



Proposed Massachusetts UI Tax Schedule E with additional Excise Rate (2021 -2022)

Reserve Percentages	Contribution Rate	Excise Rate
Positive Percentage		
17 or more	0.94	0.100
16.0 but less than 17.0	1.08	0.115
15.0 but less than 16.0	1.21	0.130
14.0 but less than 15.0	1.34	0.145
13.5 but less than 14.0	1.61	0.160
13.0 but less than 13.5	1.75	0.175
12.5 but less than 13.0	1.89	0.190
12.0 but less than 12.5	2.01	0.205
11.5 but less than 12.0	2.15	0.220
11.0 but less than 11.5	2.29	0.235
10.5 but less than 11.0	2.42	0.250
10.0 but less than 10.5	2.56	0.265
9.5 but less than 10.0	2.69	0.280
9.0 but less than 9.5	2.82	0.295
8.5 but less than 9.0	2.96	0.310
8.0 but less than 8.5	3.09	0.325
7.5 but less than 8.0	3.23	0.340
7.0 but less than 7.5	3.37	0.355
6.5 but less than 7.0	3.5	0.370
6.0 but less than 6.5	3.63	0.385
5.5 but less than 6.0	3.76	0.400
5.0 but less than 5.5	3.9	0.415
4.5 but less than 5.0	4.04	0.430
4.0 but less than 4.5	4.17	0.445
3.5 but less than 4.0	4.30	0.460
3.0 but less than 3.5	4.44	0.475
2.5 but less than 3.0	4.57	0.490
2.0 but less than 2.5	4.71	0.505
1.5 but less than 2.0	4.84	0.520
1.0 but less than 1.5	4.98	0.535
0.5 but less than 1.0	5.11	0.550
0.0 but less than .5	5.24	0.565
Negative Percentage		
0.0 but less than 1.0	7.03	0.580
1.0 but less than 3.0	7.64	0.595
3.0 but less than 5.0	8.26	0.610
5.0 but less than 7.0	8.86	0.625
7.0 but less than 9.0	9.48	0.640
9.0 but less than 11.0	10.09	0.655
11.0 but less than 13.0	10.7	0.670
13.0 but less than 15.0	11.31	0.685
15.0 but less than 17.0	11.93	0.700
17.0 but less than 19.0	12.53	0.715
19.0 but less than 21.0	13.15	0.730
21.0 but less than 23.0	13.76	0.745
23.0 or more	14.37	0.760