

N.Y.S. DEPT. OF LABOR, UI DIVISION  
Employer Account Adjustment Section  
W A Harriman State Campus  
Albany, New York 12241-0415

NOTICE OF UNEMPLOYMENT  
INSURANCE (UI) RATE - 2015

02/17/15

Employer Reg.

For assistance call 1-888-899-8810

Web Site: [www.labor.ny.gov](http://www.labor.ny.gov)

# SAMPLE FORM

YOUR UI RATE	
Normal Rate	1.500%
Subsidiary Rate	0.525
U.I. Rate	2.025%
Re-employment Service Fund	0.075%

YOUR U.I. RATE INCLUDES THE 1.5% NORMAL RATE AND THE 0.525% SUBSIDIARY RATE - BOTH BASED ON YOUR POSITIVE ACCOUNT PERCENTAGE. THE RATE CALCULATION IS SHOWN BELOW.

Explanation	Computation
Each employer has an account used solely as a means to measure experience within the UI program. Your account balance includes contributions attributable to your normal rate if paid on time.	1. Employer account balance 1/1/14: \$38,343.99
Contributions of your subsidiary rate and the Re-employment Service Fund (RSF) are not included.	a. PLUS normal contributions credited 12/31/14 on wages from the payroll year: \$6,796.70
The payroll year is from October 1 - September 30. Your average payroll subject to contribution is determined by totaling your payroll from the last five payroll years and then dividing that total by the number of such payroll years in which you were liable.	b. MINUS benefit payments charged in 2014: \$615.13
Your account percentage = Your employer account balance (Item 2) divided by your average payroll subject to contributions (Item 3). An equalization factor is applied if you have a positive account percentage and have been liable for 5 to 21 consecutive calendar quarters.	2. Employer account balance 12/31/14: \$44,525.56
Your normal rate is determined by matching your account percentage to the Size of Fund Index in the contribution rate table (located on our website at <a href="http://www.labor.state.ny.us/ui/bpta/contributiontable.shtml">www.labor.state.ny.us/ui/bpta/contributiontable.shtml</a> ).	3. Average payroll subject to contributions: 346,421
The subsidiary rate is assigned to employers based on your account experience and the balance in the General Account on the computation date (located on our website at <a href="http://www.labor.state.ny.us/ui/bpta/subtable.shtml">www.labor.state.ny.us/ui/bpta/subtable.shtml</a> ).	4. Account percentage: 12.85
The Re-employment Service Fund of 0.075% is uniformly assigned to all rated employers. It cannot be used as a credit on the Federal IRS Form 940.	5. Size of Fund Index Range: LESS THAN 0.0%
	6. General Account Balance: LESS THAN \$0
	Keep this notice. Use your 2015 UI Contribution Rate to calculate UI Contributions Due (line 4) on the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45). Returns are due on 4/30/15, 7/31/15, 10/31/15 AND 1/31/16.
	For more information on calculation of rates, you may request our brochure "Experience Rating" by contacting us at the above address.
	Carl N. Boorn, Director Unemployment Insurance Division For the Commissioner of Labor