

STATE OF NEBRASKA
 DEPARTMENT OF LABOR
 UNEMPLOYMENT INSURANCE
 P.O. Box 94600
 Lincoln, NE 68509-4600
 402.471.9898

COMBINED TAX RATE NOTICE

Employer Account No.	Federal I.D.
0255688005	35 0778453

003456
 OHIO VALLEY GAS CORPORATION



REBECCA LAUDENBACHER
 PO BOX 469
 WINCHESTER IN 47394-0469

DATE OF MAILING
12/04/14



NOTICE OF YOUR COMBINED TAX RATE FOR 2015

COMBINED TAX RATE	DECIMAL EQUIVALENT
0.00%	.0000

2015 TAXABLE WAGE BASE: \$9,000.00

Combined tax rate according to Neb. Rev. Stat. §48-649; **if applicable**, based upon the following formula:

RESERVE BALANCE AS OF OCTOBER 31, 2014	Divided by	AVERAGE TAXABLE PAYROLL	=	RESERVE RATIO	=	COMBINED TAX RATE
7,301.98		40,500.00		18.02958 %		0.00 %

1) RESERVE BALANCE CALCULATION	
Previous Reserve Balance	7,182.28
+ Contributions Received *	119.70
+/-Benefits Charged	.00
+/-Adjustments	.00
RESERVE BALANCE	7,301.98

3) AVERAGE TAXABLE PAYROLL	
162,000.00	= 40,500.00
4 periods	

2) RESERVE RATING QUARTERS	CONTRIBUTIONS RECEIVED *	BENEFITS CHARGED
4th Qtr 2013	.00	.00
1st Qtr 2014	119.70	.00
2nd Qtr 2014	.00	.00
3rd Qtr 2014	.00	.00
TOTAL	119.70	.00

4) TAX RATING PERIOD	TAXABLE PAYROLLS
2011	45,000.00
2012	45,000.00
2013	36,000.00
2014	36,000.00
TOTAL	162,000.00

* Payments allocated to SUIT are not credited to reserve balance.

DETAILED EXPLANATION ON REVERSE SIDE

AN APPEAL OF THIS COMBINED TAX RATE NOTICE MAY BE FILED WITHIN THIRTY DAYS OF THE DATE OF MAILING ACCORDING TO NEB. REV. STAT. §48-650 OF THE NEBRASKA EMPLOYMENT SECURITY LAW.

STATE OF NEBRASKA
 DEPARTMENT OF LABOR
 UNEMPLOYMENT INSURANCE
 P.O. Box 94600
 Lincoln, NE 68509-4600
 Phone: 402.471.9898
 Fax: 402.471.9994

COMBINED TAX RATE NOTICE

Employer Tax Account No.	Federal I.D.
0255688005	35 0778453

003673
 OHIO VALLEY GAS CORPORATION



REBECCA LAUDENBACHER
 PO BOX 469
 WINCHESTER IN 47394-0469

DATE OF MAILING
12/02/15



NOTICE OF YOUR COMBINED TAX RATE FOR 2016

COMBINED TAX RATE	DECIMAL EQUIVALENT
0.00%	.0000

2016 TAXABLE WAGE BASE: \$9,000.00

Combined tax rate according to Neb. Rev. Stat. §48-649; **if applicable**, based upon the following formula:

RESERVE BALANCE AS OF OCTOBER 31, 2015	Divided by	AVERAGE TAXABLE PAYROLL	=	RESERVE RATIO	=	COMBINED TAX RATE
7,301.98		36,000.00		20.28327 %		0.00 %

1) RESERVE BALANCE CALCULATION	
Previous Reserve Balance	7,301.98
+ Contributions Received *	.00
+/-Benefits Charged	.00
+/-Adjustments	.00
RESERVE BALANCE	7,301.98

3) AVERAGE TAXABLE PAYROLL	
144,000.00	= 36,000.00
4 periods	

2) RESERVE RATING QUARTERS	CONTRIBUTIONS RECEIVED *	BENEFITS CHARGED
4th Qtr 2014	.00	.00
1st Qtr 2015	.00	.00
2nd Qtr 2015	.00	.00
3rd Qtr 2015	.00	.00
TOTAL	.00	.00

4) TAX RATING PERIOD	TAXABLE PAYROLLS
2012	45,000.00
2013	36,000.00
2014	36,000.00
2015	27,000.00
TOTAL	144,000.00

* Payments allocated to SUIT are not credited to reserve balance.

DETAILED EXPLANATION ON REVERSE SIDE

AN APPEAL OF THIS COMBINED TAX RATE NOTICE MAY BE FILED WITHIN THIRTY DAYS OF THE DATE OF MAILING ACCORDING TO NEB. REV. STAT. §48-650 OF THE NEBRASKA EMPLOYMENT SECURITY LAW.



Reemployment Tax Rate Notice

RT-20
R. 12/14

Formerly, Unemployment Compensation Tax Rate Notice
This is not a bill, **retain for your records.**

0477524 T-01785 *****ALL FOR AADC 460
OHIO VALLEY GAS CORPORATION
PO BOX 469
WINCHESTER, IN 47394-0469



RT Account Number	Effective Date of Rate
2102248	01/01/2015
Mailed on or Before	Date to be Rated
01/28/2015	
Protest Deadline	Reason Code (see back)
02/17/2015	D

1 Multiplier	2 Benefit Charges (3 years below)		3 Rate Calculation Wages (3 years below)		4 Benefit Ratio		5 Variable Adj. Factor (4) X (1)		6 Final Adj. Factor		7 Tax Rate
.5704	0.00	÷	48,000.00	=	.0000	+	.0000	+	.0024	=	.0024

Effective January 1, 2015, the taxable wage base decreases to \$7,000.

Current tax rates are computed using only the quarters listed below

Quarter	Year	Benefit Charges	Taxable Wages Reported Timely	Wages Used in Rate Calculation *
3	2011	0.00	0.00	0.00
4	2011	0.00	0.00	0.00
1	2012	0.00	13,284.37	13,284.37
2	2012	0.00	2,715.63	2,715.63
3	2012	0.00	0.00	0.00
4	2012	0.00	0.00	0.00
1	2013	0.00	13,387.36	13,387.36
2	2013	0.00	2,612.64	2,612.64
3	2013	0.00	0.00	0.00
4	2013	0.00	0.00	0.00
1	2014	0.00	12,701.66	12,701.66
2	2014	0.00	3,298.34	3,298.34

* Wages reported for the first payroll quarter are specifically excluded from the rate calculation.

IMPORTANT

APPEAL RIGHTS: This is official notification of your tax rate determination. If you disagree with the determination, you may file a written protest, which must include a short and concise statement of the facts and grounds for disagreement. To be considered timely, the protest must be postmarked on or before the protest deadline date listed on this notice. Mail the protest to **Department of Revenue, P.O. Box 6510, Tallahassee, Florida, 32314-6510.**

Section 443.131(3)(i), Florida Statutes (F.S.), does not allow an employer to contest the chargeability of benefits to the employer's account, in any proceeding involving the employer's tax rate, when the employer was a party to the determination, redetermination, or decision issued by the Department of Economic Opportunity, Reemployment Assistance Program, pursuant to s. 443.151, F.S.





Florida's Minimum Wage

EMPLOYERS: Effective January 1, 2015, Florida's minimum wage will be \$8.05 per hour for all hours worked in Florida.

Employers must pay their employees a wage not less than the amount of the hourly state minimum wage for all hours worked in Florida. The definitions of employer, employee, and wage for state purposes are the same as those established under the federal Fair Labor Standards Act (FLSA). For tipped employees meeting eligibility requirements for the tip credit under FLSA, employers must pay a direct hourly wage of \$5.03 as of January 1, 2015.

More information and a copy of the Florida Minimum Wage poster may be downloaded from the Florida Department of Economic Opportunity's website at <http://www.floridajobs.org>. The Federal Minimum Wage poster may be downloaded from the U.S. Department of Labor's website at <http://www.dol.gov/whd/regs/compliance/posters/flsa.htm>.

Reemployment Tax Wage Base for 2015

Effective January 1, 2015, the taxable wage base decreases from \$8,000 to \$7,000. This means that the first \$7,000 of wages paid to each employee for covered employment is subject to the tax rate on the enclosed *Reemployment Tax Rate Notice* (RT-20).

Reemployment Tax Interest Rate Change

Effective January 1, 2015, Reemployment Tax will move from an annual interest rate of twelve percent (12%) to a floating interest rate. Interest rates, including daily rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 each year and posted online at <http://dor.myflorida.com/dor>. For January 1, 2015 through June 30, 2015, the annual floating interest rate is seven percent (7%).

Reemployment Audit Noncompliance Will Result in Standard Tax Rate

Effective January 1, 2015, employers selected for a reemployment audit who fail to provide all requested work records in their possession, custody, or control, will lose their earned tax rate and be assigned the standard tax rate (5.4%) until the quarter following production of the requested work records.

Electronic Filers Will Not Receive Paper Report

If you are currently receiving paper *Employer's Quarterly Reports* (RT-6) and you voluntarily filed your last two quarterly reports online, we will no longer mail paper reports to you. Should you need a paper RT-6 Report, it is available on the Department of Revenue's website at <http://dor.myflorida.com/dor/forms>.





Reemployment Tax Rate Notice

RT-20
R. 11/15

This is not a bill, retain for your records.

RT Account Number	Effective Date of Rate
2102248	01/01/2016
Mailed on or Before	Date to be Rated
12/15/2015	
Protest Deadline	Reason Code (see back)
01/04/2016	D

0496542 T-01873 *****ALL FOR AADC 460
OHIO VALLEY GAS CORPORATION
PO BOX 469
WINCHESTER, IN 47394-0469



1	2	3	4	5	6	7
Multiplier	Benefit Charges (3 years below)	Rate Calculation Wages (3 years below)	Benefit Ratio	Variable Adj. Factor (4) X (1)	Final Adj. Factor	Tax Rate
.3091	0.00	÷ 39,000.00	= .0000	+ .0000	+ .0007	= .0010

By law, no employer's rate can be lower than the minimum rate of .0010.

Current tax rates are computed using only the quarters listed below

Quarter	Year	Benefit Charges	Taxable Wages Reported Timely	Wages Used in Rate Calculation *
3	2012	0.00	0.00	0.00
4	2012	0.00	0.00	0.00
1	2013	0.00	13,387.36	13,387.36
2	2013	0.00	2,612.64	2,612.64
3	2013	0.00	0.00	0.00
4	2013	0.00	0.00	0.00
1	2014	0.00	12,701.66	12,701.66
2	2014	0.00	3,298.34	3,298.34
3	2014	0.00	0.00	0.00
4	2014	0.00	0.00	0.00
1	2015	0.00	4,813.92	4,813.92
2	2015	0.00	2,186.08	2,186.08

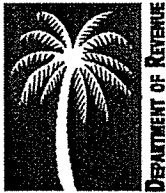
* Wages reported for the first payroll quarter are specifically excluded from the rate calculation.

IMPORTANT

APPEAL RIGHTS: This is official notification of your tax rate determination. If you disagree with the determination, you may file a written protest, which must include a short and concise statement of the facts and grounds for disagreement. To be considered timely, the protest must be postmarked on or before the protest deadline date listed on this notice. Mail the protest to **Department of Revenue, P.O. Box 6510, Tallahassee, Florida, 32314-6510.**

Section 443.131(3)(i), Florida Statutes (F.S.), does not allow an employer to contest the chargeability of benefits to the employer's account, in any proceeding involving the employer's tax rate, when the employer was a party to the determination, redetermination, or decision issued by the Department of Economic Opportunity, Reemployment Assistance Program, pursuant to s. 443.151, F.S.





FLORIDA

Florida's Minimum Wage

Employers: Effective January 1, 2016, Florida's minimum wage will be \$8.05 per hour for all hours worked in Florida.

Employers must pay their employees a wage not less than the amount of the hourly state minimum wage for all hours worked in Florida. The definitions of employer, employee, and wage for state purposes are the same as those established under the federal Fair Labor Standards Act (FLSA). For tipped employees meeting eligibility requirements for the tip credit under FLSA, employers must pay a direct hourly wage of \$5.03 as of January 1, 2016.

More information and a copy of the Florida Minimum Wage poster may be downloaded from the Florida Department of Economic Opportunity's website at <http://www.floridajobs.org>. The Federal Minimum Wage poster may be downloaded from the U.S. Department of Labor's website at <http://www.dol.gov/whd/regs/compliance/posters/flsa.htm>.

Reemployment Tax Wage Base for 2016

The taxable wage base for 2016 stays at \$7,000. The first \$7,000 of wages paid to each employee for covered employment is subject to the tax rate on the enclosed *Reemployment Tax Rate Notice* (RT-20).

Not sure if your worker is an employee or an independent contractor?

Visit the Department of Revenue's website at <http://dor.myflorida.com/dor/taxes/reemployment.html> for detailed information on how to classify your workers. The website has useful information regarding the 10 criteria that are considered when determining if a worker is an employee or an independent contractor as well as a link to the Department of Economic Opportunity's searchable database of prior decisions.

Save Time...File Online

If you do not already submit your *Employer's Quarterly Reports* (RT-6) online, please consider filing and paying reemployment tax at:

<http://dor.myflorida.com/dor/eservices/filepay.html>

Join thousands of taxpayers who have already signed up, and enjoy these benefits:

Easy information retrieval. Our system automatically populates your report with a list of employees. You just update the list each quarter.

Fewer mistakes. You simply enter each employee's total wages for the quarter and the system computes the tax for you. This reduces the chance of you receiving a bill due to a calculation error.

File early, pay on the due date. You can submit your electronic report and schedule the payment before the due date. We will not withdraw the funds from your bank account until the date you specified.

Immediate confirmation. You may print the confirmation as proof of filing timely.

Security and privacy. Information sent through our website is encrypted and secure. We use your personal information only to conduct Department of Revenue business with you.



YOUR UNEMPLOYMENT INSURANCE RATE NOTICE

Mail Date 11/30/14

Qualifying Date: 01/12/08

**OHIO VALLEY GAS INC
 P O BOX 469
 WINCHESTER, IN 47394-0469**

This is your rate notice for calendar year 2015. This notice lets you know the rate at which you must pay premiums next year. We must send this every year. (See the Colorado Employment Security Act 8-76-102.5 [3][g]). If you think your rate is wrong, let us know in writing. We must have your written comments within 20 days of the above **Mail Date**. (See Regulations Concerning Employment Security 11.1.4 and 11.1.9). Make sure you give details about why you want us to look at your account.

You pay premiums on the first \$11,800 you pay each employee within the calendar year. Your total combined rate (Item 10) is the rate you use from January 1, 2015 through December 31, 2015.

Item 1 Your Account Number	Item 2 Total Premiums You Have Ever Paid Through 07-31-2014	Item 3 Total Benefits We Have Ever Charged You Through 06-30-2014	Item 4 Excess (Item 2 Minus Item 3)	Item 5 Your Average Annual Payroll on Which You Must Pay Premiums Through 06-30-2014
706993.00-0	3,020.02	0.00	3,020.02	22,666

*Rate Code	Item 6 Percent of Excess	Item 7 Base Rate	Item 8 Base Industry Rate	Item 9 Bond Principal Rate	**Item 10 Total Combined Rate
1	+13.0	.0082	.0000	.0021	.0103

*Rate Codes: 1-Computed, 2-Reimbursing, 3-Political Subdivision, 4-Unrated Standard, 5-Unrated Industry, 6-Unrated Computed and 7-Unrated Freeze
 **(Item 7 or Item 8) + Item 9 = Item 10

How We Figure Out Your Rate: We subtract the amount of the charges for benefits we have paid (Item 3) from the amount of all premiums you have paid (Item 2). This amount is the *excess* (Item 4). Then we divide the excess by your average annual payroll (Item 5). That gives us the *percent of excess*. The percent of excess gives us your rate for 2015 (Item 7). A rate chart with the percent of excess is on the back of this form.

Your Average Annual Payroll on Which You Must Pay Premiums (Item 5): We look at the total of all the wages on which you must pay premiums for the last three fiscal years. We divide that number by the number of months in which you paid wages in those three years. Then, we multiply that number by 12. The fiscal year is July 1 through June 30 of the next year.

Base Rate: This is your basic rate for 2015. Your rate (Item 7) is tied to your Rate Code. An explanation of those codes is on the Explanation of Rates Codes form in this packet.

Base Industry Rate (for new construction-industry employers only): This is your basic rate for 2015. Your rate (Item 8) is tied to your Rate Code. An explanation of those codes is on the Explanation of Rates Codes form in this packet.

Computation Date: By law, we must figure out the status of your account as of June 30 of each year. We call July 1 the *computation date*. The computation date for calendar year 2015 is July 1, 2014.

Bond Principal Rate: This rate is calculated by multiplying the base rate by the bond repayment percent for 2015.

Negative Balance: If your excess (Item 4) and percent of excess (Item 6) are negative amounts, we charged you more for benefits we paid (Item 3) than you paid in premiums (Item 2). Use the negative-excess table on the back of this form.

Delinquent Penalty: You pay a delinquent penalty if you owe any past-due premiums on June 30, 2014. The delinquent-penalty amount is equal to the total premiums overdue or 1 percent (0.010) of the wages on which you must pay premiums from the previous calendar year. We use whatever is less. You must pay the amount you owe in four quarterly payments during the next calendar year.

YOUR UNEMPLOYMENT INSURANCE RATE NOTICE

Mail Date 11/30/15

Qualifying Date: 01/12/08

**OHIO VALLEY GAS INC
 P O BOX 469
 WINCHESTER, IN 47394-0469**

This is your rate notice for calendar year 2016. This notice lets you know the rate at which you must pay premiums next year. We must send this every year. See the Colorado Employment Security Act 8-76-102.5 (3)(g). If you think your rate is wrong, let us know in writing. We must have your written comments within 20 days of the Mail Date at the top of this form. See Regulations Concerning Employment Security 11.1.4 and 11.1.9. Make sure you give details about why you want us to look at your account.

You pay premiums on the first \$12,200 you pay each employee within the calendar year. Your total combined rate (Item 10) is the rate you use from January 1, 2016 through December 31, 2016.

Item 1 Your Account Number	Item 2 Total Premiums You Have Ever Paid Through 07-31-2015	Item 3 Total Benefits We Have Ever Charged You Through 06-30-2015	Item 4 Excess (Item 2 Minus Item 3)	Item 5 Your Average Annual Payroll on Which You Must Pay Premiums Through 06-30-2015
706993.00-0	3,313.10	0.00	3,313.10	23,199

*Rate Code	Item 6 Percent of Excess	Item 7 Base Rate	Item 8 Base Industry Rate	Item 9 Bond Principal Rate	**Item 10 Total Combined Rate
1	+14.0	.0075	.0000	.0018	.0093

*Rate Codes: 1-Computed, 2-Reimbursing, 3-Political Subdivision, 4-Unrated Standard, 5-Unrated Industry, 6-Unrated Computed and 7-Unrated Freeze
 **(Item 7 or Item 8) + Item 9 = Item 10

How We Figure Out Your Rate: We subtract the amount of the charges for benefits we have paid (Item 3) from the amount of all premiums you have paid (Item 2). This amount is the *excess* (Item 4). Then we divide the excess by your average annual payroll (Item 5). That gives us the *percent of excess* (Item 6). The percent of excess gives us your rate for 2016 (Item 7). A rate chart with the percent of excess is on the back of this form.

Your Average Annual Payroll on Which You Must Pay Premiums (Item 5): We look at the total of all the wages on which you must pay premiums for the last three fiscal years. We divide that number by the number of months in which you paid wages in those three years. Then, we multiply that number by 12. The fiscal year is July 1 through June 30 of the next year.

Base Rate: This is your basic rate for 2016. Your rate (Item 7) is tied to your Rate Code. An explanation of those codes is on the Explanation of Rates Codes form in this packet.

Base Industry Rate (for new construction-industry employers only): This is your basic rate for 2016. Your rate (Item 8) is tied to your Rate Code. An explanation of those codes is on the Explanation of Rates Codes form in this packet.

Computation Date: By law, we must figure out the status of your account as of June 30 of each year. We call July 1 the *computation date*. The computation date for calendar year 2016 is July 1, 2015.

Bond Principal Rate: This rate is calculated by multiplying the base rate by the bond repayment percent for 2016.

Negative Balance: If your excess (Item 4) and percent of excess (Item 6) are negative amounts, we charged you more for benefits we paid (Item 3) than you paid in premiums (Item 2). Use the negative-excess table on the back of this form.

Delinquent Penalty: You pay a delinquent penalty if you owe any past-due premiums on June 30, 2015. The delinquent-penalty amount is equal to the total premiums overdue or 1 percent (0.010) of the wages on which you must pay premiums from the previous calendar year. We use whatever is less. You must pay the amount you owe in four quarterly payments during the next calendar year.



INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT
 10 N. SENATE AVE. SE 202
 INDIANAPOLIS, IN 46204-2277

CONFIDENTIAL RECORD PURSUANT TO IC 4-1-6, IC 22-4-19-6



TMRT09011



12/14/2015

78128049|TMRT09011 Set:7672 of 51062

OHIO VALLEY GAS CORPORATION
 PO BOX 469
 WINCHESTER IN 47394-0469

Account Number: 019837

Indiana Department of Workforce Development

Confidential Record pursuant to IC-22-4-19-6, IC 4-1-6

TAXABLE PAYROLL IN THREE - FISCAL YEAR PERIOD July 1, 2012 To June 30, 2015											
1st Year	2nd Year	3rd Year	Total 3 Years Payroll			Account Number	The rate indicated on this notice will become final 15 days after Date of Notice below. Rate protests must be submitted in writing per IC 22-4-32-4.				
\$1,069,087.34	\$1,074,742.17	\$1,123,920.29	\$3,267,749.80			019837					
Experience Account Balance as of June 30, 2015	Req Not Met	Total Premium For 2016	Merit portion	Penalty portion	Surcharge portion	SUTA Penalty portion	Voluntary Payment Amount to Obtain Next Lower Rate	Date of Notice	Calculation Date	* Last Date to Pay Voluntary Payment	
\$97,175.85		0.707%	0.700%	0.000%	0.007%	0.000%	\$856.64	12/14/2015	12/11/2015	01/13/2016	
If you have any questions regarding your merit rate, please call the Merit Rate section at (800) 437-9136, or write Attn: Tax Department Merit Rate Section, Indiana Department of Workforce Development, 10 N. Senate Ave. SE202 Indianapolis, IN 46204-2277							* Post Office cancellation date determines date of payment by mail.				
							Merit Rate Notice				

TMRT09 DWD Form 1075

Employer's Copy - Retain for your records.

2015 MBC Charges Assessed

Do not pay this amount

\$ 1422.42

Please tear at the perforation and mail in bottom portion with your payment.

Indiana Department of Workforce Development

Confidential Record pursuant to IC-22-4-19-6, IC 4-1-6

Taxable Payroll in Three Fiscal Year Period July 1, 2012 To June 30, 2015						
1st Year	2nd Year	3rd Year	Total 3 Years Payroll	Account Number	This is your Department account number. Please refer to it on inquiries and correspondence.	
\$1,069,087.34	\$1,074,742.17	\$1,123,920.29	\$3,267,749.80	019837		
Experience Account Balance as of June 30, 2015	Voluntary Payment Amount to Obtain Next Lower Rate			Date of Notice	Calculation Date	* Last Date to Pay Voluntary Payment
\$97,175.85	\$856.64			12/14/2015	12/11/2015	01/13/2016
New Rate After Voluntary Payment	Amount of Voluntary Payment Enclosed			* Post Office cancellation date determines date of payment by mail.		It is not always beneficial to make a voluntary payment. Please see instructions on the back of this form to determine if it will be beneficial to you.
0.505%						
TMRT09 DWD Form 1075A (See reverse side for instructions)		Mail to: ATTN: Merit Rate Section, Tax Department, Indiana Department of Workforce Development 10 N. Senate Ave. SE202, Indianapolis, IN 46204-2277				



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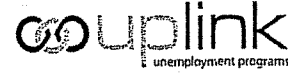


INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT
10 N. SENATE AVE. SE 202
INDIANAPOLIS, IN 46204-2277

CONFIDENTIAL RECORD PURSUANT TO IC 4-1-6, IC 22-4-19-6



TMRT09011



01/21/2015

73647501|TMRT09011 Set:4026 of 15000

OHIO VALLEY GAS CORPORATION
PO BOX 469
WINCHESTER IN 47394-0469

Account Number: 19837

Indiana Department of Workforce Development

Confidential Record pursuant to IC-22-4-19-6, IC 4-1-6

TAXABLE PAYROLL IN THREE - FISCAL YEAR PERIOD July 1, 2011 To June 30, 2014										
1st Year	2nd Year	3rd Year	Total 3 Years Payroll	Account Number	The rate indicated on this notice will become final 15 days after Date of Notice below. Rate protests must be submitted in writing per IC 22-4-32-4.					
\$1,142,424.58	\$1,069,087.34	\$1,074,742.17	\$3,286,254.09	19837						
Experience Account Balance as of June 30, 2014	Req Not Met	Total Premium For 2015	Merit portion	Penalty portion	Surcharge portion	SUTA Penalty portion	Voluntary Payment Amount to Obtain Next Lower Rate	Date of Notice	Calculation Date	* Last Date to Pay Voluntary Payment
\$88,498.82		0.918%	0.900%	0.000%	0.018%	0.000%	\$3,516.30	01/21/2015	01/20/2015	02/20/2015
If you have any questions regarding your merit rate, please call the Merit Rate section at (800) 891-6499, or write Attn: Tax Department Merit Rate Section, Indiana Department of Workforce Development, 10 N. Senate Ave. SE202 Indianapolis, IN 46204-2277							* Post Office cancellation date determines date of payment by mail.			
							Merit Rate Notice			

TMRT09 DWD Form 1075

Employer's Copy - Retain for your records.

2014 MBC Charges Assessed

\$ 1477.70

Please tear at the perforation and mail in bottom portion with your payment.

Indiana Department of Workforce Development

Confidential Record pursuant to IC-22-4-19-6, IC 4-1-6

Taxable Payroll in Three Fiscal Year Period July 1, 2011 To June 30, 2014						
1st Year	2nd Year	3rd Year	Total 3 Years Payroll	Account Number	This is your Department account number. Please refer to it on inquiries and correspondence.	
\$1,142,424.58	\$1,069,087.34	\$1,074,742.17	\$3,286,254.09	19837		
Experience Account Balance as of June 30, 2014	Voluntary Payment Amount to Obtain Next Lower Rate			Date of Notice	Calculation Date	* Last Date to Pay Voluntary Payment
\$88,498.82	\$3,516.30			01/21/2015	01/20/2015	02/20/2015
New Rate After Voluntary Payment	Amount of Voluntary Payment Enclosed			* Post Office cancellation date determines date of payment by mail.		It is not always beneficial to make a voluntary payment. Please see instructions on the back of this form to determine if it will be beneficial to you.
0.714%						
TMRT09 DWD Form 1075A (See reverse side for instructions)		Mail to: ATTN: Merit Rate Section, Tax Department, Indiana Department of Workforce Development 10 N. Senate Ave. SE202, Indianapolis, IN 46204-2277				



73647501

19837

(1)

50251060_004026_001 OF 001 00030

UNEMPLOYMENT INSURANCE – EMPLOYER HANDBOOK

The Unemployment Insurance (UI) program is administered by the Indiana Department of Workforce Development (DWD). This guide helps employers understand how they are affected by the law governing the UI program in Indiana. This guide explains the following:

- How DWD opens and maintains an employer account
- Employers' premium obligations
- The conditions under which former employees can collect UI benefits
- An employer's responsibilities when a former employee files a claim for benefits.

If you encounter a term that is unfamiliar please see the glossary for an explanation.

This guide is for general information, not to cover all phases of law or to answer all questions.

The Employer Handbook is a living document and will include changes from the US Congress and the Indiana General Assembly as they are finalized.

For copies of laws relating to DWD, visit www.in.gov/legislative or call (800) 437-9136.

UI at a Glance

Maximum Weekly Benefit Amount: \$390

Minimum Weekly Benefit Amount: \$50

Benefit Length: 8-26 weeks

2001-2010			2011-2020	
Premiums are based on the first \$7,000 of wages			Premiums are based on the first \$9,500 of wages	
Rate	Rate	\$ Amount	Rate	\$ Amount
Minimum	1.1%	\$77	0.5%	\$47.50
New Employer	2.7%	\$189	2.5%	\$237.50
Maximum	5.6%	\$392	7.4%	\$703

*This information is subject to change per the US Congress and Indiana General Assembly