

# **WEST VIRGINIA LEGISLATURE**

**2022 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 2**

BY SENATOR TAKUBO

[Originating in the Committee on the Judiciary;

reported on February 2, 2022]



1 A BILL to amend and reenact §21A-2D-2 of the Code of West Virginia, 1931, as amended, as  
2 contained in Chapter 273, Acts of the Legislature, Regular Session, 2021; to amend said  
3 code by adding thereto a new section, designated §21A-2D-2a; to amend and reenact  
4 §21A-2D-3 of said code; to amend said code by adding thereto a new article, designated  
5 §21A-3-1, §21A-3-2, and §21A-3-3; and to amend and reenact §21A-6-10 of said code,  
6 all relating to indexing unemployment benefits based on the state average unemployment  
7 rate; modifying methodology for calculating maximum benefit rate; modifying benefit table  
8 consistent with adoption of indexing; requiring Workforce West Virginia Commissioner  
9 take certain actions to verify unemployment insurance claim program integrity; requiring  
10 commissioner to review suspicious or potentially improper claims under certain  
11 circumstances; defining “state average unemployment rate”; limiting the maximum  
12 duration of unemployment benefits based on the “state average unemployment rate”;  
13 requiring Workforce West Virginia to promulgate legislative rules; establishing an internal  
14 effective date; reducing maximum benefit for each wage class; and removing chart column  
15 made incorrect by adoption of indexing.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 2D. UNEMPLOYMENT INSURANCE PROGRAM INTEGRITY ACT.**

**§21A-2D-2. Unemployment insurance program integrity.**

1 The commissioner shall, on a weekly basis, unless otherwise specified; ~~be required to~~  
2 ~~(a) (1)~~ Check the unemployment insurance rolls against the Division of Corrections and  
3 Rehabilitation’s list of imprisoned individuals to verify eligibility for unemployment benefits and  
4 ensure program integrity;  
5 ~~(b) (2)~~ Check new hire records against the National Directory of New Hires to verify  
6 eligibility for unemployment benefits; ~~and~~  
7 ~~(c) (3)~~ Check the unemployment insurance rolls against a commercially available  
8 database that provides cross-matching functions to verify eligibility for unemployment benefits;

9           (4) On a monthly basis, cross-check the unemployment insurance rolls against state death  
10 records; and

11           (5) Verify the identity of unemployment claimants by methods including, but not limited to,  
12 verifying the identity of an applicant prior to awarding benefits and requiring multi-factor  
13 authentication as part of online applications.

**§21A-2D-2a. Automatic claim review.**

1           The commissioner shall perform a full eligibility review of suspicious or potentially improper  
2 claims in cases including, but not limited to:

3           (1) Multiple or duplicative claims filed online originating from the same IP address;

4           (2) Claims filed online from foreign IP addresses;

5           (3) Multiple or duplicative claims filed that are associated with the same mailing address;

6 and

7           (4) Multiple or duplicative claims filed that are associated with the same bank account.

**§21A-2D-3. Data sharing.**

1           ~~The commissioner shall have the authority to may execute a memorandum of~~  
2 ~~understanding exchange information with any department, agency, or division for information~~  
3 ~~required to be shared between agencies outlined in this article as necessary to carry out the~~  
4 ~~requirements of this article.~~

**ARTICLE 3. UNEMPLOYMENT BENEFITS INDEXING.**

**§21A-3-1. Duration of benefits; calculation.**

1           (a) For the purposes of this article, “state average unemployment rate” means the average  
2 of the seasonally adjusted unemployment rates for the months comprising the previous quarter  
3 of the most recent calendar year as published by Workforce West Virginia.

4           (b) For all valid unemployment compensation claims submitted during a calendar year, the  
5 maximum duration of benefits will be as follows:

6 (1) If the state average unemployment rate is below 5.5 percent, the maximum duration of  
7 benefits will be limited to 12 weeks;

8 (2) If the state average unemployment rate is at or above 5.5 percent, but below 6.0  
9 percent, the maximum duration of benefits will be limited to 13 weeks;

10 (3) If the state average unemployment rate is at or above 6.0 percent, but below 6.5  
11 percent, the maximum duration of benefits will be limited to 14 weeks;

12 (4) If the state average unemployment rate is at or above 6.5 percent, but below 7.0  
13 percent, the maximum duration of benefits will be limited to 15 weeks;

14 (5) If the state average unemployment rate is at or above 7.0 percent, but below 7.5  
15 percent, the maximum duration of benefits will be limited to 16 weeks;

16 (6) If the state average unemployment rate is at or above 7.5 percent, but below 8.0  
17 percent, the maximum duration of benefits will be limited to 17 weeks;

18 (7) If the state average unemployment rate is at or above 8.0 percent, but below 8.5  
19 percent, the maximum duration of benefits will be limited to 18 weeks;

20 (8) If the state average unemployment rate is at or above 8.5 percent, but below 9.0  
21 percent, the maximum duration of benefits will be limited to 19 weeks; and

22 (9) If the state average unemployment rate is at or above 9.0 percent, the maximum  
23 duration of benefits will be limited to 20 weeks.

**§21A-3-2. Rulemaking.**

1 Workforce West Virginia shall promulgate legislative rules to carry out the requirements of  
2 this article in accordance with §29A-3-1 et seq. of this code.

**§21A-3-3. Effective date.**

1 The provisions of this article shall take effect on January 1, 2023.

**ARTICLE 6. EMPLOYEE ELIGIBILITY; BENEFITS.**

**§21A-6-10. Benefit rate — Total unemployment; annual computation and publication of rates.**

1 (a) Each eligible individual who is totally unemployed in any week shall be paid benefits  
2 with respect to that week at the weekly rate appearing in Column (C) in the benefit table in this  
3 section, on the line on which in Column (A) there is indicated the employee's wage class, except  
4 as otherwise provided under the term "total and partial unemployment" in §21A-1A-27 of this code.  
5 The employee's wage class shall be determined by his or her base period wages as shown in  
6 Column (B) in the benefit table. The right of an employee to receive benefits ~~shall~~ may not be  
7 prejudiced nor the amount thereof be diminished by reason of failure by an employer to pay either  
8 the wages earned by the employee or the contribution due on such wages. An individual who is  
9 totally unemployed but earns in excess of \$60 as a result of odd job or subsidiary work, or is paid  
10 a bonus in any benefit week shall be paid benefits for such week in accordance with the provisions  
11 of this chapter pertaining to benefits for partial unemployment.

12 (b) (1) The maximum benefit for each wage class shall be equal to ~~twenty-six times the~~  
13 ~~weekly benefit rate~~ the employee's weekly benefit rate multiplied by the maximum number of  
14 weeks available as determined by §21A-3-1.

15 (2) The maximum benefit rate shall be 66 and two-thirds percent of the average weekly  
16 wage in West Virginia.

17 (c) On July 1 of each year, the commissioner shall determine the maximum weekly benefit  
18 rate upon the basis of the formula set forth above and shall establish wage classes as are  
19 required, increasing or decreasing the amount of the base period wages required for each wage  
20 class by \$150, establishing the weekly benefit rate for each wage class by rounded dollar amount  
21 to be 55 percent of one fifty-second of the median dollar amount of wages in the base period for  
22 such wage class and establishing the maximum benefit for each wage class as an amount equal  
23 to ~~twenty-six times the weekly benefit rate~~ the employee's weekly benefit rate multiplied by the  
24 maximum number of weeks available as determined by §21A-3-1: Provided, That the  
25 commissioner ~~shall~~ may not increase or decrease the maximum weekly benefit rate for the period  
26 beginning on the effective date of the amendment and reenactment of this section in the regular

27 session of the Legislature in 2009 until the threshold wage is reduced to \$9,000, as required by  
 28 §21A-1A-28(d) of this code. The maximum weekly benefit rate, when computed by the  
 29 commissioner, in accordance with the foregoing provisions, shall be rounded to the next lowest  
 30 multiple of \$1.

31 (d) After he or she has established ~~such~~ the wage classes, the commissioner shall prepare  
 32 and publish a table setting forth ~~such~~ that information.

33 (e) Average weekly wage shall be computed by dividing the number of employees in West  
 34 Virginia earning wages in covered employment into the total wages paid to employees in West  
 35 Virginia in covered employment, and by further dividing ~~said~~ the result by 52, and shall be  
 36 determined from employer wage and contribution reports for the previous calendar year which  
 37 are furnished to the department on or before June 1 following such calendar year. The average  
 38 weekly wage, as determined by the commissioner, shall be rounded to the next higher dollar.

39 (f) The computation and determination of rates as aforesaid shall be completed annually  
 40 before July 1 and any such new wage class, with its corresponding wages in base period, weekly  
 41 benefit rate, and maximum benefit in a benefit year established by the commissioner in the  
 42 foregoing manner effective on July 1 shall apply only to a new claim established by a claimant on  
 43 and after July 1, and does not apply to continued claims of a claimant based on his or her new  
 44 claim established before said July 1.

45 BENEFIT TABLE

A	B		C	
WAGE CLASS	WAGES IN BASE PERIOD		WEEKLY BENEFIT RATE	MAXIMUM BENEFIT RATE
	Under	\$ 2,200.00	Ineligible	
1	\$ 2,200.00	- 2,359.99	24.00	624.00
2	2,350.00	- 2,499.99	25.00	650.00
3	2,500.00	- 2,649.99	27.00	702.00
4	2,650.00	- 2,799.99	28.00	728.00
5	2,800.00	- 2,949.99	30.00	780.00
6	2,950.00	- 3,099.99	31.00	806.00

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7	3,100.00	- 3,249.99	33.00	858.00
8	3,250.00	- 3,399.99	35.00	910.00
9	3,400.00	- 3,549.99	36.00	936.00
10	3,550.00	- 3,699.99	38.00	988.00
11	3,700.00	- 3,849.99	39.00	1,014.00
12	3,850.00	- 3,999.99	41.00	1,066.00
13	4,000.00	- 4,149.99	43.00	1,118.00
14	4,150.00	- 4,299.99	44.00	1,144.00
15	4,300.00	- 4,449.99	46.00	1,196.00
16	4,450.00	- 4,599.99	47.00	1,222.00
17	4,600.00	- 4,749.99	49.00	1,274.00
18	4,750.00	- 4,899.99	51.00	1,326.00
19	4,900.00	- 5,049.99	52.00	1,352.00
20	5,050.00	- 5,199.99	54.00	1,404.00
21	5,200.00	- 5,349.99	55.00	1,430.00
22	5,350.00	- 5,499.99	57.00	1,482.00
23	5,500.00	- 5,649.99	58.00	1,508.00
24	5,650.00	- 5,799.99	60.00	1,560.00
25	5,800.00	- 5,949.99	62.00	1,612.00
26	5,950.00	- 6,099.99	63.00	1,638.00
27	6,100.00	- 6,249.99	65.00	1,690.00
28	6,250.00	- 6,399.99	66.00	1,716.00
29	6,400.00	- 6,549.99	68.00	1,768.00
30	6,550.00	- 6,699.99	70.00	1,820.00
31	6,700.00	- 6,849.99	71.00	1,846.00
32	6,850.00	- 6,999.99	73.00	1,898.00
33	7,000.00	- 7,149.99	74.00	1,924.00
34	7,150.00	- 7,299.99	76.00	1,976.00
35	7,300.00	- 7,449.99	78.00	2,028.00
36	7,450.00	- 7,599.99	79.00	2,054.00
37	7,600.00	- 7,749.99	81.00	2,106.00
38	7,750.00	- 7,899.99	82.00	2,132.00
39	7,900.00	- 8,049.99	84.00	2,184.00
40	8,050.00	- 8,199.99	85.00	2,210.00
41	8,200.00	- 8,349.99	87.00	2,262.00
42	8,350.00	- 8,499.99	89.00	2,314.00
43	8,500.00	- 8,649.99	90.00	2,340.00
44	8,650.00	- 8,799.99	92.00	2,392.00
45	8,800.00	- 8,949.99	93.00	2,418.00
46	8,950.00	- 9,099.99	95.00	2,470.00
47	9,100.00	- 9,249.99	97.00	2,522.00
48	9,250.00	- 9,399.99	98.00	2,548.00
49	9,400.00	- 9,549.99	100.00	2,600.00

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50	9,550.00	- 9,699.99	101.00	2,626.00
51	9,700.00	- 9,849.99	103.00	2,678.00
52	9,850.00	- 9,999.99	104.00	2,704.00
53	10,000.00	- 10,149.99	106.00	2,756.00
54	10,150.00	- 10,299.99	108.00	2,808.00
55	10,300.00	- 10,449.99	109.00	2,834.00
56	10,450.00	- 10,599.99	111.00	2,886.00
57	10,600.00	- 10,749.99	112.00	2,912.00
58	10,750.00	- 10,899.99	114.00	2,964.00
59	10,900.00	- 11,049.99	116.00	3,016.00
60	11,050.00	- 11,199.99	117.00	3,042.00
61	11,200.00	- 11,349.99	119.00	3,094.00
62	11,350.00	- 11,499.99	120.00	3,120.00
63	11,500.00	- 11,649.99	122.00	3,172.00
64	11,650.00	- 11,799.99	124.00	3,224.00
65	11,800.00	- 11,949.99	125.00	3,250.00
66	11,950.00	- 12,099.99	127.00	3,302.00
67	12,100.00	- 12,249.99	128.00	3,328.00
68	12,250.00	- 12,399.99	130.00	3,380.00
69	12,400.00	- 12,549.99	131.00	3,406.00
70	12,550.00	- 12,699.99	133.00	3,458.00
71	12,700.00	- 12,849.99	135.00	3,510.00
72	12,850.00	- 12,999.99	136.00	3,536.00
73	13,000.00	- 13,149.99	138.00	3,588.00
74	13,150.00	- 13,299.99	139.00	3,614.00
75	13,300.00	- 13,449.99	141.00	3,666.00
76	13,450.00	- 13,599.99	143.00	3,718.00
77	13,600.00	- 13,749.99	144.00	3,744.00
78	13,750.00	- 13,899.99	146.00	3,796.00
79	13,900.00	- 14,049.99	147.00	3,822.00
80	14,050.00	- 14,199.99	149.00	3,874.00
81	14,200.00	- 14,349.99	150.00	3,900.00
82	14,350.00	- 14,499.99	152.00	3,952.00
83	14,500.00	- 14,649.99	154.00	4,004.00
84	14,650.00	- 14,799.99	155.00	4,030.00
85	14,800.00	- 14,949.99	157.00	4,082.00
86	14,950.00	- 15,099.99	158.00	4,108.00
87	15,100.00	- 15,249.99	160.00	4,160.00
88	15,250.00	- 15,399.99	162.00	4,212.00
89	15,400.00	- 15,549.99	163.00	4,238.00
90	15,550.00	- 15,699.99	165.00	4,290.00
91	15,700.00	- 15,849.99	166.00	4,316.00
92	15,850.00	- 15,999.99	168.00	4,368.00

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93	16,000.00	- 16,149.99	170.00	4,420.00
94	16,150.00	- 16,299.99	171.00	4,446.00
95	16,300.00	- 16,449.99	173.00	4,498.00
96	16,450.00	- 16,599.99	174.00	4,524.00
97	16,600.00	- 16,749.99	176.00	4,576.00
98	16,750.00	- 16,899.99	177.00	4,602.00
99	16,900.00	- 17,049.99	179.00	4,654.00
100	17,050.00	- 17,199.99	181.00	4,706.00
101	17,200.00	- 17,349.99	182.00	4,732.00
102	17,350.00	- 17,499.99	184.00	4,784.00
103	17,500.00	- 17,649.99	185.00	4,810.00
104	17,650.00	- 17,799.99	187.00	4,862.00
105	17,800.00	- 17,949.99	189.00	4,914.00
106	17,950.00	- 18,099.99	190.00	4,940.00
107	18,100.00	- 18,249.99	192.00	4,992.00
108	18,250.00	- 18,399.99	193.00	5,018.00
109	18,400.00	- 18,549.99	195.00	5,070.00
110	18,550.00	- 18,699.99	196.00	5,096.00
111	18,700.00	- 18,849.99	198.00	5,148.00
112	18,850.00	- 18,999.99	200.00	5,200.00
113	19,000.00	- 19,149.99	201.00	5,226.00
114	19,150.00	- 19,299.99	203.00	5,278.00
115	19,300.00	- 19,449.99	204.00	5,304.00
116	19,450.00	- 19,599.99	206.00	5,356.00
117	19,600.00	- 19,749.99	208.00	5,408.00
118	19,750.00	- 19,899.99	209.00	5,434.00
119	19,900.00	- 20,049.99	211.00	5,486.00
120	20,050.00	- 20,199.99	212.00	5,512.00
121	20,200.00	- 20,349.99	214.00	5,564.00
122	20,350.00	- 20,499.99	216.00	5,616.00
123	20,500.00	- 20,649.99	217.00	5,642.00
124	20,650.00	- 20,799.99	219.00	5,694.00
125	20,800.00	- 20,949.99	220.00	5,720.00
126	20,950.00	- 21,099.99	222.00	5,772.00
127	21,100.00	- 21,249.99	223.00	5,798.00
128	21,250.00	- 21,399.99	225.00	5,850.00
129	21,400.00	- 21,549.99	227.00	5,902.00
130	21,550.00	- 21,699.99	228.00	5,928.00
131	21,700.00	- 21,849.99	230.00	5,980.00
132	21,850.00	- 21,999.99	231.00	6,006.00
133	22,000.00	- 22,149.99	233.00	6,058.00
134	22,150.00	- 22,299.99	235.00	6,110.00
135	22,300.00	- 22,449.99	236.00	6,136.00

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136	22,450.00	- 22,599.99	238.00	6,188.00
137	22,600.00	- 22,749.99	239.00	6,214.00
138	22,750.00	- 22,899.99	241.00	6,266.00
139	22,900.00	- 23,049.99	243.00	6,318.00
140	23,050.00	- 23,199.99	244.00	6,344.00
141	23,200.00	- 23,349.99	246.00	6,396.00
142	23,350.00	- 23,499.99	247.00	6,422.00
143	23,500.00	- 23,649.99	249.00	6,474.00
144	23,650.00	- 23,799.99	250.00	6,500.00
145	23,800.00	- 23,949.99	252.00	6,552.00
146	23,950.00	- 24,099.99	254.00	6,604.00
147	24,100.00	- 24,249.99	255.00	6,630.00
148	24,250.00	- 24,399.99	257.00	6,682.00
149	24,400.00	- 24,549.99	258.00	6,708.00
150	24,550.00	- 24,699.99	260.00	6,760.00
151	24,700.00	- 24,849.99	262.00	6,812.00
152	24,850.00	- 24,999.99	263.00	6,838.00
153	25,000.00	- 25,149.99	265.00	6,890.00
154	25,150.00	- 25,299.99	266.00	6,916.00
155	25,300.00	- 25,449.99	268.00	6,968.00
156	25,450.00	- 25,599.99	269.00	6,994.00
157	25,600.00	- 25,749.99	271.00	7,046.00
158	25,750.00	- 25,899.99	273.00	7,098.00
159	25,900.00	- 26,049.99	274.00	7,124.00
160	26,050.00	- 26,199.99	276.00	7,176.00
161	26,200.00	- 26,349.99	277.00	7,202.00
162	26,350.00	- 26,499.99	279.00	7,254.00
163	26,500.00	- 26,649.99	281.00	7,306.00
164	26,650.00	- 26,799.99	282.00	7,332.00
165	26,800.00	- 26,949.99	284.00	7,384.00
166	26,950.00	- 27,099.99	285.00	7,410.00
167	27,100.00	- 27,249.99	287.00	7,462.00
168	27,250.00	- 27,399.99	289.00	7,514.00
169	27,400.00	- 27,549.99	290.00	7,540.00
170	27,550.00	- 27,699.99	292.00	7,592.00
171	27,700.00	- 27,849.99	293.00	7,618.00
172	27,850.00	- 27,999.99	295.00	7,670.00
173	28,000.00	- 28,149.99	296.00	7,696.00
174	28,150.00	- 28,299.99	298.00	7,748.00
175	28,300.00	- 28,449.99	300.00	7,800.00
176	28,450.00	- 28,599.99	301.00	7,826.00
177	28,600.00	- 28,749.99	303.00	7,878.00
178	28,750.00	- 28,899.99	304.00	7,904.00

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179	28,900.00	- 29,049.99	306.00	7,956.00
180	29,050.00	- 29,199.99	308.00	8,008.00
181	29,200.00	- 29,349.99	309.00	8,034.00
182	29,350.00	- 29,499.99	311.00	8,086.00
183	29,500.00	- 29,649.99	312.00	8,112.00
184	29,650.00	- 29,799.99	314.00	8,164.00
185	29,800.00	- 29,949.99	315.00	8,190.00
186	29,950.00	- 30,099.99	317.00	8,242.00
187	30,100.00	- 30,249.99	319.00	8,294.00
188	30,250.00	- 30,399.99	320.00	8,320.00
189	30,400.00	- 30,549.99	322.00	8,372.00
190	30,550.00	- 30,699.99	323.00	8,398.00
191	30,700.00	- 30,849.99	325.00	8,450.00
192	30,850.00	- 30,999.99	327.00	8,502.00
193	31,000.00	- 31,149.99	328.00	8,528.00
194	31,150.00	- 31,299.99	330.00	8,580.00
195	31,300.00	- 31,449.99	331.00	8,606.00
196	31,450.00	- 31,599.99	333.00	8,658.00
197	31,600.00	- 31,749.99	335.00	8,710.00
198	31,750.00	- 31,899.99	336.00	8,736.00
199	31,900.00	- 32,049.99	338.00	8,788.00
200	32,050.00	- 32,199.99	339.00	8,814.00
201	32,200.00	- 32,349.99	341.00	8,866.00
202	32,350.00	- 32,499.99	342.00	8,892.00
203	32,500.00	- 32,649.99	344.00	8,944.00
204	32,650.00	- 32,799.99	346.00	8,996.00
205	32,800.00	- 32,949.99	347.00	9,022.00
206	32,950.00	- 33,099.99	349.00	9,074.00
207	33,100.00	- 33,249.99	350.00	9,100.00
208	33,250.00	- 33,399.99	352.00	9,152.00
209	33,400.00	- 33,549.99	354.00	9,204.00
210	33,550.00	- 33,699.99	355.00	9,230.00
211	33,700.00	- 33,849.99	357.00	9,282.00
212	33,850.00	- 33,999.99	358.00	9,308.00
213	34,000.00	- 34,149.99	360.00	9,360.00
214	34,150.00	- 34,299.99	361.00	9,386.00
215	34,300.00	- 34,449.99	363.00	9,438.00
216	34,450.00	- 34,599.99	365.00	9,490.00
217	34,600.00	- 34,749.99	366.00	9,516.00
218	34,750.00	- 34,899.99	368.00	9,568.00
219	34,900.00	- 35,049.99	369.00	9,594.00
220	35,050.00	- 35,199.99	371.00	9,646.00
221	35,200.00	- 35,349.99	373.00	9,698.00

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222	35,350.00	- 35,499.99	374.00	<del>9,724.00</del>
223	35,500.00	- 35,649.99	376.00	<del>9,776.00</del>
224	35,650.00	- 35,799.99	377.00	<del>9,802.00</del>
225	35,800.00	- 35,949.99	379.00	<del>9,854.00</del>
226	35,950.00	- 36,999.99	381.00	<del>9,906.00</del>
227	36,100.00	- 36,249.99	382.00	<del>9,932.00</del>
228	36,250.00	- 36,399.99	384.00	<del>9,984.00</del>
229	36,400.00	- 36,549.99	385.00	<del>10,010.00</del>
230	36,550.00	- 36,699.99	387.00	<del>10,062.00</del>
231	36,700.00	- 36,849.99	388.00	<del>10,088.00</del>
232	36,850.00	- 36,999.99	390.00	<del>10,140.00</del>
233	37,000.00	- 37,149.99	392.00	<del>10,192.00</del>
234	37,150.00	- 37,299.99	393.00	<del>10,218.00</del>
235	37,300.00	- 37,449.99	395.00	<del>10,270.00</del>
236	37,450.00	- 37,599.99	396.00	<del>10,296.00</del>
237	37,600.00	- 37,749.99	398.00	<del>10,348.00</del>
238	37,750.00	- 37,899.99	400.00	<del>10,400.00</del>
239	37,900.00	- 38,049.99	401.00	<del>10,426.00</del>
240	38,050.00	- 38,199.99	403.00	<del>10,478.00</del>
241	38,200.00	- 38,349.99	404.00	<del>10,504.00</del>
242	38,350.00	- 38,499.99	406.00	<del>10,556.00</del>
243	38,500.00	- 38,649.99	408.00	<del>10,608.00</del>
244	38,650.00	- 38,799.99	409.00	<del>10,634.00</del>
245	38,800.00	- 38,949.99	411.00	<del>10,686.00</del>
246	38,950.00	- 39,099.99	412.00	<del>10,712.00</del>
247	39,100.00	- 39,249.99	414.00	<del>10,764.00</del>
248	39,250.00	- 39,399.99	415.00	<del>10,790.00</del>
249	39,400.00	- 39,549.99	417.00	<del>10,842.00</del>
250	39,550.00	- 39,699.99	419.00	<del>10,894.00</del>
251	39,700.00	- 39,849.99	420.00	<del>10,920.00</del>
252	39,850.00	- 39,999.99	422.00	<del>10,972.00</del>
253	40,000.00	- 40,149.99	423.00	<del>10,998.00</del>
254	40,150.00	- and above	424.00	<del>11,024.00</del>