

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 5276**

By Delegate Jennings, Espinosa and Hornby

[Introduced January 29, 2024; Referred to the

Committee on Finance]

1 A BILL to amend and reenact §21A-1A-28 of the Code of West Virginia, 1931, as amended; and to  
2 amend and reenact §21A-6-10 of said code, all relating to the amount of unemployment  
3 taxes and benefits; removing definitions; modifying the calculation of the taxable wage  
4 base; and modifying methodology for calculating the maximum benefit rate.

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

## **ARTICLE 1A. DEFINITIONS.**

### **§21A-1A-28. Wages; average annual wage; threshold wage.**

1 (a) "Wages" means all remuneration for personal service, including commissions,  
2 gratuities customarily received by an individual in the course of employment from persons other  
3 than the employing unit, as long as such gratuities equal or exceed an amount of not less than \$20  
4 each month and which are required to be reported to the employer by the employee, bonuses and  
5 the cash value of all remuneration in any medium other than cash except for agricultural labor and  
6 domestic service. The term "wages" includes remuneration for service rendered to the state as a  
7 member of the state National Guard or Air National Guard only when serving on a temporary basis  
8 pursuant to a call made by the Governor under §15-1D-1 and §15-1Dd-2 of this code.

9 (b) The term "wages" does not include:

10 (1) That part of the remuneration which, after remuneration equal to \$8,000 \$10,000 or,  
11 ~~after the amendment and reenactment of this section during the 2009 legislative session, the~~  
12 ~~threshold wage~~ is paid during a calendar year to an individual by an employer or his or her  
13 predecessor with respect to employment during any calendar year, is paid to such individual by  
14 such employer during such calendar year unless that part of the remuneration is subject to a tax  
15 under a federal law imposing a tax against which credit may be taken for contributions required to  
16 be paid into a state unemployment fund. For the purposes of this section, the term "employment"  
17 includes service constituting employment under any unemployment compensation law of another  
18 state; or which as a condition for full tax credit against the tax imposed by the federal  
19 Unemployment Tax Act is required to be covered under this chapter; and, except that for the

20 purposes of sections one, ten, eleven and thirteen, article six of this chapter, all remuneration  
21 earned by an individual in employment shall be credited to the individual and included in his or her  
22 computation of base period wages: *Provided*, That the remuneration paid to an individual by an  
23 employer with respect to employment in another state or other states upon which contributions  
24 were required of and paid by such employer under an unemployment compensation law of such  
25 other state or states shall be included as a part of the remuneration equal to the amounts of \$8,000  
26 \$10,000. or, after the amendment and reenactment of this section during the 2009 legislative  
27 session, the threshold wage herein referred to In applying such limitation on the amount of  
28 remuneration that is taxable, an employer shall be accorded the benefit of all or any portion of such  
29 amount which may have been paid by its predecessor or predecessors: *Provided*, however, That if  
30 the definition of the term "wages" as contained in Section 3306(b) of the Internal Revenue Code of  
31 1954, as amended, is amended to include remuneration in excess of \$8,000 \$10,000 or, after the  
32 amendment and reenactment of this section during the 2009 legislative session, the threshold  
33 wage paid to an individual by an employer under the federal Unemployment Tax Act during any  
34 calendar year, wages for the purposes of this definition shall include remuneration paid in a  
35 calendar year to an individual by an employer subject to this chapter or his or her predecessor with  
36 respect to employment during any calendar year up to an amount equal to the amount of  
37 remuneration taxable under the federal Unemployment Tax Act;

38               (2) The amount of any payment made (including any amount paid by an employer for  
39 insurance or annuities, or into a fund, to provide for any such payment) to, or on behalf of, an  
40 individual in its employ or any of his or her dependents, under a plan or system established by an  
41 employer which makes provision for individuals in its employ generally (or for such individuals and  
42 their dependents), or for a class or classes of such individuals (or for a class or classes of such  
43 individuals and their dependents) on account of: (A) Retirement; or (B) sickness or accident  
44 disability payments made to an employee under an approved state workers' compensation law; or  
45 (C) medical or hospitalization expenses in connection with sickness or accident disability; or (D)

46 death;

47 (3) Any payment made by an employer to an individual in its employ (including any amount  
48 paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) on  
49 account of retirement;

50 (4) Any payment made by an employer on account of sickness or accident disability, or  
51 medical or hospitalization expenses in connection with sickness or accident disability to, or on  
52 behalf of, an individual in its employ after the expiration of six calendar months following the last  
53 calendar month in which such individual worked for such employer;

54 (5) Any payment made by an employer to, or on behalf of, an individual in its employ or his  
55 or her beneficiary: (A) From or to a trust described in Section 401(a) which is exempt from tax  
56 under Section 501(a) of the federal Internal Revenue Code at the time of such payments unless  
57 such payment is made to such individual as an employee of the trust as remuneration for services  
58 rendered by such individual and not as a beneficiary of the trust; or (B) under or to an annuity plan  
59 which, at the time of such payment, is a plan described in Section 403(a) of the federal Internal  
60 Revenue Code;

61 (6) The payment by an employer of the tax imposed upon an employer under Section 3101  
62 of the federal Internal Revenue Code with respect to remuneration paid to an employee for  
63 domestic service in a private home or the employer of agricultural labor;

64 (7) Remuneration paid by an employer in any medium other than cash to an individual in its  
65 employ for service not in the course of the employer's trade or business;

66 (8) Any payment (other than vacation or sick pay) made by an employer to an individual in its  
67 employ after the month in which he or she attains the age of 65 if he or she did not work for the  
68 employer in the period for which such payment is made;

69 (9) Payments, not required under any contract of hire, made to an individual with respect to  
70 his or her period of training or service in the Armed Forces of the United States by an employer by  
71 which such individual was formerly employed; and

72                   (10) Vacation pay, severance pay or savings plans received by an individual before or after  
73 becoming totally or partially unemployed but earned prior to becoming totally or partially  
74 unemployed: *Provided*, That the term totally or partially unemployed does not include: (A)  
75 Employees who are on vacation by reason of the request of the employees or their duly authorized  
76 agent, for a vacation at a specific time, and which request by the employees or their agent is  
77 acceded to by their employer; (B) employees who are on vacation by reason of the employer's  
78 request provided they are so informed at least 90 days prior to such vacation; or (C) employees  
79 who are on vacation by reason of the employer's request where such vacation is in addition to the  
80 regular vacation and the employer compensates such employee at a rate equal to or exceeding  
81 their regular daily rate of pay during the vacation period.

82                   (c) The reasonable cash value of remuneration in any medium other than cash shall be  
83 estimated and determined in accordance with rules prescribed by the commissioner, except for  
84 remuneration other than cash for services performed in agricultural labor and domestic service.

85                   (d) "Average annual wage" means the state's average annual wage which is computed on  
86 or before September 30 of the year immediately preceding the rate year and is the total  
87 remuneration paid by employers as reported on contribution reports on or before that date with  
88 respect to all employment during the four consecutive calendar quarters ending on June 30 of that  
89 year divided by the average monthly number of individuals performing services in employment  
90 during the same four calendar quarters as reported on the contribution reports.

91                   "Threshold wage" means the wage amount the employer pays unemployment taxes on for  
92 each person in his or her employ during a calendar year. On and after the effective date of the  
93 amendment and reenactment of this chapter by the Legislature in 2009, the threshold wage will be  
94 \$12,000: *Provided*, That when the moneys in the unemployment fund reach \$220 million on  
95 February 15 of any year, the threshold wage thereafter will be reduced to \$9,000: *Provided*,  
96 however, That each year thereafter the threshold wage shall increase or decrease by the same  
97 percentage that the state's average wage increases or decreases

**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       However, such amount shall not be more than the maximum weekly benefit amount as defined in  
6       §21A-6-10(b) of this code. The employee's wage class shall be determined by his or her base  
7 period wages as shown in Column (B) in the benefit table. The right of an employee to receive  
8 benefits ~~shall~~ may not be prejudiced nor the amount thereof be diminished by reason of failure by  
9 an employer to pay either the wages earned by the employee or the contribution due on such  
10 wages. An individual who is totally unemployed but earns in excess of \$60 as a result of odd job or  
11 subsidiary work, or is paid a bonus in any benefit week shall be paid benefits for such week in  
12 accordance with the provisions of this chapter pertaining to benefits for partial unemployment.

13       (b) (1) The maximum benefit for each wage class shall be equal to ~~twenty-six~~ 20 times the  
14 weekly benefit rate.

15       (2) The maximum weekly benefit rate shall be ~~66-and-two-thirds~~ 55 percent of the average  
16 weekly wage in West Virginia as determined by the commissioner rounded to the next lowest  
17 multiple of \$1, not to exceed \$550.

18       (c) On July 1 of each year, the commissioner shall determine the maximum weekly benefit  
19 rate upon the basis of the formula set forth above and shall establish wage classes as are  
20 required, increasing or decreasing the amount of the base period wages required for each wage  
21 class by \$150, establishing the weekly benefit rate for each wage class by rounded dollar amount  
22 to be 55 percent of one fifty-second of the median dollar amount of wages in the base period for  
23 such wage class and establishing the maximum benefit for each wage class as an amount equal to

24 twenty-six 20 times the weekly benefit rate. Provided, That the commissioner shall may not  
25 increase or decrease the maximum weekly benefit rate for the period beginning on the effective  
26 date of the amendment and reenactment of this section in the regular session of the Legislature in  
27 2009 until the threshold wage is reduced to \$9,000, as required by §21A-1A-28(d) of this code The  
28 maximum weekly benefit rate, when computed by the commissioner, in accordance with the  
29 foregoing provisions, shall be rounded to the next lowest multiple of \$1.

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

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

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

44 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

50	<u>2</u>	2,350.00	-	2,499.99	25.00	650.00
51	<u>3</u>	2,500.00	-	2,649.99	27.00	702.00
52	<u>4</u>	2,650.00	-	2,799.99	28.00	728.00
53	<u>5</u>	2,800.00	-	2,949.99	30.00	780.00
54	<u>6</u>	2,950.00	-	3,099.99	31.00	806.00
55	<u>7</u>	3,100.00	-	3,249.99	33.00	858.00
56	<u>8</u>	3,250.00	-	3,399.99	35.00	910.00
57	<u>9</u>	3,400.00	-	3,549.99	36.00	936.00
58	<u>10</u>	3,550.00	-	3,699.99	38.00	988.00
59	<u>11</u>	3,700.00	-	3,849.99	39.00	1,014.00
60	<u>12</u>	3,850.00	-	3,999.99	41.00	1,066.00
61	<u>13</u>	4,000.00	-	4,149.99	43.00	1,118.00
62	<u>14</u>	4,150.00	-	4,299.99	44.00	1,144.00
63	<u>15</u>	4,300.00	-	4,449.99	46.00	1,196.00
64	<u>16</u>	4,450.00	-	4,599.99	47.00	1,222.00
65	<u>17</u>	4,600.00	-	4,749.99	49.00	1,274.00
66	<u>18</u>	4,750.00	-	4,899.99	51.00	1,326.00
67	<u>19</u>	4,900.00	-	5,049.99	52.00	1,352.00
68	<u>20</u>	5,050.00	-	5,199.99	54.00	1,404.00
69	<u>21</u>	5,200.00	-	5,349.99	55.00	1,430.00
70	<u>22</u>	5,350.00	-	5,499.99	57.00	1,482.00
71	<u>23</u>	5,500.00	-	5,649.99	58.00	1,508.00
72	<u>24</u>	5,650.00	-	5,799.99	60.00	1,560.00
73	<u>25</u>	5,800.00	-	5,949.99	62.00	1,612.00
74	<u>26</u>	5,950.00	-	6,099.99	63.00	1,638.00
75	<u>27</u>	6,100.00	-	6,249.99	65.00	1,690.00

76	<u>28</u>	6,250.00	-	6,399.99	66.00	1,716.00
77	<u>29</u>	6,400.00	-	6,549.99	68.00	1,768.00
78	<u>30</u>	6,550.00	-	6,699.99	70.00	1,820.00
79	<u>31</u>	6,700.00	-	6,849.99	71.00	1,846.00
80	<u>32</u>	6,850.00	-	6,999.99	73.00	1,898.00
81	<u>33</u>	7,000.00	-	7,149.99	74.00	1,924.00
82	<u>34</u>	7,150.00	-	7,299.99	76.00	1,976.00
83	<u>35</u>	7,300.00	-	7,449.99	78.00	2,028.00
84	<u>36</u>	7,450.00	-	7,599.99	79.00	2,054.00
85	<u>37</u>	7,600.00	-	7,749.99	81.00	2,106.00
86	<u>38</u>	7,750.00	-	7,899.99	82.00	2,132.00
87	<u>39</u>	7,900.00	-	8,049.99	84.00	2,184.00
88	<u>40</u>	8,050.00	-	8,199.99	85.00	2,210.00
89	<u>41</u>	8,200.00	-	8,349.99	87.00	2,262.00
90	<u>42</u>	8,350.00	-	8,499.99	89.00	2,314.00
91	<u>43</u>	8,500.00	-	8,649.99	90.00	2,340.00
92	<u>44</u>	8,650.00	-	8,799.99	92.00	2,392.00
93	<u>45</u>	8,800.00	-	8,949.99	93.00	2,418.00
94	<u>46</u>	8,950.00	-	9,099.99	95.00	2,470.00
95	<u>47</u>	9,100.00	-	9,249.99	97.00	2,522.00
96	<u>48</u>	9,250.00	-	9,399.99	98.00	2,548.00
97	<u>49</u>	9,400.00	-	9,549.99	100.00	2,600.00
98	<u>50</u>	9,550.00	-	9,699.99	101.00	2,626.00
99	<u>51</u>	9,700.00	-	9,849.99	103.00	2,678.00
100	<u>52</u>	9,850.00	-	9,999.99	104.00	2,704.00
101	<u>53</u>	10,000.00	-	10,149.99	106.00	2,756.00

102	<u>54</u>	10,150.00	—	10,299.99	108.00	2,808.00
103	<u>55</u>	10,300.00	—	10,449.99	109.00	2,834.00
104	<u>56</u>	10,450.00	—	10,599.99	111.00	2,886.00
105	<u>57</u>	10,600.00	—	10,749.99	112.00	2,912.00
106	<u>58</u>	10,750.00	—	10,899.99	114.00	2,964.00
107	<u>59</u>	10,900.00	—	11,049.99	116.00	3,016.00
108	<u>60</u>	11,050.00	—	11,199.99	117.00	3,042.00
109	<u>61</u>	11,200.00	—	11,349.99	119.00	3,094.00
110	<u>62</u>	11,350.00	—	11,499.99	120.00	3,120.00
111	<u>63</u>	11,500.00	—	11,649.99	122.00	3,172.00
112	<u>64</u>	11,650.00	—	11,799.99	124.00	3,224.00
113	<u>65</u>	11,800.00	—	11,949.99	125.00	3,250.00
114	<u>66</u>	11,950.00	—	12,099.99	127.00	3,302.00
115	<u>67</u>	12,100.00	—	12,249.99	128.00	3,328.00
116	<u>68</u>	12,250.00	—	12,399.99	130.00	3,380.00
117	<u>69</u>	12,400.00	—	12,549.99	131.00	3,406.00
118	<u>70</u>	12,550.00	—	12,699.99	133.00	3,458.00
119	<u>71</u>	12,700.00	—	12,849.99	135.00	3,510.00
120	<u>72</u>	12,850.00	—	12,999.99	136.00	3,536.00
121	<u>73</u>	13,000.00	—	13,149.99	138.00	3,588.00
122	<u>74</u>	13,150.00	—	13,299.99	139.00	3,614.00
123	<u>75</u>	13,300.00	—	13,449.99	141.00	3,666.00
124	<u>76</u>	13,450.00	—	13,599.99	143.00	3,718.00
125	<u>77</u>	13,600.00	—	13,749.99	144.00	3,744.00
126	<u>78</u>	13,750.00	—	13,899.99	146.00	3,796.00
127	<u>79</u>	13,900.00	—	14,049.99	147.00	3,822.00

128	<u>80</u>	14,050.00	—	14,199.99	149.00	3,874.00
129	<u>81</u>	14,200.00	—	14,349.99	150.00	3,900.00
130	<u>82</u>	14,350.00	—	14,499.99	152.00	3,952.00
131	<u>83</u>	14,500.00	—	14,649.99	154.00	4,004.00
132	<u>84</u>	14,650.00	—	14,799.99	155.00	4,030.00
133	<u>85</u>	14,800.00	—	14,949.99	157.00	4,082.00
134	<u>86</u>	14,950.00	—	15,099.99	158.00	4,108.00
135	<u>87</u>	15,100.00	—	15,249.99	160.00	4,160.00
136	<u>88</u>	15,250.00	—	15,399.99	162.00	4,212.00
137	<u>89</u>	15,400.00	—	15,549.99	163.00	4,238.00
138	<u>90</u>	15,550.00	—	15,699.99	165.00	4,290.00
139	<u>91</u>	15,700.00	—	15,849.99	166.00	4,316.00
140	<u>92</u>	15,850.00	—	15,999.99	168.00	4,368.00
141	<u>93</u>	16,000.00	—	16,149.99	170.00	4,420.00
142	<u>94</u>	16,150.00	—	16,299.99	171.00	4,446.00
143	<u>95</u>	16,300.00	—	16,449.99	173.00	4,498.00
144	<u>96</u>	16,450.00	—	16,599.99	174.00	4,524.00
145	<u>97</u>	16,600.00	—	16,749.99	176.00	4,576.00
146	<u>98</u>	16,750.00	—	16,899.99	177.00	4,602.00
147	<u>99</u>	16,900.00	—	17,049.99	179.00	4,654.00
148	<u>100</u>	17,050.00	—	17,199.99	181.00	4,706.00
149	<u>101</u>	17,200.00	—	17,349.99	182.00	4,732.00
150	<u>102</u>	17,350.00	—	17,499.99	184.00	4,784.00
151	<u>103</u>	17,500.00	—	17,649.99	185.00	4,810.00
152	<u>104</u>	17,650.00	—	17,799.99	187.00	4,862.00
153	<u>105</u>	17,800.00	—	17,949.99	189.00	4,914.00

154	<u>106</u>	17,950.00	—	18,099.99	190.00	4,940.00
155	<u>107</u>	18,100.00	—	18,249.99	192.00	4,992.00
156	<u>108</u>	18,250.00	—	18,399.99	193.00	5,018.00
157	<u>109</u>	18,400.00	—	18,549.99	195.00	5,070.00
158	<u>110</u>	18,550.00	—	18,699.99	196.00	5,096.00
159	<u>111</u>	18,700.00	—	18,849.99	198.00	5,148.00
160	<u>112</u>	18,850.00	—	18,999.99	200.00	5,200.00
161	<u>113</u>	19,000.00	—	19,149.99	201.00	5,226.00
162	<u>114</u>	19,150.00	—	19,299.99	203.00	5,278.00
163	<u>115</u>	19,300.00	—	19,449.99	204.00	5,304.00
164	<u>116</u>	19,450.00	—	19,599.99	206.00	5,356.00
165	<u>117</u>	19,600.00	—	19,749.99	208.00	5,408.00
166	<u>118</u>	19,750.00	—	19,899.99	209.00	5,434.00
167	<u>119</u>	19,900.00	—	20,049.99	211.00	5,486.00
168	<u>120</u>	20,050.00	—	20,199.99	212.00	5,512.00
169	<u>121</u>	20,200.00	—	20,349.99	214.00	5,564.00
170	<u>122</u>	20,350.00	—	20,499.99	216.00	5,616.00
171	<u>123</u>	20,500.00	—	20,649.99	217.00	5,642.00
172	<u>124</u>	20,650.00	—	20,799.99	219.00	5,694.00
173	<u>125</u>	20,800.00	—	20,949.99	220.00	5,720.00
174	<u>126</u>	20,950.00	—	21,099.99	222.00	5,772.00
175	<u>127</u>	21,100.00	—	21,249.99	223.00	5,798.00
176	<u>128</u>	21,250.00	—	21,399.99	225.00	5,850.00
177	<u>129</u>	21,400.00	—	21,549.99	227.00	5,902.00
178	<u>130</u>	21,550.00	—	21,699.99	228.00	5,928.00
179	<u>131</u>	21,700.00	—	21,849.99	230.00	5,980.00

180	<u>132</u>	21,850.00	-	21,999.99	231.00	6,006.00
181	<u>133</u>	22,000.00	-	22,149.99	233.00	6,058.00
182	<u>134</u>	22,150.00	-	22,299.99	235.00	6,110.00
183	<u>135</u>	22,300.00	-	22,449.99	236.00	6,136.00
184	<u>136</u>	22,450.00	-	22,599.99	238.00	6,188.00
185	<u>137</u>	22,600.00	-	22,749.99	239.00	6,214.00
186	<u>138</u>	22,750.00	-	22,899.99	241.00	6,266.00
187	<u>139</u>	22,900.00	-	23,049.99	243.00	6,318.00
188	<u>140</u>	23,050.00	-	23,199.99	244.00	6,344.00
189	<u>141</u>	23,200.00	-	23,349.99	246.00	6,396.00
190	<u>142</u>	23,350.00	-	23,499.99	247.00	6,422.00
191	<u>143</u>	23,500.00	-	23,649.99	249.00	6,474.00
192	<u>144</u>	23,650.00	-	23,799.99	250.00	6,500.00
193	<u>145</u>	23,800.00	-	23,949.99	252.00	6,552.00
194	<u>146</u>	23,950.00	-	24,099.99	254.00	6,604.00
195	<u>147</u>	24,100.00	-	24,249.99	255.00	6,630.00
196	<u>148</u>	24,250.00	-	24,399.99	257.00	6,682.00
197	<u>149</u>	24,400.00	-	24,549.99	258.00	6,708.00
198	<u>150</u>	24,550.00	-	24,699.99	260.00	6,760.00
199	<u>151</u>	24,700.00	-	24,849.99	262.00	6,812.00
200	<u>152</u>	24,850.00	-	24,999.99	263.00	6,838.00
201	<u>153</u>	25,000.00	-	25,149.99	265.00	6,890.00
202	<u>154</u>	25,150.00	-	25,299.99	266.00	6,916.00
203	<u>155</u>	25,300.00	-	25,449.99	268.00	6,968.00
204	<u>156</u>	25,450.00	-	25,599.99	269.00	6,994.00
205	<u>157</u>	25,600.00	-	25,749.99	271.00	7,046.00

206	<u>158</u>	25,750.00	-	25,899.99	273.00	7,098.00
207	<u>159</u>	25,900.00	-	26,049.99	274.00	7,124.00
208	<u>160</u>	26,050.00	-	26,199.99	276.00	7,176.00
209	<u>161</u>	26,200.00	-	26,349.99	277.00	7,202.00
210	<u>162</u>	26,350.00	-	26,499.99	279.00	7,254.00
211	<u>163</u>	26,500.00	-	26,649.99	281.00	7,306.00
212	<u>164</u>	26,650.00	-	26,799.99	282.00	7,332.00
213	<u>165</u>	26,800.00	-	26,949.99	284.00	7,384.00
214	<u>166</u>	26,950.00	-	27,099.99	285.00	7,410.00
215	<u>167</u>	27,100.00	-	27,249.99	287.00	7,462.00
216	<u>168</u>	27,250.00	-	27,399.99	289.00	7,514.00
217	<u>169</u>	27,400.00	-	27,549.99	290.00	7,540.00
218	<u>170</u>	27,550.00	-	27,699.99	292.00	7,592.00
219	<u>171</u>	27,700.00	-	27,849.99	293.00	7,618.00
220	<u>172</u>	27,850.00	-	27,999.99	295.00	7,670.00
221	<u>173</u>	28,000.00	-	28,149.99	296.00	7,696.00
222	<u>174</u>	28,150.00	-	28,299.99	298.00	7,748.00
223	<u>175</u>	28,300.00	-	28,449.99	300.00	7,800.00
224	<u>176</u>	28,450.00	-	28,599.99	301.00	7,826.00
225	<u>177</u>	28,600.00	-	28,749.99	303.00	7,878.00
226	<u>178</u>	28,750.00	-	28,899.99	304.00	7,904.00
227	<u>179</u>	28,900.00	-	29,049.99	306.00	7,956.00
228	<u>180</u>	29,050.00	-	29,199.99	308.00	8,008.00
229	<u>181</u>	29,200.00	-	29,349.99	309.00	8,034.00
230	<u>182</u>	29,350.00	-	29,499.99	311.00	8,086.00
231	<u>183</u>	29,500.00	-	29,649.99	312.00	8,112.00

232	<u>184</u>	29,650.00	-	29,799.99	314.00	8,164.00
233	<u>185</u>	29,800.00	-	29,949.99	315.00	8,190.00
234	<u>186</u>	29,950.00	-	30,099.99	317.00	8,242.00
235	<u>187</u>	30,100.00	-	30,249.99	319.00	8,294.00
236	<u>188</u>	30,250.00	-	30,399.99	320.00	8,320.00
237	<u>189</u>	30,400.00	-	30,549.99	322.00	8,372.00
238	<u>190</u>	30,550.00	-	30,699.99	323.00	8,398.00
239	<u>191</u>	30,700.00	-	30,849.99	325.00	8,450.00
240	<u>192</u>	30,850.00	-	30,999.99	327.00	8,502.00
241	<u>193</u>	31,000.00	-	31,149.99	328.00	8,528.00
242	<u>194</u>	31,150.00	-	31,299.99	330.00	8,580.00
243	<u>195</u>	31,300.00	-	31,449.99	331.00	8,606.00
244	<u>196</u>	31,450.00	-	31,599.99	333.00	8,658.00
245	<u>197</u>	31,600.00	-	31,749.99	335.00	8,710.00
246	<u>198</u>	31,750.00	-	31,899.99	336.00	8,736.00
247	<u>199</u>	31,900.00	-	32,049.99	338.00	8,788.00
248	<u>200</u>	32,050.00	-	32,199.99	339.00	8,814.00
249	<u>201</u>	32,200.00	-	32,349.99	341.00	8,866.00
250	<u>202</u>	32,350.00	-	32,499.99	342.00	8,892.00
251	<u>203</u>	32,500.00	-	32,649.99	344.00	8,944.00
252	<u>204</u>	32,650.00	-	32,799.99	346.00	8,996.00
253	<u>205</u>	32,800.00	-	32,949.99	347.00	9,022.00
254	<u>206</u>	32,950.00	-	33,099.99	349.00	9,074.00
255	<u>207</u>	33,100.00	-	33,249.99	350.00	9,100.00
256	<u>208</u>	33,250.00	-	33,399.99	352.00	9,152.00
257	<u>209</u>	33,400.00	-	33,549.99	354.00	9,204.00

258	<u>210</u>	33,550.00	—	33,699.99	355.00	9,230.00
259	<u>211</u>	33,700.00	—	33,849.99	357.00	9,282.00
260	<u>212</u>	33,850.00	—	33,999.99	358.00	9,308.00
261	<u>213</u>	34,000.00	—	34,149.99	360.00	9,360.00
262	<u>214</u>	34,150.00	—	34,299.99	361.00	9,386.00
263	<u>215</u>	34,300.00	—	34,449.99	363.00	9,438.00
264	<u>216</u>	34,450.00	—	34,599.99	365.00	9,490.00
265	<u>217</u>	34,600.00	—	34,749.99	366.00	9,516.00
266	<u>218</u>	34,750.00	—	34,899.99	368.00	9,568.00
267	<u>219</u>	34,900.00	—	35,049.99	369.00	9,594.00
268	<u>220</u>	35,050.00	—	35,199.99	371.00	9,646.00
269	<u>221</u>	35,200.00	—	35,349.99	373.00	9,698.00
270	<u>222</u>	35,350.00	—	35,499.99	374.00	9,724.00
271	<u>223</u>	35,500.00	—	35,649.99	376.00	9,776.00
272	<u>224</u>	35,650.00	—	35,799.99	377.00	9,802.00
273	<u>225</u>	35,800.00	—	35,949.99	379.00	9,854.00
274	<u>226</u>	35,950.00	—	36,999.99	381.00	9,906.00
275	<u>227</u>	36,100.00	—	36,249.99	382.00	9,932.00
276	<u>228</u>	36,250.00	—	36,399.99	384.00	9,984.00
277	<u>229</u>	36,400.00	—	36,549.99	385.00	10,010.00
278	<u>230</u>	36,550.00	—	36,699.99	387.00	10,062.00
279	<u>231</u>	36,700.00	—	36,849.99	388.00	10,088.00
280	<u>232</u>	36,850.00	—	36,999.99	390.00	10,140.00
281	<u>233</u>	37,000.00	—	37,149.99	392.00	10,192.00
282	<u>234</u>	37,150.00	—	37,299.99	393.00	10,218.00
283	<u>235</u>	37,300.00	—	37,449.99	395.00	10,270.00

284	<u>236</u>	37,450.00	-	37,599.99	396.00	10,296.00
285	<u>237</u>	37,600.00	-	37,749.99	398.00	10,348.00
286	<u>238</u>	37,750.00	-	37,899.99	400.00	10,400.00
287	<u>239</u>	37,900.00	-	38,049.99	401.00	10,426.00
288	<u>240</u>	38,050.00	-	38,199.99	403.00	10,478.00
289	<u>241</u>	38,200.00	-	38,349.99	404.00	10,504.00
290	<u>242</u>	38,350.00	-	38,499.99	406.00	10,556.00
291	<u>243</u>	38,500.00	-	38,649.99	408.00	10,608.00
292	<u>244</u>	38,650.00	-	38,799.99	409.00	10,634.00
293	<u>245</u>	38,800.00	-	38,949.99	411.00	10,686.00
294	<u>246</u>	38,950.00	-	39,099.99	412.00	10,712.00
295	<u>247</u>	39,100.00	-	39,249.99	414.00	10,764.00
296	<u>248</u>	39,250.00	-	39,399.99	415.00	10,790.00
297	<u>249</u>	39,400.00	-	39,549.99	417.00	10,842.00
298	<u>250</u>	39,550.00	-	39,699.99	419.00	10,894.00
299	<u>251</u>	39,700.00	-	39,849.99	420.00	10,920.00
300	<u>252</u>	39,850.00	-	39,999.99	422.00	10,972.00
301	<u>253</u>	40,000.00	-	40,149.99	423.00	10,998.00
302	<u>254</u>	40,150.00	-	and above	424.00	11,024.00
303	<u>254</u>	40,150.00	-	40,299.99	425.00	11,050.00
304	<u>255</u>	40,300.00	-	40,449.99	427.00	11,102.00
305	<u>256</u>	40,450.00	-	40,599.99	428.00	11,128.00
306	<u>257</u>	40,600.00	-	40,749.99	430.00	11,180.00
307	<u>258</u>	40,750.00	-	40,899.99	431.00	11,206.00
308	<u>259</u>	40,900.00	-	41,049.99	433.00	11,258.00
309	<u>260</u>	41,050.00	-	41,199.99	434.00	11,284.00

310	<u>261</u>	41,200.00	-	41,349.99	436.00	11,336.00
311	<u>262</u>	41,350.00	-	41,499.99	438.00	11,388.00
312	<u>263</u>	41,500.00	-	41,649.99	439.00	11,414.00
313	<u>264</u>	41,650.00	-	41,799.99	441.00	11,466.00
314	<u>265</u>	41,800.00	-	41,949.99	442.00	11,492.00
315	<u>266</u>	41,950.00	-	42,099.99	444.00	11,544.00
316	<u>267</u>	42,100.00	-	42,249.99	446.00	11,596.00
317	<u>268</u>	42,250.00	-	42,399.99	447.00	11,622.00
318	<u>269</u>	42,400.00	-	42,549.99	449.00	11,674.00
319	<u>270</u>	42,550.00	-	42,699.99	450.00	11,700.00
320	<u>271</u>	42,700.00	-	42,849.99	452.00	11,752.00
321	<u>272</u>	42,850.00	-	42,999.99	454.00	11,804.00
322	<u>273</u>	43,000.00	-	43,149.99	455.00	11,830.00
323	<u>274</u>	43,150.00	-	43,299.99	457.00	11,882.00
324	<u>275</u>	43,300.00	-	43,449.99	458.00	11,908.00
325	<u>276</u>	43,450.00	-	43,599.99	460.00	11,960.00
326	<u>277</u>	43,600.00	-	43,749.99	461.00	11,986.00
327	<u>278</u>	43,750.00	-	43,899.99	463.00	12,038.00
328	<u>279</u>	43,900.00	-	44,049.99	465.00	12,090.00
329	<u>280</u>	44,050.00	-	44,199.99	466.00	12,116.00
330	<u>281</u>	44,200.00	-	44,349.99	468.00	12,168.00
331	<u>282</u>	44,350.00	-	44,499.99	469.00	12,194.00
332	<u>283</u>	44,500.00	-	44,649.99	471.00	12,246.00
333	<u>284</u>	44,650.00	-	44,799.99	473.00	12,298.00
334	<u>285</u>	44,800.00	-	44,949.99	474.00	12,324.00
335	<u>286</u>	44,950.00	-	45,099.99	476.00	12,376.00

336	<u>287</u>	45,100.00	-	45,249.99	477.00	12,402.00
337	<u>288</u>	45,250.00	-	45,399.99	479.00	12,454.00
338	<u>289</u>	45,400.00	-	45,549.99	480.00	12,480.00
339	<u>290</u>	45,550.00	-	45,699.99	482.00	12,532.00
340	<u>291</u>	45,700.00	-	45,849.99	484.00	12,584.00
341	<u>292</u>	45,850.00	-	45,999.99	485.00	12,610.00
342	<u>293</u>	46,000.00	-	46,149.99	487.00	12,662.00
343	<u>294</u>	46,150.00	-	46,299.99	488.00	12,688.00
344	<u>295</u>	46,300.00	-	46,449.99	490.00	12,740.00
345	<u>296</u>	46,450.00	-	46,599.99	492.00	12,792.00
346	<u>297</u>	46,600.00	-	46,749.99	493.00	12,818.00
347	<u>298</u>	46,750.00	-	46,899.99	495.00	12,870.00
348	<u>299</u>	46,900.00	-	47,049.99	496.00	12,896.00
349	<u>300</u>	47,050.00	-	47,199.99	498.00	12,948.00
350	<u>301</u>	47,200.00	-	47,349.99	500.00	13,000.00
351	<u>302</u>	47,350.00	-	47,499.99	501.00	13,026.00
352	<u>303</u>	47,500.00	-	47,649.99	503.00	13,078.00
353	<u>304</u>	47,650.00	-	47,799.99	504.00	13,104.00
354	<u>305</u>	47,800.00	-	47,949.99	506.00	13,156.00
355	<u>306</u>	47,950.00	-	48,099.99	507.00	13,182.00
356	<u>307</u>	48,100.00	-	48,249.99	509.00	13,234.00
357	<u>308</u>	48,250.00	-	48,399.99	511.00	13,286.00
358	<u>309</u>	48,400.00	-	48,549.99	512.00	13,312.00
359	<u>310</u>	48,550.00	-	48,699.99	514.00	13,364.00
360	<u>311</u>	48,700.00	-	48,849.99	515.00	13,390.00
361	<u>312</u>	48,850.00	-	48,999.99	517.00	13,442.00

362	<u>313</u>	49,000.00	-	49,149.99	519.00	13,494.00
363	<u>314</u>	49,150.00	-	49,299.99	520.00	13,520.00
364	<u>315</u>	49,300.00	-	49,449.99	522.00	13,572.00
365	<u>316</u>	49,450.00	-	49,599.99	523.00	13,598.00
366	<u>317</u>	49,600.00	-	49,749.99	525.00	13,650.00
367	<u>318</u>	49,750.00	-	49,899.99	526.00	13,676.00
368	<u>319</u>	49,900.00	-	50,049.99	528.00	13,728.00
369	<u>320</u>	50,050.00	-	50,199.99	530.00	13,780.00
370	<u>321</u>	50,200.00	-	50,349.99	531.00	13,806.00
371	<u>322</u>	50,350.00	-	50,499.99	533.00	13,858.00
372	<u>323</u>	50,500.00	-	50,649.99	534.00	13,884.00
373	<u>324</u>	50,650.00	-	50,799.99	536.00	13,936.00
374	<u>325</u>	50,800.00	-	50,949.99	538.00	13,988.00
375	<u>326</u>	50,950.00	-	51,099.99	539.00	14,014.00
376	<u>327</u>	51,100.00	-	51,249.99	541.00	14,066.00
377	<u>328</u>	51,250.00	-	51,399.99	542.00	14,092.00
378	<u>329</u>	51,400.00	-	51,549.99	544.00	14,144.00
379	<u>330</u>	51,550.00	-	51,699.99	546.00	14,196.00
380	<u>331</u>	51,700.00	-	51,849.99	547.00	14,222.00
381	<u>332</u>	51,850.00	-	51,999.99	549.00	14,274.00
382	<u>333</u>	52,000.00	-	52,149.99	550.00	14,300.00
383	<u>334</u>	52,150.00	-	52,299.99	552.00	14,352.00
384	<u>335</u>	52,300.00	-	52,449.99	553.00	14,378.00
385	<u>336</u>	52,450.00	-	52,599.99	555.00	14,430.00
386	<u>337</u>	52,600.00	-	52,749.99	557.00	14,482.00
387	<u>338</u>	52,750.00	-	52,899.99	558.00	14,508.00

388	<u>339</u>	52,900.00	—	53,049.99	560.00	14,560.00
389	<u>340</u>	53,050.00	—	53,199.99	561.00	14,586.00
390	<u>341</u>	53,200.00	—	53,349.99	563.00	14,638.00
391	<u>342</u>	53,350.00	—	53,499.99	565.00	14,690.00
392	<u>343</u>	53,500.00	—	53,649.99	566.00	14,716.00
393	<u>344</u>	53,650.00	—	53,799.99	568.00	14,768.00
394	<u>345</u>	53,800.00	—	53,949.99	569.00	14,794.00
395	<u>346</u>	53,950.00	—	54,099.99	571.00	14,846.00
396	<u>347</u>	54,100.00	—	54,249.99	573.00	14,898.00
397	<u>348</u>	54,250.00	—	54,399.99	574.00	14,924.00
398	<u>349</u>	54,400.00	—	54,549.99	576.00	14,976.00
399	<u>350</u>	54,550.00	—	54,699.99	577.00	15,002.00
400	<u>351</u>	54,700.00	—	54,849.99	579.00	15,054.00
401	<u>352</u>	54,850.00	—	54,999.99	580.00	15,080.00
402	<u>353</u>	55,000.00	—	55,149.99	582.00	15,132.00
403	<u>354</u>	55,150.00	—	55,299.99	584.00	15,184.00
404	<u>355</u>	55,300.00	—	55,449.99	585.00	15,210.00
405	<u>356</u>	55,450.00	—	55,599.99	587.00	15,262.00
406	<u>357</u>	55,600.00	—	55,749.99	588.00	15,288.00
407	<u>358</u>	55,750.00	—	55,899.99	590.00	15,340.00
408	<u>359</u>	55,900.00	—	56,049.99	592.00	15,392.00
409	<u>360</u>	56,050.00	—	56,199.99	593.00	15,418.00
410	<u>361</u>	56,200.00	—	56,349.99	595.00	15,470.00
411	<u>362</u>	56,350.00	—	56,499.99	596.00	15,496.00
412	<u>363</u>	56,500.00	—	56,649.99	598.00	15,548.00
413	<u>364</u>	56,650.00	—	56,799.99	599.00	15,574.00

414	<u>365</u>	56,800.00	—	56,949.99	601.00	15,626.00
415	<u>366</u>	56,950.00	—	57,099.99	603.00	15,678.00
416	<u>367</u>	57,100.00	—	57,249.99	604.00	15,704.00
417	<u>368</u>	57,250.00	—	57,399.99	606.00	15,756.00
418	<u>369</u>	57,400.00	—	57,549.99	607.00	15,782.00
419	<u>370</u>	57,550.00	—	57,699.99	608.00	15,808.00
420	<u>371</u>	57,700.00	—	57,849.99	611.00	<u>15,886.00</u>
421	<u>372</u>	57,850.00	—	57,999.99	612.00	15,912.00
422	<u>373</u>	58,000.00	—	58,149.99	614.00	15,964.00
423	<u>374</u>	58,150.00	—	58,299.99	615.00	15,990.00
424	<u>375</u>	58,300.00	—	58,449.99	617.00	16,042.00
425	<u>376</u>	58,450.00	—	58,599.99	619.00	16,094.00
426	<u>377</u>	58,600.00	—	58,749.99	620.00	16,120.00
427	<u>378</u>	58,750.00	—	58,899.99	622.00	16,172.00
428	<u>379</u>	58,900.00	—	59,049.99	623.00	16,198.00
429	<u>380</u>	59,050.00	—	59,199.99	625.00	16,250.00
430	<u>381</u>	59,200.00	—	59,349.99	626.00	16,276.00
431	<u>382</u>	59,350.00	—	59,499.99	628.00	16,328.00
432	<u>383</u>	59,500.00	—	59,649.99	630.00	16,380.00
433	<u>384</u>	59,650.00	—	59,799.99	631.00	16,406.00
434	<u>385</u>	59,800.00	—	59,949.99	633.00	16,458.00
435	<u>386</u>	59,950.00	—	60,099.99	634.00	16,484.00
436	<u>387</u>	60,100.00	—	60,249.99	636.00	16,536.00
437	<u>388</u>	60,250.00	—	60,399.99	638.00	16,588.00
438	<u>389</u>	60,400.00	—	60,549.99	639.00	16,614.00
439	<u>390</u>	60,550.00	—	60,699.99	641.00	16,666.00

440	<u>391</u>	60,700.00	-	60,849.99	642.00	16,692.00
441	<u>392</u>	60,850.00	-	60,999.99	644.00	16,744.00
442	<u>393</u>	61,000.00	-	61,149.99	645.00	16,770.00
443	<u>394</u>	61,150.00	-	61,299.99	647.00	16,822.00
444	<u>395</u>	61,300.00	-	61,449.99	649.00	16,874.00
445	<u>396</u>	61,450.00	-	61,599.99	650.00	16,900.00
446	<u>397</u>	61,600.00	-	61,749.99	652.00	16,952.00
447	<u>398</u>	61,750.00	-	61,899.99	653.00	16,978.00
448	<u>399</u>	61,900.00	-	62,049.99	655.00	17,030.00
449	<u>400</u>	62,050.00	-	62,199.99	657.00	17,082.00
450	<u>401</u>	62,200.00	-	62,349.99	658.00	17,108.00
451	<u>402</u>	62,350.00	-	62,499.99	660.00	17,160.00
452	<u>403</u>	62,500.00	-	62,649.99	661.00	17,186.00
453	<u>404</u>	62,650.00	-	and over	662.00	17,212.00

WV BUREAU OF EMPLOYMENT PROGRAMS

**BENEFIT TABLE**

	(A)	(B)	(C)	(D)
	<b>WAGE</b>	<b>WAGES IN</b>	<b>WEEKLY</b>	<b>MAXIMUM</b>
	<b>CLASS</b>	<b>BASE PERIOD</b>	<b>BENEFIT RATE</b>	<b>BENEFIT RATE</b>
459		<u>Under \$ 2,200.00</u>	Ineligible	
460	<u>1</u>	\$ 2,200.00 - 2,349.99	24.00	480.00
461	<u>2</u>	2,350.00 - 2,499.99	25.00	500.00
462	<u>3</u>	2,500.00 - 2,649.99	27.00	540.00
463	<u>4</u>	2,650.00 - 2,799.99	28.00	560.00
464	<u>5</u>	2,800.00 - 2,949.99	30.00	600.00
465	<u>6</u>	2,950.00 - 3,099.99	31.00	620.00

466	<u>7</u>	3,100.00 - 3,249.99	33.00	660.00
467	<u>8</u>	3,250.00 - 3,399.99	35.00	700.00
468	<u>9</u>	3,400.00 - 3,549.99	36.00	720.00
469	<u>10</u>	3,550.00 - 3,699.99	38.00	760.00
470	<u>11</u>	3,700.00 - 3,849.99	39.00	780.00
471	<u>12</u>	3,850.00 - 3,999.99	41.00	820.00
472	<u>13</u>	4,000.00 - 4,149.99	43.00	860.00
473	<u>14</u>	4,150.00 - 4,299.99	44.00	880.00
474	<u>15</u>	4,300.00 - 4,449.99	46.00	920.00
475	<u>16</u>	4,450.00 - 4,599.99	47.00	940.00
476	<u>17</u>	4,600.00 - 4,749.99	49.00	980.00
477	<u>18</u>	4,750.00 - 4,899.99	51.00	1,020.00
478	<u>19</u>	4,900.00 - 5,049.99	52.00	1,040.00
479	<u>20</u>	5,050.00 - 5,199.99	54.00	1,080.00
480	<u>21</u>	5,200.00 - 5,349.99	55.00	1,100.00
481	<u>22</u>	5,350.00 - 5,499.99	57.00	1,140.00
482	<u>23</u>	5,500.00 - 5,649.99	58.00	1,160.00
483	<u>24</u>	5,650.00 - 5,799.99	60.00	1,200.00
484	<u>25</u>	5,800.00 - 5,949.99	62.00	1,240.00
485	<u>26</u>	5,950.00 - 6,099.99	63.00	1,260.00
486	<u>27</u>	6,100.00 - 6,249.99	65.00	1,300.00
487	<u>28</u>	6,250.00 - 6,399.99	66.00	1,320.00
488	<u>29</u>	6,400.00 - 6,549.99	68.00	1,360.00
489	<u>30</u>	6,550.00 - 6,699.99	70.00	1,400.00
490	<u>31</u>	6,700.00 - 6,849.99	71.00	1,420.00
491	<u>32</u>	6,850.00 - 6,999.99	73.00	1,460.00

492	<u>33</u>	7,000.00 - 7,149.99	74.00	1,480.00
493	<u>34</u>	7,150.00 - 7,299.99	76.00	1,520.00
494	<u>35</u>	7,300.00 - 7,449.99	78.00	1,560.00
495	<u>36</u>	7,450.00 - 7,599.99	79.00	1,580.00
496	<u>37</u>	7,600.00 - 7,749.99	81.00	1,620.00
497	<u>38</u>	7,750.00 - 7,899.99	82.00	1,640.00
498	<u>39</u>	7,900.00 - 8,049.99	84.00	1,680.00
499	<u>40</u>	8,050.00 - 8,199.99	85.00	1,700.00
500	<u>41</u>	8,200.00 - 8,349.99	87.00	1,740.00
501	<u>42</u>	8,350.00 - 8,499.99	89.00	1,780.00
502	<u>43</u>	8,500.00 - 8,649.99	90.00	1,800.00
503	<u>44</u>	8,650.00 - 8,799.99	92.00	1,840.00
504	<u>45</u>	8,800.00 - 8,949.99	93.00	1,860.00
505	<u>46</u>	8,950.00 - 9,099.99	95.00	1,900.00
506	<u>47</u>	9,100.00 - 9,249.99	97.00	1,940.00
507	<u>48</u>	9,250.00 - 9,399.99	98.00	1,960.00
508	<u>49</u>	9,400.00 - 9,549.99	100.00	2,000.00
509	<u>50</u>	9,550.00 - 9,699.99	101.00	2,020.00
510	<u>51</u>	9,700.00 - 9,849.99	103.00	2,060.00
511	<u>52</u>	9,850.00 - 9,999.99	104.00	2,080.00
512	<u>53</u>	10,000.00 - 10,149.99	106.00	2,120.00
513	<u>54</u>	10,150.00 - 10,299.99	108.00	2,160.00
514	<u>55</u>	10,300.00 - 10,449.99	109.00	2,180.00
515	<u>56</u>	10,450.00 - 10,599.99	111.00	2,220.00
516	<u>57</u>	10,600.00 - 10,749.99	112.00	2,240.00
517	<u>58</u>	10,750.00 - 10,899.99	114.00	2,280.00

518	<u>59</u>	10,900.00 - 11,049.99	116.00	2,320.00
519	<u>60</u>	11,050.00 - 11,199.99	117.00	2,340.00
520	<u>61</u>	11,200.00 - 11,349.99	119.00	2,380.00
521	<u>62</u>	11,350.00 - 11,499.99	120.00	2,400.00
522	<u>63</u>	11,500.00 - 11,649.99	122.00	2,440.00
523	<u>64</u>	11,650.00 - 11,799.99	124.00	2,480.00
524	<u>65</u>	11,800.00 - 11,949.99	125.00	2,500.00
525	<u>66</u>	11,950.00 - 12,099.99	127.00	2,540.00
526	<u>67</u>	12,100.00 - 12,249.99	128.00	2,560.00
527	<u>68</u>	12,250.00 - 12,399.99	130.00	2,600.00
528	<u>69</u>	12,400.00 - 12,549.99	131.00	2,620.00
529	<u>70</u>	12,550.00 - 12,699.99	133.00	2,660.00
530	<u>71</u>	12,700.00 - 12,849.99	135.00	2,700.00
531	<u>72</u>	12,850.00 - 12,999.99	136.00	2,720.00
532	<u>73</u>	13,000.00 - 13,149.99	138.00	2,760.00
533	<u>74</u>	13,150.00 - 13,299.99	139.00	2,780.00
534	<u>75</u>	13,300.00 - 13,449.99	141.00	2,820.00
535	<u>76</u>	13,450.00 - 13,599.99	143.00	2,860.00
536	<u>77</u>	13,600.00 - 13,749.99	144.00	2,880.00
537	<u>78</u>	13,750.00 - 13,899.99	146.00	2,920.00
538	<u>79</u>	13,900.00 - 14,049.99	147.00	2,940.00
539	<u>80</u>	14,050.00 - 14,199.99	149.00	2,980.00
540	<u>81</u>	14,200.00 - 14,349.99	150.00	3,000.00
541	<u>82</u>	14,350.00 - 14,499.99	152.00	3,040.00
542	<u>83</u>	14,500.00 - 14,649.99	154.00	3,080.00
543	<u>84</u>	14,650.00 - 14,799.99	155.00	3,100.00

544	<u>85</u>	14,800.00 - 14,949.99	157.00	3,140.00
545	<u>86</u>	14,950.00 - 15,099.99	158.00	3,160.00
546	<u>87</u>	15,100.00 - 15,249.99	160.00	3,200.00
547	<u>88</u>	15,250.00 - 15,399.99	162.00	3,240.00
548	<u>89</u>	15,400.00 - 15,549.99	163.00	3,260.00
549	<u>90</u>	15,550.00 - 15,699.99	165.00	3,300.00
550	<u>91</u>	15,700.00 - 15,849.99	166.00	3,320.00
551	<u>92</u>	15,850.00 - 15,999.99	168.00	3,360.00
552	<u>93</u>	16,000.00 - 16,149.99	170.00	3,400.00
553	<u>94</u>	16,150.00 - 16,299.99	171.00	3,420.00
554	<u>95</u>	16,300.00 - 16,449.99	173.00	3,460.00
555	<u>96</u>	16,450.00 - 16,599.99	174.00	3,480.00
556	<u>97</u>	16,600.00 - 16,749.99	176.00	3,520.00
557	<u>98</u>	16,750.00 - 16,899.99	177.00	3,540.00
558	<u>99</u>	16,900.00 - 17,049.99	179.00	3,580.00
559	<u>100</u>	17,050.00 - 17,199.99	181.00	3,620.00
560	<u>101</u>	17,200.00 - 17,349.99	182.00	3,640.00
561	<u>102</u>	17,350.00 - 17,499.99	184.00	3,680.00
562	<u>103</u>	17,500.00 - 17,649.99	185.00	3,700.00
563	<u>104</u>	17,650.00 - 17,799.99	187.00	3,740.00
564	<u>105</u>	17,800.00 - 17,949.99	189.00	3,780.00
565	<u>106</u>	17,950.00 - 18,099.99	190.00	3,800.00
566	<u>107</u>	18,100.00 - 18,249.99	192.00	3,840.00
567	<u>108</u>	18,250.00 - 18,399.99	193.00	3,860.00
568	<u>109</u>	18,400.00 - 18,549.99	195.00	3,900.00
569	<u>110</u>	18,550.00 - 18,699.99	196.00	3,920.00

570	<u>111</u>	18,700.00 - 18,849.99	198.00	3,960.00
571	<u>112</u>	18,850.00 - 18,999.99	200.00	4,000.00
572	<u>113</u>	19,000.00 - 19,149.99	201.00	4,020.00
573	<u>114</u>	19,150.00 - 19,299.99	203.00	4,060.00
574	<u>115</u>	19,300.00 - 19,449.99	204.00	4,080.00
575	<u>116</u>	19,450.00 - 19,599.99	206.00	4,120.00
576	<u>117</u>	19,600.00 - 19,749.99	208.00	4,160.00
577	<u>118</u>	19,750.00 - 19,899.99	209.00	4,180.00
578	<u>119</u>	19,900.00 - 20,049.99	211.00	4,220.00
579	<u>120</u>	20,050.00 - 20,199.99	212.00	4,240.00
580	<u>121</u>	20,200.00 - 20,349.99	214.00	4,280.00
581	<u>122</u>	20,350.00 - 20,499.99	216.00	4,320.00
582	<u>123</u>	20,500.00 - 20,649.99	217.00	4,340.00
583	<u>124</u>	20,650.00 - 20,799.99	219.00	4,380.00
584	<u>125</u>	20,800.00 - 20,949.99	220.00	4,400.00
585	<u>126</u>	20,950.00 - 21,099.99	222.00	4,440.00
586	<u>127</u>	21,100.00 - 21,249.99	223.00	4,460.00
587	<u>128</u>	21,250.00 - 21,399.99	225.00	4,500.00
588	<u>129</u>	21,400.00 - 21,549.99	227.00	4,540.00
589	<u>130</u>	21,550.00 - 21,699.99	228.00	4,560.00
590	<u>131</u>	21,700.00 - 21,849.99	230.00	4,600.00
591	<u>132</u>	21,850.00 - 21,999.99	231.00	4,620.00
592	<u>133</u>	22,000.00 - 22,149.99	233.00	4,660.00
593	<u>134</u>	22,150.00 - 22,299.99	235.00	4,700.00
594	<u>135</u>	22,300.00 - 22,449.99	236.00	4,720.00
595	<u>136</u>	22,450.00 - 22,599.99	238.00	4,760.00

596	<u>137</u>	22,600.00 - 22,749.99	239.00	4,780.00
597	<u>138</u>	22,750.00 - 22,899.99	241.00	4,820.00
598	<u>139</u>	22,900.00 - 23,049.99	243.00	4,860.00
599	<u>140</u>	23,050.00 - 23,199.99	244.00	4,880.00
600	<u>141</u>	23,200.00 - 23,349.99	246.00	4,920.00
601	<u>142</u>	23,350.00 - 23,499.99	247.00	4,940.00
602	<u>143</u>	23,500.00 - 23,649.99	249.00	4,980.00
603	<u>144</u>	23,650.00 - 23,799.99	250.00	5,000.00
604	<u>145</u>	23,800.00 - 23,949.99	252.00	5,040.00
605	<u>146</u>	23,950.00 - 24,099.99	254.00	5,080.00
606	<u>147</u>	24,100.00 - 24,249.99	255.00	5,100.00
607	<u>148</u>	24,250.00 - 24,399.99	257.00	5,140.00
608	<u>149</u>	24,400.00 - 24,549.99	258.00	5,160.00
609	<u>150</u>	24,550.00 - 24,699.99	260.00	5,200.00
610	<u>151</u>	24,700.00 - 24,849.99	262.00	5,240.00
611	<u>152</u>	24,850.00 - 24,999.99	263.00	5,260.00
612	<u>153</u>	25,000.00 - 25,149.99	265.00	5,300.00
613	<u>154</u>	25,150.00 - 25,299.99	266.00	5,320.00
614	<u>155</u>	25,300.00 - 25,449.99	268.00	5,360.00
615	<u>156</u>	25,450.00 - 25,599.99	269.00	5,380.00
616	<u>157</u>	25,600.00 - 25,749.99	271.00	5,420.00
617	<u>158</u>	25,750.00 - 25,899.99	273.00	5,460.00
618	<u>159</u>	25,900.00 - 26,049.99	274.00	5,480.00
619	<u>160</u>	26,050.00 - 26,199.99	276.00	5,520.00
620	<u>161</u>	26,200.00 - 26,349.99	277.00	5,540.00
621	<u>162</u>	26,350.00 - 26,499.99	279.00	5,580.00

622	<u>163</u>	26,500.00 - 26,649.99	281.00	5,620.00
623	<u>164</u>	26,650.00 - 26,799.99	282.00	5,640.00
624	<u>165</u>	26,800.00 - 26,949.99	284.00	5,680.00
625	<u>166</u>	26,950.00 - 27,099.99	285.00	5,700.00
626	<u>167</u>	27,100.00 - 27,249.99	287.00	5,740.00
627	<u>168</u>	27,250.00 - 27,399.99	289.00	5,780.00
628	<u>169</u>	27,400.00 - 27,549.99	290.00	5,800.00
629	<u>170</u>	27,550.00 - 27,699.99	292.00	5,840.00
630	<u>171</u>	27,700.00 - 27,849.99	293.00	5,860.00
631	<u>172</u>	27,850.00 - 27,999.99	295.00	5,900.00
632	<u>173</u>	28,000.00 - 28,149.99	296.00	5,920.00
633	<u>174</u>	28,150.00 - 28,299.99	298.00	5,960.00
634	<u>175</u>	28,300.00 - 28,449.99	300.00	6,000.00
635	<u>176</u>	28,450.00 - 28,599.99	301.00	6,020.00
636	<u>177</u>	28,600.00 - 28,749.99	303.00	6,060.00
637	<u>178</u>	28,750.00 - 28,899.99	304.00	6,080.00
638	<u>179</u>	28,900.00 - 29,049.99	306.00	6,120.00
639	<u>180</u>	29,050.00 - 29,199.99	308.00	6,160.00
640	<u>181</u>	29,200.00 - 29,349.99	309.00	6,180.00
641	<u>182</u>	29,350.00 - 29,499.99	311.00	6,220.00
642	<u>183</u>	29,500.00 - 29,649.99	312.00	6,240.00
643	<u>184</u>	29,650.00 - 29,799.99	314.00	6,280.00
644	<u>185</u>	29,800.00 - 29,949.99	315.00	6,300.00
645	<u>186</u>	29,950.00 - 30,099.99	317.00	6,340.00
646	<u>187</u>	30,100.00 - 30,249.99	319.00	6,380.00
647	<u>188</u>	30,250.00 - 30,399.99	320.00	6,400.00

648	<u>189</u>	30,400.00 - 30,549.99	322.00	6,440.00
649	<u>190</u>	30,550.00 - 30,699.99	323.00	6,460.00
650	<u>191</u>	30,700.00 - 30,849.99	325.00	6,500.00
651	<u>192</u>	30,850.00 - 30,999.99	327.00	6,540.00
652	<u>193</u>	31,000.00 - 31,149.99	328.00	6,560.00
653	<u>194</u>	31,150.00 - 31,299.99	330.00	6,600.00
654	<u>195</u>	31,300.00 - 31,449.99	331.00	6,620.00
655	<u>196</u>	31,450.00 - 31,599.99	333.00	6,660.00
656	<u>197</u>	31,600.00 - 31,749.99	335.00	6,700.00
657	<u>198</u>	31,750.00 - 31,899.99	336.00	6,720.00
658	<u>199</u>	31,900.00 - 32,049.99	338.00	6,760.00
659	<u>200</u>	32,050.00 - 32,199.99	339.00	6,780.00
660	<u>201</u>	32,200.00 - 32,349.99	341.00	6,820.00
661	<u>202</u>	32,350.00 - 32,499.99	342.00	6,840.00
662	<u>203</u>	32,500.00 - 32,649.99	344.00	6,880.00
663	<u>204</u>	32,650.00 - 32,799.99	346.00	6,920.00
664	<u>205</u>	32,800.00 - 32,949.99	347.00	6,940.00
665	<u>206</u>	32,950.00 - 33,099.99	349.00	6,980.00
666	<u>207</u>	33,100.00 - 33,249.99	350.00	7,000.00
667	<u>208</u>	33,250.00 - 33,399.99	352.00	7,040.00
668	<u>209</u>	33,400.00 - 33,549.99	354.00	7,080.00
669	<u>210</u>	33,550.00 - 33,699.99	355.00	7,100.00
670	<u>211</u>	33,700.00 - 33,849.99	357.00	7,140.00
671	<u>212</u>	33,850.00 - 33,999.99	358.00	7,160.00
672	<u>213</u>	34,000.00 - 34,149.99	360.00	7,200.00
673	<u>214</u>	34,150.00 - 34,299.99	361.00	7,220.00

674	<u>215</u>	34,300.00 - 34,449.99	363.00	7,260.00
675	<u>216</u>	34,450.00 - 34,599.99	365.00	7,300.00
676	<u>217</u>	34,600.00 - 34,749.99	366.00	7,320.00
677	<u>218</u>	34,750.00 - 34,899.99	368.00	7,360.00
678	<u>219</u>	34,900.00 - 35,049.99	369.00	7,380.00
679	<u>220</u>	35,050.00 - 35,199.99	371.00	7,420.00
680	<u>221</u>	35,200.00 - 35,349.99	373.00	7,460.00
681	<u>222</u>	35,350.00 - 35,499.99	374.00	7,480.00
682	<u>223</u>	35,500.00 - 35,649.99	376.00	7,520.00
683	<u>224</u>	35,650.00 - 35,799.99	377.00	7,540.00
684	<u>225</u>	35,800.00 - 35,949.99	379.00	7,580.00
685	<u>226</u>	35,950.00 - 36,099.99	381.00	7,620.00
686	<u>227</u>	36,100.00 - 36,249.99	382.00	7,640.00
687	<u>228</u>	36,250.00 - 36,399.99	384.00	7,680.00
688	<u>229</u>	36,400.00 - 36,549.99	385.00	7,700.00
689	<u>230</u>	36,550.00 - 36,699.99	387.00	7,740.00
690	<u>231</u>	36,700.00 - 36,849.99	388.00	7,760.00
691	<u>232</u>	36,850.00 - 36,999.99	390.00	7,800.00
692	<u>233</u>	37,000.00 - 37,149.99	392.00	7,840.00
693	<u>234</u>	37,150.00 - 37,299.99	393.00	7,860.00
694	<u>235</u>	37,300.00 - 37,449.99	395.00	7,900.00
695	<u>236</u>	37,450.00 - 37,599.99	396.00	7,920.00
696	<u>237</u>	37,600.00 - 37,749.99	398.00	7,960.00
697	<u>238</u>	37,750.00 - 37,899.99	400.00	8,000.00
698	<u>239</u>	37,900.00 - 38,049.99	401.00	8,020.00
699	<u>240</u>	38,050.00 - 38,199.99	403.00	8,060.00

700	<u>241</u>	38,200.00 - 38,349.99	404.00	8,080.00
701	<u>242</u>	38,350.00 - 38,499.99	406.00	8,120.00
702	<u>243</u>	38,500.00 - 38,649.99	408.00	8,160.00
703	<u>244</u>	38,650.00 - 38,799.99	409.00	8,180.00
704	<u>245</u>	38,800.00 - 38,949.99	411.00	8,220.00
705	<u>246</u>	38,950.00 - 39,099.99	412.00	8,240.00
706	<u>247</u>	39,100.00 - 39,249.99	414.00	8,280.00
707	<u>248</u>	39,250.00 - 39,399.99	415.00	8,300.00
708	<u>249</u>	39,400.00 - 39,549.99	417.00	8,340.00
709	<u>250</u>	39,550.00 - 39,699.99	419.00	8,380.00
710	<u>251</u>	39,700.00 - 39,849.99	420.00	8,400.00
711	<u>252</u>	39,850.00 - 39,999.99	422.00	8,440.00
712	<u>253</u>	40,000.00 - 40,149.99	423.00	8,460.00
713	<u>254</u>	40,150.00 - 40,299.99	425.00	8,500.00
714	<u>255</u>	40,300.00 - 40,449.99	427.00	8,540.00
715	<u>256</u>	40,450.00 - 40,599.99	428.00	8,560.00
716	<u>257</u>	40,600.00 - 40,749.99	430.00	8,600.00
717	<u>258</u>	40,750.00 - 40,899.99	431.00	8,620.00
718	<u>259</u>	40,900.00 - 41,049.99	433.00	8,660.00
719	<u>260</u>	41,050.00 - 41,199.99	434.00	8,680.00
720	<u>261</u>	41,200.00 - 41,349.99	436.00	8,720.00
721	<u>262</u>	41,350.00 - 41,499.99	438.00	8,760.00
722	<u>263</u>	41,500.00 - 41,649.99	439.00	8,780.00
723	<u>264</u>	41,650.00 - 41,799.99	441.00	8,820.00
724	<u>265</u>	41,800.00 - 41,949.99	442.00	8,840.00
725	<u>266</u>	41,950.00 - 42,099.99	444.00	8,880.00

726	<u>267</u>	42,100.00 - 42,249.99	446.00	8,920.00
727	<u>268</u>	42,250.00 - 42,399.99	447.00	8,940.00
728	<u>269</u>	42,400.00 - 42,549.99	449.00	8,980.00
729	<u>270</u>	42,550.00 - 42,699.99	450.00	9,000.00
730	<u>271</u>	42,700.00 - 42,849.99	452.00	9,040.00
731	<u>272</u>	42,850.00 - 42,999.99	454.00	9,080.00
732	<u>273</u>	43,000.00 - 43,149.99	455.00	9,100.00
733	<u>274</u>	43,150.00 - 43,299.99	457.00	9,140.00
734	<u>275</u>	43,300.00 - 43,449.99	458.00	9,160.00
735	<u>276</u>	43,450.00 - 43,599.99	460.00	9,200.00
736	<u>277</u>	43,600.00 - 43,749.99	461.00	9,220.00
737	<u>278</u>	43,750.00 - 43,899.99	463.00	9,260.00
738	<u>279</u>	43,900.00 - 44,049.99	465.00	9,300.00
739	<u>280</u>	44,050.00 - 44,199.99	466.00	9,320.00
740	<u>281</u>	44,200.00 - 44,349.99	468.00	9,360.00
741	<u>282</u>	44,350.00 - 44,499.99	469.00	9,380.00
742	<u>283</u>	44,500.00 - 44,649.99	471.00	9,420.00
743	<u>284</u>	44,650.00 - 44,799.99	473.00	9,460.00
744	<u>285</u>	44,800.00 - 44,949.99	474.00	9,480.00
745	<u>286</u>	44,950.00 - 45,099.99	476.00	9,520.00
746	<u>287</u>	45,100.00 - 45,249.99	477.00	9,540.00
747	<u>288</u>	45,250.00 - 45,399.99	479.00	9,580.00
748	<u>289</u>	45,400.00 - 45,549.99	480.00	9,600.00
749	<u>290</u>	45,550.00 - 45,699.99	482.00	9,640.00
750	<u>291</u>	45,700.00 - 45,849.99	484.00	9,680.00
751	<u>292</u>	45,850.00 - 45,999.99	485.00	9,700.00

752	<u>293</u>	46,000.00- 46,149.99	487.00	9,740.00
753	<u>294</u>	46,150.00- 46,299.99	488.00	9,760.00
754	<u>295</u>	46,300.00- 46,449.99	490.00	9,800.00
755	<u>296</u>	46,450.00- 46,599.99	492.00	9,840.00
756	<u>297</u>	46,600.00- 46,749.99	493.00	9,860.00
757	<u>298</u>	46,750.00- 46,899.99	495.00	9,900.00
758	<u>299</u>	46,900.00- 47,049.99	496.00	9,920.00
759	<u>300</u>	47,050.00- 47,199.99	498.00	9,960.00
760	<u>301</u>	47,200.00- 47,349.99	500.00	10,000.00
761	<u>302</u>	47,350.00- 47,499.99	501.00	10,020.00
762	<u>303</u>	47,500.00- 47,649.99	503.00	10,060.00
763	<u>304</u>	47,650.00- 47,799.99	504.00	10,080.00
764	<u>305</u>	47,800.00- 47,949.99	506.00	10,120.00
765	<u>306</u>	47,950.00- 48,099.99	507.00	10,140.00
766	<u>307</u>	48,100.00- 48,249.99	509.00	10,180.00
767	<u>308</u>	48,250.00- 48,399.99	511.00	10,220.00
768	<u>309</u>	48,400.00- 48,549.99	512.00	10,240.00
769	<u>310</u>	48,550.00- 48,699.99	514.00	10,280.00
770	<u>311</u>	48,700.00- 48,849.99	515.00	10,300.00
771	<u>312</u>	48,850.00- 48,999.99	517.00	10,340.00
772	<u>313</u>	49,000.00- 49,149.99	519.00	10,380.00
773	<u>314</u>	49,150.00- 49,299.99	520.00	10,400.00
774	<u>315</u>	49,300.00- 49,449.99	522.00	10,440.00
775	<u>316</u>	49,450.00- 49,599.99	523.00	10,460.00
776	<u>317</u>	49,600.00- 49,749.99	525.00	10,500.00
777	<u>318</u>	49,750.00- 49,899.99	526.00	10,520.00

778	<u>319</u>	49,900.00- 50,049.99	528.00	10,560.00
779	<u>320</u>	50,050.00- 50,199.99	530.00	10,600.00
780	<u>321</u>	50,200.00- 50,349.99	531.00	10,620.00
781	<u>322</u>	50,350.00- 50,499.99	533.00	10,660.00
782	<u>323</u>	50,500.00- 50,649.99	534.00	10,680.00
783	<u>324</u>	50,650.00- 50,799.99	536.00	10,720.00
784	<u>325</u>	50,800.00- 50,949.99	538.00	10,760.00
785	<u>326</u>	50,950.00- 51,099.99	539.00	10,780.00
786	<u>327</u>	51,100.00- 51,249.99	541.00	10,820.00
787	<u>328</u>	51,250.00- 51,399.99	542.00	10,840.00
788	<u>329</u>	51,400.00- 51,549.99	544.00	10,880.00
789	<u>330</u>	51,550.00- 51,699.99	546.00	10,920.00
790	<u>331</u>	51,700.00- 51,849.99	547.00	10,940.00
791	<u>332</u>	51,850.00- 51,999.99	549.00	10,980.00
792	<u>333</u>	52,000.00- and over	550.00	11,000.00

NOTE: The purpose of this bill is to modify the calculation of the taxable wage base and modify the methodology for calculating the maximum benefit rate.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.