



THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF WORKFORCE DEVELOPMENT
DIVISION OF UNEMPLOYMENT ASSISTANCE

DEVAL L. PATRICK
GOVERNOR

TIMOTHY P. MURRAY
LT. GOVERNOR

JOANNE F. GOLDSTEIN
SECRETARY

JUDITH L. CICATIELLO
DIRECTOR

February 28, 2011

Dear Massachusetts Employer:

State legislation passed and signed by Governor Deval Patrick on February 18, 2011 froze the rates at Schedule "E", the same rate schedule in effect for 2010. A list of Schedule "E" rates is shown on the reverse side of this letter.

Massachusetts employers are subject to the following contribution rates in 2011:

- **Unemployment Insurance (UI):** Employers continue to pay on the first **\$14,000** of a worker's wages in 2011.
- **Unemployment Health Insurance (UHI):** Employers will pay a UHI rate of **0.36%** in 2011 to fund the Medical Security Program, which provides access to health insurance for qualified claimants.
- **Workforce Training Fund (WTF):** Employers are again subject to the uniform **0.06%** contribution rate in 2011, unchanged from last year. WTF provides training grants to Massachusetts businesses for incumbent worker training.
- **Experience Rating:** The solvency rate used in the calculation of each company's UI experience rate for 2011 is **1.71%**, an increase from last year's rate of **1.22%**. This uniform solvency assessment to employers covers the costs of benefit charges that are not the responsibility of individual employers. The solvency rate is computed annually in accordance with the statutory requirements of M.G.L. Chapter 151A and is not within the discretion of this agency.

Enclosed is your **Notice of Employer's Unemployment Insurance Contribution Rate for 2011**. You may also access your 2011 rate notice using QUEST (UI Online) through the following steps:

1. Login to your account at www.mass.gov/uima
2. Select Account Maintenance
3. Select View Rate Notice

We encourage you to proactively manage your own account through our online system. In addition to quarterly wage and employment filings, you can maintain your account, manage Third Party Administrators, make payments, and view your benefit charges. From our online system, you will be able to access our most up-to-date information. We look forward to a continued partnership with you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Judith L. Cicatiello".

Judith Cicatiello

**DIVISION OF UNEMPLOYMENT ASSISTANCE
SCHEDULE E
EFFECTIVE FOR 2011**

EMPLOYER ACCOUNT RESERVE PERCENTAGE	UNEMPLOYMENT INSURANCE CONTRIBUTION RATE
--	---

Negative Percentage

15 or more			12.27
13.0	but less than	15.0	11.64
11.0	but less than	13.0	11.01
9.0	but less than	11.0	10.39
7.0	but less than	9.0	9.76
5.0	but less than	7.0	9.13
3.0	but less than	5.0	8.50
1.0	but less than	3.0	7.87
0.0	but less than	1.0	7.24
Positive Percentage			
0.0	but less than	0.5	6.14
0.5	but less than	1.0	5.98
1.0	but less than	1.5	5.82
1.5	but less than	2.0	5.66
2.0	but less than	2.5	5.51
2.5	but less than	3.0	5.35
3.0	but less than	3.5	5.19
3.5	but less than	4.0	5.04
4.0	but less than	4.5	4.88
4.5	but less than	5.0	4.72
5.0	but less than	5.5	4.56
5.5	but less than	6.0	4.41
6.0	but less than	6.5	4.25
6.5	but less than	7.0	4.09
7.0	but less than	7.5	3.93
7.5	but less than	8.0	3.78
8.0	but less than	8.5	3.62
8.5	but less than	9.0	3.46
9.0	but less than	9.5	3.30
9.5	but less than	10.0	3.15
10.0	but less than	10.5	2.99
10.5	but less than	11.0	2.83
11.0	but less than	11.5	2.67
11.5	but less than	12.0	2.52
12.0	but less than	12.5	2.36
12.5	but less than	13.0	2.20
13.0	but less than	13.5	2.05
13.5	but less than	14.0	1.89
14.0	but less than	15.0	1.57
15.0	but less than	16.0	1.42
16.0	or more		1.26