

Chapter 337

**(Senate Bill 84)**

AN ACT concerning

**Unemployment Insurance – Calculation and Application of Table of Rates –  
Revision**

FOR the purpose of providing that, for any calendar year beginning on or after a certain date, the Table of Rates in effect for the immediately preceding calendar year continues to apply under certain circumstances; making conforming changes; and generally relating to the calculation and application of the Table of Rates under the Maryland Unemployment Insurance Law.

BY repealing and reenacting, with amendments,  
Article – Labor and Employment  
Section 8–612(d)  
Annotated Code of Maryland  
(2008 Replacement Volume and 2015 Supplement)

BY adding to  
Article – Labor and Employment  
Section 8–612(f)  
Annotated Code of Maryland  
(2008 Replacement Volume and 2015 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
That the Laws of Maryland read as follows:

**Article – Labor and Employment**

8–612.

(d) (1) **[For] EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** FOR any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table A

Employing  
Unit’s Benefit  
Ratio

Employing  
Unit’s  
Rate

(1)	.0000 — .....	0.30%
(2)	.0001 — .0027 .....	0.60%
(3)	.0028 — .0054 .....	0.90%
(4)	.0055 — .0081 .....	1.20%
(5)	.0082 — .0108 .....	1.50%
(6)	.0109 — .0135 .....	1.80%
(7)	.0136 — .0162 .....	2.10%
(8)	.0163 — .0189 .....	2.40%
(9)	.0190 — .0216 .....	2.70%
(10)	.0217 — .0243 .....	3.00%
(11)	.0244 — .0270 .....	3.30%
(12)	.0271 — .0297 .....	3.60%
(13)	.0298 — .0324 .....	3.90%
(14)	.0325 — .0351 .....	4.20%
(15)	.0352 — .0378 .....	4.50%
(16)	.0379 — .0405 .....	4.80%
(17)	.0406 — .0432 .....	5.10%
(18)	.0433 — .0459 .....	5.40%
(19)	.0460 — .0486 .....	5.70%
(20)	.0487 — .0513 .....	6.00%
(21)	.0514 — .0540 .....	6.30%
(22)	.0541 — .0567 .....	6.60%
(23)	.0568 — .0594 .....	6.90%
(24)	.0595 — .0621 .....	7.20%
(25)	.0622 — and over .....	7.50%

(2) [For] **EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** **FOR** any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 4.5%, but is not in excess of 5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table B

Employing Unit's Benefit Ratio	Employing Unit's Rate	
(1)	.0000 — .....	0.60%
(2)	.0001 — .0027 .....	0.90%
(3)	.0028 — .0054 .....	1.20%
(4)	.0055 — .0081 .....	1.50%
(5)	.0082 — .0108 .....	1.80%
(6)	.0109 — .0135 .....	2.10%

(7)	.0136 — .0162 .....	2.40%
(8)	.0163 — .0189 .....	2.70%
(9)	.0190 — .0216 .....	3.00%
(10)	.0217 — .0243 .....	3.30%
(11)	.0244 — .0270 .....	3.60%
(12)	.0271 — .0297 .....	3.90%
(13)	.0298 — .0324 .....	4.20%
(14)	.0325 — .0351 .....	4.50%
(15)	.0352 — .0378 .....	4.80%
(16)	.0379 — .0405 .....	5.10%
(17)	.0406 — .0432 .....	5.40%
(18)	.0433 — .0459 .....	5.70%
(19)	.0460 — .0486 .....	6.00%
(20)	.0487 — .0513 .....	6.30%
(21)	.0514 — .0540 .....	6.60%
(22)	.0541 — .0567 .....	6.90%
(23)	.0568 — .0594 .....	7.20%
(24)	.0595 — .0621 .....	7.50%
(25)	.0622 — .0648 .....	7.80%
(26)	.0649 — .0675 .....	8.10%
(27)	.0676 — .0702 .....	8.40%
(28)	.0703 — .0729 .....	8.70%
(29)	.0730 — and over .....	9.00%

(3) [For] **EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** FOR any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 4%, but is not in excess of 4.5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table C

	Employing Unit's Benefit Ratio	Employing Unit's Rate
(1)	.0000 — .....	1.00%
(2)	.0001 — .0027 .....	1.50%
(3)	.0028 — .0054 .....	1.80%
(4)	.0055 — .0081 .....	2.10%
(5)	.0082 — .0108 .....	2.40%
(6)	.0109 — .0135 .....	2.70%
(7)	.0136 — .0162 .....	3.00%
(8)	.0163 — .0189 .....	3.30%
(9)	.0190 — .0216 .....	3.60%

(10)	.0217 — .0243 .....	3.90%
(11)	.0244 — .0270 .....	4.20%
(12)	.0271 — .0297 .....	4.50%
(13)	.0298 — .0324 .....	4.80%
(14)	.0325 — .0351 .....	5.10%
(15)	.0352 — .0378 .....	5.40%
(16)	.0379 — .0405 .....	5.70%
(17)	.0406 — .0432 .....	6.00%
(18)	.0433 — .0459 .....	6.30%
(19)	.0460 — .0486 .....	6.60%
(20)	.0487 — .0513 .....	6.90%
(21)	.0514 — .0540 .....	7.20%
(22)	.0541 — .0567 .....	7.50%
(23)	.0568 — .0594 .....	7.80%
(24)	.0595 — .0621 .....	8.10%
(25)	.0622 — .0648 .....	8.40%
(26)	.0649 — .0675 .....	8.70%
(27)	.0676 — .0702 .....	9.00%
(28)	.0703 — .0729 .....	9.30%
(29)	.0730 — .0756 .....	9.60%
(30)	.0757 — .0783 .....	9.90%
(31)	.0784 — .0810 .....	10.20%
(32)	.0811 — and over .....	10.50%

(4) [For] **EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** FOR any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 3.5%, but is not in excess of 4% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table D

	Employing Unit's Benefit Ratio	Employing Unit's Rate
(1)	.0000 — .....	1.40%
(2)	.0001 — .0027 .....	2.10%
(3)	.0028 — .0054 .....	2.40%
(4)	.0055 — .0081 .....	2.70%
(5)	.0082 — .0108 .....	3.00%
(6)	.0109 — .0135 .....	3.30%
(7)	.0136 — .0162 .....	3.60%
(8)	.0163 — .0189 .....	3.90%
(9)	.0190 — .0216 .....	4.20%

(10)	.0217 — .0243 .....	4.50%
(11)	.0244 — .0270 .....	4.80%
(12)	.0271 — .0297 .....	5.10%
(13)	.0298 — .0324 .....	5.40%
(14)	.0325 — .0351 .....	5.70%
(15)	.0352 — .0378 .....	6.00%
(16)	.0379 — .0405 .....	6.30%
(17)	.0406 — .0432 .....	6.60%
(18)	.0433 — .0459 .....	6.90%
(19)	.0460 — .0486 .....	7.20%
(20)	.0487 — .0513 .....	7.50%
(21)	.0514 — .0540 .....	7.80%
(22)	.0541 — .0567 .....	8.10%
(23)	.0568 — .0594 .....	8.40%
(24)	.0595 — .0621 .....	8.70%
(25)	.0622 — .0648 .....	9.00%
(26)	.0649 — .0675 .....	9.30%
(27)	.0676 — .0702 .....	9.60%
(28)	.0703 — .0729 .....	9.90%
(29)	.0730 — .0756 .....	10.20%
(30)	.0757 — .0783 .....	10.50%
(31)	.0784 — .0810 .....	10.80%
(32)	.0811 — .0837 .....	11.10%
(33)	.0838 — .0864 .....	11.40%
(34)	.0865 — .0891 .....	11.70%
(35)	.0892 — and over .....	11.80%

(5) [For] **EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** FOR any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year exceeds 3%, but is not in excess of 3.5% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table E

	Employing Unit's Benefit Ratio	Employing Unit's Rate
(1)	.0000 — .....	1.80%
(2)	.0001 — .0027 .....	2.60%
(3)	.0028 — .0054 .....	2.90%
(4)	.0055 — .0081 .....	3.20%
(5)	.0082 — .0108 .....	3.50%
(6)	.0109 — .0135 .....	3.80%

(7)	.0136 — .0162	4.10%
(8)	.0163 — .0189	4.40%
(9)	.0190 — .0216	4.70%
(10)	.0217 — .0243	5.00%
(11)	.0244 — .0270	5.30%
(12)	.0271 — .0297	5.60%
(13)	.0298 — .0324	5.90%
(14)	.0325 — .0351	6.20%
(15)	.0352 — .0378	6.50%
(16)	.0379 — .0405	6.80%
(17)	.0406 — .0432	7.10%
(18)	.0433 — .0459	7.40%
(19)	.0460 — .0486	7.70%
(20)	.0487 — .0513	8.00%
(21)	.0514 — .0540	8.30%
(22)	.0541 — .0567	8.60%
(23)	.0568 — .0594	8.90%
(24)	.0595 — .0621	9.20%
(25)	.0622 — .0648	9.50%
(26)	.0649 — .0675	9.80%
(27)	.0676 — .0702	10.10%
(28)	.0703 — .0729	10.40%
(29)	.0730 — .0756	10.70%
(30)	.0757 — .0783	11.00%
(31)	.0784 — .0810	11.30%
(32)	.0811 — .0837	11.60%
(33)	.0838 — .0864	11.90%
(34)	.0865 — .0891	12.20%
(35)	.0892 — .0918	12.50%
(36)	.0919 — .0945	12.80%
(37)	.0946 — and over	12.90%

(6) [For] **EXCEPT AS PROVIDED IN SUBSECTION (F) OF THIS SECTION,** FOR any calendar year beginning on or after January 1, 2006, when the Unemployment Insurance Fund balance on September 30 of the immediately preceding calendar year is not in excess of 3% of the total taxable wages in covered employment for the 4 completed calendar quarters immediately preceding September 30, the Table of Rates in this paragraph of this subsection shall apply.

Table of Rates – Table F

Employing Unit's Benefit Ratio	Employing Unit's Rate
(1) .0000 —	2.20%

(2)	.0001 — .0027 .....	3.10%
(3)	.0028 — .0054 .....	3.40%
(4)	.0055 — .0081 .....	3.70%
(5)	.0082 — .0108 .....	4.00%
(6)	.0109 — .0135 .....	4.30%
(7)	.0136 — .0162 .....	4.60%
(8)	.0163 — .0189 .....	4.90%
(9)	.0190 — .0216 .....	5.20%
(10)	.0217 — .0243 .....	5.50%
(11)	.0244 — .0270 .....	5.80%
(12)	.0271 — .0297 .....	6.10%
(13)	.0298 — .0324 .....	6.40%
(14)	.0325 — .0351 .....	6.70%
(15)	.0352 — .0378 .....	7.00%
(16)	.0379 — .0405 .....	7.30%
(17)	.0406 — .0432 .....	7.60%
(18)	.0433 — .0459 .....	7.90%
(19)	.0460 — .0486 .....	8.20%
(20)	.0487 — .0513 .....	8.50%
(21)	.0514 — .0540 .....	8.80%
(22)	.0541 — .0567 .....	9.10%
(23)	.0568 — .0594 .....	9.40%
(24)	.0595 — .0621 .....	9.70%
(25)	.0622 — .0648 .....	10.00%
(26)	.0649 — .0675 .....	10.30%
(27)	.0676 — .0702 .....	10.60%
(28)	.0703 — .0729 .....	10.90%
(29)	.0730 — .0756 .....	11.20%
(30)	.0757 — .0783 .....	11.50%
(31)	.0784 — .0810 .....	11.80%
(32)	.0811 — .0837 .....	12.10%
(33)	.0838 — .0864 .....	12.40%
(34)	.0865 — .0891 .....	12.70%
(35)	.0892 — .0918 .....	13.00%
(36)	.0919 — .0945 .....	13.30%
(37)	.0946 — and over .....	13.50%

**(F) FOR ANY CALENDAR YEAR BEGINNING ON OR AFTER JANUARY 1, 2017, THE TABLE OF RATES IN EFFECT FOR THE IMMEDIATELY PRECEDING CALENDAR YEAR SHALL CONTINUE TO APPLY IF:**

**(1) THE UNEMPLOYMENT INSURANCE FUND BALANCE ON SEPTEMBER 30 OF THE IMMEDIATELY PRECEDING CALENDAR YEAR WAS AT A LEVEL THAT WOULD RESULT IN A TABLE OF RATES THAT HAD LOWER RATES BEING APPLIED UNDER SUBSECTION (D) OF THIS SECTION; AND**

**(2) THE FEDERAL FUNDING GOALS REQUIREMENT IN 20 C.F.R. § 606.32 WERE NOT MET AS OF DECEMBER 31 OF THE SECOND IMMEDIATELY PRECEDING CALENDAR YEAR.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2016.

**Approved by the Governor, May 10, 2016.**