

## Contribution Rate Calculations

In making the computation to set the rates, all past taxes paid, and all benefit charges are used. The difference between these figures is computed as a percentage of the employer's average annual taxable wages for the last three years.

**Schedule I. (Positive Reserve)** is used when the taxes paid exceed the benefits charged.

**Schedule II. (Negative Reserve)** is used when benefits charged exceed the taxes paid for three or fewer consecutive (January 31) computation dates.

**Schedule III. (Negative Reserve)** is used when benefits charged exceed the taxes paid for four or more consecutive (January 31) computation dates.

See [www.nh.gov/nhes/tax\\_rate\\_info.htm](http://www.nh.gov/nhes/tax_rate_info.htm) for a list of quarterly surcharges and fund balance reductions.

Schedule I. (Positive Reserve)		Schedule II. (Negative Reserve)		Schedule III. (Negative Reserve)	
Reserve Ratio Equals or Exceeds	Contribution Rate	Reserve Ratio Equals or Exceeds	Contribution Rate	Reserve Ratio Equals or Exceeds	Contribution Rate
0%	2.7%	1%	2.8%	1%	3.3%
1%	2.6%	2%	2.9%	2%	3.4%
2%	2.5%	3%	3.0%	3%	3.5%
3%	2.4%	4%	3.1%	4%	3.6%
4%	2.3%	5%	3.2%	5%	3.7%
5%	2.2%	6%	3.3%	6%	3.8%
6%	2.0%	7%	3.4%	7%	3.9%
7%	1.9%	8%	3.5%	8%	4.0%
8%	1.7%	9%	3.6%	9%	4.1%
9%	1.5%	10%	3.7%	10%	4.2%
10%	1.0%	11%	3.8%	11%	4.3%
11%	.7%	12%	3.9%	12%	4.4%
12%	.5%	15%	4.0%	15%	4.5%
13%	.3%	18%	4.1%	18%	4.6%
14%	.2%	21%	4.2%	21%	4.7%
16%	.15%	23%	4.3%	23%	4.8%
19%	.1%	26%	4.5%	26%	5.0%
		29%	4.6%	29%	5.1%
		31%	4.7%	31%	5.2%
		33%	4.8%	33%	5.3%
		35%	5.0%	35%	5.5%
		36%	5.2%	36%	5.7%
		37%	5.3%	37%	5.8%
		38%	5.4%	38%	5.9%
		40%	5.5%	40%	6.0%
		46%	5.6%	46%	6.1%
		50%	5.7%	50%	6.2%
		60%	5.8%	60%	6.3%
		70%	5.9%	70%	6.4%
		80%	6.0%	80%	6.5%
		100%	6.5%	100%	7.0%