17736 01	18418 01	19100 01
9600 00		10232 00	10914 00	11596 00	12279 00	12961 00	13643 00	14325 00	15007 00	15689 00	16371 00	17054 00	17736 00	18418 00	19100 00	& OVER
9600 01	192	9600 01	10286 01	10971 01	11657 01	12343 01	13029 01	13714 01	14400 01	15086 01	15771 01	16457 01	17143 01	17829 01	18514 01	19200 01
9650 00		10286 00	10971 00	11657 00	12343 00	13029 00	13714 00	14400 00	15086 00	15771 00	16457 00	17143 00	17829 00	18514 00	19200 00	& OVER
9650 01	193	9650 01	10339 01	11029 01	11718 01	12407 01	13096 01	13786 01	14475 01	15164 01	15854 01	16543 01	17232 01	17921 01	18611 01	19300 01
9700 00		10339 00	11029 00	11718 00	12407 00	13096 00	13786 00	14475 00	15164 00	15854 00	16543 00	17232 00	17921 00	18611 00	19300 00	& OVER
9700 01	194	9700 01	10393 01	11086 01	11779 01	12471 01	13164 01	13857 01	14550 01	15243 01	15936 01	16629 01	17321 01	18014 01	18707 01	19400 01
9750 00		10393 00	11086 00	11779 00	12471 00	13164 00	13857 00	14550 00	15243 00	15936 00	16629 00	17321 00	18014 00	18707 00	19400 00	& OVER
9750 01	195	9750 01	10446 01	11143 01	11839 01	12536 01	13232 01	13929 01	14625 01	15321 01	16018 01	16714 01	17411 01	18107 01	18804 01	19500 01
9800 00		10446 00	11143 00	11839 00	12536 00	13232 00	13929 00	14625 00	15321 00	16018 00	16714 00	17411 00	18107 00	18804 00	19500 00	& OVER
9800 01	196	9800 01	10500 01	11200 01	11900 01	12600 01	13300 01	14000 01	14700 01	15400 01	16100 01	16800 01	17500 01	18200 01	18900 01	19600 01
9850 00		10500 00	11200 00	11900 00	12600 00	13300 00	14000 00	14700 00	15400 00	16100 00	16800 00	17500 00	18200 00	18900 00	19600 00	& OVER
9850 01	197	9850 01	10554 01	11257 01	11961 01	12664 01	13368 01	14071 01	14775 01	15479 01	16182 01	16886 01	17589 01	18293 01	18996 01	19700 01
9900 00		10554 00	11257 00	11961 00	12664 00	13368 00	14071 00	14775 00	15479 00	16182 00	16886 00	17589 00	18293 00	18996 00	19700 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9900 01	198	9900 01	10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01
9950 00		10607 00	11314 00	12021 00	12729 00	13436 00	14143 00	14850 00	15557 00	16264 00	16971 00	17679 00	18386 00	19093 00	19800 00	& OVER
9950 01	199	9950 01	10651 01	11371 01	12087 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19188 01	19900 01
10000 00		10651 00	11371 00	12087 00	12793 00	13504 00	14214 00	14925 00	15636 00	16346 00	17057 00	17768 00	18479 00	19188 00	19900 00	& OVER
10000 01	200	10000 01	10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01
10050 00		10714 00	11429 00	12143 00	12857 00	13571 00	14286 00	15000 00	15714 00	16429 00	17143 00	17857 00	18571 00	19286 00	20000 00	& OVER
10050 01	201	10050 01	10768 01	11486 01	12204 01	12921 01	13639 01	14357 01	15075 01	15793 01	16511 01	17229 01	17946 01	18664 01	19382 01	20100 01
10100 00		10768 00	11486 00	12204 00	12921 00	13639 00	14357 00	15075 00	15793 00	16511 00	17229 00	17946 00	18664 00	19382 00	20100 00	& OVER
10100 01	202	10100 01	10821 01	11543 01	12264 01	12986 01	13707 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01
10150 00		10821 00	11543 00	12264 00	12986 00	13707 00	14429 00	15150 00	15871 00	16593 00	17314 00	18036 00	18757 00	19479 00	20200 00	& OVER
10150 01	203	10150 01	10875 01	11600 01	12325 01	13050 01	13775 01	14500 01	15225 01	15950 01	16675 01	17400 01	18125 01	18850 01	19575 01	20300 01
10200 00		10875 00	11600 00	12325 00	13050 00	13775 00	14500 00	15225 00	15950 00	16675 00	17400 00	18125 00	18850 00	19575 00	20300 00	& OVER
10200 01	204	10200 01	10929 01	11657 01	12386 01	13114 01	13843 01	14571 01	15300 01	16029 01	16757 01	17486 01	18214 01	18943 01	19671 01	20400 01
10250 00		10929 00	11657 00	12386 00	13114 00	13843 00	14571 00	15300 00	16029 00	16757 00	17486 00	18214 00	18943 00	19671 00	20400 00	& OVER
10250 01	205	10250 01	10982 01	11714 01	12446 01	13179 01	13911 01	14643 01	15375 01	16107 01	16839 01	17571 01	18304 01	19036 01	19768 01	20500 01
10300 00		10982 00	11714 00	12446 00	13179 00	13911 00	14643 00	15375 00	16107 00	16839 00	17571 00	18304 00	19036 00	19768 00	20500 00	& OVER
10300 01	206	10300 01	11036 01	11771 01	12507 01	13243 01	13979 01	14714 01	15450 01	16186 01	16921 01	17657 01	18393 01	19129 01	19864 01	20600 01
10350 00		11036 00	11771 00	12507 00	13243 00	13979 00	14714 00	15450 00	16186 00	16921 00	17657 00	18393 00	19129 00	19864 00	20600 00	& OVER
10350 01	207	10350 01	11089 01	11829 01	12568 01	13307 01	14046 01	14786 01	15525 01	16264 01	17004 01	17743 01	18482 01	19221 01	19961 01	20700 01
10400 00		11089 00	11829 00	12568 00	13307 00	14046 00	14786 00	15525 00	16264 00	17004 00	17743 00	18482 00	19221 00	19961 00	20700 00	& OVER
10400 01	208	10400 01	11143 01	11886 01	12629 01	13371 01	14114 01	14857 01	15600 01	16343 01	17086 01	17829 01	18571 01	19314 01	20057 01	20800 01
10450 00		11143 00	11886 00	12629 00	13371 00	14114 00	14857 00	15600 00	16343 00	17086 00	17829 00	18571 00	19314 00	20057 00	20800 00	& OVER
10450 01	209	10450 01	11196 01	11943 01	12689 01	13436 01	14182 01	14929 01	15675 01	16421 01	17168 01	17914 01	18661 01	19407 01	20154 01	20900 01
10500 00		11196 00	11943 00	12689 00	13436 00	14182 00	14929 00	15675 00	16421 00	17168 00	17914 00	18661 00	19407 00	20154 00	20900 00	& OVER
10500 01	210	10500 01	11250 01	12000 01	12750 01	13500 01	14250 01	15000 01	15750 01	16500 01	17250 01	18000 01	18750 01	19500 01	20250 01	21000 01
10550 00		11250 00	12000 00	12750 00	13500 00	14250 00	15000 00	15750 00	16500 00	17250 00	18000 00	18750 00	19500 00	20250 00	21000 00	& OVER
10550 01	211	10550 01	11304 01	12057 01	12811 01	13564 01	14318 01	15071 01	15825 01	16579 01	17332 01	18086 01	18839 01	19593 01	20346 01	21100 01
10600 00		11304 00	12057 00	12811 00	13564 00	14318 00	15071 00	15825 00	16579 00	17332 00	18086 00	18839 00	19593 00	20346 00	21100 00	& OVER
10600 01	212	10600 01	11357 01	12114 01	12871 01	13629 01	14386 01	15143 01	15900 01	16657 01	17414 01	18171 01	18929 01	19686 01	20443 01	21200 01
10650 00		11357 00	12114 00	12871 00	13629 00	14386 00	15143 00	15900 00	16657 00	17414 00	18171 00	18929 00	19686 00	20443 00	21200 00	& OVER
10650 01	213	10650 01	11411 01	12171 01	12932 01	13693 01	14454 01	15214 01	15975 01	16736 01	17496 01	18257 01	19018 01	19779 01	20539 01	21300 01
10700 00		11411 00	12171 00	12932 00	13693 00	14454 00	15214 00	15975 00	16736 00	17496 00	18257 00	19018 00	19779 00	20539 00	21300 00	& OVER
10700 01	214	10700 01	11464 01	12229 01	12993 01	13757 01	14521 01	15286 01	16050 01	16814 01	17579 01	18343 01	19107 01	19871 01	20636 01	21400 01
10750 00		11464 00	12229 00	12993 00	13757 00	14521 00	15286 00	16050 00	16814 00	17579 00	18343 00	19107 00	19871 00	20636 00	21400 00	& OVER
10750 01	215	10750 01	11518 01	12286 01	13054 01	13821 01	14589 01	15357 01	16125 01	16893 01	17661 01	18429 01	19196 01	19964 01	20732 01	21500 01
10800 00		11518 00	12286 00	13054 00	13821 00	14589 00	15357 00	16125 00	16893 00	17661 00	18429 00	19196 00	19964 00	20732 00	21500 00	& OVER
10800 01	216	10800 01	11571 01	12343 01	13114 01	13886 01	14657 01	15429 01	16200 01	16971 01	17743 01	18514 01	19286 01	20057 01	20829 01	21600 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A FUNDING INSTRUMENT	Col. B WEEKLY RENTAL AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10850.00		11571.00	12,343.00	13,114.00	13,886.00	14,657.00	15,429.00	16,200.00	16,971.00	17,743.00	18,514.00	19,286.00	20,057.00	20,829.00	21,600.00	& OVER
10860.01	217	10850.01	11625.01	12,400.01	13,175.01	13,950.01	14,725.01	15,500.01	16,275.01	17,050.01	17,825.01	18,600.01	19,375.01	20,150.01	20,925.01	21,700.01
10870.02		10860.02	12,400.02	13,175.02	13,950.02	14,725.02	15,500.02	16,275.02	17,050.02	17,825.02	18,600.02	19,375.02	20,150.02	20,925.02	21,700.02	& OVER
10880.03	218	10870.03	11679.01	12,457.01	13,236.01	14,014.01	14,793.01	15,571.01	16,350.01	17,129.01	17,907.01	18,686.01	19,464.01	20,243.01	21,021.01	21,800.01
10890.04		10880.04	12,457.02	13,236.02	14,014.02	14,793.02	15,571.02	16,350.02	17,129.02	17,907.02	18,686.02	19,464.02	20,243.02	21,021.02	21,800.02	& OVER
10900.05	219	10890.05	11732.01	12,514.01	13,296.01	14,079.01	14,861.01	15,643.01	16,425.01	17,207.01	17,989.01	18,771.01	19,554.01	20,336.01	21,118.01	21,900.01
10910.06		10900.06	12,514.02	13,296.02	14,079.02	14,861.02	15,643.02	16,425.02	17,207.02	17,989.02	18,771.02	19,554.02	20,336.02	21,118.02	21,900.02	& OVER
10920.07	220	10910.07	11786.01	12,571.01	13,357.01	14,143.01	14,929.01	15,714.01	16,500.01	17,286.01	18,071.01	18,857.01	19,643.01	20,429.01	21,214.01	22,000.01
10930.08		10920.08	12,571.02	13,357.02	14,143.02	14,929.02	15,714.02	16,500.02	17,286.02	18,071.02	18,857.02	19,643.02	20,429.02	21,214.02	22,000.02	& OVER
10940.09	221	10930.09	11839.01	12,629.01	13,418.01	14,207.01	14,996.01	15,786.01	16,575.01	17,364.01	18,154.01	18,943.01	19,732.01	20,521.01	21,311.01	22,100.01
10950.10		10940.10	12,629.02	13,418.02	14,207.02	14,996.02	15,786.02	16,575.02	17,364.02	18,154.02	18,943.02	19,732.02	20,521.02	21,311.02	22,100.02	& OVER
10960.11	222	10950.11	11893.01	12,685.01	13,479.01	14,271.01	15,064.01	15,857.01	16,650.01	17,443.01	18,236.01	19,029.01	19,821.01	20,614.01	21,407.01	22,200.01
10970.12		10960.12	12,685.02	13,479.02	14,271.02	15,064.02	15,857.02	16,650.02	17,443.02	18,236.02	19,029.02	19,821.02	20,614.02	21,407.02	22,200.02	& OVER
10980.13	223	10970.13	11946.01	12,743.01	13,539.01	14,336.01	15,132.01	15,929.01	16,725.01	17,521.01	18,318.01	19,114.01	19,911.01	20,707.01	21,504.01	22,300.01
10990.14		10980.14	12,743.02	13,539.02	14,336.02	15,132.02	15,929.02	16,725.02	17,521.02	18,318.02	19,114.02	19,911.02	20,707.02	21,504.02	22,300.02	& OVER
11000.15	224	10990.15	11999.01	12,800.01	13,600.01	14,400.01	15,200.01	16,000.01	16,800.01	17,600.01	18,400.01	19,200.01	20,000.01	20,800.01	21,600.01	22,400.01
11010.16		11000.16	12,800.02	13,600.02	14,400.02	15,200.02	16,000.02	16,800.02	17,600.02	18,400.02	19,200.02	20,000.02	20,800.02	21,600.02	22,400.02	& OVER
11020.17	225	11010.17	12054.01	12,857.01	13,661.01	14,464.01	15,268.01	16,071.01	16,875.01	17,679.01	18,482.01	19,286.01	20,089.01	20,893.01	21,696.01	22,500.01
11030.18		11020.18	12,857.02	13,661.02	14,464.02	15,268.02	16,071.02	16,875.02	17,679.02	18,482.02	19,286.02	20,089.02	20,893.02	21,696.02	22,500.02	& OVER
11040.19	226	11030.19	12107.01	12,914.01	13,721.01	14,529.01	15,336.01	16,143.01	16,950.01	17,757.01	18,564.01	19,371.01	20,179.01	20,986.01	21,793.01	22,600.01
11050.20		11040.20	12,914.02	13,721.02	14,529.02	15,336.02	16,143.02	16,950.02	17,757.02	18,564.02	19,371.02	20,179.02	20,986.02	21,793.02	22,600.02	& OVER
11060.21	227	11050.21	12161.01	12,971.01	13,782.01	14,593.01	15,404.01	16,214.01	17,025.01	17,836.01	18,646.01	19,457.01	20,268.01	21,079.01	21,889.01	22,700.01
11070.22		11060.22	12,971.02	13,782.02	14,593.02	15,404.02	16,214.02	17,025.02	17,836.02	18,646.02	19,457.02	20,268.02	21,079.02	21,889.02	22,700.02	& OVER
11080.23	228	11070.23	12214.01	13,029.01	13,843.01	14,657.01	15,471.01	16,286.01	17,100.01	17,914.01	18,729.01	19,543.01	20,357.01	21,171.01	21,986.01	22,800.01
11090.24		11080.24	13,029.02	13,843.02	14,657.02	15,471.02	16,286.02	17,100.02	17,914.02	18,729.02	19,543.02	20,357.02	21,171.02	21,986.02	22,800.02	& OVER
11100.25	229	11090.25	12268.01	13,086.01	13,906.01	14,721.01	15,539.01	16,357.01	17,175.01	17,993.01	18,811.01	19,629.01	20,446.01	21,264.01	22,082.01	22,900.01
11110.26		11100.26	13,086.02	13,906.02	14,721.02	15,539.02	16,357.02	17,175.02	17,993.02	18,811.02	19,629.02	20,446.02	21,264.02	22,082.02	22,900.02	& OVER
11120.27	230	11110.27	12321.01	13,143.01	13,964.01	14,786.01	15,607.01	16,429.01	17,250.01	18,071.01	18,893.01	19,714.01	20,536.01	21,357.01	22,179.01	23,000.01
11130.28		11120.28	13,143.02	13,964.02	14,786.02	15,607.02	16,429.02	17,250.02	18,071.02	18,893.02	19,714.02	20,536.02	21,357.02	22,179.02	23,000.02	& OVER
11140.29	231	11130.29	12375.01	13,200.01	14,025.01	14,850.01	15,675.01	16,500.01	17,325.01	18,150.01	18,975.01	19,800.01	20,625.01	21,450.01	22,275.01	23,100.01
11150.30		11140.30	13,200.02	14,025.02	14,850.02	15,675.02	16,500.02	17,325.02	18,150.02	18,975.02	19,800.02	20,625.02	21,450.02	22,275.02	23,100.02	& OVER
11160.31	232	11150.31	12429.01	13,257.01	14,086.01	14,914.01	15,743.01	16,571.01	17,400.01	18,229.01	19,057.01	19,886.01	20,714.01	21,543.01	22,371.01	23,200.01
11170.32		11160.32	13,257.02	14,086.02	14,914.02	15,743.02	16,571.02	17,400.02	18,229.02	19,057.02	19,886.02	20,714.02	21,543.02	22,371.02	23,200.02	& OVER
11180.33	233	11170.33	12482.01	13,314.01	14,146.01	14,979.01	15,811.01	16,643.01	17,475.01	18,307.01	19,139.01	19,971.01	20,804.01	21,636.01	22,468.01	23,300.01
11190.34		11180.34	13,314.02	14,146.02	14,979.02	15,811.02	16,643.02	17,475.02	18,307.02	19,139.02	19,971.02	20,804.02	21,636.02	22,468.02	23,300.02	& OVER
11200.35	234	11190.35	12536.01	13,371.01	14,207.01	15,043.01	15,879.01	16,714.01	17,550.01	18,386.01	19,221.01	20,057.01	20,893.01	21,729.01	22,564.01	23,400.01
11210.36		11200.36	13,371.02	14,207.02	15,043.02	15,879.02	16,714.02	17,550.02	18,386.02	19,221.02	20,057.02	20,893.02	21,729.02	22,564.02	23,400.02	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
11750 01	235	11750 01	12589 01	13429 01	14268 01	15107 01	15946 01	16786 01	17625 01	18464 01	19304 01	20143 01	20982 01	21821 01	22661 01	23500 01
11800 00		12589 00	13429 00	14268 00	15107 00	15946 00	16786 00	17625 00	18464 00	19304 00	20143 00	20982 00	21821 00	22661 00	23500 00	& OVER
11800 01	236	11800 01	12643 01	13486 01	14329 01	15171 01	16014 01	16857 01	17700 01	18543 01	19386 01	20229 01	21071 01	21914 01	22757 01	23600 01
11850 00		12643 00	13486 00	14329 00	15171 00	16014 00	16857 00	17700 00	18543 00	19386 00	20229 00	21071 00	21914 00	22757 00	23600 00	& OVER
11850 01	237	11850 01	12696 01	13543 01	14389 01	15236 01	16082 01	16929 01	17775 01	18621 01	19468 01	20314 01	21161 01	22007 01	22854 01	23700 01
11900 00		12696 00	13543 00	14389 00	15236 00	16082 00	16929 00	17775 00	18621 00	19468 00	20314 00	21161 00	22007 00	22854 00	23700 00	& OVER
11900 01	238	11900 01	12750 01	13600 01	14450 01	15300 01	16150 01	17000 01	17850 01	18700 01	19550 01	20400 01	21250 01	22100 01	22950 01	23800 01
11950 00		12750 00	13600 00	14450 00	15300 00	16150 00	17000 00	17850 00	18700 00	19550 00	20400 00	21250 00	22100 00	22950 00	23800 00	& OVER
11950 01	239	11950 01	12804 01	13657 01	14511 01	15364 01	16218 01	17071 01	17925 01	18779 01	19632 01	20486 01	21339 01	22193 01	23046 01	23900 01
12000 00		12804 00	13657 00	14511 00	15364 00	16218 00	17071 00	17925 00	18779 00	19632 00	20486 00	21339 00	22193 00	23046 00	23900 00	& OVER
12000 01	240	12000 01	12857 01	13714 01	14571 01	15429 01	16286 01	17143 01	18000 01	18857 01	19714 01	20571 01	21429 01	22286 01	23143 01	24000 01
12050 00		12857 00	13714 00	14571 00	15429 00	16286 00	17143 00	18000 00	18857 00	19714 00	20571 00	21429 00	22286 00	23143 00	24000 00	& OVER
12050 01	241	12050 01	12911 01	13771 01	14632 01	15493 01	16354 01	17214 01	18075 01	18936 01	19796 01	20657 01	21518 01	22379 01	23239 01	24100 01
12100 00		12911 00	13771 00	14632 00	15493 00	16354 00	17214 00	18075 00	18936 00	19796 00	20657 00	21518 00	22379 00	23239 00	24100 00	& OVER
12100 01	242	12100 01	12964 01	13829 01	14693 01	15557 01	16421 01	17286 01	18150 01	19014 01	19879 01	20743 01	21607 01	22471 01	23336 01	24200 01
12150 00		12964 00	13829 00	14693 00	15557 00	16421 00	17286 00	18150 00	19014 00	19879 00	20743 00	21607 00	22471 00	23336 00	24200 00	& OVER
12150 01	243	12150 01	13018 01	13886 01	14754 01	15621 01	16489 01	17357 01	18225 01	19093 01	19961 01	20829 01	21696 01	22564 01	23432 01	24300 01
12200 00		13018 00	13886 00	14754 00	15621 00	16489 00	17357 00	18225 00	19093 00	19961 00	20829 00	21696 00	22564 00	23432 00	24300 00	& OVER
12200 01	244	12200 01	13071 01	13943 01	14814 01	15686 01	16557 01	17429 01	18300 01	19171 01	20043 01	20914 01	21786 01	22657 01	23529 01	24400 01
12250 00		13071 00	13943 00	14814 00	15686 00	16557 00	17429 00	18300 00	19171 00	20043 00	20914 00	21786 00	22657 00	23529 00	24400 00	& OVER
12250 01	245	12250 01	13125 01	14000 01	14875 01	15750 01	16625 01	17500 01	18375 01	19250 01	20125 01	21000 01	21875 01	22750 01	23625 01	24500 01
12300 00		13125 00	14000 00	14875 00	15750 00	16625 00	17500 00	18375 00	19250 00	20125 00	21000 00	21875 00	22750 00	23625 00	24500 00	& OVER
12300 01	246	12300 01	13179 01	14057 01	14936 01	15814 01	16693 01	17571 01	18450 01	19328 01	20207 01	21086 01	21964 01	22843 01	23721 01	24600 01
12350 00		13179 00	14057 00	14936 00	15814 00	16693 00	17571 00	18450 00	19328 00	20207 00	21086 00	21964 00	22843 00	23721 00	24600 00	& OVER
12350 01	247	12350 01	13232 01	14114 01	14996 01	15879 01	16761 01	17643 01	18525 01	19407 01	20289 01	21171 01	22054 01	22936 01	23818 01	24700 01
12400 00		13232 00	14114 00	14996 00	15879 00	16761 00	17643 00	18525 00	19407 00	20289 00	21171 00	22054 00	22936 00	23818 00	24700 00	& OVER
12400 01	248	12400 01	13286 01	14171 01	15057 01	15943 01	16829 01	17714 01	18600 01	19486 01	20371 01	21257 01	22143 01	23029 01	23914 01	24800 01
12450 00		13286 00	14171 00	15057 00	15943 00	16829 00	17714 00	18600 00	19486 00	20371 00	21257 00	22143 00	23029 00	23914 00	24800 00	& OVER
12450 01	249	12450 01	13339 01	14229 01	15118 01	16007 01	16896 01	17786 01	18675 01	19564 01	20454 01	21343 01	22232 01	23121 01	24011 01	24900 01
12500 00		13339 00	14229 00	15118 00	16007 00	16896 00	17786 00	18675 00	19564 00	20454 00	21343 00	22232 00	23121 00	24011 00	24900 00	& OVER
12500 01	250	12500 01	13393 01	14286 01	15179 01	16071 01	16964 01	17857 01	18750 01	19643 01	20536 01	21429 01	22321 01	23214 01	24107 01	25000 01
12550 00		13393 00	14286 00	15179 00	16071 00	16964 00	17857 00	18750 00	19643 00	20536 00	21429 00	22321 00	23214 00	24107 00	25000 00	& OVER
12550 01	251	12550 01	13446 01	14343 01	15239 01	16136 01	17032 01	17929 01	18825 01	19721 01	20618 01	21514 01	22411 01	23307 01	24204 01	25100 01
12600 00		13446 00	14343 00	15239 00	16136 00	17032 00	17929 00	18825 00	19721 00	20618 00	21514 00	22411 00	23307 00	24204 00	25100 00	& OVER
12600 01	252	12600 01	13500 01	14400 01	15300 01	16200 01	17100 01	18000 01	18900 01	19800 01	20700 01	21600 01	22500 01	23400 01	24300 01	25200 01
12650 00		13500 00	14400 00	15300 00	16200 00	17100 00	18000 00	18900 00	19800 00	20700 00	21600 00	22500 00	23400 00	24300 00	25200 00	& OVER
12650 01	253	12650 01	13554 01	14457 01	15361 01	16264 01	17168 01	18071 01	18975 01	19879 01	20782 01	21686 01	22589 01	23493 01	24396 01	25300 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12700 00		13554 00	14457 00	15361 00	16264 00	17168 00	18071 00	18975 00	19879 00	20782 00	21686 00	22589 00	23493 00	24396 00	25300 00	& OVER
12700 01	254	12700 01	13607 01	14514 01	15421 01	16329 01	17236 01	18143 01	19050 01	19957 01	20864 01	21771 01	22679 01	23586 01	24493 01	25400 01
12750 00		13607 00	14514 00	15421 00	16329 00	17236 00	18143 00	19050 00	19957 00	20864 00	21771 00	22679 00	23586 00	24493 00	25400 00	& OVER
12750 01	255	12750 01	13661 01	14571 01	15482 01	16393 01	17304 01	18214 01	19125 01	20036 01	20946 01	21857 01	22768 01	23679 01	24589 01	25500 01
12800 00		13661 00	14571 00	15482 00	16393 00	17304 00	18214 00	19125 00	20036 00	20946 00	21857 00	22768 00	23679 00	24589 00	25500 00	& OVER
12800 01	256	12800 01	13714 01	14629 01	15543 01	16457 01	17371 01	18286 01	19200 01	20114 01	21029 01	21943 01	22857 01	23771 01	24686 01	25600 01
12850 00		13714 00	14629 00	15543 00	16457 00	17371 00	18286 00	19200 00	20114 00	21029 00	21943 00	22857 00	23771 00	24686 00	25600 00	& OVER
12850 01	257	12850 01	13768 01	14686 01	15604 01	16521 01	17439 01	18357 01	19275 01	20193 01	21111 01	22029 01	22946 01	23864 01	24782 01	25700 01
12900 00		13768 00	14686 00	15604 00	16521 00	17439 00	18357 00	19275 00	20193 00	21111 00	22029 00	22946 00	23864 00	24782 00	25700 00	& OVER
12900 01	258	12900 01	13821 01	14743 01	15664 01	16586 01	17507 01	18429 01	19350 01	20271 01	21193 01	22114 01	23036 01	23957 01	24879 01	25800 01
12950 00		13821 00	14743 00	15664 00	16586 00	17507 00	18429 00	19350 00	20271 00	21193 00	22114 00	23036 00	23957 00	24879 00	25800 00	& OVER
12950 01	259	12950 01	13875 01	14800 01	15725 01	16650 01	17575 01	18500 01	19425 01	20350 01	21275 01	22200 01	23125 01	24050 01	24975 01	25900 01
13000 00		13875 00	14800 00	15725 00	16650 00	17575 00	18500 00	19425 00	20350 00	21275 00	22200 00	23125 00	24050 00	24975 00	25900 00	& OVER
13000 01	260	13000 01	13929 01	14857 01	15786 01	16714 01	17643 01	18571 01	19500 01	20429 01	21357 01	22286 01	23214 01	24143 01	25071 01	26000 01
13050 00		13929 00	14857 00	15786 00	16714 00	17643 00	18571 00	19500 00	20429 00	21357 00	22286 00	23214 00	24143 00	25071 00	26000 00	& OVER
13050 01	261	13050 01	13982 01	14914 01	15846 01	16779 01	17711 01	18643 01	19575 01	20507 01	21439 01	22371 01	23304 01	24236 01	25168 01	26100 01
13100 00		13982 00	14914 00	15846 00	16779 00	17711 00	18643 00	19575 00	20507 00	21439 00	22371 00	23304 00	24236 00	25168 00	26100 00	& OVER
13100 01	262	13100 01	14036 01	14971 01	15907 01	16843 01	17779 01	18714 01	19650 01	20586 01	21521 01	22457 01	23393 01	24329 01	25264 01	26200 01
13150 00		14036 00	14971 00	15907 00	16843 00	17779 00	18714 00	19650 00	20586 00	21521 00	22457 00	23393 00	24329 00	25264 00	26200 00	& OVER
13150 01	263	13150 01	14089 01	15029 01	15968 01	16907 01	17846 01	18786 01	19725 01	20664 01	21604 01	22543 01	23482 01	24421 01	25361 01	26300 01
13200 00		14089 00	15029 00	15968 00	16907 00	17846 00	18786 00	19725 00	20664 00	21604 00	22543 00	23482 00	24421 00	25361 00	26300 00	& OVER
13200 01	264	13200 01	14143 01	15086 01	16029 01	16971 01	17914 01	18857 01	19800 01	20743 01	21686 01	22629 01	23571 01	24514 01	25457 01	26400 01
13250 00		14143 00	15086 00	16029 00	16971 00	17914 00	18857 00	19800 00	20743 00	21686 00	22629 00	23571 00	24514 00	25457 00	26400 00	& OVER
13250 01	265	13250 01	14196 01	15143 01	16089 01	17036 01	17982 01	18929 01	19875 01	20821 01	21768 01	22714 01	23661 01	24607 01	25554 01	26500 01
13300 00		14196 00	15143 00	16089 00	17036 00	17982 00	18929 00	19875 00	20821 00	21768 00	22714 00	23661 00	24607 00	25554 00	26500 00	& OVER
13300 01	266	13300 01	14250 01	15200 01	16150 01	17100 01	18050 01	19000 01	19950 01	20900 01	21850 01	22800 01	23750 01	24700 01	25650 01	26600 01
13350 00		14250 00	15200 00	16150 00	17100 00	18050 00	19000 00	19950 00	20900 00	21850 00	22800 00	23750 00	24700 00	25650 00	26600 00	& OVER
13350 01	267	13350 01	14304 01	15257 01	16211 01	17164 01	18118 01	19071 01	20025 01	20979 01	21932 01	22886 01	23839 01	24793 01	25746 01	26700 01
13400 00		14304 00	15257 00	16211 00	17164 00	18118 00	19071 00	20025 00	20979 00	21932 00	22886 00	23839 00	24793 00	25746 00	26700 00	& OVER
13400 01	268	13400 01	14357 01	15314 01	16271 01	17229 01	18186 01	19143 01	20100 01	21057 01	22014 01	22971 01	23929 01	24886 01	25843 01	26800 01
13450 00		14357 00	15314 00	16271 00	17229 00	18186 00	19143 00	20100 00	21057 00	22014 00	22971 00	23929 00	24886 00	25843 00	26800 00	& OVER
13450 01	269	13450 01	14411 01	15371 01	16332 01	17293 01	18254 01	19214 01	20175 01	21136 01	22096 01	23057 01	24018 01	24979 01	25939 01	26900 01
13500 00		14411 00	15371 00	16332 00	17293 00	18254 00	19214 00	20175 00	21136 00	22096 00	23057 00	24018 00	24979 00	25939 00	26900 00	& OVER
13500 01	270	13500 01	14464 01	15429 01	16393 01	17357 01	18321 01	19286 01	20250 01	21214 01	22179 01	23143 01	24107 01	25071 01	26036 01	27000 01
13550 00		14464 00	15429 00	16393 00	17357 00	18321 00	19286 00	20250 00	21214 00	22179 00	23143 00	24107 00	25071 00	26036 00	27000 00	& OVER
13550 01	271	13550 01	14518 01	15486 01	16454 01	17421 01	18389 01	19357 01	20325 01	21293 01	22261 01	23229 01	24196 01	25164 01	26132 01	27100 01
13600 00		14518 00	15486 00	16454 00	17421 00	18389 00	19357 00	20325 00	21293 00	22261 00	23229 00	24196 00	25164 00	26132 00	27100 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
13600 01	272	13600 01	14571 01	15543 01	16514 01	17486 01	18457 01	19429 01	20400 01	21371 01	22343 01	23314 01	24286 01	25257 01	26229 01	27200 01
13650 01		14571 01	15543 01	16514 01	17486 01	18457 01	19429 01	20400 01	21371 01	22343 01	23314 01	24286 01	25257 01	26229 01	27200 01	28171 01
13650 01	273	13650 01	14625 01	15600 01	16575 01	17550 01	18525 01	19500 01	20475 01	21450 01	22425 01	23400 01	24375 01	25350 01	26325 01	27300 01
13700 01		14625 01	15600 01	16575 01	17550 01	18525 01	19500 01	20475 01	21450 01	22425 01	23400 01	24375 01	25350 01	26325 01	27300 01	28275 01
13700 01	274	13700 01	14679 01	15651 01	16636 01	17614 01	18593 01	19571 01	20550 01	21529 01	22507 01	23486 01	24464 01	25443 01	26421 01	27400 01
13750 01		14679 01	15651 01	16636 01	17614 01	18593 01	19571 01	20550 01	21529 01	22507 01	23486 01	24464 01	25443 01	26421 01	27400 01	28375 01
13750 01	275	13750 01	14732 01	15714 01	16696 01	17679 01	18661 01	19643 01	20625 01	21607 01	22589 01	23571 01	24554 01	25536 01	26518 01	27500 01
13800 01		14732 01	15714 01	16696 01	17679 01	18661 01	19643 01	20625 01	21607 01	22589 01	23571 01	24554 01	25536 01	26518 01	27500 01	28475 01
13800 01	276	13800 01	14786 01	15771 01	16757 01	17743 01	18729 01	19714 01	20700 01	21686 01	22671 01	23653 01	24634 01	25619 01	26604 01	27600 01
13850 01		14786 01	15771 01	16757 01	17743 01	18729 01	19714 01	20700 01	21686 01	22671 01	23653 01	24634 01	25619 01	26604 01	27600 01	28575 01
13850 01	277	13850 01	14839 01	15829 01	16818 01	17807 01	18796 01	19786 01	20775 01	21764 01	22754 01	23743 01	24732 01	25721 01	26711 01	27700 01
13900 01		14839 01	15829 01	16818 01	17807 01	18796 01	19786 01	20775 01	21764 01	22754 01	23743 01	24732 01	25721 01	26711 01	27700 01	28675 01
13900 01	278	13900 01	14893 01	15886 01	16879 01	17871 01	18864 01	19857 01	20850 01	21843 01	22836 01	23829 01	24821 01	25814 01	26807 01	27800 01
13950 01		14893 01	15886 01	16879 01	17871 01	18864 01	19857 01	20850 01	21843 01	22836 01	23829 01	24821 01	25814 01	26807 01	27800 01	28765 01
13950 01	279	13950 01	14948 01	15943 01	16939 01	17936 01	18932 01	19929 01	20925 01	21921 01	22918 01	23914 01	24911 01	25907 01	26904 01	27900 01
14000 01		14948 01	15943 01	16939 01	17936 01	18932 01	19929 01	20925 01	21921 01	22918 01	23914 01	24911 01	25907 01	26904 01	27900 01	28865 01
14000 01	280	14000 01	15000 01	16000 01	17000 01	18000 01	19000 01	20000 01	21000 01	22000 01	23000 01	24000 01	25000 01	26000 01	27000 01	28000 01
14050 01		15000 01	16000 01	17000 01	18000 01	19000 01	20000 01	21000 01	22000 01	23000 01	24000 01	25000 01	26000 01	27000 01	28000 01	28960 01
14050 01	281	14050 01	15054 01	16057 01	17061 01	18064 01	19068 01	20071 01	21075 01	22079 01	23082 01	24086 01	25089 01	26093 01	27096 01	28100 01
14100 01		15054 01	16057 01	17061 01	18064 01	19068 01	20071 01	21075 01	22079 01	23082 01	24086 01	25089 01	26093 01	27096 01	28100 01	29060 01
14100 01	282	14100 01	15107 01	16114 01	17121 01	18129 01	19136 01	20143 01	21150 01	22157 01	23164 01	24171 01	25179 01	26186 01	27193 01	28200 01
14150 01		15107 01	16114 01	17121 01	18129 01	19136 01	20143 01	21150 01	22157 01	23164 01	24171 01	25179 01	26186 01	27193 01	28200 01	29160 01
14150 01	283	14150 01	15161 01	16171 01	17182 01	18193 01	19204 01	20214 01	21225 01	22236 01	23246 01	24257 01	25268 01	26279 01	27289 01	28300 01
14200 01		15161 01	16171 01	17182 01	18193 01	19204 01	20214 01	21225 01	22236 01	23246 01	24257 01	25268 01	26279 01	27289 01	28300 01	29260 01
14200 01	284	14200 01	15214 01	16229 01	17243 01	18257 01	19271 01	20286 01	21300 01	22314 01	23329 01	24343 01	25357 01	26371 01	27386 01	28400 01
14250 01		15214 01	16229 01	17243 01	18257 01	19271 01	20286 01	21300 01	22314 01	23329 01	24343 01	25357 01	26371 01	27386 01	28400 01	29360 01
14250 01	285	14250 01	15268 01	16286 01	17304 01	18321 01	19339 01	20357 01	21375 01	22393 01	23411 01	24429 01	25446 01	26464 01	27482 01	28500 01
14300 01		15268 01	16286 01	17304 01	18321 01	19339 01	20357 01	21375 01	22393 01	23411 01	24429 01	25446 01	26464 01	27482 01	28500 01	29460 01
14300 01	286	14300 01	15321 01	16343 01	17364 01	18386 01	19407 01	20429 01	21450 01	22471 01	23493 01	24514 01	25536 01	26557 01	27579 01	28600 01
14350 01		15321 01	16343 01	17364 01	18386 01	19407 01	20429 01	21450 01	22471 01	23493 01	24514 01	25536 01	26557 01	27579 01	28600 01	29560 01
14350 01	287	14350 01	15375 01	16400 01	17425 01	18450 01	19475 01	20500 01	21525 01	22550 01	23575 01	24600 01	25625 01	26650 01	27675 01	28700 01
14400 01		15375 01	16400 01	17425 01	18450 01	19475 01	20500 01	21525 01	22550 01	23575 01	24600 01	25625 01	26650 01	27675 01	28700 01	29660 01
14400 01	288	14400 01	15429 01	16457 01	17486 01	18514 01	19543 01	20571 01	21600 01	22629 01	23657 01	24686 01	25714 01	26743 01	27771 01	28800 01
14450 01		15429 01	16457 01	17486 01	18514 01	19543 01	20571 01	21600 01	22629 01	23657 01	24686 01	25714 01	26743 01	27771 01	28800 01	29760 01
14450 01	289	14450 01	15482 01	16514 01	17546 01	18579 01	19611 01	20643 01	21675 01	22707 01	23739 01	24771 01	25804 01	26836 01	27868 01	28900 01
14500 01		15482 01	16514 01	17546 01	18579 01	19611 01	20643 01	21675 01	22707 01	23739 01	24771 01	25804 01	26836 01	27868 01	28900 01	29860 01
14500 01	290	14500 01	15536 01	16571 01	17607 01	18643 01	19679 01	20714 01	21750 01	22786 01	23821 01	24857 01	25893 01	26929 01	27964 01	29000 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
14550 00		15536 00	16571 00	17607 00	18643 00	19679 00	20714 00	21750 00	22786 00	23821 00	24857 00	25893 00	26929 00	27964 00	29000 00	& OVER
14550 01	291	14550 01	15589 01	16629 01	17668 01	18707 01	19746 01	20786 01	21825 01	22864 01	23904 01	24943 01	25982 01	27021 01	28061 01	29100 01
14600 00		15589 00	16629 00	17668 00	18707 00	19746 00	20786 00	21825 00	22864 00	23904 00	24943 00	25982 00	27021 00	28061 00	29100 00	& OVER
14600 01	292	14600 01	15643 01	16686 01	17729 01	18771 01	19814 01	20857 01	21900 01	22943 01	23986 01	25029 01	26071 01	27114 01	28157 01	29200 01
14650 00		15643 00	16686 00	17729 00	18771 00	19814 00	20857 00	21900 00	22943 00	23986 00	25029 00	26071 00	27114 00	28157 00	29200 00	& OVER
14650 01	293	14650 01	15696 01	16743 01	17789 01	18836 01	19882 01	20929 01	21975 01	23021 01	24068 01	25114 01	26161 01	27207 01	28254 01	29300 01
14700 00		15696 00	16743 00	17789 00	18836 00	19882 00	20929 00	21975 00	23021 00	24068 00	25114 00	26161 00	27207 00	28254 00	29300 00	& OVER
14700 01	294	14700 01	15750 01	16800 01	17850 01	18900 01	19950 01	21000 01	22050 01	23100 01	24150 01	25200 01	26250 01	27300 01	28350 01	29400 01
14750 00		15750 00	16800 00	17850 00	18900 00	19950 00	21000 00	22050 00	23100 00	24150 00	25200 00	26250 00	27300 00	28350 00	29400 00	& OVER
14750 01	295	14750 01	15804 01	16857 01	17911 01	18964 01	20018 01	21071 01	22125 01	23179 01	24232 01	25286 01	26339 01	27393 01	28446 01	29500 01
14800 00		15804 00	16857 00	17911 00	18964 00	20018 00	21071 00	22125 00	23179 00	24232 00	25286 00	26339 00	27393 00	28446 00	29500 00	& OVER
14800 01	296	14800 01	15857 01	16914 01	17971 01	19029 01	20086 01	21143 01	22200 01	23257 01	24314 01	25371 01	26429 01	27486 01	28543 01	29600 01
14850 00		15857 00	16914 00	17971 00	19029 00	20086 00	21143 00	22200 00	23257 00	24314 00	25371 00	26429 00	27486 00	28543 00	29600 00	& OVER
14850 01	297	14850 01	15911 01	16971 01	18032 01	19093 01	20154 01	21214 01	22275 01	23336 01	24396 01	25457 01	26518 01	27579 01	28639 01	29700 01
14900 00		15911 00	16971 00	18032 00	19093 00	20154 00	21214 00	22275 00	23336 00	24396 00	25457 00	26518 00	27579 00	28639 00	29700 00	& OVER
14900 01	298	14900 01	15964 01	17029 01	18093 01	19157 01	20221 01	21286 01	22350 01	23414 01	24479 01	25543 01	26607 01	27671 01	28736 01	29800 01
14950 00		15964 00	17029 00	18093 00	19157 00	20221 00	21286 00	22350 00	23414 00	24479 00	25543 00	26607 00	27671 00	28736 00	29800 00	& OVER
14950 01	299	14950 01	16018 01	17086 01	18154 01	19221 01	20289 01	21357 01	22425 01	23493 01	24561 01	25629 01	26696 01	27764 01	28832 01	29900 01
15000 00		16018 00	17086 00	18154 00	19221 00	20289 00	21357 00	22425 00	23493 00	24561 00	25629 00	26696 00	27764 00	28832 00	29900 00	& OVER
15000 01	300	15000 01	16071 01	17143 01	18214 01	19286 01	20357 01	21429 01	22500 01	23571 01	24643 01	25714 01	26786 01	27857 01	28929 01	30000 01
15050 00		16071 00	17143 00	18214 00	19286 00	20357 00	21429 00	22500 00	23571 00	24643 00	25714 00	26786 00	27857 00	28929 00	30000 00	& OVER
15050 01	301	15050 01	16125 01	17200 01	18275 01	19350 01	20425 01	21500 01	22575 01	23650 01	24725 01	25800 01	26875 01	27950 01	29025 01	30100 01
15100 00		16125 00	17200 00	18275 00	19350 00	20425 00	21500 00	22575 00	23650 00	24725 00	25800 00	26875 00	27950 00	29025 00	30100 00	& OVER
15100 01	302	15100 01	16179 01	17257 01	18336 01	19414 01	20493 01	21571 01	22650 01	23729 01	24807 01	25886 01	26964 01	28043 01	29121 01	30200 01
15150 00		16179 00	17257 00	18336 00	19414 00	20493 00	21571 00	22650 00	23729 00	24807 00	25886 00	26964 00	28043 00	29121 00	30200 00	& OVER
15150 01	303	15150 01	16232 01	17314 01	18396 01	19479 01	20561 01	21643 01	22725 01	23807 01	24889 01	25971 01	27054 01	28136 01	29218 01	30300 01
15200 00		16232 00	17314 00	18396 00	19479 00	20561 00	21643 00	22725 00	23807 00	24889 00	25971 00	27054 00	28136 00	29218 00	30300 00	& OVER
15200 01	304	15200 01	16286 01	17371 01	18457 01	19543 01	20629 01	21714 01	22800 01	23886 01	24971 01	26057 01	27143 01	28229 01	29314 01	30400 01
15250 00		16286 00	17371 00	18457 00	19543 00	20629 00	21714 00	22800 00	23886 00	24971 00	26057 00	27143 00	28229 00	29314 00	30400 00	& OVER
15250 01	305	15250 01	16339 01	17429 01	18518 01	19607 01	20696 01	21786 01	22875 01	23964 01	25054 01	26143 01	27232 01	28321 01	29411 01	30500 01
15300 00		16339 00	17429 00	18518 00	19607 00	20696 00	21786 00	22875 00	23964 00	25054 00	26143 00	27232 00	28321 00	29411 00	30500 00	& OVER
15300 01	306	15300 01	16393 01	17486 01	18579 01	19671 01	20764 01	21857 01	22950 01	24043 01	25136 01	26229 01	27321 01	28414 01	29507 01	30600 01
15350 00		16393 00	17486 00	18579 00	19671 00	20764 00	21857 00	22950 00	24043 00	25136 00	26229 00	27321 00	28414 00	29507 00	30600 00	& OVER
15350 01	307	15350 01	16446 01	17543 01	18639 01	19736 01	20832 01	21929 01	23025 01	24121 01	25218 01	26314 01	27411 01	28507 01	29604 01	30700 01
15400 00		16446 00	17543 00	18639 00	19736 00	20832 00	21929 00	23025 00	24121 00	25218 00	26314 00	27411 00	28507 00	29604 00	30700 00	& OVER
15400 01	308	15400 01	16500 01	17600 01	18700 01	19800 01	20900 01	22000 01	23100 01	24200 01	25300 01	26400 01	27500 01	28600 01	29700 01	30800 01
15450 00		16500 00	17600 00	18700 00	19800 00	20900 00	22000 00	23100 00	24200 00	25300 00	26400 00	27500 00	28600 00	29700 00	30800 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
15450 01	309	15450 01	16554 01	17657 01	18761 01	19864 01	20968 01	22071 01	23175 01	24279 01	25382 01	26486 01	27589 01	28693 01	29796 01	30900 01
15500 00		16554 00	17657 00	18761 00	19864 00	20968 00	22071 00	23175 00	24279 00	25382 00	26486 00	27589 00	28693 00	29796 00	30900 00	& OVER
15500 01	310	15500 01	16607 01	17714 01	18821 01	19929 01	21036 01	22143 01	23250 01	24357 01	25464 01	26571 01	27679 01	28786 01	29893 01	31000 01
15550 00		16607 00	17714 00	18821 00	19929 00	21036 00	22143 00	23250 00	24357 00	25464 00	26571 00	27679 00	28786 00	29893 00	31000 00	& OVER
15550 01	311	15550 01	16661 01	17771 01	18882 01	19993 01	21104 01	22214 01	23325 01	24436 01	25546 01	26657 01	27768 01	28879 01	29989 01	31100 01
15600 00		16661 00	17771 00	18882 00	19993 00	21104 00	22214 00	23325 00	24436 00	25546 00	26657 00	27768 00	28879 00	29989 00	31100 00	& OVER
15600 01	312	15600 01	16714 01	17829 01	18943 01	20057 01	21171 01	22286 01	23400 01	24514 01	25629 01	26743 01	27857 01	28971 01	30086 01	31200 01
15650 00		16714 00	17829 00	18943 00	20057 00	21171 00	22286 00	23400 00	24514 00	25629 00	26743 00	27857 00	28971 00	30086 00	31200 00	& OVER
15650 01	313	15650 01	16768 01	17886 01	19004 01	20121 01	21239 01	22357 01	23475 01	24593 01	25711 01	26829 01	27946 01	29064 01	30182 01	31300 01
15700 00		16768 00	17886 00	19004 00	20121 00	21239 00	22357 00	23475 00	24593 00	25711 00	26829 00	27946 00	29064 00	30182 00	31300 00	& OVER
15700 01	314	15700 01	16821 01	17943 01	19064 01	20186 01	21307 01	22429 01	23550 01	24671 01	25793 01	26914 01	28036 01	29157 01	30279 01	31400 01
15750 00		16821 00	17943 00	19064 00	20186 00	21307 00	22429 00	23550 00	24671 00	25793 00	26914 00	28036 00	29157 00	30279 00	31400 00	& OVER
15750 01	315	15750 01	16875 01	18000 01	19125 01	20250 01	21375 01	22500 01	23625 01	24750 01	25875 01	27000 01	28125 01	29250 01	30375 01	31500 01
15800 00		16875 00	18000 00	19125 00	20250 00	21375 00	22500 00	23625 00	24750 00	25875 00	27000 00	28125 00	29250 00	30375 00	31500 00	& OVER
15800 01	316	15800 01	16929 01	18057 01	19186 01	20314 01	21443 01	22571 01	23700 01	24829 01	25957 01	27086 01	28214 01	29343 01	30471 01	31600 01
& OVER		16929 00	18057 00	19186 00	20314 00	21443 00	22571 00	23700 00	24829 00	25957 00	27086 00	28214 00	29343 00	30471 00	31600 00	& OVER

28 D. Beginning July 4, 2004, for claims effective on or after July 4, 2004, an eligible individual's
29 weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit Table" in this
30 section on the line on which in Column A of such table, there appears the total wages for insured
31 work paid to such individual in the two quarters of his base period in which such total wages were
32 highest.
33 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500 00	50	2500 00	2679 01	2857 01	3036 01	3214 01	3393 01	3571 01	3750 01	3929 01	4107 01	4286 01	4464 01	4643 01	4821 01	5000 01
2550 00		2679 00	2857 00	3036 00	3214 00	3393 00	3571 00	3750 00	3929 00	4107 00	4286 00	4464 00	4643 00	4821 00	5000 00	& OVER
2550 01	51	2550 01	2732 01	2914 01	3096 01	3279 01	3461 01	3643 01	3825 01	4007 01	4189 01	4371 01	4554 01	4736 01	4918 01	5100 01
2600 00		2732 00	2914 00	3096 00	3279 00	3461 00	3643 00	3825 00	4007 00	4189 00	4371 00	4554 00	4736 00	4918 00	5100 00	& OVER
2600 01	52	2600 01	2786 01	2971 01	3157 01	3343 01	3529 01	3714 01	3900 01	4086 01	4271 01	4457 01	4643 01	4829 01	5014 01	5200 01
2650 00		2786 00	2971 00	3157 00	3343 00	3529 00	3714 00	3900 00	4086 00	4271 00	4457 00	4643 00	4829 00	5014 00	5200 00	& OVER
2650 01	53	2650 01	2839 01	3029 01	3218 01	3407 01	3596 01	3786 01	3975 01	4164 01	4354 01	4543 01	4732 01	4921 01	5111 01	5300 01
2700 00		2839 00	3029 00	3218 00	3407 00	3596 00	3786 00	3975 00	4164 00	4354 00	4543 00	4732 00	4921 00	5111 00	5300 00	& OVER
2700 01	54	2700 01	2893 01	3086 01	3279 01	3471 01	3664 01	3857 01	4050 01	4243 01	4436 01	4629 01	4821 01	5014 01	5207 01	5400 01
2750 00		2893 00	3086 00	3279 00	3471 00	3664 00	3857 00	4050 00	4243 00	4436 00	4629 00	4821 00	5014 00	5207 00	5400 00	& OVER
2750 01	55	2750 01	2946 01	3143 01	3339 01	3536 01	3732 01	3929 01	4125 01	4321 01	4518 01	4714 01	4911 01	5107 01	5304 01	5500 01
2800 00		2946 00	3143 00	3339 00	3536 00	3732 00	3929 00	4125 00	4321 00	4518 00	4714 00	4911 00	5107 00	5304 00	5500 00	& OVER
2800 01	56	2800 01	3000 01	3200 01	3400 01	3600 01	3800 01	4000 01	4200 01	4400 01	4600 01	4800 01	5000 01	5200 01	5400 01	5600 01
2850 00		3000 00	3200 00	3400 00	3600 00	3800 00	4000 00	4200 00	4400 00	4600 00	4800 00	5000 00	5200 00	5400 00	5600 00	& OVER
2850 01	57	2850 01	3054 01	3257 01	3461 01	3664 01	3868 01	4071 01	4275 01	4479 01	4682 01	4886 01	5089 01	5293 01	5496 01	5700 01
2900 00		3054 00	3257 00	3461 00	3664 00	3868 00	4071 00	4275 00	4479 00	4682 00	4886 00	5089 00	5293 00	5496 00	5700 00	& OVER
2900 01	58	2900 01	3107 01	3314 01	3521 01	3729 01	3936 01	4143 01	4350 01	4557 01	4764 01	4971 01	5179 01	5386 01	5593 01	5800 01
2950 00		3107 00	3314 00	3521 00	3729 00	3936 00	4143 00	4350 00	4557 00	4764 00	4971 00	5179 00	5386 00	5593 00	5800 00	& OVER
2950 01	59	2950 01	3161 01	3371 01	3582 01	3793 01	4004 01	4214 01	4425 01	4636 01	4846 01	5057 01	5268 01	5479 01	5689 01	5900 01
3000 00		3161 00	3371 00	3582 00	3793 00	4004 00	4214 00	4425 00	4636 00	4846 00	5057 00	5268 00	5479 00	5689 00	5900 00	& OVER
3000 01	60	3000 01	3214 01	3429 01	3643 01	3857 01	4071 01	4286 01	4500 01	4714 01	4929 01	5143 01	5357 01	5571 01	5786 01	6000 01
3050 00		3214 00	3429 00	3643 00	3857 00	4071 00	4286 00	4500 00	4714 00	4929 00	5143 00	5357 00	5571 00	5786 00	6000 00	& OVER
3050 01	61	3050 01	3268 01	3486 01	3704 01	3921 01	4139 01	4357 01	4575 01	4793 01	5011 01	5229 01	5446 01	5664 01	5882 01	6100 01
3100 00		3268 00	3486 00	3704 00	3921 00	4139 00	4357 00	4575 00	4793 00	5011 00	5229 00	5446 00	5664 00	5882 00	6100 00	& OVER
3100 01	62	3100 01	3321 01	3543 01	3764 01	3986 01	4207 01	4429 01	4650 01	4871 01	5093 01	5314 01	5536 01	5757 01	5979 01	6200 01
3150 00		3321 00	3543 00	3764 00	3986 00	4207 00	4429 00	4650 00	4871 00	5093 00	5314 00	5536 00	5757 00	5979 00	6200 00	& OVER
3150 01	63	3150 01	3375 01	3600 01	3825 01	4050 01	4275 01	4500 01	4725 01	4950 01	5175 01	5400 01	5625 01	5850 01	6075 01	6300 01
3200 00		3375 00	3600 00	3825 00	4050 00	4275 00	4500 00	4725 00	4950 00	5175 00	5400 00	5625 00	5850 00	6075 00	6300 00	& OVER
3200 01	64	3200 01	3429 01	3657 01	3886 01	4114 01	4343 01	4571 01	4800 01	5029 01	5257 01	5486 01	5714 01	5943 01	6171 01	6400 01
3250 00		3429 00	3657 00	3886 00	4114 00	4343 00	4571 00	4800 00	5029 00	5257 00	5486 00	5714 00	5943 00	6171 00	6400 00	& OVER
3250 01	65	3250 01	3482 01	3714 01	3946 01	4179 01	4411 01	4643 01	4875 01	5107 01	5339 01	5571 01	5804 01	6036 01	6268 01	6500 01
3300 00		3482 00	3714 00	3946 00	4179 00	4411 00	4643 00	4875 00	5107 00	5339 00	5571 00	5804 00	6036 00	6268 00	6500 00	& OVER
3300 01	66	3300 01	3536 01	3771 01	4007 01	4243 01	4479 01	4714 01	4950 01	5186 01	5421 01	5657 01	5893 01	6129 01	6364 01	6600 01
3350 00		3536 00	3771 00	4007 00	4243 00	4479 00	4714 00	4950 00	5186 00	5421 00	5657 00	5893 00	6129 00	6364 00	6600 00	& OVER
3350 01	67	3350 01	3589 01	3829 01	4068 01	4307 01	4546 01	4786 01	5025 01	5264 01	5504 01	5743 01	5982 01	6221 01	6461 01	6700 01
3400 00		3589 00	3829 00	4068 00	4307 00	4546 00	4786 00	5025 00	5264 00	5504 00	5743 00	5982 00	6221 00	6461 00	6700 00	& OVER
3400 01	68	3400 01	3643 01	3886 01	4129 01	4371 01	4614 01	4857 01	5100 01	5343 01	5586 01	5829 01	6071 01	6314 01	6557 01	6800 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
3150 00		3643 00	3886 00	4129 00	4371 00	4614 00	4857 00	5100 00	5343 00	5586 00	5829 00	6071 00	6314 00	6557 00	6800 00	& OVER
3450 01	69	3450 01	3696 01	3943 01	4189 01	4436 01	4682 01	4929 01	5175 01	5421 01	5668 01	5914 01	6161 01	6407 01	6654 01	6900 01
3500 00		3596 00	3943 00	4189 00	4436 00	4682 00	4929 00	5175 00	5421 00	5668 00	5914 00	6161 00	6407 00	6654 00	6900 00	& OVER
3500 01	70	3500 01	3750 01	4000 01	4250 01	4500 01	4750 01	5000 01	5250 01	5500 01	5750 01	6000 01	6250 01	6500 01	6750 01	7000 01
3550 00		4000 00	4250 00	4500 00	4750 00	5000 00	5250 00	5500 00	5750 00	6000 00	6250 00	6500 00	6750 00	7000 00	& OVER	
3550 01	71	3550 01	3804 01	4057 01	4311 01	4564 01	4818 01	5071 01	5325 01	5579 01	5832 01	6086 01	6339 01	6593 01	6846 01	7100 01
3600 00		3804 00	4057 00	4311 00	4564 00	4818 00	5071 00	5325 00	5579 00	5832 00	6086 00	6339 00	6593 00	6846 00	7100 00	& OVER
3600 01	72	3600 01	3857 01	4114 01	4371 01	4629 01	4886 01	5143 01	5400 01	5657 01	5914 01	6171 01	6429 01	6686 01	6943 01	7200 01
3650 00		3857 00	4114 00	4371 00	4629 00	4886 00	5143 00	5400 00	5657 00	5914 00	6171 00	6429 00	6686 00	6943 00	7200 00	& OVER
3650 01	73	3650 01	3911 01	4171 01	4432 01	4693 01	4954 01	5214 01	5475 01	5736 01	5996 01	6257 01	6518 01	6779 01	7039 01	7300 01
3700 00		3911 00	4171 00	4432 00	4693 00	4954 00	5214 00	5475 00	5736 00	5996 00	6257 00	6518 00	6779 00	7039 00	7300 00	& OVER
3700 01	74	3700 01	3964 01	4229 01	4493 01	4757 01	5021 01	5286 01	5550 01	5814 01	6079 01	6343 01	6607 01	6871 01	7136 01	7400 01
3750 00		3964 00	4229 00	4493 00	4757 00	5021 00	5286 00	5550 00	5814 00	6079 00	6343 00	6607 00	6871 00	7136 00	7400 00	& OVER
3750 01	75	3750 01	4018 01	4286 01	4554 01	4821 01	5089 01	5357 01	5625 01	5893 01	6161 01	6429 01	6696 01	6964 01	7232 01	7500 01
3800 00		4018 00	4286 00	4554 00	4821 00	5089 00	5357 00	5625 00	5893 00	6161 00	6429 00	6696 00	6964 00	7232 00	7500 00	& OVER
3800 01	76	3800 01	4071 01	4343 01	4614 01	4886 01	5157 01	5429 01	5700 01	5971 01	6243 01	6514 01	6786 01	7057 01	7329 01	7600 01
3850 00		4071 00	4343 00	4614 00	4886 00	5157 00	5429 00	5700 00	5971 00	6243 00	6514 00	6786 00	7057 00	7329 00	7600 00	& OVER
3850 01	77	3850 01	4125 01	4400 01	4675 01	4950 01	5225 01	5500 01	5775 01	6050 01	6325 01	6600 01	6875 01	7150 01	7425 01	7700 01
3900 00		4125 00	4400 00	4675 00	4950 00	5225 00	5500 00	5775 00	6050 00	6325 00	6600 00	6875 00	7150 00	7425 00	7700 00	& OVER
3900 01	78	3900 01	4179 01	4457 01	4736 01	5014 01	5293 01	5571 01	5850 01	6129 01	6407 01	6686 01	6964 01	7243 01	7521 01	7800 01
3950 00		4179 00	4457 00	4736 00	5014 00	5293 00	5571 00	5850 00	6129 00	6407 00	6686 00	6964 00	7243 00	7521 00	7800 00	& OVER
3950 01	79	3950 01	4232 01	4514 01	4796 01	5079 01	5361 01	5643 01	5925 01	6207 01	6489 01	6771 01	7054 01	7336 01	7618 01	7900 01
4000 00		4232 00	4514 00	4796 00	5079 00	5361 00	5643 00	5925 00	6207 00	6489 00	6771 00	7054 00	7336 00	7618 00	7900 00	& OVER
4000 01	80	4000 01	4286 01	4571 01	4857 01	5143 01	5429 01	5714 01	6000 01	6286 01	6571 01	6857 01	7143 01	7429 01	7714 01	8000 01
4050 00		4286 00	4571 00	4857 00	5143 00	5429 00	5714 00	6000 00	6286 00	6571 00	6857 00	7143 00	7429 00	7714 00	8000 00	& OVER
4050 01	81	4050 01	4339 01	4629 01	4918 01	5207 01	5496 01	5786 01	6075 01	6364 01	6654 01	6943 01	7232 01	7521 01	7811 01	8100 01
4100 00		4339 00	4629 00	4918 00	5207 00	5496 00	5786 00	6075 00	6364 00	6654 00	6943 00	7232 00	7521 00	7811 00	8100 00	& OVER
4100 01	82	4100 01	4393 01	4686 01	4979 01	5271 01	5564 01	5857 01	6150 01	6443 01	6736 01	7029 01	7321 01	7614 01	7907 01	8200 01
4150 00		4393 00	4686 00	4979 00	5271 00	5564 00	5857 00	6150 00	6443 00	6736 00	7029 00	7321 00	7614 00	7907 00	8200 00	& OVER
4150 01	83	4150 01	4446 01	4743 01	5039 01	5336 01	5632 01	5929 01	6225 01	6521 01	6818 01	7114 01	7411 01	7707 01	8004 01	8300 01
4200 00		4446 00	4743 00	5039 00	5336 00	5632 00	5929 00	6225 00	6521 00	6818 00	7114 00	7411 00	7707 00	8004 00	8300 00	& OVER
4200 01	84	4200 01	4500 01	4800 01	5100 01	5400 01	5700 01	6000 01	6300 01	6600 01	6900 01	7200 01	7500 01	7800 01	8100 01	8400 01
4250 00		4500 00	4800 00	5100 00	5400 00	5700 00	6000 00	6300 00	6600 00	6900 00	7200 00	7500 00	7800 00	8100 00	8400 00	& OVER
4250 01	85	4250 01	4554 01	4857 01	5161 01	5464 01	5768 01	6071 01	6375 01	6679 01	6982 01	7286 01	7589 01	7893 01	8196 01	8500 01
4300 00		4554 00	4857 00	5161 00	5464 00	5768 00	6071 00	6375 00	6679 00	6982 00	7286 00	7589 00	7893 00	8196 00	8500 00	& OVER
4300 01	86	4300 01	4607 01	4914 01	5221 01	5529 01	5836 01	6143 01	6450 01	6757 01	7064 01	7371 01	7679 01	7986 01	8293 01	8600 01
4350 00		4607 00	4914 00	5221 00	5529 00	5836 00	6143 00	6450 00	6757 00	7064 00	7371 00	7679 00	7986 00	8293 00	8600 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4350 01	87	4350 01	4661 01	4971 01	5282 01	5593 01	5904 01	6214 01	6525 01	6836 01	7146 01	7457 01	7768 01	8079 01	8389 01	8700 01
4400 00		4661 00	4971 00	5282 00	5593 00	5904 00	6214 00	6525 00	6836 00	7146 00	7457 00	7768 00	8079 00	8389 00	8700 00	& OVER
4400 01	89	4400 01	4714 01	5029 01	5343 01	5657 01	5971 01	6286 01	6600 01	6914 01	7229 01	7543 01	7857 01	8171 01	8486 01	8800 01
4450 00		4714 00	5029 00	5343 00	5657 00	5971 00	6286 00	6600 00	6914 00	7229 00	7543 00	7857 00	8171 00	8486 00	8800 00	& OVER
4450 01	89	4450 01	4768 01	5085 01	5401 01	5721 01	6039 01	6357 01	6675 01	6991 01	7311 01	7629 01	7946 01	8264 01	8582 01	8900 01
4500 00		4768 00	5086 00	5403 00	5721 00	6039 00	6357 00	6675 00	6991 00	7311 00	7629 00	7946 00	8264 00	8582 00	8900 00	& OVER
4500 01	90	4500 01	4821 01	5143 01	5464 01	5786 01	6107 01	6429 01	6750 01	7071 01	7393 01	7714 01	8036 01	8357 01	8679 01	9000 01
4550 00		4821 00	5143 00	5464 00	5786 00	6107 00	6429 00	6750 00	7071 00	7393 00	7714 00	8036 00	8357 00	8679 00	9000 00	& OVER
4550 01	91	4550 01	4875 01	5200 01	5525 01	5850 01	6175 01	6500 01	6825 01	7150 01	7475 01	7800 01	8125 01	8450 01	8775 01	9100 01
4600 00		4875 00	5200 00	5525 00	5850 00	6175 00	6500 00	6825 00	7150 00	7475 00	7800 00	8125 00	8450 00	8775 00	9100 00	& OVER
4600 01	92	4600 01	4929 01	5257 01	5586 01	5914 01	6243 01	6571 01	6900 01	7229 01	7557 01	7886 01	8214 01	8543 01	8871 01	9200 01
4650 00		4929 00	5257 00	5586 00	5914 00	6243 00	6571 00	6900 00	7229 00	7557 00	7886 00	8214 00	8543 00	8871 00	9200 00	& OVER
4650 01	93	4650 01	4982 01	5314 01	5646 01	5979 01	6311 01	6643 01	6975 01	7307 01	7639 01	7971 01	8304 01	8636 01	8968 01	9300 01
4700 00		4982 00	5314 00	5646 00	5979 00	6311 00	6643 00	6975 00	7307 00	7639 00	7971 00	8304 00	8636 00	8968 00	9300 00	& OVER
4700 01	94	4700 01	5036 01	5371 01	5707 01	6043 01	6379 01	6714 01	7050 01	7386 01	7721 01	8057 01	8393 01	8729 01	9064 01	9400 01
4750 00		5036 00	5371 00	5707 00	6043 00	6379 00	6714 00	7050 00	7386 00	7721 00	8057 00	8393 00	8729 00	9064 00	9400 00	& OVER
4750 01	95	4750 01	5089 01	5429 01	5768 01	6107 01	6446 01	6786 01	7125 01	7464 01	7804 01	8143 01	8482 01	8821 01	9161 01	9500 01
4800 00		5089 00	5429 00	5768 00	6107 00	6446 00	6786 00	7125 00	7464 00	7804 00	8143 00	8482 00	8821 00	9161 00	9500 00	& OVER
4800 01	96	4800 01	5143 01	5486 01	5829 01	6171 01	6514 01	6857 01	7200 01	7543 01	7886 01	8229 01	8571 01	8914 01	9257 01	9600 01
4850 00		5143 00	5486 00	5829 00	6171 00	6514 00	6857 00	7200 00	7543 00	7886 00	8229 00	8571 00	8914 00	9257 00	9600 00	& OVER
4850 01	97	4850 01	5196 01	5543 01	5889 01	6236 01	6582 01	6929 01	7275 01	7621 01	7968 01	8314 01	8661 01	9007 01	9354 01	9700 01
4900 00		5196 00	5543 00	5889 00	6236 00	6582 00	6929 00	7275 00	7621 00	7968 00	8314 00	8661 00	9007 00	9354 00	9700 00	& OVER
4900 01	98	4900 01	5250 01	5600 01	5950 01	6300 01	6650 01	7000 01	7350 01	7700 01	8050 01	8400 01	8750 01	9100 01	9450 01	9800 01
4950 00		5250 00	5600 00	5950 00	6300 00	6650 00	7000 00	7350 00	7700 00	8050 00	8400 00	8750 00	9100 00	9450 00	9800 00	& OVER
4950 01	99	4950 01	5304 01	5657 01	6011 01	6364 01	6718 01	7071 01	7425 01	7779 01	8132 01	8486 01	8839 01	9193 01	9546 01	9900 01
5000 00		5304 00	5657 00	6011 00	6364 00	6718 00	7071 00	7425 00	7779 00	8132 00	8486 00	8839 00	9193 00	9546 00	9900 00	& OVER
5000 01	100	5000 01	5357 01	5714 01	6071 01	6429 01	6786 01	7143 01	7500 01	7857 01	8214 01	8571 01	8929 01	9286 01	9643 01	10000 01
5050 00		5357 00	5714 00	6071 00	6429 00	6786 00	7143 00	7500 00	7857 00	8214 00	8571 00	8929 00	9286 00	9643 00	10000 00	& OVER
5050 01	101	5050 01	5411 01	5771 01	6132 01	6493 01	6854 01	7214 01	7575 01	7936 01	8296 01	8657 01	9018 01	9379 01	9739 01	10100 01
5100 00		5411 00	5771 00	6132 00	6493 00	6854 00	7214 00	7575 00	7936 00	8296 00	8657 00	9018 00	9379 00	9739 00	10100 00	& OVER
5100 01	102	5100 01	5464 01	5829 01	6193 01	6557 01	6921 01	7286 01	7650 01	8014 01	8379 01	8743 01	9107 01	9471 01	9836 01	10200 01
5150 00		5464 00	5829 00	6193 00	6557 00	6921 00	7286 00	7650 00	8014 00	8379 00	8743 00	9107 00	9471 00	9836 00	10200 00	& OVER
5150 01	103	5150 01	5518 01	5886 01	6254 01	6621 01	6989 01	7357 01	7725 01	8093 01	8461 01	8829 01	9196 01	9564 01	9932 01	10300 01
5200 00		5518 00	5886 00	6254 00	6621 00	6989 00	7357 00	7725 00	8093 00	8461 00	8829 00	9196 00	9564 00	9932 00	10300 00	& OVER
5200 01	104	5200 01	5571 01	5943 01	6314 01	6686 01	7057 01	7429 01	7800 01	8171 01	8543 01	8914 01	9286 01	9657 01	10029 01	10400 01
5250 00		5571 00	5943 00	6314 00	6686 00	7057 00	7429 00	7800 00	8171 00	8543 00	8914 00	9286 00	9657 00	10029 00	10400 00	& OVER
5250 01	105	5250 01	5625 01	6000 01	6375 01	6750 01	7125 01	7500 01	7875 01	8250 01	8625 01	9000 01	9375 01	9750 01	10125 01	10500 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5300 00		5625 00	6000 00	6375 00	6750 00	7125 00	7500 00	7875 00	8250 00	8625 00	9000 00	9375 00	9750 00	10125 00	10500 00	& OVER
5300 01	106	5300 01	5679 01	6057 01	6436 01	6814 01	7193 01	7571 01	7950 01	8329 01	8707 01	9086 01	9464 01	9843 01	10221 01	10600 01
5350 00		5679 00	6057 00	6436 00	6814 00	7193 00	7571 00	7950 00	8329 00	8707 00	9086 00	9464 00	9843 00	10221 00	10600 00	& OVER
5350 01	107	5350 01	5732 01	6114 01	6496 01	6879 01	7261 01	7643 01	8025 01	8407 01	8789 01	9171 01	9554 01	9936 01	10318 01	10700 01
5400 00		5732 00	6114 00	6496 00	6879 00	7261 00	7643 00	8025 00	8407 00	8789 00	9171 00	9554 00	9936 00	10318 00	10700 00	& OVER
5400 01	108	5400 01	5786 01	6171 01	6557 01	6943 01	7329 01	7714 01	8100 01	8486 01	8871 01	9257 01	9643 01	10029 01	10414 01	10800 01
5450 00		5786 00	6171 00	6557 00	6943 00	7329 00	7714 00	8100 00	8486 00	8871 00	9257 00	9643 00	10029 00	10414 00	10800 00	& OVER
5450 01	109	5450 01	5839 01	6229 01	6618 01	7007 01	7396 01	7786 01	8175 01	8564 01	8954 01	9343 01	9732 01	10121 01	10511 01	10900 01
5500 00		5839 00	6229 00	6618 00	7007 00	7396 00	7786 00	8175 00	8564 00	8954 00	9343 00	9732 00	10121 00	10511 00	10900 00	& OVER
5500 01	110	5500 01	5893 01	6286 01	6679 01	7071 01	7464 01	7857 01	8250 01	8643 01	9036 01	9429 01	9821 01	10214 01	10607 01	11000 01
5550 00		5893 00	6286 00	6679 00	7071 00	7464 00	7857 00	8250 00	8643 00	9036 00	9429 00	9821 00	10214 00	10607 00	11000 00	& OVER
5550 01	111	5550 01	5946 01	6343 01	6739 01	7136 01	7532 01	7929 01	8325 01	8721 01	9118 01	9514 01	9911 01	10307 01	10704 01	11100 01
5600 00		5946 00	6343 00	6739 00	7136 00	7532 00	7929 00	8325 00	8721 00	9118 00	9514 00	9911 00	10307 00	10704 00	11100 00	& OVER
5600 01	112	5600 01	6000 01	6400 01	6800 01	7200 01	7600 01	8000 01	8400 01	8800 01	9200 01	9600 01	10000 01	10400 01	10800 01	11200 01
5650 00		6000 00	6400 00	6800 00	7200 00	7600 00	8000 00	8400 00	8800 00	9200 00	9600 00	10000 00	10400 00	10800 00	11200 00	& OVER
5650 01	113	5650 01	6054 01	6457 01	6861 01	7264 01	7668 01	8071 01	8475 01	8879 01	9282 01	9686 01	10089 01	10493 01	10896 01	11300 01
5700 00		6054 00	6457 00	6861 00	7264 00	7668 00	8071 00	8475 00	8879 00	9282 00	9686 00	10089 00	10493 00	10896 00	11300 00	& OVER
5700 01	114	5700 01	6107 01	6514 01	6921 01	7329 01	7736 01	8143 01	8550 01	8957 01	9364 01	9771 01	10179 01	10586 01	10993 01	11400 01
5750 00		6107 00	6514 00	6921 00	7329 00	7736 00	8143 00	8550 00	8957 00	9364 00	9771 00	10179 00	10586 00	10993 00	11400 00	& OVER
5750 01	115	5750 01	6161 01	6571 01	6982 01	7393 01	7804 01	8214 01	8625 01	9036 01	9446 01	9857 01	10268 01	10679 01	11089 01	11500 01
5800 00		6161 00	6571 00	6982 00	7393 00	7804 00	8214 00	8625 00	9036 00	9446 00	9857 00	10268 00	10679 00	11089 00	11500 00	& OVER
5800 01	116	5800 01	6214 01	6629 01	7043 01	7457 01	7871 01	8286 01	8700 01	9114 01	9529 01	9943 01	10357 01	10771 01	11186 01	11600 01
5850 00		6214 00	6629 00	7043 00	7457 00	7871 00	8286 00	8700 00	9114 00	9529 00	9943 00	10357 00	10771 00	11186 00	11600 00	& OVER
5850 01	117	5850 01	6268 01	6686 01	7104 01	7521 01	7939 01	8357 01	8775 01	9193 01	9611 01	10029 01	10446 01	10864 01	11282 01	11700 01
5900 00		6268 00	6686 00	7104 00	7521 00	7939 00	8357 00	8775 00	9193 00	9611 00	10029 00	10446 00	10864 00	11282 00	11700 00	& OVER
5900 01	118	5900 01	6321 01	6743 01	7164 01	7586 01	8007 01	8429 01	8850 01	9271 01	9693 01	10114 01	10536 01	10957 01	11379 01	11800 01
5950 00		6321 00	6743 00	7164 00	7586 00	8007 00	8429 00	8850 00	9271 00	9693 00	10114 00	10536 00	10957 00	11379 00	11800 00	& OVER
5950 01	119	5950 01	6375 01	6800 01	7225 01	7650 01	8075 01	8500 01	8925 01	9350 01	9775 01	10200 01	10625 01	11050 01	11475 01	11900 01
6000 00		6375 00	6800 00	7225 00	7650 00	8075 00	8500 00	8925 00	9350 00	9775 00	10200 00	10625 00	11050 00	11475 00	11900 00	& OVER
6000 01	120	6000 01	6429 01	6857 01	7286 01	7714 01	8143 01	8571 01	9000 01	9429 01	9857 01	10286 01	10714 01	11143 01	11571 01	12000 01
6050 00		6429 00	6857 00	7286 00	7714 00	8143 00	8571 00	9000 00	9429 00	9857 00	10286 00	10714 00	11143 00	11571 00	12000 00	& OVER
6050 01	121	6050 01	6482 01	6914 01	7346 01	7779 01	8211 01	8643 01	9075 01	9507 01	9939 01	10371 01	10804 01	11236 01	11668 01	12100 01
6100 00		6482 00	6914 00	7346 00	7779 00	8211 00	8643 00	9075 00	9507 00	9939 00	10371 00	10804 00	11236 00	11668 00	12100 00	& OVER
6100 01	122	6100 01	6536 01	6971 01	7407 01	7843 01	8279 01	8714 01	9150 01	9586 01	10021 01	10457 01	10893 01	11329 01	11764 01	12200 01
6150 00		6536 00	6971 00	7407 00	7843 00	8279 00	8714 00	9150 00	9586 00	10021 00	10457 00	10893 00	11329 00	11764 00	12200 00	& OVER
6150 01	123	6150 01	6589 01	7029 01	7468 01	7907 01	8346 01	8786 01	9225 01	9664 01	10104 01	10543 01	10982 01	11421 01	11861 01	12300 01
6200 00		6589 00	7029 00	7468 00	7907 00	8346 00	8786 00	9225 00	9664 00	10104 00	10543 00	10982 00	11421 00	11861 00	12300 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
6200 01	124	6200 01	6643 01	7086 01	7529 01	7971 01	8414 01	8857 01	9300 01	9743 01	10186 01	10629 01	11071 01	11514 01	11957 01	12400 01
6250 00		6643 00	7086 00	7529 00	7971 00	8414 00	8857 00	9300 00	9743 00	10186 00	10629 00	11071 00	11514 00	11957 00	12400 00	& OVER
6250 01	125	6250 01	6696 01	7143 01	7589 01	8036 01	8482 01	8929 01	9375 01	9821 01	10268 01	10714 01	11161 01	11607 01	12054 01	12500 01
6300 00		6696 00	7143 00	7589 00	8036 00	8482 00	8929 00	9375 00	9821 00	10268 00	10714 00	11161 00	11607 00	12054 00	12500 00	& OVER
6300 01	126	6300 01	6750 01	7200 01	7650 01	8100 01	8550 01	9000 01	9450 01	9900 01	10350 01	10800 01	11250 01	11700 01	12150 01	12600 01
6350 00		6750 00	7200 00	7650 00	8100 00	8550 00	9000 00	9450 00	9900 00	10350 00	10800 00	11250 00	11700 00	12150 00	12600 00	& OVER
6350 01	127	6350 01	6804 01	7257 01	7711 01	8164 01	8618 01	9071 01	9525 01	9979 01	10432 01	10886 01	11339 01	11793 01	12246 01	12700 01
6400 00		6804 00	7257 00	7711 00	8164 00	8618 00	9071 00	9525 00	9979 00	10432 00	10886 00	11339 00	11793 00	12246 00	12700 00	& OVER
6400 01	128	6400 01	6857 01	7314 01	7771 01	8229 01	8686 01	9143 01	9600 01	10057 01	10514 01	10971 01	11429 01	11886 01	12343 01	12800 01
6450 00		6857 00	7314 00	7771 00	8229 00	8686 00	9143 00	9600 00	10057 00	10514 00	10971 00	11429 00	11886 00	12343 00	12800 00	& OVER
6450 01	129	6450 01	6911 01	7371 01	7832 01	8293 01	8754 01	9214 01	9675 01	10136 01	10596 01	11057 01	11518 01	11979 01	12439 01	12900 01
6500 00		6911 00	7371 00	7832 00	8293 00	8754 00	9214 00	9675 00	10136 00	10596 00	11057 00	11518 00	11979 00	12439 00	12900 00	& OVER
6500 01	130	6500 01	6964 01	7429 01	7893 01	8357 01	8821 01	9286 01	9750 01	10214 01	10679 01	11143 01	11607 01	12071 01	12536 01	13000 01
6550 00		6964 00	7429 00	7893 00	8357 00	8821 00	9286 00	9750 00	10214 00	10679 00	11143 00	11607 00	12071 00	12536 00	13000 00	& OVER
6550 01	131	6550 01	7018 01	7486 01	7954 01	8421 01	8889 01	9357 01	9825 01	10293 01	10761 01	11229 01	11696 01	12164 01	12632 01	13100 01
6600 00		7018 00	7486 00	7954 00	8421 00	8889 00	9357 00	9825 00	10293 00	10761 00	11229 00	11696 00	12164 00	12632 00	13100 00	& OVER
6600 01	132	6600 01	7071 01	7543 01	8014 01	8486 01	8957 01	9429 01	9900 01	10371 01	10843 01	11314 01	11786 01	12257 01	12729 01	13200 01
6650 00		7071 00	7543 00	8014 00	8486 00	8957 00	9429 00	9900 00	10371 00	10843 00	11314 00	11786 00	12257 00	12729 00	13200 00	& OVER
6650 01	133	6650 01	7125 01	7600 01	8075 01	8550 01	9025 01	9500 01	9975 01	10450 01	10925 01	11400 01	11875 01	12350 01	12825 01	13300 01
6700 00		7125 00	7600 00	8075 00	8550 00	9025 00	9500 00	9975 00	10450 00	10925 00	11400 00	11875 00	12350 00	12825 00	13300 00	& OVER
6700 01	134	6700 01	7179 01	7657 01	8136 01	8614 01	9093 01	9571 01	10050 01	10529 01	11007 01	11486 01	11964 01	12443 01	12921 01	13400 01
6750 00		7179 00	7657 00	8136 00	8614 00	9093 00	9571 00	10050 00	10529 00	11007 00	11486 00	11964 00	12443 00	12921 00	13400 00	& OVER
6750 01	135	6750 01	7232 01	7714 01	8196 01	8679 01	9161 01	9643 01	10125 01	10607 01	11089 01	11571 01	12054 01	12536 01	13018 01	13500 01
6800 00		7232 00	7714 00	8196 00	8679 00	9161 00	9643 00	10125 00	10607 00	11089 00	11571 00	12054 00	12536 00	13018 00	13500 00	& OVER
6800 01	136	6800 01	7286 01	7771 01	8257 01	8743 01	9229 01	9714 01	10200 01	10686 01	11171 01	11657 01	12143 01	12629 01	13114 01	13600 01
6850 00		7286 00	7771 00	8257 00	8743 00	9229 00	9714 00	10200 00	10686 00	11171 00	11657 00	12143 00	12629 00	13114 00	13600 00	& OVER
6850 01	137	6850 01	7339 01	7829 01	8318 01	8807 01	9296 01	9786 01	10275 01	10764 01	11254 01	11743 01	12232 01	12721 01	13211 01	13700 01
6900 00		7339 00	7829 00	8318 00	8807 00	9296 00	9786 00	10275 00	10764 00	11254 00	11743 00	12232 00	12721 00	13211 00	13700 00	& OVER
6900 01	138	6900 01	7393 01	7886 01	8379 01	8871 01	9364 01	9857 01	10350 01	10843 01	11336 01	11829 01	12321 01	12814 01	13307 01	13800 01
6950 00		7393 00	7886 00	8379 00	8871 00	9364 00	9857 00	10350 00	10843 00	11336 00	11829 00	12321 00	12814 00	13307 00	13800 00	& OVER
6950 01	139	6950 01	7446 01	7943 01	8439 01	8936 01	9432 01	9929 01	10425 01	10921 01	11418 01	11914 01	12411 01	12907 01	13404 01	13900 01
7000 00		7446 00	7943 00	8439 00	8936 00	9432 00	9929 00	10425 00	10921 00	11418 00	11914 00	12411 00	12907 00	13404 00	13900 00	& OVER
7000 01	140	7000 01	7500 01	8000 01	8500 01	9000 01	9500 01	10000 01	10500 01	11000 01	11500 01	12000 01	12500 01	13000 01	13500 01	14000 01
7050 00		7500 00	8000 00	8500 00	9000 00	9500 00	10000 00	10500 00	11000 00	11500 00	12000 00	12500 00	13000 00	13500 00	14000 00	& OVER
7050 01	141	7050 01	7554 01	8057 01	8561 01	9064 01	9568 01	10071 01	10575 01	11079 01	11582 01	12086 01	12589 01	13093 01	13596 01	14100 01
7100 00		7554 00	8057 00	8561 00	9064 00	9568 00	10071 00	10575 00	11079 00	11582 00	12086 00	12589 00	13093 00	13596 00	14100 00	& OVER
7100 01	142	7100 01	7607 01	8114 01	8621 01	9129 01	9636 01	10143 01	10650 01	11157 01	11664 01	12171 01	12679 01	13186 01	13693 01	14200 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7150 00		7607 00	8114 00	8621 00	9129 00	9636 00	10143 00	10650 00	11157 00	11664 00	12171 00	12679 00	13186 00	13693 00	14200 00	& OVER
7150 01	143	7150 01	7661 01	8171 01	8682 01	9193 01	9704 01	10214 01	10725 01	11236 01	11746 01	12257 01	12768 01	13279 01	13789 01	14300 01
7200 00		7681 00	8171 00	8682 00	9193 00	9704 00	10214 00	10725 00	11236 00	11746 00	12257 00	12768 00	13279 00	13789 00	14300 00	& OVER
7200 01	144	7200 01	7714 01	8229 01	8743 01	9257 01	9771 01	10286 01	10800 01	11314 01	11829 01	12343 01	12857 01	13371 01	13886 01	14400 01
7250 00		7714 00	8229 00	8743 00	9257 00	9771 00	10286 00	10800 00	11314 00	11829 00	12343 00	12857 00	13371 00	13886 00	14400 00	& OVER
7250 01	145	7250 01	7768 01	8286 01	8804 01	9321 01	9839 01	10357 01	10875 01	11393 01	11911 01	12429 01	12946 01	13464 01	13982 01	14500 01
7300 00		7768 00	8286 00	8804 00	9321 00	9839 00	10357 00	10875 00	11393 00	11911 00	12429 00	12946 00	13464 00	13982 00	14500 00	& OVER
7300 01	146	7300 01	7821 01	8343 01	8864 01	9386 01	9907 01	10429 01	10950 01	11471 01	11993 01	12514 01	13036 01	13557 01	14079 01	14600 01
7350 00		7821 00	8343 00	8864 00	9386 00	9907 00	10429 00	10950 00	11471 00	11993 00	12514 00	13036 00	13557 00	14079 00	14600 00	& OVER
7350 01	147	7350 01	7875 01	8400 01	8925 01	9450 01	9975 01	10500 01	11025 01	11550 01	12075 01	12600 01	13125 01	13650 01	14175 01	14700 01
7400 00		7875 00	8400 00	8925 00	9450 00	9975 00	10500 00	11025 00	11550 00	12075 00	12600 00	13125 00	13650 00	14175 00	14700 00	& OVER
7400 01	148	7400 01	7929 01	8457 01	8986 01	9514 01	10043 01	10571 01	11100 01	11629 01	12157 01	12686 01	13214 01	13743 01	14271 01	14800 01
7450 00		7929 00	8457 00	8986 00	9514 00	10043 00	10571 00	11100 00	11629 00	12157 00	12686 00	13214 00	13743 00	14271 00	14800 00	& OVER
7450 01	149	7450 01	7982 01	8514 01	9046 01	9579 01	10111 01	10643 01	11175 01	11707 01	12239 01	12771 01	13304 01	13836 01	14368 01	14900 01
7500 00		7982 00	8514 00	9046 00	9579 00	10111 00	10643 00	11175 00	11707 00	12239 00	12771 00	13304 00	13836 00	14368 00	14900 00	& OVER
7500 01	150	7500 01	8038 01	8571 01	9107 01	9643 01	10179 01	10714 01	11250 01	11786 01	12321 01	12857 01	13393 01	13929 01	14464 01	15000 01
7550 00		8038 00	8571 00	9107 00	9643 00	10179 00	10714 00	11250 00	11786 00	12321 00	12857 00	13393 00	13929 00	14464 00	15000 00	& OVER
7550 01	151	7550 01	8089 01	8629 01	9168 01	9707 01	10246 01	10786 01	11325 01	11864 01	12404 01	12943 01	13482 01	14021 01	14561 01	15100 01
7600 00		8089 00	8629 00	9168 00	9707 00	10246 00	10786 00	11325 00	11864 00	12404 00	12943 00	13482 00	14021 00	14561 00	15100 00	& OVER
7600 01	152	7600 01	8143 01	8686 01	9229 01	9771 01	10314 01	10857 01	11400 01	11943 01	12486 01	13029 01	13571 01	14114 01	14657 01	15200 01
7650 00		8143 00	8686 00	9229 00	9771 00	10314 00	10857 00	11400 00	11943 00	12486 00	13029 00	13571 00	14114 00	14657 00	15200 00	& OVER
7650 01	153	7650 01	8196 01	8743 01	9289 01	9836 01	10382 01	10929 01	11475 01	12021 01	12568 01	13114 01	13661 01	14207 01	14754 01	15300 01
7700 00		8196 00	8743 00	9289 00	9836 00	10382 00	10929 00	11475 00	12021 00	12568 00	13114 00	13661 00	14207 00	14754 00	15300 00	& OVER
7700 01	154	7700 01	8250 01	8800 01	9350 01	9900 01	10450 01	11000 01	11550 01	12100 01	12650 01	13200 01	13750 01	14300 01	14850 01	15400 01
7750 00		8250 00	8800 00	9350 00	9900 00	10450 00	11000 00	11550 00	12100 00	12650 00	13200 00	13750 00	14300 00	14850 00	15400 00	& OVER
7750 01	155	7750 01	8304 01	8857 01	9411 01	9964 01	10518 01	11071 01	11625 01	12179 01	12732 01	13286 01	13839 01	14393 01	14946 01	15500 01
7800 00		8304 00	8857 00	9411 00	9964 00	10518 00	11071 00	11625 00	12179 00	12732 00	13286 00	13839 00	14393 00	14946 00	15500 00	& OVER
7800 01	156	7800 01	8357 01	8914 01	9471 01	10029 01	10586 01	11143 01	11700 01	12257 01	12814 01	13371 01	13929 01	14486 01	15043 01	15600 01
7850 00		8357 00	8914 00	9471 00	10029 00	10586 00	11143 00	11700 00	12257 00	12814 00	13371 00	13929 00	14486 00	15043 00	15600 00	& OVER
7850 01	157	7850 01	8411 01	8971 01	9532 01	10093 01	10654 01	11214 01	11775 01	12336 01	12896 01	13457 01	14018 01	14579 01	15139 01	15700 01
7900 00		8411 00	8971 00	9532 00	10093 00	10654 00	11214 00	11775 00	12336 00	12896 00	13457 00	14018 00	14579 00	15139 00	15700 00	& OVER
7900 01	158	7900 01	8464 01	9029 01	9593 01	10157 01	10721 01	11286 01	11850 01	12414 01	12979 01	13543 01	14107 01	14671 01	15236 01	15800 01
7950 00		8464 00	9029 00	9593 00	10157 00	10721 00	11286 00	11850 00	12414 00	12979 00	13543 00	14107 00	14671 00	15236 00	15800 00	& OVER
7950 01	159	7950 01	8518 01	9086 01	9654 01	10221 01	10789 01	11357 01	11925 01	12493 01	13061 01	13629 01	14196 01	14764 01	15332 01	15900 01
8000 00		8518 00	9086 00	9654 00	10221 00	10789 00	11357 00	11925 00	12493 00	13061 00	13629 00	14196 00	14764 00	15332 00	15900 00	& OVER
8000 01	160	8000 01	8571 01	9143 01	9714 01	10286 01	10857 01	11429 01	12000 01	12571 01	13143 01	13714 01	14286 01	14857 01	15429 01	16000 01
8050 00		8571 00	9143 00	9714 00	10286 00	10857 00	11429 00	12000 00	12571 00	13143 00	13714 00	14286 00	14857 00	15429 00	16000 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
8050 01	161	8050 01	8625 01	9200 01	9775 01	10350 01	10925 01	11500 01	12075 01	12650 01	13225 01	13800 01	14375 01	14950 01	15525 01	16100 01
8100 00		8625 00	9200 00	9775 00	10350 00	10925 00	11500 00	12075 00	12650 00	13225 00	13800 00	14375 00	14950 00	15525 00	16100 00	& OVER
8100 01	162	8100 01	8679 01	9257 01	9836 01	10414 01	10993 01	11571 01	12150 01	12729 01	13307 01	13886 01	14464 01	15043 01	15621 01	16200 01
8150 00		8679 00	9257 00	9836 00	10414 00	10993 00	11571 00	12150 00	12729 00	13307 00	13886 00	14464 00	15043 00	15621 00	16200 00	& OVER
8150 01	163	8150 01	8732 01	9314 01	9896 01	10479 01	11061 01	11643 01	12225 01	12807 01	13389 01	13971 01	14554 01	15136 01	15718 01	16300 01
8200 00		8732 00	9314 00	9896 00	10479 00	11061 00	11643 00	12225 00	12807 00	13389 00	13971 00	14554 00	15136 00	15718 00	16300 00	& OVER
8200 01	164	8200 01	8786 01	9371 01	9957 01	10543 01	11129 01	11714 01	12300 01	12886 01	13471 01	14057 01	14643 01	15229 01	15814 01	16400 01
8250 00		8786 00	9371 00	9957 00	10543 00	11129 00	11714 00	12300 00	12886 00	13471 00	14057 00	14643 00	15229 00	15814 00	16400 00	& OVER
8250 01	165	8250 01	8839 01	9429 01	10018 01	10607 01	11196 01	11786 01	12375 01	12964 01	13554 01	14143 01	14732 01	15321 01	15911 01	16500 01
8300 00		8839 00	9429 00	10018 00	10607 00	11196 00	11786 00	12375 00	12964 00	13554 00	14143 00	14732 00	15321 00	15911 00	16500 00	& OVER
8300 01	166	8300 01	8893 01	9486 01	10079 01	10671 01	11264 01	11857 01	12450 01	13043 01	13636 01	14229 01	14821 01	15414 01	16007 01	16600 01
8350 00		8893 00	9486 00	10079 00	10671 00	11264 00	11857 00	12450 00	13043 00	13636 00	14229 00	14821 00	15414 00	16007 00	16600 00	& OVER
8350 01	167	8350 01	8946 01	9543 01	10139 01	10736 01	11332 01	11929 01	12525 01	13121 01	13718 01	14314 01	14911 01	15507 01	16104 01	16700 01
8400 00		8946 00	9543 00	10139 00	10736 00	11332 00	11929 00	12525 00	13121 00	13718 00	14314 00	14911 00	15507 00	16104 00	16700 00	& OVER
8400 01	168	8400 01	9000 01	9600 01	10200 01	10800 01	11400 01	12000 01	12600 01	13200 01	13800 01	14400 01	15000 01	15600 01	16200 01	16800 01
8450 00		9000 00	9600 00	10200 00	10800 00	11400 00	12000 00	12600 00	13200 00	13800 00	14400 00	15000 00	15600 00	16200 00	16800 00	& OVER
8450 01	169	8450 01	9054 01	9657 01	10261 01	10864 01	11468 01	12071 01	12675 01	13279 01	13882 01	14486 01	15089 01	15693 01	16296 01	16900 01
8500 00		9054 00	9657 00	10261 00	10864 00	11468 00	12071 00	12675 00	13279 00	13882 00	14486 00	15089 00	15693 00	16296 00	16900 00	& OVER
8500 01	170	8500 01	9107 01	9714 01	10321 01	10929 01	11536 01	12143 01	12750 01	13357 01	13964 01	14571 01	15179 01	15786 01	16393 01	17000 01
8550 00		9107 00	9714 00	10321 00	10929 00	11536 00	12143 00	12750 00	13357 00	13964 00	14571 00	15179 00	15786 00	16393 00	17000 00	& OVER
8550 01	171	8550 01	9161 01	9771 01	10382 01	10993 01	11604 01	12214 01	12825 01	13436 01	14046 01	14657 01	15268 01	15879 01	16489 01	17100 01
8600 00		9161 00	9771 00	10382 00	10993 00	11604 00	12214 00	12825 00	13436 00	14046 00	14657 00	15268 00	15879 00	16489 00	17100 00	& OVER
8600 01	172	8600 01	9214 01	9829 01	10443 01	11057 01	11671 01	12286 01	12900 01	13514 01	14129 01	14743 01	15357 01	15971 01	16586 01	17200 01
8650 00		9214 00	9829 00	10443 00	11057 00	11671 00	12286 00	12900 00	13514 00	14129 00	14743 00	15357 00	15971 00	16586 00	17200 00	& OVER
8650 01	173	8650 01	9268 01	9886 01	10504 01	11121 01	11739 01	12357 01	12975 01	13593 01	14211 01	14829 01	15446 01	16064 01	16682 01	17300 01
8700 00		9268 00	9886 00	10504 00	11121 00	11739 00	12357 00	12975 00	13593 00	14211 00	14829 00	15446 00	16064 00	16682 00	17300 00	& OVER
8700 01	174	8700 01	9321 01	9943 01	10564 01	11186 01	11807 01	12429 01	13050 01	13671 01	14293 01	14914 01	15536 01	16157 01	16779 01	17400 01
8750 00		9321 00	9943 00	10564 00	11186 00	11807 00	12429 00	13050 00	13671 00	14293 00	14914 00	15536 00	16157 00	16779 00	17400 00	& OVER
8750 01	175	8750 01	9375 01	10000 01	10625 01	11250 01	11875 01	12500 01	13125 01	13750 01	14375 01	15000 01	15625 01	16250 01	16875 01	17500 01
8800 00		9375 00	10000 00	10625 00	11250 00	11875 00	12500 00	13125 00	13750 00	14375 00	15000 00	15625 00	16250 00	16875 00	17500 00	& OVER
8800 01	176	8800 01	9429 01	10057 01	10686 01	11314 01	11943 01	12571 01	13200 01	13829 01	14457 01	15086 01	15714 01	16343 01	16971 01	17600 01
8850 00		9429 00	10057 00	10686 00	11314 00	11943 00	12571 00	13200 00	13829 00	14457 00	15086 00	15714 00	16343 00	16971 00	17600 00	& OVER
8850 01	177	8850 01	9482 01	10114 01	10746 01	11379 01	12011 01	12643 01	13275 01	13907 01	14539 01	15171 01	15804 01	16436 01	17068 01	17700 01
8900 00		9482 00	10114 00	10746 00	11379 00	12011 00	12643 00	13275 00	13907 00	14539 00	15171 00	15804 00	16436 00	17068 00	17700 00	& OVER
8900 01	178	8900 01	9536 01	10171 01	10807 01	11443 01	12079 01	12714 01	13350 01	13986 01	14621 01	15257 01	15893 01	16529 01	17164 01	17800 01
8950 00		9536 00	10171 00	10807 00	11443 00	12079 00	12714 00	13350 00	13986 00	14621 00	15257 00	15893 00	16529 00	17164 00	17800 00	& OVER
8950 01	179	8950 01	9589 01	10229 01	10868 01	11507 01	12146 01	12786 01	13425 01	14064 01	14704 01	15343 01	15982 01	16621 01	17261 01	17900 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST THIRD QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	17 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9090.00	9389.00	10229.00	10864.00	11507.00	12146.00	12786.00	13425.00	14064.00	14704.00	15343.00	15982.00	16621.00	17261.00	17900.00	& OVER	
9000.01	9000.01	9643.01	10286.00	10929.01	11571.01	12214.01	12857.01	13500.01	14143.00	14786.01	15429.00	16071.00	16714.00	17357.00	18000.00	& OVER
9050.01	9050.01	9696.01	10339.01	10989.01	11636.01	12282.00	12929.00	13575.00	14221.00	14868.01	15514.00	16161.00	16807.00	17454.00	18100.00	& OVER
9100.01	9100.01	9750.01	10393.01	11036.00	11683.00	12329.00	12975.00	13621.00	14268.00	14914.00	15560.00	16207.00	16854.00	17500.00	18146.00	& OVER
9150.01	9150.01	9800.00	10443.00	11086.00	11729.00	12375.00	13021.00	13668.00	14314.00	14960.00	15606.00	16252.00	16899.00	17545.00	18191.00	& OVER
9200.01	9200.01	9850.00	10493.00	11136.00	11779.00	12425.00	13071.00	13718.00	14364.00	15010.00	15656.00	16302.00	16949.00	17595.00	18241.00	& OVER
9250.01	9250.01	9900.00	10543.00	11186.00	11829.00	12475.00	13121.00	13768.00	14414.00	15060.00	15706.00	16352.00	16999.00	17645.00	18291.00	& OVER
9300.01	9300.01	9950.00	10593.00	11236.00	11879.00	12525.00	13171.00	13818.00	14464.00	15110.00	15756.00	16402.00	17049.00	17695.00	18341.00	& OVER
9350.01	9350.01	10000.00	10643.00	11286.00	11929.00	12575.00	13221.00	13868.00	14514.00	15160.00	15806.00	16452.00	17099.00	17745.00	18391.00	& OVER
9400.01	9400.01	10050.00	10693.00	11336.00	11979.00	12625.00	13271.00	13918.00	14564.00	15210.00	15856.00	16502.00	17149.00	17795.00	18441.00	& OVER
9450.01	9450.01	10100.00	10743.00	11386.00	12029.00	12675.00	13321.00	13968.00	14614.00	15260.00	15906.00	16552.00	17199.00	17845.00	18491.00	& OVER
9500.01	9500.01	10150.00	10793.00	11436.00	12079.00	12725.00	13371.00	14018.00	14664.00	15310.00	15956.00	16602.00	17249.00	17895.00	18541.00	& OVER
9550.01	9550.01	10200.00	10843.00	11486.00	12129.00	12775.00	13421.00	14068.00	14714.00	15360.00	16006.00	16652.00	17299.00	17945.00	18591.00	& OVER
9600.01	9600.01	10250.00	10893.00	11536.00	12179.00	12825.00	13471.00	14118.00	14764.00	15410.00	16056.00	16702.00	17349.00	17995.00	18641.00	& OVER
9650.01	9650.01	10300.00	10943.00	11586.00	12229.00	12875.00	13521.00	14168.00	14814.00	15460.00	16106.00	16752.00	17399.00	18045.00	18691.00	& OVER
9700.01	9700.01	10350.00	10993.00	11636.00	12279.00	12925.00	13571.00	14218.00	14864.00	15510.00	16156.00	16802.00	17449.00	18095.00	18741.00	& OVER
9750.01	9750.01	10400.00	11043.00	11686.00	12329.00	12975.00	13621.00	14268.00	14914.00	15560.00	16206.00	16852.00	17499.00	18145.00	18791.00	& OVER
9800.01	9800.01	10450.00	11093.00	11736.00	12379.00	13025.00	13671.00	14318.00	14964.00	15610.00	16256.00	16902.00	17549.00	18195.00	18841.00	& OVER
9850.01	9850.01	10500.00	11143.00	11786.00	12429.00	13075.00	13721.00	14368.00	15014.00	15660.00	16306.00	16952.00	17599.00	18245.00	18891.00	& OVER
9900.01	9900.01	10550.00	11193.00	11836.00	12479.00	13125.00	13771.00	14418.00	15064.00	15710.00	16356.00	17002.00	17649.00	18295.00	18941.00	& OVER
9950.01	9950.01	10600.00	11243.00	11886.00	12529.00	13175.00	13821.00	14468.00	15114.00	15760.00	16406.00	17052.00	17699.00	18345.00	18991.00	& OVER
9990.00	9990.00	10654.00	11297.00	11940.00	12583.00	13229.00	13875.00	14521.00	15168.00	15814.00	16460.00	17106.00	17752.00	18398.00	19044.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9900 01	198	9900 01	10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01
9950 01		10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01	& OVER
9950 01	199	9950 01	10661 01	11371 01	12082 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19189 01	19900 01
10000 01		10661 01	11371 01	12082 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19189 01	19900 01	& OVER
10000 01	200	10000 01	10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01
10050 01		10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01	& OVER
10100 01	201	10050 01	10768 01	11486 01	12204 01	12921 01	13639 01	14357 01	15075 01	15793 01	16511 01	17229 01	17948 01	18664 01	19382 01	20100 01
10100 01		10768 01	11486 01	12204 01	12921 01	13639 01	14357 01	15075 01	15793 01	16511 01	17229 01	17948 01	18664 01	19382 01	20100 01	& OVER
10100 01	202	10100 01	10821 01	11543 01	12264 01	12986 01	13707 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01
10150 01		10821 01	11543 01	12264 01	12986 01	13707 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01	& OVER
10150 01	203	10150 01	10875 01	11600 01	12325 01	13050 01	13775 01	14500 01	15225 01	15950 01	16675 01	17400 01	18125 01	18850 01	19575 01	20300 01
10200 01		10875 01	11600 01	12325 01	13050 01	13775 01	14500 01	15225 01	15950 01	16675 01	17400 01	18125 01	18850 01	19575 01	20300 01	& OVER
10200 01	204	10200 01	10929 01	11657 01	12386 01	13114 01	13843 01	14571 01	15300 01	16029 01	16757 01	17486 01	18214 01	18943 01	19671 01	20400 01
10250 01		10929 01	11657 01	12386 01	13114 01	13843 01	14571 01	15300 01	16029 01	16757 01	17486 01	18214 01	18943 01	19671 01	20400 01	& OVER
10250 01	205	10250 01	10982 01	11714 01	12446 01	13179 01	13911 01	14643 01	15375 01	16107 01	16839 01	17571 01	18304 01	19036 01	19768 01	20500 01
10300 01		10982 01	11714 01	12446 01	13179 01	13911 01	14643 01	15375 01	16107 01	16839 01	17571 01	18304 01	19036 01	19768 01	20500 01	& OVER
10300 01	206	10300 01	11036 01	11771 01	12507 01	13243 01	13978 01	14714 01	15450 01	16186 01	16921 01	17657 01	18393 01	19129 01	19864 01	20600 01
10350 01		11036 01	11771 01	12507 01	13243 01	13978 01	14714 01	15450 01	16186 01	16921 01	17657 01	18393 01	19129 01	19864 01	20600 01	& OVER
10350 01	207	10350 01	11089 01	11829 01	12568 01	13307 01	14046 01	14786 01	15525 01	16264 01	17004 01	17743 01	18482 01	19221 01	19961 01	20700 01
10400 01		11089 01	11829 01	12568 01	13307 01	14046 01	14786 01	15525 01	16264 01	17004 01	17743 01	18482 01	19221 01	19961 01	20700 01	& OVER
10400 01	208	10400 01	11143 01	11886 01	12629 01	13371 01	14114 01	14857 01	15600 01	16343 01	17086 01	17829 01	18571 01	19314 01	20057 01	20800 01
10450 01		11143 01	11886 01	12629 01	13371 01	14114 01	14857 01	15600 01	16343 01	17086 01	17829 01	18571 01	19314 01	20057 01	20800 01	& OVER
10450 01	209	10450 01	11196 01	11943 01	12689 01	13436 01	14182 01	14929 01	15675 01	16421 01	17168 01	17914 01	18661 01	19407 01	20154 01	20900 01
10500 01		11196 01	11943 01	12689 01	13436 01	14182 01	14929 01	15675 01	16421 01	17168 01	17914 01	18661 01	19407 01	20154 01	20900 01	& OVER
10500 01	210	10500 01	11250 01	12000 01	12750 01	13500 01	14250 01	15000 01	15750 01	16500 01	17250 01	18000 01	18750 01	19500 01	20250 01	21000 01
10550 01		11250 01	12000 01	12750 01	13500 01	14250 01	15000 01	15750 01	16500 01	17250 01	18000 01	18750 01	19500 01	20250 01	21000 01	& OVER
10550 01	211	10550 01	11304 01	12057 01	12811 01	13564 01	14318 01	15071 01	15825 01	16579 01	17332 01	18086 01	18839 01	19593 01	20346 01	21100 01
10600 01		11304 01	12057 01	12811 01	13564 01	14318 01	15071 01	15825 01	16579 01	17332 01	18086 01	18839 01	19593 01	20346 01	21100 01	& OVER
10600 01	212	10600 01	11357 01	12114 01	12871 01	13629 01	14386 01	15143 01	15900 01	16657 01	17414 01	18171 01	18929 01	19686 01	20443 01	21200 01
10650 01		11357 01	12114 01	12871 01	13629 01	14386 01	15143 01	15900 01	16657 01	17414 01	18171 01	18929 01	19686 01	20443 01	21200 01	& OVER
10650 01	213	10650 01	11411 01	12171 01	12932 01	13693 01	14454 01	15214 01	15975 01	16736 01	17496 01	18257 01	19018 01	19779 01	20539 01	21300 01
10700 01		11411 01	12171 01	12932 01	13693 01	14454 01	15214 01	15975 01	16736 01	17496 01	18257 01	19018 01	19779 01	20539 01	21300 01	& OVER
10700 01	214	10700 01	11464 01	12229 01	12993 01	13757 01	14521 01	15286 01	16050 01	16814 01	17579 01	18343 01	19107 01	19871 01	20636 01	21400 01
10750 01		11464 01	12229 01	12993 01	13757 01	14521 01	15286 01	16050 01	16814 01	17579 01	18343 01	19107 01	19871 01	20636 01	21400 01	& OVER
10750 01	215	10750 01	11518 01	12286 01	13054 01	13821 01	14589 01	15357 01	16125 01	16893 01	17661 01	18429 01	19196 01	19964 01	20732 01	21500 01
10800 01		11518 01	12286 01	13054 01	13821 01	14589 01	15357 01	16125 01	16893 01	17661 01	18429 01	19196 01	19964 01	20732 01	21500 01	& OVER
10800 01	216	10800 01	11571 01	12343 01	13114 01	13886 01	14657 01	15429 01	16200 01	16971 01	17743 01	18514 01	19286 01	20057 01	20829 01	21600 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10850.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	& OVER
10850.00	217	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01
10900.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	& OVER
10900.01	218	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01
10950.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	& OVER
10950.01	219	10950.01	11732.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01
11000.00		11732.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	& OVER
11000.01	220	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01
11050.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	& OVER
11050.01	221	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01
11100.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	& OVER
11100.01	222	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01
11150.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	& OVER
11150.01	223	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01
11200.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	& OVER
11200.01	224	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01
11250.00		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	& OVER
11250.01	225	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	226	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	227	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	228	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	229	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	230	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	231	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	232	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	233	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	234	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WELFARE BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
11750.01	235	11750.01	12549.01	13129.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01
11800.00		11800.00	12429.00	12929.00	13768.00	14607.00	15446.00	16285.00	17124.00	17963.00	18802.00	19641.00	20480.00	21319.00	22158.00	23000.00
11850.01	236	11850.01	12643.01	13186.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11900.00		11900.00	12643.00	13186.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00
11950.01	237	11950.01	12696.01	13243.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01
12000.00		12000.00	12696.00	13243.00	14389.00	15236.00	16082.00	16929.00	17775.00	18621.00	19468.00	20314.00	21161.00	22007.00	22854.00	23700.00
12050.01	238	12050.01	12750.01	13303.01	14451.01	15300.01	16149.01	17000.01	17850.01	18700.01	19550.01	20400.01	21250.01	22100.01	22950.01	23800.01
12100.00		12100.00	12750.00	13303.00	14451.00	15300.00	16149.00	17000.00	17850.00	18700.00	19550.00	20400.00	21250.00	22100.00	22950.00	23800.00
12150.01	239	12150.01	12804.01	13357.01	14511.01	15360.01	16210.01	17060.01	17910.01	18760.01	19610.01	20460.01	21310.01	22160.01	23010.01	23860.01
12200.00		12200.00	12804.00	13357.00	14511.00	15360.00	16210.00	17060.00	17910.00	18760.00	19610.00	20460.00	21310.00	22160.00	23010.00	23860.00
12250.01	240	12250.01	12857.01	13410.01	14564.01	15413.01	16263.01	17113.01	17963.01	18813.01	19663.01	20513.01	21363.01	22213.01	23063.01	23913.01
12300.00		12300.00	12857.00	13410.00	14564.00	15413.00	16263.00	17113.00	17963.00	18813.00	19663.00	20513.00	21363.00	22213.00	23063.00	23913.00
12350.01	241	12350.01	12911.01	13464.01	14617.01	15466.01	16316.01	17166.01	18016.01	18866.01	19716.01	20566.01	21416.01	22266.01	23116.01	23966.01
12400.00		12400.00	12911.00	13464.00	14617.00	15466.00	16316.00	17166.00	18016.00	18866.00	19716.00	20566.00	21416.00	22266.00	23116.00	23966.00
12450.01	242	12450.01	12964.01	13517.01	14670.01	15519.01	16369.01	17219.01	18069.01	18919.01	19769.01	20619.01	21469.01	22319.01	23169.01	24019.01
12500.00		12500.00	12964.00	13517.00	14670.00	15519.00	16369.00	17219.00	18069.00	18919.00	19769.00	20619.00	21469.00	22319.00	23169.00	24019.00
12550.01	243	12550.01	13018.01	13571.01	14724.01	15573.01	16423.01	17273.01	18123.01	18973.01	19823.01	20673.01	21523.01	22373.01	23223.01	24073.01
12600.00		12600.00	13018.00	13571.00	14724.00	15573.00	16423.00	17273.00	18123.00	18973.00	19823.00	20673.00	21523.00	22373.00	23223.00	24073.00
12650.01	244	12650.01	13071.01	13624.01	14777.01	15626.01	16476.01	17326.01	18176.01	19026.01	19876.01	20726.01	21576.01	22426.01	23276.01	24126.01
12700.00		12700.00	13071.00	13624.00	14777.00	15626.00	16476.00	17326.00	18176.00	19026.00	19876.00	20726.00	21576.00	22426.00	23276.00	24126.00
12750.01	245	12750.01	13125.01	13678.01	14826.01	15675.01	16525.01	17375.01	18225.01	19075.01	19925.01	20775.01	21625.01	22475.01	23325.01	24175.01
12800.00		12800.00	13125.00	13678.00	14826.00	15675.00	16525.00	17375.00	18225.00	19075.00	19925.00	20775.00	21625.00	22475.00	23325.00	24175.00
12850.01	246	12850.01	13179.01	13732.01	14880.01	15729.01	16579.01	17429.01	18279.01	19129.01	19979.01	20829.01	21679.01	22529.01	23379.01	24229.01
12900.00		12900.00	13179.00	13732.00	14880.00	15729.00	16579.00	17429.00	18279.00	19129.00	19979.00	20829.00	21679.00	22529.00	23379.00	24229.00
12950.01	247	12950.01	13232.01	13785.01	14926.01	15775.01	16625.01	17475.01	18325.01	19175.01	20025.01	20875.01	21725.01	22575.01	23425.01	24275.01
13000.00		13000.00	13232.00	13785.00	14926.00	15775.00	16625.00	17475.00	18325.00	19175.00	20025.00	20875.00	21725.00	22575.00	23425.00	24275.00
13050.01	248	13050.01	13286.01	13839.01	14980.01	15829.01	16679.01	17529.01	18379.01	19229.01	20079.01	20929.01	21779.01	22629.01	23479.01	24329.01
13100.00		13100.00	13286.00	13839.00	14980.00	15829.00	16679.00	17529.00	18379.00	19229.00	20079.00	20929.00	21779.00	22629.00	23479.00	24329.00
13150.01	249	13150.01	13339.01	13892.01	15033.01	15882.01	16732.01	17582.01	18432.01	19282.01	20132.01	20982.01	21832.01	22682.01	23532.01	24382.01
13200.00		13200.00	13339.00	13892.00	15033.00	15882.00	16732.00	17582.00	18432.00	19282.00	20132.00	20982.00	21832.00	22682.00	23532.00	24382.00
13250.01	250	13250.01	13393.01	13946.01	15087.01	15936.01	16786.01	17636.01	18486.01	19336.01	20186.01	21036.01	21886.01	22736.01	23586.01	24436.01
13300.00		13300.00	13393.00	13946.00	15087.00	15936.00	16786.00	17636.00	18486.00	19336.00	20186.00	21036.00	21886.00	22736.00	23586.00	24436.00
13350.01	251	13350.01	13446.01	14000.01	15141.01	16000.01	16850.01	17700.01	18550.01	19400.01	20250.01	21100.01	21950.01	22800.01	23650.01	24500.01
13400.00		13400.00	13446.00	14000.00	15141.00	16000.00	16850.00	17700.00	18550.00	19400.00	20250.00	21100.00	21950.00	22800.00	23650.00	24500.00
13450.01	252	13450.01	13500.01	14054.01	15195.01	16054.01	16904.01	17754.01	18604.01	19454.01	20304.01	21154.01	22004.01	22854.01	23704.01	24554.01
13500.00		13500.00	13500.00	14054.00	15195.00	16054.00	16904.00	17754.00	18604.00	19454.00	20304.00	21154.00	22004.00	22854.00	23704.00	24554.00
13550.01	253	13550.01	13554.01	14108.01	15249.01	16108.01	16958.01	17808.01	18658.01	19508.01	20358.01	21208.01	22058.01	22908.01	23758.01	24608.01
13600.00		13600.00	13554.00	14108.00	15249.00	16108.00	16958.00	17808.00	18658.00	19508.00	20358.00	21208.00	22058.00	22908.00	23758.00	24608.00
13650.01		13650.01	13608.01	14162.01	15353.01	16212.01	17062.01	17912.01	18762.01	19612.01	20462.01	21312.01	22162.01	23012.01	23862.01	24712.01
13700.00		13700.00	13608.00	14162.00	15353.00	16212.00	17062.00	17912.00	18762.00	19612.00	20462.00	21312.00	22162.00	23012.00	23862.00	24712.00
13750.01		13750.01	13662.01	14216.01	15407.01	16266.01	17116.01	17966.01	18816.01	19666.01	20516.01	21366.01	22216.01	23066.01	23916.01	24766.01
13800.00		13800.00	13662.00	14216.00	15407.00	16266.00	17116.00	17966.00	18816.00	19666.00	20516.00	21366.00	22216.00	23066.00	23916.00	24766.00
13850.01		13850.01	13716.01	14270.01	15461.01	16320.01	17170.01	18020.01	18870.01	19720.01	20570.01	21420.01	22270.01	23120.01	23970.01	24820.01
13900.00		13900.00	13716.00	14270.00	15461.00	16320.00	17170.00	18020.00	18870.00	19720.00	20570.00	21420.00	22270.00	23120.00	23970.00	24820.00
13950.01		13950.01	13770.01	14324.01	15515.01	16374.01	17224.01	18074.01	18924.01	19774.01	20624.01	21474.01	22324.01	23174.01	24024.01	24874.01
14000.00		14000.00	13770.00	14324.00	15515.00	16374.00	17224.00	18074.00	18924.00	19774.00	20624.00	21474.00	22324.00	23174.00	24024.00	24874.00
14050.01		14050.01	13824.01	14378.01	15569.01	16428.01	17278.01	18128.01	18978.01	19828.01	20678.01	21528.01	22378.01	23228.01	24078.01	24928.01
14100.00		14100.00	13824.00	14378.00	15569.00	16428.00	17278.00	18128.00	18978.00	19828.00	20678.00	21528.00	22378.00	23228.00	24078.00	24928.00
14150.01		14150.01	13878.01	14432.01	15623.01	16482.01	17332.01	18182.01	19032.01	19882.01	20732.01	21582.01	22432.01	23282.01	24132.01	24982.01
14200.00		14200.00	13878.00	14432.00	15623.00	16482.00	17332.00	18182.00	19032.00	19882.00	20732.00	21582.00	22432.00	23282.00	24132.00	24982.00
14250.01		14250.01	13932.01	14486.01	15677.01	16536.01	17386.01	18236.01	19086.01	19936.01	20786.01	21636.01	22486.01	23336.01	24186.01	25036.01
14300.00		14300.00	13932.00	14486.00	15677.00	16536.00	17386.00	18236.00	19086.00	19936.00	20786.00	21636.00	22486.00	23336.00	24186.00	25036.00
14350.01		14350.01	13986.01	14540.01	15731.01	16590.01	17440.01	18290.01	19140.01	19990.01	20840.01	21690.01	22540.01	23390.01	24240.01	25090.01
14400.00		14400.00	13986.00	14540.00	15731.00	16590.00	17440.00	18290.00	19140.00	19990.00	20840.00	21690.00	22540.00	23390.00	24240.00	25090.00
14450.01		14450.01	14040.01	14594.01	15785.01	16644.01	17494.01	18344.01	19194.01	20044.01	20894.01	21744.01	22594.01	23444.01	24294.01	25144.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12700.00	12700.00	13551.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	254	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22678.01	23585.01	24493.01	25400.01
12750.00	255	13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22678.00	23585.00	24493.00	25400.00	& OVER
12750.01	255	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00	256	13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	256	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00	257	13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	257	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00	258	13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	258	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00	259	13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	259	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00	260	13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	260	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00	261	13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	261	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00	262	13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	262	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00	263	14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	263	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00	264	14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	264	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00	265	14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	265	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00	266	14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	266	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00	267	14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	267	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00	268	14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	268	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
13450.00	269	14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER
13450.01	269	13450.01	14411.01	15371.01	16332.01	17293.01	18254.01	19214.01	20175.01	21136.01	22096.01	23057.01	24018.01	24979.01	25939.01	26900.01
13500.00	270	14411.00	15371.00	16332.00	17293.00	18254.00	19214.00	20175.00	21136.00	22096.00	23057.00	24018.00	24979.00	25939.00	26900.00	& OVER
13500.01	270	13500.01	14464.01	15429.01	16393.01	17357.01	18321.01	19286.01	20250.01	21214.01	22179.01	23143.01	24107.01	25071.01	26036.01	27000.01
13550.00	271	14464.00	15429.00	16393.00	17357.00	18321.00	19286.00	20250.00	21214.00	22179.00	23143.00	24107.00	25071.00	26036.00	27000.00	& OVER
13550.01	271	13550.01	14518.01	15486.01	16454.01	17421.01	18389.01	19357.01	20325.01	21293.01	22261.01	23229.01	24196.01	25164.01	26132.01	27100.01
13600.00		14518.00	15486.00	16454.00	17421.00	18389.00	19357.00	20325.00	21293.00	22261.00	23229.00	24196.00	25164.00	26132.00	27100.00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
13600 01	272	13600 01	14571 01	15543 01	16514 01	17486 01	18457 01	19429 01	20400 01	21371 01	22343 01	23314 01	24286 01	25257 01	26229 01	27200 01
13650 00		14571 00	15543 00	16514 00	17486 00	18457 00	19429 00	20400 00	21371 00	22343 00	23314 00	24286 00	25257 00	26229 00	27200 00	& OVER
13650 01	273	13650 01	14625 01	15600 01	16575 01	17550 01	18525 01	19500 01	20475 01	21450 01	22425 01	23400 01	24375 01	25350 01	26325 01	27300 01
13700 00		14625 00	15600 00	16575 00	17550 00	18525 00	19500 00	20475 00	21450 00	22425 00	23400 00	24375 00	25350 00	26325 00	27300 00	& OVER
13700 01	274	13700 01	14679 01	15657 01	16638 01	17614 01	18593 01	19571 01	20550 01	21529 01	22507 01	23486 01	24464 01	25443 01	26421 01	27400 01
13750 00		14679 00	15657 00	16638 00	17614 00	18593 00	19571 00	20550 00	21529 00	22507 00	23486 00	24464 00	25443 00	26421 00	27400 00	& OVER
13750 01	275	13750 01	14732 01	15714 01	16696 01	17679 01	18661 01	19643 01	20625 01	21607 01	22589 01	23571 01	24554 01	25536 01	26518 01	27500 01
13800 00		14732 00	15714 00	16696 00	17679 00	18661 00	19643 00	20625 00	21607 00	22589 00	23571 00	24554 00	25536 00	26518 00	27500 00	& OVER
13800 01	276	13800 01	14786 01	15771 01	16757 01	17743 01	18729 01	19714 01	20700 01	21686 01	22671 01	23657 01	24643 01	25629 01	26614 01	27600 01
13850 00		14786 00	15771 00	16757 00	17743 00	18729 00	19714 00	20700 00	21686 00	22671 00	23657 00	24643 00	25629 00	26614 00	27600 00	& OVER
13850 01	277	13850 01	14839 01	15829 01	16818 01	17807 01	18796 01	19786 01	20775 01	21764 01	22754 01	23743 01	24732 01	25721 01	26711 01	27700 01
13900 00		14839 00	15829 00	16818 00	17807 00	18796 00	19786 00	20775 00	21764 00	22754 00	23743 00	24732 00	25721 00	26711 00	27700 00	& OVER
13900 01	278	13900 01	14893 01	15886 01	16879 01	17871 01	18864 01	19857 01	20850 01	21841 01	22836 01	23829 01	24821 01	25814 01	26807 01	27800 01
13950 00		14893 00	15886 00	16879 00	17871 00	18864 00	19857 00	20850 00	21843 00	22836 00	23829 00	24821 00	25814 00	26807 00	27800 00	& OVER
13950 01	279	13950 01	14946 01	15943 01	16939 01	17936 01	18932 01	19929 01	20925 01	21921 01	22918 01	23914 01	24911 01	25907 01	26904 01	27900 01
14000 00		14946 00	15943 00	16939 00	17936 00	18932 00	19929 00	20925 00	21921 00	22918 00	23914 00	24911 00	25907 00	26904 00	27900 00	& OVER
14000 01	280	14000 01	15000 01	16000 01	17000 01	18000 01	19000 01	20000 01	21000 01	22000 01	23000 01	24000 01	25000 01	26000 01	27000 01	28000 01
14050 00		15000 00	16000 00	17000 00	18000 00	19000 00	20000 00	21000 00	22000 00	23000 00	24000 00	25000 00	26000 00	27000 00	28000 00	& OVER
14050 01	281	14050 01	15054 01	16057 01	17061 01	18064 01	19068 01	20071 01	21075 01	22079 01	23082 01	24086 01	25089 01	26093 01	27096 01	28100 01
14100 00		15054 00	16057 00	17061 00	18064 00	19068 00	20071 00	21075 00	22079 00	23082 00	24086 00	25089 00	26093 00	27096 00	28100 00	& OVER
14100 01	282	14100 01	15107 01	16114 01	17121 01	18129 01	19136 01	20143 01	21150 01	22157 01	23164 01	24171 01	25179 01	26186 01	27193 01	28200 01
14150 00		15107 00	16114 00	17121 00	18129 00	19136 00	20143 00	21150 00	22157 00	23164 00	24171 00	25179 00	26186 00	27193 00	28200 00	& OVER
14150 01	283	14150 01	15161 01	16171 01	17182 01	18193 01	19204 01	20214 01	21225 01	22236 01	23246 01	24257 01	25268 01	26279 01	27289 01	28300 01
14200 00		15161 00	16171 00	17182 00	18193 00	19204 00	20214 00	21225 00	22236 00	23246 00	24257 00	25268 00	26279 00	27289 00	28300 00	& OVER
14200 01	284	14200 01	15214 01	16229 01	17243 01	18257 01	19271 01	20286 01	21300 01	22314 01	23329 01	24343 01	25357 01	26371 01	27386 01	28400 01
14250 00		15214 00	16229 00	17243 00	18257 00	19271 00	20286 00	21300 00	22314 00	23329 00	24343 00	25357 00	26371 00	27386 00	28400 00	& OVER
14250 01	285	14250 01	15268 01	16286 01	17304 01	18321 01	19339 01	20357 01	21375 01	22393 01	23411 01	24429 01	25446 01	26464 01	27482 01	28500 01
14300 00		15268 00	16286 00	17304 00	18321 00	19339 00	20357 00	21375 00	22393 00	23411 00	24429 00	25446 00	26464 00	27482 00	28500 00	& OVER
14300 01	286	14300 01	15321 01	16343 01	17364 01	18386 01	19407 01	20429 01	21450 01	22471 01	23493 01	24514 01	25536 01	26557 01	27579 01	28600 01
14350 00		15321 00	16343 00	17364 00	18386 00	19407 00	20429 00	21450 00	22471 00	23493 00	24514 00	25536 00	26557 00	27579 00	28600 00	& OVER
14350 01	287	14350 01	15375 01	16400 01	17425 01	18450 01	19475 01	20500 01	21525 01	22550 01	23575 01	24600 01	25625 01	26650 01	27675 01	28700 01
14400 00		15375 00	16400 00	17425 00	18450 00	19475 00	20500 00	21525 00	22550 00	23575 00	24600 00	25625 00	26650 00	27675 00	28700 00	& OVER
14400 01	288	14400 01	15429 01	16457 01	17486 01	18514 01	19543 01	20571 01	21600 01	22629 01	23657 01	24686 01	25714 01	26743 01	27771 01	28800 01
14450 00		15429 00	16457 00	17486 00	18514 00	19543 00	20571 00	21600 00	22629 00	23657 00	24686 00	25714 00	26743 00	27771 00	28800 00	& OVER
14450 01	289	14450 01	15482 01	16514 01	17546 01	18579 01	19611 01	20643 01	21675 01	22707 01	23739 01	24771 01	25804 01	26836 01	27868 01	28900 01
14500 00		15482 00	16514 00	17546 00	18579 00	19611 00	20643 00	21675 00	22707 00	23739 00	24771 00	25804 00	26836 00	27868 00	28900 00	& OVER
14500 01	290	14500 01	15536 01	16571 01	17607 01	18643 01	19679 01	20714 01	21750 01	22786 01	23821 01	24857 01	25893 01	26929 01	27964 01	29000 01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
14550 00		15536 00	16571 00	17607 00	18643 00	19679 00	20714 00	21750 00	22786 00	23821 00	24857 00	25893 00	26929 00	27964 00	29000 00	& OVER
14550 01	291	14550 01	15589 01	16629 01	17668 01	18707 01	19746 01	20786 01	21825 01	22864 01	23904 01	24943 01	25982 01	27021 01	28061 01	29100 01
14600 00		15589 00	16629 00	17668 00	18707 00	19746 00	20786 00	21825 00	22864 00	23904 00	24943 00	25982 00	27021 00	28061 00	29100 00	& OVER
14600 01	292	14600 01	15643 01	16686 01	17729 01	18771 01	19814 01	20857 01	21900 01	22943 01	23986 01	25029 01	26071 01	27114 01	28157 01	29200 01
14650 00		15643 00	16686 00	17729 00	18771 00	19814 00	20857 00	21900 00	22943 00	23986 00	25029 00	26071 00	27114 00	28157 00	29200 00	& OVER
14650 01	293	14650 01	15696 01	16743 01	17789 01	18836 01	19882 01	20929 01	21975 01	23021 01	24068 01	25114 01	26161 01	27207 01	28254 01	29300 01
14700 00		15696 00	16743 00	17789 00	18836 00	19882 00	20929 00	21975 00	23021 00	24068 00	25114 00	26161 00	27207 00	28254 00	29300 00	& OVER
14700 01	294	14700 01	15750 01	16800 01	17850 01	18900 01	19950 01	21000 01	22050 01	23100 01	24150 01	25200 01	26250 01	27300 01	28350 01	29400 01
14750 00		15750 00	16800 00	17850 00	18900 00	19950 00	21000 00	22050 00	23100 00	24150 00	25200 00	26250 00	27300 00	28350 00	29400 00	& OVER
14750 01	295	14750 01	15804 01	16857 01	17911 01	18964 01	20018 01	21071 01	22125 01	23179 01	24232 01	25286 01	26339 01	27393 01	28446 01	29500 01
14800 00		15804 00	16857 00	17911 00	18964 00	20018 00	21071 00	22125 00	23179 00	24232 00	25286 00	26339 00	27393 00	28446 00	29500 00	& OVER
14800 01	296	14800 01	15857 01	16914 01	17971 01	19029 01	20086 01	21143 01	22200 01	23257 01	24314 01	25371 01	26429 01	27486 01	28543 01	29600 01
14850 00		15857 00	16914 00	17971 00	19029 00	20086 00	21143 00	22200 00	23257 00	24314 00	25371 00	26429 00	27486 00	28543 00	29600 00	& OVER
14850 01	297	14850 01	15911 01	16971 01	18032 01	19093 01	20154 01	21214 01	22275 01	23336 01	24396 01	25457 01	26518 01	27579 01	28639 01	29700 01
14900 00		15911 00	16971 00	18032 00	19093 00	20154 00	21214 00	22275 00	23336 00	24396 00	25457 00	26518 00	27579 00	28639 00	29700 00	& OVER
14900 01	298	14900 01	15964 01	17029 01	18093 01	19157 01	20221 01	21286 01	22350 01	23414 01	24478 01	25543 01	26607 01	27671 01	28736 01	29800 01
14950 00		15964 00	17029 00	18093 00	19157 00	20221 00	21286 00	22350 00	23414 00	24478 00	25543 00	26607 00	27671 00	28736 00	29800 00	& OVER
14950 01	299	14950 01	16018 01	17086 01	18154 01	19221 01	20289 01	21357 01	22425 01	23493 01	24561 01	25629 01	26696 01	27764 01	28832 01	29900 01
15000 00		16018 00	17086 00	18154 00	19221 00	20289 00	21357 00	22425 00	23493 00	24561 00	25629 00	26696 00	27764 00	28832 00	29900 00	& OVER
15000 01	300	15000 01	16071 01	17143 01	18214 01	19286 01	20357 01	21429 01	22500 01	23571 01	24643 01	25714 01	26786 01	27857 01	28929 01	30000 01
15050 00		16071 00	17143 00	18214 00	19286 00	20357 00	21429 00	22500 00	23571 00	24643 00	25714 00	26786 00	27857 00	28929 00	30000 00	& OVER
15050 01	301	15050 01	16125 01	17200 01	18275 01	19350 01	20425 01	21500 01	22575 01	23650 01	24725 01	25800 01	26875 01	27950 01	29025 01	30100 01
15100 00		16125 00	17200 00	18275 00	19350 00	20425 00	21500 00	22575 00	23650 00	24725 00	25800 00	26875 00	27950 00	29025 00	30100 00	& OVER
15100 01	302	15100 01	16179 01	17257 01	18336 01	19414 01	20493 01	21571 01	22650 01	23729 01	24807 01	25886 01	26964 01	28043 01	29121 01	30200 01
15150 00		16179 00	17257 00	18336 00	19414 00	20493 00	21571 00	22650 00	23729 00	24807 00	25886 00	26964 00	28043 00	29121 00	30200 00	& OVER
15150 01	303	15150 01	16232 01	17314 01	18396 01	19479 01	20561 01	21643 01	22725 01	23807 01	24889 01	25971 01	27054 01	28136 01	29218 01	30300 01
15200 00		16232 00	17314 00	18396 00	19479 00	20561 00	21643 00	22725 00	23807 00	24889 00	25971 00	27054 00	28136 00	29218 00	30300 00	& OVER
15200 01	304	15200 01	16286 01	17371 01	18457 01	19543 01	20629 01	21714 01	22800 01	23886 01	24971 01	26057 01	27143 01	28229 01	29314 01	30400 01
15250 00		16286 00	17371 00	18457 00	19543 00	20629 00	21714 00	22800 00	23886 00	24971 00	26057 00	27143 00	28229 00	29314 00	30400 00	& OVER
15250 01	305	15250 01	16339 01	17429 01	18518 01	19607 01	20696 01	21786 01	22875 01	23964 01	25054 01	26143 01	27232 01	28321 01	29411 01	30500 01
15300 00		16339 00	17429 00	18518 00	19607 00	20696 00	21786 00	22875 00	23964 00	25054 00	26143 00	27232 00	28321 00	29411 00	30500 00	& OVER
15300 01	306	15300 01	16393 01	17486 01	18579 01	19671 01	20764 01	21857 01	22950 01	24043 01	25136 01	26229 01	27321 01	28414 01	29507 01	30600 01
15350 00		16393 00	17486 00	18579 00	19671 00	20764 00	21857 00	22950 00	24043 00	25136 00	26229 00	27321 00	28414 00	29507 00	30600 00	& OVER
15350 01	307	15350 01	16446 01	17543 01	18639 01	19736 01	20832 01	21929 01	23025 01	24121 01	25218 01	26314 01	27411 01	28507 01	29604 01	30700 01
15400 00		16446 00	17543 00	18639 00	19736 00	20832 00	21929 00	23025 00	24121 00	25218 00	26314 00	27411 00	28507 00	29604 00	30700 00	& OVER
15400 01	308	15400 01	16500 01	17600 01	18700 01	19800 01	20900 01	22000 01	23100 01	24200 01	25300 01	26400 01	27500 01	28600 01	29700 01	30800 01
15450 00		16500 00	17600 00	18700 00	19800 00	20900 00	22000 00	23100 00	24200 00	25300 00	26400 00	27500 00	28600 00	29700 00	30800 00	& OVER

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
15450 01	309	15450 01	16554 01	17657 01	18761 01	19864 01	20968 01	22071 01	23175 01	24279 01	25382 01	26486 01	27589 01	28693 01	29796 01	30900 01
15500 00		16554 00	17657 00	18761 00	19864 00	20968 00	22071 00	23175 00	24279 00	25382 00	26486 00	27589 00	28693 00	29796 00	30900 00	& OVER
15500 01	310	15500 01	16607 01	17714 01	18821 01	19929 01	21036 01	22143 01	23250 01	24357 01	25464 01	26571 01	27679 01	28786 01	29893 01	31000 01
15550 00		16607 00	17714 00	18821 00	19929 00	21036 00	22143 00	23250 00	24357 00	25464 00	26571 00	27679 00	28786 00	29893 00	31000 00	& OVER
15550 01	311	15550 01	16681 01	17771 01	18882 01	19993 01	21104 01	22214 01	23325 01	24436 01	25546 01	26657 01	27768 01	28879 01	29989 01	31100 01
15600 00		16681 00	17771 00	18882 00	19993 00	21104 00	22214 00	23325 00	24436 00	25546 00	26657 00	27768 00	28879 00	29989 00	31100 00	& OVER
15600 01	312	15600 01	16714 01	17829 01	18943 01	20057 01	21171 01	22286 01	23400 01	24514 01	25629 01	26743 01	27857 01	28971 01	30086 01	31200 01
15650 00		16714 00	17829 00	18943 00	20057 00	21171 00	22286 00	23400 00	24514 00	25629 00	26743 00	27857 00	28971 00	30086 00	31200 00	& OVER
15650 01	313	15650 01	16788 01	17886 01	19004 01	20121 01	21239 01	22357 01	23475 01	24593 01	25711 01	26829 01	27946 01	29064 01	30182 01	31300 01
15700 00		16788 00	17886 00	19004 00	20121 00	21239 00	22357 00	23475 00	24593 00	25711 00	26829 00	27946 00	29064 00	30182 00	31300 00	& OVER
15700 01	314	15700 01	16821 01	17943 01	19064 01	20186 01	21307 01	22429 01	23550 01	24671 01	25793 01	26914 01	28036 01	29157 01	30279 01	31400 01
15750 00		16821 00	17943 00	19064 00	20186 00	21307 00	22429 00	23550 00	24671 00	25793 00	26914 00	28036 00	29157 00	30279 00	31400 00	& OVER
15750 01	315	15750 01	16875 01	18000 01	19125 01	20250 01	21375 01	22500 01	23625 01	24750 01	25875 01	27000 01	28125 01	29250 01	30375 01	31500 01
15800 00		16875 00	18000 00	19125 00	20250 00	21375 00	22500 00	23625 00	24750 00	25875 00	27000 00	28125 00	29250 00	30375 00	31500 00	& OVER
15800 01	316	15800 01	16929 01	18057 01	19186 01	20314 01	21443 01	22571 01	23700 01	24829 01	25957 01	27086 01	28214 01	29343 01	30471 01	31600 01
15850 00		16929 00	18057 00	19186 00	20314 00	21443 00	22571 00	23700 00	24829 00	25957 00	27086 00	28214 00	29343 00	30471 00	31600 00	& OVER
15850 01	317	15850 01	16982 01	18114 01	19246 01	20379 01	21511 01	22643 01	23775 01	24907 01	26039 01	27171 01	28304 01	29436 01	30568 01	31700 01
15900 00		16982 00	18114 00	19246 00	20379 00	21511 00	22643 00	23775 00	24907 00	26039 00	27171 00	28304 00	29436 00	30568 00	31700 00	& OVER
15900 01	318	15900 01	17036 01	18171 01	19307 01	20443 01	21579 01	22714 01	23850 01	24986 01	26121 01	27257 01	28393 01	29529 01	30664 01	31800 01
15950 00		17036 00	18171 00	19307 00	20443 00	21579 00	22714 00	23850 00	24986 00	26121 00	27257 00	28393 00	29529 00	30664 00	31800 00	& OVER
15950 01	319	15950 01	17089 01	18229 01	19368 01	20507 01	21646 01	22786 01	23925 01	25064 01	26204 01	27343 01	28482 01	29621 01	30761 01	31900 01
16000 00		17089 00	18229 00	19368 00	20507 00	21646 00	22786 00	23925 00	25064 00	26204 00	27343 00	28482 00	29621 00	30761 00	31900 00	& OVER
16000 01	320	16000 01	17143 01	18286 01	19429 01	20571 01	21714 01	22857 01	24000 01	25143 01	26286 01	27429 01	28571 01	29714 01	30857 01	32000 01
16050 00		17143 00	18286 00	19429 00	20571 00	21714 00	22857 00	24000 00	25143 00	26286 00	27429 00	28571 00	29714 00	30857 00	32000 00	& OVER
16050 01	321	16050 01	17196 01	18343 01	19489 01	20636 01	21782 01	22929 01	24075 01	25221 01	26368 01	27514 01	28661 01	29807 01	30954 01	32100 01
16100 00		17196 00	18343 00	19489 00	20636 00	21782 00	22929 00	24075 00	25221 00	26368 00	27514 00	28661 00	29807 00	30954 00	32100 00	& OVER
16100 01	322	16100 01	17250 01	18400 01	19550 01	20700 01	21850 01	23000 01	24150 01	25300 01	26450 01	27600 01	28750 01	29900 01	31050 01	32200 01
16150 00		17250 00	18400 00	19550 00	20700 00	21850 00	23000 00	24150 00	25300 00	26450 00	27600 00	28750 00	29900 00	31050 00	32200 00	& OVER
16150 01	323	16150 01	17304 01	18457 01	19611 01	20764 01	21918 01	23071 01	24225 01	25379 01	26532 01	27686 01	28839 01	29993 01	31146 01	32300 01
16200 00		17304 00	18457 00	19611 00	20764 00	21918 00	23071 00	24225 00	25379 00	26532 00	27686 00	28839 00	29993 00	31146 00	32300 00	& OVER
16200 01	324	16200 01	17357 01	18514 01	19671 01	20829 01	21986 01	23143 01	24300 01	25457 01	26614 01	27771 01	28929 01	30086 01	31243 01	32400 01
16250 00		17357 00	18514 00	19671 00	20829 00	21986 00	23143 00	24300 00	25457 00	26614 00	27771 00	28929 00	30086 00	31243 00	32400 00	& OVER
16250 01	325	16250 01	17411 01	18571 01	19732 01	20893 01	22054 01	23214 01	24375 01	25536 01	26696 01	27857 01	29018 01	30179 01	31339 01	32500 01
16300 00		17411 00	18571 00	19732 00	20893 00	22054 00	23214 00	24375 00	25536 00	26696 00	27857 00	29018 00	30179 00	31339 00	32500 00	& OVER
16300 01	326	16300 01	17464 01	18629 01	19793 01	20957 01	22121 01	23286 01	24450 01	25614 01	26779 01	27943 01	29107 01	30271 01	31436 01	32600 01
& OVER		17464 00	18629 00	19793 00	20957 00	22121 00	23286 00	24450 00	25614 00	26779 00	27943 00	29107 00	30271 00	31436 00	32600 00	& OVER

034372211

SENATE BILL NO. 1114

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact §§ 60.2-116, 60.2-602, 60.2-607, and 60.2-612 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 60.2-203.1, 60.2-203.2, and 60.2-602.1, relating to unemployment compensation; weekly benefit amount.

Patrons—Saslaw, Whipple and Ticer; Delegate: Brink

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-116, 60.2-602, 60.2-607, and 60.2-612 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding sections numbered 60.2-203.1, 60.2-203.2, and 60.2-602.1 as follows:

§ 60.2-116. Reciprocal agreements.

A. Subject to the approval of the Governor, the Commission is hereby authorized to enter into arrangements with the appropriate agencies of other states or the federal government whereby individuals performing services in this and other states for a single employing unit under circumstances not specifically provided for in §§ 60.2-212 through 60.2-219, or under similar provisions in the unemployment compensation laws of such other states, shall be deemed to be engaged in employment performed entirely within this Commonwealth or within one of such other states. Such arrangements may set forth terms whereby the potential right to benefits accumulated under the unemployment compensation laws of one or more states or under such a law of the federal government, or both, may constitute the basis for the payment of benefits through a single appropriate agency of any state under terms which the Commission finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund.

B. Subject to the approval of the Governor, the Commission is also authorized to enter into arrangements with the appropriate agencies of other states or of the federal government:

1. a. Whereby wages or services, upon the basis of which an individual may become entitled to benefits under the unemployment compensation law of another state or of the federal government, shall be deemed to be wages for employment by employers for the purposes of §§ 60.2-602, 60.2-602.1, 60.2-606, 60.2-607, 60.2-609, 60.2-610, 60.2-611, subdivision 1 of § 60.2-612 and §§ 60.2-614 through 60.2-617, provided such other state agency or agency of the federal government has agreed to reimburse the fund for such portion of benefits paid under this title upon the basis of such wages or services as the Commission finds will be fair and reasonable as to all affected interests; and

b. Whereby the Commission will reimburse other state or federal agencies charged with the administration of unemployment compensation laws with such reasonable portion of benefits, paid under the law of any such other states or of the federal government upon the basis of employment or wages for employment by employers, as the Commission finds will be fair and reasonable as to all affected interests.

2. Reimbursements so payable under subdivision 1 b of this subsection shall be deemed to be benefits for the purposes of §§ 60.2-300 through 60.2-304, but no reimbursement so payable shall be charged against any employer's account for the purposes of §§ 60.2-526 through 60.2-531. The Commission is hereby authorized to make to other state or federal agencies and receive from such other state or federal agencies, reimbursements from or to the fund, in accordance with arrangements pursuant to this section.

C. Subject to the approval of the Governor, the Commission is also authorized to enter into arrangements with the appropriate agencies of other states or of the federal government:

1. Whereby the Commission may deduct, in accordance with the provisions of § 60.2-633, from unemployment benefits otherwise payable to an individual an amount equal to any overpayment made to such individual under an unemployment benefit program of the United States or of any other state, and not previously recovered. The amount so deducted shall be paid to the jurisdiction under whose

54 program such overpayment was made and in accordance with the arrangement between the
55 Commission and the jurisdiction.

56 2. Whereby the United States agrees to allow the Commission to recover from unemployment
57 benefits otherwise payable to an individual under an unemployment benefit program of the United
58 States any overpayments made by the Commission to such individual under this title and not
59 previously recovered, in accordance with the same procedures that apply under subdivision 1 of this
60 subsection.

61 3. The amendments made by this subsection shall apply to recoveries made on or after July 1,
62 1987, and shall apply with respect to overpayments made before, on, or after such date.

63 § 60.2-203.1. Average Annual Wage.

64 *The Commission shall determine the "average annual wage" on or before the first Sunday in July*
65 *of each year as follows: the total wages of taxable employees, reported on contribution reports to the*
66 *Commission for the 12-month period ending the preceding December 31, shall be divided by the*
67 *average monthly number of taxable workers. The average monthly number of taxable workers shall be*
68 *determined by dividing the total number of taxable workers for the same reporting period by 12.*

69 § 60.2-203.2. Average Weekly Wage.

70 *The Commission shall determine the "average weekly wage" by dividing the average annual wage*
71 *by 52, and if the quotient is not a whole dollar, rounding to the next lower whole dollar.*

72 § 60.2-602. Weekly benefit amount.

73 A. Beginning September 9, 2001, and expiring January 45, 2003, for claims filed on or after
74 September 9, 2001, and for claims for which a claimant had established a benefit year as of
75 September 9, 2001, an eligible individual's weekly "benefit amount" shall be the amount appearing in
76 Column B in the "Benefit Table" in this section on the line on which in Column A of such table,
77 there appears the total wages for insured work paid to such individual in the two quarters of his base
78 period in which such total wages were highest.

79 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	69	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	5179.01
2550.01	70	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	5279.01
2600.01	71	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	5379.01
2650.01	73	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	5479.01
2700.01	74	2700.01	2893.01	3086.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	5579.01
2750.01	76	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	5679.01
2800.01	77	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	5779.01
2850.01	78	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	5879.01
2900.01	80	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	5979.01
2950.01	81	2950.01	3161.01	3371.01	3582.01	3793.01	4004.01	4214.01	4425.01	4636.01	4846.01	5057.01	5268.01	5479.01	5689.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	4004.00	4214.00	4425.00	4636.00	4846.00	5057.00	5268.00	5479.00	5689.00	5900.00	6079.01
3000.01	82	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	6179.01
3050.01	84	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	6279.01
3100.01	85	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	6379.01
3150.01	87	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	6479.01
3200.01	88	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	6579.01
3250.01	89	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	6679.01
3300.01	91	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	6779.01
3350.01	92	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	6879.01
3400.01	93	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	6979.01
3450.01	95	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	7079.01
3500.01	96	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	7179.01
3550.01	97	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	7279.01
3600.01	99	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	7379.01
3650.01	100	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	7479.01
3700.01	102	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	7579.01
3750.01	103	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	7679.01
3800.01	104	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	7779.01
3850.01	106	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	7879.01
3900.01	107	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	7979.01
3950.01	108	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361										

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4150.00		4393.00	4608.00	4978.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	114	4150.01	4448.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.00		4448.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	115	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	117	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	118	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER
4350.01	119	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01
4400.00		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER
4400.01	121	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01
4450.00		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER
4450.01	122	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01
4500.00		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER
4500.01	124	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01
4550.00		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER
4550.01	125	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01
4600.00		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER
4600.01	126	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01
4650.00		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER
4650.01	128	4650.01	4982.01	5314.01	5648.01	5983.01	6317.01	6651.01	6985.01	7319.01	7653.01	7987.01	8321.01	8655.01	8989.01	9300.01
4700.00		4982.00	5314.00	5648.00	5983.00	6317.00	6651.00	6985.00	7319.00	7653.00	7987.00	8321.00	8655.00	8989.00	9300.00	& OVER
4700.01	129	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01
4750.00		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER
4750.01	130	4750.01	5089.01	5429.01	5769.01	6109.01	6449.01	6789.01	7129.01	7469.01	7809.01	8149.01	8489.01	8829.01	9169.01	9500.01
4800.00		5089.00	5429.00	5769.00	6109.00	6449.00	6789.00	7129.00	7469.00	7809.00	8149.00	8489.00	8829.00	9169.00	9500.00	& OVER
4800.01	132	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01
4850.00		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER
4850.01	133	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.00		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	135	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.00		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	136	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.00		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	137	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.00		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	139	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.00		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	140	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.00		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	141	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.00		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	143	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.00		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	144	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	146	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	147	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9553.01	9935.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9553.00	9935.00	10318.00	10700.00	& OVER
5400.01	148	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	150	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	151	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	152	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	154	5600.01	6000.01	6400.01	6800.01	7200.01	7600.01	8000.01	8400.01	8800.01	9200.01	9600				

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5750 01	158	5750 01	6181 01	6571 01	6982 01	7393 01	7804 01	8214 01	8625 01	9036 01	9446 01	9857 01	10268 01	10679 01	11089 01	11500 01
5800 01		6161 00	6571 00	6982 00	7393 00	7804 00	8214 00	8625 00	9036 00	9446 00	9857 00	10268 00	10679 00	11089 00	11500 00	& OVER
5800 01	159	5800 01	6214 01	6629 01	7043 01	7457 01	7871 01	8286 01	8700 01	9114 01	9529 01	9943 01	10357 01	10771 01	11186 01	11600 01
5850 01		6214 00	6629 00	7043 00	7457 00	7871 00	8286 00	8700 00	9114 00	9529 00	9943 00	10357 00	10771 00	11186 00	11600 00	& OVER
5850 01	161	5850 01	6268 01	6686 01	7104 01	7521 01	7939 01	8357 01	8775 01	9193 01	9611 01	10029 01	10446 01	10864 01	11282 01	11700 01
5900 01		6268 00	6686 00	7104 00	7521 00	7939 00	8357 00	8775 00	9193 00	9611 00	10029 00	10446 00	10864 00	11282 00	11700 00	& OVER
5900 01	162	5900 01	6321 01	6743 01	7164 01	7586 01	8007 01	8429 01	8850 01	9271 01	9693 01	10114 01	10536 01	10957 01	11379 01	11800 01
5950 01		6321 00	6743 00	7164 00	7586 00	8007 00	8429 00	8850 00	9271 00	9693 00	10114 00	10536 00	10957 00	11379 00	11800 00	& OVER
5950 01	163	5950 01	6375 01	6800 01	7225 01	7650 01	8075 01	8500 01	8925 01	9350 01	9775 01	10200 01	10625 01	11050 01	11475 01	11900 01
6000 01		6375 00	6800 00	7225 00	7650 00	8075 00	8500 00	8925 00	9350 00	9775 00	10200 00	10625 00	11050 00	11475 00	11900 00	& OVER
6000 01	165	6000 01	6428 01	6857 01	7286 01	7714 01	8143 01	8571 01	9000 01	9429 01	9857 01	10286 01	10714 01	11143 01	11571 01	12000 01
6050 01		6428 00	6857 00	7286 00	7714 00	8143 00	8571 00	9000 00	9429 00	9857 00	10286 00	10714 00	11143 00	11571 00	12000 00	& OVER
6050 01	166	6050 01	6482 01	6914 01	7346 01	7779 01	8211 01	8643 01	9075 01	9507 01	9938 01	10371 01	10804 01	11236 01	11668 01	12100 01
6100 01		6482 00	6914 00	7346 00	7779 00	8211 00	8643 00	9075 00	9507 00	9938 00	10371 00	10804 00	11236 00	11668 00	12100 00	& OVER
6100 01	168	6100 01	6536 01	6971 01	7407 01	7843 01	8279 01	8714 01	9150 01	9586 01	10021 01	10457 01	10893 01	11329 01	11764 01	12200 01
6150 01		6536 00	6971 00	7407 00	7843 00	8279 00	8714 00	9150 00	9586 00	10021 00	10457 00	10893 00	11329 00	11764 00	12200 00	& OVER
6150 01	169	6150 01	6589 01	7029 01	7468 01	7907 01	8346 01	8786 01	9225 01	9664 01	10104 01	10543 01	10982 01	11421 01	11861 01	12300 01
6200 01		6589 00	7029 00	7468 00	7907 00	8346 00	8786 00	9225 00	9664 00	10104 00	10543 00	10982 00	11421 00	11861 00	12300 00	& OVER
6200 01	170	6200 01	6643 01	7086 01	7521 01	7971 01	8414 01	8857 01	9300 01	9743 01	10186 01	10629 01	11071 01	11514 01	11957 01	12400 01
6250 01		6643 00	7086 00	7521 00	7971 00	8414 00	8857 00	9300 00	9743 00	10186 00	10629 00	11071 00	11514 00	11957 00	12400 00	& OVER
6250 01	172	6250 01	6696 01	7143 01	7589 01	8036 01	8482 01	8929 01	9375 01	9821 01	10268 01	10714 01	11161 01	11607 01	12054 01	12500 01
6300 01		6696 00	7143 00	7589 00	8036 00	8482 00	8929 00	9375 00	9821 00	10268 00	10714 00	11161 00	11607 00	12054 00	12500 00	& OVER
6300 01	173	6300 01	6750 01	7200 01	7650 01	8100 01	8550 01	9000 01	9450 01	9900 01	10350 01	10800 01	11250 01	11700 01	12150 01	12600 01
6350 01		6750 00	7200 00	7650 00	8100 00	8550 00	9000 00	9450 00	9900 00	10350 00	10800 00	11250 00	11700 00	12150 00	12600 00	& OVER
6350 01	174	6350 01	6804 01	7257 01	7711 01	8164 01	8618 01	9071 01	9525 01	9979 01	10432 01	10886 01	11339 01	11793 01	12246 01	12700 01
6400 01		6804 00	7257 00	7711 00	8164 00	8618 00	9071 00	9525 00	9979 00	10432 00	10886 00	11339 00	11793 00	12246 00	12700 00	& OVER
6400 01	176	6400 01	6857 01	7314 01	7771 01	8229 01	8686 01	9143 01	9600 01	10057 01	10514 01	10971 01	11429 01	11886 01	12343 01	12800 01
6450 01		6857 00	7314 00	7771 00	8229 00	8686 00	9143 00	9600 00	10057 00	10514 00	10971 00	11429 00	11886 00	12343 00	12800 00	& OVER
6450 01	177	6450 01	6911 01	7371 01	7837 01	8293 01	8754 01	9214 01	9675 01	10136 01	10596 01	11057 01	11518 01	11979 01	12439 01	12900 01
6500 01		6911 00	7371 00	7837 00	8293 00	8754 00	9214 00	9675 00	10136 00	10596 00	11057 00	11518 00	11979 00	12439 00	12900 00	& OVER
6500 01	178	6500 01	6964 01	7429 01	7893 01	8357 01	8821 01	9286 01	9750 01	10214 01	10679 01	11143 01	11607 01	12071 01	12536 01	13000 01
6550 01		6964 00	7429 00	7893 00	8357 00	8821 00	9286 00	9750 00	10214 00	10679 00	11143 00	11607 00	12071 00	12536 00	13000 00	& OVER
6550 01	180	6550 01	7018 01	7486 01	7954 01	8421 01	8889 01	9357 01	9825 01	10293 01	10761 01	11229 01	11696 01	12164 01	12632 01	13100 01
6600 01		7018 00	7486 00	7954 00	8421 00	8889 00	9357 00	9825 00	10293 00	10761 00	11229 00	11696 00	12164 00	12632 00	13100 00	& OVER
6600 01	181	6600 01	7071 01	7543 01	8014 01	8486 01	8957 01	9429 01	9900 01	10371 01	10843 01	11314 01	11786 01	12257 01	12729 01	13200 01
6650 01		7071 00	7543 00	8014 00	8486 00	8957 00	9429 00	9900 00	10371 00	10843 00	11314 00	11786 00	12257 00	12729 00	13200 00	& OVER
6650 01	183	6650 01	7125 01	7600 01	8075 01	8550 01	9025 01	9500 01	9975 01	10450 01	10925 01	11400 01	11875 01	12350 01	12825 01	13300 01
6700 01		7125 00	7600 00	8075 00	8550 00	9025 00	9500 00	9975 00	10450 00	10925 00	11400 00	11875 00	12350 00	12825 00	13300 00	& OVER
6700 01	184	6700 01	7179 01	7657 01	8136 01	8614 01	9093 01	9571 01	10050 01	10529 01	11007 01	11486 01	11964 01	12443 01	12921 01	13400 01
6750 01		7179 00	7657 00	8136 00	8614 00	9093 00	9571 00	10050 00	10529 00	11007 00	11486 00	11964 00	12443 00	12921 00	13400 00	& OVER
6750 01	185	6750 01	7232 01	7714 01	8196 01	8679 01	9161 01	9643 01	10125 01	10607 01	11089 01	11571 01	12054 01	12536 01	13018 01	13500 01
6800 01		7232 00	7714 00	8196 00	8679 00	9161 00	9643 00	10125 00	10607 00	11089 00	11571 00	12054 00	12536 00	13018 00	13500 00	& OVER
6800 01	187	6800 01	7286 01	7771 01	8257 01	8743 01	9229 01	9714 01	10200 01	10686 01	11171 01	11657 01	12143 01	12629 01	13114 01	13600 01
6850 01		7286 00	7771 00	8257 00	8743 00	9229 00	9714 00	10200 00	10686 00	11171 00	11657 00	12143 00	12629 00	13114 00	13600 00	& OVER
6850 01	188	6850 01	7339 01	7829 01	8318 01	8807 01	9296 01	9786 01	10275 01	10764 01	11254 01	11743 01	12232 01	12721 01	13211 01	13700 01
6900 01		7339 00	7829 00	8318 00	8807 00	9296 00	9786 00	10275 00	10764 00	11254 00	11743 00	12232 00	12721 00	13211 00	13700 00	& OVER
6900 01	189	6900 01	7393 01	7886 01	8379 01	8871 01	9364 01	9857 01	10350 01	10843 01	11336 01	11829 01	12321 01	12814 01	13307 01	13800 01
6950 01		7393 00	7886 00	8379 00	8871 00	9364 00	9857 00	10350 00	10843 00	11336 00	11829 00	12321 00	12814 00	13307 00	13800 00	& OVER
6950 01	191	6950 01	7446 01	7943 01	8439 01	8936 01	9432 01	9929 01	10425 01	10921 01	11418 01	11914 01	12411 01	12907 01	13404 01	13900 01
7000 01		7446 00	7943 00	8439 00	8936 00	9432 00	9929 00	10425 00	10921 00	11418 00	11914 00	12411 00	12907 00	13404 00	13900 00	& OVER
7000 01	192	7000 01	7500 01	8000 01	8500 01	9000 01	9500 01	10000 01	10500 01	11000 01	11500 01	12000 01	12500 01	13000 01	13500 01	14000 01
7050 01		7500 00	8000 00	8500 00	9000 00	9500 00	10000 00	10500 00	11000 00	11500 00	12000 00	12500 00	13000 00	13500 00	14000 00	& OVER
7050 01	194	7050 01	7554 01	8057 01	8561 01	9064 01	9568 01	10071 01	10575 01	11079 01	11582 01	12086 01	12589 01	13093 01	13596 01	14100 01
7100 01		7554 00	8057 00	8561 00	9064 00	9568 00	10071 00	10575 00	11079 00	11582 00	12086 00	12589 00	13093 00	13596 00	14100 00	& OVER
7100 01	195	7100 01	7607 01	8114 01	8621 01	9129 01	9636 01	10143 01	10650 01	11157 01	11664 01	12171 01	12679 01	13186 01	13693 01	14200 01
7150 01		7607 00	8114 00	8621 00	9129 00	9636 00	10143 00	10650 00	11157 00	11664 00	12171 00	12679 00	13186 00	13693 00	14200 00	& OVER
7150 01	196	7150 01	7661 01	8171 01	8682 01	9193 01	9704 01	10214 01	10725 01	11236 01	11746 01	12257 01	12768 01	13279 01	13789 01	14300 01
7200 01		7661 00	8171 00	8682 00	9193 00	9704 00	10214 00	10725 00	11236 00	11746 00	12257 00	12768 00	13279 00	13789 00	1430	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7400.00		7875.00	8400.00	8925.00	9450.00	9975.00	10500.00	11025.00	11550.00	12075.00	12600.00	13125.00	13650.00	14175.00	14700.00	& OVER
7400.01	203	7400.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01
7450.00		7925.00	8450.00	8975.00	9500.00	10025.00	10550.00	11075.00	11600.00	12125.00	12650.00	13175.00	13700.00	14225.00	14750.00	& OVER
7450.01	205	7450.01	7925.01	8450.01	8975.01	9500.01	10025.01	10550.01	11075.01	11600.01	12125.01	12650.01	13175.01	13700.01	14225.01	14750.01
7500.00		7900.00	8425.00	8950.00	9475.00	10000.00	10525.00	11050.00	11575.00	12100.00	12625.00	13150.00	13675.00	14200.00	14725.00	& OVER
7500.01	206	7500.01	7900.01	8425.01	8950.01	9475.01	10000.01	10525.01	11050.01	11575.01	12100.01	12625.01	13150.01	13675.01	14200.01	14725.01
7550.00		7950.00	8475.00	9000.00	9525.00	10050.00	10575.00	11100.00	11625.00	12150.00	12675.00	13200.00	13725.00	14250.00	14775.00	& OVER
7550.01	207	7550.01	7950.01	8475.01	9000.01	9525.01	10050.01	10575.01	11100.01	11625.01	12150.01	12675.01	13200.01	13725.01	14250.01	14775.01
7600.00		8000.00	8525.00	9050.00	9575.00	10100.00	10625.00	11150.00	11675.00	12200.00	12725.00	13250.00	13775.00	14300.00	14825.00	& OVER
7600.01	209	7600.01	8000.01	8525.01	9050.01	9575.01	10100.01	10625.01	11150.01	11675.01	12200.01	12725.01	13250.01	13775.01	14300.01	14825.01
7650.00		8143.00	8668.00	9193.00	9718.00	10243.00	10768.00	11293.00	11818.00	12343.00	12868.00	13393.00	13918.00	14443.00	14968.00	& OVER
7650.01	210	7650.01	8143.01	8668.01	9193.01	9718.01	10243.01	10768.01	11293.01	11818.01	12343.01	12868.01	13393.01	13918.01	14443.01	14968.01
7700.00		8196.00	8721.00	9246.00	9771.00	10296.00	10821.00	11346.00	11871.00	12396.00	12921.00	13446.00	13971.00	14496.00	15021.00	& OVER
7700.01	211	7700.01	8196.01	8721.01	9246.01	9771.01	10296.01	10821.01	11346.01	11871.01	12396.01	12921.01	13446.01	13971.01	14496.01	15021.01
7750.00		8250.00	8775.00	9300.00	9825.00	10350.00	10875.00	11400.00	11925.00	12450.00	12975.00	13500.00	14025.00	14550.00	15075.00	& OVER
7750.01	213	7750.01	8250.01	8775.01	9300.01	9825.01	10350.01	10875.01	11400.01	11925.01	12450.01	12975.01	13500.01	14025.01	14550.01	15075.01
7800.00		8304.00	8829.00	9354.00	9879.00	10404.00	10929.00	11454.00	11979.00	12504.00	13029.00	13554.00	14079.00	14604.00	15129.00	& OVER
7800.01	214	7800.01	8304.01	8829.01	9354.01	9879.01	10404.01	10929.01	11454.01	11979.01	12504.01	13029.01	13554.01	14079.01	14604.01	15129.01
7850.00		8357.00	8882.00	9407.00	9932.00	10457.00	10982.00	11507.00	12032.00	12557.00	13082.00	13607.00	14132.00	14657.00	15182.00	& OVER
7850.01	216	7850.01	8357.01	8882.01	9407.01	9932.01	10457.01	10982.01	11507.01	12032.01	12557.01	13082.01	13607.01	14132.01	14657.01	15182.01
7900.00		8411.00	8936.00	9461.00	9986.00	10511.00	11036.00	11561.00	12086.00	12611.00	13136.00	13661.00	14186.00	14711.00	15236.00	& OVER
7900.01	217	7900.01	8411.01	8936.01	9461.01	9986.01	10511.01	11036.01	11561.01	12086.01	12611.01	13136.01	13661.01	14186.01	14711.01	15236.01
7950.00		8464.00	8989.00	9514.00	10039.00	10564.00	11089.00	11614.00	12139.00	12664.00	13189.00	13714.00	14239.00	14764.00	15289.00	& OVER
7950.01	218	7950.01	8464.01	8989.01	9514.01	10039.01	10564.01	11089.01	11614.01	12139.01	12664.01	13189.01	13714.01	14239.01	14764.01	15289.01
8000.00		8518.00	9043.00	9568.00	10093.00	10618.00	11143.00	11668.00	12193.00	12718.00	13243.00	13768.00	14293.00	14818.00	15343.00	& OVER
8000.01	220	8000.01	8518.01	9043.01	9568.01	10093.01	10618.01	11143.01	11668.01	12193.01	12718.01	13243.01	13768.01	14293.01	14818.01	15343.01
8050.00		8571.00	9096.00	9621.00	10146.00	10671.00	11196.00	11721.00	12246.00	12771.00	13296.00	13821.00	14346.00	14871.00	15396.00	& OVER
8050.01	221	8050.01	8571.01	9096.01	9621.01	10146.01	10671.01	11196.01	11721.01	12246.01	12771.01	13296.01	13821.01	14346.01	14871.01	15396.01
8100.00		8625.00	9150.00	9675.00	10200.00	10725.00	11250.00	11775.00	12300.00	12825.00	13350.00	13875.00	14400.00	14925.00	15450.00	& OVER
8100.01	222	8100.01	8625.01	9150.01	9675.01	10200.01	10725.01	11250.01	11775.01	12300.01	12825.01	13350.01	13875.01	14400.01	14925.01	15450.01
8150.00		8679.00	9204.00	9729.00	10254.00	10779.00	11304.00	11829.00	12354.00	12879.00	13404.00	13929.00	14454.00	14979.00	15504.00	& OVER
8150.01	224	8150.01	8679.01	9204.01	9729.01	10254.01	10779.01	11304.01	11829.01	12354.01	12879.01	13404.01	13929.01	14454.01	14979.01	15504.01
8200.00		8732.00	9257.00	9782.00	10307.00	10832.00	11357.00	11882.00	12407.00	12932.00	13457.00	13982.00	14507.00	15032.00	15557.00	& OVER
8200.01	225	8200.01	8732.01	9257.01	9782.01	10307.01	10832.01	11357.01	11882.01	12407.01	12932.01	13457.01	13982.01	14507.01	15032.01	15557.01
8250.00		8786.00	9311.00	9836.00	10361.00	10886.00	11411.00	11936.00	12461.00	12986.00	13511.00	14036.00	14561.00	15086.00	15611.00	& OVER
8250.01	227	8250.01	8786.01	9311.01	9836.01	10361.01	10886.01	11411.01	11936.01	12461.01	12986.01	13511.01	14036.01	14561.01	15086.01	15611.01
8300.00		8839.00	9364.00	9889.00	10414.00	10939.00	11464.00	11989.00	12514.00	13039.00	13564.00	14089.00	14614.00	15139.00	15664.00	& OVER
8300.01	228	8300.01	8839.01	9364.01	9889.01	10414.01	10939.01	11464.01	11989.01	12514.01	13039.01	13564.01	14089.01	14614.01	15139.01	15664.01
8350.00		8893.00	9418.00	9943.00	10468.00	10993.00	11518.00	12043.00	12568.00	13093.00	13618.00	14143.00	14668.00	15193.00	15718.00	& OVER
8350.01	229	8350.01	8893.01	9418.01	9943.01	10468.01	10993.01	11518.01	12043.01	12568.01	13093.01	13618.01	14143.01	14668.01	15193.01	15718.01
8400.00		8946.00	9471.00	9996.00	10521.00	11046.00	11571.00	12096.00	12621.00	13146.00	13671.00	14196.00	14721.00	15246.00	15771.00	& OVER
8400.01	231	8400.01	8946.01	9471.01	9996.01	10521.01	11046.01	11571.01	12096.01	12621.01	13146.01	13671.01	14196.01	14721.01	15246.01	15771.01
8450.00		9000.00	9525.00	10050.00	10575.00	11100.00	11625.00	12150.00	12675.00	13200.00	13725.00	14250.00	14775.00	15300.00	15825.00	& OVER
8450.01	232	8450.01	9000.01	9525.01	10050.01	10575.01	11100.01	11625.01	12150.01	12675.01	13200.01	13725.01	14250.01	14775.01	15300.01	15825.01
8500.00		9054.00	9579.00	10104.00	10629.00	11154.00	11679.00	12204.00	12729.00	13254.00	13779.00	14304.00	14829.00	15354.00	15879.00	& OVER
8500.01	233	8500.01	9054.01	9579.01	10104.01	10629.01	11154.01	11679.01	12204.01	12729.01	13254.01	13779.01	14304.01	14829.01	15354.01	15879.01
8550.00		9107.00	9632.00	10157.00	10682.00	11207.00	11732.00	12257.00	12782.00	13307.00	13832.00	14357.00	14882.00	15407.00	15932.00	& OVER
8550.01	235	8550.01	9107.01	9632.01	10157.01	10682.01	11207.01	11732.01	12257.01	12782.01	13307.01	13832.01	14357.01	14882.01	15407.01	15932.01
8600.00		9161.00	9686.00	10211.00	10736.00	11261.00	11786.00	12311.00	12836.00	13361.00	13886.00	14411.00	14936.00	15461.00	15986.00	& OVER
8600.01	236	8600.01	9161.01	9686.01	10211.01	10736.01	11261.01	11786.01	12311.01	12836.01	13361.01	13886.01	14411.01	14936.01	15461.01	15986.01
8650.00		9214.00	9739.00	10264.00	10789.00	11314.00	11839.00	12364.00	12889.00	13414.00	13939.00	14464.00	14989.00	15514.00	16039.00	& OVER
8650.01	238	8650.01	9214.01	9739.01	10264.01	10789.01	11314.01	11839.01	12364.01	12889.01	13414.01	13939.01	14464.01	14989.01	15514.01	16039.01
8700.00		9268.00	9793.00	10318.00	10843.00	11368.00	11893.00	12418.00	12943.00	13468.00	13993.00	14518.00	15043.00	15568.00	16093.00	& OVER
8700.01	239	8700.01	9268.01	9793.01	10318.01	10843.01	11368.01	11893.01	12418.01	12943.01	13468.01	13993.01	14518.01	15043.01	15568.01	16093.01
8750.00		9321.00	9846.00	10371.00	10896.00	11421.00	11946.00	12471.00	12996.00	13521.00	14046.00	14571.00	15096.00	15621.00	16146.00	& OVER
8750.01	240	8750.01	9321.01	9846.01	10371.01	10896.01	11421.01	11946.01	12471.01	12996.01	13521.01	14046.01	14571.01	15096.01	15621.01	16146.01
8800.00		9375.00	9900.00	10425.00	10950.00	11475.00	11950.00	12475.00	13000.00	13525.00	14050.00	14575.00	15100.00	15625.00	16	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000.01	747	9000.01	9643.01	10286.01	10929.01	11571.01	12214.01	12857.01	13500.01	14143.01	14786.01	15429.01	16071.01	16714.01	17357.01	18000.01
9050.00		9643.01	10286.00	10929.00	11571.00	12214.00	12857.00	13500.00	14143.00	14786.00	15429.00	16071.00	16714.00	17357.00	18000.00	& OVER
9100.01	249	9050.01	9696.01	10343.01	10989.01	11636.01	12287.01	12930.01	13575.01	14221.01	14868.01	15514.01	16161.01	16807.01	17454.01	18100.01
9100.00		9696.00	10343.00	10989.00	11636.00	12287.00	12930.00	13575.00	14221.00	14868.00	15514.00	16161.00	16807.00	17454.00	18100.00	& OVER
9150.01	250	9100.01	9750.01	10400.01	11050.01	11700.01	12350.01	13000.01	13650.01	14300.01	14950.01	15600.01	16250.01	16900.01	17550.01	18200.01
9150.00		9750.00	10400.00	11050.00	11700.00	12350.00	13000.00	13650.00	14300.00	14950.00	15600.00	16250.00	16900.00	17550.00	18200.00	& OVER
9200.01	251	9150.01	9800.01	10450.01	11100.01	11750.01	12400.01	13050.01	13700.01	14350.01	15000.01	15650.01	16300.01	16950.01	17600.01	18250.01
9200.00		9800.00	10450.00	11100.00	11750.00	12400.00	13050.00	13700.00	14350.00	15000.00	15650.00	16300.00	16950.00	17600.00	18250.00	& OVER
9250.01	253	9200.01	9850.01	10501.01	11151.01	11801.01	12451.01	13101.01	13751.01	14401.01	15051.01	15701.01	16351.01	17001.01	17651.01	18301.01
9250.00		9850.00	10501.00	11151.00	11801.00	12451.00	13101.00	13751.00	14401.00	15051.00	15701.00	16351.00	17001.00	17651.00	18301.00	& OVER
9300.01	254	9250.01	9901.01	10551.01	11201.01	11851.01	12501.01	13151.01	13801.01	14451.01	15101.01	15751.01	16401.01	17051.01	17701.01	18351.01
9300.00		9901.00	10551.00	11201.00	11851.00	12501.00	13151.00	13801.00	14451.00	15101.00	15751.00	16401.00	17051.00	17701.00	18351.00	& OVER
9350.01	255	9300.01	9950.01	10601.01	11251.01	11901.01	12551.01	13201.01	13851.01	14501.01	15151.01	15801.01	16451.01	17101.01	17751.01	18401.01
9350.00		9950.00	10601.00	11251.00	11901.00	12551.00	13201.00	13851.00	14501.00	15151.00	15801.00	16451.00	17101.00	17751.00	18401.00	& OVER
9400.01	257	9350.01	10001.01	10651.01	11301.01	11951.01	12601.01	13251.01	13901.01	14551.01	15201.01	15851.01	16501.01	17151.01	17801.01	18451.01
9400.00		10001.00	10651.00	11301.00	11951.00	12601.00	13251.00	13901.00	14551.00	15201.00	15851.00	16501.00	17151.00	17801.00	18451.00	& OVER
9450.01	258	9400.01	10051.01	10701.01	11351.01	12001.01	12651.01	13301.01	13951.01	14601.01	15251.01	15901.01	16551.01	17201.01	17851.01	18501.01
9450.00		10051.00	10701.00	11351.00	12001.00	12651.00	13301.00	13951.00	14601.00	15251.00	15901.00	16551.00	17201.00	17851.00	18501.00	& OVER
9500.01	760	9450.01	10101.01	10751.01	11401.01	12051.01	12701.01	13351.01	14001.01	14651.01	15301.01	15951.01	16601.01	17251.01	17901.01	18551.01
9500.00		10101.00	10751.00	11401.00	12051.00	12701.00	13351.00	14001.00	14651.00	15301.00	15951.00	16601.00	17251.00	17901.00	18551.00	& OVER
9550.01	261	9500.01	10151.01	10801.01	11451.01	12101.01	12751.01	13401.01	14051.01	14701.01	15351.01	16001.01	16651.01	17301.01	17951.01	18601.01
9550.00		10151.00	10801.00	11451.00	12101.00	12751.00	13401.00	14051.00	14701.00	15351.00	16001.00	16651.00	17301.00	17951.00	18601.00	& OVER
9600.01	262	9550.01	10201.01	10851.01	11501.01	12151.01	12801.01	13451.01	14101.01	14751.01	15401.01	16051.01	16701.01	17351.01	18001.01	18651.01
9600.00		10201.00	10851.00	11501.00	12151.00	12801.00	13451.00	14101.00	14751.00	15401.00	16051.00	16701.00	17351.00	18001.00	18651.00	& OVER
9650.01	764	9600.01	10251.01	10901.01	11551.01	12201.01	12851.01	13501.01	14151.01	14801.01	15451.01	16101.01	16751.01	17401.01	18051.01	18701.01
9650.00		10251.00	10901.00	11551.00	12201.00	12851.00	13501.00	14151.00	14801.00	15451.00	16101.00	16751.00	17401.00	18051.00	18701.00	& OVER
9700.01	265	9650.01	10301.01	10951.01	11601.01	12251.01	12901.01	13551.01	14201.01	14851.01	15501.01	16151.01	16801.01	17451.01	18101.01	18751.01
9700.00		10301.00	10951.00	11601.00	12251.00	12901.00	13551.00	14201.00	14851.00	15501.00	16151.00	16801.00	17451.00	18101.00	18751.00	& OVER
9750.01	266	9700.01	10351.01	11001.01	11651.01	12301.01	12951.01	13601.01	14251.01	14901.01	15551.01	16201.01	16851.01	17501.01	18151.01	18801.01
9750.00		10351.00	11001.00	11651.00	12301.00	12951.00	13601.00	14251.00	14901.00	15551.00	16201.00	16851.00	17501.00	18151.00	18801.00	& OVER
9800.01	268	9750.01	10401.01	11051.01	11701.01	12351.01	13001.01	13651.01	14301.01	14951.01	15601.01	16251.01	16901.01	17551.01	18201.01	18851.01
9800.00		10401.00	11051.00	11701.00	12351.00	13001.00	13651.00	14301.00	14951.00	15601.00	16251.00	16901.00	17551.00	18201.00	18851.00	& OVER
9850.01	269	9800.01	10451.01	11101.01	11751.01	12401.01	13051.01	13701.01	14351.01	15001.01	15651.01	16301.01	16951.01	17601.01	18251.01	18901.01
9850.00		10451.00	11101.00	11751.00	12401.00	13051.00	13701.00	14351.00	15001.00	15651.00	16301.00	16951.00	17601.00	18251.00	18901.00	& OVER
9900.01	270	9850.01	10501.01	11151.01	11801.01	12451.01	13101.01	13751.01	14401.01	15051.01	15701.01	16351.01	17001.01	17651.01	18301.01	18951.01
9900.00		10501.00	11151.00	11801.00	12451.00	13101.00	13751.00	14401.00	15051.00	15701.00	16351.00	17001.00	17651.00	18301.00	18951.00	& OVER
9950.01	272	9900.01	10551.01	11201.01	11851.01	12501.01	13151.01	13801.01	14451.01	15101.01	15751.01	16401.01	17051.01	17701.01	18351.01	19001.01
9950.00		10551.00	11201.00	11851.00	12501.00	13151.00	13801.00	14451.00	15101.00	15751.00	16401.00	17051.00	17701.00	18351.00	19001.00	& OVER
10000.01	273	9950.01	10601.01	11251.01	11901.01	12551.01	13201.01	13851.01	14501.01	15151.01	15801.01	16451.01	17101.01	17751.01	18401.01	19051.01
10000.00		10601.00	11251.00	11901.00	12551.00	13201.00	13851.00	14501.00	15151.00	15801.00	16451.00	17101.00	17751.00	18401.00	19051.00	& OVER
10050.01	275	10000.01	10651.01	11301.01	11951.01	12601.01	13251.01	13901.01	14551.01	15201.01	15851.01	16501.01	17151.01	17801.01	18451.01	19101.01
10050.00		10651.00	11301.00	11951.00	12601.00	13251.00	13901.00	14551.00	15201.00	15851.00	16501.00	17151.00	17801.00	18451.00	19101.00	& OVER
10100.01	276	10050.01	10701.01	11351.01	12001.01	12651.01	13301.01	13951.01	14601.01	15251.01	15901.01	16551.01	17201.01	17851.01	18501.01	19151.01
10100.00		10701.00	11351.00	12001.00	12651.00	13301.00	13951.00	14601.00	15251.00	15901.00	16551.00	17201.00	17851.00	18501.00	19151.00	& OVER
10150.01	277	10100.01	10751.01	11401.01	12051.01	12701.01	13351.01	14001.01	14651.01	15301.01	15951.01	16601.01	17251.01	17901.01	18551.01	19201.01
10150.00		10751.00	11401.00	12051.00	12701.00	13351.00	14001.00	14651.00	15301.00	15951.00	16601.00	17251.00	17901.00	18551.00	19201.00	& OVER
10200.01	279	10150.01	10801.01	11451.01	12101.01	12751.01	13401.01	14051.01	14701.01	15351.01	16001.01	16651.01	17301.01	17951.01	18601.01	19251.01
10200.00		10801.00	11451.00	12101.00	12751.00	13401.00	14051.00	14701.00	15351.00	16001.00	16651.00	17301.00	17951.00	18601.00	19251.00	& OVER
10250.01	280	10200.01	10851.01	11501.01	12151.01	12801.01	13451.01	14101.01	14751.01	15401.01	16051.01	16701.01	17351.01	18001.01	18651.01	19301.01
10250.00		10851.00	11501.00	12151.00	12801.00	13451.00	14101.00	14751.00	15401.00	16051.00	16701.00	17351.00	18001.00	18651.00	19301.00	& OVER
10300.01	281	10250.01	10901.01	11551.01	12201.01	12851.01	13501.01	14151.01	14801.01	15451.01	16101.01	16751.01	17401.01	18051.01	18701.01	19351.01
10300.00		10901.00	11551.00	12201.00	12851.00	13501.00	14151.00	14801.00	15451.00	16101.00	16751.00	17401.00	18051.00	18701.00	19351.00	& OVER
10350.01	283	10300.01	10951.01	11601.01	12251.01	12901.01	13551.01	14201.01	14851.01	15501.01	16151.01	16801.01	17451.01	18101.01	18751.01	19401.01
10350.00		10951.00	11601.00	12251.00	12901.00	13551.00	14201.00	14851.00	15501.00	16151.00	16801.00	17451.00	18101.00	18751.00	19401.00	& OVER
10400.01	284	10350.01	11001.01	11651.01	12301.01	12951.01	13601.01	14251.01	14901.01	15551.01	16201.01	16851.01	17501.01	18151.01	18801.01	19451.01
10400.00		11001.00	11651.00	12301.00	12951.00	13601.00	14251.00	14901.00	15551.00	16201.00	16851.00	17501.00	18151.00	18801.00	19451.00	& OVER
10450.01	286	10400.01	110													

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10650.00		11357.00	12114.00	12871.00	13628.00	14385.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	8 OVER
10650.01	282	10650.01	11411.01	12171.01	12932.01	13693.01	14454.01	15214.01	15975.01	16736.01	17496.01	18257.01	19018.01	19779.01	20539.01	21300.01
10700.00		11411.00	12171.00	12932.00	13693.00	14454.00	15214.00	15975.00	16736.00	17496.00	18257.00	19018.00	19779.00	20539.00	21300.00	8 OVER
10700.01	284	10700.01	11464.01	12229.01	12993.01	13757.01	14521.01	15286.01	16050.01	16814.01	17579.01	18343.01	19107.01	19871.01	20636.01	21400.01
10750.00		11464.00	12229.00	12993.00	13757.00	14521.00	15286.00	16050.00	16814.00	17579.00	18343.00	19107.00	19871.00	20636.00	21400.00	8 OVER
10750.01	295	10750.01	11518.01	12286.01	13054.01	13821.01	14589.01	15357.01	16125.01	16893.01	17661.01	18429.01	19196.01	19964.01	20732.01	21500.01
10800.00		11518.00	12286.00	13054.00	13821.00	14589.00	15357.00	16125.00	16893.00	17661.00	18429.00	19196.00	19964.00	20732.00	21500.00	8 OVER
10800.01	287	10800.01	11571.01	12343.01	13114.01	13886.01	14657.01	15429.01	16200.01	16971.01	17743.01	18514.01	19286.01	20057.01	20829.01	21600.01
10850.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	8 OVER
10850.01	298	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01
10900.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	8 OVER
10900.01	299	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01
10950.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	8 OVER
10950.01	301	10950.01	11732.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01
11000.00		11732.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	8 OVER
11000.01	302	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01
11050.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	8 OVER
11050.01	303	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01
11100.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	8 OVER
11100.01	305	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01
11150.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	8 OVER
11150.01	306	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01
11200.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	8 OVER
11200.01	308	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01
11250.00		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	8 OVER
11250.01	309	11250.01	12054.01	12857.01	13661.01	14464.01	15267.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15267.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	8 OVER
11300.01	310	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	8 OVER
11350.01	312	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	8 OVER
11400.01	313	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	8 OVER
11450.01	314	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	8 OVER
11500.01	316	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	8 OVER
11550.01	317	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	8 OVER
11600.01	319	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	8 OVER
11650.01	320	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	8 OVER
11700.01	321	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	8 OVER
11750.01	323	11750.01	12590.01	13429.01	14268.01	15107.01	15946.01	16786.01	17625.01	18464.01	19304.01	20143.01	20982.01	21821.01	22661.01	23500.01
11800.00		12590.00	13429.00	14268.00	15107.00	15946.00	16786.00	17625.00	18464.00	19304.00	20143.00	20982.00	21821.00	22661.00	23500.00	8 OVER
11800.01	324	11800.01	12643.01	13486.01	14329.01	15171.01	16014.01	16857.01	17700.01	18543.01	19386.01	20229.01	21071.01	21914.01	22757.01	23600.01
11850.00		12643.00	13486.00	14329.00	15171.00	16014.00	16857.00	17700.00	18543.00	19386.00	20229.00	21071.00	21914.00	22757.00	23600.00	8 OVER
11850.01	325	11850.01	12696.01	13543.01	14389.01	15236.01	16082.01	16929.01	17775.01	18621.01	19468.01	20314.01	21161.01	22007.01	22854.01	23700.01
11900.00		12696.00	13543.00	14389.00	15236.00	16082.00	16929.00	17775.00	18621.00	19468.00	20314.00	21161.00	22007.00	22854.00	23700.00	8 OVER
11900.01	327	11900.01	12750.01	13600.01	14450.01	15300.01	16150.01	17000.01	17850.01	18700.01	19550.01	20400.01	21250.01	22100.01	22950.01	23800.01
11950.00		12750.00	13600.00	14450.00	15300.00	16150.00	17000.00	17850.00	18700.00	19550.00	20400.00	21250.00	22100.00	22950.00	23800.00	8 OVER
11950.01	328	11950.01	12804.01	13657.01	14511.01	15364.01	16218.01	17071.01	17925.01	18779.01	19632.01	20486.01	21339.01	22193.01	23046.01	23900.01
12000.00		12804.00	13657.00	14511.00	15364.00	16218.00	17071.00	17925.00	18779.00	19632.00	20486.00	21339.00	22193.00	23046.00	23900.00	8 OVER
12000.01	330	12000.01	12857.01	13714.01	14571.01	15429.01	16286.01	17143.01	18000.01	18857.01	19714.01	20571.01	21429.01	22286.01	23143.01	24000.01
12050.00		12857														

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12250 01	336	12250 01	13125 01	14000 01	14875 01	15750 01	16625 01	17500 01	18375 01	19250 01	20125 01	21000 01	21875 01	22750 01	23625 01	24500 01
12300 00		13125 00	14000 00	14875 00	15750 00	16625 00	17500 00	18375 00	19250 00	20125 00	21000 00	21875 00	22750 00	23625 00	24500 00	& OVER
12300 01	338	12300 01	13175 01	14057 01	14936 01	15814 01	16693 01	17571 01	18450 01	19329 01	20207 01	21086 01	21964 01	22843 01	23721 01	24600 01
12350 00		13175 00	14057 00	14936 00	15814 00	16693 00	17571 00	18450 00	19329 00	20207 00	21086 00	21964 00	22843 00	23721 00	24600 00	& OVER
12350 01	339	12350 01	13232 01	14114 01	14996 01	15879 01	16761 01	17643 01	18525 01	19407 01	20289 01	21171 01	22054 01	22936 01	23818 01	24700 01
12400 00		13232 00	14114 00	14996 00	15879 00	16761 00	17643 00	18525 00	19407 00	20289 00	21171 00	22054 00	22936 00	23818 00	24700 00	& OVER
12400 01	341	12400 01	13286 01	14171 01	15057 01	15943 01	16829 01	17714 01	18600 01	19486 01	20371 01	21257 01	22143 01	23029 01	23914 01	24800 01
12450 00		13286 00	14171 00	15057 00	15943 00	16829 00	17714 00	18600 00	19486 00	20371 00	21257 00	22143 00	23029 00	23914 00	24800 00	& OVER
12450 01	342	12450 01	13339 01	14229 01	15118 01	16007 01	16896 01	17786 01	18675 01	19564 01	20454 01	21343 01	22232 01	23121 01	24011 01	24900 01
12500 00		13339 00	14229 00	15118 00	16007 00	16896 00	17786 00	18675 00	19564 00	20454 00	21343 00	22232 00	23121 00	24011 00	24900 00	& OVER
12500 01	343	12500 01	13393 01	14286 01	15179 01	16071 01	16964 01	17857 01	18750 01	19643 01	20536 01	21429 01	22321 01	23214 01	24107 01	25000 01
12550 00		13393 00	14286 00	15179 00	16071 00	16964 00	17857 00	18750 00	19643 00	20536 00	21429 00	22321 00	23214 00	24107 00	25000 00	& OVER
12550 01	345	12550 01	13446 01	14343 01	15238 01	16136 01	17032 01	17929 01	18825 01	19721 01	20618 01	21514 01	22411 01	23307 01	24204 01	25100 01
12600 00		13446 00	14343 00	15238 00	16136 00	17032 00	17929 00	18825 00	19721 00	20618 00	21514 00	22411 00	23307 00	24204 00	25100 00	& OVER
12600 01	346	12600 01	13500 01	14400 01	15300 01	16200 01	17100 01	18000 01	18900 01	19800 01	20700 01	21600 01	22500 01	23400 01	24300 01	25200 01
12650 00		13500 00	14400 00	15300 00	16200 00	17100 00	18000 00	18900 00	19800 00	20700 00	21600 00	22500 00	23400 00	24300 00	25200 00	& OVER
12650 01	347	12650 01	13554 01	14457 01	15361 01	16264 01	17168 01	18071 01	18975 01	19879 01	20782 01	21686 01	22589 01	23493 01	24396 01	25300 01
12700 00		13554 00	14457 00	15361 00	16264 00	17168 00	18071 00	18975 00	19879 00	20782 00	21686 00	22589 00	23493 00	24396 00	25300 00	& OVER
12700 01	349	12700 01	13607 01	14514 01	15421 01	16329 01	17236 01	18143 01	19050 01	19957 01	20864 01	21771 01	22679 01	23586 01	24493 01	25400 01
12750 00		13607 00	14514 00	15421 00	16329 00	17236 00	18143 00	19050 00	19957 00	20864 00	21771 00	22679 00	23586 00	24493 00	25400 00	& OVER
12750 01	350	12750 01	13661 01	14571 01	15482 01	16393 01	17304 01	18214 01	19125 01	20036 01	20946 01	21857 01	22768 01	23679 01	24589 01	25500 01
12800 00		13661 00	14571 00	15482 00	16393 00	17304 00	18214 00	19125 00	20036 00	20946 00	21857 00	22768 00	23679 00	24589 00	25500 00	& OVER
12800 01	351	12800 01	13714 01	14629 01	15543 01	16457 01	17371 01	18286 01	19200 01	20114 01	21029 01	21943 01	22857 01	23771 01	24686 01	25600 01
12850 00		13714 00	14629 00	15543 00	16457 00	17371 00	18286 00	19200 00	20114 00	21029 00	21943 00	22857 00	23771 00	24686 00	25600 00	& OVER
12850 01	353	12850 01	13768 01	14686 01	15604 01	16521 01	17439 01	18357 01	19275 01	20193 01	21111 01	22029 01	22946 01	23864 01	24782 01	25700 01
12900 00		13768 00	14686 00	15604 00	16521 00	17439 00	18357 00	19275 00	20193 00	21111 00	22029 00	22946 00	23864 00	24782 00	25700 00	& OVER
12900 01	354	12900 01	13821 01	14743 01	15664 01	16586 01	17507 01	18428 01	19350 01	20271 01	21193 01	22114 01	23036 01	23957 01	24879 01	25800 01
12950 00		13821 00	14743 00	15664 00	16586 00	17507 00	18428 00	19350 00	20271 00	21193 00	22114 00	23036 00	23957 00	24879 00	25800 00	& OVER
12950 01	356	12950 01	13875 01	14800 01	15725 01	16650 01	17575 01	18500 01	19425 01	20350 01	21275 01	22200 01	23125 01	24050 01	24975 01	25900 01
13000 00		13875 00	14800 00	15725 00	16650 00	17575 00	18500 00	19425 00	20350 00	21275 00	22200 00	23125 00	24050 00	24975 00	25900 00	& OVER
13000 01	357	13000 01	13929 01	14857 01	15786 01	16714 01	17643 01	18571 01	19500 01	20429 01	21357 01	22286 01	23214 01	24143 01	25071 01	26000 01
13050 00		13929 00	14857 00	15786 00	16714 00	17643 00	18571 00	19500 00	20429 00	21357 00	22286 00	23214 00	24143 00	25071 00	26000 00	& OVER
13050 01	358	13050 01	13982 01	14914 01	15846 01	16779 01	17711 01	18643 01	19575 01	20507 01	21439 01	22371 01	23304 01	24236 01	25168 01	26100 01
13100 00		13982 00	14914 00	15846 00	16779 00	17711 00	18643 00	19575 00	20507 00	21439 00	22371 00	23304 00	24236 00	25168 00	26100 00	& OVER
13100 01	360	13100 01	14036 01	14971 01	15907 01	16843 01	17779 01	18714 01	19650 01	20586 01	21521 01	22457 01	23393 01	24329 01	25264 01	26200 01
13150 00		14036 00	14971 00	15907 00	16843 00	17779 00	18714 00	19650 00	20586 00	21521 00	22457 00	23393 00	24329 00	25264 00	26200 00	& OVER
13150 01	361	13150 01	14089 01	15029 01	15968 01	16907 01	17846 01	18786 01	19725 01	20664 01	21604 01	22543 01	23482 01	24421 01	25361 01	26300 01
13200 00		14089 00	15029 00	15968 00	16907 00	17846 00	18786 00	19725 00	20664 00	21604 00	22543 00	23482 00	24421 00	25361 00	26300 00	& OVER
13200 01	362	13200 01	14143 01	15086 01	16029 01	16971 01	17914 01	18857 01	19800 01	20743 01	21686 01	22629 01	23571 01	24514 01	25457 01	26400 01
13250 00		14143 00	15086 00	16029 00	16971 00	17914 00	18857 00	19800 00	20743 00	21686 00	22629 00	23571 00	24514 00	25457 00	26400 00	& OVER
13250 01	364	13250 01	14196 01	15143 01	16089 01	17036 01	17982 01	18929 01	19875 01	20821 01	21768 01	22714 01	23661 01	24607 01	25554 01	26500 01
13300 00		14196 00	15143 00	16089 00	17036 00	17982 00	18929 00	19875 00	20821 00	21768 00	22714 00	23661 00	24607 00	25554 00	26500 00	& OVER
13300 01	365	13300 01	14250 01	15200 01	16150 01	17100 01	18050 01	19000 01	19950 01	20900 01	21850 01	22800 01	23750 01	24700 01	25650 01	26600 01
13350 00		14250 00	15200 00	16150 00	17100 00	18050 00	19000 00	19950 00	20900 00	21850 00	22800 00	23750 00	24700 00	25650 00	26600 00	& OVER
13350 01	367	13350 01	14304 01	15257 01	16211 01	17164 01	18118 01	19071 01	20025 01	20979 01	21932 01	22886 01	23839 01	24793 01	25746 01	26700 01
13400 00		14304 00	15257 00	16211 00	17164 00	18118 00	19071 00	20025 00	20979 00	21932 00	22886 00	23839 00	24793 00	25746 00	26700 00	& OVER
13400 01	368	13400 01	14357 01	15314 01	16271 01	17229 01	18186 01	19143 01	20100 01	21057 01	22014 01	22971 01	23929 01	24886 01	25843 01	26800 01
& OVER		14357 00	15314 00	16271 00	17229 00	18186 00	19143 00	20100 00	21057 00	22014 00	22971 00	23929 00	24886 00	25843 00	26800 00	& OVER

80 B. Beginning January 15, 2003, for claims effective on or after January 15, 2003, but before
81 ~~January 1, 2004~~ July 6, 2003, an eligible individual's weekly "benefit amount" shall be the amount
82 appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of
83 such table, there appears the total wages for insured work paid to such individual in the two quarters
84 of his base period in which such total wages were highest.
85 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	59	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.01		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2550.01	61	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	& OVER
2600.01	62	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	63	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	64	2700.01	2893.01	3087.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3086.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	65	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	66	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	68	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	& OVER
2900.01	59	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	70	2950.01	3161.01	3371.01	3582.01	3793.01	3996.01	4204.01	4412.01	4620.01	4828.01	5036.01	5244.01	5452.01	5660.01	5868.01
3000.00		3161.00	3371.00	3582.00	3793.00	3996.00	4204.00	4412.00	4620.00	4828.00	5036.00	5244.00	5452.00	5660.00	5868.00	& OVER
3000.01	71	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	72	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	74	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	75	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	76	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	77	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	78	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	79	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	81	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	82	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	83	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	84	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	85	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	87	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	88	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	89	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	90	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	91	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	93	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	94	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	& OVER
4000.01	95	4000.01	4286.01	4571.01	4857.01	5143.01	5429.01									

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4100.01	97	4100.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.00		4393.00	4686.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	98	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.00		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	100	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	101	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	102	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER
4350.01	103	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01
4400.00		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER
4400.01	104	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01
4450.00		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER
4450.01	106	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01
4500.00		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER
4500.01	107	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01
4550.00		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER
4550.01	108	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01
4600.00		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER
4600.01	109	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01
4650.00		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER
4650.01	110	4650.01	4982.01	5314.01	5646.01	5979.01	6311.01	6643.01	6975.01	7307.01	7639.01	7971.01	8304.01	8636.01	8968.01	9300.01
4700.00		4982.00	5314.00	5646.00	5979.00	6311.00	6643.00	6975.00	7307.00	7639.00	7971.00	8304.00	8636.00	8968.00	9300.00	& OVER
4700.01	112	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01
4750.00		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER
4750.01	113	4750.01	5089.01	5429.01	5768.01	6107.01	6446.01	6786.01	7125.01	7464.01	7804.01	8143.01	8482.01	8821.01	9161.01	9500.01
4800.00		5089.00	5429.00	5768.00	6107.00	6446.00	6786.00	7125.00	7464.00	7804.00	8143.00	8482.00	8821.00	9161.00	9500.00	& OVER
4800.01	114	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01
4850.00		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER
4850.01	115	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.00		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	116	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.00		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	117	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.00		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	119	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.00		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	120	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.00		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	121	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.00		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	122	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.00		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	123	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.00		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	125	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	126	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	127	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	128	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	129	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	131	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	132	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00			

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Cat A	Cat B	HIGHEST TWO QUARTER EARNINGS	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5700.01	135	5700.01	6107.01	6107.01	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01
5750.01		5750.01	6157.01	6157.01	6564.01	6971.01	7379.01	7786.01	8193.01	8600.01	9007.01	9414.01	9821.01	10229.01	10636.01	11043.01	11450.01
5800.01	136	5800.01	6207.01	6207.01	6614.01	7021.01	7429.01	7836.01	8243.01	8650.01	9057.01	9464.01	9871.01	10279.01	10686.01	11093.01	11500.01
5850.01		5850.01	6257.01	6257.01	6664.01	7071.01	7479.01	7886.01	8293.01	8700.01	9107.01	9514.01	9921.01	10329.01	10736.01	11143.01	11550.01
5900.01	138	5900.01	6307.01	6307.01	6714.01	7121.01	7529.01	7936.01	8343.01	8750.01	9157.01	9564.01	9971.01	10379.01	10786.01	11193.01	11600.01
5950.01		5950.01	6357.01	6357.01	6764.01	7171.01	7579.01	7986.01	8393.01	8800.01	9207.01	9614.01	10021.01	10429.01	10836.01	11243.01	11650.01
6000.01	139	6000.01	6407.01	6407.01	6814.01	7221.01	7629.01	8036.01	8443.01	8850.01	9257.01	9664.01	10071.01	10479.01	10886.01	11293.01	11700.01
6050.01		6050.01	6457.01	6457.01	6864.01	7271.01	7679.01	8086.01	8493.01	8900.01	9307.01	9714.01	10121.01	10529.01	10936.01	11343.01	11750.01
6100.01	140	6100.01	6507.01	6507.01	6914.01	7321.01	7729.01	8136.01	8543.01	8950.01	9357.01	9764.01	10171.01	10579.01	10986.01	11393.01	11800.01
6150.01		6150.01	6557.01	6557.01	6964.01	7371.01	7779.01	8186.01	8593.01	9000.01	9407.01	9814.01	10221.01	10629.01	11036.01	11443.01	11850.01
6200.01	141	6200.01	6607.01	6607.01	7014.01	7421.01	7829.01	8236.01	8643.01	9050.01	9457.01	9864.01	10271.01	10679.01	11086.01	11493.01	11900.01
6250.01		6250.01	6657.01	6657.01	7064.01	7471.01	7879.01	8286.01	8693.01	9100.01	9507.01	9914.01	10321.01	10729.01	11136.01	11543.01	11950.01
6300.01	142	6300.01	6707.01	6707.01	7114.01	7521.01	7929.01	8336.01	8743.01	9150.01	9557.01	9964.01	10371.01	10779.01	11186.01	11593.01	12000.01
6350.01		6350.01	6757.01	6757.01	7164.01	7571.01	7979.01	8386.01	8793.01	9200.01	9607.01	10014.01	10421.01	10829.01	11236.01	11643.01	12050.01
6400.01	144	6400.01	6807.01	6807.01	7214.01	7621.01	8029.01	8436.01	8843.01	9250.01	9657.01	10064.01	10471.01	10879.01	11286.01	11693.01	12100.01
6450.01		6450.01	6857.01	6857.01	7264.01	7671.01	8079.01	8486.01	8893.01	9300.01	9707.01	10114.01	10521.01	10929.01	11336.01	11743.01	12150.01
6500.01	145	6500.01	6907.01	6907.01	7314.01	7721.01	8129.01	8536.01	8943.01	9350.01	9757.01	10164.01	10571.01	10979.01	11386.01	11793.01	12200.01
6550.01		6550.01	6957.01	6957.01	7364.01	7771.01	8179.01	8586.01	8993.01	9400.01	9807.01	10214.01	10621.01	11029.01	11436.01	11843.01	12250.01
6600.01	146	6600.01	7007.01	7007.01	7414.01	7821.01	8229.01	8636.01	9043.01	9450.01	9857.01	10264.01	10671.01	11079.01	11486.01	11893.01	12300.01
6650.01		6650.01	7057.01	7057.01	7464.01	7871.01	8279.01	8686.01	9093.01	9500.01	9907.01	10314.01	10721.01	11129.01	11536.01	11943.01	12350.01
6700.01	147	6700.01	7107.01	7107.01	7514.01	7921.01	8329.01	8736.01	9143.01	9550.01	9957.01	10364.01	10771.01	11179.01	11586.01	11993.01	12400.01
6750.01		6750.01	7157.01	7157.01	7564.01	7971.01	8379.01	8786.01	9193.01	9600.01	10007.01	10414.01	10821.01	11229.01	11636.01	12043.01	12450.01
6800.01	148	6800.01	7207.01	7207.01	7614.01	8021.01	8429.01	8836.01	9243.01	9650.01	10057.01	10464.01	10871.01	11279.01	11686.01	12093.01	12500.01
6850.01		6850.01	7257.01	7257.01	7664.01	8071.01	8479.01	8886.01	9293.01	9700.01	10107.01	10514.01	10921.01	11329.01	11736.01	12143.01	12550.01
6900.01	149	6900.01	7307.01	7307.01	7714.01	8121.01	8529.01	8936.01	9343.01	9750.01	10157.01	10564.01	10971.01	11379.01	11786.01	12193.01	12600.01
6950.01		6950.01	7357.01	7357.01	7764.01	8171.01	8579.01	8986.01	9393.01	9800.01	10207.01	10614.01	11021.01	11429.01	11836.01	12243.01	12650.01
7000.01	151	7000.01	7407.01	7407.01	7814.01	8221.01	8629.01	9036.01	9443.01	9850.01	10257.01	10664.01	11071.01	11479.01	11886.01	12293.01	12700.01
7050.01		7050.01	7457.01	7457.01	7864.01	8271.01	8679.01	9086.01	9493.01	9900.01	10307.01	10714.01	11121.01	11529.01	11936.01	12343.01	12750.01
7100.01	152	7100.01	7507.01	7507.01	7914.01	8321.01	8729.01	9136.01	9543.01	9950.01	10357.01	10764.01	11171.01	11579.01	11986.01	12393.01	12800.01
7150.01		7150.01	7557.01	7557.01	7964.01	8371.01	8779.01	9186.01	9593.01	10000.01	10407.01	10814.01	11221.01	11629.01	12036.01	12443.01	12850.01
7200.01	153	7200.01	7607.01	7607.01	8014.01	8421.01	8829.01	9236.01	9643.01	10050.01	10457.01	10864.01	11271.01	11679.01	12086.01	12493.01	12900.01
7250.01		7250.01	7657.01	7657.01	8064.01	8471.01	8879.01	9286.01	9693.01	10100.01	10507.01	10914.01	11321.01	11729.01	12136.01	12543.01	12950.01
7300.01	154	7300.01	7707.01	7707.01	8114.01	8521.01	8929.01	9336.01	9743.01	10150.01	10557.01	10964.01	11371.01	11779.01	12186.01	12593.01	13000.01
7350.01		7350.01	7757.01	7757.01	8164.01	8571.01	8979.01	9386.01	9793.01	10200.01	10607.01	11014.01	11421.01	11829.01	12236.01	12643.01	13050.01
7400.01	155	7400.01	7807.01	7807.01	8214.01	8621.01	9029.01	9436.01	9843.01	10250.01	10657.01	11064.01	11471.01	11879.01	12286.01	12693.01	13100.01
7450.01		7450.01	7857.01	7857.01	8264.01	8671.01	9079.01	9486.01	9893.01	10300.01	10707.01	11114.01	11521.01	11929.01	12336.01	12743.01	13150.01
7500.01	157	7500.01	7907.01	7907.01	8314.01	8721.01	9129.01	9536.01	9943.01	10350.01	10757.01	11164.01	11571.01	11979.01	12386.01	12793.01	13200.01
7550.01		7550.01	7957.01	7957.01	8364.01	8771.01	9179.01	9586.01	9993.01	10400.01	10807.01	11214.01	11621.01	12029.01	12436.01	12843.01	13250.01
7600.01	158	7600.01	8007.01	8007.01	8414.01	8821.01	9229.01	9636.01	10043.01	10450.01	10857.01	11264.01	11671.01	12079.01	12486.01	12893.01	13300.01
7650.01		7650.01	8057.01	8057.01	8464.01	8871.01	9279.01	9686.01	10093.01	10500.01	10907.01	11314.01	11721.01	12129.01	12536.01	12943.01	13350.01
7700.01	159	7700.01	8107.01	8107.01	8514.01	8921.01	9329.01	9736.01	10143.01	10550.01	10957.01	11364.01	11771.01	12179.01	12586.01	12993.01	13400.01
7750.01		7750.01	8157.01	8157.01	8564.01	8971.01	9379.01	9786.01	10193.01	10600.01	11007.01	11414.01	11821.01	12229.01	12636.01	13043.01	13450.01
7800.01	160	7800.01	8207.01	8207.01	8614.01	9021.01	9429.01	9836.01	10243.01	10650.01	11057.01	11464.01	11871.01	12279.01	12686.01	13093.01	13500.01
7850.01		7850.01	8257.01	8257.01	8664.01	9071.01	9479.01	9886.01	10293.01	10700.01	11107.01	11514.01	11921.01	12329.01	12736.01	13143.01	13550.01
7900.01	161	7900.01	8307.01	8307.01	8714.01	9121.01	9529.01	9936.01	10343.01	10750.01	11157.01	11564.01	11971.01	12379.01	12786.01	13193.01	13600.01
7950.01		7950.01	8357.01	8357.01	8764.01	9171.01	9579.01	9986.01	10393.01	10800.01	11207.01	11614.01	12021.01	12429.01	12836.01	13243.01	13650.01
8000.01	163	8000.01	8407.01	8407.01	8814.01	9221.01	9629.01	10036.01	10443.01	10850.01	11257.01	11664.01	12071.01	12479.01	12886.01	13293.01	13700.01
8050.01		8050.01	8457.01	8457.01	8864.01	9271.01	9679.01	10086.01	10493.01	10900.01	11307.01	11714.01	12121.01	12529.01	12936.01	13343.01	13750.01
8100.01	164	8100.01	8507.01	8507.01	8914.01	9321.01	9729.01	10136.01	10543.01	10950.01	11357.01	11764.01	12171.01	12579.01	12986.01	13393.01	13800.01
8150.01		8150.01	8557.01	8557.01	8964.01	9371.01	9779.01	10186.01	10593.01	11000.01	11407.01	11814.01	12221.01	12629.01	13036.01	13443.01	13850.01
8200.01	165	8200.01	8607.01	8607.01	9014.01	9421.01	9829.01	10236.01	10643.01	11050.01	11457.01	11864.01	12271.01	12679.01	13086.01	13493.01	13900.01
8250.01		8250.01	8657.01	8657.01	9064.01	9471.01	9879.01	10286.01	10693.01	11100.01	11507.01	11914.01	12321.01	12729.01	13143.01	13550.01	13950.01
8300.01	166	8300.01	8707.01	8707.01	9114.01	9521.01	9929.01	10336.01	10743.01	11150.01	11557.01	11964.01	12371.01	12779.01	13193.01	13600.01	14000.01
8350.01		8350.01	8757.01	8757.01	9164.01	9571.01	9979.01	10386.01	10793.01	11200.01	11607.01	12014.01	12421.01	12829.01	13243.01	13650.01	14050.01
8400.01	167	8400.01	8807.01														

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
173	7300.01	7821.01	7821.01	8343.01	8864.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13036.01	13557.01	14079.01	14600.01
174	7350.01	7871.00	7871.00	8393.01	8914.01	9435.01	9956.01	10477.01	10998.01	11519.01	12040.01	12561.01	13082.01	13603.01	14124.01	14645.01
175	7400.01	7921.00	7921.00	8443.01	8964.01	9485.01	10006.01	10527.01	11048.01	11569.01	12090.01	12611.01	13132.01	13653.01	14174.01	14695.01
176	7450.01	7971.00	7971.00	8493.01	9014.01	9535.01	10096.01	10617.01	11138.01	11659.01	12180.01	12701.01	13222.01	13743.01	14264.01	14785.01
177	7500.01	8021.00	8021.00	8543.01	9064.01	9585.01	10146.01	10667.01	11188.01	11709.01	12230.01	12751.01	13272.01	13793.01	14314.01	14835.01
178	7550.01	8071.00	8071.00	8593.01	9114.01	9635.01	10216.01	10737.01	11258.01	11779.01	12300.01	12821.01	13342.01	13863.01	14384.01	14905.01
179	7600.01	8121.00	8121.00	8643.01	9164.01	9685.01	10266.01	10787.01	11308.01	11829.01	12350.01	12871.01	13392.01	13913.01	14434.01	14955.01
180	7650.01	8171.00	8171.00	8693.01	9214.01	9735.01	10316.01	10837.01	11358.01	11879.01	12400.01	12921.01	13442.01	13963.01	14484.01	15005.01
181	7700.01	8221.00	8221.00	8743.01	9264.01	9785.01	10366.01	10887.01	11408.01	11929.01	12450.01	12971.01	13492.01	14013.01	14534.01	15055.01
182	7750.01	8271.00	8271.00	8793.01	9314.01	9835.01	10416.01	10937.01	11458.01	11979.01	12500.01	13021.01	13542.01	14063.01	14584.01	15105.01
183	7800.01	8321.00	8321.00	8843.01	9364.01	9885.01	10466.01	10987.01	11508.01	12029.01	12550.01	13071.01	13592.01	14113.01	14634.01	15155.01
184	7850.01	8371.00	8371.00	8893.01	9414.01	9935.01	10516.01	11037.01	11558.01	12079.01	12600.01	13121.01	13642.01	14163.01	14684.01	15205.01
185	7900.01	8421.00	8421.00	8943.01	9464.01	9985.01	10566.01	11087.01	11608.01	12129.01	12650.01	13171.01	13692.01	14213.01	14734.01	15255.01
186	7950.01	8471.00	8471.00	8993.01	9514.01	10035.01	10616.01	11137.01	11658.01	12179.01	12700.01	13221.01	13742.01	14263.01	14784.01	15305.01
187	8000.01	8521.00	8521.00	9043.01	9564.01	10085.01	10666.01	11187.01	11708.01	12229.01	12750.01	13271.01	13792.01	14313.01	14834.01	15355.01
188	8050.01	8571.00	8571.00	9093.01	9614.01	10135.01	10716.01	11237.01	11758.01	12279.01	12800.01	13321.01	13842.01	14363.01	14884.01	15405.01
189	8100.01	8621.00	8621.00	9143.01	9664.01	10185.01	10766.01	11287.01	11808.01	12329.01	12850.01	13371.01	13892.01	14413.01	14934.01	15455.01
190	8150.01	8671.00	8671.00	9193.01	9714.01	10235.01	10816.01	11337.01	11858.01	12379.01	12900.01	13421.01	13942.01	14463.01	14984.01	15505.01
191	8200.01	8721.00	8721.00	9243.01	9764.01	10285.01	10866.01	11387.01	11908.01	12429.01	12950.01	13471.01	13992.01	14513.01	15034.01	15555.01
192	8250.01	8771.00	8771.00	9293.01	9814.01	10335.01	10916.01	11437.01	11958.01	12479.01	13000.01	13521.01	14042.01	14563.01	15084.01	15605.01
193	8300.01	8821.00	8821.00	9343.01	9864.01	10385.01	10966.01	11487.01	12008.01	12529.01	13050.01	13571.01	14092.01	14613.01	15134.01	15655.01
194	8350.01	8871.00	8871.00	9393.01	9914.01	10435.01	11016.01	11537.01	12058.01	12579.01	13100.01	13621.01	14142.01	14663.01	15184.01	15705.01
195	8400.01	8921.00	8921.00	9443.01	9964.01	10485.01	11066.01	11587.01	12108.01	12629.01	13150.01	13671.01	14192.01	14713.01	15234.01	15755.01
196	8450.01	8971.00	8971.00	9493.01	10014.01	10535.01	11116.01	11637.01	12158.01	12679.01	13200.01	13721.01	14242.01	14763.01	15284.01	15805.01
197	8500.01	9021.00	9021.00	9543.01	10064.01	10585.01	11166.01	11687.01	12208.01	12729.01	13250.01	13771.01	14292.01	14813.01	15334.01	15855.01
198	8550.01	9071.00	9071.00	9593.01	10114.01	10635.01	11216.01	11737.01	12258.01	12779.01	13300.01	13821.01	14342.01	14863.01	15384.01	15905.01
199	8600.01	9121.00	9121.00	9643.01	10164.01	10685.01	11246.01	11767.01	12288.01	12809.01	13330.01	13851.01	14372.01	14893.01	15414.01	15935.01
200	8650.01	9171.00	9171.00	9693.01	10214.01	10735.01	11296.01	11817.01	12338.01	12859.01	13380.01	13901.01	14422.01	14943.01	15464.01	15985.01
201	8700.01	9221.00	9221.00	9743.01	10264.01	10785.01	11346.01	11867.01	12388.01	12909.01	13430.01	13951.01	14472.01	14993.01	15514.01	16035.01
202	8750.01	9271.00	9271.00	9793.01	10314.01	10835.01	11396.01	11917.01	12438.01	12959.01	13480.01	14001.01	14522.01	15043.01	15564.01	16085.01
203	8800.01	9321.00	9321.00	9843.01	10364.01	10885.01	11446.01	11967.01	12488.01	13009.01	13530.01	14051.01	14572.01	15093.01	15614.01	16135.01
204	8850.01	9371.00	9371.00	9893.01	10414.01	10935.01	11496.01	12017.01	12538.01	13059.01	13580.01	14101.01	14622.01	15143.01	15664.01	16185.01
205	8900.01	9421.00	9421.00	9943.01	10464.01	10985.01	11546.01	12067.01	12588.01	13109.01	13630.01	14151.01	14672.01	15193.01	15714.01	16235.01
206	8950.01	9471.00	9471.00	9993.01	10514.01	11035.01	11596.01	12117.01	12638.01	13159.01	13680.01	14201.01	14722.01	15243.01	15764.01	16285.01
207	9000.01	9521.00	9521.00	10043.01	10564.01	11085.01	11646.01	12167.01	12688.01	13209.01	13730.01	14251.01	14772.01	15293.01	15814.01	16335.01
208	9050.01	9571.00	9571.00	10093.01	10614.01	11135.01	11696.01	12217.01	12738.01	13259.01	13780.01	14301.01	14822.01	15343.01	15864.01	16385.01
209	9100.01	9621.00	9621.00	10143.01	10664.01	11185.01	11746.01	12267.01	12788.01	13309.01	13830.01	14351.01	14872.01	15393.01	15914.01	16435.01
210	9150.01	9671.00	9671.00	10193.01	10714.01	11235.01	11796.01	12317.01	12838.01	13359.01	13880.01	14401.01	14922.01	15443.01	15964.01	16485.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Cd HIGHEST TWO QUARTER EARNINGS	Cd B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
8900.01	211	8900.01	9536.01	10171.01	10807.01	11443.01	12079.01	12714.01	13350.01	13986.01	14621.01	15257.01	15893.01	16529.01	17164.01	17800.01
8950.01	212	8950.01	9586.01	10221.01	10857.01	11493.01	12129.01	12764.01	13400.01	14036.01	14671.01	15307.01	15943.01	16579.01	17214.01	17850.01
9000.01	214	9000.01	9632.01	10267.01	10903.01	11539.01	12174.01	12809.01	13445.01	14081.01	14716.01	15352.01	15988.01	16624.01	17259.01	17895.01
9050.01	215	9050.01	9678.01	10313.01	10949.01	11585.01	12220.01	12856.01	13491.01	14127.01	14762.01	15398.01	16034.01	16670.01	17305.01	17941.01
9100.01	216	9100.01	9724.01	10359.01	10995.01	11631.01	12266.01	12902.01	13537.01	14173.01	14808.01	15444.01	16080.01	16716.01	17351.01	17987.01
9150.01	217	9150.01	9770.01	10405.01	11041.01	11677.01	12312.01	12948.01	13583.01	14219.01	14854.01	15490.01	16126.01	16761.01	17397.01	18032.01
9200.01	218	9200.01	9816.01	10451.01	11087.01	11723.01	12358.01	12994.01	13629.01	14265.01	14900.01	15536.01	16172.01	16807.01	17443.01	18078.01
9250.01	219	9250.01	9862.01	10497.01	11133.01	11769.01	12404.01	13040.01	13675.01	14311.01	14946.01	15582.01	16218.01	16853.01	17489.01	18124.01
9300.01	220	9300.01	9908.01	10543.01	11179.01	11815.01	12450.01	13086.01	13721.01	14357.01	14992.01	15628.01	16263.01	16899.01	17534.01	18169.01
9350.01	221	9350.01	9954.01	10589.01	11225.01	11861.01	12496.01	13132.01	13767.01	14403.01	15038.01	15674.01	16309.01	16945.01	17580.01	18215.01
9400.01	222	9400.01	10000.01	10635.01	11271.01	11907.01	12542.01	13178.01	13813.01	14449.01	15084.01	15720.01	16355.01	16991.01	17626.01	18261.01
9450.01	223	9450.01	10046.01	10681.01	11317.01	11953.01	12588.01	13224.01	13859.01	14495.01	15130.01	15766.01	16401.01	17037.01	17672.01	18307.01
9500.01	224	9500.01	10092.01	10727.01	11363.01	12000.01	12635.01	13271.01	13906.01	14542.01	15177.01	15813.01	16448.01	17084.01	17719.01	18354.01
9550.01	225	9550.01	10138.01	10773.01	11409.01	12045.01	12680.01	13316.01	13951.01	14587.01	15222.01	15858.01	16493.01	17129.01	17764.01	18399.01
9600.01	226	9600.01	10184.01	10819.01	11455.01	12091.01	12726.01	13362.01	13997.01	14633.01	15268.01	15904.01	16539.01	17175.01	17810.01	18445.01
9650.01	227	9650.01	10230.01	10865.01	11501.01	12137.01	12772.01	13408.01	14043.01	14679.01	15314.01	15950.01	16585.01	17221.01	17856.01	18491.01
9700.01	228	9700.01	10276.01	10911.01	11547.01	12183.01	12818.01	13454.01	14089.01	14725.01	15360.01	16000.01	16635.01	17271.01	17906.01	18541.01
9750.01	229	9750.01	10322.01	10957.01	11593.01	12229.01	12864.01	13500.01	14135.01	14771.01	15406.01	16042.01	16677.01	17313.01	17948.01	18583.01
9800.01	230	9800.01	10368.01	11003.01	11639.01	12275.01	12910.01	13546.01	14181.01	14817.01	15452.01	16088.01	16723.01	17359.01	17994.01	18629.01
9850.01	231	9850.01	10414.01	11049.01	11685.01	12321.01	12956.01	13592.01	14227.01	14863.01	15498.01	16134.01	16769.01	17405.01	18040.01	18675.01
9900.01	232	9900.01	10460.01	11095.01	11731.01	12367.01	13002.01	13638.01	14273.01	14909.01	15544.01	16179.01	16815.01	17450.01	18085.01	18720.01
9950.01	233	9950.01	10506.01	11141.01	11777.01	12413.01	13048.01	13684.01	14319.01	14955.01	15590.01	16226.01	16861.01	17497.01	18132.01	18767.01
10000.01	234	10000.01	10552.01	11187.01	11823.01	12459.01	13094.01	13730.01	14365.01	15001.01	15636.01	16272.01	16907.01	17543.01	18178.01	18813.01
10050.01	235	10050.01	10598.01	11233.01	11869.01	12505.01	13140.01	13776.01	14411.01	15047.01	15682.01	16318.01	16953.01	17589.01	18224.01	18859.01
10100.01	236	10100.01	10644.01	11279.01	11915.01	12551.01	13186.01	13822.01	14457.01	15093.01	15728.01	16364.01	16999.01	17635.01	18270.01	18905.01
10150.01	237	10150.01	10690.01	11325.01	11961.01	12597.01	13232.01	13868.01	14503.01	15139.01	15774.01	16410.01	17045.01	17681.01	18316.01	18951.01
10200.01	238	10200.01	10736.01	11371.01	12007.01	12643.01	13278.01	13914.01	14549.01	15185.01	15820.01	16456.01	17091.01	17727.01	18362.01	18997.01
10250.01	239	10250.01	10782.01	11417.01	12053.01	12689.01	13324.01	13960.01	14595.01	15231.01	15866.01	16502.01	17137.01	17773.01	18408.01	19043.01
10300.01	240	10300.01	10828.01	11463.01	12100.01	12735.01	13371.01	14006.01	14642.01	15277.01	15913.01	16548.01	17184.01	17819.01	18454.01	19089.01
10350.01	241	10350.01	10874.01	11509.01	12145.01	12781.01	13416.01	14052.01	14687.01	15323.01	15958.01	16594.01	17229.01	17864.01	18500.01	19135.01
10400.01	242	10400.01	10920.01	11555.01	12191.01	12827.01	13462.01	14098.01	14733.01	15369.01	16004.01	16640.01	17275.01	17910.01	18546.01	19181.01
10450.01	243	10450.01	10966.01	11601.01	12237.01	12873.01	13508.01	14144.01	14779.01	15415.01	16050.01	16686.01	17321.01	17956.01	18592.01	19227.01
10500.01	244	10500.01	11012.01	11647.01	12283.01	12919.01	13554.01	14190.01	14825.01	15461.01	16096.01	16732.01	17367.01	18003.01	18638.01	19273.01
10550.01	245	10550.01	11058.01	11693.01	12329.01	12965.01	13600.01	14236.01	14871.01	15507.01	16142.01	16778.01	17413.01	18049.01	18684.01	19319.01
10600.01	246	10600.01	11104.01	11739.01	12375.01	13011.01	13646.01	14282.01	14917.01	15553.01	16188.01	16824.01	17459.01	18095.01	18730.01	19365.01
10650.01	247	10650.01	11150.01	11785.01	12421.01	13057.01	13692.01	14328.01	14963.01	15599.01	16234.01	16870.01	17505.01	18141.01	18776.01	19411.01
10700.01	248	10700.01	11196.01	11831.01	12467.01	13103.01	13738.01	14374.01	15009.01	15645.01	16280.01	16916.01	17551.01	18187.01	18822.01	19457.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Cal HIGHEST QUARTER EARNINGS	Cal B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10500.01	249	10500.01	11750.01	12000.01	12350.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01
10550.01		11750.01	12000.01	12350.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21800.01
10600.01	250	10550.01	11800.01	12050.01	12400.01	13550.01	14310.01	15010.01	15760.01	16510.01	17260.01	18010.01	18760.01	19510.01	20260.01	21010.01
10650.01		11800.01	12050.01	12400.01	13550.01	14310.01	15010.01	15760.01	16510.01	17260.01	18010.01	18760.01	19510.01	20260.01	21010.01	21810.01
10700.01	252	10600.01	11850.01	12110.01	12460.01	13600.01	14360.01	15060.01	15810.01	16560.01	17310.01	18060.01	18810.01	19560.01	20310.01	21060.01
10750.01		11850.01	12110.01	12460.01	13600.01	14360.01	15060.01	15810.01	16560.01	17310.01	18060.01	18810.01	19560.01	20310.01	21060.01	21860.01
10800.01	253	10650.01	11900.01	12170.01	12520.01	13650.01	14410.01	15110.01	15860.01	16610.01	17360.01	18110.01	18860.01	19610.01	20360.01	21110.01
10850.01		11900.01	12170.01	12520.01	13650.01	14410.01	15110.01	15860.01	16610.01	17360.01	18110.01	18860.01	19610.01	20360.01	21110.01	21910.01
10900.01	254	10700.01	11950.01	12220.01	12570.01	13700.01	14460.01	15160.01	15910.01	16660.01	17410.01	18160.01	18910.01	19660.01	20410.01	21160.01
10950.01		11950.01	12220.01	12570.01	13700.01	14460.01	15160.01	15910.01	16660.01	17410.01	18160.01	18910.01	19660.01	20410.01	21160.01	21960.01
11000.01	255	10750.01	12000.01	12270.01	12620.01	13750.01	14510.01	15210.01	15960.01	16710.01	17460.01	18210.01	18960.01	19710.01	20460.01	21210.01
11050.01		12000.01	12270.01	12620.01	13750.01	14510.01	15210.01	15960.01	16710.01	17460.01	18210.01	18960.01	19710.01	20460.01	21210.01	22010.01
11100.01	256	10800.01	12050.01	12320.01	12670.01	13800.01	14560.01	15260.01	16010.01	16760.01	17510.01	18260.01	19010.01	19760.01	20510.01	21260.01
11150.01		12050.01	12320.01	12670.01	13800.01	14560.01	15260.01	16010.01	16760.01	17510.01	18260.01	19010.01	19760.01	20510.01	21260.01	22060.01
11200.01	257	10850.01	12100.01	12370.01	12720.01	13850.01	14610.01	15310.01	16060.01	16810.01	17560.01	18310.01	19060.01	19810.01	20560.01	21310.01
11250.01		12100.01	12370.01	12720.01	13850.01	14610.01	15310.01	16060.01	16810.01	17560.01	18310.01	19060.01	19810.01	20560.01	21310.01	22110.01
11300.01	258	10900.01	12150.01	12420.01	12770.01	13900.01	14660.01	15360.01	16110.01	16860.01	17610.01	18360.01	19110.01	19860.01	20610.01	21360.01
11350.01		12150.01	12420.01	12770.01	13900.01	14660.01	15360.01	16110.01	16860.01	17610.01	18360.01	19110.01	19860.01	20610.01	21360.01	22160.01
11400.01	259	10950.01	12200.01	12470.01	12820.01	13950.01	14710.01	15410.01	16160.01	16910.01	17660.01	18410.01	19160.01	19910.01	20660.01	21410.01
11450.01		12200.01	12470.01	12820.01	13950.01	14710.01	15410.01	16160.01	16910.01	17660.01	18410.01	19160.01	19910.01	20660.01	21410.01	22210.01
11500.01	260	11000.01	12250.01	12520.01	12870.01	14000.01	14760.01	15460.01	16210.01	16960.01	17710.01	18460.01	19210.01	19960.01	20710.01	21460.01
11550.01		12250.01	12520.01	12870.01	14000.01	14760.01	15460.01	16210.01	16960.01	17710.01	18460.01	19210.01	19960.01	20710.01	21460.01	22260.01
11600.01	261	11050.01	12300.01	12570.01	12920.01	14050.01	14810.01	15510.01	16260.01	17010.01	17760.01	18510.01	19260.01	20010.01	20760.01	21510.01
11650.01		12300.01	12570.01	12920.01	14050.01	14810.01	15510.01	16260.01	17010.01	17760.01	18510.01	19260.01	20010.01	20760.01	21510.01	22310.01
11700.01	262	11100.01	12350.01	12620.01	12970.01	14100.01	14860.01	15560.01	16310.01	17060.01	17810.01	18560.01	19310.01	20060.01	20810.01	21560.01
11750.01		12350.01	12620.01	12970.01	14100.01	14860.01	15560.01	16310.01	17060.01	17810.01	18560.01	19310.01	20060.01	20810.01	21560.01	22360.01
11800.01	263	11150.01	12400.01	12670.01	13020.01	14150.01	14910.01	15610.01	16360.01	17110.01	17860.01	18610.01	19360.01	20110.01	20860.01	21610.01
11850.01		12400.01	12670.01	13020.01	14150.01	14910.01	15610.01	16360.01	17110.01	17860.01	18610.01	19360.01	20110.01	20860.01	21610.01	22410.01
11900.01	264	11200.01	12450.01	12720.01	13070.01	14200.01	14960.01	15660.01	16410.01	17160.01	17910.01	18660.01	19410.01	20160.01	20910.01	21660.01
11950.01		12450.01	12720.01	13070.01	14200.01	14960.01	15660.01	16410.01	17160.01	17910.01	18660.01	19410.01	20160.01	20910.01	21660.01	22460.01
12000.01	265	11250.01	12500.01	12770.01	13120.01	14250.01	15000.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01
12050.01		12500.01	12770.01	13120.01	14250.01	15000.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01	22500.01
12100.01	266	11300.01	12550.01	12820.01	13170.01	14300.01	15050.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01
12150.01		12550.01	12820.01	13170.01	14300.01	15050.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01	22550.01
12200.01	267	11350.01	12600.01	12870.01	13220.01	14350.01	15100.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01	21800.01
12250.01		12600.01	12870.01	13220.01	14350.01	15100.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01	21800.01	22600.01
12300.01	268	11400.01	12650.01	12920.01	13270.01	14400.01	15150.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01	21850.01
12350.01		12650.01	12920.01	13270.01	14400.01	15150.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01	21850.01	22650.01
12400.01	269	11450.01	12700.01	12970.01	13320.01	14450.01	15200.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01	21900.01
12450.01		12700.01	12970.01	13320.01	14450.01	15200.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01	21900.01	22700.01
12500.01	270	11500.01	12750.01	13020.01	13400.01	14500.01	15250.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01	21950.01
12550.01		12750.01	13020.01	13400.01	14500.01	15250.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01	21950.01	22750.01
12600.01	271	11550.01	12800.01	13070.01	13450.01	14550.01	15300.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01	22000.01
12650.01		12800.01	13070.01	13450.01	14550.01	15300.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01	22000.01	22800.01
12700.01	272	11600.01	12850.01	13120.01	13500.01	14600.01	15350.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01	22100.01
12750.01		12850.01	13120.01	13500.01	14600.01	15350.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01	22100.01	22900.01
12800.01	273	11650.01	12900.01	13170.01	13550.01	14650.01	15400.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01	22150.01
12850.01		12900.01	13170.01	13550.01	14650.01	15400.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01	22150.01	22950.01
12900.01	274	11700.01	12950.01	13220.01	13600.01	14700.01	15450.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01	22200.01
12950.01		12950.01	13220.01	13600.01	14700.01	15450.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01	22200.01	23000.01
13000.01	275	11750.01	13000.01	13270.01	13650.01	14750.01	15500.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01	22250.01
13050.01		13000.01	13270.01	13650.01	14750.01	15500.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01	22250.01	23050.01
13100.01	276	11800.01	13050.01	13320.01	13700.01	14800.01	15550.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01	22300.01
13150.01		13050.01	13320.01	13700.01	14800.01	15550.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01	22300.01	23100.01
13200.01	277	11850.01	13100.01	13370.01	13750.01	14850.01	15600.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01	20800.01	21550.01	22350.01
13250.01		13100.01	13370.01	13750.01	14850.01	15600.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01				

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12100.01	287	12100.01	12964.01	13829.01	14693.01	15557.01	16421.01	17286.01	18150.01	19014.01	19879.01	20743.01	21607.01	22471.01	23336.01	24200.01
12150.00		12964.00	13829.00	14693.00	15557.00	16421.00	17286.00	18150.00	19014.00	19879.00	20743.00	21607.00	22471.00	23336.00	24200.00	& OVER
12150.01	288	12150.01	13018.01	13886.01	14754.01	15621.01	16489.01	17357.01	18225.01	19093.01	19961.01	20829.01	21696.01	22564.01	23432.01	24300.01
12200.00		13018.00	13886.00	14754.00	15621.00	16489.00	17357.00	18225.00	19093.00	19961.00	20829.00	21696.00	22564.00	23432.00	24300.00	& OVER
12200.01	290	12200.01	13071.01	13943.01	14814.01	15686.01	16557.01	17429.01	18300.01	19171.01	20043.01	20914.01	21786.01	22657.01	23529.01	24400.01
12250.00		13071.00	13943.00	14814.00	15686.00	16557.00	17429.00	18300.00	19171.00	20043.00	20914.00	21786.00	22657.00	23529.00	24400.00	& OVER
12250.01	291	12250.01	13125.01	14000.01	14875.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01
12300.00		13125.00	14000.00	14875.00	15750.00	16625.00	17500.00	18375.00	19250.00	20125.00	21000.00	21875.00	22750.00	23625.00	24500.00	& OVER
12300.01	292	12300.01	13179.01	14057.01	14936.01	15814.01	16693.01	17571.01	18450.01	19329.01	20207.01	21086.01	21964.01	22843.01	23721.01	24600.01
12350.00		13179.00	14057.00	14936.00	15814.00	16693.00	17571.00	18450.00	19329.00	20207.00	21086.00	21964.00	22843.00	23721.00	24600.00	& OVER
12350.01	293	12350.01	13232.01	14114.01	14996.01	15879.01	16761.01	17643.01	18525.01	19407.01	20289.01	21171.01	22054.01	22936.01	23818.01	24700.01
12400.00		13232.00	14114.00	14996.00	15879.00	16761.00	17643.00	18525.00	19407.00	20289.00	21171.00	22054.00	22936.00	23818.00	24700.00	& OVER
12400.01	294	12400.01	13286.01	14171.01	15057.01	15943.01	16829.01	17714.01	18600.01	19486.01	20371.01	21257.01	22143.01	23029.01	23914.01	24800.01
12450.00		13286.00	14171.00	15057.00	15943.00	16829.00	17714.00	18600.00	19486.00	20371.00	21257.00	22143.00	23029.00	23914.00	24800.00	& OVER
12450.01	295	12450.01	13339.01	14229.01	15118.01	16007.01	16896.01	17786.01	18675.01	19564.01	20454.01	21343.01	22232.01	23121.01	24011.01	24900.01
12500.00		13339.00	14229.00	15118.00	16007.00	16896.00	17786.00	18675.00	19564.00	20454.00	21343.00	22232.00	23121.00	24011.00	24900.00	& OVER
12500.01	297	12500.01	13393.01	14286.01	15179.01	16071.01	16964.01	17857.01	18750.01	19643.01	20536.01	21429.01	22321.01	23214.01	24107.01	25000.01
12550.00		13393.00	14286.00	15179.00	16071.00	16964.00	17857.00	18750.00	19643.00	20536.00	21429.00	22321.00	23214.00	24107.00	25000.00	& OVER
12550.01	298	12550.01	13446.01	14343.01	15239.01	16136.01	17032.01	17929.01	18825.01	19721.01	20618.01	21514.01	22411.01	23307.01	24204.01	25100.01
12600.00		13446.00	14343.00	15239.00	16136.00	17032.00	17929.00	18825.00	19721.00	20618.00	21514.00	22411.00	23307.00	24204.00	25100.00	& OVER
12600.01	299	12600.01	13500.01	14400.01	15300.01	16200.01	17100.01	18000.01	18900.01	19800.01	20700.01	21600.01	22500.01	23400.01	24300.01	25200.01
12650.00		13500.00	14400.00	15300.00	16200.00	17100.00	18000.00	18900.00	19800.00	20700.00	21600.00	22500.00	23400.00	24300.00	25200.00	& OVER
12650.01	300	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	301	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	303	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	304	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	305	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	306	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	307	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	308	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	310	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	311	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	312	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	313	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	314	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	316	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	317	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	318	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
& OVER		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER

86 C. Beginning ~~January 1, 2004~~ July 6, 2003, for claims effective on or after ~~January 1, 2004~~ July 6,
87 2003, *but before July 4, 2004*, an eligible individual's weekly "benefit amount" shall be the amount
88 appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of
89 such table, there appears the total wages for insured work paid to such individual in the two quarters
90 of his base period in which such total wages were highest.
91 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	50	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	& OVER
2550.01	51	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	& OVER
2600.01	52	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	& OVER
2650.01	53	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	& OVER
2700.01	54	2700.01	2893.01	3088.01	3279.01	3471.01	3664.01	3857.01	4050.01	4243.01	4436.01	4629.01	4821.01	5014.01	5207.01	5400.01
2750.00		2893.00	3088.00	3279.00	3471.00	3664.00	3857.00	4050.00	4243.00	4436.00	4629.00	4821.00	5014.00	5207.00	5400.00	& OVER
2750.01	55	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	& OVER
2800.01	56	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	& OVER
2850.01	57	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	& OVER
2900.01	58	2900.01	3107.01	3314.01	3521.01	3728.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3728.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	& OVER
2950.01	59	2950.01	3161.01	3371.01	3582.01	3793.01	3993.01	4204.01	4414.01	4625.01	4836.01	5047.01	5258.01	5469.01	5680.01	5891.01
3000.00		3161.00	3371.00	3582.00	3793.00	3993.00	4204.00	4414.00	4625.00	4836.00	5047.00	5258.00	5469.00	5680.00	5891.00	& OVER
3000.01	60	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5786.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5786.00	6000.00	& OVER
3050.01	61	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	& OVER
3100.01	62	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	& OVER
3150.01	63	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	& OVER
3200.01	64	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	& OVER
3250.01	65	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	& OVER
3300.01	66	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	& OVER
3350.01	67	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	& OVER
3400.01	68	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	& OVER
3450.01	69	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	& OVER
3500.01	70	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	& OVER
3550.01	71	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	& OVER
3600.01	72	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	& OVER
3650.01	73	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	& OVER
3700.01	74	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	& OVER
3750.01	75	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	& OVER
3800.01	76	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	& OVER
3850.01	77	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	& OVER
3900.01	78	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	& OVER
3950.01	79	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	& OVER
4000.01	80	4000.01	4286.01	4571.01	4857.01	5143.01	5429.01	5714.01	6000.01	6286.01	6571.01	6857.01	7143.01	7429.01	7714.01	8000.01
4050.00		4286.00	4571.00	4857.00	5143.00	5429.00	5714.00	6000.00	6286.00	6571.00	6857.00	7143.00	7429.00	7714.00	8000.00	& OVER
4050.01	81	4050.01	4339.01	4629.01	4918.01	5207.01	5496.01	5786.01	6075.01	6364.01	6654.01	6943.01	7232.01	7521.01	7811.01	8100.01
4100.00		4339.00	4629.00	4918.00	5207.00	5496.00	5786.00	6075.00	6364.00	6654.00	6943.00	7232.00	7521.00	7811.00	8100.00	& OVER
4100.01	82	4100.01	4393.01	4686.01	4979.01	5271.01	5564.01	5857.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.00		4393.00	4686.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	83	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.00		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	84	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	85	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	86	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4350.01	87	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01
4400.00		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER
4400.01	88	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01
4450.00		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER
4450.01	89	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01
4500.00		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER
4500.01	90	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01
4550.00		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER
4550.01	91	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01
4600.00		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER
4600.01	92	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01
4650.00		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER
4650.01	93	4650.01	4982.01	5314.01	5646.01	5979.01	6311.01	6643.01	6975.01	7307.01	7639.01	7971.01	8304.01	8636.01	8968.01	9300.01
4700.00		4982.00	5314.00	5646.00	5979.00	6311.00	6643.00	6975.00	7307.00	7639.00	7971.00	8304.00	8636.00	8968.00	9300.00	& OVER
4700.01	94	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01
4750.00		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER
4750.01	95	4750.01	5089.01	5429.01	5768.01	6107.01	6446.01	6786.01	7125.01	7464.01	7804.01	8143.01	8482.01	8821.01	9161.01	9500.01
4800.00		5089.00	5429.00	5768.00	6107.00	6446.00	6786.00	7125.00	7464.00	7804.00	8143.00	8482.00	8821.00	9161.00	9500.00	& OVER
4800.01	96	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01
4850.00		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER
4850.01	97	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.00		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	98	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.00		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	99	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.00		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	100	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.00		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	101	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.00		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	102	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.00		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	103	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.00		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	104	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.00		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	105	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	106	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	107	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	108	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	109	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	110	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	111	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	112	5600.01	6000.01	6400.01	6800.01	7200.01	7600.01	8000.01	8400.01	8800.01	9200.01	9600.01	10000.01	10400.01	10800.01	11200.01
5650.00		6000.00	6400.00	6800.00	7200.00	7600.00	8000.00	8400.00	8800.00	9200.00	9600.00	10000.00	10400.00	10800.00	11200.00	& OVER
5650.01	113	5650.01	6054.01	6457.01	6861.01	7264.01	7668.01	8071.01	8475.01	8879.01	9282.01	9686.01	10089.01	10493.01	10896.01	11300.01
5700.00		6054.00	6457.00	6861.00	7264.00	7668.00	8071.00	8475.00	8879.00	9282.00	9686.00	10089.00	10493.00	10896.00	11300.00	& OVER
5700.01	114	5700.01	6107.01	6514.01	6921.01	7329.01	7736.01	8143.01	8550.01	8957.01	9364.01	9771.01	10179.01	10586.01	10993.01	11400.01
5750.00		6107.00	6514.00	6921.00	7329.00	7736.00	8143.00	8550.00	8957.00	9364.00	9771.00	10179.00	10586.00	10993.00	11400.00	& OVER
5750.01	115	5750.01	6161.01	6571.01	6982.01	7393.01	7804.01	8214.01	8625.01	9036.01	9446.01	9857.01	10268.01	10679.01	11089.01	11500.01
5800.00		6161.00	6571.00	6982.00	7393.00	7804.00	8214.00	8625.00	9036.00	9446.00	9857.00	10268.00	10679.00	11089.00	11500.00	& OVER
5800.01	116	5800.01	6214.01	6629.01	7043.01	7457.01	7871.01	8286.01	8700.01	9114.01	9529.01	9943.01	10357.01	10771.01	11186.01	11600.01
5850.00		6214.00	6629.00	7043.00	7457.00	7871.00	8286.00	8700.00	9114.00	9529.00	9943.00	10357.00	10771.00	11186.00	11600.00	& OVER
5850.01	117	5850.01	6268.01	6686.01	7104.01	7521.01	7939.01	8357.01	8775.01	9193.01	9611.01	10029.01	10446.01	10864.01	11282.01	11700.01
5900.00		6268.00	6686.00	7104.00	7521.00	7939.00	8357.00	8775.00	9193.00	9611.00	10029.00	10446.00	10864.00	11282.00	11700.00	& OVER
5900.01	118	5900.01	6321.01	6743.01	7164.01	7586.01	8007.01	8429.01	8850.01	9271.01	9693.01	10114.01	10536.01	10957.01	11379.01	11800.01
5950.00		6321.00	6743.00	7164.00	7586.00	8007.00	8429.00	8850.00	9271.00	9693.00	10114.00	10536.00	10957.00	11379.00	11800.00	& OVER
5950.01	119	5950.01	6375.01	6800.01	7225.01	7650.01	8075.01	8500.01	8925.01	9350.01	9775.01	10200.01	10625.01	11050.01	11475.01	11900.01
6000.00		6375.00	6800.00	7225.00	7650.00	8075.00	8500.00	8925.00	9350.00	9775.00	10200.00	10625.00	11050.00	11475.00	11900.00	& OVER
6000.01	120	6000.01	6429.01	6857.01	7286.01	7714.01	8143.01	8571.01	9000.01	9429.01	9857.01	10286.01	10714.01	11143.01	11571.01	12000.01
6050.00		6429.00	6857.00	7286.00	7714.00	8143.00	8571.00	9000.00	9429.00	9857.00	10286.00	10714.00	11143.00	11571.00	12000.00	& OVER
6050.01	121	6050.01	6482.01	6914.01	7346.01	7779.01	8211.01	8643.01	9075.01	9507.01	9939.01	10371.01	10804.01	11236.01	11668.01	12100.01
6100.00		6482.00	6914.00	7346.00	7779.00	8211.00	8643.00	9075.00	9507.00	9939.00	10371.00	10804.00	11236.00	11668.00	12100.00	& OVER
6100.01	122	6100.01	6536.01	6971.01	7407.01	7843.01	8279.01	8714.01	9150.01	9586.01	10021.01	10457.01	10893.01	11329.01	11764.01	12200.01
6150.00		6536.00	6971.00	7407.00	7843.00	8279.00	8714.00	9150.00	9586.00	10021.00	10457.00	10893.00	11329.00	11764.00	12200.00	& OVER
6150.01	123	6150.01	6589.01	7029.01	7468.01	7907.01	8346.01	8786.01	9225.01	9664.01	10104.01	10543.01	10982.01	11421.01	11861.01	12300.01
6200.00		6589.00	7029.00	7468.00	7907.00	8346.00	8786.00	9225.00	9664.00	10104.00	10543.00	10982.00	11421.00	11861.00	12300.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
6200.01	124	6200.01	6643.01	7086.01	7529.01	7971.01	8414.01	8857.01	9300.01	9743.01	10186.01	10629.01	11071.01	11514.01	11957.01	12400.01
6250.00		6643.00	7086.00	7529.00	7971.00	8414.00	8857.00	9300.00	9743.00	10186.00	10629.00	11071.00	11514.00	11957.00	12400.00	& OVER
6250.01	125	6250.01	6696.01	7143.01	7589.01	8036.01	8482.01	8929.01	9375.01	9821.01	10268.01	10714.01	11161.01	11607.01	12054.01	12500.01
6300.00		6696.00	7143.00	7589.00	8036.00	8482.00	8929.00	9375.00	9821.00	10268.00	10714.00	11161.00	11607.00	12054.00	12500.00	& OVER
6300.01	126	6300.01	6750.01	7200.01	7650.01	8100.01	8550.01	9000.01	9450.01	9900.01	10350.01	10800.01	11250.01	11700.01	12150.01	12600.01
6350.00		6750.00	7200.00	7650.00	8100.00	8550.00	9000.00	9450.00	9900.00	10350.00	10800.00	11250.00	11700.00	12150.00	12600.00	& OVER
6350.01	127	6350.01	6804.01	7257.01	7711.01	8164.01	8618.01	9071.01	9525.01	9979.01	10432.01	10886.01	11339.01	11793.01	12246.01	12700.01
6400.00		6804.00	7257.00	7711.00	8164.00	8618.00	9071.00	9525.00	9979.00	10432.00	10886.00	11339.00	11793.00	12246.00	12700.00	& OVER
6400.01	128	6400.01	6857.01	7314.01	7771.01	8229.01	8686.01	9143.01	9600.01	10057.01	10514.01	10971.01	11429.01	11886.01	12343.01	12800.01
6450.00		6857.00	7314.00	7771.00	8229.00	8686.00	9143.00	9600.00	10057.00	10514.00	10971.00	11429.00	11886.00	12343.00	12800.00	& OVER
6450.01	129	6450.01	6911.01	7371.01	7832.01	8293.01	8754.01	9214.01	9675.01	10136.01	10596.01	11057.01	11518.01	11979.01	12439.01	12900.01
6500.00		6911.00	7371.00	7832.00	8293.00	8754.00	9214.00	9675.00	10136.00	10596.00	11057.00	11518.00	11979.00	12439.00	12900.00	& OVER
6500.01	130	6500.01	6964.01	7429.01	7893.01	8357.01	8821.01	9286.01	9750.01	10214.01	10679.01	11143.01	11607.01	12071.01	12536.01	13000.01
6550.00		6964.00	7429.00	7893.00	8357.00	8821.00	9286.00	9750.00	10214.00	10679.00	11143.00	11607.00	12071.00	12536.00	13000.00	& OVER
6550.01	131	6550.01	7018.01	7486.01	7954.01	8421.01	8889.01	9357.01	9825.01	10293.01	10761.01	11229.01	11696.01	12164.01	12632.01	13100.01
6600.00		7018.00	7486.00	7954.00	8421.00	8889.00	9357.00	9825.00	10293.00	10761.00	11229.00	11696.00	12164.00	12632.00	13100.00	& OVER
6600.01	132	6600.01	7071.01	7543.01	8014.01	8486.01	8957.01	9429.01	9900.01	10371.01	10843.01	11314.01	11786.01	12257.01	12729.01	13200.01
6650.00		7071.00	7543.00	8014.00	8486.00	8957.00	9429.00	9900.00	10371.00	10843.00	11314.00	11786.00	12257.00	12729.00	13200.00	& OVER
6650.01	133	6650.01	7125.01	7600.01	8075.01	8550.01	9025.01	9500.01	9975.01	10450.01	10925.01	11400.01	11875.01	12350.01	12825.01	13300.01
6700.00		7125.00	7600.00	8075.00	8550.00	9025.00	9500.00	9975.00	10450.00	10925.00	11400.00	11875.00	12350.00	12825.00	13300.00	& OVER
6700.01	134	6700.01	7179.01	7657.01	8136.01	8614.01	9093.01	9571.01	10050.01	10529.01	11007.01	11486.01	11964.01	12443.01	12921.01	13400.01
6750.00		7179.00	7657.00	8136.00	8614.00	9093.00	9571.00	10050.00	10529.00	11007.00	11486.00	11964.00	12443.00	12921.00	13400.00	& OVER
6750.01	135	6750.01	7232.01	7714.01	8196.01	8679.01	9161.01	9643.01	10125.01	10607.01	11089.01	11571.01	12054.01	12536.01	13018.01	13500.01
6800.00		7232.00	7714.00	8196.00	8679.00	9161.00	9643.00	10125.00	10607.00	11089.00	11571.00	12054.00	12536.00	13018.00	13500.00	& OVER
6800.01	136	6800.01	7286.01	7771.01	8257.01	8743.01	9229.01	9714.01	10200.01	10686.01	11171.01	11657.01	12143.01	12629.01	13114.01	13600.01
6850.00		7286.00	7771.00	8257.00	8743.00	9229.00	9714.00	10200.00	10686.00	11171.00	11657.00	12143.00	12629.00	13114.00	13600.00	& OVER
6850.01	137	6850.01	7339.01	7829.01	8318.01	8807.01	9296.01	9786.01	10275.01	10764.01	11254.01	11743.01	12232.01	12721.01	13211.01	13700.01
6900.00		7339.00	7829.00	8318.00	8807.00	9296.00	9786.00	10275.00	10764.00	11254.00	11743.00	12232.00	12721.00	13211.00	13700.00	& OVER
6900.01	138	6900.01	7393.01	7886.01	8379.01	8871.01	9364.01	9857.01	10350.01	10843.01	11336.01	11829.01	12321.01	12814.01	13307.01	13800.01
6950.00		7393.00	7886.00	8379.00	8871.00	9364.00	9857.00	10350.00	10843.00	11336.00	11829.00	12321.00	12814.00	13307.00	13800.00	& OVER
6950.01	139	6950.01	7446.01	7943.01	8439.01	8936.01	9432.01	9929.01	10425.01	10921.01	11418.01	11914.01	12411.01	12907.01	13404.01	13900.01
7000.00		7446.00	7943.00	8439.00	8936.00	9432.00	9929.00	10425.00	10921.00	11418.00	11914.00	12411.00	12907.00	13404.00	13900.00	& OVER
7000.01	140	7000.01	7500.01	8000.01	8500.01	9000.01	9500.01	10000.01	10500.01	11000.01	11500.01	12000.01	12500.01	13000.01	13500.01	14000.01
7050.00		7500.00	8000.00	8500.00	9000.00	9500.00	10000.00	10500.00	11000.00	11500.00	12000.00	12500.00	13000.00	13500.00	14000.00	& OVER
7050.01	141	7050.01	7554.01	8057.01	8561.01	9064.01	9568.01	10071.01	10575.01	11079.01	11582.01	12086.01	12589.01	13093.01	13596.01	14100.01
7100.00		7554.00	8057.00	8561.00	9064.00	9568.00	10071.00	10575.00	11079.00	11582.00	12086.00	12589.00	13093.00	13596.00	14100.00	& OVER
7100.01	142	7100.01	7607.01	8114.01	8621.01	9129.01	9636.01	10143.01	10650.01	11157.01	11664.01	12171.01	12679.01	13186.01	13693.01	14200.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7150.00		7607.00	8114.00	8621.00	9129.00	9636.00	10143.00	10650.00	11157.00	11664.00	12171.00	12679.00	13186.00	13693.00	14200.00	& OVER
7150.01	143	7150.01	7661.01	8171.01	8682.01	9193.01	9704.01	10214.01	10725.01	11236.01	11746.01	12257.01	12768.01	13279.01	13789.01	14300.01
7200.00		7661.00	8171.00	8682.00	9193.00	9704.00	10214.00	10725.00	11236.00	11746.00	12257.00	12768.00	13279.00	13789.00	14300.00	& OVER
7200.01	144	7200.01	7714.01	8229.01	8743.01	9257.01	9771.01	10286.01	10800.01	11314.01	11829.01	12343.01	12857.01	13371.01	13886.01	14400.01
7250.00		7714.00	8229.00	8743.00	9257.00	9771.00	10286.00	10800.00	11314.00	11829.00	12343.00	12857.00	13371.00	13886.00	14400.00	& OVER
7250.01	145	7250.01	7768.01	8286.01	8804.01	9321.01	9839.01	10357.01	10875.01	11393.01	11911.01	12429.01	12946.01	13464.01	13982.01	14500.01
7300.00		7768.00	8286.00	8804.00	9321.00	9839.00	10357.00	10875.00	11393.00	11911.00	12429.00	12946.00	13464.00	13982.00	14500.00	& OVER
7300.01	146	7300.01	7821.01	8343.01	8864.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13036.01	13557.01	14079.01	14600.01
7350.00		7821.00	8343.00	8864.00	9386.00	9907.00	10429.00	10950.00	11471.00	11993.00	12514.00	13036.00	13557.00	14079.00	14600.00	& OVER
7350.01	147	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01
7400.00		7875.00	8400.00	8925.00	9450.00	9975.00	10500.00	11025.00	11550.00	12075.00	12600.00	13125.00	13650.00	14175.00	14700.00	& OVER
7400.01	148	7400.01	7929.01	8457.01	8986.01	9514.01	10043.01	10571.01	11100.01	11629.01	12157.01	12686.01	13214.01	13743.01	14271.01	14800.01
7450.00		7929.00	8457.00	8986.00	9514.00	10043.00	10571.00	11100.00	11629.00	12157.00	12686.00	13214.00	13743.00	14271.00	14800.00	& OVER
7450.01	149	7450.01	7982.01	8514.01	9046.01	9579.01	10111.01	10643.01	11175.01	11707.01	12239.01	12771.01	13304.01	13836.01	14368.01	14900.01
7500.00		7982.00	8514.00	9046.00	9579.00	10111.00	10643.00	11175.00	11707.00	12239.00	12771.00	13304.00	13836.00	14368.00	14900.00	& OVER
7500.01	150	7500.01	8036.01	8571.01	9107.01	9643.01	10179.01	10714.01	11250.01	11786.01	12321.01	12857.01	13393.01	13929.01	14464.01	15000.01
7550.00		8036.00	8571.00	9107.00	9643.00	10179.00	10714.00	11250.00	11786.00	12321.00	12857.00	13393.00	13929.00	14464.00	15000.00	& OVER
7550.01	151	7550.01	8089.01	8629.01	9168.01	9707.01	10246.01	10786.01	11325.01	11864.01	12404.01	12943.01	13482.01	14021.01	14561.01	15100.01
7600.00		8089.00	8629.00	9168.00	9707.00	10246.00	10786.00	11325.00	11864.00	12404.00	12943.00	13482.00	14021.00	14561.00	15100.00	& OVER
7600.01	152	7600.01	8143.01	8686.01	9229.01	9771.01	10314.01	10857.01	11400.01	11943.01	12486.01	13029.01	13571.01	14114.01	14657.01	15200.01
7650.00		8143.00	8686.00	9229.00	9771.00	10314.00	10857.00	11400.00	11943.00	12486.00	13029.00	13571.00	14114.00	14657.00	15200.00	& OVER
7650.01	153	7650.01	8196.01	8743.01	9289.01	9836.01	10382.01	10929.01	11475.01	12021.01	12568.01	13114.01	13661.01	14207.01	14754.01	15300.01
7700.00		8196.00	8743.00	9289.00	9836.00	10382.00	10929.00	11475.00	12021.00	12568.00	13114.00	13661.00	14207.00	14754.00	15300.00	& OVER
7700.01	154	7700.01	8250.01	8800.01	9350.01	9900.01	10450.01	11000.01	11550.01	12100.01	12650.01	13200.01	13750.01	14300.01	14850.01	15400.01
7750.00		8250.00	8800.00	9350.00	9900.00	10450.00	11000.00	11550.00	12100.00	12650.00	13200.00	13750.00	14300.00	14850.00	15400.00	& OVER
7750.01	155	7750.01	8304.01	8857.01	9411.01	9964.01	10518.01	11071.01	11625.01	12179.01	12732.01	13286.01	13839.01	14393.01	14946.01	15500.01
7800.00		8304.00	8857.00	9411.00	9964.00	10518.00	11071.00	11625.00	12179.00	12732.00	13286.00	13839.00	14393.00	14946.00	15500.00	& OVER
7800.01	156	7800.01	8357.01	8914.01	9471.01	10029.01	10586.01	11143.01	11700.01	12257.01	12814.01	13371.01	13929.01	14486.01	15043.01	15600.01
7850.00		8357.00	8914.00	9471.00	10029.00	10586.00	11143.00	11700.00	12257.00	12814.00	13371.00	13929.00	14486.00	15043.00	15600.00	& OVER
7850.01	157	7850.01	8411.01	8971.01	9532.01	10093.01	10654.01	11214.01	11775.01	12336.01	12896.01	13457.01	14018.01	14579.01	15139.01	15700.01
7900.00		8411.00	8971.00	9532.00	10093.00	10654.00	11214.00	11775.00	12336.00	12896.00	13457.00	14018.00	14579.00	15139.00	15700.00	& OVER
7900.01	158	7900.01	8464.01	9029.01	9593.01	10157.01	10721.01	11286.01	11850.01	12414.01	12979.01	13543.01	14107.01	14671.01	15236.01	15800.01
7950.00		8464.00	9029.00	9593.00	10157.00	10721.00	11286.00	11850.00	12414.00	12979.00	13543.00	14107.00	14671.00	15236.00	15800.00	& OVER
7950.01	159	7950.01	8518.01	9086.01	9654.01	10221.01	10789.01	11357.01	11925.01	12493.01	13061.01	13629.01	14196.01	14764.01	15332.01	15900.01
8000.00		8518.00	9086.00	9654.00	10221.00	10789.00	11357.00	11925.00	12493.00	13061.00	13629.00	14196.00	14764.00	15332.00	15900.00	& OVER
8000.01	160	8000.01	8571.01	9143.01	9714.01	10286.01	10857.01	11429.01	12000.01	12571.01	13143.01	13714.01	14286.01	14857.01	15429.01	16000.01
8050.00		8571.00	9143.00	9714.00	10286.00	10857.00	11429.00	12000.00	12571.00	13143.00	13714.00	14286.00	14857.00	15429.00	16000.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
8050.01	161	8050.01	8625.01	9200.01	9775.01	10350.01	10925.01	11500.01	12075.01	12650.01	13225.01	13800.01	14375.01	14950.01	15525.01	16100.01
8100.00		8625.00	9200.00	9775.00	10350.00	10925.00	11500.00	12075.00	12650.00	13225.00	13800.00	14375.00	14950.00	15525.00	16100.00	& OVER
8100.01	162	8100.01	8679.01	9257.01	9836.01	10414.01	10993.01	11571.01	12150.01	12729.01	13307.01	13886.01	14464.01	15043.01	15621.01	16200.01
8150.00		8679.00	9257.00	9836.00	10414.00	10993.00	11571.00	12150.00	12729.00	13307.00	13886.00	14464.00	15043.00	15621.00	16200.00	& OVER
8150.01	163	8150.01	8732.01	9314.01	9896.01	10479.01	11061.01	11643.01	12225.01	12807.01	13389.01	13971.01	14554.01	15136.01	15718.01	16300.01
8200.00		8732.00	9314.00	9896.00	10479.00	11061.00	11643.00	12225.00	12807.00	13389.00	13971.00	14554.00	15136.00	15718.00	16300.00	& OVER
8200.01	164	8200.01	8786.01	9371.01	9957.01	10543.01	11129.01	11714.01	12300.01	12886.01	13471.01	14057.01	14643.01	15229.01	15814.01	16400.01
8250.00		8786.00	9371.00	9957.00	10543.00	11129.00	11714.00	12300.00	12886.00	13471.00	14057.00	14643.00	15229.00	15814.00	16400.00	& OVER
8250.01	165	8250.01	8839.01	9429.01	10018.01	10607.01	11196.01	11786.01	12375.01	12964.01	13554.01	14143.01	14732.01	15321.01	15911.01	16500.01
8300.00		8839.00	9429.00	10018.00	10607.00	11196.00	11786.00	12375.00	12964.00	13554.00	14143.00	14732.00	15321.00	15911.00	16500.00	& OVER
8300.01	166	8300.01	8893.01	9486.01	10079.01	10671.01	11264.01	11857.01	12450.01	13043.01	13636.01	14229.01	14821.01	15414.01	16007.01	16600.01
8350.00		8893.00	9486.00	10079.00	10671.00	11264.00	11857.00	12450.00	13043.00	13636.00	14229.00	14821.00	15414.00	16007.00	16600.00	& OVER
8350.01	167	8350.01	8946.01	9543.01	10139.01	10736.01	11332.01	11929.01	12525.01	13121.01	13718.01	14314.01	14911.01	15507.01	16104.01	16700.01
8400.00		8946.00	9543.00	10139.00	10736.00	11332.00	11929.00	12525.00	13121.00	13718.00	14314.00	14911.00	15507.00	16104.00	16700.00	& OVER
8400.01	168	8400.01	9000.01	9600.01	10200.01	10800.01	11400.01	12000.01	12600.01	13200.01	13800.01	14400.01	15000.01	15600.01	16200.01	16800.01
8450.00		9000.00	9600.00	10200.00	10800.00	11400.00	12000.00	12600.00	13200.00	13800.00	14400.00	15000.00	15600.00	16200.00	16800.00	& OVER
8450.01	169	8450.01	9054.01	9657.01	10261.01	10864.01	11468.01	12071.01	12675.01	13279.01	13882.01	14486.01	15089.01	15693.01	16296.01	16900.01
8500.00		9054.00	9657.00	10261.00	10864.00	11468.00	12071.00	12675.00	13279.00	13882.00	14486.00	15089.00	15693.00	16296.00	16900.00	& OVER
8500.01	170	8500.01	9107.01	9714.01	10321.01	10929.01	11536.01	12143.01	12750.01	13357.01	13964.01	14571.01	15179.01	15786.01	16393.01	17000.01
8550.00		9107.00	9714.00	10321.00	10929.00	11536.00	12143.00	12750.00	13357.00	13964.00	14571.00	15179.00	15786.00	16393.00	17000.00	& OVER
8550.01	171	8550.01	9161.01	9771.01	10382.01	10993.01	11604.01	12214.01	12825.01	13436.01	14046.01	14657.01	15268.01	15879.01	16489.01	17100.01
8600.00		9161.00	9771.00	10382.00	10993.00	11604.00	12214.00	12825.00	13436.00	14046.00	14657.00	15268.00	15879.00	16489.00	17100.00	& OVER
8600.01	172	8600.01	9214.01	9829.01	10443.01	11057.01	11671.01	12286.01	12900.01	13514.01	14129.01	14743.01	15357.01	15971.01	16586.01	17200.01
8650.00		9214.00	9829.00	10443.00	11057.00	11671.00	12286.00	12900.00	13514.00	14129.00	14743.00	15357.00	15971.00	16586.00	17200.00	& OVER
8650.01	173	8650.01	9268.01	9886.01	10504.01	11121.01	11739.01	12357.01	12975.01	13593.01	14211.01	14829.01	15446.01	16064.01	16682.01	17300.01
8700.00		9268.00	9886.00	10504.00	11121.00	11739.00	12357.00	12975.00	13593.00	14211.00	14829.00	15446.00	16064.00	16682.00	17300.00	& OVER
8700.01	174	8700.01	9321.01	9943.01	10564.01	11186.01	11807.01	12429.01	13050.01	13671.01	14293.01	14914.01	15536.01	16157.01	16779.01	17400.01
8750.00		9321.00	9943.00	10564.00	11186.00	11807.00	12429.00	13050.00	13671.00	14293.00	14914.00	15536.00	16157.00	16779.00	17400.00	& OVER
8750.01	175	8750.01	9375.01	10000.01	10625.01	11250.01	11875.01	12500.01	13125.01	13750.01	14375.01	15000.01	15625.01	16250.01	16875.01	17500.01
8800.00		9375.00	10000.00	10625.00	11250.00	11875.00	12500.00	13125.00	13750.00	14375.00	15000.00	15625.00	16250.00	16875.00	17500.00	& OVER
8800.01	176	8800.01	9429.01	10057.01	10686.01	11314.01	11943.01	12571.01	13200.01	13829.01	14457.01	15086.01	15714.01	16343.01	16971.01	17600.01
8850.00		9429.00	10057.00	10686.00	11314.00	11943.00	12571.00	13200.00	13829.00	14457.00	15086.00	15714.00	16343.00	16971.00	17600.00	& OVER
8850.01	177	8850.01	9482.01	10114.01	10746.01	11379.01	12011.01	12643.01	13275.01	13907.01	14539.01	15171.01	15804.01	16436.01	17068.01	17700.01
8900.00		9482.00	10114.00	10746.00	11379.00	12011.00	12643.00	13275.00	13907.00	14539.00	15171.00	15804.00	16436.00	17068.00	17700.00	& OVER
8900.01	178	8900.01	9536.01	10171.01	10807.01	11443.01	12079.01	12714.01	13350.01	13986.01	14621.01	15257.01	15893.01	16529.01	17164.01	17800.01
8950.00		9536.00	10171.00	10807.00	11443.00	12079.00	12714.00	13350.00	13986.00	14621.00	15257.00	15893.00	16529.00	17164.00	17800.00	& OVER
8950.01	179	8950.01	9589.01	10229.01	10868.01	11507.01	12146.01	12786.01	13425.01	14064.01	14704.01	15343.01	15982.01	16621.01	17261.01	17900.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000.00		9589.00	10229.00	10868.00	11507.00	12146.00	12786.00	13425.00	14064.00	14704.00	15343.00	15982.00	16621.00	17261.00	17900.00	& OVER
9000.01	180	9000.01	9643.01	10286.01	10929.01	11571.01	12214.01	12857.01	13500.01	14143.01	14786.01	15429.01	16071.01	16714.01	17357.01	18000.01
9050.00		9643.00	10286.00	10929.00	11571.00	12214.00	12857.00	13500.00	14143.00	14786.00	15429.00	16071.00	16714.00	17357.00	18000.00	& OVER
9050.01	181	9050.01	9696.01	10343.01	10989.01	11636.01	12282.01	12929.01	13575.01	14221.01	14868.01	15514.01	16161.01	16807.01	17454.01	18100.01
9100.00		9696.00	10343.00	10989.00	11636.00	12282.00	12929.00	13575.00	14221.00	14868.00	15514.00	16161.00	16807.00	17454.00	18100.00	& OVER
9100.01	182	9100.01	9750.01	10400.01	11050.01	11700.01	12350.01	13000.01	13650.01	14300.01	14950.01	15600.01	16250.01	16900.01	17550.01	18200.01
9150.00		9750.00	10400.00	11050.00	11700.00	12350.00	13000.00	13650.00	14300.00	14950.00	15600.00	16250.00	16900.00	17550.00	18200.00	& OVER
9150.01	183	9150.01	9804.01	10457.01	11111.01	11764.01	12418.01	13071.01	13725.01	14379.01	15032.01	15686.01	16339.01	16993.01	17646.01	18300.01
9200.00		9804.00	10457.00	11111.00	11764.00	12418.00	13071.00	13725.00	14379.00	15032.00	15686.00	16339.00	16993.00	17646.00	18300.00	& OVER
9200.01	184	9200.01	9857.01	10514.01	11171.01	11829.01	12486.01	13143.01	13800.01	14457.01	15114.01	15771.01	16429.01	17086.01	17743.01	18400.01
9250.00		9857.00	10514.00	11171.00	11829.00	12486.00	13143.00	13800.00	14457.00	15114.00	15771.00	16429.00	17086.00	17743.00	18400.00	& OVER
9250.01	185	9250.01	9911.01	10571.01	11232.01	11893.01	12554.01	13214.01	13875.01	14536.01	15196.01	15857.01	16518.01	17179.01	17839.01	18500.01
9300.00		9911.00	10571.00	11232.00	11893.00	12554.00	13214.00	13875.00	14536.00	15196.00	15857.00	16518.00	17179.00	17839.00	18500.00	& OVER
9300.01	186	9300.01	9964.01	10629.01	11293.01	11957.01	12621.01	13286.01	13950.01	14614.01	15279.01	15943.01	16607.01	17271.01	17936.01	18600.01
9350.00		9964.00	10629.00	11293.00	11957.00	12621.00	13286.00	13950.00	14614.00	15279.00	15943.00	16607.00	17271.00	17936.00	18600.00	& OVER
9350.01	187	9350.01	10018.01	10686.01	11354.01	12021.01	12689.01	13357.01	14025.01	14693.01	15361.01	16029.01	16696.01	17364.01	18032.01	18700.01
9400.00		10018.00	10686.00	11354.00	12021.00	12689.00	13357.00	14025.00	14693.00	15361.00	16029.00	16696.00	17364.00	18032.00	18700.00	& OVER
9400.01	188	9400.01	10071.01	10743.01	11414.01	12086.01	12757.01	13429.01	14100.01	14771.01	15443.01	16114.01	16786.01	17457.01	18129.01	18800.01
9450.00		10071.00	10743.00	11414.00	12086.00	12757.00	13429.00	14100.00	14771.00	15443.00	16114.00	16786.00	17457.00	18129.00	18800.00	& OVER
9450.01	189	9450.01	10125.01	10800.01	11475.01	12150.01	12825.01	13500.01	14175.01	14850.01	15525.01	16200.01	16875.01	17550.01	18225.01	18900.01
9500.00		10125.00	10800.00	11475.00	12150.00	12825.00	13500.00	14175.00	14850.00	15525.00	16200.00	16875.00	17550.00	18225.00	18900.00	& OVER
9500.01	190	9500.01	10179.01	10857.01	11536.01	12214.01	12893.01	13571.01	14250.01	14929.01	15607.01	16286.01	16964.01	17643.01	18321.01	19000.01
9550.00		10179.00	10857.00	11536.00	12214.00	12893.00	13571.00	14250.00	14929.00	15607.00	16286.00	16964.00	17643.00	18321.00	19000.00	& OVER
9550.01	191	9550.01	10232.01	10914.01	11596.01	12279.01	12961.01	13643.01	14325.01	15007.01	15689.01	16371.01	17054.01	17736.01	18418.01	19100.01
9600.00		10232.00	10914.00	11596.00	12279.00	12961.00	13643.00	14325.00	15007.00	15689.00	16371.00	17054.00	17736.00	18418.00	19100.00	& OVER
9600.01	192	9600.01	10286.01	10971.01	11657.01	12343.01	13029.01	13714.01	14400.01	15086.01	15771.01	16457.01	17143.01	17829.01	18514.01	19200.01
9650.00		10286.00	10971.00	11657.00	12343.00	13029.00	13714.00	14400.00	15086.00	15771.00	16457.00	17143.00	17829.00	18514.00	19200.00	& OVER
9650.01	193	9650.01	10339.01	11029.01	11718.01	12407.01	13096.01	13786.01	14475.01	15164.01	15854.01	16543.01	17232.01	17921.01	18611.01	19300.01
9700.00		10339.00	11029.00	11718.00	12407.00	13096.00	13786.00	14475.00	15164.00	15854.00	16543.00	17232.00	17921.00	18611.00	19300.00	& OVER
9700.01	194	9700.01	10393.01	11086.01	11779.01	12471.01	13164.01	13857.01	14550.01	15243.01	15936.01	16629.01	17321.01	18014.01	18707.01	19400.01
9750.00		10393.00	11086.00	11779.00	12471.00	13164.00	13857.00	14550.00	15243.00	15936.00	16629.00	17321.00	18014.00	18707.00	19400.00	& OVER
9750.01	195	9750.01	10446.01	11143.01	11839.01	12536.01	13232.01	13929.01	14625.01	15321.01	16018.01	16714.01	17411.01	18107.01	18804.01	19500.01
9800.00		10446.00	11143.00	11839.00	12536.00	13232.00	13929.00	14625.00	15321.00	16018.00	16714.00	17411.00	18107.00	18804.00	19500.00	& OVER
9800.01	196	9800.01	10500.01	11200.01	11900.01	12600.01	13300.01	14000.01	14700.01	15400.01	16100.01	16800.01	17500.01	18200.01	18900.01	19600.01
9850.00		10500.00	11200.00	11900.00	12600.00	13300.00	14000.00	14700.00	15400.00	16100.00	16800.00	17500.00	18200.00	18900.00	19600.00	& OVER
9850.01	197	9850.01	10554.01	11257.01	11961.01	12664.01	13368.01	14071.01	14775.01	15479.01	16182.01	16886.01	17589.01	18293.01	18996.01	19700.01
9900.00		10554.00	11257.00	11961.00	12664.00	13368.00	14071.00	14775.00	15479.00	16182.00	16886.00	17589.00	18293.00	18996.00	19700.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9900.01	198	9900.01	10807.01	11314.01	12021.01	12729.01	13436.01	14143.01	14850.01	15557.01	16264.01	16971.01	17679.01	18386.01	19093.01	19800.01
9950.00		10607.00	11314.00	12021.00	12729.00	13436.00	14143.00	14850.00	15557.00	16264.00	16971.00	17679.00	18386.00	19093.00	19800.00	& OVER
9950.01	199	9950.01	10881.01	11371.01	12082.01	12793.01	13504.01	14214.01	14925.01	15636.01	16346.01	17057.01	17768.01	18479.01	19189.01	19900.01
10000.00		10661.00	11371.00	12082.00	12793.00	13504.00	14214.00	14925.00	15636.00	16346.00	17057.00	17768.00	18479.00	19189.00	19900.00	& OVER
10000.01	200	10000.01	10714.01	11429.01	12143.01	12857.01	13571.01	14286.01	15000.01	15714.01	16429.01	17143.01	17857.01	18571.01	19286.01	20000.01
10050.00		10714.00	11429.00	12143.00	12857.00	13571.00	14286.00	15000.00	15714.00	16429.00	17143.00	17857.00	18571.00	19286.00	20000.00	& OVER
10050.01	201	10050.01	10768.01	11486.01	12204.01	12921.01	13639.01	14357.01	15075.01	15793.01	16511.01	17229.01	17946.01	18664.01	19382.01	20100.01
10100.00		10768.00	11486.00	12204.00	12921.00	13639.00	14357.00	15075.00	15793.00	16511.00	17229.00	17946.00	18664.00	19382.00	20100.00	& OVER
10100.01	202	10100.01	10821.01	11543.01	12264.01	12986.01	13707.01	14429.01	15150.01	15871.01	16593.01	17314.01	18036.01	18757.01	19479.01	20200.01
10150.00		10821.00	11543.00	12264.00	12986.00	13707.00	14429.00	15150.00	15871.00	16593.00	17314.00	18036.00	18757.00	19479.00	20200.00	& OVER
10150.01	203	10150.01	10875.01	11600.01	12325.01	13050.01	13775.01	14500.01	15225.01	15950.01	16675.01	17400.01	18125.01	18850.01	19575.01	20300.01
10200.00		10875.00	11600.00	12325.00	13050.00	13775.00	14500.00	15225.00	15950.00	16675.00	17400.00	18125.00	18850.00	19575.00	20300.00	& OVER
10200.01	204	10200.01	10929.01	11657.01	12386.01	13114.01	13843.01	14571.01	15300.01	16029.01	16757.01	17486.01	18214.01	18943.01	19671.01	20400.01
10250.00		10929.00	11657.00	12386.00	13114.00	13843.00	14571.00	15300.00	16029.00	16757.00	17486.00	18214.00	18943.00	19671.00	20400.00	& OVER
10250.01	205	10250.01	10982.01	11714.01	12446.01	13179.01	13911.01	14643.01	15375.01	16107.01	16839.01	17571.01	18304.01	19036.01	19768.01	20500.01
10300.00		10982.00	11714.00	12446.00	13179.00	13911.00	14643.00	15375.00	16107.00	16839.00	17571.00	18304.00	19036.00	19768.00	20500.00	& OVER
10300.01	206	10300.01	11036.01	11771.01	12507.01	13243.01	13979.01	14714.01	15450.01	16186.01	16921.01	17657.01	18393.01	19129.01	19864.01	20600.01
10350.00		11036.00	11771.00	12507.00	13243.00	13979.00	14714.00	15450.00	16186.00	16921.00	17657.00	18393.00	19129.00	19864.00	20600.00	& OVER
10350.01	207	10350.01	11089.01	11829.01	12568.01	13307.01	14046.01	14786.01	15525.01	16264.01	17004.01	17743.01	18482.01	19221.01	19961.01	20700.01
10400.00		11089.00	11829.00	12568.00	13307.00	14046.00	14786.00	15525.00	16264.00	17004.00	17743.00	18482.00	19221.00	19961.00	20700.00	& OVER
10400.01	208	10400.01	11143.01	11886.01	12629.01	13371.01	14114.01	14857.01	15600.01	16343.01	17086.01	17829.01	18571.01	19314.01	20057.01	20800.01
10450.00		11143.00	11886.00	12629.00	13371.00	14114.00	14857.00	15600.00	16343.00	17086.00	17829.00	18571.00	19314.00	20057.00	20800.00	& OVER
10450.01	209	10450.01	11196.01	11943.01	12689.01	13436.01	14182.01	14929.01	15675.01	16421.01	17168.01	17914.01	18661.01	19407.01	20154.01	20900.01
10500.00		11196.00	11943.00	12689.00	13436.00	14182.00	14929.00	15675.00	16421.00	17168.00	17914.00	18661.00	19407.00	20154.00	20900.00	& OVER
10500.01	210	10500.01	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01
10550.00		11250.00	12000.00	12750.00	13500.00	14250.00	15000.00	15750.00	16500.00	17250.00	18000.00	18750.00	19500.00	20250.00	21000.00	& OVER
10550.01	211	10550.01	11304.01	12057.01	12811.01	13564.01	14318.01	15071.01	15825.01	16579.01	17332.01	18086.01	18839.01	19593.01	20346.01	21100.01
10600.00		11304.00	12057.00	12811.00	13564.00	14318.00	15071.00	15825.00	16579.00	17332.00	18086.00	18839.00	19593.00	20346.00	21100.00	& OVER
10600.01	212	10600.01	11357.01	12114.01	12871.01	13629.01	14386.01	15143.01	15900.01	16657.01	17414.01	18171.01	18929.01	19686.01	20443.01	21200.01
10650.00		11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	& OVER
10650.01	213	10650.01	11411.01	12171.01	12932.01	13693.01	14454.01	15214.01	15975.01	16736.01	17496.01	18257.01	19018.01	19779.01	20539.01	21300.01
10700.00		11411.00	12171.00	12932.00	13693.00	14454.00	15214.00	15975.00	16736.00	17496.00	18257.00	19018.00	19779.00	20539.00	21300.00	& OVER
10700.01	214	10700.01	11464.01	12229.01	12993.01	13757.01	14521.01	15286.01	16050.01	16814.01	17579.01	18343.01	19107.01	19871.01	20636.01	21400.01
10750.00		11464.00	12229.00	12993.00	13757.00	14521.00	15286.00	16050.00	16814.00	17579.00	18343.00	19107.00	19871.00	20636.00	21400.00	& OVER
10750.01	215	10750.01	11518.01	12286.01	13054.01	13821.01	14589.01	15357.01	16125.01	16893.01	17661.01	18429.01	19196.01	19964.01	20732.01	21500.01
10800.00		11518.00	12286.00	13054.00	13821.00	14589.00	15357.00	16125.00	16893.00	17661.00	18429.00	19196.00	19964.00	20732.00	21500.00	& OVER
10800.01	216	10800.01	11571.01	12343.01	13114.01	13886.01	14657.01	15429.01	16200.01	16971.01	17743.01	18514.01	19286.01	20057.01	20829.01	21600.01

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10850.00		11571.00	12343.00	13114.00	13886.00	14657.00	15429.00	16200.00	16971.00	17743.00	18514.00	19286.00	20057.00	20829.00	21600.00	& OVER
10850.01	217	10850.01	11625.01	12400.01	13175.01	13950.01	14725.01	15500.01	16275.01	17050.01	17825.01	18600.01	19375.01	20150.01	20925.01	21700.01
10900.00		11625.00	12400.00	13175.00	13950.00	14725.00	15500.00	16275.00	17050.00	17825.00	18600.00	19375.00	20150.00	20925.00	21700.00	& OVER
10900.01	218	10900.01	11679.01	12457.01	13236.01	14014.01	14793.01	15571.01	16350.01	17129.01	17907.01	18686.01	19464.01	20243.01	21021.01	21800.01
10950.00		11679.00	12457.00	13236.00	14014.00	14793.00	15571.00	16350.00	17129.00	17907.00	18686.00	19464.00	20243.00	21021.00	21800.00	& OVER
10950.01	219	10950.01	11732.01	12514.01	13296.01	14079.01	14861.01	15643.01	16425.01	17207.01	17989.01	18771.01	19554.01	20336.01	21118.01	21900.01
11000.00		11732.00	12514.00	13296.00	14079.00	14861.00	15643.00	16425.00	17207.00	17989.00	18771.00	19554.00	20336.00	21118.00	21900.00	& OVER
11000.01	220	11000.01	11786.01	12571.01	13357.01	14143.01	14929.01	15714.01	16500.01	17286.01	18071.01	18857.01	19643.01	20429.01	21214.01	22000.01
11050.00		11786.00	12571.00	13357.00	14143.00	14929.00	15714.00	16500.00	17286.00	18071.00	18857.00	19643.00	20429.00	21214.00	22000.00	& OVER
11050.01	221	11050.01	11839.01	12629.01	13418.01	14207.01	14996.01	15786.01	16575.01	17364.01	18154.01	18943.01	19732.01	20521.01	21311.01	22100.01
11100.00		11839.00	12629.00	13418.00	14207.00	14996.00	15786.00	16575.00	17364.00	18154.00	18943.00	19732.00	20521.00	21311.00	22100.00	& OVER
11100.01	222	11100.01	11893.01	12686.01	13479.01	14271.01	15064.01	15857.01	16650.01	17443.01	18236.01	19029.01	19821.01	20614.01	21407.01	22200.01
11150.00		11893.00	12686.00	13479.00	14271.00	15064.00	15857.00	16650.00	17443.00	18236.00	19029.00	19821.00	20614.00	21407.00	22200.00	& OVER
11150.01	223	11150.01	11946.01	12743.01	13539.01	14336.01	15132.01	15929.01	16725.01	17521.01	18318.01	19114.01	19911.01	20707.01	21504.01	22300.01
11200.00		11946.00	12743.00	13539.00	14336.00	15132.00	15929.00	16725.00	17521.00	18318.00	19114.00	19911.00	20707.00	21504.00	22300.00	& OVER
11200.01	224	11200.01	12000.01	12800.01	13600.01	14400.01	15200.01	16000.01	16800.01	17600.01	18400.01	19200.01	20000.01	20800.01	21600.01	22400.01
11250.00		12000.00	12800.00	13600.00	14400.00	15200.00	16000.00	16800.00	17600.00	18400.00	19200.00	20000.00	20800.00	21600.00	22400.00	& OVER
11250.01	225	11250.01	12054.01	12857.01	13661.01	14464.01	15268.01	16071.01	16875.01	17679.01	18482.01	19286.01	20089.01	20893.01	21696.01	22500.01
11300.00		12054.00	12857.00	13661.00	14464.00	15268.00	16071.00	16875.00	17679.00	18482.00	19286.00	20089.00	20893.00	21696.00	22500.00	& OVER
11300.01	226	11300.01	12107.01	12914.01	13721.01	14529.01	15336.01	16143.01	16950.01	17757.01	18564.01	19371.01	20179.01	20986.01	21793.01	22600.01
11350.00		12107.00	12914.00	13721.00	14529.00	15336.00	16143.00	16950.00	17757.00	18564.00	19371.00	20179.00	20986.00	21793.00	22600.00	& OVER
11350.01	227	11350.01	12161.01	12971.01	13782.01	14593.01	15404.01	16214.01	17025.01	17836.01	18646.01	19457.01	20268.01	21079.01	21889.01	22700.01
11400.00		12161.00	12971.00	13782.00	14593.00	15404.00	16214.00	17025.00	17836.00	18646.00	19457.00	20268.00	21079.00	21889.00	22700.00	& OVER
11400.01	228	11400.01	12214.01	13029.01	13843.01	14657.01	15471.01	16286.01	17100.01	17914.01	18729.01	19543.01	20357.01	21171.01	21986.01	22800.01
11450.00		12214.00	13029.00	13843.00	14657.00	15471.00	16286.00	17100.00	17914.00	18729.00	19543.00	20357.00	21171.00	21986.00	22800.00	& OVER
11450.01	229	11450.01	12268.01	13086.01	13904.01	14721.01	15539.01	16357.01	17175.01	17993.01	18811.01	19629.01	20446.01	21264.01	22082.01	22900.01
11500.00		12268.00	13086.00	13904.00	14721.00	15539.00	16357.00	17175.00	17993.00	18811.00	19629.00	20446.00	21264.00	22082.00	22900.00	& OVER
11500.01	230	11500.01	12321.01	13143.01	13964.01	14786.01	15607.01	16429.01	17250.01	18071.01	18893.01	19714.01	20536.01	21357.01	22179.01	23000.01
11550.00		12321.00	13143.00	13964.00	14786.00	15607.00	16429.00	17250.00	18071.00	18893.00	19714.00	20536.00	21357.00	22179.00	23000.00	& OVER
11550.01	231	11550.01	12375.01	13200.01	14025.01	14850.01	15675.01	16500.01	17325.01	18150.01	18975.01	19800.01	20625.01	21450.01	22275.01	23100.01
11600.00		12375.00	13200.00	14025.00	14850.00	15675.00	16500.00	17325.00	18150.00	18975.00	19800.00	20625.00	21450.00	22275.00	23100.00	& OVER
11600.01	232	11600.01	12429.01	13257.01	14086.01	14914.01	15743.01	16571.01	17400.01	18229.01	19057.01	19886.01	20714.01	21543.01	22371.01	23200.01
11650.00		12429.00	13257.00	14086.00	14914.00	15743.00	16571.00	17400.00	18229.00	19057.00	19886.00	20714.00	21543.00	22371.00	23200.00	& OVER
11650.01	233	11650.01	12482.01	13314.01	14146.01	14979.01	15811.01	16643.01	17475.01	18307.01	19139.01	19971.01	20804.01	21636.01	22468.01	23300.01
11700.00		12482.00	13314.00	14146.00	14979.00	15811.00	16643.00	17475.00	18307.00	19139.00	19971.00	20804.00	21636.00	22468.00	23300.00	& OVER
11700.01	234	11700.01	12536.01	13371.01	14207.01	15043.01	15879.01	16714.01	17550.01	18386.01	19221.01	20057.01	20893.01	21729.01	22564.01	23400.01
11750.00		12536.00	13371.00	14207.00	15043.00	15879.00	16714.00	17550.00	18386.00	19221.00	20057.00	20893.00	21729.00	22564.00	23400.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
11750.01 11800.00	235	11750.01 12589.00	12589.01 13429.00	13429.01 14268.00	14268.01 15107.00	15107.01 15946.00	15946.01 16786.00	16786.01 17625.00	17625.01 18464.00	18464.01 19304.00	19304.01 20143.00	20143.01 20982.00	20982.01 21821.00	21821.01 22661.00	22661.01 23500.00	23500.01 & OVER
11800.01 11850.00	236	11800.01 12643.00	12643.01 13486.00	13486.01 14329.00	14329.01 15171.00	15171.01 16014.00	16014.01 16857.00	16857.01 17700.00	17700.01 18543.00	18543.01 19386.00	19386.01 20229.00	20229.01 21071.00	21071.01 21914.00	21914.01 22757.00	22757.01 23600.00	23600.01 & OVER
11850.01 11900.00	237	11850.01 12696.00	12696.01 13543.00	13543.01 14389.00	14389.01 15236.00	15236.01 16082.00	16082.01 16929.00	16929.01 17775.00	17775.01 18621.00	18621.01 19468.00	19468.01 20314.00	20314.01 21161.00	21161.01 22007.00	22007.01 22854.00	22854.01 23700.00	23700.01 & OVER
11900.01 11950.00	238	11900.01 12750.00	12750.01 13600.00	13600.01 14450.00	14450.01 15300.00	15300.01 16150.00	16150.01 17000.00	17000.01 17850.00	17850.01 18700.00	18700.01 19550.00	19550.01 20400.00	20400.01 21250.00	21250.01 22100.00	22100.01 22950.00	22950.01 23800.00	23800.01 & OVER
11950.01 12000.00	239	11950.01 12804.00	12804.01 13657.00	13657.01 14511.00	14511.01 15364.00	15364.01 16218.00	16218.01 17071.00	17071.01 17925.00	17925.01 18779.00	18779.01 19632.00	19632.01 20486.00	20486.01 21339.00	21339.01 22193.00	22193.01 23046.00	23046.01 23900.00	23900.01 & OVER
12000.01 12050.00	240	12000.01 12857.00	12857.01 13714.00	13714.01 14571.00	14571.01 15429.00	15429.01 16286.00	16286.01 17143.00	17143.01 18000.00	18000.01 18857.00	18857.01 19714.00	19714.01 20571.00	20571.01 21429.00	21429.01 22286.00	22286.01 23143.00	23143.01 24000.00	24000.01 & OVER
12050.01 12100.00	241	12050.01 12911.00	12911.01 13771.00	13771.01 14632.00	14632.01 15493.00	15493.01 16354.00	16354.01 17214.00	17214.01 18075.00	18075.01 18936.00	18936.01 19796.00	19796.01 20657.00	20657.01 21518.00	21518.01 22379.00	22379.01 23239.00	23239.01 24100.00	24100.01 & OVER
12100.01 12150.00	242	12100.01 12964.00	12964.01 13829.00	13829.01 14693.00	14693.01 15557.00	15557.01 16421.00	16421.01 17286.00	17286.01 18150.00	18150.01 19014.00	19014.01 19879.00	19879.01 20743.00	20743.01 21607.00	21607.01 22471.00	22471.01 23336.00	23336.01 24200.00	24200.01 & OVER
12150.01 12200.00	243	12150.01 13018.00	13018.01 13886.00	13886.01 14754.00	14754.01 15621.00	15621.01 16489.00	16489.01 17357.00	17357.01 18225.00	18225.01 19093.00	19093.01 19961.00	19961.01 20829.00	20829.01 21696.00	21696.01 22564.00	22564.01 23432.00	23432.01 24300.00	24300.01 & OVER
12200.01 12250.00	244	12200.01 13071.00	13071.01 13943.00	13943.01 14814.00	14814.01 15686.00	15686.01 16557.00	16557.01 17429.00	17429.01 18300.00	18300.01 19171.00	19171.01 20043.00	20043.01 20914.00	20914.01 21786.00	21786.01 22657.00	22657.01 23529.00	23529.01 24400.00	24400.01 & OVER
12250.01 12300.00	245	12250.01 13125.00	13125.01 14000.00	14000.01 14875.00	14875.01 15750.00	15750.01 16625.00	16625.01 17500.00	17500.01 18375.00	18375.01 19250.00	19250.01 20125.00	20125.01 21000.00	21000.01 21875.00	21875.01 22750.00	22750.01 23625.00	23625.01 24500.00	24500.01 & OVER
12300.01 12350.00	246	12300.01 13179.00	13179.01 14057.00	14057.01 14936.00	14936.01 15814.00	15814.01 16693.00	16693.01 17571.00	17571.01 18450.00	18450.01 19329.00	19329.01 20207.00	20207.01 21086.00	21086.01 21964.00	21964.01 22843.00	22843.01 23721.00	23721.01 24600.00	24600.01 & OVER
12350.01 12400.00	247	12350.01 13232.00	13232.01 14114.00	14114.01 14996.00	14996.01 15879.00	15879.01 16761.00	16761.01 17643.00	17643.01 18525.00	18525.01 19407.00	19407.01 20289.00	20289.01 21171.00	21171.01 22054.00	22054.01 22936.00	22936.01 23818.00	23818.01 24700.00	24700.01 & OVER
12400.01 12450.00	248	12400.01 13286.00	13286.01 14171.00	14171.01 15057.00	15057.01 15943.00	15943.01 16829.00	16829.01 17714.00	17714.01 18600.00	18600.01 19486.00	19486.01 20371.00	20371.01 21257.00	21257.01 22143.00	22143.01 23029.00	23029.01 23914.00	23914.01 24800.00	24800.01 & OVER
12450.01 12500.00	249	12450.01 13339.00	13339.01 14229.00	14229.01 15118.00	15118.01 16007.00	16007.01 16896.00	16896.01 17786.00	17786.01 18675.00	18675.01 19564.00	19564.01 20454.00	20454.01 21343.00	21343.01 22232.00	22232.01 23121.00	23121.01 24011.00	24011.01 24900.00	24900.01 & OVER
12500.01 12550.00	250	12500.01 13393.00	13393.01 14286.00	14286.01 15179.00	15179.01 16071.00	16071.01 16964.00	16964.01 17857.00	17857.01 18750.00	18750.01 19643.00	19643.01 20536.00	20536.01 21429.00	21429.01 22321.00	22321.01 23214.00	23214.01 24107.00	24107.01 25000.00	25000.01 & OVER
12550.01 12600.00	251	12550.01 13446.00	13446.01 14343.00	14343.01 15239.00	15239.01 16136.00	16136.01 17032.00	17032.01 17929.00	17929.01 18825.00	18825.01 19721.00	19721.01 20618.00	20618.01 21514.00	21514.01 22411.00	22411.01 23307.00	23307.01 24204.00	24204.01 25100.00	25100.01 & OVER
12600.01 12650.00	252	12600.01 13500.00	13500.01 14400.00	14400.01 15300.00	15300.01 16200.00	16200.01 17100.00	17100.01 18000.00	18000.01 18900.00	18900.01 19800.00	19800.01 20700.00	20700.01 21600.00	21600.01 22500.00	22500.01 23400.00	23400.01 24300.00	24300.01 25200.00	25200.01 & OVER
12650.01	253	12650.01	13554.01	14457.01	15361.01	16264.01	17168.01	18071.01	18975.01	19879.01	20782.01	21686.01	22589.01	23493.01	24396.01	25300.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B															
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12700.00		13554.00	14457.00	15361.00	16264.00	17168.00	18071.00	18975.00	19879.00	20782.00	21686.00	22589.00	23493.00	24396.00	25300.00	& OVER
12700.01	254	12700.01	13607.01	14514.01	15421.01	16329.01	17236.01	18143.01	19050.01	19957.01	20864.01	21771.01	22679.01	23586.01	24493.01	25400.01
12750.00		13607.00	14514.00	15421.00	16329.00	17236.00	18143.00	19050.00	19957.00	20864.00	21771.00	22679.00	23586.00	24493.00	25400.00	& OVER
12750.01	255	12750.01	13661.01	14571.01	15482.01	16393.01	17304.01	18214.01	19125.01	20036.01	20946.01	21857.01	22768.01	23679.01	24589.01	25500.01
12800.00		13661.00	14571.00	15482.00	16393.00	17304.00	18214.00	19125.00	20036.00	20946.00	21857.00	22768.00	23679.00	24589.00	25500.00	& OVER
12800.01	256	12800.01	13714.01	14629.01	15543.01	16457.01	17371.01	18286.01	19200.01	20114.01	21029.01	21943.01	22857.01	23771.01	24686.01	25600.01
12850.00		13714.00	14629.00	15543.00	16457.00	17371.00	18286.00	19200.00	20114.00	21029.00	21943.00	22857.00	23771.00	24686.00	25600.00	& OVER
12850.01	257	12850.01	13768.01	14686.01	15604.01	16521.01	17439.01	18357.01	19275.01	20193.01	21111.01	22029.01	22946.01	23864.01	24782.01	25700.01
12900.00		13768.00	14686.00	15604.00	16521.00	17439.00	18357.00	19275.00	20193.00	21111.00	22029.00	22946.00	23864.00	24782.00	25700.00	& OVER
12900.01	258	12900.01	13821.01	14743.01	15664.01	16586.01	17507.01	18429.01	19350.01	20271.01	21193.01	22114.01	23036.01	23957.01	24879.01	25800.01
12950.00		13821.00	14743.00	15664.00	16586.00	17507.00	18429.00	19350.00	20271.00	21193.00	22114.00	23036.00	23957.00	24879.00	25800.00	& OVER
12950.01	259	12950.01	13875.01	14800.01	15725.01	16650.01	17575.01	18500.01	19425.01	20350.01	21275.01	22200.01	23125.01	24050.01	24975.01	25900.01
13000.00		13875.00	14800.00	15725.00	16650.00	17575.00	18500.00	19425.00	20350.00	21275.00	22200.00	23125.00	24050.00	24975.00	25900.00	& OVER
13000.01	260	13000.01	13929.01	14857.01	15786.01	16714.01	17643.01	18571.01	19500.01	20429.01	21357.01	22286.01	23214.01	24143.01	25071.01	26000.01
13050.00		13929.00	14857.00	15786.00	16714.00	17643.00	18571.00	19500.00	20429.00	21357.00	22286.00	23214.00	24143.00	25071.00	26000.00	& OVER
13050.01	261	13050.01	13982.01	14914.01	15846.01	16779.01	17711.01	18643.01	19575.01	20507.01	21439.01	22371.01	23304.01	24236.01	25168.01	26100.01
13100.00		13982.00	14914.00	15846.00	16779.00	17711.00	18643.00	19575.00	20507.00	21439.00	22371.00	23304.00	24236.00	25168.00	26100.00	& OVER
13100.01	262	13100.01	14036.01	14971.01	15907.01	16843.01	17779.01	18714.01	19650.01	20586.01	21521.01	22457.01	23393.01	24329.01	25264.01	26200.01
13150.00		14036.00	14971.00	15907.00	16843.00	17779.00	18714.00	19650.00	20586.00	21521.00	22457.00	23393.00	24329.00	25264.00	26200.00	& OVER
13150.01	263	13150.01	14089.01	15029.01	15968.01	16907.01	17846.01	18786.01	19725.01	20664.01	21604.01	22543.01	23482.01	24421.01	25361.01	26300.01
13200.00		14089.00	15029.00	15968.00	16907.00	17846.00	18786.00	19725.00	20664.00	21604.00	22543.00	23482.00	24421.00	25361.00	26300.00	& OVER
13200.01	264	13200.01	14143.01	15086.01	16029.01	16971.01	17914.01	18857.01	19800.01	20743.01	21686.01	22629.01	23571.01	24514.01	25457.01	26400.01
13250.00		14143.00	15086.00	16029.00	16971.00	17914.00	18857.00	19800.00	20743.00	21686.00	22629.00	23571.00	24514.00	25457.00	26400.00	& OVER
13250.01	265	13250.01	14196.01	15143.01	16089.01	17036.01	17982.01	18929.01	19875.01	20821.01	21768.01	22714.01	23661.01	24607.01	25554.01	26500.01
13300.00		14196.00	15143.00	16089.00	17036.00	17982.00	18929.00	19875.00	20821.00	21768.00	22714.00	23661.00	24607.00	25554.00	26500.00	& OVER
13300.01	266	13300.01	14250.01	15200.01	16150.01	17100.01	18050.01	19000.01	19950.01	20900.01	21850.01	22800.01	23750.01	24700.01	25650.01	26600.01
13350.00		14250.00	15200.00	16150.00	17100.00	18050.00	19000.00	19950.00	20900.00	21850.00	22800.00	23750.00	24700.00	25650.00	26600.00	& OVER
13350.01	267	13350.01	14304.01	15257.01	16211.01	17164.01	18118.01	19071.01	20025.01	20979.01	21932.01	22886.01	23839.01	24793.01	25746.01	26700.01
13400.00		14304.00	15257.00	16211.00	17164.00	18118.00	19071.00	20025.00	20979.00	21932.00	22886.00	23839.00	24793.00	25746.00	26700.00	& OVER
13400.01	268	13400.01	14357.01	15314.01	16271.01	17229.01	18186.01	19143.01	20100.01	21057.01	22014.01	22971.01	23929.01	24886.01	25843.01	26800.01
13450.00		14357.00	15314.00	16271.00	17229.00	18186.00	19143.00	20100.00	21057.00	22014.00	22971.00	23929.00	24886.00	25843.00	26800.00	& OVER
13450.01	269	13450.01	14411.01	15371.01	16332.01	17293.01	18254.01	19214.01	20175.01	21136.01	22096.01	23057.01	24018.01	24979.01	25939.01	26900.01
13500.00		14411.00	15371.00	16332.00	17293.00	18254.00	19214.00	20175.00	21136.00	22096.00	23057.00	24018.00	24979.00	25939.00	26900.00	& OVER
13500.01	270	13500.01	14464.01	15429.01	16393.01	17357.01	18321.01	19286.01	20250.01	21214.01	22179.01	23143.01	24107.01	25071.01	26036.01	27000.01
13550.00		14464.00	15429.00	16393.00	17357.00	18321.00	19286.00	20250.00	21214.00	22179.00	23143.00	24107.00	25071.00	26036.00	27000.00	& OVER
13550.01	271	13550.01	14518.01	15486.01	16454.01	17421.01	18389.01	19357.01	20325.01	21293.01	22261.01	23229.01	24196.01	25164.01	26132.01	27100.01
13600.00		14518.00	15486.00	16454.00	17421.00	18389.00	19357.00	20325.00	21293.00	22261.00	23229.00	24196.00	25164.00	26132.00	27100.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
13600.01	272	13600.01	14371.01	15543.01	16514.01	17486.01	18457.01	19429.01	20400.01	21371.01	22343.01	23314.01	24286.01	25257.01	26229.01	27200.01
13650.00		14571.00	15543.00	16514.00	17486.00	18457.00	19429.00	20400.00	21371.00	22343.00	23314.00	24286.00	25257.00	26229.00	27200.00	& OVER
13650.01	273	13650.01	14625.01	15600.01	16575.01	17550.01	18525.01	19500.01	20475.01	21450.01	22425.01	23400.01	24375.01	25350.01	26325.01	27300.01
13700.00		14625.00	15600.00	16575.00	17550.00	18525.00	19500.00	20475.00	21450.00	22425.00	23400.00	24375.00	25350.00	26325.00	27300.00	& OVER
13700.01	274	13700.01	14679.01	15657.01	16636.01	17614.01	18593.01	19571.01	20550.01	21529.01	22507.01	23486.01	24464.01	25443.01	26421.01	27400.01
13750.00		14679.00	15657.00	16636.00	17614.00	18593.00	19571.00	20550.00	21529.00	22507.00	23486.00	24464.00	25443.00	26421.00	27400.00	& OVER
13750.01	275	13750.01	14732.01	15714.01	16696.01	17679.01	18661.01	19643.01	20625.01	21607.01	22589.01	23571.01	24554.01	25536.01	26518.01	27500.01
13800.00		14732.00	15714.00	16696.00	17679.00	18661.00	19643.00	20625.00	21607.00	22589.00	23571.00	24554.00	25536.00	26518.00	27500.00	& OVER
13800.01	276	13800.01	14786.01	15771.01	16757.01	17743.01	18729.01	19714.01	20700.01	21686.01	22671.01	23657.01	24643.01	25629.01	26614.01	27600.01
13850.00		14786.00	15771.00	16757.00	17743.00	18729.00	19714.00	20700.00	21686.00	22671.00	23657.00	24643.00	25629.00	26614.00	27600.00	& OVER
13850.01	277	13850.01	14839.01	15829.01	16818.01	17807.01	18796.01	19786.01	20775.01	21764.01	22754.01	23743.01	24732.01	25721.01	26711.01	27700.01
13900.00		14839.00	15829.00	16818.00	17807.00	18796.00	19786.00	20775.00	21764.00	22754.00	23743.00	24732.00	25721.00	26711.00	27700.00	& OVER
13900.01	278	13900.01	14893.01	15886.01	16879.01	17871.01	18864.01	19857.01	20850.01	21843.01	22836.01	23829.01	24821.01	25814.01	26807.01	27800.01
13950.00		14893.00	15886.00	16879.00	17871.00	18864.00	19857.00	20850.00	21843.00	22836.00	23829.00	24821.00	25814.00	26807.00	27800.00	& OVER
13950.01	279	13950.01	14946.01	15943.01	16939.01	17936.01	18932.01	19929.01	20925.01	21921.01	22918.01	23914.01	24911.01	25907.01	26904.01	27900.01
14000.00		14946.00	15943.00	16939.00	17936.00	18932.00	19929.00	20925.00	21921.00	22918.00	23914.00	24911.00	25907.00	26904.00	27900.00	& OVER
14000.01	280	14000.01	15000.01	16000.01	17000.01	18000.01	19000.01	20000.01	21000.01	22000.01	23000.01	24000.01	25000.01	26000.01	27000.01	28000.01
14050.00		15000.00	16000.00	17000.00	18000.00	19000.00	20000.00	21000.00	22000.00	23000.00	24000.00	25000.00	26000.00	27000.00	28000.00	& OVER
14050.01	281	14050.01	15054.01	16057.01	17061.01	18064.01	19068.01	20071.01	21075.01	22079.01	23082.01	24086.01	25089.01	26093.01	27096.01	28100.01
14100.00		15054.00	16057.00	17061.00	18064.00	19068.00	20071.00	21075.00	22079.00	23082.00	24086.00	25089.00	26093.00	27096.00	28100.00	& OVER
14100.01	282	14100.01	15107.01	16114.01	17121.01	18129.01	19136.01	20143.01	21150.01	22157.01	23164.01	24171.01	25179.01	26186.01	27193.01	28200.01
14150.00		15107.00	16114.00	17121.00	18129.00	19136.00	20143.00	21150.00	22157.00	23164.00	24171.00	25179.00	26186.00	27193.00	28200.00	& OVER
14150.01	283	14150.01	15161.01	16171.01	17182.01	18193.01	19204.01	20214.01	21225.01	22236.01	23246.01	24257.01	25268.01	26279.01	27289.01	28300.01
14200.00		15161.00	16171.00	17182.00	18193.00	19204.00	20214.00	21225.00	22236.00	23246.00	24257.00	25268.00	26279.00	27289.00	28300.00	& OVER
14200.01	284	14200.01	15214.01	16229.01	17243.01	18257.01	19271.01	20286.01	21300.01	22314.01	23329.01	24343.01	25357.01	26371.01	27386.01	28400.01
14250.00		15214.00	16229.00	17243.00	18257.00	19271.00	20286.00	21300.00	22314.00	23329.00	24343.00	25357.00	26371.00	27386.00	28400.00	& OVER
14250.01	285	14250.01	15268.01	16286.01	17304.01	18321.01	19339.01	20357.01	21375.01	22393.01	23411.01	24429.01	25446.01	26464.01	27482.01	28500.01
14300.00		15268.00	16286.00	17304.00	18321.00	19339.00	20357.00	21375.00	22393.00	23411.00	24429.00	25446.00	26464.00	27482.00	28500.00	& OVER
14300.01	286	14300.01	15321.01	16343.01	17364.01	18386.01	19407.01	20429.01	21450.01	22471.01	23493.01	24514.01	25536.01	26557.01	27579.01	28600.01
14350.00		15321.00	16343.00	17364.00	18386.00	19407.00	20429.00	21450.00	22471.00	23493.00	24514.00	25536.00	26557.00	27579.00	28600.00	& OVER
14350.01	287	14350.01	15375.01	16400.01	17425.01	18450.01	19475.01	20500.01	21525.01	22550.01	23575.01	24600.01	25625.01	26650.01	27675.01	28700.01
14400.00		15375.00	16400.00	17425.00	18450.00	19475.00	20500.00	21525.00	22550.00	23575.00	24600.00	25625.00	26650.00	27675.00	28700.00	& OVER
14400.01	288	14400.01	15429.01	16457.01	17486.01	18514.01	19543.01	20571.01	21600.01	22629.01	23657.01	24686.01	25714.01	26743.01	27771.01	28800.01
14450.00		15429.00	16457.00	17486.00	18514.00	19543.00	20571.00	21600.00	22629.00	23657.00	24686.00	25714.00	26743.00	27771.00	28800.00	& OVER
14450.01	289	14450.01	15482.01	16514.01	17546.01	18579.01	19611.01	20643.01	21675.01	22707.01	23739.01	24771.01	25804.01	26836.01	27868.01	28900.01
14500.00		15482.00	16514.00	17546.00	18579.00	19611.00	20643.00	21675.00	22707.00	23739.00	24771.00	25804.00	26836.00	27868.00	28900.00	& OVER
14500.01	290	14500.01	15536.01	16571.01	17607.01	18643.01	19679.01	20714.01	21750.01	22786.01	23821.01	24857.01	25893.01	26929.01	27964.01	29000.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
14550.00		15536.00	16571.00	17607.00	18643.00	19679.00	20714.00	21750.00	22786.00	23821.00	24857.00	25893.00	26929.00	27964.00	29000.00	& OVER
14550.01	291	14350.01	15389.01	16429.01	17468.01	18507.01	19546.01	20586.01	21625.01	22664.01	23704.01	24743.01	25782.01	27021.01	28061.01	29100.01
14800.00		15589.00	16629.00	17668.00	18707.00	19746.00	20786.00	21825.00	22864.00	23904.00	24943.00	25982.00	27021.00	28061.00	29100.00	& OVER
14800.01	292	14600.01	15643.01	16686.01	17729.01	18771.01	19814.01	20857.01	21900.01	22943.01	23986.01	25029.01	26071.01	27114.01	28157.01	29200.01
14850.00		15643.00	16686.00	17729.00	18771.00	19814.00	20857.00	21900.00	22943.00	23986.00	25029.00	26071.00	27114.00	28157.00	29200.00	& OVER
14850.01	293	14650.01	15696.01	16743.01	17789.01	18836.01	19882.01	20929.01	21975.01	23021.01	24068.01	25114.01	26161.01	27207.01	28254.01	29300.01
14700.00		15896.00	16743.00	17789.00	18836.00	19882.00	20929.00	21975.00	23021.00	24068.00	25114.00	26161.00	27207.00	28254.00	29300.00	& OVER
14700.01	294	14700.01	15750.01	16800.01	17850.01	18900.01	19950.01	21000.01	22050.01	23100.01	24150.01	25200.01	26250.01	27300.01	28350.01	29400.01
14750.00		15750.00	16800.00	17850.00	18900.00	19950.00	21000.00	22050.00	23100.00	24150.00	25200.00	26250.00	27300.00	28350.00	29400.00	& OVER
14750.01	295	14750.01	15804.01	16857.01	17911.01	18964.01	20018.01	21071.01	22125.01	23179.01	24232.01	25286.01	26339.01	27393.01	28446.01	29500.01
14800.00		15804.00	16857.00	17911.00	18964.00	20018.00	21071.00	22125.00	23179.00	24232.00	25286.00	26339.00	27393.00	28446.00	29500.00	& OVER
14800.01	296	14800.01	15857.01	16914.01	17971.01	19029.01	20086.01	21143.01	22200.01	23257.01	24314.01	25371.01	26428.01	27485.01	28543.01	29600.01
14850.00		15857.00	16914.00	17971.00	19029.00	20086.00	21143.00	22200.00	23257.00	24314.00	25371.00	26429.00	27486.00	28543.00	29600.00	& OVER
14850.01	297	14850.01	15911.01	16971.01	18032.01	19093.01	20154.01	21214.01	22275.01	23336.01	24396.01	25457.01	26518.01	27579.01	28639.01	29700.01
14900.00		15911.00	16971.00	18032.00	19093.00	20154.00	21214.00	22275.00	23336.00	24396.00	25457.00	26518.00	27579.00	28639.00	29700.00	& OVER
14900.01	298	14900.01	15964.01	17029.01	18093.01	19157.01	20221.01	21286.01	22350.01	23414.01	24479.01	25543.01	26607.01	27671.01	28736.01	29800.01
14950.00		15964.00	17029.00	18093.00	19157.00	20221.00	21286.00	22350.00	23414.00	24479.00	25543.00	26607.00	27671.00	28736.00	29800.00	& OVER
14950.01	299	14950.01	16018.01	17086.01	18154.01	19221.01	20289.01	21357.01	22425.01	23493.01	24561.01	25629.01	26696.01	27764.01	28832.01	29900.01
15000.00		16018.00	17086.00	18154.00	19221.00	20289.00	21357.00	22425.00	23493.00	24561.00	25629.00	26696.00	27764.00	28832.00	29900.00	& OVER
15000.01	300	15000.01	16071.01	17143.01	18214.01	19286.01	20357.01	21429.01	22500.01	23571.01	24643.01	25714.01	26786.01	27857.01	28929.01	30000.01
15050.00		16071.00	17143.00	18214.00	19286.00	20357.00	21429.00	22500.00	23571.00	24643.00	25714.00	26786.00	27857.00	28929.00	30000.00	& OVER
15050.01	301	15050.01	16125.01	17200.01	18275.01	19350.01	20425.01	21500.01	22575.01	23650.01	24725.01	25800.01	26875.01	27950.01	29025.01	30100.01
15100.00		16125.00	17200.00	18275.00	19350.00	20425.00	21500.00	22575.00	23650.00	24725.00	25800.00	26875.00	27950.00	29025.00	30100.00	& OVER
15100.01	302	15100.01	16179.01	17257.01	18336.01	19414.01	20493.01	21571.01	22650.01	23729.01	24807.01	25886.01	26964.01	28043.01	29121.01	30200.01
15150.00		16179.00	17257.00	18336.00	19414.00	20493.00	21571.00	22650.00	23729.00	24807.00	25886.00	26964.00	28043.00	29121.00	30200.00	& OVER
15150.01	303	15150.01	16232.01	17314.01	18396.01	19479.01	20561.01	21643.01	22725.01	23807.01	24889.01	25971.01	27054.01	28136.01	29218.01	30300.01
15200.00		16232.00	17314.00	18396.00	19479.00	20561.00	21643.00	22725.00	23807.00	24889.00	25971.00	27054.00	28136.00	29218.00	30300.00	& OVER
15200.01	304	15200.01	16286.01	17371.01	18457.01	19543.01	20629.01	21714.01	22800.01	23886.01	24971.01	26057.01	27143.01	28229.01	29314.01	30400.01
15250.00		16286.00	17371.00	18457.00	19543.00	20629.00	21714.00	22800.00	23886.00	24971.00	26057.00	27143.00	28229.00	29314.00	30400.00	& OVER
15250.01	305	15250.01	16339.01	17429.01	18518.01	19607.01	20696.01	21786.01	22875.01	23964.01	25054.01	26143.01	27232.01	28321.01	29411.01	30500.01
15300.00		16339.00	17429.00	18518.00	19607.00	20696.00	21786.00	22875.00	23964.00	25054.00	26143.00	27232.00	28321.00	29411.00	30500.00	& OVER
15300.01	306	15300.01	16393.01	17488.01	18579.01	19671.01	20764.01	21857.01	22950.01	24043.01	25136.01	26229.01	27321.01	28414.01	29507.01	30600.01
15350.00		16393.00	17488.00	18579.00	19671.00	20764.00	21857.00	22950.00	24043.00	25136.00	26229.00	27321.00	28414.00	29507.00	30600.00	& OVER
15350.01	307	15350.01	16446.01	17543.01	18639.01	19736.01	20832.01	21929.01	23025.01	24121.01	25218.01	26314.01	27411.01	28507.01	29604.01	30700.01
15400.00		16446.00	17543.00	18639.00	19736.00	20832.00	21929.00	23025.00	24121.00	25218.00	26314.00	27411.00	28507.00	29604.00	30700.00	& OVER
15400.01	308	15400.01	16500.01	17600.01	18700.01	19800.01	20900.01	22000.01	23100.01	24200.01	25300.01	26400.01	27500.01	28600.01	29700.01	30800.01
15450.00		16500.00	17600.00	18700.00	19800.00	20900.00	22000.00	23100.00	24200.00	25300.00	26400.00	27500.00	28600.00	29700.00	30800.00	& OVER

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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
15450.01	309	15450.01	16554.01	17657.01	18761.01	19864.01	20968.01	22071.01	23175.01	24279.01	25382.01	26486.01	27589.01	28693.01	29796.01	30900.01
15500.00		16554.00	17657.00	18761.00	19864.00	20968.00	22071.00	23175.00	24279.00	25382.00	26486.00	27589.00	28693.00	29796.00	30900.00	& OVER
15500.01	310	15500.01	16607.01	17714.01	18821.01	19929.01	21036.01	22143.01	23250.01	24357.01	25464.01	26571.01	27679.01	28786.01	29893.01	31000.01
15550.00		16607.00	17714.00	18821.00	19929.00	21036.00	22143.00	23250.00	24357.00	25464.00	26571.00	27679.00	28786.00	29893.00	31000.00	& OVER
15550.01	311	15550.01	16661.01	17771.01	18882.01	19993.01	21104.01	22214.01	23325.01	24436.01	25546.01	26657.01	27768.01	28879.01	29989.01	31100.01
15600.00		16661.00	17771.00	18882.00	19993.00	21104.00	22214.00	23325.00	24436.00	25546.00	26657.00	27768.00	28879.00	29989.00	31100.00	& OVER
15600.01	312	15600.01	16714.01	17829.01	18943.01	20057.01	21171.01	22286.01	23400.01	24514.01	25629.01	26743.01	27857.01	28971.01	30086.01	31200.01
15650.00		16714.00	17829.00	18943.00	20057.00	21171.00	22286.00	23400.00	24514.00	25629.00	26743.00	27857.00	28971.00	30086.00	31200.00	& OVER
15650.01	313	15650.01	16768.01	17886.01	19004.01	20121.01	21239.01	22357.01	23475.01	24593.01	25711.01	26829.01	27946.01	29064.01	30182.01	31300.01
15700.00		16768.00	17886.00	19004.00	20121.00	21239.00	22357.00	23475.00	24593.00	25711.00	26829.00	27946.00	29064.00	30182.00	31300.00	& OVER
15700.01	314	15700.01	16821.01	17943.01	19064.01	20186.01	21307.01	22429.01	23550.01	24671.01	25793.01	26914.01	28036.01	29157.01	30279.01	31400.01
15750.00		16821.00	17943.00	19064.00	20186.00	21307.00	22429.00	23550.00	24671.00	25793.00	26914.00	28036.00	29157.00	30279.00	31400.00	& OVER
15750.01	315	15750.01	16875.01	18000.01	19125.01	20250.01	21375.01	22500.01	23625.01	24750.01	25875.01	27000.01	28125.01	29250.01	30375.01	31500.01
15800.00		16875.00	18000.00	19125.00	20250.00	21375.00	22500.00	23625.00	24750.00	25875.00	27000.00	28125.00	29250.00	30375.00	31500.00	& OVER
15800.01	316	15800.01	16929.01	18057.01	19186.01	20314.01	21443.01	22571.01	23700.01	24829.01	25957.01	27086.01	28214.01	29343.01	30471.01	31600.01
& OVER		16929.00	18057.00	19186.00	20314.00	21443.00	22571.00	23700.00	24829.00	25957.00	27086.00	28214.00	29343.00	30471.00	31600.00	& OVER
15850.01	317	15850.01	16982.01	18114.01	19246.01	20379.01	21511.01	22643.01	23775.01	24907.01	26039.01	27171.01	28304.01	29436.01	30568.01	31700.01
15900.00		16982.00	18114.00	19246.00	20379.00	21511.00	22643.00	23775.00	24907.00	26039.00	27171.00	28304.00	29436.00	30568.00	31700.00	& OVER
15900.01	318	15900.01	17036.01	18171.01	19307.01	20443.01	21579.01	22714.01	23850.01	24986.01	26121.01	27257.01	28393.01	29529.01	30664.01	31800.01
& OVER		17036.00	18171.00	19307.00	20443.00	21579.00	22714.00	23850.00	24986.00	26121.00	27257.00	28393.00	29529.00	30664.00	31800.00	& OVER

§ 60.2-602.1. Weekly benefit calculations.

A. Beginning July 4, 2004, for claims filed on or after July 4, 2004, an eligible individual's weekly benefit amount shall equal the amount of total wages paid to the individual for the two quarters of his base period in which such total wages were highest, divided by 50, and if the quotient is not a whole dollar, rounded to the next lower whole dollar; however, the maximum weekly benefit amount an individual may receive shall be 50 percent of the average weekly wage, as determined by § 60.2-203.2. The maximum weekly benefit amount calculated for a given year applies to an eligible individual whose benefit year begins on or after the first Sunday in July of that year and before the first Sunday in July of the following year.

B. For claims filed prior to July 4, 2004, an eligible individual's weekly benefit amount shall be computed under the provisions of this section in force on the date such claim was filed.

§ 60.2-607. Maximum total benefit amounts.

The Beginning July 4, 2004, the maximum total amount of benefits payable to any individual during any benefit year shall be determined from the "Benefit Table" shown in § 60.2-602 but shall not exceed the lesser of (i) the maximum total benefit for the individual or (ii) the total benefit amount for the individual. The total benefit amount for an individual shall be determined by (i) dividing the individual's base period wages by the amount of total wages paid to the individual for the two quarters of his base period in which such total wages were highest, and (ii) using the quotient to determine the applicable durational factor as follows:

If the quotient equals or exceeds but is not the durational factor is:

1.0000	1.0714	12
1.0714	1.1428	13
1.1428	1.2142	14
1.2142	1.2856	15
1.2856	1.3570	16
1.3570	1.4285	17
1.4285	1.5000	18
1.5000	1.5714	19
1.5714	1.6428	20
1.6428	1.7142	21
1.7142	1.7856	22
1.7856	1.8570	23
1.8570	1.9285	24
1.9285	2.0000	25
2.0000		26

The total benefit amount for an eligible employee shall be the product obtained by multiplying the applicable durational factor by the individual's weekly benefit amount. The maximum total benefit for an individual is twenty-six times such individual's weekly benefit amount, except when benefits are paid pursuant to the provisions of § 60.2-610 or § 60.2-611. Such determination shall be based only upon wages paid for insured work during such individual's base period. The Commission shall maintain a separate account for each individual who is paid wages for insured work. After the expiration of each calendar quarter the Commission shall credit each individual's account with the wages paid to him for insured work in such calendar quarter.

§ 60.2-612. Benefit eligibility conditions.

An unemployed individual shall be eligible to receive benefits for any week only if the Commission finds that:

1. He has, in the highest two quarters of earnings within his base period, been paid wages in employment for employers that are equal to not less than the lowest amount appearing in Column A of the "Benefit Table" appearing in § 60.2-602 on the line which extends through Division C and on which in Column B of the "Benefit Table" appears his weekly benefit amount \$2,500. Such wages shall be earned in not less than two quarters.

2. a. His total or partial unemployment is not due to a labor dispute in active progress or to shutdown or start-up operations caused by such dispute which exists (i) at the factory, establishment, or other premises, including a vessel, at which he is or was last employed, or (ii) at a factory,

establishment or other premises, including a vessel, either within or without this Commonwealth, which (a) is owned or operated by the same employing unit which owns or operates the premises at which he is or was last employed and (b) supplies materials or services necessary to the continued and usual operation of the premises at which he is or was last employed. This subdivision shall not apply if it is shown to the satisfaction of the Commission that:

(1) He is not participating in or financing or directly interested in the labor dispute; and

(2) He does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises, including a vessel, at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

b. If separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subdivision, be deemed to be a separate factory, establishment or other premises. Membership in a union, or the payment of regular dues to a bona fide labor organization, however, shall not alone constitute financing a labor dispute.

3. He is not receiving, has not received or is not seeking unemployment benefits under an unemployment compensation law of any other state or of the United States; however, if the appropriate agency of such other state or of the United States finally determines that he is not entitled to such unemployment benefits, this subdivision shall not apply.

4. He is not on a bona fide paid vacation. If an individual is paid vacation pay for any week in an amount less than the individual's weekly benefit amount his eligibility for benefits shall be computed under the provisions of § 60.2-603.

5. He has registered for work and thereafter has continued to report at an employment office in accordance with such regulations as the Commission may prescribe. The Commission may, by regulation, waive or alter either or both of the requirements of this subdivision for certain types of cases when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

6. He has made a claim for benefits in accordance with regulations the Commission may prescribe.

7. a. He is able to work, is available for work, and is actively seeking and unable to obtain suitable work. Every claimant who is totally unemployed shall report to the Commission the names of employers contacted each week in his effort to obtain work. This information may be subject to employer verification by the Commission through a program designed for that purpose. The Commission may determine that registration by a claimant with the Virginia State Job Service may constitute a valid employer contact and satisfy the search for work requirement of this subsection in labor market areas where job opportunities are limited. The Commission may determine that an individual, whose usual and customary means of soliciting work in his occupation is through contact with a single hiring hall which makes contacts with multiple employers on behalf of the claimant, meets the requirement that he be actively seeking and unable to obtain suitable work by contacting that hiring hall alone. In areas of high unemployment, as determined by the Commission, the Commission has the authority to adjust the requirement that he be actively seeking and unable to obtain suitable work.

b. An individual who leaves the normal labor market area of the individual for the major portion of any week is presumed to be unavailable for work within the meaning of this section. This presumption may be overcome if the individual establishes to the satisfaction of the Commission that the individual has conducted a bona fide search for work and has been reasonably accessible to suitable work in the labor market area in which the individual spent the major portion of the week to which the presumption applies.

c. An individual whose type of work is such that it is performed by individuals working two or more shifts in a twenty-four-hour period shall not be deemed unavailable for work if the individual is currently enrolled in one or more classes of education related to employment or is continuing in a certificate or degree program at an institution of higher education, provided that the enrollment would only limit the individual's availability for one shift and the individual is otherwise available to work any of the other shifts.

8. He has given notice of resignation to his employer and the employer subsequently made the

200 termination of employment effective immediately, but in no case to exceed two weeks for which he
 201 would have worked had the employee separated from employment on the date of termination as given
 202 in the notice; provided, that the claimant could not establish good cause for leaving work pursuant to
 203 § 60.2-618 and was not discharged for misconduct as provided in § 60.2-618.

204 9. Beginning January 6, 1991, he has served a waiting period of one week during which he was
 205 eligible for benefits under this section in all other respects and has not received benefits, except that
 206 only one waiting week shall be required of such individual within any benefit year. For claims filed
 207 effective November 28, 1999, and after, this requirement shall be waived for any individual whose
 208 unemployment was caused by his employer terminating operations, closing its business or declaring
 209 bankruptcy without paying the final wages earned as required by § 40.1-29 of the Code of Virginia.
 210 Notwithstanding any other provision of this title, if an employer who terminates operations, closes its
 211 business or declares bankruptcy pays an individual his final wages after the period of time prescribed
 212 by § 40.1-29 of the Code of Virginia, such payment shall not be offset against the benefits the
 213 individual was otherwise entitled to receive and shall not, under any circumstances, cause such
 214 individual to be declared overpaid benefits.

215 10. He is not imprisoned or confined in jail.

216 11. He participates in reemployment services, such as job search assistance services, if he has been
 217 determined to be likely to exhaust regular benefits and need reemployment services pursuant to a
 218 profiling system established by the Commission, unless the Commission determines that (i) such
 219 claimant has completed such services or (ii) there is good cause for such claimant's failure to
 220 participate in such services.

Official Use By Clerks			
Passed By The Senate		Passed By The House of Delegates	
with amendment	<input type="checkbox"/>	with amendment	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute	<input type="checkbox"/>
substitute w/amdt	<input type="checkbox"/>	substitute w/amdt	<input type="checkbox"/>
Date: _____		Date: _____	
_____ Clerk of the Senate		_____ Clerk of the House of Delegates	

034490776

HOUSE BILL NO. 2770

Offered January 17, 2003

A BILL to amend and reenact §§ 60.2-116, 60.2-229, 60.2-602, 60.2-607, and 60.2-612 of the Code of Virginia and to amend the Code of Virginia by adding sections numbered 60.2-203.1, 60.2-203.2, and 60.2-602.1, relating to unemployment compensation; weekly benefit amount.

Patron—Hull

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-116, 60.2-229, 60.2-602, 60.2-607, and 60.2-612 of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding sections numbered 60.2-203.1, 60.2-203.2, and 60.2-602.1 as follows:

§ 60.2-116. Reciprocal agreements.

A. Subject to the approval of the Governor, the Commission is hereby authorized to enter into arrangements with the appropriate agencies of other states or the federal government whereby individuals performing services in this and other states for a single employing unit under circumstances not specifically provided for in §§ 60.2-212 through 60.2-219, or under similar provisions in the unemployment compensation laws of such other states, shall be deemed to be engaged in employment performed entirely within this Commonwealth or within one of such other states. Such arrangements may set forth terms whereby the potential right to benefits accumulated under the unemployment compensation laws of one or more states or under such a law of the federal government, or both, may constitute the basis for the payment of benefits through a single appropriate agency of any state under terms which the Commission finds will be fair and reasonable as to all affected interests and will not result in any substantial loss to the fund.

B. Subject to the approval of the Governor, the Commission is also authorized to enter into arrangements with the appropriate agencies of other states or of the federal government:

1. a. Whereby wages or services, upon the basis of which an individual may become entitled to benefits under the unemployment compensation law of another state or of the federal government, shall be deemed to be wages for employment by employers for the purposes of §§ 60.2-602, 60.2-602.1, 60.2-606, 60.2-607, 60.2-609, 60.2-610, 60.2-611, subdivision 1 of § 60.2-612 and §§ 60.2-614 through 60.2-617, provided such other state agency or agency of the federal government has agreed to reimburse the fund for such portion of benefits paid under this title upon the basis of such wages or services as the Commission finds will be fair and reasonable as to all affected interests; and

b. Whereby the Commission will reimburse other state or federal agencies charged with the administration of unemployment compensation laws with such reasonable portion of benefits, paid under the law of any such other states or of the federal government upon the basis of employment or wages for employment by employers, as the Commission finds will be fair and reasonable as to all affected interests.

2. Reimbursements so payable under subdivision 1 b of this subsection shall be deemed to be benefits for the purposes of §§ 60.2-300 through 60.2-304, but no reimbursement so payable shall be charged against any employer's account for the purposes of §§ 60.2-526 through 60.2-531. The Commission is hereby authorized to make to other state or federal agencies and receive from such other state or federal agencies, reimbursements from or to the fund, in accordance with arrangements pursuant to this section.

C. Subject to the approval of the Governor, the Commission is also authorized to enter into arrangements with the appropriate agencies of other states or of the federal government:

1. Whereby the Commission may deduct, in accordance with the provisions of § 60.2-633, from unemployment benefits otherwise payable to an individual an amount equal to any overpayment made to such individual under an unemployment benefit program of the United States or of any other state, and not previously recovered. The amount so deducted shall be paid to the jurisdiction under whose program such overpayment was made and in accordance with the arrangement between the

Commission and the jurisdiction.

2. Whereby the United States agrees to allow the Commission to recover from unemployment benefits otherwise payable to an individual under an unemployment benefit program of the United States any overpayments made by the Commission to such individual under this title and not previously recovered, in accordance with the same procedures that apply under subdivision 1 of this subsection.

3. The amendments made by this subsection shall apply to recoveries made on or after July 1, 1987, and shall apply with respect to overpayments made before, on, or after such date.

§ 60.2-229. Wages.

A. "Wages" means all remuneration paid, or which should have been paid, for personal services, including commissions, bonuses, tips, back pay, dismissal pay, severance pay and any other payments made by an employer to an employee during his employment and thereafter and the cash value of all remuneration payable in any medium other than cash. Notwithstanding the other provisions of this subsection, wages paid in back pay awards shall be allocated to, and reported as being paid during, the calendar quarter or quarters in which such back pay would have been earned. Severance pay paid at the time of, or subsequent to, separation from employment shall be allocated to the last day of work unless otherwise allocated by the employer. If otherwise allocated, severance pay shall be allocated at a rate not less than the average weekly wage of such employee during the last calendar quarter, and reported as such. Severance pay shall be deducted from any benefits payable after the Commission's receipt of notification of severance pay by the employer pursuant to § 60.2-603. The reasonable cash value of remuneration payable in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the Commission.

B. The term "wages" shall not include:

1. Subsequent to December 31, 1990, for purposes of taxes only, that part of the remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, that is greater than ~~\$8,000~~ \$12,000 and is payable during any calendar year to an individual by any employer with respect to employment in this Commonwealth or any other state. If an employer, hereinafter referred to as "successor employer," during any calendar year acquires substantially all of the property used in a trade or business of another employer, hereinafter referred to as a "predecessor," or used in a separate unit of a trade or business of a predecessor, and immediately after the acquisition employs in his trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessor, then, for the purpose of determining whether remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, with respect to employment equal to ~~\$8,000~~ \$12,000 is payable by the successor to such individual during such calendar year, any remuneration, other than remuneration referred to in the succeeding subdivisions of this subsection, with respect to employment payable, or considered under this subdivision as payable, to such individual by such predecessor during such calendar year and prior to such acquisition shall be considered as payable by such successor employer;

2. The amount of any payment, including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment, made to, or on behalf of, an employee or any of his dependents under a plan or system established by an employer which makes provisions for (i) his employees generally, (ii) for his employees generally and their dependents, (iii) for a class or classes of his employees, or (iv) for a class or classes of his employees and their dependents, on account of:

- a. Retirement;
- b. Sickness or accident disability payments which are received under a workers' compensation law;
- c. Medical or hospitalization expenses in connection with sickness or accident disability;
- d. Death; or
- e. Unemployment benefits under any private plan financed in whole or in part by an employer;

3. The payment by an employer, without deduction from the remuneration of the employee, of the tax imposed upon an employer under § 3101 of the Federal Internal Revenue Code;

4. Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with the sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of six calendar months following the last calendar month in

108 which the employee worked for such employer;

109 5. Remuneration paid in any medium other than cash to an employee for service not in the course
110 of the employer's trade or business; or

111 6. Any payment, other than vacation or sick pay, made to an employee after the month in which
112 he attains the age of sixty-five, if he did not work for the employer in the period for which such
113 payment is made.

114 § 60.2-203.1. Average Annual Wage.

115 *The Commission shall determine the "average annual wage" on or before the first Sunday in July*
116 *of each year as follows: the total wages of taxable employees, reported on contribution reports to the*
117 *Commission for the 12-month period ending the preceding December 31, shall be divided by the*
118 *average monthly number of taxable workers. The average monthly number of taxable workers shall be*
119 *determined by dividing the total number of taxable workers for the same reporting period by 12.*

120 § 60.2-203.2. Average Weekly Wage.

121 *The Commission shall determine the "average weekly wage" by dividing the average annual wage*
122 *by 52, and if the quotient is not a whole dollar, rounding to the next lower whole dollar.*

123 § 60.2-602. Weekly benefit amount.

124 A. Beginning September 9, 2001, and expiring January 45, 2003, for claims filed on or after
125 September 9, 2001, and for claims for which a claimant had established a benefit year as of
126 September 9, 2001, an eligible individual's weekly "benefit amount" shall be the amount appearing in
127 Column B in the "Benefit Table" in this section on the line on which in Column A of such table,
128 there appears the total wages for insured work paid to such individual in the two quarters of his base
129 period in which such total wages were highest.

130 (SEE PRINTED BILL FOR TABLE)

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.01	69	2500.00	2879.01	2857.01	3036.01	3174.01	3393.01	3571.01	3759.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.01		2679.00	2857.01	2835.01	3014.01	3152.01	3371.01	3549.01	3727.01	3895.01	4073.01	4251.01	4429.01	4607.01	4785.01	5000.01
2600.01	70	2550.01	2914.01	2892.01	3071.01	3209.01	3428.01	3606.01	3784.01	3962.01	4140.01	4318.01	4496.01	4674.01	4852.01	5000.01
2650.01	71	2600.00	2969.01	2947.01	3126.01	3264.01	3483.01	3661.01	3839.01	4017.01	4195.01	4373.01	4551.01	4729.01	4907.01	5000.01
2700.01	72	2650.01	2974.01	2952.01	3131.01	3269.01	3488.01	3666.01	3844.01	4022.01	4200.01	4378.01	4556.01	4734.01	4912.01	5000.01
2750.01	73	2700.00	2979.01	2957.01	3138.01	3276.01	3495.01	3673.01	3851.01	4029.01	4207.01	4385.01	4563.01	4741.01	4919.01	5000.01
2800.01	74	2750.01	2984.01	2962.01	3143.01	3281.01	3500.01	3678.01	3856.01	4034.01	4212.01	4390.01	4568.01	4746.01	4924.01	5000.01
2850.01	75	2800.00	2989.01	2967.01	3148.01	3286.01	3505.01	3683.01	3861.01	4039.01	4217.01	4395.01	4573.01	4751.01	4929.01	5000.01
2900.01	76	2850.01	2994.01	2972.01	3153.01	3291.01	3510.01	3688.01	3866.01	4044.01	4222.01	4400.01	4578.01	4756.01	4934.01	5000.01
2950.01	77	2900.00	2999.01	2977.01	3158.01	3296.01	3515.01	3693.01	3871.01	4049.01	4227.01	4405.01	4583.01	4761.01	4939.01	5000.01
3000.01	78	2950.01	3004.01	2982.01	3163.01	3301.01	3520.01	3698.01	3876.01	4054.01	4232.01	4410.01	4588.01	4766.01	4944.01	5000.01
3050.01	79	3000.00	3009.01	2987.01	3168.01	3306.01	3525.01	3703.01	3881.01	4059.01	4237.01	4415.01	4593.01	4771.01	4949.01	5000.01
3100.01	80	3050.01	3014.01	2992.01	3173.01	3311.01	3530.01	3708.01	3886.01	4064.01	4242.01	4420.01	4598.01	4776.01	4954.01	5000.01
3150.01	81	3100.00	3019.01	2997.01	3178.01	3316.01	3535.01	3713.01	3891.01	4069.01	4247.01	4425.01	4603.01	4781.01	4959.01	5000.01
3200.01	82	3150.01	3024.01	3002.01	3183.01	3321.01	3540.01	3718.01	3896.01	4074.01	4252.01	4430.01	4608.01	4786.01	4964.01	5000.01
3250.01	83	3200.00	3029.01	3007.01	3188.01	3326.01	3545.01	3723.01	3901.01	4079.01	4257.01	4435.01	4613.01	4791.01	4969.01	5000.01
3300.01	84	3250.01	3034.01	3012.01	3193.01	3331.01	3550.01	3728.01	3906.01	4084.01	4262.01	4440.01	4618.01	4796.01	4974.01	5000.01
3350.01	85	3300.00	3039.01	3017.01	3198.01	3336.01	3555.01	3733.01	3911.01	4089.01	4267.01	4445.01	4623.01	4801.01	4979.01	5000.01
3400.01	86	3350.01	3044.01	3022.01	3203.01	3341.01	3560.01	3738.01	3916.01	4094.01	4272.01	4450.01	4628.01	4806.01	4984.01	5000.01
3450.01	87	3400.00	3049.01	3027.01	3208.01	3346.01	3565.01	3743.01	3921.01	4100.01	4277.01	4455.01	4633.01	4811.01	4989.01	5000.01
3500.01	88	3450.01	3054.01	3032.01	3213.01	3351.01	3570.01	3748.01	3926.01	4105.01	4282.01	4460.01	4638.01	4816.01	4994.01	5000.01
3550.01	89	3500.00	3059.01	3037.01	3218.01	3356.01	3575.01	3753.01	3931.01	4110.01	4287.01	4465.01	4643.01	4821.01	4999.01	5000.01
3600.01	90	3550.01	3064.01	3042.01	3223.01	3361.01	3580.01	3758.01	3936.01	4115.01	4292.01	4470.01	4648.01	4826.01	5004.01	5000.01
3650.01	91	3600.00	3069.01	3047.01	3228.01	3366.01	3585.01	3763.01	3941.01	4120.01	4297.01	4475.01	4653.01	4831.01	5009.01	5000.01
3700.01	92	3650.01	3074.01	3052.01	3233.01	3371.01	3590.01	3768.01	3946.01	4125.01	4302.01	4480.01	4658.01	4836.01	5014.01	5000.01
3750.01	93	3700.00	3079.01	3057.01	3238.01	3376.01	3595.01	3773.01	3951.01	4130.01	4307.01	4485.01	4663.01	4841.01	5019.01	5000.01
3800.01	94	3750.01	3084.01	3062.01	3243.01	3381.01	3600.01	3778.01	3956.01	4135.01	4312.01	4490.01	4668.01	4846.01	5024.01	5000.01
3850.01	95	3800.00	3089.01	3067.01	3248.01	3386.01	3605.01	3783.01	3961.01	4140.01	4317.01	4495.01	4673.01	4851.01	5029.01	5000.01
3900.01	96	3850.01	3094.01	3072.01	3253.01	3391.01	3610.01	3788.01	3966.01	4145.01	4322.01	4500.01	4678.01	4856.01	5034.01	5000.01
3950.01	97	3900.00	3099.01	3077.01	3258.01	3396.01	3615.01	3793.01	3971.01	4150.01	4327.01	4505.01	4683.01	4861.01	5039.01	5000.01
4000.01	98	3950.01	3104.01	3082.01	3263.01	3401.01	3620.01	3798.01	3976.01	4155.01	4332.01	4510.01	4688.01	4866.01	5044.01	5000.01
4050.01	99	4000.00	3109.01	3087.01	3268.01	3406.01	3625.01	3803.01	3981.01	4160.01	4337.01	4515.01	4693.01	4871.01	5049.01	5000.01
4100.01	100	4050.01	3114.01	3092.01	3273.01	3411.01	3630.01	3808.01	3986.01	4165.01	4342.01	4520.01	4698.01	4876.01	5054.01	5000.01
4150.01	101	4100.00	3119.01	3097.01	3278.01	3416.01	3635.01	3813.01	3991.01	4170.01	4347.01	4525.01	4703.01	4881.01	5059.01	5000.01
4200.01	102	4150.01	3124.01	3102.01	3283.01	3421.01	3640.01	3818.01	3996.01	4175.01	4352.01	4530.01	4708.01	4886.01	5064.01	5000.01
4250.01	103	4200.00	3129.01	3107.01	3288.01	3426.01	3645.01	3823.01	4001.01	4180.01	4357.01	4535.01	4713.01	4891.01	5069.01	5000.01
4300.01	104	4250.01	3134.01	3112.01	3293.01	3431.01	3650.01	3828.01	4006.01	4185.01	4362.01	4540.01	4718.01	4896.01	5074.01	5000.01
4350.01	105	4300.00	3139.01	3117.01	3298.01	3436.01	3655.01	3833.01	4011.01	4190.01	4367.01	4545.01	4723.01	4901.01	5079.01	5000.01
4400.01	106	4350.01	3144.01	3122.01	3303.01	3441.01	3660.01	3838.01	4016.01	4195.01	4372.01	4550.01	4728.01	4906.01	5084.01	5000.01
4450.01	107	4400.00	3149.01	3127.01	3308.01	3446.01	3665.01	3843.01	4021.01	4200.01	4377.01	4555.01	4733.01	4911.01	5089.01	5000.01
4500.01	108	4450.01	3154.01	3132.01	3313.01	3451.01	3670.01	3848.01	4026.01	4205.01	4382.01	4560.01	4738.01	4916.01	5094.01	5000.01
4550.01	109	4500.00	3159.01	3137.01	3318.01	3456.01	3675.01	3853.01	4031.01	4210.01	4387.01	4565.01	4743.01	4921.01	5099.01	5000.01
4600.01	110	4550.01	3164.01	3142.01	3323.01	3461.01	3680.01	3858.01	4036.01	4215.01	4392.01	4570.01	4748.01	4926.01	5104.01	5000.01
4650.01	111	4600.00	3169.01	3147.01	3328.01	3466.01	3685.01	3863.01	4041.01	4220.01	4397.01	4575.01	4753.01	4931.01	5109.01	5000.01
4700.01	112	4650.01	3174.01	3152.01	3333.01	3471.01	3690.01	3868.01	4046.01	4225.01	4402.01	4580.01	4758.01	4936.01	5114.01	5000.01
4750.01	113	4700.00	3179.01	3157.01	3338.01	3476.01	3695.01	3873.01	4051.01	4230.01	4407.01	4585.01	4763.01	4941.01	5119.01	5000.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4150.00		4383.00	4686.00	4979.00	5271.00	5564.00	5857.00	6150.00	6443.00	6736.00	7029.00	7321.00	7614.00	7907.00	8200.00	& OVER
4150.01	114	4150.01	4446.01	4743.01	5039.01	5336.01	5632.01	5929.01	6225.01	6521.01	6818.01	7114.01	7411.01	7707.01	8004.01	8300.01
4200.00		4446.00	4743.00	5039.00	5336.00	5632.00	5929.00	6225.00	6521.00	6818.00	7114.00	7411.00	7707.00	8004.00	8300.00	& OVER
4200.01	115	4200.01	4500.01	4800.01	5100.01	5400.01	5700.01	6000.01	6300.01	6600.01	6900.01	7200.01	7500.01	7800.01	8100.01	8400.01
4250.00		4500.00	4800.00	5100.00	5400.00	5700.00	6000.00	6300.00	6600.00	6900.00	7200.00	7500.00	7800.00	8100.00	8400.00	& OVER
4250.01	117	4250.01	4554.01	4857.01	5161.01	5464.01	5768.01	6071.01	6375.01	6679.01	6982.01	7286.01	7589.01	7893.01	8196.01	8500.01
4300.00		4554.00	4857.00	5161.00	5464.00	5768.00	6071.00	6375.00	6679.00	6982.00	7286.00	7589.00	7893.00	8196.00	8500.00	& OVER
4300.01	118	4300.01	4607.01	4914.01	5221.01	5529.01	5836.01	6143.01	6450.01	6757.01	7064.01	7371.01	7679.01	7986.01	8293.01	8600.01
4350.00		4607.00	4914.00	5221.00	5529.00	5836.00	6143.00	6450.00	6757.00	7064.00	7371.00	7679.00	7986.00	8293.00	8600.00	& OVER
4350.01	119	4350.01	4661.01	4971.01	5282.01	5593.01	5904.01	6214.01	6525.01	6836.01	7146.01	7457.01	7768.01	8079.01	8389.01	8700.01
4400.00		4661.00	4971.00	5282.00	5593.00	5904.00	6214.00	6525.00	6836.00	7146.00	7457.00	7768.00	8079.00	8389.00	8700.00	& OVER
4400.01	121	4400.01	4714.01	5029.01	5343.01	5657.01	5971.01	6286.01	6600.01	6914.01	7229.01	7543.01	7857.01	8171.01	8486.01	8800.01
4450.00		4714.00	5029.00	5343.00	5657.00	5971.00	6286.00	6600.00	6914.00	7229.00	7543.00	7857.00	8171.00	8486.00	8800.00	& OVER
4450.01	122	4450.01	4768.01	5086.01	5404.01	5721.01	6039.01	6357.01	6675.01	6993.01	7311.01	7629.01	7946.01	8264.01	8582.01	8900.01
4500.00		4768.00	5086.00	5404.00	5721.00	6039.00	6357.00	6675.00	6993.00	7311.00	7629.00	7946.00	8264.00	8582.00	8900.00	& OVER
4500.01	124	4500.01	4821.01	5143.01	5464.01	5786.01	6107.01	6429.01	6750.01	7071.01	7393.01	7714.01	8036.01	8357.01	8679.01	9000.01
4550.00		4821.00	5143.00	5464.00	5786.00	6107.00	6429.00	6750.00	7071.00	7393.00	7714.00	8036.00	8357.00	8679.00	9000.00	& OVER
4550.01	125	4550.01	4875.01	5200.01	5525.01	5850.01	6175.01	6500.01	6825.01	7150.01	7475.01	7800.01	8125.01	8450.01	8775.01	9100.01
4600.00		4875.00	5200.00	5525.00	5850.00	6175.00	6500.00	6825.00	7150.00	7475.00	7800.00	8125.00	8450.00	8775.00	9100.00	& OVER
4600.01	126	4600.01	4929.01	5257.01	5586.01	5914.01	6243.01	6571.01	6900.01	7229.01	7557.01	7886.01	8214.01	8543.01	8871.01	9200.01
4650.00		4929.00	5257.00	5586.00	5914.00	6243.00	6571.00	6900.00	7229.00	7557.00	7886.00	8214.00	8543.00	8871.00	9200.00	& OVER
4650.01	128	4650.01	4982.01	5314.01	5646.01	5979.01	6311.01	6643.01	6975.01	7307.01	7639.01	7971.01	8304.01	8636.01	8968.01	9300.01
4700.00		4982.00	5314.00	5646.00	5979.00	6311.00	6643.00	6975.00	7307.00	7639.00	7971.00	8304.00	8636.00	8968.00	9300.00	& OVER
4700.01	129	4700.01	5036.01	5371.01	5707.01	6043.01	6379.01	6714.01	7050.01	7386.01	7721.01	8057.01	8393.01	8729.01	9064.01	9400.01
4750.00		5036.00	5371.00	5707.00	6043.00	6379.00	6714.00	7050.00	7386.00	7721.00	8057.00	8393.00	8729.00	9064.00	9400.00	& OVER
4750.01	130	4750.01	5089.01	5429.01	5768.01	6107.01	6446.01	6786.01	7125.01	7464.01	7804.01	8143.01	8482.01	8821.01	9161.01	9500.01
4800.00		5089.00	5429.00	5768.00	6107.00	6446.00	6786.00	7125.00	7464.00	7804.00	8143.00	8482.00	8821.00	9161.00	9500.00	& OVER
4800.01	132	4800.01	5143.01	5486.01	5829.01	6171.01	6514.01	6857.01	7200.01	7543.01	7886.01	8229.01	8571.01	8914.01	9257.01	9600.01
4850.00		5143.00	5486.00	5829.00	6171.00	6514.00	6857.00	7200.00	7543.00	7886.00	8229.00	8571.00	8914.00	9257.00	9600.00	& OVER
4850.01	133	4850.01	5196.01	5543.01	5889.01	6236.01	6582.01	6929.01	7275.01	7621.01	7968.01	8314.01	8661.01	9007.01	9354.01	9700.01
4900.00		5196.00	5543.00	5889.00	6236.00	6582.00	6929.00	7275.00	7621.00	7968.00	8314.00	8661.00	9007.00	9354.00	9700.00	& OVER
4900.01	135	4900.01	5250.01	5600.01	5950.01	6300.01	6650.01	7000.01	7350.01	7700.01	8050.01	8400.01	8750.01	9100.01	9450.01	9800.01
4950.00		5250.00	5600.00	5950.00	6300.00	6650.00	7000.00	7350.00	7700.00	8050.00	8400.00	8750.00	9100.00	9450.00	9800.00	& OVER
4950.01	136	4950.01	5304.01	5657.01	6011.01	6364.01	6718.01	7071.01	7425.01	7779.01	8132.01	8486.01	8839.01	9193.01	9546.01	9900.01
5000.00		5304.00	5657.00	6011.00	6364.00	6718.00	7071.00	7425.00	7779.00	8132.00	8486.00	8839.00	9193.00	9546.00	9900.00	& OVER
5000.01	137	5000.01	5357.01	5714.01	6071.01	6429.01	6786.01	7143.01	7500.01	7857.01	8214.01	8571.01	8929.01	9286.01	9643.01	10000.01
5050.00		5357.00	5714.00	6071.00	6429.00	6786.00	7143.00	7500.00	7857.00	8214.00	8571.00	8929.00	9286.00	9643.00	10000.00	& OVER
5050.01	139	5050.01	5411.01	5771.01	6132.01	6493.01	6854.01	7214.01	7575.01	7936.01	8296.01	8657.01	9018.01	9379.01	9739.01	10100.01
5100.00		5411.00	5771.00	6132.00	6493.00	6854.00	7214.00	7575.00	7936.00	8296.00	8657.00	9018.00	9379.00	9739.00	10100.00	& OVER
5100.01	140	5100.01	5464.01	5829.01	6193.01	6557.01	6921.01	7286.01	7650.01	8014.01	8379.01	8743.01	9107.01	9471.01	9836.01	10200.01
5150.00		5464.00	5829.00	6193.00	6557.00	6921.00	7286.00	7650.00	8014.00	8379.00	8743.00	9107.00	9471.00	9836.00	10200.00	& OVER
5150.01	141	5150.01	5518.01	5886.01	6254.01	6621.01	6989.01	7357.01	7725.01	8093.01	8461.01	8829.01	9196.01	9564.01	9932.01	10300.01
5200.00		5518.00	5886.00	6254.00	6621.00	6989.00	7357.00	7725.00	8093.00	8461.00	8829.00	9196.00	9564.00	9932.00	10300.00	& OVER
5200.01	143	5200.01	5571.01	5943.01	6314.01	6686.01	7057.01	7429.01	7800.01	8171.01	8543.01	8914.01	9286.01	9657.01	10029.01	10400.01
5250.00		5571.00	5943.00	6314.00	6686.00	7057.00	7429.00	7800.00	8171.00	8543.00	8914.00	9286.00	9657.00	10029.00	10400.00	& OVER
5250.01	144	5250.01	5625.01	6000.01	6375.01	6750.01	7125.01	7500.01	7875.01	8250.01	8625.01	9000.01	9375.01	9750.01	10125.01	10500.01
5300.00		5625.00	6000.00	6375.00	6750.00	7125.00	7500.00	7875.00	8250.00	8625.00	9000.00	9375.00	9750.00	10125.00	10500.00	& OVER
5300.01	146	5300.01	5679.01	6057.01	6436.01	6814.01	7193.01	7571.01	7950.01	8329.01	8707.01	9086.01	9464.01	9843.01	10221.01	10600.01
5350.00		5679.00	6057.00	6436.00	6814.00	7193.00	7571.00	7950.00	8329.00	8707.00	9086.00	9464.00	9843.00	10221.00	10600.00	& OVER
5350.01	147	5350.01	5732.01	6114.01	6496.01	6879.01	7261.01	7643.01	8025.01	8407.01	8789.01	9171.01	9554.01	9936.01	10318.01	10700.01
5400.00		5732.00	6114.00	6496.00	6879.00	7261.00	7643.00	8025.00	8407.00	8789.00	9171.00	9554.00	9936.00	10318.00	10700.00	& OVER
5400.01	148	5400.01	5786.01	6171.01	6557.01	6943.01	7329.01	7714.01	8100.01	8486.01	8871.01	9257.01	9643.01	10029.01	10414.01	10800.01
5450.00		5786.00	6171.00	6557.00	6943.00	7329.00	7714.00	8100.00	8486.00	8871.00	9257.00	9643.00	10029.00	10414.00	10800.00	& OVER
5450.01	150	5450.01	5839.01	6229.01	6618.01	7007.01	7396.01	7786.01	8175.01	8564.01	8954.01	9343.01	9732.01	10121.01	10511.01	10900.01
5500.00		5839.00	6229.00	6618.00	7007.00	7396.00	7786.00	8175.00	8564.00	8954.00	9343.00	9732.00	10121.00	10511.00	10900.00	& OVER
5500.01	151	5500.01	5893.01	6286.01	6679.01	7071.01	7464.01	7857.01	8250.01	8643.01	9036.01	9429.01	9821.01	10214.01	10607.01	11000.01
5550.00		5893.00	6286.00	6679.00	7071.00	7464.00	7857.00	8250.00	8643.00	9036.00	9429.00	9821.00	10214.00	10607.00	11000.00	& OVER
5550.01	152	5550.01	5946.01	6343.01	6739.01	7136.01	7532.01	7929.01	8325.01	8721.01	9118.01	9514.01	9911.01	10307.01	10704.01	11100.01
5600.00		5946.00	6343.00	6739.00	7136.00	7532.00	7929.00	8325.00	8721.00	9118.00	9514.00	9911.00	10307.00	10704.00	11100.00	& OVER
5600.01	154	5600.01	6000.01	6400.01	6800.01	7200.01	7600.01	8000.01	8400.01	8800.01	9200.01	9600.01	10000.			

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5750 01	158	5750 01	6161 01	6571 01	6982 01	7393 01	7804 01	8214 01	8625 01	9036 01	9446 01	9857 01	10268 01	10679 01	11089 01	11500 01
5800 00		6161 00	6571 00	6982 00	7393 00	7804 00	8214 00	8625 00	9036 00	9446 00	9857 00	10268 00	10679 00	11089 00	11500 00	& OVER
5800 01	159	5800 01	6214 01	6629 01	7043 01	7457 01	7871 01	8286 01	8700 01	9114 01	9529 01	9943 01	10357 01	10771 01	11186 01	11600 01
5850 00		6214 00	6629 00	7043 00	7457 00	7871 00	8286 00	8700 00	9114 00	9529 00	9943 00	10357 00	10771 00	11186 00	11600 00	& OVER
5850 01	161	5850 01	6268 01	6686 01	7104 01	7521 01	7939 01	8357 01	8775 01	9193 01	9611 01	10029 01	10446 01	10864 01	11282 01	11700 01
5900 00		6268 00	6686 00	7104 00	7521 00	7939 00	8357 00	8775 00	9193 00	9611 00	10029 00	10446 00	10864 00	11282 00	11700 00	& OVER
5900 01	182	5900 01	6321 01	6743 01	7164 01	7586 01	8007 01	8429 01	8850 01	9271 01	9693 01	10114 01	10536 01	10957 01	11379 01	11800 01
5950 00		6321 00	6743 00	7164 00	7586 00	8007 00	8429 00	8850 00	9271 00	9693 00	10114 00	10536 00	10957 00	11379 00	11800 00	& OVER
5950 01	183	5950 01	6375 01	6800 01	7225 01	7650 01	8075 01	8500 01	8925 01	9350 01	9775 01	10200 01	10625 01	11050 01	11475 01	11900 01
6000 00		6375 00	6800 00	7225 00	7650 00	8075 00	8500 00	8925 00	9350 00	9775 00	10200 00	10625 00	11050 00	11475 00	11900 00	& OVER
6000 01	185	6000 01	6429 01	6857 01	7286 01	7714 01	8143 01	8571 01	9000 01	9429 01	9857 01	10286 01	10714 01	11143 01	11571 01	12000 01
6050 00		6429 00	6857 00	7286 00	7714 00	8143 00	8571 00	9000 00	9429 00	9857 00	10286 00	10714 00	11143 00	11571 00	12000 00	& OVER
6050 01	186	6050 01	6482 01	6914 01	7346 01	7779 01	8211 01	8643 01	9075 01	9507 01	9939 01	10371 01	10804 01	11236 01	11668 01	12100 01
6100 00		6482 00	6914 00	7346 00	7779 00	8211 00	8643 00	9075 00	9507 00	9939 00	10371 00	10804 00	11236 00	11668 00	12100 00	& OVER
6100 01	188	6100 01	6536 01	6971 01	7407 01	7843 01	8279 01	8714 01	9150 01	9586 01	10021 01	10457 01	10893 01	11329 01	11764 01	12200 01
6150 00		6536 00	6971 00	7407 00	7843 00	8279 00	8714 00	9150 00	9586 00	10021 00	10457 00	10893 00	11329 00	11764 00	12200 00	& OVER
6150 01	189	6150 01	6589 01	7029 01	7468 01	7907 01	8346 01	8786 01	9225 01	9664 01	10104 01	10543 01	10982 01	11421 01	11861 01	12300 01
6200 00		6589 00	7029 00	7468 00	7907 00	8346 00	8786 00	9225 00	9664 00	10104 00	10543 00	10982 00	11421 00	11861 00	12300 00	& OVER
6200 01	170	6200 01	6643 01	7086 01	7529 01	7971 01	8414 01	8857 01	9300 01	9743 01	10186 01	10629 01	11071 01	11514 01	11957 01	12400 01
6250 00		6643 00	7086 00	7529 00	7971 00	8414 00	8857 00	9300 00	9743 00	10186 00	10629 00	11071 00	11514 00	11957 00	12400 00	& OVER
6250 01	172	6250 01	6696 01	7143 01	7589 01	8036 01	8482 01	8929 01	9375 01	9821 01	10268 01	10714 01	11161 01	11607 01	12054 01	12500 01
6300 00		6696 00	7143 00	7589 00	8036 00	8482 00	8929 00	9375 00	9821 00	10268 00	10714 00	11161 00	11607 00	12054 00	12500 00	& OVER
6300 01	173	6300 01	6750 01	7200 01	7650 01	8100 01	8550 01	9000 01	9450 01	9900 01	10350 01	10800 01	11250 01	11700 01	12150 01	12600 01
6350 00		6750 00	7200 00	7650 00	8100 00	8550 00	9000 00	9450 00	9900 00	10350 00	10800 00	11250 00	11700 00	12150 00	12600 00	& OVER
6350 01	174	6350 01	6804 01	7257 01	7711 01	8164 01	8618 01	9071 01	9525 01	9979 01	10432 01	10886 01	11339 01	11793 01	12246 01	12700 01
6400 00		6804 00	7257 00	7711 00	8164 00	8618 00	9071 00	9525 00	9979 00	10432 00	10886 00	11339 00	11793 00	12246 00	12700 00	& OVER
6400 01	176	6400 01	6857 01	7314 01	7771 01	8229 01	8686 01	9143 01	9600 01	10057 01	10514 01	10971 01	11429 01	11886 01	12343 01	12800 01
6450 00		6857 00	7314 00	7771 00	8229 00	8686 00	9143 00	9600 00	10057 00	10514 00	10971 00	11429 00	11886 00	12343 00	12800 00	& OVER
6450 01	177	6450 01	6911 01	7371 01	7832 01	8293 01	8754 01	9214 01	9675 01	10136 01	10596 01	11057 01	11518 01	11979 01	12439 01	12900 01
6500 00		6911 00	7371 00	7832 00	8293 00	8754 00	9214 00	9675 00	10136 00	10596 00	11057 00	11518 00	11979 00	12439 00	12900 00	& OVER
6500 01	178	6500 01	6964 01	7429 01	7893 01	8357 01	8821 01	9286 01	9750 01	10214 01	10679 01	11143 01	11607 01	12071 01	12536 01	13000 01
6550 00		6964 00	7429 00	7893 00	8357 00	8821 00	9286 00	9750 00	10214 00	10679 00	11143 00	11607 00	12071 00	12536 00	13000 00	& OVER
6550 01	180	6550 01	7018 01	7486 01	7954 01	8421 01	8889 01	9357 01	9825 01	10293 01	10761 01	11229 01	11696 01	12164 01	12632 01	13100 01
6600 00		7018 00	7486 00	7954 00	8421 00	8889 00	9357 00	9825 00	10293 00	10761 00	11229 00	11696 00	12164 00	12632 00	13100 00	& OVER
6600 01	181	6600 01	7071 01	7543 01	8014 01	8486 01	8957 01	9429 01	9900 01	10371 01	10843 01	11314 01	11786 01	12257 01	12729 01	13200 01
6650 00		7071 00	7543 00	8014 00	8486 00	8957 00	9429 00	9900 00	10371 00	10843 00	11314 00	11786 00	12257 00	12729 00	13200 00	& OVER
6650 01	183	6650 01	7125 01	7600 01	8075 01	8550 01	9025 01	9500 01	9975 01	10450 01	10925 01	11400 01	11875 01	12350 01	12825 01	13300 01
6700 00		7125 00	7600 00	8075 00	8550 00	9025 00	9500 00	9975 00	10450 00	10925 00	11400 00	11875 00	12350 00	12825 00	13300 00	& OVER
6700 01	184	6700 01	7179 01	7657 01	8136 01	8614 01	9093 01	9571 01	10050 01	10529 01	11007 01	11486 01	11964 01	12443 01	12921 01	13400 01
6750 00		7179 00	7657 00	8136 00	8614 00	9093 00	9571 00	10050 00	10529 00	11007 00	11486 00	11964 00	12443 00	12921 00	13400 00	& OVER
6750 01	185	6750 01	7232 01	7714 01	8196 01	8679 01	9161 01	9643 01	10125 01	10607 01	11089 01	11571 01	12054 01	12536 01	13018 01	13500 01
6800 00		7232 00	7714 00	8196 00	8679 00	9161 00	9643 00	10125 00	10607 00	11089 00	11571 00	12054 00	12536 00	13018 00	13500 00	& OVER
6800 01	187	6800 01	7286 01	7771 01	8257 01	8743 01	9229 01	9714 01	10200 01	10686 01	11171 01	11657 01	12143 01	12629 01	13114 01	13600 01
6850 00		7286 00	7771 00	8257 00	8743 00	9229 00	9714 00	10200 00	10686 00	11171 00	11657 00	12143 00	12629 00	13114 00	13600 00	& OVER
6850 01	188	6850 01	7339 01	7829 01	8318 01	8807 01	9296 01	9786 01	10275 01	10764 01	11254 01	11743 01	12232 01	12721 01	13211 01	13700 01
6900 00		7339 00	7829 00	8318 00	8807 00	9296 00	9786 00	10275 00	10764 00	11254 00	11743 00	12232 00	12721 00	13211 00	13700 00	& OVER
6900 01	189	6900 01	7393 01	7886 01	8379 01	8871 01	9364 01	9857 01	10350 01	10843 01	11336 01	11829 01	12321 01	12814 01	13307 01	13800 01
6950 00		7393 00	7886 00	8379 00	8871 00	9364 00	9857 00	10350 00	10843 00	11336 00	11829 00	12321 00	12814 00	13307 00	13800 00	& OVER
6950 01	191	6950 01	7446 01	7943 01	8439 01	8936 01	9432 01	9929 01	10425 01	10921 01	11418 01	11914 01	12411 01	12907 01	13404 01	13900 01
7000 00		7446 00	7943 00	8439 00	8936 00	9432 00	9929 00	10425 00	10921 00	11418 00	11914 00	12411 00	12907 00	13404 00	13900 00	& OVER
7000 01	192	7000 01	7500 01	8000 01	8500 01	9000 01	9500 01	10000 01	10500 01	11000 01	11500 01	12000 01	12500 01	13000 01	13500 01	14000 01
7050 00		7500 00	8000 00	8500 00	9000 00	9500 00	10000 00	10500 00	11000 00	11500 00	12000 00	12500 00	13000 00	13500 00	14000 00	& OVER
7050 01	194	7050 01	7554 01	8057 01	8561 01	9064 01	9568 01	10071 01	10575 01	11079 01	11582 01	12086 01	12589 01	13093 01	13596 01	14100 01
7100 00		7554 00	8057 00	8561 00	9064 00	9568 00	10071 00	10575 00	11079 00	11582 00	12086 00	12589 00	13093 00	13596 00	14100 00	& OVER
7100 01	195	7100 01	7607 01	8114 01	8621 01	9129 01	9636 01	10143 01	10650 01	11157 01	11664 01	12171 01	12679 01	13186 01	13693 01	14200 01
7150 00		7607 00	8114 00	8621 00	9129 00	9636 00	10143 00	10650 00	11157 00	11664 00	12171 00	12679 00	13186 00	13693 00	14200 00	& OVER
7150 01	196	7150 01	7661 01	8171 01	8682 01	9193 01	9704 01	10214 01	10725 01	11236 01	11746 01	12257 01	12768 01	13279 01	13789 01	14300 01
7200 00		7661 00	8171 00	8682 00	9193 00	9704 00	10214 00	10725 00	11236 00	11746 00	12257 00	12768 00	13279 00	13789 00	14300 00	& OVER
7200 01	198</															

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
7400 00		7875 00	8400 00	8925 00	9450 00	9975 00	10500 00	11025 00	11550 00	12075 00	12600 00	13125 00	13650 00	14175 00	14700 00	& OVER
7400 01	203	7400 01	7929 01	8457 01	8986 01	9514 01	10043 01	10571 01	11100 01	11629 01	12157 01	12686 01	13214 01	13743 01	14271 01	14800 01
7450 00		7929 00	8457 00	8986 00	9514 00	10043 00	10571 00	11100 00	11629 00	12157 00	12686 00	13214 00	13743 00	14271 00	14800 00	& OVER
7450 01	205	7450 01	7987 01	8514 01	9046 01	9579 01	10111 01	10643 01	11175 01	11707 01	12239 01	12771 01	13304 01	13836 01	14368 01	14900 01
7500 00		7987 00	8514 00	9046 00	9579 00	10111 00	10643 00	11175 00	11707 00	12239 00	12771 00	13304 00	13836 00	14368 00	14900 00	& OVER
7500 01	206	7500 01	8036 01	8571 01	9107 01	9643 01	10179 01	10714 01	11250 01	11786 01	12321 01	12857 01	13393 01	13929 01	14464 01	15000 01
7550 00		8036 00	8571 00	9107 00	9643 00	10179 00	10714 00	11250 00	11786 00	12321 00	12857 00	13393 00	13929 00	14464 00	15000 00	& OVER
7550 01	207	7550 01	8089 01	8629 01	9168 01	9707 01	10246 01	10786 01	11325 01	11864 01	12404 01	12943 01	13482 01	14021 01	14561 01	15100 01
7600 00		8089 00	8629 00	9168 00	9707 00	10246 00	10786 00	11325 00	11864 00	12404 00	12943 00	13482 00	14021 00	14561 00	15100 00	& OVER
7600 01	209	7600 01	8143 01	8686 01	9229 01	9771 01	10314 01	10857 01	11400 01	11943 01	12486 01	13029 01	13571 01	14114 01	14657 01	15200 01
7650 00		8143 00	8686 00	9229 00	9771 00	10314 00	10857 00	11400 00	11943 00	12486 00	13029 00	13571 00	14114 00	14657 00	15200 00	& OVER
7650 01	210	7650 01	8196 01	8743 01	9289 01	9836 01	10382 01	10929 01	11475 01	12021 01	12568 01	13114 01	13661 01	14207 01	14754 01	15300 01
7700 00		8196 00	8743 00	9289 00	9836 00	10382 00	10929 00	11475 00	12021 00	12568 00	13114 00	13661 00	14207 00	14754 00	15300 00	& OVER
7700 01	211	7700 01	8250 01	8800 01	9350 01	9900 01	10450 01	11000 01	11550 01	12100 01	12650 01	13200 01	13750 01	14300 01	14850 01	15400 01
7750 00		8250 00	8800 00	9350 00	9900 00	10450 00	11000 00	11550 00	12100 00	12650 00	13200 00	13750 00	14300 00	14850 00	15400 00	& OVER
7750 01	213	7750 01	8304 01	8857 01	9411 01	9964 01	10518 01	11071 01	11625 01	12179 01	12732 01	13286 01	13839 01	14393 01	14946 01	15500 01
7800 00		8304 00	8857 00	9411 00	9964 00	10518 00	11071 00	11625 00	12179 00	12732 00	13286 00	13839 00	14393 00	14946 00	15500 00	& OVER
7800 01	214	7800 01	8357 01	8914 01	9471 01	10029 01	10586 01	11143 01	11700 01	12257 01	12814 01	13371 01	13929 01	14486 01	15043 01	15600 01
7850 00		8357 00	8914 00	9471 00	10029 00	10586 00	11143 00	11700 00	12257 00	12814 00	13371 00	13929 00	14486 00	15043 00	15600 00	& OVER
7850 01	216	7850 01	8411 01	8971 01	9532 01	10093 01	10654 01	11214 01	11775 01	12336 01	12896 01	13457 01	14018 01	14579 01	15139 01	15700 01
7900 00		8411 00	8971 00	9532 00	10093 00	10654 00	11214 00	11775 00	12336 00	12896 00	13457 00	14018 00	14579 00	15139 00	15700 00	& OVER
7900 01	217	7900 01	8464 01	9029 01	9593 01	10157 01	10721 01	11286 01	11850 01	12414 01	12979 01	13543 01	14107 01	14671 01	15236 01	15800 01
7950 00		8464 00	9029 00	9593 00	10157 00	10721 00	11286 00	11850 00	12414 00	12979 00	13543 00	14107 00	14671 00	15236 00	15800 00	& OVER
7950 01	218	7950 01	8518 01	9086 01	9654 01	10221 01	10789 01	11357 01	11925 01	12493 01	13061 01	13629 01	14196 01	14764 01	15332 01	15900 01
8000 00		8518 00	9086 00	9654 00	10221 00	10789 00	11357 00	11925 00	12493 00	13061 00	13629 00	14196 00	14764 00	15332 00	15900 00	& OVER
8000 01	220	8000 01	8571 01	9143 01	9714 01	10286 01	10857 01	11429 01	12000 01	12571 01	13143 01	13714 01	14286 01	14857 01	15429 01	16000 01
8050 00		8571 00	9143 00	9714 00	10286 00	10857 00	11429 00	12000 00	12571 00	13143 00	13714 00	14286 00	14857 00	15429 00	16000 00	& OVER
8050 01	221	8050 01	8625 01	9200 01	9775 01	10350 01	10925 01	11500 01	12075 01	12650 01	13225 01	13800 01	14375 01	14950 01	15525 01	16100 01
8100 00		8625 00	9200 00	9775 00	10350 00	10925 00	11500 00	12075 00	12650 00	13225 00	13800 00	14375 00	14950 00	15525 00	16100 00	& OVER
8100 01	222	8100 01	8679 01	9257 01	9836 01	10414 01	10993 01	11571 01	12150 01	12729 01	13307 01	13886 01	14464 01	15043 01	15621 01	16200 01
8150 00		8679 00	9257 00	9836 00	10414 00	10993 00	11571 00	12150 00	12729 00	13307 00	13886 00	14464 00	15043 00	15621 00	16200 00	& OVER
8150 01	224	8150 01	8732 01	9314 01	9896 01	10479 01	11061 01	11643 01	12225 01	12807 01	13389 01	13971 01	14554 01	15136 01	15718 01	16300 01
8200 00		8732 00	9314 00	9896 00	10479 00	11061 00	11643 00	12225 00	12807 00	13389 00	13971 00	14554 00	15136 00	15718 00	16300 00	& OVER
8200 01	225	8200 01	8786 01	9371 01	9957 01	10543 01	11129 01	11714 01	12300 01	12886 01	13471 01	14057 01	14643 01	15229 01	15814 01	16400 01
8250 00		8786 00	9371 00	9957 00	10543 00	11129 00	11714 00	12300 00	12886 00	13471 00	14057 00	14643 00	15229 00	15814 00	16400 00	& OVER
8250 01	227	8250 01	8839 01	9429 01	10018 01	10607 01	11196 01	11786 01	12375 01	12964 01	13554 01	14143 01	14732 01	15321 01	15911 01	16500 01
8300 00		8839 00	9429 00	10018 00	10607 00	11196 00	11786 00	12375 00	12964 00	13554 00	14143 00	14732 00	15321 00	15911 00	16500 00	& OVER
8300 01	228	8300 01	8893 01	9486 01	10079 01	10671 01	11264 01	11857 01	12450 01	13043 01	13636 01	14229 01	14821 01	15414 01	16007 01	16600 01
8350 00		8893 00	9486 00	10079 00	10671 00	11264 00	11857 00	12450 00	13043 00	13636 00	14229 00	14821 00	15414 00	16007 00	16600 00	& OVER
8350 01	229	8350 01	8946 01	9543 01	10139 01	10736 01	11332 01	11929 01	12525 01	13121 01	13718 01	14314 01	14911 01	15507 01	16104 01	16700 01
8400 00		8946 00	9543 00	10139 00	10736 00	11332 00	11929 00	12525 00	13121 00	13718 00	14314 00	14911 00	15507 00	16104 00	16700 00	& OVER
8400 01	231	8400 01	9000 01	9600 01	10200 01	10800 01	11400 01	12000 01	12600 01	13200 01	13800 01	14400 01	15000 01	15600 01	16200 01	16800 01
8450 00		9000 00	9600 00	10200 00	10800 00	11400 00	12000 00	12600 00	13200 00	13800 00	14400 00	15000 00	15600 00	16200 00	16800 00	& OVER
8450 01	232	8450 01	9054 01	9657 01	10261 01	10864 01	11468 01	12071 01	12675 01	13279 01	13882 01	14486 01	15089 01	15693 01	16296 01	16900 01
8500 00		9054 00	9657 00	10261 00	10864 00	11468 00	12071 00	12675 00	13279 00	13882 00	14486 00	15089 00	15693 00	16296 00	16900 00	& OVER
8500 01	233	8500 01	9107 01	9714 01	10321 01	10929 01	11536 01	12143 01	12750 01	13357 01	13964 01	14571 01	15179 01	15786 01	16393 01	17000 01
8550 00		9107 00	9714 00	10321 00	10929 00	11536 00	12143 00	12750 00	13357 00	13964 00	14571 00	15179 00	15786 00	16393 00	17000 00	& OVER
8550 01	235	8550 01	9161 01	9771 01	10382 01	10993 01	11604 01	12214 01	12825 01	13436 01	14046 01	14657 01	15268 01	15879 01	16489 01	17100 01
8600 00		9161 00	9771 00	10382 00	10993 00	11604 00	12214 00	12825 00	13436 00	14046 00	14657 00	15268 00	15879 00	16489 00	17100 00	& OVER
8600 01	236	8600 01	9214 01	9829 01	10443 01	11057 01	11671 01	12286 01	12900 01	13514 01	14129 01	14743 01	15357 01	15971 01	16586 01	17200 01
8650 00		9214 00	9829 00	10443 00	11057 00	11671 00	12286 00	12900 00	13514 00	14129 00	14743 00	15357 00	15971 00	16586 00	17200 00	& OVER
8650 01	238	8650 01	9268 01	9886 01	10504 01	11121 01	11739 01	12357 01	12975 01	13593 01	14211 01	14829 01	15446 01	16064 01	16682 01	17300 01
8700 00		9268 00	9886 00	10504 00	11121 00	11739 00	12357 00	12975 00	13593 00	14211 00	14829 00	15446 00	16064 00	16682 00	17300 00	& OVER
8700 01	239	8700 01	9321 01	9943 01	10564 01	11186 01	11807 01	12429 01	13050 01	13671 01	14293 01	14914 01	15536 01	16157 01	16779 01	17400 01
8750 00		9321 00	9943 00	10564 00	11186 00	11807 00	12429 00	13050 00	13671 00	14293 00	14914 00	15536 00	16157 00	16779 00	17400 00	& OVER
8750 01	240	8750 01	9375 01	10000 01	10625 01	11250 01	11875 01	12500 01	13125 01	13750 01	14375 01	15000 01	15625 01	16250 01	16875 01	17500 01
8800 00		9375 00	10000 00	10625 00	1											

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
9000 01	247	9000 01	9643 01	10286 01	10929 01	11571 01	12214 01	12857 01	13500 01	14143 01	14786 01	15429 01	16071 01	16714 01	17357 01	18000 01
9050 00		9643 00	10286 00	10929 00	11571 00	12214 00	12857 00	13500 00	14143 00	14786 00	15429 00	16071 00	16714 00	17357 00	18000 00	& OVER
9100 01	249	9050 01	9696 01	10343 01	10989 01	11636 01	12282 01	12929 01	13575 01	14221 01	14868 01	15514 01	16161 01	16807 01	17454 01	18100 01
9100 00		9696 00	10343 00	10989 00	11636 00	12282 00	12929 00	13575 00	14221 00	14868 00	15514 00	16161 00	16807 00	17454 00	18100 00	& OVER
9150 01	250	9100 01	9750 01	10400 01	11050 01	11700 01	12350 01	13000 01	13650 01	14300 01	14950 01	15600 01	16250 01	16900 01	17550 01	18200 01
9150 00		9750 00	10400 00	11050 00	11700 00	12350 00	13000 00	13650 00	14300 00	14950 00	15600 00	16250 00	16900 00	17550 00	18200 00	& OVER
9200 01	251	9150 01	9804 01	10457 01	11111 01	11764 01	12418 01	13071 01	13725 01	14379 01	15032 01	15686 01	16339 01	16993 01	17646 01	18300 01
9200 00		9804 00	10457 00	11111 00	11764 00	12418 00	13071 00	13725 00	14379 00	15032 00	15686 00	16339 00	16993 00	17646 00	18300 00	& OVER
9250 01	253	9200 01	9857 01	10514 01	11171 01	11829 01	12486 01	13143 01	13800 01	14457 01	15114 01	15771 01	16429 01	17086 01	17743 01	18400 01
9250 00		9857 00	10514 00	11171 00	11829 00	12486 00	13143 00	13800 00	14457 00	15114 00	15771 00	16429 00	17086 00	17743 00	18400 00	& OVER
9300 01	254	9250 01	9911 01	10571 01	11232 01	11893 01	12554 01	13214 01	13875 01	14536 01	15196 01	15857 01	16518 01	17179 01	17839 01	18500 01
9300 00		9911 00	10571 00	11232 00	11893 00	12554 00	13214 00	13875 00	14536 00	15196 00	15857 00	16518 00	17179 00	17839 00	18500 00	& OVER
9350 01	255	9300 01	9964 01	10629 01	11293 01	11957 01	12621 01	13286 01	13950 01	14614 01	15279 01	15943 01	16607 01	17271 01	17936 01	18600 01
9350 00		9964 00	10629 00	11293 00	11957 00	12621 00	13286 00	13950 00	14614 00	15279 00	15943 00	16607 00	17271 00	17936 00	18600 00	& OVER
9400 01	257	9350 01	10018 01	10686 01	11354 01	12021 01	12689 01	13357 01	14025 01	14693 01	15361 01	16029 01	16696 01	17364 01	18032 01	18700 01
9400 00		10018 00	10686 00	11354 00	12021 00	12689 00	13357 00	14025 00	14693 00	15361 00	16029 00	16696 00	17364 00	18032 00	18700 00	& OVER
9450 01	258	9400 01	10071 01	10743 01	11414 01	12086 01	12757 01	13429 01	14100 01	14771 01	15443 01	16114 01	16786 01	17457 01	18129 01	18800 01
9450 00		10071 00	10743 00	11414 00	12086 00	12757 00	13429 00	14100 00	14771 00	15443 00	16114 00	16786 00	17457 00	18129 00	18800 00	& OVER
9500 01	260	9450 01	10125 01	10800 01	11475 01	12150 01	12825 01	13500 01	14175 01	14850 01	15525 01	16200 01	16875 01	17550 01	18225 01	18900 01
9500 00		10125 00	10800 00	11475 00	12150 00	12825 00	13500 00	14175 00	14850 00	15525 00	16200 00	16875 00	17550 00	18225 00	18900 00	& OVER
9550 01	261	9500 01	10179 01	10857 01	11536 01	12214 01	12893 01	13571 01	14250 01	14929 01	15607 01	16286 01	16964 01	17643 01	18321 01	19000 01
9550 00		10179 00	10857 00	11536 00	12214 00	12893 00	13571 00	14250 00	14929 00	15607 00	16286 00	16964 00	17643 00	18321 00	19000 00	& OVER
9600 01	262	9550 01	10232 01	10914 01	11596 01	12279 01	12961 01	13643 01	14325 01	15007 01	15689 01	16371 01	17054 01	17736 01	18418 01	19100 01
9600 00		10232 00	10914 00	11596 00	12279 00	12961 00	13643 00	14325 00	15007 00	15689 00	16371 00	17054 00	17736 00	18418 00	19100 00	& OVER
9650 01	264	9600 01	10286 01	10971 01	11657 01	12343 01	13029 01	13714 01	14400 01	15086 01	15771 01	16457 01	17143 01	17829 01	18514 01	19200 01
9650 00		10286 00	10971 00	11657 00	12343 00	13029 00	13714 00	14400 00	15086 00	15771 00	16457 00	17143 00	17829 00	18514 00	19200 00	& OVER
9700 01	265	9650 01	10339 01	11029 01	11718 01	12407 01	13096 01	13786 01	14475 01	15164 01	15854 01	16543 01	17232 01	17921 01	18611 01	19300 01
9700 00		10339 00	11029 00	11718 00	12407 00	13096 00	13786 00	14475 00	15164 00	15854 00	16543 00	17232 00	17921 00	18611 00	19300 00	& OVER
9750 01	266	9700 01	10393 01	11086 01	11779 01	12471 01	13164 01	13857 01	14550 01	15243 01	15936 01	16629 01	17321 01	18014 01	18707 01	19400 01
9750 00		10393 00	11086 00	11779 00	12471 00	13164 00	13857 00	14550 00	15243 00	15936 00	16629 00	17321 00	18014 00	18707 00	19400 00	& OVER
9800 01	268	9750 01	10446 01	11143 01	11839 01	12536 01	13232 01	13929 01	14625 01	15321 01	16018 01	16714 01	17411 01	18107 01	18804 01	19500 01
9800 00		10446 00	11143 00	11839 00	12536 00	13232 00	13929 00	14625 00	15321 00	16018 00	16714 00	17411 00	18107 00	18804 00	19500 00	& OVER
9850 01	269	9800 01	10500 01	11200 01	11900 01	12600 01	13300 01	14000 01	14700 01	15400 01	16100 01	16800 01	17500 01	18200 01	18900 01	19600 01
9850 00		10500 00	11200 00	11900 00	12600 00	13300 00	14000 00	14700 00	15400 00	16100 00	16800 00	17500 00	18200 00	18900 00	19600 00	& OVER
9900 01	270	9850 01	10554 01	11257 01	11961 01	12664 01	13368 01	14071 01	14775 01	15479 01	16182 01	16886 01	17589 01	18293 01	18996 01	19700 01
9900 00		10554 00	11257 00	11961 00	12664 00	13368 00	14071 00	14775 00	15479 00	16182 00	16886 00	17589 00	18293 00	18996 00	19700 00	& OVER
9950 01	272	9900 01	10607 01	11314 01	12021 01	12729 01	13436 01	14143 01	14850 01	15557 01	16264 01	16971 01	17679 01	18386 01	19093 01	19800 01
9950 00		10607 00	11314 00	12021 00	12729 00	13436 00	14143 00	14850 00	15557 00	16264 00	16971 00	17679 00	18386 00	19093 00	19800 00	& OVER
10000 01	273	9950 01	10661 01	11371 01	12082 01	12793 01	13504 01	14214 01	14925 01	15636 01	16346 01	17057 01	17768 01	18479 01	19189 01	19900 01
10000 00		10661 00	11371 00	12082 00	12793 00	13504 00	14214 00	14925 00	15636 00	16346 00	17057 00	17768 00	18479 00	19189 00	19900 00	& OVER
10050 01	275	10000 01	10714 01	11429 01	12143 01	12857 01	13571 01	14286 01	15000 01	15714 01	16429 01	17143 01	17857 01	18571 01	19286 01	20000 01
10050 00		10714 00	11429 00	12143 00	12857 00	13571 00	14286 00	15000 00	15714 00	16429 00	17143 00	17857 00	18571 00	19286 00	20000 00	& OVER
10100 01	276	10050 01	10768 01	11486 01	12204 01	12921 01	13639 01	14357 01	15075 01	15793 01	16511 01	17229 01	17946 01	18664 01	19382 01	20100 01
10100 00		10768 00	11486 00	12204 00	12921 00	13639 00	14357 00	15075 00	15793 00	16511 00	17229 00	17946 00	18664 00	19382 00	20100 00	& OVER
10150 01	277	10100 01	10821 01	11543 01	12264 01	12986 01	13707 01	14429 01	15150 01	15871 01	16593 01	17314 01	18036 01	18757 01	19479 01	20200 01
10150 00		10821 00	11543 00	12264 00	12986 00	13707 00	14429 00	15150 00	15871 00	16593 00	17314 00	18036 00	18757 00	19479 00	20200 00	& OVER
10200 01	279	10150 01	10875 01	11600 01	12325 01	13050 01	13775 01	14500 01	15225 01	15950 01	16675 01	17400 01	18125 01	18850 01	19575 01	20300 01
10200 00		10875 00	11600 00	12325 00	13050 00	13775 00	14500 00	15225 00	15950 00	16675 00	17400 00	18125 00	18850 00	19575 00	20300 00	& OVER
10250 01	280	10200 01	10929 01	11657 01	12386 01	13114 01	13843 01	14571 01	15300 01	16029 01	16757 01	17486 01	18214 01	18943 01	19671 01	20400 01
10250 00		10929 00	11657 00	12386 00	13114 00	13843 00	14571 00	15300 00	16029 00	16757 00	17486 00	18214 00	18943 00	19671 00	20400 00	& OVER
10300 01	281	10250 01	10982 01	11714 01	12446 01	13179 01	13911 01	14643 01	15375 01	16107 01	16839 01	17571 01	18304 01	19036 01	19768 01	20500 01
10300 00		10982 00	11714 00	12446 00	13179 00	13911 00	14643 00	15375 00	16107 00	16839 00	17571 00	18304 00	19036 00	19768 00	20500 00	& OVER
10350 01	283	10300 01	11036 01	11771 01	12507 01	13243 01	13979 01	14714 01	15450 01	16186 01	16921 01	17657 01	18393 01	19129 01	19864 01	20600 01
10350 00		11036 00	11771 00	12507 00	13243 00	13979 00	14714 00	15450 00	16186 00	16921 00	17657 00	18393 00	19129 00	19864 00	20600 00	& OVER
10400 01	284	10350 01	11089 01	11829 01	12568 01	13307 01	14046 01	14786 01	15525 01	16264 01	17004 01	17743 01	18482 01	19221 01	19961 01	20700 01
10400 00		11089 00	11829 00	12568 00	13307 00	14046 00	14786 00	15525 00	16264 00	17004 00	17743 00	18482 00	19221 00	19961 00	20700 00	& OVER
10450 01																

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10650.01	292	11357.00	12114.00	12871.00	13629.00	14386.00	15143.00	15900.00	16657.00	17414.00	18171.00	18929.00	19686.00	20443.00	21200.00	8 OVER
10650.01	292	10850.01	11611.01	12372.01	13133.01	13894.01	14655.01	15416.01	16177.01	16938.01	17699.01	18460.01	19221.01	19982.01	20743.01	21504.01
10700.01	294	10700.01	11461.01	12222.01	12983.01	13744.01	14505.01	15266.01	16027.01	16788.01	17549.01	18310.01	19071.01	19832.01	20593.01	21354.01
10750.01	295	10750.01	11511.01	12272.01	13033.01	13794.01	14555.01	15316.01	16077.01	16838.01	17599.01	18360.01	19121.01	19882.01	20643.01	21404.01
10800.01	297	10800.01	11571.01	12332.01	13093.01	13854.01	14615.01	15376.01	16137.01	16898.01	17659.01	18420.01	19181.01	19942.01	20703.01	21464.01
10850.01	298	10850.01	11631.01	12392.01	13153.01	13914.01	14675.01	15436.01	16197.01	16958.01	17719.01	18480.01	19241.01	20002.01	20763.01	21524.01
10900.01	299	10900.01	11691.01	12452.01	13213.01	13974.01	14735.01	15496.01	16257.01	17018.01	17779.01	18540.01	19301.01	20062.01	20823.01	21584.01
10950.01	301	10950.01	11751.01	12512.01	13273.01	14034.01	14795.01	15556.01	16317.01	17078.01	17839.01	18600.01	19361.01	20122.01	20883.01	21644.01
11000.01	302	11000.01	11811.01	12572.01	13333.01	14094.01	14855.01	15616.01	16377.01	17138.01	17899.01	18660.01	19421.01	20182.01	20943.01	21704.01
11050.01	303	11050.01	11871.01	12632.01	13393.01	14154.01	14915.01	15676.01	16437.01	17198.01	17959.01	18720.01	19481.01	20242.01	21003.01	21764.01
11100.01	305	11100.01	11931.01	12692.01	13453.01	14214.01	14975.01	15736.01	16497.01	17258.01	18019.01	18780.01	19541.01	20302.01	21063.01	21824.01
11150.01	306	11150.01	11991.01	12752.01	13513.01	14274.01	15035.01	15796.01	16557.01	17318.01	18079.01	18840.01	19601.01	20362.01	21123.01	21884.01
11200.01	308	11200.01	12051.01	12812.01	13573.01	14334.01	15095.01	15856.01	16617.01	17378.01	18139.01	18900.01	19661.01	20422.01	21183.01	21944.01
11250.01	309	11250.01	12111.01	12872.01	13633.01	14394.01	15155.01	15916.01	16677.01	17438.01	18199.01	18960.01	19721.01	20482.01	21243.01	22004.01
11300.01	310	11300.01	12171.01	12932.01	13693.01	14454.01	15215.01	15976.01	16737.01	17498.01	18259.01	19020.01	19781.01	20542.01	21303.01	22064.01
11350.01	312	11350.01	12231.01	12992.01	13753.01	14514.01	15275.01	16036.01	16797.01	17558.01	18319.01	19080.01	19841.01	20602.01	21363.01	22124.01
11400.01	313	11400.01	12291.01	13052.01	13813.01	14574.01	15335.01	16096.01	16857.01	17618.01	18379.01	19140.01	19901.01	20662.01	21423.01	22184.01
11450.01	314	11450.01	12351.01	13112.01	13873.01	14634.01	15395.01	16156.01	16917.01	17678.01	18439.01	19200.01	19961.01	20722.01	21483.01	22244.01
11500.01	316	11500.01	12411.01	13172.01	13933.01	14694.01	15455.01	16216.01	16977.01	17738.01	18499.01	19260.01	20021.01	20782.01	21543.01	22304.01
11550.01	317	11550.01	12471.01	13232.01	13993.01	14754.01	15515.01	16276.01	17037.01	17798.01	18559.01	19320.01	20081.01	20842.01	21603.01	22364.01
11600.01	319	11600.01	12531.01	13292.01	14053.01	14814.01	15575.01	16336.01	17097.01	17858.01	18619.01	19380.01	20141.01	20902.01	21663.01	22424.01
11650.01	320	11650.01	12591.01	13352.01	14113.01	14874.01	15635.01	16396.01	17157.01	17918.01	18679.01	19440.01	20201.01	20962.01	21723.01	22484.01
11700.01	321	11700.01	12651.01	13412.01	14173.01	14934.01	15695.01	16456.01	17217.01	17978.01	18739.01	19500.01	20261.01	21022.01	21783.01	22544.01
11750.01	323	11750.01	12711.01	13472.01	14233.01	14994.01	15755.01	16516.01	17277.01	18038.01	18799.01	19560.01	20321.01	21082.01	21843.01	22604.01
11800.01	324	11800.01	12771.01	13532.01	14293.01	15054.01	15815.01	16576.01	17337.01	18098.01	18859.01	19620.01	20381.01	21142.01	21903.01	22664.01
11850.01	325	11850.01	12831.01	13592.01	14353.01	15114.01	15875.01	16636.01	17397.01	18158.01	18919.01	19680.01	20441.01	21202.01	21963.01	22724.01
11900.01	327	11900.01	12891.01	13652.01	14413.01	15174.01	15935.01	16696.01	17457.01	18218.01	18979.01	19740.01	20501.01	21262.01	22023.01	22784.01
11950.01	328	11950.01	12951.01	13712.01	14473.01	15234.01	16000.01	16761.01	17522.01	18283.01	19044.01	19805.01	20566.01	21327.01	22088.01	22849.01
12000.01	330	12000.01	13011.01	13772.01	14533.01	15294.01	16055.01	16816.01	17577.01	18338.01	19099.01	19860.01	20621.01	21382.01	22143.01	22904.01
12050.01	331	12050.01	13071.01	13832.01	14593.01	15354.01	16115.01	16876.01	17637.01	18398.01	19159.01	19920.01	20681.01	21442.01	22203.01	22964.01
12100.01	332	12100.01	13131.01	13892.01	14653.01	15414.01	16175.01	16936.01	17697.01	18458.01	19219.01	19980.01	20741.01	21502.01	22263.01	23024.01
12150.01	334	12150.01	13191.01	13952.01	14713.01	15474.01	16235.01	17000.01	17761.01	18522.01	19283.01	20044.01	20805.01	21566.01	22327.01	23088.01
12200.01	335	12200.01	13251.01	14012.01	14773.01	15534.01	16295.01	17056.01	17817.01	18578.01	19339.01	20100.01	20861.01	21622.01	22383.01	23144.01
12250.01		12250.01	13311.01	14072.01	14833.01	15594.01	16355.01	17116.01	17877.01	18638.01	19399.01	20160.01	20921.01	21682.01	22443.01	23204.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
1200.01	336	12250.01	13175.01	14000.01	14875.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01
1200.01	338	13175.01	14000.01	14875.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01	25375.01
1200.01	340	14100.01	14925.01	15750.01	16625.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01	25375.01	26250.01
1200.01	342	15025.01	15850.01	16675.01	17500.01	18375.01	19250.01	20125.01	21000.01	21875.01	22750.01	23625.01	24500.01	25375.01	26250.01	27125.01
1200.01	344	15950.01	16775.01	17600.01	18425.01	19250.01	20075.01	20900.01	21725.01	22550.01	23375.01	24200.01	25025.01	25850.01	26675.01	27500.01
1200.01	346	16875.01	17700.01	18525.01	19350.01	20175.01	21000.01	21825.01	22650.01	23475.01	24300.01	25125.01	25950.01	26775.01	27600.01	28425.01
1200.01	348	17800.01	18625.01	19450.01	20275.01	21100.01	21925.01	22750.01	23575.01	24400.01	25225.01	26050.01	26875.01	27700.01	28525.01	29350.01
1200.01	350	18725.01	19550.01	20375.01	21200.01	22025.01	22850.01	23675.01	24500.01	25325.01	26150.01	26975.01	27800.01	28625.01	29450.01	30275.01
1200.01	352	19650.01	20475.01	21300.01	22125.01	22950.01	23775.01	24600.01	25425.01	26250.01	27075.01	27900.01	28725.01	29550.01	30375.01	31200.01
1200.01	354	20575.01	21400.01	22225.01	23050.01	23875.01	24700.01	25525.01	26350.01	27175.01	28000.01	28825.01	29650.01	30475.01	31300.01	32125.01
1200.01	356	21500.01	22325.01	23150.01	23975.01	24800.01	25625.01	26450.01	27275.01	28100.01	28925.01	29750.01	30575.01	31400.01	32225.01	33050.01
1200.01	358	22425.01	23250.01	24075.01	24900.01	25725.01	26550.01	27375.01	28200.01	29025.01	29850.01	30675.01	31500.01	32325.01	33150.01	33975.01
1200.01	360	23350.01	24175.01	25000.01	25825.01	26650.01	27475.01	28300.01	29125.01	29950.01	30775.01	31600.01	32425.01	33250.01	34075.01	34900.01
1200.01	362	24275.01	25100.01	25925.01	26750.01	27575.01	28400.01	29225.01	30050.01	30875.01	31700.01	32525.01	33350.01	34175.01	35000.01	35825.01
1200.01	364	25200.01	26025.01	26850.01	27675.01	28500.01	29325.01	30150.01	30975.01	31800.01	32625.01	33450.01	34275.01	35100.01	35925.01	36750.01
1200.01	366	26125.01	26950.01	27775.01	28600.01	29425.01	30250.01	31075.01	31900.01	32725.01	33550.01	34375.01	35200.01	36025.01	36850.01	37675.01
1200.01	368	27050.01	27875.01	28700.01	29525.01	30350.01	31175.01	32000.01	32825.01	33650.01	34475.01	35300.01	36125.01	36950.01	37775.01	38600.01
1200.01	370	27975.01	28800.01	29625.01	30450.01	31275.01	32100.01	32925.01	33750.01	34575.01	35400.01	36225.01	37050.01	37875.01	38700.01	39525.01
1200.01	372	28900.01	29725.01	30550.01	31375.01	32200.01	33025.01	33850.01	34675.01	35500.01	36325.01	37150.01	37975.01	38800.01	39625.01	40450.01
1200.01	374	29825.01	30650.01	31475.01	32300.01	33125.01	33950.01	34775.01	35600.01	36425.01	37250.01	38075.01	38900.01	39725.01	40550.01	41375.01
1200.01	376	30750.01	31575.01	32400.01	33225.01	34050.01	34875.01	35700.01	36525.01	37350.01	38175.01	39000.01	39825.01	40650.01	41475.01	42300.01
1200.01	378	31675.01	32500.01	33325.01	34150.01	34975.01	35800.01	36625.01	37450.01	38275.01	39100.01	39925.01	40750.01	41575.01	42400.01	43225.01
1200.01	380	32600.01	33425.01	34250.01	35075.01	35900.01	36725.01	37550.01	38375.01	39200.01	40025.01	40850.01	41675.01	42500.01	43325.01	44150.01
1200.01	382	33525.01	34350.01	35175.01	36000.01	36825.01	37650.01	38475.01	39300.01	40125.01	40950.01	41775.01	42600.01	43425.01	44250.01	45075.01
1200.01	384	34450.01	35275.01	36100.01	36925.01	37750.01	38575.01	39400.01	40225.01	41050.01	41875.01	42700.01	43525.01	44350.01	45175.01	46000.01
1200.01	386	35375.01	36200.01	37025.01	37850.01	38675.01	39500.01	40325.01	41150.01	41975.01	42800.01	43625.01	44450.01	45275.01	46100.01	46925.01
1200.01	388	36300.01	37125.01	37950.01	38775.01	39600.01	40425.01	41250.01	42075.01	42900.01	43725.01	44550.01	45375.01	46200.01	47025.01	47850.01
1200.01	390	37225.01	38050.01	38875.01	39700.01	40525.01	41350.01	42175.01	43000.01	43825.01	44650.01	45475.01	46300.01	47125.01	47950.01	48775.01
1200.01	392	38150.01	38975.01	39800.01	40625.01	41450.01	42275.01	43100.01	43925.01	44750.01	45575.01	46400.01	47225.01	48050.01	48875.01	49700.01
1200.01	394	39075.01	40000.01	40825.01	41650.01	42475.01	43300.01	44125.01	44950.01	45775.01	46600.01	47425.01	48250.01	49075.01	49900.01	50725.01
1200.01	396	40000.01	40825.01	41650.01	42475.01	43300.01	44125.01	44950.01	45775.01	46600.01	47425.01	48250.01	49075.01	49900.01	50725.01	51550.01
1200.01	398	40925.01	41750.01	42575.01	43400.01	44225.01	45050.01	45875.01	46700.01	47525.01	48350.01	49175.01	50000.01	50825.01	51650.01	52475.01
1200.01	400	41850.01	42675.01	43500.01	44325.01	45150.01	45975.01	46800.01	47625.01	48450.01	49275.01	50100.01	50925.01	51750.01	52575.01	53400.01
1200.01	402	42775.01	43600.01	44425.01	45250.01	46075.01	46900.01	47725.01	48550.01	49375.01	50200.01	51025.01	51850.01	52675.01	53500.01	54325.01
1200.01	404	43700.01	44525.01	45350.01	46175.01	47000.01	47825.01	48650.01	49475.01	50300.01	51125.01	51950.01	52775.01	53600.01	54425.01	55250.01
1200.01	406	44625.01	45450.01	46275.01	47100.01	47925.01	48750.01	49575.01	50400.01	51225.01	52050.01	52875.01	53700.01	54525.01	55350.01	56175.01
1200.01	408	45550.01	46375.01	47200.01	48025.01	48850.01	49675.01	50500.01	51325.01	52150.01	52975.01	53800.01	54625.01	55450.01	56275.01	57100.01
1200.01	410	46475.01	47300.01	48125.01	48950.01	49775.01	50600.01	51425.01	52250.01	53075.01	53900.01	54725.01	55550.01	56375.01	57200.01	58025.01
1200.01	412	47400.01	48225.01	49050.01	49875.01	50700.01	51525.01	52350.01	53175.01	54000.01	54825.01	55650.01	56475.01	57300.01	58125.01	58950.01
1200.01	414	48325.01	49150.01	49975.01	50800.01	51625.01	52450.01	53275.01	54100.01	54925.01	55750.01	56575.01	57400.01	58225.01	59050.01	59875.01
1200.01	416	49250.01	50075.01	50900.01	51725.01	52550.01	53375.01	54200.01	55025.01	55850.01	56675.01	57500.01	58325.01	59150.01	59975.01	60800.01
1200.01	418	50175.01	51000.01	51825.01	52650.01	53475.01	54300.01	55125.01	55950.01	56775.01	57600.01	58425.01	59250.01	60075.01	60900.01	61725.01
1200.01	420	51100.01	51925.01	52750.01	53575.01	54400.01	55225.01	56050.01	56875.01	57700.01	58525.01	59350.01	60175.01	61000.01	61825.01	62650.01
1200.01	422	52025.01	52850.01	53675.01	54500.01	55325.01	56150.01	56975.01	57800.01	58625.01	59450.01	60275.01	61100.01	61925.01	62750.01	63575.01
1200.01	424	52950.01	53775.01	54600.01	55425.01	56250.01	57075.01	57900.01	58725.01	59550.01	60375.01	61200.01	62025.01	62850.01	63675.01	64500.01
1200.01	426	53875.01	54700.01	55525.01	56350.01	57175.01	58000.01	58825.01	59650.01	60475.01	61300.01	62125.01	62950.01	63775.01	64600.01	65425.01
1200.01	428	54800.01	55625.01	56450.01	57275.01	58100.01	58925.01	59750.01	60575.01	61400.01	62225.01	63050.01	63875.01	64700.01	65525.01	66350.01
1200.01	430	55725.01	56550.01	57375.01	58200.01	59025.01	59850.01	60675.01	61500.01	62325.01	63150.01	63975.01	64800.01	65625.01	66450.01	67275.01
1200.01	432	56650.01	57475.01	58300.01	59125.01	59950.01	60775.01	61600.01	62425.01	63250.01	64075.01	64900.01	65725.01	66550.01	67375.01	68200.01
1200.01	434	57575.01	58400.01	59225.01	60050.01	60875.01	61700.01	62525.01	63350.01	64175.01	65000.01	65825.01	66650.01	67475.01	68300.01	69125.01
1200.01	436	58500.01	59325.01	60150.01	60975.01	61800.01	62625.01	63450.01	64275.01	65100.01	65925.01	66750.01	67575.01	68400.01	69225.01	70050.01
1200.01	438	59425.01	60250.01	61075.01	61900.01	62725.01	63550.01	64375.01	65200.01	66025.01	66850.01	67675.01	68500.01	69325.01	70150.01	70975.01
1200.01	440	60350.01	61175.01	62000.01	62825.01	63650.01	64475.01	65300.01	66125.01	66950.01	67775.01	68600.01	69425.01	70250.01	71075.01	71900.01
1200.01	442	61275.01	62100.01	62925.01	63750.01	64575.01	65400.01	66225.01	67050.01	67875.01	68700.01	69525.01	70350.01	71175.01	72000.01	72825.01
1200.01	444	62200.01	63025.01	63850.01	64675.01	65500.01	66325.01	67150.01	67975.01	68800.01	69625.01	7045				

House Bill No. 2770

131 B. Beginning January 15, 2003, for claims effective on or after January 15, 2003, but before
132 ~~January 1, 2004~~ July 6, 2003, an eligible individual's weekly "benefit amount" shall be the amount
133 appearing in Column B in the "Benefit Table" in this section on the line on which in Column A of
134 such table, there appears the total wages for insured work paid to such individual in the two quarters
135 of his base period in which such total wages were highest.
136

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A	Col B	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
HIGHEST TWO QUARTER EARNINGS	WEEKLY BENEFIT AMOUNT															
2500.00	59	2500.00	2679.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.01	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00		2679.00	2857.00	3036.00	3214.00	3393.00	3571.00	3750.00	3929.00	4107.00	4286.00	4464.00	4643.00	4821.00	5000.00	8 OVER
2550.01	61	2550.01	2732.01	2914.01	3096.01	3279.01	3461.01	3643.01	3825.01	4007.01	4189.01	4371.01	4554.01	4736.01	4918.01	5100.01
2600.00		2732.00	2914.00	3096.00	3279.00	3461.00	3643.00	3825.00	4007.00	4189.00	4371.00	4554.00	4736.00	4918.00	5100.00	8 OVER
2600.01	62	2600.01	2786.01	2971.01	3157.01	3343.01	3529.01	3714.01	3900.01	4086.01	4271.01	4457.01	4643.01	4829.01	5014.01	5200.01
2650.00		2786.00	2971.00	3157.00	3343.00	3529.00	3714.00	3900.00	4086.00	4271.00	4457.00	4643.00	4829.00	5014.00	5200.00	8 OVER
2650.01	63	2650.01	2839.01	3029.01	3218.01	3407.01	3596.01	3786.01	3975.01	4164.01	4354.01	4543.01	4732.01	4921.01	5111.01	5300.01
2700.00		2839.00	3029.00	3218.00	3407.00	3596.00	3786.00	3975.00	4164.00	4354.00	4543.00	4732.00	4921.00	5111.00	5300.00	8 OVER
2700.01	64	2700.01	2893.01	3083.01	3273.01	3461.01	3649.01	3837.01	4025.01	4213.01	4401.01	4589.01	4777.01	4965.01	5153.01	5341.01
2750.00		2893.00	3083.00	3273.00	3461.00	3649.00	3837.00	4025.00	4213.00	4401.00	4589.00	4777.00	4965.00	5153.00	5341.00	8 OVER
2750.01	65	2750.01	2946.01	3143.01	3339.01	3536.01	3732.01	3929.01	4125.01	4321.01	4518.01	4714.01	4911.01	5107.01	5304.01	5500.01
2800.00		2946.00	3143.00	3339.00	3536.00	3732.00	3929.00	4125.00	4321.00	4518.00	4714.00	4911.00	5107.00	5304.00	5500.00	8 OVER
2800.01	66	2800.01	3000.01	3200.01	3400.01	3600.01	3800.01	4000.01	4200.01	4400.01	4600.01	4800.01	5000.01	5200.01	5400.01	5600.01
2850.00		3000.00	3200.00	3400.00	3600.00	3800.00	4000.00	4200.00	4400.00	4600.00	4800.00	5000.00	5200.00	5400.00	5600.00	8 OVER
2850.01	68	2850.01	3054.01	3257.01	3461.01	3664.01	3868.01	4071.01	4275.01	4479.01	4682.01	4886.01	5089.01	5293.01	5496.01	5700.01
2900.00		3054.00	3257.00	3461.00	3664.00	3868.00	4071.00	4275.00	4479.00	4682.00	4886.00	5089.00	5293.00	5496.00	5700.00	8 OVER
2900.01	69	2900.01	3107.01	3314.01	3521.01	3729.01	3936.01	4143.01	4350.01	4557.01	4764.01	4971.01	5179.01	5386.01	5593.01	5800.01
2950.00		3107.00	3314.00	3521.00	3729.00	3936.00	4143.00	4350.00	4557.00	4764.00	4971.00	5179.00	5386.00	5593.00	5800.00	8 OVER
2950.01	70	2950.01	3161.01	3371.01	3582.01	3793.01	3999.01	4214.01	4425.01	4636.01	4846.01	5057.01	5268.01	5479.01	5690.01	5900.01
3000.00		3161.00	3371.00	3582.00	3793.00	3999.00	4214.00	4425.00	4636.00	4846.00	5057.00	5268.00	5479.00	5690.00	5900.00	8 OVER
3000.01	71	3000.01	3214.01	3429.01	3643.01	3857.01	4071.01	4286.01	4500.01	4714.01	4929.01	5143.01	5357.01	5571.01	5785.01	6000.01
3050.00		3214.00	3429.00	3643.00	3857.00	4071.00	4286.00	4500.00	4714.00	4929.00	5143.00	5357.00	5571.00	5785.00	6000.00	8 OVER
3050.01	72	3050.01	3268.01	3486.01	3704.01	3921.01	4139.01	4357.01	4575.01	4793.01	5011.01	5229.01	5446.01	5664.01	5882.01	6100.01
3100.00		3268.00	3486.00	3704.00	3921.00	4139.00	4357.00	4575.00	4793.00	5011.00	5229.00	5446.00	5664.00	5882.00	6100.00	8 OVER
3100.01	74	3100.01	3321.01	3543.01	3764.01	3986.01	4207.01	4429.01	4650.01	4871.01	5093.01	5314.01	5536.01	5757.01	5979.01	6200.01
3150.00		3321.00	3543.00	3764.00	3986.00	4207.00	4429.00	4650.00	4871.00	5093.00	5314.00	5536.00	5757.00	5979.00	6200.00	8 OVER
3150.01	75	3150.01	3375.01	3600.01	3825.01	4050.01	4275.01	4500.01	4725.01	4950.01	5175.01	5400.01	5625.01	5850.01	6075.01	6300.01
3200.00		3375.00	3600.00	3825.00	4050.00	4275.00	4500.00	4725.00	4950.00	5175.00	5400.00	5625.00	5850.00	6075.00	6300.00	8 OVER
3200.01	76	3200.01	3429.01	3657.01	3886.01	4114.01	4343.01	4571.01	4800.01	5029.01	5257.01	5486.01	5714.01	5943.01	6171.01	6400.01
3250.00		3429.00	3657.00	3886.00	4114.00	4343.00	4571.00	4800.00	5029.00	5257.00	5486.00	5714.00	5943.00	6171.00	6400.00	8 OVER
3250.01	77	3250.01	3482.01	3714.01	3946.01	4179.01	4411.01	4643.01	4875.01	5107.01	5339.01	5571.01	5804.01	6036.01	6268.01	6500.01
3300.00		3482.00	3714.00	3946.00	4179.00	4411.00	4643.00	4875.00	5107.00	5339.00	5571.00	5804.00	6036.00	6268.00	6500.00	8 OVER
3300.01	78	3300.01	3536.01	3771.01	4007.01	4243.01	4479.01	4714.01	4950.01	5186.01	5421.01	5657.01	5893.01	6129.01	6364.01	6600.01
3350.00		3536.00	3771.00	4007.00	4243.00	4479.00	4714.00	4950.00	5186.00	5421.00	5657.00	5893.00	6129.00	6364.00	6600.00	8 OVER
3350.01	79	3350.01	3589.01	3829.01	4068.01	4307.01	4546.01	4786.01	5025.01	5264.01	5504.01	5743.01	5982.01	6221.01	6461.01	6700.01
3400.00		3589.00	3829.00	4068.00	4307.00	4546.00	4786.00	5025.00	5264.00	5504.00	5743.00	5982.00	6221.00	6461.00	6700.00	8 OVER
3400.01	81	3400.01	3643.01	3886.01	4129.01	4371.01	4614.01	4857.01	5100.01	5343.01	5586.01	5829.01	6071.01	6314.01	6557.01	6800.01
3450.00		3643.00	3886.00	4129.00	4371.00	4614.00	4857.00	5100.00	5343.00	5586.00	5829.00	6071.00	6314.00	6557.00	6800.00	8 OVER
3450.01	82	3450.01	3696.01	3943.01	4189.01	4436.01	4682.01	4929.01	5175.01	5421.01	5668.01	5914.01	6161.01	6407.01	6654.01	6900.01
3500.00		3696.00	3943.00	4189.00	4436.00	4682.00	4929.00	5175.00	5421.00	5668.00	5914.00	6161.00	6407.00	6654.00	6900.00	8 OVER
3500.01	83	3500.01	3750.01	4000.01	4250.01	4500.01	4750.01	5000.01	5250.01	5500.01	5750.01	6000.01	6250.01	6500.01	6750.01	7000.01
3550.00		3750.00	4000.00	4250.00	4500.00	4750.00	5000.00	5250.00	5500.00	5750.00	6000.00	6250.00	6500.00	6750.00	7000.00	8 OVER
3550.01	84	3550.01	3804.01	4057.01	4311.01	4564.01	4818.01	5071.01	5325.01	5579.01	5832.01	6086.01	6339.01	6593.01	6846.01	7100.01
3600.00		3804.00	4057.00	4311.00	4564.00	4818.00	5071.00	5325.00	5579.00	5832.00	6086.00	6339.00	6593.00	6846.00	7100.00	8 OVER
3600.01	85	3600.01	3857.01	4114.01	4371.01	4629.01	4886.01	5143.01	5400.01	5657.01	5914.01	6171.01	6429.01	6686.01	6943.01	7200.01
3650.00		3857.00	4114.00	4371.00	4629.00	4886.00	5143.00	5400.00	5657.00	5914.00	6171.00	6429.00	6686.00	6943.00	7200.00	8 OVER
3650.01	87	3650.01	3911.01	4171.01	4432.01	4693.01	4954.01	5214.01	5475.01	5736.01	5996.01	6257.01	6518.01	6779.01	7039.01	7300.01
3700.00		3911.00	4171.00	4432.00	4693.00	4954.00	5214.00	5475.00	5736.00	5996.00	6257.00	6518.00	6779.00	7039.00	7300.00	8 OVER
3700.01	88	3700.01	3964.01	4229.01	4493.01	4757.01	5021.01	5286.01	5550.01	5814.01	6079.01	6343.01	6607.01	6871.01	7136.01	7400.01
3750.00		3964.00	4229.00	4493.00	4757.00	5021.00	5286.00	5550.00	5814.00	6079.00	6343.00	6607.00	6871.00	7136.00	7400.00	8 OVER
3750.01	89	3750.01	4018.01	4286.01	4554.01	4821.01	5089.01	5357.01	5625.01	5893.01	6161.01	6429.01	6696.01	6964.01	7232.01	7500.01
3800.00		4018.00	4286.00	4554.00	4821.00	5089.00	5357.00	5625.00	5893.00	6161.00	6429.00	6696.00	6964.00	7232.00	7500.00	8 OVER
3800.01	90	3800.01	4071.01	4343.01	4614.01	4886.01	5157.01	5429.01	5700.01	5971.01	6243.01	6514.01	6786.01	7057.01	7329.01	7600.01
3850.00		4071.00	4343.00	4614.00	4886.00	5157.00	5429.00	5700.00	5971.00	6243.00	6514.00	6786.00	7057.00	7329.00	7600.00	8 OVER
3850.01	91	3850.01	4125.01	4400.01	4675.01	4950.01	5225.01	5500.01	5775.01	6050.01	6325.01	6600.01	6875.01	7150.01	7425.01	7700.01
3900.00		4125.00	4400.00	4675.00	4950.00	5225.00	5500.00	5775.00	6050.00	6325.00	6600.00	6875.00	7150.00	7425.00	7700.00	8 OVER
3900.01	93	3900.01	4179.01	4457.01	4736.01	5014.01	5293.01	5571.01	5850.01	6129.01	6407.01	6686.01	6964.01	7243.01	7521.01	7800.01
3950.00		4179.00	4457.00	4736.00	5014.00	5293.00	5571.00	5850.00	6129.00	6407.00	6686.00	6964.00	7243.00	7521.00	7800.00	8 OVER
3950.01	94	3950.01	4232.01	4514.01	4796.01	5079.01	5361.01	5643.01	5925.01	6207.01	6489.01	6771.01	7054.01	7336.01	7618.01	7900.01
4000.00		4232.00	4514.00	4796.00	5079.00	5361.00	5643.00	5925.00	6207.00	6489.00	6771.00	7054.00	7336.00	7618.00	7900.00	

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4100 01	97	4100 01	4393 01	4686 01	4979 01	5271 01	5564 01	5857 01	6150 01	6443 01	6736 01	7029 01	7321 01	7614 01	7907 01	8200 01
4150 00		4393 00	4686 00	4979 00	5271 00	5564 00	5857 00	6150 00	6443 00	6736 00	7029 00	7321 00	7614 00	7907 00	8200 00	8 OVER
4150 01	98	4150 01	4446 01	4743 01	5039 01	5336 01	5632 01	5929 01	6225 01	6521 01	6818 01	7114 01	7411 01	7707 01	8004 01	8300 01
4200 00		4446 00	4743 00	5039 00	5336 00	5632 00	5929 00	6225 00	6521 00	6818 00	7114 00	7411 00	7707 00	8004 00	8300 00	8 OVER
4200 01	100	4200 01	4500 01	4800 01	5100 01	5400 01	5700 01	6000 01	6300 01	6600 01	6900 01	7200 01	7500 01	7800 01	8100 01	8400 01
4250 00		4500 00	4800 00	5100 00	5400 00	5700 00	6000 00	6300 00	6600 00	6900 00	7200 00	7500 00	7800 00	8100 00	8400 00	8 OVER
4250 01	101	4250 01	4554 01	4857 01	5161 01	5464 01	5768 01	6071 01	6375 01	6679 01	6982 01	7286 01	7589 01	7893 01	8196 01	8500 01
4300 00		4554 00	4857 00	5161 00	5464 00	5768 00	6071 00	6375 00	6679 00	6982 00	7286 00	7589 00	7893 00	8196 00	8500 00	8 OVER
4300 01	102	4300 01	4607 01	4914 01	5221 01	5529 01	5836 01	6143 01	6450 01	6757 01	7064 01	7371 01	7679 01	7986 01	8293 01	8600 01
4350 00		4607 00	4914 00	5221 00	5529 00	5836 00	6143 00	6450 00	6757 00	7064 00	7371 00	7679 00	7986 00	8293 00	8600 00	8 OVER
4350 01	103	4350 01	4661 01	4971 01	5282 01	5593 01	5904 01	6214 01	6525 01	6836 01	7146 01	7457 01	7768 01	8079 01	8389 01	8700 01
4400 00		4661 00	4971 00	5282 00	5593 00	5904 00	6214 00	6525 00	6836 00	7146 00	7457 00	7768 00	8079 00	8389 00	8700 00	8 OVER
4400 01	104	4400 01	4714 01	5029 01	5343 01	5657 01	5971 01	6286 01	6600 01	6914 01	7229 01	7543 01	7857 01	8171 01	8486 01	8800 01
4450 00		4714 00	5029 00	5343 00	5657 00	5971 00	6286 00	6600 00	6914 00	7229 00	7543 00	7857 00	8171 00	8486 00	8800 00	8 OVER
4450 01	106	4450 01	4768 01	5086 01	5404 01	5721 01	6039 01	6357 01	6675 01	6993 01	7311 01	7629 01	7946 01	8264 01	8582 01	8900 01
4500 00		4768 00	5086 00	5404 00	5721 00	6039 00	6357 00	6675 00	6993 00	7311 00	7629 00	7946 00	8264 00	8582 00	8900 00	8 OVER
4500 01	107	4500 01	4821 01	5143 01	5464 01	5786 01	6107 01	6429 01	6750 01	7071 01	7393 01	7714 01	8036 01	8357 01	8679 01	9000 01
4550 00		4821 00	5143 00	5464 00	5786 00	6107 00	6429 00	6750 00	7071 00	7393 00	7714 00	8036 00	8357 00	8679 00	9000 00	8 OVER
4550 01	108	4550 01	4875 01	5200 01	5525 01	5850 01	6175 01	6500 01	6825 01	7150 01	7475 01	7800 01	8125 01	8450 01	8775 01	9100 01
4600 00		4875 00	5200 00	5525 00	5850 00	6175 00	6500 00	6825 00	7150 00	7475 00	7800 00	8125 00	8450 00	8775 00	9100 00	8 OVER
4600 01	109	4600 01	4929 01	5257 01	5586 01	5914 01	6243 01	6571 01	6900 01	7229 01	7557 01	7886 01	8214 01	8543 01	8871 01	9200 01
4650 00		4929 00	5257 00	5586 00	5914 00	6243 00	6571 00	6900 00	7229 00	7557 00	7886 00	8214 00	8543 00	8871 00	9200 00	8 OVER
4650 01	110	4650 01	4982 01	5314 01	5646 01	5979 01	6311 01	6643 01	6975 01	7307 01	7639 01	7971 01	8304 01	8636 01	8968 01	9300 01
4700 00		4982 00	5314 00	5646 00	5979 00	6311 00	6643 00	6975 00	7307 00	7639 00	7971 00	8304 00	8636 00	8968 00	9300 00	8 OVER
4700 01	112	4700 01	5036 01	5371 01	5707 01	6043 01	6379 01	6714 01	7050 01	7386 01	7721 01	8057 01	8393 01	8729 01	9064 01	9400 01
4750 00		5036 00	5371 00	5707 00	6043 00	6379 00	6714 00	7050 00	7386 00	7721 00	8057 00	8393 00	8729 00	9064 00	9400 00	8 OVER
4750 01	113	4750 01	5089 01	5429 01	5768 01	6107 01	6446 01	6786 01	7125 01	7464 01	7804 01	8143 01	8482 01	8821 01	9161 01	9500 01
4800 00		5089 00	5429 00	5768 00	6107 00	6446 00	6786 00	7125 00	7464 00	7804 00	8143 00	8482 00	8821 00	9161 00	9500 00	8 OVER
4800 01	114	4800 01	5143 01	5486 01	5829 01	6171 01	6514 01	6857 01	7200 01	7543 01	7886 01	8229 01	8571 01	8914 01	9257 01	9600 01
4850 00		5143 00	5486 00	5829 00	6171 00	6514 00	6857 00	7200 00	7543 00	7886 00	8229 00	8571 00	8914 00	9257 00	9600 00	8 OVER
4850 01	115	4850 01	5196 01	5543 01	5889 01	6236 01	6582 01	6929 01	7275 01	7621 01	7968 01	8314 01	8661 01	9007 01	9354 01	9700 01
4900 00		5196 00	5543 00	5889 00	6236 00	6582 00	6929 00	7275 00	7621 00	7968 00	8314 00	8661 00	9007 00	9354 00	9700 00	8 OVER
4900 01	116	4900 01	5250 01	5600 01	5950 01	6300 01	6650 01	7000 01	7350 01	7700 01	8050 01	8400 01	8750 01	9100 01	9450 01	9800 01
4950 00		5250 00	5600 00	5950 00	6300 00	6650 00	7000 00	7350 00	7700 00	8050 00	8400 00	8750 00	9100 00	9450 00	9800 00	8 OVER
4950 01	117	4950 01	5304 01	5657 01	6011 01	6364 01	6718 01	7071 01	7425 01	7779 01	8132 01	8486 01	8839 01	9193 01	9546 01	9900 01
5000 00		5304 00	5657 00	6011 00	6364 00	6718 00	7071 00	7425 00	7779 00	8132 00	8486 00	8839 00	9193 00	9546 00	9900 00	8 OVER
5000 01	119	5000 01	5357 01	5714 01	6071 01	6429 01	6786 01	7143 01	7500 01	7857 01	8214 01	8571 01	8929 01	9286 01	9643 01	10000 01
5050 00		5357 00	5714 00	6071 00	6429 00	6786 00	7143 00	7500 00	7857 00	8214 00	8571 00	8929 00	9286 00	9643 00	10000 00	8 OVER
5050 01	120	5050 01	5411 01	5771 01	6132 01	6493 01	6854 01	7214 01	7575 01	7936 01	8296 01	8657 01	9018 01	9379 01	9739 01	10100 01
5100 00		5411 00	5771 00	6132 00	6493 00	6854 00	7214 00	7575 00	7936 00	8296 00	8657 00	9018 00	9379 00	9739 00	10100 00	8 OVER
5100 01	121	5100 01	5464 01	5829 01	6193 01	6557 01	6921 01	7286 01	7650 01	8014 01	8379 01	8743 01	9107 01	9471 01	9836 01	10200 01
5150 00		5464 00	5829 00	6193 00	6557 00	6921 00	7286 00	7650 00	8014 00	8379 00	8743 00	9107 00	9471 00	9836 00	10200 00	8 OVER
5150 01	122	5150 01	5518 01	5886 01	6254 01	6621 01	6989 01	7357 01	7725 01	8093 01	8461 01	8829 01	9196 01	9564 01	9932 01	10300 01
5200 00		5518 00	5886 00	6254 00	6621 00	6989 00	7357 00	7725 00	8093 00	8461 00	8829 00	9196 00	9564 00	9932 00	10300 00	8 OVER
5200 01	123	5200 01	5571 01	5943 01	6314 01	6686 01	7057 01	7429 01	7800 01	8171 01	8543 01	8914 01	9286 01	9657 01	10029 01	10400 01
5250 00		5571 00	5943 00	6314 00	6686 00	7057 00	7429 00	7800 00	8171 00	8543 00	8914 00	9286 00	9657 00	10029 00	10400 00	8 OVER
5250 01	125	5250 01	5625 01	6000 01	6375 01	6750 01	7125 01	7500 01	7875 01	8250 01	8625 01	9000 01	9375 01	9750 01	10125 01	10500 01
5300 00		5625 00	6000 00	6375 00	6750 00	7125 00	7500 00	7875 00	8250 00	8625 00	9000 00	9375 00	9750 00	10125 00	10500 00	8 OVER
5300 01	126	5300 01	5679 01	6057 01	6436 01	6814 01	7193 01	7571 01	7950 01	8329 01	8707 01	9086 01	9464 01	9843 01	10221 01	10600 01
5350 00		5679 00	6057 00	6436 00	6814 00	7193 00	7571 00	7950 00	8329 00	8707 00	9086 00	9464 00	9843 00	10221 00	10600 00	8 OVER
5350 01	127	5350 01	5732 01	6114 01	6496 01	6879 01	7261 01	7643 01	8025 01	8407 01	8789 01	9171 01	9554 01	9936 01	10318 01	10700 01
5400 00		5732 00	6114 00	6496 00	6879 00	7261 00	7643 00	8025 00	8407 00	8789 00	9171 00	9554 00	9936 00	10318 00	10700 00	8 OVER
5400 01	128	5400 01	5786 01	6171 01	6557 01	6943 01	7329 01	7714 01	8100 01	8486 01	8871 01	9257 01	9643 01	10029 01	10414 01	10800 01
5450 00		5786 00	6171 00	6557 00	6943 00	7329 00	7714 00	8100 00	8486 00	8871 00	9257 00	9643 00	10029 00	10414 00	10800 00	8 OVER
5450 01	129	5450 01	5839 01	6229 01	6618 01	7007 01	7396 01	7786 01	8175 01	8564 01	8954 01	9343 01	9732 01	10121 01	10511 01	10900 01
5500 00		5839 00	6229 00	6618 00	7007 00	7396 00	7786 00	8175 00	8564 00	8954 00	9343 00	9732 00	10121 00	10511 00	10900 00	8 OVER
5500 01	131	5500 01	5893 01	6286 01	6679 01	7071 01	7464 01	7857 01	8250 01	8643 01	9036 01	9429 01	9821 01	10214 01	10607 01	11000 01
5550 00		5893 00	6286 00	6679 00	7071 00	7464 00	7857 00	8250 00	8643 00	9036 00	9429 00	9821 00	10214 00	10607 00	11000 00	8 OVER
5550 01	132	5550 01	5946 01	6343 01	6739 01	7136 01	7532 01	7929 01	8325 01	8721 01	9118 01	9514 01	9911 01	10307 01	10704 01	11100 01
5600 00		5946 00	6343 00	6739 00	7136 00	7532 00	7929 00	8325 00	8721 00	9118 00	9514 00	9911 00	10307 00	10704 00	11100 00	8 OVER
5600 01																

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
5700.01	135	5700.01	6107.01	6514.01	6921.01	7328.01	7735.01	8143.01	8550.01	8957.01	9364.01	9771.01	10178.01	10586.01	10993.01	11400.01
5750.01		6107.01	6514.01	6921.01	7328.01	7735.01	8143.01	8550.01	8957.01	9364.01	9771.01	10178.01	10586.01	10993.01	11400.01	11807.01
5800.01	136	5750.01	6157.01	6564.01	6971.01	7378.01	7785.01	8192.01	8599.01	9006.01	9413.01	9820.01	10227.01	10634.01	11041.01	11448.01
5850.01		6157.01	6564.01	6971.01	7378.01	7785.01	8192.01	8599.01	9006.01	9413.01	9820.01	10227.01	10634.01	11041.01	11448.01	11855.01
5900.01	137	5800.01	6207.01	6614.01	7021.01	7428.01	7835.01	8242.01	8649.01	9056.01	9463.01	9870.01	10277.01	10684.01	11091.01	11498.01
5950.01		6207.01	6614.01	7021.01	7428.01	7835.01	8242.01	8649.01	9056.01	9463.01	9870.01	10277.01	10684.01	11091.01	11498.01	11905.01
6000.01	138	5900.01	6307.01	6714.01	7121.01	7528.01	7935.01	8342.01	8749.01	9156.01	9563.01	9970.01	10377.01	10784.01	11191.01	11598.01
6050.01		6307.01	6714.01	7121.01	7528.01	7935.01	8342.01	8749.01	9156.01	9563.01	9970.01	10377.01	10784.01	11191.01	11598.01	12005.01
6100.01	139	6000.01	6407.01	6814.01	7221.01	7628.01	8035.01	8442.01	8849.01	9256.01	9663.01	10070.01	10477.01	10884.01	11291.01	11698.01
6150.01		6407.01	6814.01	7221.01	7628.01	8035.01	8442.01	8849.01	9256.01	9663.01	10070.01	10477.01	10884.01	11291.01	11698.01	12105.01
6200.01	140	6100.01	6507.01	6914.01	7321.01	7728.01	8135.01	8542.01	8949.01	9356.01	9763.01	10170.01	10577.01	10984.01	11391.01	11798.01
6250.01		6507.01	6914.01	7321.01	7728.01	8135.01	8542.01	8949.01	9356.01	9763.01	10170.01	10577.01	10984.01	11391.01	11798.01	12205.01
6300.01	141	6200.01	6607.01	7014.01	7421.01	7828.01	8235.01	8642.01	9049.01	9456.01	9863.01	10270.01	10677.01	11084.01	11491.01	11898.01
6350.01		6607.01	7014.01	7421.01	7828.01	8235.01	8642.01	9049.01	9456.01	9863.01	10270.01	10677.01	11084.01	11491.01	11898.01	12305.01
6400.01	142	6300.01	6707.01	7114.01	7521.01	7928.01	8335.01	8742.01	9149.01	9556.01	9963.01	10370.01	10777.01	11184.01	11591.01	11998.01
6450.01		6707.01	7114.01	7521.01	7928.01	8335.01	8742.01	9149.01	9556.01	9963.01	10370.01	10777.01	11184.01	11591.01	11998.01	12405.01
6500.01	143	6400.01	6807.01	7214.01	7621.01	8028.01	8435.01	8842.01	9249.01	9656.01	10063.01	10470.01	10877.01	11284.01	11691.01	12098.01
6550.01		6807.01	7214.01	7621.01	8028.01	8435.01	8842.01	9249.01	9656.01	10063.01	10470.01	10877.01	11284.01	11691.01	12098.01	12505.01
6600.01	144	6500.01	6907.01	7314.01	7721.01	8128.01	8535.01	8942.01	9349.01	9756.01	10163.01	10570.01	10977.01	11384.01	11791.01	12198.01
6650.01		6907.01	7314.01	7721.01	8128.01	8535.01	8942.01	9349.01	9756.01	10163.01	10570.01	10977.01	11384.01	11791.01	12198.01	12605.01
6700.01	145	6600.01	7007.01	7414.01	7821.01	8228.01	8635.01	9042.01	9449.01	9856.01	10263.01	10670.01	11077.01	11484.01	11891.01	12298.01
6750.01		7007.01	7414.01	7821.01	8228.01	8635.01	9042.01	9449.01	9856.01	10263.01	10670.01	11077.01	11484.01	11891.01	12298.01	12705.01
6800.01	146	6700.01	7107.01	7514.01	7921.01	8328.01	8735.01	9142.01	9549.01	9956.01	10363.01	10770.01	11177.01	11584.01	11991.01	12398.01
6850.01		7107.01	7514.01	7921.01	8328.01	8735.01	9142.01	9549.01	9956.01	10363.01	10770.01	11177.01	11584.01	11991.01	12398.01	12805.01
6900.01	147	6800.01	7207.01	7614.01	8021.01	8428.01	8835.01	9242.01	9649.01	10056.01	10463.01	10870.01	11277.01	11684.01	12091.01	12498.01
6950.01		7207.01	7614.01	8021.01	8428.01	8835.01	9242.01	9649.01	10056.01	10463.01	10870.01	11277.01	11684.01	12091.01	12498.01	12905.01
7000.01	148	6900.01	7307.01	7714.01	8121.01	8528.01	8935.01	9342.01	9749.01	10156.01	10563.01	10970.01	11377.01	11784.01	12191.01	12598.01
7050.01		7307.01	7714.01	8121.01	8528.01	8935.01	9342.01	9749.01	10156.01	10563.01	10970.01	11377.01	11784.01	12191.01	12598.01	13005.01
7100.01	149	7000.01	7407.01	7814.01	8221.01	8628.01	9035.01	9442.01	9849.01	10256.01	10663.01	11070.01	11477.01	11884.01	12291.01	12698.01
7150.01		7407.01	7814.01	8221.01	8628.01	9035.01	9442.01	9849.01	10256.01	10663.01	11070.01	11477.01	11884.01	12291.01	12698.01	13105.01
7200.01	150	7100.01	7507.01	7914.01	8321.01	8728.01	9135.01	9542.01	9949.01	10356.01	10763.01	11170.01	11577.01	11984.01	12391.01	12798.01
7250.01		7507.01	7914.01	8321.01	8728.01	9135.01	9542.01	9949.01	10356.01	10763.01	11170.01	11577.01	11984.01	12391.01	12798.01	13205.01
7300.01	151	7200.01	7607.01	8014.01	8421.01	8828.01	9235.01	9642.01	10049.01	10456.01	10863.01	11270.01	11677.01	12084.01	12491.01	12898.01
7350.01		7607.01	8014.01	8421.01	8828.01	9235.01	9642.01	10049.01	10456.01	10863.01	11270.01	11677.01	12084.01	12491.01	12898.01	13305.01
7400.01	152	7300.01	7707.01	8114.01	8521.01	8928.01	9335.01	9742.01	10149.01	10556.01	10963.01	11370.01	11777.01	12184.01	12591.01	12998.01
7450.01		7707.01	8114.01	8521.01	8928.01	9335.01	9742.01	10149.01	10556.01	10963.01	11370.01	11777.01	12184.01	12591.01	12998.01	13405.01
7500.01	153	7400.01	7807.01	8214.01	8621.01	9028.01	9435.01	9842.01	10249.01	10656.01	11063.01	11470.01	11877.01	12284.01	12691.01	13098.01
7550.01		7807.01	8214.01	8621.01	9028.01	9435.01	9842.01	10249.01	10656.01	11063.01	11470.01	11877.01	12284.01	12691.01	13098.01	13505.01
7600.01	154	7500.01	7907.01	8314.01	8721.01	9128.01	9535.01	9942.01	10349.01	10756.01	11163.01	11570.01	11977.01	12384.01	12791.01	13198.01
7650.01		7907.01	8314.01	8721.01	9128.01	9535.01	9942.01	10349.01	10756.01	11163.01	11570.01	11977.01	12384.01	12791.01	13198.01	13605.01
7700.01	155	7600.01	8007.01	8414.01	8821.01	9228.01	9635.01	10042.01	10449.01	10856.01	11263.01	11670.01	12077.01	12484.01	12891.01	13298.01
7750.01		8007.01	8414.01	8821.01	9228.01	9635.01	10042.01	10449.01	10856.01	11263.01	11670.01	12077.01	12484.01	12891.01	13298.01	13705.01
7800.01	156	7700.01	8107.01	8514.01	8921.01	9328.01	9735.01	10142.01	10549.01	10956.01	11363.01	11770.01	12177.01	12584.01	12991.01	13398.01
7850.01		8107.01	8514.01	8921.01	9328.01	9735.01	10142.01	10549.01	10956.01	11363.01	11770.01	12177.01	12584.01	12991.01	13398.01	13805.01
7900.01	157	7800.01	8207.01	8614.01	9021.01	9428.01	9835.01	10242.01	10649.01	11056.01	11463.01	11870.01	12277.01	12684.01	13091.01	13498.01
7950.01		8207.01	8614.01	9021.01	9428.01	9835.01	10242.01	10649.01	11056.01	11463.01	11870.01	12277.01	12684.01	13091.01	13498.01	13905.01
8000.01	158	7900.01	8307.01	8714.01	9121.01	9528.01	9935.01	10342.01	10749.01	11156.01	11563.01	11970.01	12377.01	12784.01	13191.01	13598.01
8050.01		8307.01	8714.01	9121.01	9528.01	9935.01	10342.01	10749.01	11156.01	11563.01	11970.01	12377.01	12784.01	13191.01	13598.01	14005.01
8100.01	159	8000.01	8407.01	8814.01	9221.01	9628.01	10035.01	10442.01	10849.01	11256.01	11663.01	12070.01	12477.01	12884.01	13291.01	13698.01
8150.01		8407.01	8814.01	9221.01	9628.01	10035.01	10442.01	10849.01	11256.01	11663.01	12070.01	12477.01	12884.01	13291.01	13698.01	14105.01
8200.01	160	8100.01	8507.01	8914.01	9321.01	9728.01	10135.01	10542.01	10949.01	11356.01	11763.01	12170.01	12577.01	12984.01	13391.01	13798.01
8250.01		8507.01	8914.01	9321.01	9728.01	10135.01	10542.01	10949.01	11356.01	11763.01	12170.01	12577.01	12984.01	13391.01	13798.01	14205.01
8300.01	161	8200.01	8607.01	9014.01	9421.01	9828.01	10235.01	10642.01	11049.01	11456.01	11863.01	12270.01	12677.01	13084.01	13491.01	13898.01
8350.01		8607.01	9014.01	9421.01	9828.01	10235.01	10642.01	11049.01	11456.01	11863.01	12270.01	12677.01	13084.01	13491.01	13898.01	14305.01
8400.01	162	8300.01	8707.01	9114.01	9521.01	9928.01	10335.01	10742.01	11149.01	11556.01	11963.01	12370.01	12777.01	13184.01	13591.01	13998.01
8450.01		8707.01	9114.01	9521.01	9928.01	10335.01	10742.01	11149.01	11556.01	11963.01	12370.01	12777.01	13184.01	13591.01	13998.01	14405.01
8500.01	163	8400.01	8807.01	9214.01	9621.01	10028.01	10435.01	10842.01	11249.01	11656.01	12063.01	12470.01	12877.01	13284.01	13691.01	14098.01
8550.01		8807.01	921													

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
7300.01	173	7300.01	7821.01	8343.01	8864.01	9386.01	9907.01	10429.01	10950.01	11471.01	11993.01	12514.01	13036.01	13557.01	14079.01	14600.01
7350.01	174	7350.01	7875.01	8400.01	8925.01	9450.01	9975.01	10500.01	11025.01	11550.01	12075.01	12600.01	13125.01	13650.01	14175.01	14700.01
7400.01	176	7400.01	7929.01	8457.01	8986.01	9514.01	10043.01	10571.01	11100.01	11629.01	12157.01	12686.01	13214.01	13741.01	14269.01	14790.01
7450.01	177	7450.01	7982.01	8514.01	9046.01	9579.01	10111.01	10643.01	11175.01	11707.01	12239.01	12771.01	13303.01	13835.01	14367.01	14890.01
7500.01	178	7500.01	8036.01	8571.01	9107.01	9643.01	10179.01	10714.01	11250.01	11786.01	12321.01	12857.01	13393.01	13929.01	14464.01	15000.01
7550.01	179	7550.01	8089.01	8629.01	9168.01	9707.01	10246.01	10786.01	11325.01	11864.01	12404.01	12943.01	13482.01	14021.01	14561.01	15100.01
7600.01	180	7600.01	8143.01	8686.01	9229.01	9771.01	10314.01	10857.01	11400.01	11943.01	12486.01	13029.01	13571.01	14114.01	14657.01	15200.01
7650.01	182	7650.01	8196.01	8743.01	9289.01	9836.01	10382.01	10929.01	11475.01	12021.01	12568.01	13114.01	13661.01	14207.01	14754.01	15300.01
7700.01	183	7700.01	8250.01	8800.01	9350.01	9900.01	10449.01	10999.01	11549.01	12099.01	12649.01	13199.01	13749.01	14299.01	14849.01	15400.01
7750.01	184	7750.01	8304.01	8857.01	9411.01	9964.01	10518.01	11071.01	11625.01	12179.01	12732.01	13286.01	13839.01	14393.01	14946.01	15500.01
7800.01	185	7800.01	8357.01	8914.01	9471.01	10029.01	10586.01	11143.01	11700.01	12257.01	12814.01	13371.01	13929.01	14486.01	15043.01	15600.01
7850.01	186	7850.01	8411.01	8971.01	9532.01	10093.01	10654.01	11214.01	11775.01	12336.01	12896.01	13457.01	14018.01	14579.01	15139.01	15700.01
7900.01	187	7900.01	8464.01	9029.01	9593.01	10157.01	10721.01	11286.01	11850.01	12414.01	12979.01	13543.01	14107.01	14671.01	15236.01	15800.01
7950.01	189	7950.01	8518.01	9086.01	9654.01	10221.01	10789.01	11357.01	11925.01	12493.01	13061.01	13629.01	14196.01	14764.01	15332.01	15900.01
8000.01	190	8000.01	8571.01	9143.01	9714.01	10286.01	10857.01	11429.01	12000.01	12571.01	13143.01	13714.01	14286.01	14857.01	15429.01	16000.01
8050.01	191	8050.01	8625.01	9200.01	9775.01	10350.01	10925.01	11500.01	12075.01	12650.01	13225.01	13800.01	14375.01	14950.01	15525.01	16100.01
8100.01	192	8100.01	8679.01	9257.01	9836.01	10414.01	10993.01	11571.01	12150.01	12729.01	13308.01	13886.01	14464.01	15043.01	15621.01	16200.01
8150.01	193	8150.01	8732.01	9314.01	9896.01	10479.01	11063.01	11643.01	12225.01	12800.01	13379.01	13957.01	14536.01	15114.01	15693.01	16270.01
8200.01	195	8200.01	8786.01	9371.01	9957.01	10543.01	11129.01	11714.01	12300.01	12886.01	13471.01	14057.01	14643.01	15229.01	15814.01	16400.01
8250.01	196	8250.01	8839.01	9429.01	10018.01	10607.01	11196.01	11786.01	12375.01	12964.01	13554.01	14143.01	14732.01	15321.01	15910.01	16500.01
8300.01	197	8300.01	8893.01	9486.01	10079.01	10671.01	11264.01	11857.01	12450.01	13043.01	13636.01	14229.01	14821.01	15414.01	16007.01	16600.01
8350.01	198	8350.01	8946.01	9543.01	10139.01	10736.01	11332.01	11929.01	12525.01	13121.01	13718.01	14314.01	14911.01	15507.01	16104.01	16700.01
8400.01	199	8400.01	9000.01	9600.01	10200.01	10800.01	11400.01	12000.01	12600.01	13200.01	13800.01	14400.01	15000.01	15600.01	16200.01	16800.01
8450.01	201	8450.01	9054.01	9657.01	10264.01	10864.01	11468.01	12071.01	12675.01	13279.01	13883.01	14486.01	15090.01	15693.01	16296.01	16900.01
8500.01	202	8500.01	9107.01	9714.01	10321.01	10929.01	11536.01	12143.01	12750.01	13357.01	13964.01	14571.01	15179.01	15786.01	16393.01	17000.01
8550.01	203	8550.01	9161.01	9771.01	10382.01	10993.01	11604.01	12214.01	12825.01	13436.01	14046.01	14657.01	15268.01	15879.01	16489.01	17100.01
8600.01	204	8600.01	9214.01	9829.01	10443.01	11057.01	11671.01	12286.01	12900.01	13514.01	14129.01	14743.01	15357.01	15971.01	16586.01	17200.01
8650.01	205	8650.01	9268.01	9886.01	10504.01	11121.01	11739.01	12357.01	12975.01	13593.01	14211.01	14829.01	15446.01	16064.01	16682.01	17300.01
8700.01	206	8700.01	9321.01	9943.01	10564.01	11186.01	11809.01	12430.01	13050.01	13671.01	14291.01	14914.01	15536.01	16159.01	16782.01	17400.01
8750.01	208	8750.01	9375.01	10000.01	10625.01	11250.01	11875.01	12500.01	13125.01	13750.01	14375.01	15000.01	15625.01	16250.01	16875.01	17500.01
8800.01	209	8800.01	9429.01	10057.01	10686.01	11314.01	11943.01	12571.01	13200.01	13829.01	14457.01	15086.01	15714.01	16343.01	16971.01	17600.01
8850.01	210	8850.01	9482.01	10114.01	10743.01	11375.01	12000.01	12625.01	13250.01	13875.01	14500.01	15125.01	15750.01	16375.01	17000.01	17625.01
8900.01		9482.01	10114.01	10743.01	11375.01	12000.01	12625.01	13250.01	13875.01	14500.01	15125.01	15750.01	16375.01	17000.01	17625.01	18250.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
8900.01	211	8900.01	9536.01	10171.01	10807.01	11443.01	12079.01	12714.01	13350.01	13986.01	14621.01	15257.01	15893.01	16529.01	17164.01	17800.01
8950.01		8950.01	9586.01	10221.01	10857.01	11493.01	12129.01	12764.01	13400.01	14036.01	14671.01	15307.01	15943.01	16579.01	17214.01	17850.01
9000.01	212	8950.01	9586.01	10221.01	10857.01	11493.01	12129.01	12764.01	13400.01	14036.01	14671.01	15307.01	15943.01	16579.01	17214.01	17850.01
9050.01	214	9000.01	9636.01	10271.01	10907.01	11543.01	12179.01	12814.01	13450.01	14086.01	14721.01	15357.01	15993.01	16629.01	17264.01	17900.01
9100.01	215	9050.01	9686.01	10321.01	10957.01	11593.01	12229.01	12864.01	13500.01	14136.01	14771.01	15407.01	16043.01	16679.01	17314.01	17950.01
9150.01		9100.01	9736.01	10371.01	11007.01	11643.01	12279.01	12914.01	13550.01	14186.01	14821.01	15457.01	16093.01	16729.01	17364.01	18000.01
9200.01	216	9150.01	9786.01	10421.01	11057.01	11693.01	12329.01	12964.01	13600.01	14236.01	14871.01	15507.01	16143.01	16779.01	17414.01	18050.01
9250.01	217	9200.01	9836.01	10471.01	11107.01	11743.01	12379.01	13014.01	13650.01	14286.01	14921.01	15557.01	16193.01	16829.01	17464.01	18100.01
9300.01	218	9250.01	9886.01	10521.01	11157.01	11793.01	12429.01	13064.01	13700.01	14336.01	14971.01	15607.01	16243.01	16879.01	17514.01	18150.01
9350.01	220	9300.01	9936.01	10571.01	11207.01	11843.01	12479.01	13114.01	13750.01	14386.01	15021.01	15657.01	16293.01	16929.01	17564.01	18200.01
9400.01	221	9350.01	9986.01	10621.01	11257.01	11893.01	12529.01	13164.01	13800.01	14436.01	15071.01	15707.01	16343.01	16979.01	17614.01	18250.01
9450.01	222	9400.01	10036.01	10671.01	11307.01	11943.01	12579.01	13214.01	13850.01	14486.01	15121.01	15757.01	16393.01	17029.01	17664.01	18300.01
9500.01	223	9450.01	10086.01	10721.01	11357.01	11993.01	12629.01	13264.01	13900.01	14536.01	15171.01	15807.01	16443.01	17079.01	17714.01	18350.01
9550.01	224	9500.01	10136.01	10771.01	11407.01	12043.01	12679.01	13314.01	13950.01	14586.01	15221.01	15857.01	16493.01	17129.01	17764.01	18400.01
9600.01	225	9550.01	10186.01	10821.01	11457.01	12093.01	12729.01	13364.01	14000.01	14636.01	15271.01	15907.01	16543.01	17179.01	17814.01	18450.01
9650.01	227	9600.01	10236.01	10871.01	11507.01	12143.01	12779.01	13414.01	14050.01	14686.01	15321.01	15957.01	16593.01	17229.01	17864.01	18500.01
9700.01	228	9650.01	10286.01	10921.01	11557.01	12193.01	12829.01	13464.01	14100.01	14736.01	15371.01	16007.01	16643.01	17279.01	17914.01	18550.01
9750.01	229	9700.01	10336.01	10971.01	11607.01	12243.01	12879.01	13514.01	14150.01	14786.01	15421.01	16057.01	16693.01	17329.01	17964.01	18600.01
9800.01	230	9750.01	10386.01	11021.01	11657.01	12293.01	12929.01	13564.01	14200.01	14836.01	15471.01	16107.01	16743.01	17379.01	18014.01	18650.01
9850.01	231	9800.01	10436.01	11071.01	11707.01	12343.01	12979.01	13614.01	14250.01	14886.01	15521.01	16157.01	16793.01	17429.01	18064.01	18700.01
9900.01	233	9850.01	10486.01	11121.01	11757.01	12393.01	13029.01	13664.01	14300.01	14936.01	15571.01	16207.01	16843.01	17479.01	18114.01	18750.01
9950.01	234	9900.01	10536.01	11171.01	11807.01	12443.01	13079.01	13714.01	14350.01	14986.01	15621.01	16257.01	16893.01	17529.01	18164.01	18800.01
10000.01	235	9950.01	10586.01	11221.01	11857.01	12493.01	13129.01	13764.01	14400.01	15036.01	15671.01	16307.01	16943.01	17579.01	18214.01	18850.01
10050.01	236	10000.01	10636.01	11271.01	11907.01	12543.01	13179.01	13814.01	14450.01	15086.01	15721.01	16357.01	16993.01	17629.01	18264.01	18900.01
10100.01	237	10050.01	10686.01	11321.01	11957.01	12593.01	13229.01	13864.01	14500.01	15136.01	15771.01	16407.01	17043.01	17679.01	18314.01	18950.01
10150.01	238	10100.01	10736.01	11371.01	12007.01	12643.01	13279.01	13914.01	14550.01	15186.01	15821.01	16457.01	17093.01	17729.01	18364.01	19000.01
10200.01	240	10150.01	10786.01	11421.01	12057.01	12693.01	13329.01	13964.01	14600.01	15236.01	15871.01	16507.01	17143.01	17779.01	18414.01	19050.01
10250.01	241	10200.01	10836.01	11471.01	12107.01	12743.01	13379.01	14014.01	14650.01	15286.01	15921.01	16557.01	17193.01	17829.01	18464.01	19100.01
10300.01	242	10250.01	10886.01	11521.01	12157.01	12793.01	13429.01	14064.01	14700.01	15336.01	15971.01	16607.01	17243.01	17879.01	18514.01	19150.01
10350.01	243	10300.01	10936.01	11571.01	12207.01	12843.01	13479.01	14114.01	14750.01	15386.01	16021.01	16657.01	17293.01	17929.01	18564.01	19200.01
10400.01	244	10350.01	10986.01	11621.01	12257.01	12893.01	13529.01	14164.01	14800.01	15436.01	16071.01	16707.01	17343.01	17979.01	18614.01	19250.01
10450.01	246	10400.01	11036.01	11671.01	12307.01	12943.01	13579.01	14214.01	14850.01	15486.01	16121.01	16757.01	17393.01	18029.01	18664.01	19300.01
10500.01	247	10450.01	11086.01	11721.01	12357.01	12993.01	13629.01	14264.01	14900.01	15536.01	16171.01	16807.01	17443.01	18079.01	18714.01	19350.01
10550.01	248	10500.01	11136.01	11771.01	12407.01	13043.01	13679.01	14314.01	14950.01	15586.01	16221.01	16857.01	17493.01	18129.01	18764.01	19400.01
10600.01		10550.01	11186.01	11821.01	12457.01	13093.01	13729.01	14364.01	15000.01	15636.01	16271.01	16907.01	17543.01	18179.01	18814.01	19450.01
10650.01		10600.01	11236.01	11871.01	12507.01	13143.01	13779.01	14414.01	15050.01	15686.01	16321.01	16957.01	17593.01	18229.01	18864.01	19500.01
10700.01		10650.01	11286.01	11921.01	12557.01	13193.01	13829.01	14464.01	15100.01	15736.01	16371.01	17007.01	17643.01	18279.01	18914.01	19550.01
10750.01		10700.01	11336.01	11971.01	12607.01	13243.01	13879.01	14514.01	15150.01	15786.01	16421.01	17057.01	17693.01	18329.01	18964.01	19600.01
10800.01		10750.01	11386.01	12021.01	12657.01	13293.01	13929.01	14564.01	15200.01	15836.01	16471.01	17107.01	17743.01	18379.01	19014.01	19650.01
10850.01		10800.01	11436.01	12071.01	12707.01	13343.01	13979.01	14614.01	15250.01	15886.01	16521.01	17157.01	17793.01	18429.01	19064.01	19700.01
10900.01		10850.01	11486.01	12121.01	12757.01	13393.01	14029.01	14664.01	15300.01	15936.01	16571.01	17207.01	17843.01	18479.01	19114.01	19750.01
10950.01		10900.01	11536.01	12171.01	12807.01	13443.01	14079.01	14714.01	15350.01	15986.01	16621.01	17257.01	17893.01	18529.01	19164.01	19800.01
11000.01		10950.01	11586.01	12221.01	12857.01	13493.01	14129.01	14764.01	15400.01	16036.01	16671.01	17307.01	17943.01	18579.01	19214.01	19850.01
11050.01		11000.01	11636.01	12271.01	12907.01	13543.01	14179.01	14814.01	15450.01	16086.01	16721.01	17357.01	17993.01	18629.01	19264.01	19900.01
11100.01		11050.01	11686.01	12321.01	12957.01	13593.01	14229.01	14864.01	15500.01	16136.01	16771.01	17407.01	18043.01	18679.01	19314.01	19950.01
11150.01		11100.01	11736.01	12371.01	13007.01	13643.01	14279.01	14914.01	15550.01	16186.01	16821.01	17457.01	18093.01	18729.01	19364.01	20000.01
11200.01		11150.01	11786.01	12421.01	13057.01	13693.01	14329.01	14964.01	15600.01	16236.01	16871.01	17507.01	18143.01	18779.01	19414.01	20050.01
11250.01		11200.01	11836.01	12471.01	13107.01	13743.01	14379.01	15014.01	15650.01	16286.01	16921.01	17557.01	18193.01	18829.01	19464.01	20100.01
11300.01		11250.01	11886.01	12521.01	13157.01	13793.01	14429.01	15064.01	15700.01	16336.01	16971.01	17607.01	18243.01	18879.01	19514.01	20150.01
11350.01		11300.01	11936.01	12571.01	13207.01	13843.01	14479.01	15114.01	15750.01	16386.01	17021.01	17657.01	18293.01	18929.01	19564.01	20200.01
11400.01		11350.01	11986.01	12621.01	13257.01	13893.01	14529.01	15164.01	15800.01	16436.01	17071.01	17707.01	18343.01	18979.01	19614.01	20250.01
11450.01		11400.01	12036.01	12671.01	13307.01	13943.01	14579.01	15214.01	15850.01	16486.01	17121.01	17757.01	18393.01	19029.01	19664.01	20300.01
11500.01		11450.01	12086.01	12721.01	13357.01	13993.01	14629.01	15264.01	15900.01	16536.01	17171.01	17807.01	18443.01	19079.01	19714.01	20350.01
11550.01		11500.01	12136.01	12771.01	13407.01	14043.01	14679.01	15314.01	15950.01	16586.01	17221.01	17857.01	18493.01	19129.01	19764.01	20400.01
11600.01		11550.01	12186.01	12821.01	13457.01	14093.01	14729.01	15364.01	16000.01	16636.01	17271.01	17907.01	18543.01	19179.01	19814.01	20450.01
11650.01		11600.01														

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
10500.01	248	10500.01	11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01
10550.01		10550.01	11300.01	12050.01	12800.01	13550.01	14300.01	15050.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01
10600.01	250	10600.01	11350.01	12100.01	12850.01	13600.01	14350.01	15100.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01
10650.01	252	10650.01	11400.01	12150.01	12900.01	13650.01	14400.01	15150.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01
10700.01	253	10700.01	11450.01	12200.01	12950.01	13700.01	14450.01	15200.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01
10750.01		10750.01	11500.01	12250.01	13000.01	13750.01	14500.01	15250.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01
10800.01	254	10800.01	11550.01	12300.01	13050.01	13800.01	14550.01	15300.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01
10850.01		10850.01	11600.01	12350.01	13100.01	13850.01	14600.01	15350.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01
10900.01	255	10900.01	11650.01	12400.01	13150.01	13900.01	14650.01	15400.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01
10950.01		10950.01	11700.01	12450.01	13200.01	13950.01	14700.01	15450.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01
11000.01	256	11000.01	11750.01	12500.01	13250.01	14000.01	14750.01	15500.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01
11050.01		11050.01	11800.01	12550.01	13300.01	14050.01	14800.01	15550.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01	20800.01	21550.01
11100.01	257	11100.01	11850.01	12600.01	13350.01	14100.01	14850.01	15600.01	16350.01	17100.01	17850.01	18600.01	19350.01	20100.01	20850.01	21600.01
11150.01		11150.01	11900.01	12650.01	13400.01	14150.01	14900.01	15650.01	16400.01	17150.01	17900.01	18650.01	19400.01	20150.01	20900.01	21650.01
11200.01	259	11200.01	11950.01	12700.01	13450.01	14200.01	14950.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01
11250.01		11250.01	12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01
11300.01	260	11300.01	12050.01	12800.01	13550.01	14300.01	15050.01	15800.01	16550.01	17300.01	18050.01	18800.01	19550.01	20300.01	21050.01	21800.01
11350.01		11350.01	12100.01	12850.01	13600.01	14350.01	15100.01	15850.01	16600.01	17350.01	18100.01	18850.01	19600.01	20350.01	21100.01	21850.01
11400.01	261	11400.01	12150.01	12900.01	13650.01	14400.01	15150.01	15900.01	16650.01	17400.01	18150.01	18900.01	19650.01	20400.01	21150.01	21900.01
11450.01	271	11450.01	12200.01	12950.01	13700.01	14450.01	15200.01	15950.01	16700.01	17450.01	18200.01	18950.01	19700.01	20450.01	21200.01	21950.01
11500.01	272	11500.01	12250.01	13000.01	13750.01	14500.01	15250.01	16000.01	16750.01	17500.01	18250.01	19000.01	19750.01	20500.01	21250.01	22000.01
11550.01	273	11550.01	12300.01	13050.01	13800.01	14550.01	15300.01	16050.01	16800.01	17550.01	18300.01	19050.01	19800.01	20550.01	21300.01	22050.01
11600.01	274	11600.01	12350.01	13100.01	13850.01	14600.01	15350.01	16100.01	16850.01	17600.01	18350.01	19100.01	19850.01	20600.01	21350.01	22100.01
11650.01	275	11650.01	12400.01	13150.01	13900.01	14650.01	15400.01	16150.01	16900.01	17650.01	18400.01	19150.01	19900.01	20650.01	21400.01	22150.01
11700.01	276	11700.01	12450.01	13200.01	13950.01	14700.01	15450.01	16200.01	16950.01	17700.01	18450.01	19200.01	19950.01	20700.01	21450.01	22200.01
11750.01	277	11750.01	12500.01	13250.01	14000.01	14750.01	15500.01	16250.01	17000.01	17750.01	18500.01	19250.01	20000.01	20750.01	21500.01	22250.01
11800.01	278	11800.01	12550.01	13300.01	14050.01	14800.01	15550.01	16300.01	17050.01	17800.01	18550.01	19300.01	20050.01	20800.01	21550.01	22300.01
11850.01	284	11850.01	12600.01	13350.01	14100.01	14850.01	15600.01	16350.01	17100.01	17850.01	18600.01	19350.01	20100.01	20850.01	21600.01	22350.01
11900.01	285	11900.01	12650.01	13400.01	14150.01	14900.01	15650.01	16400.01	17150.01	17900.01	18650.01	19400.01	20150.01	20900.01	21650.01	22400.01
11950.01	746	11950.01	12700.01	13450.01	14200.01	14950.01	15700.01	16450.01	17200.01	17950.01	18700.01	19450.01	20200.01	20950.01	21700.01	22450.01
12000.01		12000.01	12750.01	13500.01	14250.01	15000.01	15750.01	16500.01	17250.01	18000.01	18750.01	19500.01	20250.01	21000.01	21750.01	22500.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
1200.01	287	1200.01	1284.01	13029.01	14893.91	15557.01	16421.01	17266.01	18150.01	19014.01	19879.01	20743.01	21607.01	22471.01	23336.01
12150.01	288	12150.01	13018.01	13086.01	14754.01	15621.01	16489.01	17357.01	18225.01	19093.01	19961.01	20829.01	21697.01	22565.01	23433.01
12300.01	290	12300.01	13170.01	13243.01	14814.01	15686.01	16557.01	17429.01	18301.01	19173.01	20045.01	20917.01	21789.01	22661.01	23533.01
12450.01	291	12450.01	13343.01	13416.01	14987.01	15860.01	16732.01	17604.01	18476.01	19348.01	20220.01	21092.01	21964.01	22836.01	23708.01
12600.01	292	12600.01	13516.01	13589.01	15160.01	16033.01	16905.01	17777.01	18649.01	19521.01	20393.01	21265.01	22137.01	23009.01	23881.01
12750.01	293	12750.01	13689.01	13762.01	15333.01	16206.01	17078.01	17950.01	18822.01	19694.01	20566.01	21438.01	22310.01	23182.01	24054.01
12900.01	294	12900.01	13862.01	13935.01	15496.01	16369.01	17241.01	18113.01	18985.01	19857.01	20729.01	21601.01	22473.01	23345.01	24217.01
13050.01	295	13050.01	14035.01	14108.01	15670.01	16543.01	17415.01	18287.01	19159.01	20031.01	20903.01	21775.01	22647.01	23519.01	24391.01
13200.01	297	13200.01	14208.01	14281.01	15846.01	16719.01	17591.01	18463.01	19335.01	20207.01	21079.01	21951.01	22823.01	23695.01	24567.01
13350.01	298	13350.01	14381.01	14454.01	16009.01	16882.01	17754.01	18626.01	19498.01	20370.01	21242.01	22114.01	22986.01	23858.01	24730.01
13500.01	299	13500.01	14554.01	14627.01	16182.01	17055.01	17927.01	18799.01	19671.01	20543.01	21415.01	22287.01	23159.01	24031.01	24903.01
13650.01	300	13650.01	14727.01	14800.01	16355.01	17228.01	18100.01	18972.01	19844.01	20716.01	21588.01	22460.01	23332.01	24204.01	25076.01
13800.01	301	13800.01	14900.01	14973.01	16528.01	17401.01	18273.01	19145.01	20017.01	20889.01	21761.01	22633.01	23505.01	24377.01	25249.01
13950.01	303	13950.01	15073.01	15146.01	16701.01	17574.01	18446.01	19318.01	20190.01	21062.01	21934.01	22806.01	23678.01	24550.01	25422.01
14100.01	304	14100.01	15246.01	15319.01	16874.01	17747.01	18619.01	19491.01	20363.01	21235.01	22107.01	22979.01	23851.01	24723.01	25595.01
14250.01	305	14250.01	15419.01	15492.01	17046.01	17919.01	18791.01	19663.01	20535.01	21407.01	22279.01	23151.01	24023.01	24895.01	25767.01
14400.01	306	14400.01	15592.01	15665.01	17219.01	18092.01	18964.01	19836.01	20708.01	21580.01	22452.01	23324.01	24196.01	25068.01	25940.01
14550.01	307	14550.01	15765.01	15838.01	17392.01	18265.01	19137.01	20009.01	20881.01	21753.01	22625.01	23497.01	24369.01	25241.01	26113.01
14700.01	308	14700.01	15938.01	16011.01	17564.01	18437.01	19309.01	20181.01	21053.01	21925.01	22797.01	23669.01	24541.01	25413.01	26285.01
14850.01	310	14850.01	16111.01	16184.01	17739.01	18612.01	19484.01	20356.01	21228.01	22100.01	22972.01	23844.01	24716.01	25588.01	26460.01
15000.01	311	15000.01	16284.01	16357.01	17902.01	18775.01	19647.01	20519.01	21391.01	22263.01	23135.01	24007.01	24879.01	25751.01	26623.01
15150.01	312	15150.01	16457.01	16530.01	18077.01	18950.01	19822.01	20694.01	21566.01	22438.01	23310.01	24182.01	25054.01	25926.01	26798.01
15300.01	313	15300.01	16630.01	16703.01	18249.01	19122.01	19994.01	20866.01	21738.01	22610.01	23482.01	24354.01	25226.01	26098.01	26970.01
15450.01	314	15450.01	16803.01	16876.01	18424.01	19297.01	20169.01	21041.01	21913.01	22785.01	23657.01	24529.01	25401.01	26273.01	27145.01
15600.01	316	15600.01	16976.01	17049.01	18596.01	19469.01	20341.01	21213.01	22085.01	22957.01	23829.01	24701.01	25573.01	26445.01	27317.01
15750.01	317	15750.01	17149.01	17222.01	18769.01	19642.01	20514.01	21386.01	22258.01	23130.01	24002.01	24874.01	25746.01	26618.01	27490.01
15900.01	318	15900.01	17322.01	17395.01	18942.01	19815.01	20687.01	21559.01	22431.01	23303.01	24175.01	25047.01	25919.01	26791.01	27663.01
16050.01	8 OVER	16050.01	17495.01	17568.01	19115.01	19988.01	20860.01	21732.01	22604.01	23476.01	24348.01	25220.01	26092.01	26964.01	27836.01

House Bill No. 2770

137 C. Beginning January 1, 2004, for claims effective on or after January 1, 2004, an eligible
138 individual's weekly "benefit amount" shall be the amount appearing in Column B in the "Benefit
139 Table" in this section on the line on which in Column A of such table, there appears the total wages
140 for insured work paid to such individual in the two quarters of his base period in which such total
141 wages were highest.
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BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Cd. A HIGHEST QUARTER EARNINGS	Cd. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
2500.00	50	2500.00	2670.01	2857.01	3036.01	3214.01	3393.01	3571.01	3750.00	3929.01	4107.01	4286.01	4464.01	4643.01	4821.01	5000.01
2550.00	51	2550.00	2732.01	2920.01	3106.01	3293.01	3480.01	3667.01	3854.01	4041.01	4228.01	4415.01	4602.01	4789.01	4976.01	5163.01
2600.00	52	2600.00	2894.01	3082.01	3268.01	3455.01	3642.01	3829.01	4016.01	4203.01	4390.01	4577.01	4764.01	4951.01	5138.01	5325.01
2650.00	53	2650.00	3056.01	3244.01	3430.01	3617.01	3804.01	3991.01	4178.01	4365.01	4552.01	4739.01	4926.01	5113.01	5300.01	5487.01
2700.00	54	2700.00	3218.01	3406.01	3592.01	3779.01	3966.01	4153.01	4340.01	4527.01	4714.01	4901.01	5088.01	5275.01	5462.01	5649.01
2750.00	55	2750.00	3380.01	3568.01	3754.01	3941.01	4128.01	4315.01	4502.01	4689.01	4876.01	5063.01	5250.01	5437.01	5624.01	5811.01
2800.00	56	2800.00	3542.01	3730.01	3916.01	4103.01	4290.01	4477.01	4664.01	4851.01	5038.01	5225.01	5412.01	5599.01	5786.01	5973.01
2850.00	57	2850.00	3704.01	3892.01	4078.01	4265.01	4452.01	4639.01	4826.01	5013.01	5200.01	5387.01	5574.01	5761.01	5948.01	6135.01
2900.00	58	2900.00	3866.01	4054.01	4240.01	4427.01	4614.01	4801.01	4988.01	5175.01	5362.01	5549.01	5736.01	5923.01	6110.01	6297.01
2950.00	59	2950.00	4028.01	4216.01	4402.01	4589.01	4776.01	4963.01	5150.01	5337.01	5524.01	5711.01	5898.01	6085.01	6272.01	6459.01
3000.00	60	3000.00	4190.01	4378.01	4564.01	4751.01	4938.01	5125.01	5312.01	5499.01	5686.01	5873.01	6060.01	6247.01	6434.01	6621.01
3050.00	61	3050.00	4352.01	4540.01	4726.01	4913.01	5100.01	5287.01	5474.01	5661.01	5848.01	6035.01	6222.01	6409.01	6596.01	6783.01
3100.00	62	3100.00	4514.01	4702.01	4888.01	5075.01	5262.01	5449.01	5636.01	5823.01	6010.01	6197.01	6384.01	6571.01	6758.01	6945.01
3150.00	63	3150.00	4676.01	4864.01	5050.01	5237.01	5424.01	5611.01	5798.01	5985.01	6172.01	6359.01	6546.01	6733.01	6920.01	7107.01
3200.00	64	3200.00	4838.01	5026.01	5212.01	5399.01	5586.01	5773.01	5960.01	6147.01	6334.01	6521.01	6708.01	6895.01	7082.01	7269.01
3250.00	65	3250.00	4999.01	5187.01	5373.01	5560.01	5747.01	5934.01	6121.01	6308.01	6495.01	6682.01	6869.01	7056.01	7243.01	7430.01
3300.00	66	3300.00	5161.01	5349.01	5535.01	5722.01	5909.01	6096.01	6283.01	6470.01	6657.01	6844.01	7031.01	7218.01	7405.01	7592.01
3350.00	67	3350.00	5323.01	5511.01	5697.01	5884.01	6071.01	6258.01	6445.01	6632.01	6819.01	7006.01	7193.01	7380.01	7567.01	7754.01
3400.00	68	3400.00	5485.01	5673.01	5859.01	6046.01	6233.01	6420.01	6607.01	6794.01	6981.01	7168.01	7355.01	7542.01	7729.01	7916.01
3450.00	69	3450.00	5647.01	5835.01	6021.01	6208.01	6395.01	6582.01	6769.01	6956.01	7143.01	7330.01	7517.01	7704.01	7891.01	8078.01
3500.00	70	3500.00	5809.01	6000.01	6186.01	6373.01	6560.01	6747.01	6934.01	7121.01	7308.01	7495.01	7682.01	7869.01	8056.01	8243.01
3550.00	71	3550.00	5971.01	6162.01	6348.01	6535.01	6722.01	6909.01	7096.01	7283.01	7470.01	7657.01	7844.01	8031.01	8218.01	8405.01
3600.00	72	3600.00	6133.01	6324.01	6510.01	6697.01	6884.01	7071.01	7258.01	7445.01	7632.01	7819.01	8006.01	8193.01	8380.01	8567.01
3650.00	73	3650.00	6295.01	6486.01	6672.01	6859.01	7046.01	7233.01	7420.01	7607.01	7794.01	7981.01	8168.01	8355.01	8542.01	8729.01
3700.00	74	3700.00	6457.01	6648.01	6834.01	7021.01	7208.01	7395.01	7582.01	7769.01	7956.01	8143.01	8330.01	8517.01	8704.01	8891.01
3750.00	75	3750.00	6619.01	6810.01	6996.01	7183.01	7370.01	7557.01	7744.01	7931.01	8118.01	8305.01	8492.01	8679.01	8866.01	9053.01
3800.00	76	3800.00	6781.01	6972.01	7158.01	7345.01	7532.01	7719.01	7906.01	8093.01	8280.01	8467.01	8654.01	8841.01	9028.01	9215.01
3850.00	77	3850.00	6943.01	7134.01	7320.01	7507.01	7694.01	7881.01	8068.01	8255.01	8442.01	8629.01	8816.01	9003.01	9190.01	9377.01
3900.00	78	3900.00	7105.01	7296.01	7482.01	7669.01	7856.01	8043.01	8230.01	8417.01	8604.01	8791.01	8978.01	9165.01	9352.01	9539.01
3950.00	79	3950.00	7267.01	7458.01	7644.01	7831.01	8018.01	8205.01	8392.01	8579.01	8766.01	8953.01	9140.01	9327.01	9514.01	9701.01
4000.00	80	4000.00	7429.01	7620.01	7806.01	7993.01	8180.01	8367.01	8554.01	8741.01	8928.01	9115.01	9302.01	9489.01	9676.01	9863.01
4050.00	81	4050.00	7591.01	7782.01	7968.01	8155.01	8342.01	8529.01	8716.01	8903.01	9090.01	9277.01	9464.01	9651.01	9838.01	10025.01
4100.00		4100.00	7753.01	7944.01	8130.01	8317.01	8504.01	8691.01	8878.01	9065.01	9252.01	9439.01	9626.01	9813.01	10000.01	10187.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST QUARTER EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
4100.01	82	4100.01	4283.01	4585.01	4979.01	5271.01	5563.01	5855.01	6150.01	6443.01	6736.01	7029.01	7321.01	7614.01	7907.01	8200.01
4150.01	83	4150.01	4333.01	4635.01	5029.01	5321.01	5613.01	5905.01	6200.01	6493.01	6786.01	7079.01	7371.01	7664.01	7957.01	8250.01
4200.01	84	4200.01	4383.01	4685.01	5079.01	5371.01	5663.01	5955.01	6250.01	6543.01	6836.01	7129.01	7421.01	7714.01	8007.01	8300.01
4250.01	85	4250.01	4433.01	4735.01	5129.01	5421.01	5713.01	6005.01	6300.01	6593.01	6886.01	7179.01	7471.01	7764.01	8057.01	8350.01
4300.01	86	4300.01	4483.01	4785.01	5179.01	5471.01	5763.01	6055.01	6350.01	6643.01	6936.01	7229.01	7521.01	7814.01	8107.01	8400.01
4350.01	87	4350.01	4533.01	4835.01	5229.01	5521.01	5813.01	6105.01	6400.01	6693.01	6986.01	7279.01	7571.01	7864.01	8157.01	8450.01
4400.01	88	4400.01	4583.01	4885.01	5279.01	5571.01	5863.01	6155.01	6450.01	6743.01	7036.01	7329.01	7621.01	7914.01	8207.01	8500.01
4450.01	89	4450.01	4633.01	4935.01	5329.01	5621.01	5913.01	6205.01	6500.01	6793.01	7086.01	7379.01	7671.01	7964.01	8257.01	8550.01
4500.01	90	4500.01	4683.01	4985.01	5379.01	5671.01	5963.01	6255.01	6550.01	6843.01	7136.01	7429.01	7721.01	8014.01	8307.01	8600.01
4550.01	91	4550.01	4733.01	5035.01	5429.01	5721.01	6013.01	6305.01	6600.01	6893.01	7186.01	7479.01	7771.01	8064.01	8357.01	8650.01
4600.01	92	4600.01	4783.01	5085.01	5479.01	5771.01	6063.01	6355.01	6650.01	6943.01	7236.01	7529.01	7821.01	8114.01	8407.01	8700.01
4650.01	93	4650.01	4833.01	5135.01	5529.01	5821.01	6113.01	6405.01	6700.01	6993.01	7286.01	7579.01	7871.01	8164.01	8457.01	8750.01
4700.01	94	4700.01	4883.01	5185.01	5579.01	5871.01	6163.01	6455.01	6750.01	7043.01	7336.01	7629.01	7921.01	8214.01	8507.01	8800.01
4750.01	95	4750.01	4933.01	5235.01	5629.01	5921.01	6213.01	6505.01	6800.01	7093.01	7386.01	7679.01	7971.01	8264.01	8557.01	8850.01
4800.01	96	4800.01	4983.01	5285.01	5679.01	5971.01	6263.01	6555.01	6850.01	7143.01	7436.01	7729.01	8021.01	8314.01	8607.01	8900.01
4850.01	97	4850.01	5033.01	5335.01	5729.01	6021.01	6313.01	6605.01	6900.01	7193.01	7486.01	7779.01	8071.01	8364.01	8657.01	8950.01
4900.01	98	4900.01	5083.01	5385.01	5779.01	6071.01	6363.01	6655.01	6950.01	7243.01	7536.01	7829.01	8121.01	8414.01	8707.01	9000.01
4950.01	99	4950.01	5133.01	5435.01	5829.01	6121.01	6413.01	6705.01	7000.01	7293.01	7586.01	7879.01	8171.01	8464.01	8757.01	9050.01
5000.01	100	5000.01	5183.01	5485.01	5879.01	6171.01	6463.01	6755.01	7050.01	7343.01	7636.01	7929.01	8221.01	8514.01	8807.01	9100.01
5050.01	101	5050.01	5233.01	5535.01	5929.01	6221.01	6513.01	6805.01	7100.01	7393.01	7686.01	7979.01	8271.01	8564.01	8857.01	9150.01
5100.01	102	5100.01	5283.01	5585.01	5979.01	6271.01	6563.01	6855.01	7150.01	7443.01	7736.01	8029.01	8321.01	8614.01	8907.01	9200.01
5150.01	103	5150.01	5333.01	5635.01	6029.01	6321.01	6613.01	6905.01	7200.01	7493.01	7786.01	8079.01	8371.01	8664.01	8957.01	9250.01
5200.01	104	5200.01	5383.01	5685.01	6079.01	6371.01	6663.01	6955.01	7250.01	7543.01	7836.01	8129.01	8421.01	8714.01	9007.01	9300.01
5250.01	105	5250.01	5433.01	5735.01	6129.01	6421.01	6713.01	7005.01	7300.01	7593.01	7886.01	8179.01	8471.01	8764.01	9057.01	9350.01
5300.01	106	5300.01	5483.01	5785.01	6179.01	6471.01	6763.01	7055.01	7350.01	7643.01	7936.01	8229.01	8521.01	8814.01	9107.01	9400.01
5350.01	107	5350.01	5533.01	5835.01	6229.01	6521.01	6813.01	7105.01	7400.01	7693.01	7986.01	8279.01	8571.01	8864.01	9157.01	9450.01
5400.01	108	5400.01	5583.01	5885.01	6279.01	6571.01	6863.01	7155.01	7450.01	7743.01	8036.01	8329.01	8621.01	8914.01	9207.01	9500.01
5450.01	109	5450.01	5633.01	5935.01	6329.01	6621.01	6913.01	7205.01	7500.01	7793.01	8086.01	8379.01	8671.01	8964.01	9257.01	9550.01
5500.01	110	5500.01	5683.01	5985.01	6379.01	6671.01	6963.01	7255.01	7550.01	7843.01	8136.01	8429.01	8721.01	9014.01	9307.01	9600.01
5550.01	111	5550.01	5733.01	6035.01	6429.01	6721.01	7013.01	7305.01	7600.01	7893.01	8186.01	8479.01	8771.01	9064.01	9357.01	9650.01
5600.01	112	5600.01	5783.01	6085.01	6479.01	6771.01	7063.01	7355.01	7650.01	7943.01	8236.01	8529.01	8821.01	9114.01	9407.01	9700.01
5650.01	113	5650.01	5833.01	6135.01	6529.01	6821.01	7113.01	7405.01	7700.01	7993.01	8286.01	8579.01	8871.01	9164.01	9457.01	9750.01
5700.01		5700.01	5883.01	6185.01	6579.01	6871.01	7163.01	7455.01	7750.01	8043.01	8336.01	8629.01	8921.01	9214.01	9507.01	9800.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col A HIGHEST TWO QUARTER EARNINGS	Col B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
114	5100.01	5100.01	5100.01	5144.01	5201.01	5250.01	5298.01	5343.01	5389.01	5435.01	5481.01	5527.01	5573.01	5619.01	5665.01	5711.01
115	5150.01	5150.01	5150.01	5194.01	5251.01	5299.01	5346.01	5391.01	5437.01	5483.01	5529.01	5575.01	5621.01	5667.01	5713.01	5759.01
116	5200.01	5200.01	5200.01	5244.01	5301.01	5349.01	5396.01	5441.01	5487.01	5533.01	5579.01	5625.01	5671.01	5717.01	5763.01	5809.01
117	5250.01	5250.01	5250.01	5294.01	5351.01	5399.01	5446.01	5491.01	5537.01	5583.01	5629.01	5675.01	5721.01	5767.01	5813.01	5859.01
118	5300.01	5300.01	5300.01	5344.01	5401.01	5449.01	5496.01	5541.01	5587.01	5633.01	5679.01	5725.01	5771.01	5817.01	5863.01	5909.01
119	5350.01	5350.01	5350.01	5394.01	5451.01	5499.01	5546.01	5591.01	5637.01	5683.01	5729.01	5775.01	5821.01	5867.01	5913.01	5959.01
120	5400.01	5400.01	5400.01	5444.01	5501.01	5549.01	5596.01	5641.01	5687.01	5733.01	5779.01	5825.01	5871.01	5917.01	5963.01	6009.01
121	5450.01	5450.01	5450.01	5494.01	5551.01	5599.01	5646.01	5691.01	5737.01	5783.01	5829.01	5875.01	5921.01	5967.01	6013.01	6059.01
122	5500.01	5500.01	5500.01	5544.01	5601.01	5649.01	5696.01	5741.01	5787.01	5833.01	5879.01	5925.01	5971.01	6017.01	6063.01	6109.01
123	5550.01	5550.01	5550.01	5594.01	5651.01	5699.01	5746.01	5791.01	5837.01	5883.01	5929.01	5975.01	6021.01	6067.01	6113.01	6159.01
124	5600.01	5600.01	5600.01	5644.01	5701.01	5749.01	5796.01	5841.01	5887.01	5933.01	5979.01	6025.01	6071.01	6117.01	6163.01	6209.01
125	5650.01	5650.01	5650.01	5694.01	5751.01	5799.01	5846.01	5891.01	5937.01	5983.01	6029.01	6075.01	6121.01	6167.01	6213.01	6259.01
126	5700.01	5700.01	5700.01	5744.01	5801.01	5849.01	5896.01	5941.01	5987.01	6033.01	6079.01	6125.01	6171.01	6217.01	6263.01	6309.01
127	5750.01	5750.01	5750.01	5794.01	5851.01	5899.01	5946.01	5991.01	6037.01	6083.01	6129.01	6175.01	6221.01	6267.01	6313.01	6359.01
128	5800.01	5800.01	5800.01	5844.01	5901.01	5949.01	5996.01	6041.01	6087.01	6133.01	6179.01	6225.01	6271.01	6317.01	6363.01	6409.01
129	5850.01	5850.01	5850.01	5894.01	5951.01	5999.01	6046.01	6091.01	6137.01	6183.01	6229.01	6275.01	6321.01	6367.01	6413.01	6459.01
130	5900.01	5900.01	5900.01	5944.01	6001.01	6049.01	6096.01	6141.01	6187.01	6233.01	6279.01	6325.01	6371.01	6417.01	6463.01	6509.01
131	5950.01	5950.01	5950.01	5994.01	6051.01	6099.01	6146.01	6191.01	6237.01	6283.01	6329.01	6375.01	6421.01	6467.01	6513.01	6559.01
132	6000.01	6000.01	6000.01	6044.01	6101.01	6149.01	6196.01	6241.01	6287.01	6333.01	6379.01	6425.01	6471.01	6517.01	6563.01	6609.01
133	6050.01	6050.01	6050.01	6094.01	6151.01	6199.01	6246.01	6291.01	6337.01	6383.01	6429.01	6475.01	6521.01	6567.01	6613.01	6659.01
134	6100.01	6100.01	6100.01	6144.01	6201.01	6249.01	6296.01	6341.01	6387.01	6433.01	6479.01	6525.01	6571.01	6617.01	6663.01	6709.01
135	6150.01	6150.01	6150.01	6194.01	6251.01	6299.01	6346.01	6391.01	6437.01	6483.01	6529.01	6575.01	6621.01	6667.01	6713.01	6759.01
136	6200.01	6200.01	6200.01	6244.01	6301.01	6349.01	6396.01	6441.01	6487.01	6533.01	6579.01	6625.01	6671.01	6717.01	6763.01	6809.01
137	6250.01	6250.01	6250.01	6294.01	6351.01	6399.01	6446.01	6491.01	6537.01	6583.01	6629.01	6675.01	6721.01	6767.01	6813.01	6859.01
138	6300.01	6300.01	6300.01	6344.01	6401.01	6449.01	6496.01	6541.01	6587.01	6633.01	6679.01	6725.01	6771.01	6817.01	6863.01	6909.01
139	6350.01	6350.01	6350.01	6394.01	6451.01	6499.01	6546.01	6591.01	6637.01	6683.01	6729.01	6775.01	6821.01	6867.01	6913.01	6959.01
140	6400.01	6400.01	6400.01	6444.01	6501.01	6549.01	6596.01	6641.01	6687.01	6733.01	6779.01	6825.01	6871.01	6917.01	6963.01	7009.01
141	6450.01	6450.01	6450.01	6494.01	6551.01	6599.01	6646.01	6691.01	6737.01	6783.01	6829.01	6875.01	6921.01	6967.01	7013.01	7059.01
142	6500.01	6500.01	6500.01	6544.01	6601.01	6649.01	6696.01	6741.01	6787.01	6833.01	6879.01	6925.01	6971.01	7017.01	7063.01	7109.01
143	6550.01	6550.01	6550.01	6594.01	6651.01	6699.01	6746.01	6791.01	6837.01	6883.01	6929.01	6975.01	7021.01	7067.01	7113.01	7159.01
144	6600.01	6600.01	6600.01	6644.01	6701.01	6749.01	6796.01	6841.01	6887.01	6933.01	6979.01	7025.01	7071.01	7117.01	7163.01	7209.01
145	6650.01	6650.01	6650.01	6694.01	6751.01	6799.01	6846.01	6891.01	6937.01	6983.01	7029.01	7075.01	7121.01	7167.01	7213.01	7259.01
146	6700.01	6700.01	6700.01	6744.01	6801.01	6849.01	6896.01	6941.01	6987.01	7033.01	7079.01	7125.01	7171.01	7217.01	7263.01	7309.01
147	6750.01	6750.01	6750.01	6794.01	6851.01	6899.01	6946.01	6991.01	7037.01	7083.01	7129.01	7175.01	7221.01	7267.01	7313.01	7359.01
148	6800.01	6800.01	6800.01	6844.01	6901.01	6949.01	6996.01	7041.01	7087.01	7133.01	7179.01	7225.01	7271.01	7317.01	7363.01	7409.01
149	6850.01	6850.01	6850.01	6894.01	6951.01	6999.01	7046.01	7091.01	7137.01	7183.01	7229.01	7275.01	7321.01	7367.01	7413.01	7459.01
150	6900.01	6900.01	6900.01	6944.01	7001.01	7049.01	7096.01	7141.01	7187.01	7233.01	7279.01	7325.01	7371.01	7417.01	7463.01	7509.01
151	6950.01	6950.01	6950.01	6994.01	7051.01	7099.01	7146.01	7191.01	7237.01	7283.01	7329.01	7375.01	7421.01	7467.01	7513.01	7559.01
152	7000.01	7000.01	7000.01	7044.01	7101.01	7149.01	7196.01	7241.01	7287.01	7333.01	7379.01	7425.01	7471.01	7517.01	7563.01	7609.01
153	7050.01	7050.01	7050.01	7094.01	7151.01	7199.01	7246.01	7291.01	7337.01	7383.01	7429.01	7475.01	7521.01	7567.01	7613.01	7659.01
154	7100.01	7100.01	7100.01	7144.01	7201.01	7249.01	7296.01	7341.01	7387.01	7433.01	7479.01	7525.01	7571.01	7617.01	7663.01	7709.01
155	7150.01	7150.01	7150.01	7194.01	7251.01	7299.01	7346.01	7391.01	7437.01	7483.01	7529.01	7575.01	7621.01	7667.01	7713.01	7759.01
156	7200.01	7200.01	7200.01	7244.01	7301.01	7349.01	7396.01	7441.01	7487.01	7533.01	7579.01	7625.01	7671.01	7717.01	7763.01	7809.01
157	7250.01	7250.01	7250.01	7294.01	7351.01	7399.01	7446.01	7491.01	7537.01	7583.01	7629.01	7675.01	7721.01	7767.01	7813.01	7859.01
158	7300.01	7300.01	7300.01	7344.01	7401.01	7449.01	7496.01	7541.01	7587.01	7633.01	7679.01	7725.01	7771.01	7817.01	7863.01	7909.01
159	7350.01	7350.01	7350.01	7394.01	7451.01	7499.01	7546.01	7591.01	7637.01	7683.01	7729.01	7775.01	7821.01	7867.01	7913.01	7959.01
160	7400.01	7400.01	7400.01	7444.01	7501.01	7549.01	7596.01	7641.01	7687.01	7733.01	7779.01	7825.01	7871.01	7917.01	7963.01	8009.01
161	7450.01	7450.01	7450.01	7494.01	7551.01	7599.01	7646.01	7691.01	7737.01	7783.01	7829.01	7875.01	7921.01	7967.01	8013.01	8059.01
162	7500.01	7500.01	7500.01	7544.01	7601.01	7649.01	7696.01	7741.01	7787.01	7833.01	7879.01	7925.01	7971.01	8017.01	8063.01	8109.01
163	7550.01	7550.01	7550.01	7594.01	7651.01	7699.01	7746.01	7791.01	7837.01	7883.01	7929.01	7975.01	8021.01	8067.01	8113.01	8159.01
164	7600.01	7600.01	7600.01	7644.01	7701.01	7749.01	7796.01	7841.01	7887.01	7933.01	7979.01	8025.01	8071.01	8117.01	8163.01	8209.01
165	7650.01	7650.01	7650.01	7694.01	7751.01	7799.01	7846.01	7891.01	7937.01	7983.01	8029.01	8075.01	8121.01	8167.01	8213.01	8259.01
166	7700.01	7700.01	7700.01	7744.01	7801.01	7849.01	7896.01	7941.01	7987.01	8033.01	8079.01	8125.01	8171.01	8217.01	8263.01	8309.01
167	7750.01	7750.01	7750.01	7794.01	7851.01	7899.01	7946.01	7991.01	8037.01	8083.01	8129.01	8175.01	8221.01	8267.01	8313.01	8359.01
168	7800.01	7800.01	7800.01	7844.01	7901.01	7949.01	7996.01	8041.01	8087.01	8133.01	8179.01	8225.01	8271.01	8317.01	8363.01	8409.01
169	7850.01	7850.01	7850.01	7894.01	7951.01	7999.01	8046.01	8091.01	8137.01	8183.01	8229.01	8275.01	8321.01	8367.01	8413.01	8459.01
170	7900.01	7900.01	7900.01	7944.01	8001.01	8049.01	8096.01	8141.01	8187.01	8233.01	8279.01	8325.01	8371.01	8417.01	8463.01	8509.01
171	7950.01	7950.01	7950.01	7994.01	8051.01	8099.01	8146.01	8191.01	8237.01	8283.01	8329.01	8375.01	8421.01	8467.01	8513.01	8559.01
172	8000.01	8000.01	8000.01	8044.01	8101.01	8149.01	8196.01	8241.01	8287.01	8333.01	8379.01					

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A	Col. B	WEEKLY BENEFIT AMOUNT	HIGHEST TWO QUARTER EARNINGS
			12 WEEKS
			13 WEEKS
			14 WEEKS
			15 WEEKS
			16 WEEKS
			17 WEEKS
			18 WEEKS
			19 WEEKS
			20 WEEKS
			21 WEEKS
			22 WEEKS
			23 WEEKS
			24 WEEKS
			25 WEEKS
			26 WEEKS

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[illegible]

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

178	8000.00	8636.00	9171.00	9807.00	10443.00	11079.00	11715.00	12351.00	12987.00	13623.00	14259.00	14895.00	15531.00	16167.00	16803.00	17439.00	18075.00	18711.00	19347.00	19983.00	20619.00	21255.00	21891.00	22527.00	23163.00	23799.00	24435.00	25071.00	25707.00	26343.00	26979.00	27615.00	28251.00	28887.00	29523.00	30159.00	30795.00	31431.00	32067.00	32703.00	33339.00	33975.00	34611.00	35247.00	35883.00	36519.00	37155.00	37791.00	38427.00	39063.00	39699.00	40335.00	40971.00	41607.00	42243.00	42879.00	43515.00	44151.00	44787.00	45423.00	46059.00	46695.00	47331.00	47967.00	48603.00	49239.00	49875.00	50511.00	51147.00	51783.00	52419.00	53055.00	53691.00	54327.00	54963.00	55599.00	56235.00	56871.00	57507.00	58143.00	58779.00	59415.00	60051.00	60687.00	61323.00	61959.00	62595.00	63231.00	63867.00	64503.00	65139.00	65775.00	66411.00	67047.00	67683.00	68319.00	68955.00	69591.00	70227.00	70863.00	71499.00	72135.00	72771.00	73407.00	74043.00	74679.00	75315.00	75951.00	76587.00	77223.00	77859.00	78495.00	79131.00	79767.00	80403.00	81039.00	81675.00	82311.00	82947.00	83583.00	84219.00	84855.00	85491.00	86127.00	86763.00	87399.00	88035.00	88671.00	89307.00	89943.00	90579.00	91215.00	91851.00	92487.00	93123.00	93759.00	94395.00	95031.00	95667.00	96303.00	96939.00	97575.00	98211.00	98847.00	99483.00	100119.00	100755.00	101391.00	102027.00	102663.00	103299.00	103935.00	104571.00	105207.00	105843.00	106479.00	107115.00	107751.00	108387.00	109023.00	109659.00	110295.00	110931.00	111567.00	112203.00	112839.00	113475.00	114111.00	114747.00	115383.00	116019.00	116655.00	117291.00	117927.00	118563.00	119199.00	119835.00	120471.00	121107.00	121743.00	122379.00	123015.00	123651.00	124287.00	124923.00	125559.00	126195.00	126831.00	127467.00	128103.00	128739.00	129375.00	130011.00	130647.00	131283.00	131919.00	132555.00	133191.00	133827.00	134463.00	135099.00	135735.00	136371.00	137007.00	137643.00	138279.00	138915.00	139551.00	140187.00	140823.00	141459.00	142095.00	142731.00	143367.00	144003.00	144639.00	145275.00	145911.00	146547.00	147183.00	147819.00	148455.00	149091.00	149727.00	150363.00	150999.00	151635.00	152271.00	152907.00	153543.00	154179.00	154815.00	155451.00	156087.00	156723.00	157359.00	157995.00	158631.00	159267.00	159903.00	160539.00	161175.00	161811.00	162447.00	163083.00	163719.00	164355.00	164991.00	165627.00	166263.00	166899.00	167535.00	168171.00	168807.00	169443.00	170079.00	170715.00	171351.00	171987.00	172623.00	173259.00	173895.00	174531.00	175167.00	175803.00	176439.00	177075.00	177711.00	178347.00	178983.00	179619.00	180255.00	180891.00	181527.00	182163.00	182799.00	183435.00	184071.00	184707.00	185343.00	185979.00	186615.00	187251.00	187887.00	188523.00	189159.00	189795.00	190431.00	191067.00	191703.00	192339.00	192975.00	193611.00	194247.00	194883.00	195519.00	196155.00	196791.00	197427.00	198063.00	198699.00	199335.00	199971.00	200607.00	201243.00	201879.00	202515.00	203151.00	203787.00	204423.00	205059.00	205695.00	206331.00	206967.00	207603.00	208239.00	208875.00	209511.00	210147.00	210783.00	211419.00	212055.00	212691.00	213327.00	213963.00	214599.00	215235.00	215871.00	216507.00	217143.00	217779.00	218415.00	219051.00	219687.00	220323.00	220959.00	221595.00	222231.00	222867.00	223503.00	224139.00	224775.00	225411.00	226047.00	226683.00	227319.00	227955.00	228591.00	229227.00	229863.00	230499.00	231135.00	231771.00	232407.00	233043.00	233679.00	234315.00	234951.00	235587.00	236223.00	236859.00	237495.00	238131.00	238767.00	239403.00	239999.00	240635.00	241271.00	241907.00	242543.00	243179.00	243815.00	244451.00	245087.00	245723.00	246359.00	246995.00	247631.00	248267.00	248903.00	249539.00	250175.00	250811.00	251447.00	252083.00	252719.00	253355.00	253991.00	254627.00	255263.00	255899.00	256535.00	257171.00	257807.00	258443.00	259079.00	259715.00	260351.00	260987.00	261623.00	262259.00	262895.00	263531.00	264167.00	264803.00	265439.00	266075.00	266711.00	267347.00	267983.00	268619.00	269255.00	269891.00	270527.00	271163.00	271799.00	272435.00	273071.00	273707.00	274343.00	274979.00	275615.00	276251.00	276887.00	277523.00	278159.00	278795.00	279431.00	280067.00	280703.00	281339.00	281975.00	282611.00	283247.00	283883.00	284519.00	285155.00	285791.00	286427.00	287063.00	287699.00	288335.00	288971.00	289607.00	290243.00	290879.00	291515.00	292151.00	292787.00	293423.00	294059.00	294695.00	295331.00	295967.00	296603.00	297239.00	297875.00	298511.00	299147.00	299783.00	300419.00	301055.00	301691.00	302327.00	302963.00	303599.00	304235.00	304871.00	305507.00	306143.00	306779.00	307415.00	308051.00	308687.00	309323.00	309959.00	310595.00	311231.00	311867.00	312503.00	313139.00	313775.00	314411.00	315047.00	315683.00	316319.00	316955.00	317591.00	318227.00	318863.00	319499.00	320135.00	320771.00	321407.00	322043.00	322679.00	323315.00	323951.00	324587.00	325223.00	325859.00	326495.00	327131.00	327767.00	328403.00	329039.00	329675.00	330311.00	330947.00	331583.00	332219.00	332855.00	333491.00	334127.00	334763.00	335399.00	336035.00	336671.00	337307.00	337943.00	338579.00	339215.00	339851.00	340487.00	341123.00	341759.00	342395.00	343031.00	343667.00	344303.00	344939.00	345575.00	346211.00	346847.00	347483.00	348119.00	348755.00	349391.00	350027.00	350663.00	351299.00	351935.00	352571.00	353207.00	353843.00	354479.00	355115.00	355751.00	356387.00	357023.00	357659.00	358295.00	358931.00	359567.00	360203.00	360839.00	361475.00	362111.00	362747.00	363383.00	364019.00	364655.00	365291.00	365927.00	366563.00	367199.00	367835.00	368471.00	369107.00	369743.00	370379.00	371015.00	371651.00	372287.00	372923.00	373559.00	374195.00	374831.00	375467.00	376103.00	376739.00	377375.00	378011.00	378647.00	379283.00	379919.00	380555.00	381191.00	381827.00	382463.00	383099.00	383735.00	384371.00	385007.00	385643.00	386279.00	386915.00	387551.00	388187.00	388823.00	389459.00	390095.00	390731.00	391367.00	392003.00	392639.00	393275.00	393911.00	394547.00	395183.00	395819.00	396455.00	397091.00	397727.00	398363.00	398999.00	399635.00	400271.00	400907.00	401543.00	402179.00	402815.00	403451.00	404087.00	404723.00	405359.00	405995.00	406631.00	407267.00	407903.00	408539.00	409175.00	409811.00	410447.00	411083.00	411719.00	412355.00	412991.00	413627.00	414263.00	414899.00	415535.00	416171.00	416807.00	417443.00	418079.00	418715.00	419351.00	419987.00	420623.00	421259.00	421895.00	422531.00	423167.00	423803.00	424439.00	425075.00	425711.00	426347.00	426983.00	427619.00	428255.00	428891.00	429527.00	430163.00	430799.00	431435.00	432071.00	432707.00	433343.00	433979.00	434615.00	435251.00	435887.00	436523.00	437159.00	437795.00	438431.00	439067.00	439703.00	440339.00	440975.00	441611.00	442247.00	442883.00	443519.00	444155.00	444791.00	445427.00	446063.00	446699.00	447335.00	447971.00	448607.00	449243.00	449879.00	450515.00	451151.00	451787.00	452423.00	453059.00	453695.00	454331.00	454967.00	455603.00	456239.00	456875.00	457511.00	458147.00	458783.00	459419.00	460055.00	460691.00	461327.00	461963.00	462599.00	463235.00	463871.00	464507.00	465143.00	465779.00	466415.00	467051.00	467687.00	468323.00	468959.00	469595.00	470231.00	470867.00	471503.00	472139.00	472775.00	473411.00	474047.00	474683.00	475319.00	475955.00	476591.00	477227.00	477863.00	478499.00	479135.00	479771.00	480407.00	481043.00	481679.00	482315.00	482951.00	483587.00	484223.00	484859.00	485495.00	486131.00	486767.00	487403.00	488039.00	488675.00	489311.00	489947.00	490583.00	491219.00	491855.00	492491.00	493127.00	493763.00	494399.00	495035.00	495671.00	496307.00	496943.00	497579.00	498215.00	498851.00	499487.00	500123.00	500759.00	501395.00	502031.00	502667.00	503303.00	503939.00	504575.00	505211.00	505847.00	506483.00	507119.00	507755.00	508391.00	509027.00	509663.00	510299.00	510935.00	511571.00	512207.00	512843.00	513479.00	514115.00	514751.00	515387.00	516023.00	516659.00	517295.00	517931.00	518567.00	519203.00	519839.00	520475.00	521111.00	521747.00	522383.00	523019.00	523655.00	524291.00	524927.00	525563.00	526199.00	526835.00	527471.00	528107.00	528743.00	529379.00	530015.00	530651.00	531287.00	531923.00	532559.00	533195.00	533831.00	534467.00	535103.00	535739.00	536375.00	537011.00	537647.00	538283.00	538919.00	539555.00	540191.00	540827.00	541463.00	542099.00	542735.00	543371.00	544007.00	544643.00	545279.00	545915.00	546551.00	547187.00	547823.00	548459.00	549095.00	549731.00	550367.00	551003.00	551639.00	552275.00	552911.00	553547.00	554183.00	554819.00	555455.00	556091.00	556727.00	557363.00	558000.00	558636.00	559272.00	559908.00	560544.00	561180.00	561816.00	562452.00	563088.00	563724.00	564360.00	564996.00	565632.00	566268.00	566904.00	567540.00	568176.00	568812.00	569448.00	570084.00	570720.00	571356.00	571992.00	572628.00	573264.00	573900.00	574536.00	575172.00	575808.00	576
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HIGHEST A	Cd	WEEKLY B	QUARTERLY C	EARNINGS
210	16000.01	17500.01	17500.01	16000.01
211	16000.01	17500.01	17500.01	16000.01
212	16000.01	17500.01	17500.01	16000.01
213	16000.01	17500.01	17500.01	16000.01
214	16000.01	17500.01	17500.01	16000.01
215	16000.01	17500.01	17500.01	16000.01
216	16000.01	17500.01	17500.01	16000.01
217	16000.01	17500.01	17500.01	16000.01
218	16000.01	17500.01	17500.01	16000.01
219	16000.01	17500.01	17500.01	16000.01
220	16000.01	17500.01	17500.01	16000.01
221	16000.01	17500.01	17500.01	16000.01
222	16000.01	17500.01	17500.01	16000.01
223	16000.01	17500.01	17500.01	16000.01
224	16000.01	17500.01	17500.01	16000.01
225	16000.01	17500.01	17500.01	16000.01
226	16000.01	17500.01	17500.01	16000.01
227	16000.01	17500.01	17500.01	16000.01
228	16000.01	17500.01	17500.01	16000.01
229	16000.01	17500.01	17500.01	16000.01
230	16000.01	17500.01	17500.01	16000.01
231	16000.01	17500.01	17500.01	16000.01
232	16000.01	17500.01	17500.01	16000.01
233	16000.01	17500.01	17500.01	16000.01
234	16000.01	17500.01	17500.01	16000.01
235	16000.01	17500.01	17500.01	16000.01
236	16000.01	17500.01	17500.01	16000.01
237	16000.01	17500.01	17500.01	16000.01
238	16000.01	17500.01	17500.01	16000.01
239	16000.01	17500.01	17500.01	16000.01
240	16000.01	17500.01	17500.01	16000.01
241	16000.01	17500.01	17500.01	16000.01

BENEFIT TABLE DIVISION C DURATION OF BENEFITS

Col. A HIGHEST TWO EARNINGS	Col. B WEEKLY BENEFIT AMOUNT	12 WEEKS	13 WEEKS	14 WEEKS	15 WEEKS	16 WEEKS	17 WEEKS	18 WEEKS	19 WEEKS	20 WEEKS	21 WEEKS	22 WEEKS	23 WEEKS	24 WEEKS	25 WEEKS	26 WEEKS
12100.01	242	12100.01	12064.01	12029.01	11993.01	11957.01	11921.01	11885.01	11849.01	11813.01	11777.01	11741.01	11705.01	11669.01	11633.01	11597.01
12160.01		12064.01	12029.01	11993.01	11957.01	11921.01	11885.01	11849.01	11813.01	11777.01	11741.01	11705.01	11669.01	11633.01	11597.01	11561.01
12220.01	243	12160.01	12125.01	12089.01	12053.01	12017.01	11981.01	11945.01	11909.01	11873.01	11837.01	11801.01	11765.01	11729.01	11693.01	11657.01
12280.01		12125.01	12089.01	12053.01	12017.01	11981.01	11945.01	11909.01	11873.01	11837.01	11801.01	11765.01	11729.01	11693.01	11657.01	11621.01
12340.01	244	12280.01	12245.01	12209.01	12173.01	12137.01	12101.01	12065.01	12029.01	11993.01	11957.01	11921.01	11885.01	11849.01	11813.01	11777.01
12400.01		12245.01	12209.01	12173.01	12137.01	12101.01	12065.01	12029.01	11993.01	11957.01	11921.01	11885.01	11849.01	11813.01	11777.01	11741.01
12460.01	245	12400.01	12365.01	12329.01	12293.01	12257.01	12221.01	12185.01	12149.01	12113.01	12077.01	12041.01	12005.01	11969.01	11933.01	11897.01
12520.01		12365.01	12329.01	12293.01	12257.01	12221.01	12185.01	12149.01	12113.01	12077.01	12041.01	12005.01	11969.01	11933.01	11897.01	11861.01
12580.01	246	12520.01	12485.01	12449.01	12413.01	12377.01	12341.01	12305.01	12269.01	12233.01	12197.01	12161.01	12125.01	12089.01	12053.01	12017.01
12640.01		12485.01	12449.01	12413.01	12377.01	12341.01	12305.01	12269.01	12233.01	12197.01	12161.01	12125.01	12089.01	12053.01	12017.01	11981.01
12700.01	247	12640.01	12605.01	12569.01	12533.01	12497.01	12461.01	12425.01	12389.01	12353.01	12317.01	12281.01	12245.01	12209.01	12173.01	12137.01
12760.01		12605.01	12569.01	12533.01	12497.01	12461.01	12425.01	12389.01	12353.01	12317.01	12281.01	12245.01	12209.01	12173.01	12137.01	12101.01
12820.01	248	12760.01	12725.01	12689.01	12653.01	12617.01	12581.01	12545.01	12509.01	12473.01	12437.01	12401.01	12365.01	12329.01	12293.01	12257.01
12880.01		12725.01	12689.01	12653.01	12617.01	12581.01	12545.01	12509.01	12473.01	12437.01	12401.01	12365.01	12329.01	12293.01	12257.01	12221.01
12940.01	249	12820.01	12785.01	12749.01	12713.01	12677.01	12641.01	12605.01	12569.01	12533.01	12497.01	12461.01	12425.01	12389.01	12353.01	12317.01
13000.01		12785.01	12749.01	12713.01	12677.01	12641.01	12605.01	12569.01	12533.01	12497.01	12461.01	12425.01	12389.01	12353.01	12317.01	12281.01
13060.01	250	12940.01	12905.01	12869.01	12833.01	12797.01	12761.01	12725.01	12689.01	12653.01	12617.01	12581.01	12545.01	12509.01	12473.01	12437.01
13120.01		12905.01	12869.01	12833.01	12797.01	12761.01	12725.01	12689.01	12653.01	12617.01	12581.01	12545.01	12509.01	12473.01	12437.01	12401.01
13180.01	251	13060.01	13025.01	12989.01	12953.01	12917.01	12881.01	12845.01	12809.01	12773.01	12737.01	12701.01	12665.01	12629.01	12593.01	12557.01
13240.01		13025.01	12989.01	12953.01	12917.01	12881.01	12845.01	12809.01	12773.01	12737.01	12701.01	12665.01	12629.01	12593.01	12557.01	12521.01
13300.01	252	13180.01	13145.01	13109.01	13073.01	13037.01	13001.01	12965.01	12929.01	12893.01	12857.01	12821.01	12785.01	12749.01	12713.01	12677.01
13360.01		13145.01	13109.01	13073.01	13037.01	13001.01	12965.01	12929.01	12893.01	12857.01	12821.01	12785.01	12749.01	12713.01	12677.01	12641.01
13420.01	253	13300.01	13265.01	13229.01	13193.01	13157.01	13121.01	13085.01	13049.01	13013.01	12977.01	12941.01	12905.01	12869.01	12833.01	12797.01
13480.01		13265.01	13229.01	13193.01	13157.01	13121.01	13085.01	13049.01	13013.01	12977.01	12941.01	12905.01	12869.01	12833.01	12797.01	12761.01
13540.01	254	13420.01	13385.01	13349.01	13313.01	13277.01	13241.01	13205.01	13169.01	13133.01	13097.01	13061.01	13025.01	12989.01	12953.01	12917.01
13600.01		13385.01	13349.01	13313.01	13277.01	13241.01	13205.01	13169.01	13133.01	13097.01	13061.01	13025.01	12989.01	12953.01	12917.01	12881.01
13660.01	255	13540.01	13505.01	13469.01	13433.01	13397.01	13361.01	13325.01	13289.01	13253.01	13217.01	13181.01	13145.01	13109.01	13073.01	13037.01
13720.01		13505.01	13469.01	13433.01	13397.01	13361.01	13325.01	13289.01	13253.01	13217.01	13181.01	13145.01	13109.01	13073.01	13037.01	13001.01
13780.01	256	13660.01	13625.01	13589.01	13553.01	13517.01	13481.01	13445.01	13409.01	13373.01	13337.01	13301.01	13265.01	13229.01	13193.01	13157.01
13840.01		13625.01	13589.01	13553.01	13517.01	13481.01	13445.01	13409.01	13373.01	13337.01	13301.01	13265.01	13229.01	13193.01	13157.01	13121.01
13900.01	257	13780.01	13745.01	13709.01	13673.01	13637.01	13601.01	13565.01	13529.01	13493.01	13457.01	13421.01	13385.01	13349.01	13313.01	13277.01
13960.01		13745.01	13709.01	13673.01	13637.01	13601.01	13565.01	13529.01	13493.01	13457.01	13421.01	13385.01	13349.01	13313.01	13277.01	13241.01
14020.01	258	13900.01	13865.01	13829.01	13793.01	13757.01	13721.01	13685.01	13649.01	13613.01	13577.01	13541.01	13505.01	13469.01	13433.01	13397.01
14080.01		13865.01	13829.01	13793.01	13757.01	13721.01	13685.01	13649.01	13613.01	13577.01	13541.01	13505.01	13469.01	13433.01	13397.01	13361.01
14140.01	259	14020.01	13985.01	13949.01	13913.01	13877.01	13841.01	13805.01	13769.01	13733.01	13697.01	13661.01	13625.01	13589.01	13553.01	13517.01
14200.01		13985.01	13949.01	13913.01	13877.01	13841.01	13805.01	13769.01	13733.01	13697.01	13661.01	13625.01	13589.01	13553.01	13517.01	13481.01
14260.01	260	14140.01	14105.01	14069.01	14033.01	13997.01	13961.01	13925.01	13889.01	13853.01	13817.01	13781.01	13745.01	13709.01	13673.01	13637.01
14320.01		14105.01	14069.01	14033.01	13997.01	13961.01	13925.01	13889.01	13853.01	13817.01	13781.01	13745.01	13709.01	13673.01	13637.01	13601.01
14380.01	261	14260.01	14225.01	14189.01	14153.01	14117.01	14081.01	14045.01	14009.01	13973.01	13937.01	13901.01	13865.01	13829.01	13793.01	13757.01
14440.01		14225.01	14189.01	14153.01	14117.01	14081.01	14045.01	14009.01	13973.01	13937.01	13901.01	13865.01	13829.01	13793.01	13757.01	13721.01
14500.01	262	14380.01	14345.01	14309.01	14273.01	14237.01	14201.01	14165.01	14129.01	14093.01	14057.01	14021.01	13985.01	13949.01	13913.01	13877.01
14560.01		14345.01	14309.01	14273.01	14237.01	14201.01	14165.01	14129.01	14093.01	14057.01	14021.01	13985.01	13949.01	13913.01	13877.01	13841.01
14620.01	263	14500.01	14465.01	14429.01	14393.01	14357.01	14321.01	14285.01	14249.01	14213.01	14177.01	14141.01	14105.01	14069.01	14033.01	13997.01
14680.01		14465.01	14429.01	14393.01	14357.01	14321.01	14285.01	14249.01	14213.01	14177.01	14141.01	14105.01	14069.01	14033.01	13997.01	13961.01
14740.01	264	14620.01	14585.01	14549.01	14513.01	14477.01	14441.01	14405.01	14369.01	14333.01	14297.01	14261.01	14225.01	14189.01	14153.01	14117.01
14800.01		14585.01	14549.01	14513.01	14477.01	14441.01	14405.01	14369.01	14333.01	14297.01	14261.01	14225.01	14189.01	14153.01	14117.01	14081.01
14860.01	265	14740.01	14705.01	14669.01	14633.01	14597.01	14561.01	14525.01	14489.01	14453.01	14417.01	14381.01	14345.01	14309.01	14273.01	14237.01
14920.01		14705.01	14669.01	14633.01	14597.01	14561.01	14525.01	14489.01	14453.01	14417.01	14381.01	14345.01	14309.01	14273.01	14237.01	14201.01
14980.01	266	14860.01	14825.01	14789.01	14753.01	14717.01	14681.01	14645.01	14609.01	14573.01	14537.01	14501.01	14465.01	14429.01	14393.01	14357.01
15040.01		14825.01	14789.01	14753.01	14717.01	14681.01	14645.01	14609.01	14573.01	14537.01	14501.01	14465.01	14429.01	14393.01	14357.01	14321.01
15100.01	267	14980.01	14945.01	14909.01	14873.01	14837.01	14801.01	14765.01	14729.01	14693.01	14657.01	14621.01	14585.01	14549.01	14513.01	14477.01
15160.01		14945.01	14909.01	14873.01	14837.01	14801.01	14765.01	14729.01	14693.01	14657.01	14621.01	14585.01	14549.01	14513.01	14477.01	14441.01
15220.01	268	15100.01	15065.01	15029.01	14993.01	14957.01	14921.01	14885.01	14849.01	14813.01	14777.01	14741.01	14705.01	14669.01	14633.01	14597.01
15280.01		15065.01	15029.01	14993.01	14957.01	14921.01	14885.01	14849.01	14813.01	14777.01	14741.01	14705.01	14669.01	14633.01	14597.01	14561.01
15340.01	269	15220.01	15185.01	15149.01	15113.01	15077.01	15041.01	15005.01	14969.01	14933.01	14897.01	14861.01	14825.01	14789.01	14753.01	14717.01
15400.01		15185.01	15149.0													

143 § 60.2-602.1. Weekly benefit calculations.

144 A. Beginning July 6, 2003, for claims filed on or after July 6, 2003, an eligible individual's weekly
 145 benefit amount shall equal the amount of total wages paid to the individual for the 2 quarters of his
 146 base period in which such total wages were highest, divided by 50, and if the quotient is not a whole
 147 dollar, rounded to the next lower whole dollar; however, the maximum weekly benefit amount an
 148 individual may receive shall be 50 percent of the average weekly wage, as determined by
 149 § 60.2-203.2. The maximum weekly benefit amount calculated for a given year applies to an eligible
 150 individual whose benefit year begins on or after the first Sunday in July of that year and before the
 151 first Sunday in July of the following year.

152 B. For claims filed prior to July 6, 2003, an eligible individual's weekly benefit amount shall be
 153 computed under the provisions of this section in force on the date such claim was filed.

154 § 60.2-607. Maximum total benefit amounts.

155 ~~The~~ Beginning July 6, 2003, the maximum total amount of benefits payable to any individual
 156 during any benefit year ~~shall be determined from the "Benefit Table" shown in § 60.2-602 but~~ shall
 157 not exceed the lesser of (i) the maximum total benefit for the individual or (ii) the total benefit
 158 amount for the individual. The total benefit amount for an individual shall be determined by (i)
 159 dividing the individual's base period wages by the amount of total wages paid to the individual for
 160 the 2 quarters of his base period in which such total wages were highest, and (ii) using the quotient
 161 to determine the applicable durational factor as follows:

162	If the quotient equals or exceeds but is not the durational factor is:	
163	1.0000	1.0714 12
164	1.0714	1.1428 13
165	1.1428	1.2142 14
166	1.2142	1.2856 15
167	1.2856	1.3570 16
168	1.3570	1.4285 17
169	1.4285	1.5000 18
170	1.5000	1.5714 19
171	1.5714	1.6428 20
172	1.6428	1.7142 21
173	1.7142	1.7856 22
174	1.7856	1.8570 23
175	1.8570	1.9285 24
176	1.9285	2.0000 25
177	2.0000	26

178 The total benefit amount for an eligible employee shall be the product obtained by multiplying the
 179 applicable durational factor by the individual's weekly benefit amount. The maximum total benefit for
 180 an individual is twenty-six times such individual's weekly benefit amount, except when benefits are
 181 paid pursuant to the provisions of § 60.2-610 or § 60.2-611. Such determination shall be based only
 182 upon wages paid for insured work during such individual's base period. The Commission shall
 183 maintain a separate account for each individual who is paid wages for insured work. After the
 184 expiration of each calendar quarter the Commission shall credit each individual's account with the
 185 wages paid to him for insured work in such calendar quarter.

186 § 60.2-612. Benefit eligibility conditions.

187 An unemployed individual shall be eligible to receive benefits for any week only if the
 188 Commission finds that:

189 1. He has, in the highest ~~two~~ 2 quarters of earnings within his base period, been paid wages in
 190 employment for employers that are equal to not less than ~~the lowest amount appearing in Column A~~
 191 ~~of the "Benefit Table" appearing in § 60.2-602 on the line which extends through Division C and on~~
 192 ~~which in Column B of the "Benefit Table" appears his weekly benefit amount~~ \$2,500. Such wages
 193 shall be earned in not less than ~~two~~ 2 quarters.

194 2. a. His total or partial unemployment is not due to a labor dispute in active progress or to
 195 shutdown or start-up operations caused by such dispute which exists (i) at the factory, establishment,
 196 or other premises, including a vessel, at which he is or was last employed, or (ii) at a factory,

establishment or other premises, including a vessel, either within or without this Commonwealth, which (a) is owned or operated by the same employing unit which owns or operates the premises at which he is or was last employed and (b) supplies materials or services necessary to the continued and usual operation of the premises at which he is or was last employed. This subdivision shall not apply if it is shown to the satisfaction of the Commission that:

(1) He is not participating in or financing or directly interested in the labor dispute; and
 (2) He does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises, including a vessel, at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

b. If separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subdivision, be deemed to be a separate factory, establishment or other premises. Membership in a union, or the payment of regular dues to a bona fide labor organization, however, shall not alone constitute financing a labor dispute.

3. He is not receiving, has not received or is not seeking unemployment benefits under an unemployment compensation law of any other state or of the United States; however, if the appropriate agency of such other state or of the United States finally determines that he is not entitled to such unemployment benefits, this subdivision shall not apply.

4. He is not on a bona fide paid vacation. If an individual is paid vacation pay for any week in an amount less than the individual's weekly benefit amount his eligibility for benefits shall be computed under the provisions of § 60.2-603.

5. He has registered for work and thereafter has continued to report at an employment office in accordance with such regulations as the Commission may prescribe. The Commission may, by regulation, waive or alter either or both of the requirements of this subdivision for certain types of cases when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

6. He has made a claim for benefits in accordance with regulations the Commission may prescribe.

7. a. He is able to work, is available for work, and is actively seeking and unable to obtain suitable work. Every claimant who is totally unemployed shall report to the Commission the names of employers contacted each week in his effort to obtain work. This information may be subject to employer verification by the Commission through a program designed for that purpose. The Commission may determine that registration by a claimant with the Virginia State Job Service may constitute a valid employer contact and satisfy the search for work requirement of this subsection in labor market areas where job opportunities are limited. The Commission may determine that an individual, whose usual and customary means of soliciting work in his occupation is through contact with a single hiring hall which makes contacts with multiple employers on behalf of the claimant, meets the requirement that he be actively seeking and unable to obtain suitable work by contacting that hiring hall alone. In areas of high unemployment, as determined by the Commission, the Commission has the authority to adjust the requirement that he be actively seeking and unable to obtain suitable work.

b. An individual who leaves the normal labor market area of the individual for the major portion of any week is presumed to be unavailable for work within the meaning of this section. This presumption may be overcome if the individual establishes to the satisfaction of the Commission that the individual has conducted a bona fide search for work and has been reasonably accessible to suitable work in the labor market area in which the individual spent the major portion of the week to which the presumption applies.

c. An individual whose type of work is such that it is performed by individuals working ~~two~~ 2 or more shifts in a ~~twenty-four~~ 24-hour period shall not be deemed unavailable for work if the individual is currently enrolled in one or more classes of education related to employment or is continuing in a certificate or degree program at an institution of higher education, provided that the enrollment would only limit the individual's availability for one shift and the individual is otherwise available to work any of the other shifts.

8. He has given notice of resignation to his employer and the employer subsequently made the

termination of employment effective immediately, but in no case to exceed ~~two~~ 2 weeks for which he would have worked had the employee separated from employment on the date of termination as given in the notice; provided, that the claimant could not establish good cause for leaving work pursuant to § 60.2-618 and was not discharged for misconduct as provided in § 60.2-618.

9. Beginning January 6, 1991, he has served a waiting period of one week during which he was eligible for benefits under this section in all other respects and has not received benefits, except that only one waiting week shall be required of such individual within any benefit year. For claims filed effective November 28, 1999, and after, this requirement shall be waived for any individual whose unemployment was caused by his employer terminating operations, closing its business or declaring bankruptcy without paying the final wages earned as required by § 40.1-29 of the Code of Virginia. Notwithstanding any other provision of this title, if an employer who terminates operations, closes its business or declares bankruptcy pays an individual his final wages after the period of time prescribed by § 40.1-29 of the Code of Virginia, such payment shall not be offset against the benefits the individual was otherwise entitled to receive and shall not, under any circumstances, cause such individual to be declared overpaid benefits.

10. He is not imprisoned or confined in jail.

11. He participates in reemployment services, such as job search assistance services, if he has been determined to be likely to exhaust regular benefits and need reemployment services pursuant to a profiling system established by the Commission, unless the Commission determines that (i) such claimant has completed such services or (ii) there is good cause for such claimant's failure to participate in such services.

Official Use By Clerks			
Passed By		Passed By The Senate	
The House of Delegates			
with amendment	<input type="checkbox"/>	with amendment	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute	<input type="checkbox"/>
substitute w/amdt	<input type="checkbox"/>	substitute w/amdt	<input type="checkbox"/>
Date: _____		Date: _____	
_____		_____	
Clerk of the House of Delegates		Clerk of the Senate	

**2003 SESSION
ENGROSSED**

034370211

SENATE BILL NO. 1014

Senate Amendments in [] - January 30, 2003

A *BILL to amend and reenact § 60.2-604 of the Code of Virginia, relating to unemployment compensation; benefit reductions; social security benefits.*

Patrons Prior to Engrossment—Senators Watkins and Reynolds; Delegates: Armstrong and Hull

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:**1. That § 60.2-604 of the Code of Virginia is amended and reenacted as follows:**

§ 60.2-604. Reduction of benefit amount by amount of pension.

The weekly benefit amount payable to an individual for any week which begins in a period for which such individual is receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment under a plan maintained or contributed to by a base period or chargeable employer based on the previous work of such individual, including payments received by such individual in accordance with § 65.2-500 or § 65.2-502, shall be reduced, but not below zero, by an amount equal to the amount of such pension, retirement or retired pay, annuity, or other payment, which is reasonably attributable to such week. *However, in consideration of employee contributions to the pension, no such reduction shall be made for payments under the Social Security Act or Railroad Retirement Act and [~~40~~ 50] percent of the pension shall be disregarded.*

Official Use By Clerks

Passed By The Senate

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Date: _____

Clerk of the Senate

Passed By**The House of Delegates**

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Date: _____

Clerk of the House of Delegates

030261524

SENATE BILL NO. 1021

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact § 60.2-612 of the Code of Virginia, relating to unemployment compensation; waiting week.

 Patron—Reynolds

Referred to Committee on Commerce and Labor

 Be it enacted by the General Assembly of Virginia:

1. That § 60.2-612 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-612. Benefit eligibility conditions.

An unemployed individual shall be eligible to receive benefits for any week only if the Commission finds that:

1. He has, in the highest two quarters of earnings within his base period, been paid wages in employment for employers that are equal to not less than the lowest amount appearing in Column A of the "Benefit Table" appearing in § 60.2-602 on the line which extends through Division C and on which in Column B of the "Benefit Table" appears his weekly benefit amount. Such wages shall be earned in not less than two quarters.

2. a. His total or partial unemployment is not due to a labor dispute in active progress or to shutdown or start-up operations caused by such dispute which exists (i) at the factory, establishment, or other premises, including a vessel, at which he is or was last employed, or (ii) at a factory, establishment or other premises, including a vessel, either within or without this Commonwealth, which (a) is owned or operated by the same employing unit which owns or operates the premises at which he is or was last employed and (b) supplies materials or services necessary to the continued and usual operation of the premises at which he is or was last employed. This subdivision shall not apply if it is shown to the satisfaction of the Commission that:

(1) He is not participating in or financing or directly interested in the labor dispute; and

(2) He does not belong to a grade or class of workers of which, immediately before the commencement of the labor dispute, there were members employed at the premises, including a vessel, at which the labor dispute occurs, any of whom are participating in or financing or directly interested in the dispute.

b. If separate branches of work which are commonly conducted as separate businesses at separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subdivision, be deemed to be a separate factory, establishment or other premises. Membership in a union, or the payment of regular dues to a bona fide labor organization, however, shall not alone constitute financing a labor dispute.

3. He is not receiving, has not received or is not seeking unemployment benefits under an unemployment compensation law of any other state or of the United States; however, if the appropriate agency of such other state or of the United States finally determines that he is not entitled to such unemployment benefits, this subdivision shall not apply.

4. He is not on a bona fide paid vacation. If an individual is paid vacation pay for any week in an amount less than the individual's weekly benefit amount his eligibility for benefits shall be computed under the provisions of § 60.2-603.

5. He has registered for work and thereafter has continued to report at an employment office in accordance with such regulations as the Commission may prescribe. The Commission may, by regulation, waive or alter either or both of the requirements of this subdivision for certain types of cases when it finds that compliance with such requirements would be oppressive, or would be inconsistent with the purposes of this title.

6. He has made a claim for benefits in accordance with regulations the Commission may prescribe.

7. a. He is able to work, is available for work, and is actively seeking and unable to obtain suitable work. Every claimant who is totally unemployed shall report to the Commission the names of employers contacted each week in his effort to obtain work. This information may be subject to

54 employer verification by the Commission through a program designed for that purpose. The
55 Commission may determine that registration by a claimant with the Virginia State Job Service may
56 constitute a valid employer contact and satisfy the search for work requirement of this subsection in
57 labor market areas where job opportunities are limited. The Commission may determine that an
58 individual, whose usual and customary means of soliciting work in his occupation is through contact
59 with a single hiring hall which makes contacts with multiple employers on behalf of the claimant,
60 meets the requirement that he be actively seeking and unable to obtain suitable work by contacting
61 that hiring hall alone. In areas of high unemployment, as determined by the Commission, the
62 Commission has the authority to adjust the requirement that he be actively seeking and unable to
63 obtain suitable work.

64 b. An individual who leaves the normal labor market area of the individual for the major portion
65 of any week is presumed to be unavailable for work within the meaning of this section. This
66 presumption may be overcome if the individual establishes to the satisfaction of the Commission that
67 the individual has conducted a bona fide search for work and has been reasonably accessible to
68 suitable work in the labor market area in which the individual spent the major portion of the week to
69 which the presumption applies.

70 c. An individual whose type of work is such that it is performed by individuals working two or
71 more shifts in a twenty-four-hour period shall not be deemed unavailable for work if the individual is
72 currently enrolled in one or more classes of education related to employment or is continuing in a
73 certificate or degree program at an institution of higher education, provided that the enrollment would
74 only limit the individual's availability for one shift and the individual is otherwise available to work
75 any of the other shifts.

76 8. He has given notice of resignation to his employer and the employer subsequently made the
77 termination of employment effective immediately, but in no case to exceed two weeks for which he
78 would have worked had the employee separated from employment on the date of termination as given
79 in the notice; provided, that the claimant could not establish good cause for leaving work pursuant to
80 § 60.2-618 and was not discharged for misconduct as provided in § 60.2-618.

81 9. Beginning January 6, 1991, he has served a waiting period of one week during which he was
82 eligible for benefits under this section in all other respects and has not received benefits, except that
83 only one waiting week shall be required of such individual within any benefit year; *however, when an*
84 *individual has served a waiting period week subsequent to July 1, 2003, and has been paid benefits*
85 *equal to 4 times his weekly benefit amount, he shall be eligible to receive benefits for his waiting*
86 *period week in accordance with the terms of this chapter.* For claims filed effective November 28,
87 1999, and after, this requirement shall be waived for any individual whose unemployment was caused
88 by his employer terminating operations, closing its business or declaring bankruptcy without paying
89 the final wages earned as required by § 40.1-29 of the Code of Virginia. Notwithstanding any other
90 provision of this title, if an employer who terminates operations, closes its business or declares
91 bankruptcy pays an individual his final wages after the period of time prescribed by § 40.1-29 of the
92 Code of Virginia, such payment shall not be offset against the benefits the individual was otherwise
93 entitled to receive and shall not, under any circumstances, cause such individual to be declared
94 overpaid benefits.

95 10. He is not imprisoned or confined in jail.

96 11. He participates in reemployment services, such as job search assistance services, if he has been
97 determined to be likely to exhaust regular benefits and need reemployment services pursuant to a
98 profiling system established by the Commission, unless the Commission determines that (i) such
99 claimant has completed such services or (ii) there is good cause for such claimant's failure to
100 participate in such services.

036001204

SENATE BILL NO. 1039

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact § 60.2-525 of the Code of Virginia, relating to unemployment compensation; notice of benefit charges and taxes.

Patrons—Watkins; Delegate: Armstrong

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-525 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-525. Statement of employer's benefit charges and taxes.

The Commission, by ~~July~~ *December 31* every year, shall provide every covered employer with a statement of the employer's benefit charges and taxes for the preceding ~~calendar~~ *fiscal* year. For any period in which benefit charges are not available, benefit charges shall be calculated as provided in § 60.2-530.

Official Use By Clerks

Passed By The Senate

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Date: _____

 Clerk of the Senate

Passed By

The House of Delegates

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Date: _____

 Clerk of the House of Delegates

2003 SESSION ENGROSSED

034373211

SENATE BILL NO. 1040

Senate Amendments in [] — February 4, 2003

A *BILL to amend and reenact § 60.2-204 of the Code of Virginia, relating to unemployment compensation; base period.*

Patrons Prior to Engrossment—Senators Watkins and Miller, Y.B.

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-204 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-204. Base period.

"Base period" means the first ~~four~~4 of the last ~~five~~5 completed calendar quarters immediately preceding the first day of the ~~individual's~~claimant's benefit year; however, if the claimant has earned insufficient wages in the first 4 of the last 5 completed calendar quarters to become eligible for benefits, then such claimant's "base period" shall be the 4 most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year. [Notwithstanding the provisions of § 60.2-528, if a claimant's base period is the 4 most recent completed calendar quarters immediately preceding the first day of the claimant's benefit year, then the benefit charges assessable with respect to the claim shall not be assigned to an individual employer but shall constitute pool charges pursuant to § 60.2-532.]

Official Use By Clerks

Passed By The Senate

with amendment ☐
substitute ☐
substitute w/amdt ☐

Passed By

The House of Delegates

with amendment ☐
substitute ☐
substitute w/amdt ☐

Date: _____

Date: _____

Clerk of the Senate

Clerk of the House of Delegates

036091904

HOUSE BILL NO. 2722

Offered January 16, 2003

A BILL to amend and reenact § 60.2-114 of the Code of Virginia, relating to unemployment compensation; records and reports.

Patron—Reid

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:**1. That § 60.2-114 of the Code of Virginia is amended and reenacted as follows:**

§ 60.2-114. Records and reports.

A. Each employing unit shall keep true and accurate work records, containing such information as the Commission may prescribe. Such records shall be open to inspection and be subject to being copied by the Commission or its authorized representatives at any reasonable time and as often as may be necessary. The Commission may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the Commission deems necessary for the effective administration of this title. Information thus obtained shall not be published or be open to public inspection, other than to public employees in the performance of their public duties, in any manner revealing the employing unit's identity, except as the Commissioner or his delegates deem appropriate, nor shall such information be used in any judicial or administrative proceeding other than one arising out of the provisions of this title; however, the Commission shall make its records about a claimant available to the Workers' Compensation Commission if it requests such records. However, any claimant at a hearing before an appeal tribunal or the Commission shall be supplied with information from such records to the extent necessary for the proper presentation of his claim. Notwithstanding other provisions of this section, the Commissioner, or his delegate, may, in his discretion, reveal information when such communication is not inconsistent with the proper administration of this title.

B. Notwithstanding the provisions of subsection A, the Commission shall, on a reimbursable basis, furnish wage and unemployment compensation information contained in its records to the Secretary of Health and Human Services and the Division of Child Support Enforcement of the Department of Social Services for their use as necessary for the purposes of the National Directory of New Hires established under § 453 (i) of the Social Security Act.

C. Notwithstanding the provisions of subsection A, the Commission shall, upon written request, furnish any agency or political subdivision of the Commonwealth, or its designated agent, such information as it may require for the purpose of collecting fines, penalties, and costs owed to the Commonwealth or its political subdivisions. Such information shall not be published or used in any administrative or judicial proceeding, except in matters arising out of the collection of fines, penalties, and costs owed to the Commonwealth or its political subdivisions.

D. Each employing unit shall report only to the Virginia New Hire Reporting Center the initial employment of any person, as defined in § 60.2-212 in compliance with § 63.2-1946.

E. Any member or employee of the Commission and any member, employee or agent of any agency or political subdivision of the Commonwealth who violates any provision of this section shall be guilty of a Class 2 misdemeanor.

033470948

HOUSE BILL NO. 2484

AMENDMENT IN THE NATURE OF A SUBSTITUTE
(Proposed by the Senate Committee on Commerce and Labor
on February 10, 2003)

(Patron Prior to Substitute—Delegate Tata)

A *BILL to amend and reenact § 60.2-219 of the Code of Virginia, relating to unemployment compensation; providers of certain clinical services as independent contractors.*

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-219 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-219. Services not included in term "employment."

The term "employment" shall not include:

1. Service performed in the employ of the United States government or of any instrumentality of the United States which is wholly or partially owned by the United States or which is exempt from the tax imposed by § 3301 of the Federal Internal Revenue Code by virtue of any provision of law which specifically refers to such section (or the corresponding section of prior law) in granting such exemption;

2. Service with respect to which unemployment compensation is payable under an unemployment compensation system established by an act of Congress, including service performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.) by the agency or agencies empowered to make such determination by an act of Congress, and service as an employer representative determined to be subject to such act by such agency or agencies. The Commission is hereby authorized and directed to enter into agreements with the proper agencies under such act of Congress, which agreements shall become effective ten days after publication thereof, in the manner provided in § 60.2-111 for general rules, to provide reciprocal treatment to individuals who have, after acquiring potential rights to benefits under this title, acquired rights to unemployment compensation under such act of Congress, or who have, after acquiring potential rights to unemployment compensation under such act of Congress, acquired rights to benefits under this title;

3. Agricultural labor as defined in § 60.2-201 except as provided for in § 60.2-214;

4. Domestic service in a private home, local college club or local chapter of a college fraternity or sorority except as provided for in § 60.2-215;

5. Service performed on or in connection with a vessel or aircraft not an American vessel or American aircraft by an employee, if the employee is employed on and in connection with such vessel or aircraft when outside the United States;

6. Service performed by an individual in, or as an officer or member of the crew of, a vessel while it is engaged in the catching, taking, harvesting, cultivating or farming of any kind of fish, shellfish, crustacea, sponges, seaweeds or other aquatic forms of animal and vegetable life, including service performed by any such individual as an ordinary incident to any such activity, except (i) service performed in connection with the catching or taking of salmon or halibut for commercial purposes and (ii) service performed on or in connection with a vessel of more than ten net tons, determined in the manner provided for determining the register tonnage of merchant vessels under the laws of the United States;

6a. Service performed by an individual on a boat engaged in catching fish or other forms of aquatic life under an arrangement with the owner or operator of such boat pursuant to which:

a. Such individual does not receive any cash remuneration, other than as provided in subdivision b of subsection 6a;

b. Such individual receives a share of the boat's, or the boats' in the case of a fishing operation involving more than one boat, catch of fish or other forms of aquatic animal life, or a share of the proceeds from the sale of such catch; and

c. The amount of such individual's share depends on the amount of the boat's, or the boats' in the case of a fishing operation involving more than one boat, catch of fish or other forms of aquatic animal life, but only if the operating crew of such boat, or each boat from which the individual receives a share in the case of a fishing operation involving more than one boat is normally made up of fewer than ten individuals;

- 55 7. Service performed by an individual in the employ of his son, daughter, or spouse and service
56 performed by a child under the age of twenty-one in the employ of his father or mother;
- 57 8. Service performed in any calendar quarter in the employ of any organization exempt from
58 income tax (i) under § 501 (a) of the Federal Internal Revenue Code (26 U.S.C.), other than an
59 organization described in § 401 (a) of such Code, or (ii) under § 521 of the Federal Internal Revenue
60 Code, if the remuneration for such service is less than fifty dollars;
- 61 9. Service performed in the employ of a school, college or university, if such service is performed
62 by a student who is enrolled and is regularly attending classes at such school, college or university;
- 63 10. Service performed as a student nurse in the employ of a hospital or a nurses' training school
64 by an individual who is enrolled and is regularly attending classes in a nurses' training school
65 chartered or approved pursuant to state law;
- 66 11. Service performed as an intern in the employ of a hospital by an individual who has
67 completed a four-year course in a medical school chartered or approved pursuant to state law;
- 68 12. Service performed by an individual for an employing unit as an insurance agent or as an
69 insurance solicitor, if all such service performed by such individual for such employing unit is
70 performed for remuneration solely by way of commission;
- 71 13. Service performed by an individual for an employing unit as a real estate salesman, if all such
72 service performed by such individual for such employing unit is performed for remuneration solely by
73 way of commission;
- 74 14. Service covered by an arrangement between the Commission and the agency charged with the
75 administration of any other state or federal unemployment compensation law pursuant to which all
76 services performed by an individual for an employing unit during the period covered by such
77 employing unit's duly approved election are deemed to be performed entirely within such agency's
78 state or under such federal law;
- 79 15. Service performed by an individual for an employing unit as an agent in the wholesale
80 distribution and sale of gasoline and other petroleum products, if all such service performed by such
81 individual for such employing unit is performed for remuneration solely by way of commission;
- 82 16. Service not in the course of the employer's trade or business performed in any calendar quarter
83 by an employee, unless the cash remuneration paid for such service is fifty dollars or more and such
84 service is performed by an individual who is regularly employed by such employer to perform such
85 service. For the purposes of this subdivision, an individual shall be deemed to be regularly employed
86 by an employer during a calendar quarter only if (i) on each of some twenty-four days during such
87 quarter such individual performs for such employer for some portion of the day service not in the
88 course of the employer's trade or business, or (ii) such individual was regularly employed, as
89 determined under clause (i) of this subdivision, by such employer in the performance of such service
90 during the preceding calendar quarter;
- 91 17. a. Service performed by an individual who is enrolled at a nonprofit or public educational
92 institution which normally maintains a regular faculty and curriculum and normally has a regularly
93 organized body of students in attendance at the place where its educational activities are carried on. In
94 order for such services to be excluded from "employment":
95 (1) The individual shall be enrolled as a student in a full-time program,
96 (2) The program shall be taken for credit at such institution,
97 (3) The program combines academic instruction with work experience, and
98 (4) Such service shall be an integral part of such program.
- 99 b. Such institution shall certify to the employer that subdivisions 17 a (1) through 17 a (4) of this
100 section have been met.
- 101 c. This subdivision shall not apply to service performed in a program established for or on behalf
102 of an employer or group of employers;
- 103 18. Service performed in the employ of a hospital, if such service is performed by a patient of the
104 hospital, as defined in § 60.2-221;
- 105 19. Services provided by an individual pursuant to an agreement among the service recipient, a
106 public human services agency as defined in § 15.2-2811, and such individual to an eligible service
107 recipient in his own home or the home of the service provider, unless coverage of such services is
108 required by the provisions of § 3304(a) (6) (A) of the Federal Unemployment Tax Act;

109 20. Services performed by an individual as a "direct seller" provided that:

110 a. Such person:

111 (1) Is engaged in the trade or business of selling, or soliciting the sale of, consumer products to
112 any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis which the Secretary of
113 the Treasury prescribes by regulations for resale by the buyer or any other person in the home or
114 otherwise than in a permanent retail establishment;

115 (2) Is engaged in the trade or business of selling, or soliciting the sale of, consumer products to a
116 consumer in the home or otherwise than in a permanent retail establishment; or

117 (3) Is engaged in the trade or business of the delivery or distribution of newspapers or shopping
118 news (including any delivery services directly related to such trade or business).

119 b. Substantially all of the remuneration for the services performed as a direct seller, whether or not
120 paid in cash, is directly related to sales or output, including the performances of services, rather than
121 to the number of hours worked;

122 c. The services performed by the person are performed pursuant to a written contract between such
123 person and the person for whom the services are performed and such contract provides that the person
124 will not be treated as an employee with respect to such services for federal tax purposes;

125 21. Service performed after July 1, 1984, by an individual as a taxicab driver, or as a driver of an
126 executive sedan as defined in § 46.2-2000, provided the Commission is furnished evidence that such
127 individual is excluded from taxation by the Federal Unemployment Tax Act;

128 22. Services performed by an individual as a "contract carrier courier driver" provided the
129 Commission is furnished evidence that such individual is excluded from taxation by the Federal
130 Unemployment Tax Act;

131 23. Services performed by a full-time student in the employ of an organized camp if:

132 a. Such camp:

133 (1) Did not operate for more than seven months in the calendar year and did not operate for more
134 than seven months in the preceding calendar year; or

135 (2) Had average gross receipts for any six months in the preceding calendar year which were not
136 more than thirty-three and one-third percent of its average gross receipts for the other six months in
137 the preceding calendar year; and

138 b. Such full-time student performed services in the employ of such camp for less than thirteen
139 calendar weeks in such calendar year;

140 24. Services performed by an individual as a court reporter for an employing unit if all such
141 service performed by the individual for the employing unit is performed for remuneration solely by
142 way of commission; ~~and~~

143 25. Services performed by an individual as a cosmetologist or as a barber provided the
144 Commission is furnished evidence that such individual is excluded from taxation by the Federal
145 Unemployment Tax Act; *and*

146 26. *Services performed by a licensed clinical social worker as defined in § 54.1-3700, licensed*
147 *psychologist as defined in § 54.1-3600, licensed professional counselor as defined in § 54.1-3500 or*
148 *licensed psychiatrist, if such individual:*

149 1. *Operates under a contract specifying that the individual is free from control or direction over*
150 *the performance of such services;*

151 2. *Is licensed in the Commonwealth to perform independent clinical services;*

152 3. *Is compensated solely by way of fees charged for services rendered by such individual; and*

153 4. *Has a valid business license issued by the locality in which such individual performs such*
154 *services.*

034371211

SENATE BILL NO. 1041

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact § 60.2-533 of the Code of Virginia, relating to unemployment insurance; fund balance factor.

Patron—Watkins

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That § 60.2-533 of the Code of Virginia is amended and reenacted as follows:

§ 60.2-533. Fund balance factor.

A. As ~~of~~On or after July 1 of each calendar year, a fund balance factor, rounded to the nearest one-tenth of a percent, shall be determined for the previous fiscal year as follows:

The net assets which shall be compared with the "adequate balance" as determined in subsection B of this section, shall be comprised of the balance which shall stand to the credit of the account of the Commonwealth of Virginia in the Unemployment Trust Fund in the Treasury of the United States; amounts withdrawn therefrom but not expended; employer payments not yet transferred to such account; net employer taxes receivable; and amounts due from claimants and other states, minus payables due to claimants, employers, other funds of the Virginia Employment Commission, and other states. The resulting percent shall be termed the "fund balance factor," except that if the percent determined is less than fifty percent, the fund balance factor shall be fifty percent.

B. As ~~of~~On or after July 1 of each calendar year, the Commission shall determine the "adequate balance" for the trust fund as follows:

For the ~~twenty-year~~ period ending beginning July 1 of the year of determination, 1982, and ending June 30 of the year in which the calculation is made, the highest ratios of benefits divided by total wages of three separate consecutive four-quarter periods shall be averaged and multiplied by 1.38 to determine the fund adequacy multiplier. The fund adequacy multiplier shall be multiplied by the total wages for the year in question to determine the "adequate fund balance" for that year.

C. A fund building rate of two-tenths percent shall be added to all experience rating rates established pursuant to § 60.2-531, and to all assigned tax rates established pursuant to §§ 60.2-515, 60.2-526, 60.2-527 and 60.2-538, except that such rate shall not be applied if the fund balance factor determined pursuant to subsection B of this section exceeds fifty percent.

Official Use By Clerks

Passed By The Senate

with amendment ☐
substitute ☐
substitute w/amdt ☐

Passed By

The House of Delegates

with amendment ☐
substitute ☐
substitute w/amdt ☐

Date: _____

Date: _____

Clerk of the Senate

Clerk of the House of Delegates

030298600

HOUSE BILL NO. 2264

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact §§ 60.2-528, 60.2-614, 60.2-618, and 60.2-619 of the Code of Virginia, relating to unemployment compensation; employer responsibility for benefit charges.

Patron—Abbitt

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-528, 60.2-614, 60.2-618, and 60.2-619 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

1. For each week benefits are received, a claimant's "benefit charges" shall be equal to his benefits received for such week.

2. For each week extended benefits are received, pursuant to § 60.2-610 or § 60.2-611, a claimant's "benefit charges" shall be equal to one-half his benefits received for such week. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

3. For each week partial benefits are received, the claimant's "benefit charges" shall be computed (i) in the case of regular benefits as in subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

B. 1. The employing unit from whom such individual was separated, resulting in the current period of unemployment, shall be the most recent employing unit for whom such individual ~~has last~~ performed services for remuneration ~~(i) during thirty days, whether or not such days are consecutive, or (ii) during 240 hours.~~ If such individual's unemployment is caused by separation from an employer, such individual's "benefit charges" for such period of unemployment shall be deemed the responsibility of the last employer ~~for (i) thirty days or (ii) 240 hours prior to such period of unemployment.~~

2. Any employer charged with benefits paid shall be notified of the charges quarterly by the Commission. The amount specified shall be conclusive on the employer unless, not later than thirty days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 60.2-500. Any appeal perfected pursuant to the provisions of this section shall not address any issue involving the merits or conditions of a claimant's separation from employment.

C. No "benefit charges" shall be deemed the responsibility of an employer of:

1. An individual whose separation from the work of such employer arose as a result of a violation of the law by such individual, which violation led to confinement in any jail or prison;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. An individual with respect to any weeks in which benefits are claimed and received after such date as that individual refused to accept an offer of rehire by the employer because such individual was in training with approval of the Commission pursuant to § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

5. An individual hired to replace a member of the Reserve of the United States Armed Forces or the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert Storm and whose employment is terminated concurrent with and because of that member's return from

54 active duty;

55 6. An individual who left employment voluntarily with good cause due to a personal bona fide
56 medical reason caused by a non-job-related injury or medical condition; or

57 7. An individual participating as an inmate in (i) the Diversion Center Incarceration Program
58 pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131;
59 (iii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) any
60 similar work release program, whose separation from work arose from conditions of release or parole
61 from such program.

62 § 60.2-614. Service required during immediately preceding benefit year in which individual
63 received benefits.

64 No individual may receive benefits in a benefit year unless, subsequent to the beginning of the
65 immediately preceding benefit year during which he received benefits, he performed service for an
66 employer as defined in § 60.2-210 for remuneration ~~(i) during thirty days, whether or not such days~~
67 ~~were consecutive, or (ii) for 240 hours,~~ and subsequently became totally or partially separated from
68 such employment.

69 § 60.2-618. Disqualification for benefits.

70 An individual shall be disqualified for benefits upon separation from the last employing unit ~~for~~
71 ~~whom he has worked thirty days or 240 hours or from any subsequent employing unit:~~

72 1. For any week benefits are claimed ~~until he has performed services for an employer (i) during~~
73 ~~thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes~~
74 ~~totally or partially separated from such employment,~~ if the Commission finds such individual is
75 unemployed because he left work voluntarily without good cause. As used in this chapter, "good
76 cause" shall not include (i) voluntarily leaving work with an employer to become self-employed or (ii)
77 voluntarily leaving work with an employer to accompany or to join his or her spouse in a new
78 locality. An individual shall not be deemed to have voluntarily left work solely because the separation
79 was in accordance with a seniority-based policy.

80 2. a. For any week benefits are claimed ~~until he has performed services for an employer (i) during~~
81 ~~thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes~~
82 ~~totally or partially separated from such employment,~~ if the Commission finds such individual is
83 unemployed because he has been discharged for misconduct connected with his work.

84 b. For the purpose of this subdivision, "misconduct" includes, but shall not be limited to:

85 (1) An employee's confirmed positive test for a nonprescribed controlled substance, identified as
86 such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, where such test was conducted at the direction
87 of his employer in conjunction with the employer's administration and enforcement of a known
88 workplace drug policy. Such test shall have been performed, and a sample collected, in accordance
89 with scientifically recognized standards by a laboratory accredited by the United States Department of
90 Health and Human Services, or the College of American Pathology, or the American Association for
91 Clinical Chemistry, or the equivalent. The Commission may consider evidence of mitigating
92 circumstances in determining whether misconduct occurred.

93 (2) An employee's intentionally false or misleading statement of a material nature concerning past
94 criminal convictions made in a written job application furnished to the employer, where such
95 statement was a basis for the termination and the employer terminated the employee promptly upon
96 the discovery thereof. The Commission may consider evidence of mitigating circumstances in
97 determining whether misconduct occurred.

98 3. a. If it is determined by the Commission that such individual has failed, without good cause,
99 either to apply for available, suitable work when so directed by the employment office or the
100 Commission or to accept suitable work when offered him. The disqualification shall commence with
101 the week in which such failure occurred, and shall continue for the period of unemployment next
102 ensuing ~~until he has performed services for an employer (i) during thirty days, whether or not such~~
103 ~~days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated~~
104 ~~from such employment.~~

105 b. In determining whether or not any work is suitable for an individual, the Commission shall
106 consider the degree of risk involved to his health, safety and morals, his physical fitness and prior
107 training, his experience, his length of unemployment and the accessibility of the available work from

his residence.

c. No work shall be deemed suitable and benefits shall not be denied under this title to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

(1) If the position offered is vacant due directly to a strike, lockout, or other labor dispute;

(2) If the wages, hours, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality; or

(3) If as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

d. No individual shall be qualified for benefits during any week that such individual, in connection with an offer of suitable work, has a confirmed positive test for a nonprescribed controlled substance, identified as such in Chapter 34 (§ 54.1-3400 et seq.) of Title 54.1, if the test is (i) required as a condition of employment and (ii) performed, and a sample is collected, in accordance with scientifically recognized standards by a laboratory accredited by the United States Department of Health and Human Services, or the College of American Pathology, or the American Association for Clinical Chemistry, or the equivalent. The disqualification shall commence with the week in which such a test was conducted, and shall continue for the period of unemployment next ensuing ~~until he has performed services for an employer (i) during thirty days, whether or not such days are consecutive, or (ii) for 240 hours, and subsequently becomes totally or partially separated from such employment.~~

4. For fifty-two weeks, beginning with the date of the determination or decision, if the Commission finds that such individual, within thirty-six calendar months immediately preceding such determination or decision, has made a false statement or representation knowing it to be false, or has knowingly failed to disclose a material fact, to obtain or increase any benefit or payment under this title, the unemployment compensation of any other state, or any other program of the federal government which is administered in any way under this title, either for himself or any other person. Additionally, such individual shall be ineligible for benefits until he has repaid the Commission the sum which has been fraudulently obtained.

5. If such separation arose as a result of an unlawful act which resulted in a conviction and after his release from prison or jail ~~until he has performed services for an employer for (i) thirty days, whether or not such days are consecutive, or (ii) 240 hours, and subsequently becomes totally or partially separated from such employment.~~

§ 60.2-619. Determinations and decisions by deputy; appeals therefrom.

A. 1. A representative designated by the Commission as a deputy, shall promptly examine the claim. On the basis of the facts found by him, the deputy shall either:

a. Determine whether or not such claim is valid, and if valid, the week with respect to which benefits shall commence, the weekly benefit amount payable and the maximum duration thereof; or

b. Refer such claim or any question involved therein to any appeal tribunal or to the Commission, which tribunal or Commission shall make its determination in accordance with the procedure described in § 60.2-620.

2. When the payment or denial of benefits will be determined by the provisions of subdivision 2 of § 60.2-612, the deputy shall promptly transmit his full finding of fact with respect to that subdivision to any appeal tribunal, which shall make its determination in accordance with the procedure described in § 60.2-620.

B. Upon the filing of an initial claim for benefits, the Commission shall cause an informatory notice of such filing to be mailed to the most recent ~~thirty-day or 240-hour~~ employing unit of the claimant and all subsequent employing units, and any reimbursable employing units which may be liable for reimbursement to the Commission for any benefits paid. However, the failure to furnish such notice shall not have any effect upon the claim for benefits.

C. Notice of determination upon a claim shall be promptly given to the claimant by delivering or by mailing such notice to the claimant's last known address. In addition, notice of any determination which involves the application of the provisions of § 60.2-618, together with the reasons therefor, shall be promptly given in the same manner to the most recent ~~thirty-day or 240-hour~~ employing unit by whom the claimant was last employed and any subsequent employing unit which is a party. The Commission may dispense with the giving of notice of any determination to any employing unit, and

162 such employing unit shall not be entitled to such notice if it has failed to indicate prior to the
 163 determination, as required by regulation promulgated by the Commission, that the claimant may be
 164 ineligible or disqualified under any provision of this title. The deputy shall promptly notify the
 165 claimant of any decision made by him at any time which in any manner denies benefits to the
 166 claimant for one or more weeks.

167 D. Such determination or decision shall be final unless the claimant or any such employing unit
 168 files an appeal from such determination or decision (i) within thirty calendar days after the delivery of
 169 such notification, (ii) within thirty calendar days after such notification was mailed to his last known
 170 address, or (iii) within thirty days after such notification was mailed to the last known address of an
 171 interstate claimant. For good cause shown, the thirty-day period may be extended.

172 E. Benefits shall be paid promptly in accordance with a determination or redetermination under
 173 this chapter, or decision of an appeal tribunal, the Commission, the Board of Review or a reviewing
 174 court under §§ 60.2-625 and 60.2-631 upon the issuance of such determination, redetermination or
 175 decision, regardless of the pendency of the period to file an appeal or petition for judicial review that
 176 is provided in this chapter, or the pendency of any such appeal or review. Such benefits shall be paid
 177 unless or until such determination, redetermination or decision has been modified or reversed by a
 178 subsequent redetermination or decision, in which event benefits shall be paid or denied for weeks of
 179 unemployment thereafter in accordance with such modifying or reversing redetermination or decision.
 180 If a decision of an appeal tribunal allowing benefits is affirmed in any amount by the Commission,
 181 benefits shall continue to be paid until such time as a court decision has become final so that no
 182 further appeal can be taken. If an appeal is taken from the Commission's decision, benefits paid shall
 183 result in a benefit charge to the account of the employer under § 60.2-530 only when, and as of the
 184 date on which, as the result of an appeal, the courts finally determine that the Commission should
 185 have awarded benefits to the claimant or claimants involved in such appeal.

Official Use By Clerks			
Passed By		Passed By The Senate	
The House of Delegates			
with amendment	<input type="checkbox"/>	with amendment	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute	<input type="checkbox"/>
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Date: _____		Date: _____	
_____ Clerk of the House of Delegates		_____ Clerk of the Senate	

030255948

HOUSE BILL NO. 2485

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend and reenact §§ 60.2-528 and 60.2-619 of the Code of Virginia, relating to unemployment compensation; responsibility for benefit charges.

Patron—Tata (By Request)

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That §§ 60.2-528 and 60.2-619 of the Code of Virginia are amended and reenacted as follows:

§ 60.2-528. Individual benefit charges.

A. An individual's "benefit charges" shall be computed in the following manner:

1. For each week benefits are received, a claimant's "benefit charges" shall be equal to his benefits received for such week.

2. For each week extended benefits are received, pursuant to § 60.2-610 or § 60.2-611, a claimant's "benefit charges" shall be equal to one-half his benefits received for such week. However, a claimant's "benefit charges" for extended benefits attributable to service in the employ of a governmental entity referred to in subdivisions 1 through 3 of subsection A of § 60.2-213 shall be equal to the full amount of such extended benefit.

3. For each week partial benefits are received, the claimant's "benefit charges" shall be computed (i) in the case of regular benefits as in subdivision 1 of this subsection, or (ii) in the case of extended benefits as in subdivision 2 of this subsection.

B. 1. The employing unit from whom such individual was separated, resulting in the current period of unemployment, shall be the most recent employing unit for whom such individual has performed services for remuneration (i) during ~~thirty~~ 30 days, whether or not such days are consecutive, or (ii) during 240 hours. If such individual's unemployment is caused by separation from an employer, such individual's "benefit charges" for such period of unemployment shall be deemed the responsibility of the last employer for (i) ~~thirty~~ 30 days or (ii) 240 hours prior to such period of unemployment; however, if benefits paid to an individual are based on wages paid by more than one employer, responsibility for the individual's "benefit charges" for such period of unemployment shall be allocated among each base period employer, with the amount of the "benefit charges" allocated to each base period employer being equal to an amount that bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by such employer bear to the total base period wages paid to the individual by all of his base period employers.

2. Any employer charged with benefits paid shall be notified of the charges quarterly by the Commission. The amount specified shall be conclusive on the employer unless, not later than ~~thirty~~ 30 days after the notice of benefit charges was mailed to its last known address or otherwise delivered to it, the employer files an appeal with the Commission, setting forth the grounds for such an appeal. Proceedings on appeal to the Commission regarding the amount of benefit charges under this subsection or a redetermination of such amount shall be in accordance with the provisions of § 60.2-500. The decision of the Commission shall be subject to the provisions of § 60.2-500. Any appeal perfected pursuant to the provisions of this section shall not address any issue involving the merits or conditions of a claimant's separation from employment.

C. No "benefit charges" shall be deemed the responsibility of an employer of:

1. An individual whose separation from the work of such employer arose as a result of a violation of the law by such individual, which violation led to confinement in any jail or prison;

2. An individual who voluntarily left employment in order to accept other employment, genuinely believing such employment to be permanent;

3. An individual with respect to any weeks in which benefits are claimed and received after such date as that individual refused to accept an offer of rehire by the employer because such individual was in training with approval of the Commission pursuant to § 60.2-613;

4. An individual who voluntarily left employment to enter training approved under § 236 of the

54 Trade Act of 1974 (19 U.S.C. § 2296 et seq.);

55 5. An individual hired to replace a member of the Reserve of the United States Armed Forces or
56 the National Guard called into active duty as a result of Operation Desert Shield or Operation Desert
57 Storm and whose employment is terminated concurrent with and because of that member's return from
58 active duty;

59 6. An individual who left employment voluntarily with good cause due to a personal bona fide
60 medical reason caused by a non-job-related injury or medical condition; or

61 7. An individual participating as an inmate in (i) the Diversion Center Incarceration Program
62 pursuant to § 19.2-316.3; (ii) state or local work release programs pursuant to § 53.1-60 or § 53.1-131;
63 (iii) community residential programs pursuant to §§ 53.1-177, 53.1-178, and 53.1-179; or (iv) any
64 similar work release program, whose separation from work arose from conditions of release or parole
65 from such program.

66 § 60.2-619. Determinations and decisions by deputy; appeals therefrom.

67 A. 1. A representative designated by the Commission as a deputy, shall promptly examine the
68 claim. On the basis of the facts found by him, the deputy shall either:

69 a. Determine whether or not such claim is valid, and if valid, the week with respect to which
70 benefits shall commence, the weekly benefit amount payable and the maximum duration thereof; or

71 b. Refer such claim or any question involved therein to any appeal tribunal or to the Commission,
72 which tribunal or Commission shall make its determination in accordance with the procedure
73 described in § 60.2-620.

74 2. When the payment or denial of benefits will be determined by the provisions of subdivision 2
75 of § 60.2-612, the deputy shall promptly transmit his full finding of fact with respect to that
76 subdivision to any appeal tribunal, which shall make its determination in accordance with the
77 procedure described in § 60.2-620.

78 B. Upon the filing of an initial claim for benefits, the Commission shall cause an informatory
79 notice of such filing to be mailed to the most recent thirty-day or 240-hour employing unit of the
80 claimant and all subsequent employing units, and any reimbursable employing units which may be
81 liable for reimbursement to the Commission for any benefits paid. However, the failure to furnish
82 such notice shall not have any effect upon the claim for benefits.

83 C. Notice of determination upon a claim shall be promptly given to the claimant by delivering or
84 by mailing such notice to the claimant's last known address. In addition, notice of any determination
85 which involves the application of the provisions of § 60.2-618, together with the reasons therefor,
86 shall be promptly given in the same manner to ~~the most recent thirty-day or 240-hour~~ *all benefit year*
87 *employing unit* ~~units~~ by whom the claimant was ~~last~~ employed and any subsequent employing unit
88 which is a party. The Commission may dispense with the giving of notice of any determination to any
89 employing unit, and such employing unit shall not be entitled to such notice if it has failed to indicate
90 prior to the determination, as required by regulation promulgated by the Commission, that the
91 claimant may be ineligible or disqualified under any provision of this title. The deputy shall promptly
92 notify the claimant of any decision made by him at any time which in any manner denies benefits to
93 the claimant for one or more weeks.

94 D. Such determination or decision shall be final unless the claimant or any such employing unit
95 files an appeal from such determination or decision (i) within thirty calendar days after the delivery of
96 such notification, (ii) within ~~thirty~~ 30 calendar days after such notification was mailed to his last
97 known address, or (iii) within ~~thirty~~ 30 days after such notification was mailed to the last known
98 address of an interstate claimant. For good cause shown, the ~~thirty-day~~ 30-day period may be
99 extended.

100 E. Benefits shall be paid promptly in accordance with a determination or redetermination under
101 this chapter, or decision of an appeal tribunal, the Commission, the Board of Review or a reviewing
102 court under §§ 60.2-625 and 60.2-631 upon the issuance of such determination, redetermination or
103 decision, regardless of the pendency of the period to file an appeal or petition for judicial review that
104 is provided in this chapter, or the pendency of any such appeal or review. Such benefits shall be paid
105 unless or until such determination, redetermination or decision has been modified or reversed by a
106 subsequent redetermination or decision, in which event benefits shall be paid or denied for weeks of
107 unemployment thereafter in accordance with such modifying or reversing redetermination or decision.

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108 If a decision of an appeal tribunal allowing benefits is affirmed in any amount by the Commission,
109 benefits shall continue to be paid until such time as a court decision has become final so that no
110 further appeal can be taken. If an appeal is taken from the Commission's decision, benefits paid shall
111 result in a benefit charge to the account of the employer under § 60.2-530 only when, and as of the
112 date on which, as the result of an appeal, the courts finally determine that the Commission should
113 have awarded benefits to the claimant or claimants involved in such appeal.

Official Use By Clerks			
Passed By		Passed By The Senate	
The House of Delegates		with amendment	<input type="checkbox"/>
with amendment	<input type="checkbox"/>	substitute	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute w/amdt	<input type="checkbox"/>
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Date: _____		Date: _____	
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Clerk of the House of Delegates		Clerk of the Senate	

030260928

HOUSE BILL NO. 2559

Offered January 8, 2003

Prefiled January 8, 2003

A BILL to amend the Code of Virginia by adding in Title 60.2 a chapter numbered 7, consisting of sections numbered 60.2-701 through 60.2-707, relating to unemployment compensation; shared work programs.

 Patron—Scott

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Title 60.2 a chapter numbered 7, consisting of sections numbered 60.2-701 through 60.2-707, as follows:

CHAPTER 7.

SHARED WORK PROGRAMS.

§ 60.2-701. Definitions.

As used in this chapter:

"Affected employee" means an individual who has been continuously on the payroll of an affected unit for at least 3 months immediately before the employing unit submits a work sharing plan.

"Affected unit" means a specific plant, department, shift, or other definable unit of an employing unit that has at least 2 employees to which an approved work sharing plan applies.

"Approved work sharing plan" means a plan that is approved by the Commission as provided by this chapter.

"Fringe benefits" include, but are not limited to, such benefits as health insurance, retirement benefits under defined benefit pension plans, paid vacation and holidays, and sick leave, that are incidents of employment in addition to the cash remuneration earned.

"Normal weekly work hours" means the lesser of (i) the number of hours in a week that an employee usually works for the regular employing unit or (ii) 40 hours.

"Shared work plan" means a plan of an employer under which there is a reduction in the number of hours worked by all affected employees of an affected unit rather than temporary layoffs of some such employees. As used herein, "temporary layoffs" means the separation of workers in the affected unit for an indefinite period expected to last for more than 2 months but less than 1 year.

"Work sharing plan" means a plan of an employing unit under which (i) the normal weekly work hours of affected employees are reduced and (ii) affected employees share the work that remains after the reduction.

"Work sharing benefit" means benefits payable to an affected employee for work performed under an approved work sharing plan. "Work sharing benefit" includes benefits payable to a federal civilian employee or former service member under Title 5, Chapter 85 of the United States Code, and does not include benefits that are otherwise payable under this title.

"Work sharing employer" means an employing unit for which a work sharing plan has been approved.

§ 60.2-702. Criteria for approval of a work sharing plan.

A. An employing unit that wishes to participate in the program provided by this chapter shall submit to the Commission a signed written work sharing plan. Within 15 days after receipt of a work sharing plan, the Commission shall give written approval or disapproval of the plan. If the Commission disapproves a work sharing plan, the decision is final and may not be appealed; however, after 15 days following the Commission's disapproval of a work sharing plan, the employing unit may submit a new work sharing plan.

B. The Commission shall approve a work sharing plan that meets the following requirements:

1. The work sharing plan shall apply to at least 10 percent of the employees in the affected unit and applies equally to all affected employees;

2. The normal weekly work hours of affected employees in the affected unit shall be reduced by at least 10 percent but not more than 50 percent;

3. Each employee in the affected unit is identified by name, social security number, and any other information that the Commission requires;

4. The plan specifies a proposed expiration date that is not more than 12 months after the effective date of the work sharing plan;

5. Fringe benefits will continue to be provided to employees in affected units as though their work weeks had not been reduced;

6. The plan certifies that:

a. Each affected employee has been continuously on the payroll of the employing unit for 3 months immediately before the date on which the employing unit submits the work sharing plan,

b. The total reduction in normal weekly work hours is instead of layoffs that would have affected at least the number of employees specified in subdivision 1 and that would have resulted in an equivalent reduction in work hours, and

c. During the previous 4 months the work force in the affected unit has not been reduced by temporary layoffs of more than 10 percent of the employees;

7. If the employees are represented by an exclusive bargaining representative, the plan is approved in writing by the collective bargaining agent, or if they are not, by the employees in the affected unit;

8. If a work sharing plan serves the work sharing employer as a transitional step to permanent staff reduction, the work sharing plan shall contain a reemployment assistance plan for each affected employee that the work sharing employer develops with the Commission;

9. The plan does not subsidize an employing unit that traditionally has used employees who work less than 30 hours a week;

10. The plan will not serve as a subsidy of seasonal employment during the off-season or as a subsidy of temporary part-time or intermittent employment; and

11. The work sharing employer shall agree to submit to the Commission reports that are necessary to administer the work sharing plan and to allow the Commission to have access to all records necessary to verify the work sharing plan before its approval and to monitor and evaluate the application of the work sharing plan after its approval.

§ 60.2-703. Modification of plan.

A. An approved work sharing plan may be modified if the modification meets the requirements for approval under § 60.2-702 and the Commission approves the modification.

B. An employing unit may add an employee to a work sharing plan under this section when the employee has been continuously on the payroll for 3 months.

C. An approved modification of a work sharing plan shall not change its expiration date.

§ 60.2-704. Effective date and duration of plan.

A. A plan shall be effective on the date specified in the plan or on a date mutually agreed upon by the employer and the Commission.

B. If not sooner revoked, the plan shall expire at the end of the twelfth calendar month after its effective date or on the date specified in the plan, if such date is earlier. If a plan is revoked by the Commission, it shall terminate on the date specified in the Commission's written order of revocation.

§ 60.2-705. Revocation of plan.

A. The Commission may revoke approval of an approved work sharing plan for good cause. Good cause shall include, but is not limited to:

1. Conduct or an occurrence that tends to defeat the intent and effective operation of the approved work sharing plan;

2. Failure to comply with an assurance in the approved work sharing plan;

3. Unreasonable revision of a productivity standard of the affected unit; and

4. Violation of a criterion on which the Commission based approval of the approved work sharing plan.

B. A notice of revocation shall be in writing and shall specify the date the revocation is effective and the reasons therefor.

§ 60.2-706. Eligibility for work sharing benefits.

A. An affected employee shall be eligible under § 60.2-707 to receive work sharing benefits for each week in which the Commission determines that the affected employee is:

1. Employed as a member of an affected unit under an approved plan, which approval was