



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

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March 21, 2013

Dear Massachusetts Employer:

State legislation passed and signed by Governor Deval Patrick on February 15, 2013 froze the rates at Schedule "E", the same rate schedule in effect for 2012. 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 2013:

- **Unemployment Insurance (UI):** Employers continue to pay on the first **\$14,000** of a worker's wages in 2013.
- **Unemployment Health Insurance (UHI):** Employers will pay a UHI rate of **0.48%** in 2013 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 2013, 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 2013 is **1.31%**, a decrease from last year's rate of 1.72%. This uniform solvency assessment to employers covers the cost 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 2013**. You may also access your 2013 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,

Michelle Amante

DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

SCHEDULE E

EFFECTIVE FOR 2013

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