SENATE FLOOR VERSION
February 25, 2025

SENATE BILL NO. 911 By: Coleman of the Senate

and

Tedford of the House

An Act relating to the Employment Security Act of 1980; amending 40 O.S. 2021, Section 1-223, as amended by Section 7, Chapter 360, O.S.L. 2022 (40 O.S. Supp. 2024, Section 1-223), which relates to conditional factors and percentages; decreasing applicable percentages for conditional factors; amending 40 O.S. 2021, Section 3-109, which relates to experience rate; adding rate table for each conditional factor; amending 40 O.S. 2021, Section 3-113, which relates to conditional factors; removing formula for benefit wage ratio increases; updating statutory references; amending 40 O.S. 2021, Section 3-114, which relates to estimate of financial condition of fund; increasing minimum balance necessary for fund; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 40 O.S. 2021, Section 1-223, as amended by Section 7, Chapter 360, O.S.L. 2022 (40 O.S. Supp. 2024, Section 1-223), is amended to read as follows:

Section 1-223. TAXABLE WAGES – CONDITIONAL FACTORS AND PERCENTAGES.

The applicable percentage of the state's average annual wage is determined by the conditional factor in place during the calendar year for which the taxable wage is being calculated. The conditional factor is determined pursuant to the provisions of Section 3-113 of this title. The applicable percentages are as follows:

1. Forty percent (40%) during any calendar year in which the balance in the Unemployment Compensation Fund is in excess of the amount required to initiate conditional contribution rates, pursuant to the provisions of Section 3-113 of this title;

2. ~~Forty-two and one-half percent (42.5%)~~ Forty-one and one-quarter percent (41.25%) during calendar years in which condition "a" exists;

3. ~~Forty-five percent (45%)~~ Forty-two and one-half percent (42.5%) during calendar years in which condition "b" exists;

4. ~~Forty-seven and one-half percent (47.5%)~~ Forty-three and three-fourths percent (43.75%) during calendar years in which condition "c" exists; and

5. ~~Fifty percent (50%)~~ Forty-five percent (45%) during calendar years in which condition "d" exists.

SECTION 2. AMENDATORY 40 O.S. 2021, Section 3-109, is amended to read as follows:

Section 3-109. EXPERIENCE RATE. The contribution rate for each employer for each calendar quarter after July 1, 2010, to be applied

to the employer's current payroll shall be in accordance with the following table based upon the state experience factor and his benefit wage ratio:

When the State Experience Factor Is:	If the Employer's Benefit Wage Ratio Does Not Exceed:									
1%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
2	5.0	10.0	15.0	20.0	25.0	30.0	35.0	40.0	45.0	50.0
3	3.3	6.7	10.0	13.3	16.7	20.0	23.3	26.7	30.0	33.3
4	2.5	5.0	7.5	10.0	12.5	15.0	17.5	20.0	22.5	25.0
5	2.0	4.0	6.0	8.0	10.0	12.0	14.0	16.0	18.0	20.0
6	1.7	3.3	5.0	6.7	8.3	10.0	11.7	13.3	15.0	16.7
7	1.4	2.9	4.3	5.7	7.1	8.6	10.0	11.4	12.9	14.3
8	1.3	2.5	3.8	5.0	6.3	7.5	8.8	10.0	11.3	12.5
9	1.1	2.2	3.3	4.4	5.6	6.7	7.8	8.9	10.0	11.1
10	1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0
11	0.9	1.8	2.7	3.6	4.5	5.5	6.4	7.3	8.2	9.1
12	0.8	1.7	2.5	3.3	4.2	5.0	5.8	6.7	7.5	8.3
13	0.8	1.5	2.3	3.1	3.8	4.6	5.4	6.2	6.9	7.7
14	0.7	1.4	2.1	2.9	3.6	4.3	5.0	5.7	6.4	7.1
15	0.7	1.3	2.0	2.7	3.3	4.0	4.7	5.3	6.0	6.7
16	0.6	1.3	1.9	2.5	3.1	3.8	4.4	5.0	5.6	6.3
17	0.6	1.2	1.8	2.4	2.9	3.5	4.1	4.7	5.3	5.9

18	0.6	1.1	1.7	2.2	2.8	3.3	3.9	4.4	5.0	5.6
19	0.5	1.1	1.6	2.1	2.6	3.2	3.7	4.2	4.7	5.3
20	0.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0
21	0.5	1.0	1.4	1.9	2.4	2.9	3.3	3.8	4.3	4.8
22	0.5	0.9	1.4	1.8	2.3	2.7	3.2	3.6	4.1	4.5
23	0.4	0.9	1.3	1.7	2.2	2.6	3.0	3.5	3.9	4.3
24	0.4	0.8	1.3	1.7	2.1	2.5	2.9	3.3	3.8	4.2
25	0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2	3.6	4.0
26	0.4	0.8	1.2	1.5	1.9	2.3	2.7	3.1	3.5	3.8
27	0.4	0.7	1.1	1.5	1.9	2.2	2.6	3.0	3.3	3.7
28	0.4	0.7	1.1	1.4	1.8	2.1	2.5	2.9	3.2	3.6
29	0.3	0.7	1.0	1.4	1.7	2.1	2.4	2.8	3.1	3.4
30	0.3	0.7	1.0	1.3	1.7	2.0	2.3	2.7	3.0	3.3
31	0.3	0.6	1.0	1.3	1.6	1.9	2.3	2.6	2.9	3.2
32	0.3	0.6	0.9	1.3	1.6	1.9	2.2	2.5	2.8	3.1
33	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.7	3.0
34	0.3	0.6	0.9	1.2	1.5	1.8	2.1	2.4	2.6	2.9
35	0.3	0.6	0.9	1.1	1.4	1.7	2.0	2.3	2.6	2.9
36	0.3	0.6	0.8	1.1	1.4	1.7	1.9	2.2	2.5	2.8
37	0.3	0.5	0.8	1.1	1.4	1.6	1.9	2.2	2.4	2.7
38	0.3	0.5	0.8	1.1	1.3	1.6	1.8	2.1	2.4	2.6
39	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.1	2.3	2.6
40	0.3	0.5	0.8	1.0	1.3	1.5	1.8	2.0	2.3	2.5
41	0.2	0.5	0.7	1.0	1.2	1.5	1.7	2.0	2.2	2.4

42	0.2	0.5	0.7	1.0	1.2	1.4	1.7	1.9	2.1	2.4
43	0.2	0.5	0.7	0.9	1.2	1.4	1.6	1.9	2.1	2.3
44	0.2	0.5	0.7	0.9	1.1	1.4	1.6	1.8	2.0	2.3
45	0.2	0.4	0.7	0.9	1.1	1.3	1.6	1.8	2.0	2.2
46	0.2	0.4	0.7	0.9	1.1	1.3	1.5	1.7	2.0	2.2
47	0.2	0.4	0.6	0.9	1.1	1.3	1.5	1.7	1.9	2.1
48	0.2	0.4	0.6	0.8	1.0	1.3	1.5	1.7	1.9	2.1
49	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0
50	0.2	0.4	0.6	0.8	1.0	1.2	1.4	1.6	1.8	2.0

The Employer’s Contribution Rate Shall Be:

0.1	0.2	0.3	0.4	0.5	0.6	0.7	0.8	0.9	1.0

When the State Experience Factor Is: If the Employer’s Benefit Wage Ratio Does Not Exceed:

1%	110%	120%	130%	140%	150%	160%	170%	180%	190%	200%
2	55.0	60.0	65.0	70.0	75.0	80.0	85.0	90.0	95.0	100.0
3	36.7	40.0	43.3	46.7	50.0	53.3	56.7	60.0	63.3	66.7
4	27.5	30.0	32.5	35.0	37.5	40.0	42.5	45.0	47.5	50.0
5	22.0	24.0	26.0	28.0	30.0	32.0	34.0	36.0	38.0	40.0
6	18.3	20.0	21.7	23.3	25.0	26.7	28.3	30.0	31.7	33.3
7	15.7	17.1	18.6	20.0	21.4	22.9	24.3	25.7	27.1	28.6
8	13.8	15.0	16.3	17.5	18.8	20.0	21.3	22.5	23.8	25.0
9	12.2	13.3	14.4	15.6	16.7	17.8	18.9	20.0	21.1	22.2

1	10	11.0	12.0	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0
2	11	10.0	10.9	11.8	12.7	13.6	14.5	15.5	16.4	17.3	18.2
3	12	9.2	10.0	10.8	11.7	12.5	13.3	14.2	15.0	15.8	16.7
4	13	8.5	9.2	10.0	10.8	11.5	12.3	13.1	13.8	14.6	15.4
5	14	7.9	8.6	9.3	10.0	10.7	11.4	12.1	12.9	13.6	14.3
6	15	7.3	8.0	8.7	9.3	10.0	10.7	11.3	12.0	12.7	13.3
7	16	6.9	7.5	8.1	8.8	9.4	10.0	10.6	11.3	11.9	12.5
8	17	6.5	7.1	7.6	8.2	8.8	9.4	10.0	10.6	11.2	11.8
9	18	6.1	6.7	7.2	7.8	8.3	8.9	9.4	10.0	10.6	11.1
10	19	5.8	6.3	6.8	7.4	7.9	8.4	8.9	9.5	10.0	10.5
11	20	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0
12	21	5.2	5.7	6.2	6.7	7.1	7.6	8.1	8.6	9.0	9.5
13	22	5.0	5.5	5.9	6.4	6.8	7.3	7.7	8.2	8.6	9.1
14	23	4.8	5.2	5.7	6.1	6.5	7.0	7.4	7.8	8.3	8.7
15	24	4.6	5.0	5.4	5.8	6.3	6.7	7.1	7.5	7.9	8.3
16	25	4.4	4.8	5.2	5.6	6.0	6.4	6.8	7.2	7.6	8.0
17	26	4.2	4.6	5.0	5.4	5.8	6.2	6.5	6.9	7.3	7.7
18	27	4.1	4.4	4.8	5.2	5.6	5.9	6.3	6.7	7.0	7.4
19	28	3.9	4.3	4.6	5.0	5.4	5.7	6.1	6.4	6.8	7.1
20	29	3.8	4.1	4.5	4.8	5.2	5.5	5.9	6.2	6.6	6.9
21	30	3.7	4.0	4.3	4.7	5.0	5.3	5.7	6.0	6.3	6.7
22	31	3.5	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1	6.5
23	32	3.4	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9	6.3
24	33	3.3	3.6	3.9	4.2	4.5	4.8	5.2	5.5	5.8	6.1

34	3.2	3.5	3.8	4.1	4.4	4.7	5.0	5.3	5.6	5.9
35	3.1	3.4	3.7	4.0	4.3	4.6	4.9	5.1	5.4	5.7
36	3.1	3.3	3.6	3.9	4.2	4.4	4.7	5.0	5.3	5.6
37	3.0	3.2	3.5	3.8	4.1	4.3	4.6	4.9	5.1	5.4
38	2.9	3.2	3.4	3.7	3.9	4.2	4.5	4.7	5.0	5.3
39	2.8	3.1	3.3	3.6	3.8	4.1	4.4	4.6	4.9	5.1
40	2.8	3.0	3.3	3.5	3.8	4.0	4.3	4.5	4.8	5.0
41	2.7	2.9	3.2	3.4	3.7	3.9	4.1	4.4	4.6	4.9
42	2.6	2.9	3.1	3.3	3.6	3.8	4.0	4.3	4.5	4.8
43	2.6	2.8	3.0	3.3	3.5	3.7	4.0	4.2	4.4	4.7
44	2.5	2.7	3.0	3.2	3.4	3.6	3.9	4.1	4.3	4.5
45	2.4	2.7	2.9	3.1	3.3	3.6	3.8	4.0	4.2	4.4
46	2.4	2.6	2.8	3.0	3.3	3.5	3.7	3.9	4.1	4.3
47	2.3	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0	4.3
48	2.3	2.5	2.7	2.9	3.1	3.3	3.5	3.8	4.0	4.2
49	2.2	2.4	2.7	2.9	3.1	3.3	3.5	3.7	3.9	4.1
50	2.2	2.4	2.6	2.8	3.0	3.2	3.4	3.6	3.8	4.0

The Employer’s Contribution Rate Shall Be:

1.1	1.2	1.3	1.4	1.5	1.6	1.7	1.8	1.9	2.0

When the State Experience Factor Is: If the Employer’s Benefit Wage Ratio Does Not Exceed:

1%	210%	220%	230%	240%	250%	260%	270%	280%	290%	300%

2	105.0	110.0	115.0	120.0	125.0	130.0	135.0	140.0	145.0	150.0
3	70.0	73.3	76.7	80.0	83.3	86.7	90.0	93.3	96.7	100.0
4	52.5	55.0	57.5	60.0	62.5	65.0	67.5	70.0	72.5	75.0
5	42.0	44.0	46.0	48.0	50.0	52.0	54.0	56.0	58.0	60.0
6	35.0	36.7	38.3	40.0	41.7	43.3	45.0	46.7	48.3	50.0
7	30.0	31.4	32.9	34.3	35.7	37.1	38.6	40.0	41.4	42.9
8	26.3	27.5	28.8	30.0	31.3	32.5	33.8	35.0	36.3	37.5
9	23.3	24.4	25.6	26.7	27.8	28.9	30.0	31.1	32.2	33.3
10	21.0	22.0	23.0	24.0	25.0	26.0	27.0	28.0	29.0	30.0
11	19.1	20.0	20.9	21.8	22.7	23.6	24.5	25.5	26.4	27.3
12	17.5	18.3	19.2	20.0	20.8	21.7	22.5	23.3	24.2	25.0
13	16.2	16.9	17.7	18.5	19.2	20.0	20.8	21.5	22.3	23.1
14	15.0	15.7	16.4	17.1	17.9	18.6	19.3	20.0	20.7	21.4
15	14.0	14.7	15.3	16.0	16.7	17.3	18.0	18.7	19.3	20.0
16	13.1	13.8	14.4	15.0	15.6	16.3	16.9	17.5	18.1	18.8
17	12.4	12.9	13.5	14.1	14.7	15.3	15.9	16.5	17.1	17.6
18	11.7	12.2	12.8	13.3	13.9	14.4	15.0	15.6	16.1	16.7
19	11.1	11.6	12.1	12.6	13.2	13.7	14.2	14.7	15.3	15.8
20	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0
21	10.0	10.5	11.0	11.4	11.9	12.4	12.9	13.3	13.8	14.3
22	9.5	10.0	10.5	10.9	11.4	11.8	12.3	12.7	13.2	13.6
23	9.1	9.6	10.0	10.4	10.9	11.3	11.7	12.2	12.6	13.0
24	8.8	9.2	9.6	10.0	10.4	10.8	11.3	11.7	12.1	12.5
25	8.4	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.6	12.0

1	26	8.1	8.5	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.5
2	27	7.8	8.1	8.5	8.9	9.3	9.6	10.0	10.4	10.7	11.1
3	28	7.5	7.9	8.2	8.6	8.9	9.3	9.6	10.0	10.4	10.7
4	29	7.2	7.6	7.9	8.3	8.6	9.0	9.3	9.7	10.0	10.3
5	30	7.0	7.3	7.7	8.0	8.3	8.7	9.0	9.3	9.7	10.0
6	31	6.8	7.1	7.4	7.7	8.1	8.4	8.7	9.0	9.4	9.7
7	32	6.6	6.9	7.2	7.5	7.8	8.1	8.4	8.8	9.1	9.4
8	33	6.4	6.7	7.0	7.3	7.6	7.9	8.2	8.5	8.8	9.1
9	34	6.2	6.5	6.8	7.1	7.4	7.6	7.9	8.2	8.5	8.8
10	35	6.0	6.3	6.6	6.9	7.1	7.4	7.7	8.0	8.3	8.6
11	36	5.8	6.1	6.4	6.7	6.9	7.2	7.5	7.8	8.1	8.3
12	37	5.7	5.9	6.2	6.5	6.8	7.0	7.3	7.6	7.8	8.1
13	38	5.5	5.8	6.1	6.3	6.6	6.8	7.1	7.4	7.6	7.9
14	39	5.4	5.6	5.9	6.2	6.4	6.7	6.9	7.2	7.4	7.7
15	40	5.3	5.5	5.8	6.0	6.3	6.5	6.8	7.0	7.3	7.5
16	41	5.1	5.4	5.6	5.9	6.1	6.3	6.6	6.8	7.1	7.3
17	42	5.0	5.2	5.5	5.7	6.0	6.2	6.4	6.7	6.9	7.1
18	43	4.9	5.1	5.3	5.6	5.8	6.0	6.3	6.5	6.7	7.0
19	44	4.8	5.0	5.2	5.5	5.7	5.9	6.1	6.4	6.6	6.8
20	45	4.7	4.9	5.1	5.3	5.6	5.8	6.0	6.2	6.4	6.7
21	46	4.6	4.8	5.0	5.2	5.4	5.7	5.9	6.1	6.3	6.5
22	47	4.5	4.7	4.9	5.1	5.3	5.5	5.7	6.0	6.2	6.4
23	48	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0	6.3
24	49	4.3	4.5	4.7	4.9	5.1	5.3	5.5	5.7	5.9	6.1

50	4.2	4.4	4.6	4.8	5.0	5.2	5.4	5.6	5.8	6.0
	The Employer’s Contribution Rate Shall Be:									
	2.1	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0

When the State Experience Factor Is:	If the Employer’s Benefit Wage Ratio Does Not Exceed:									
1%	310%	320%	330%	340%	350%	360%	370%	380%	390%	400%
2	155.0	160.0	165.0	170.0	175.0	180.0	185.0	190.0	195.0	200.0
3	103.3	106.7	110.0	113.3	116.7	120.0	123.3	126.7	130.0	133.3
4	77.5	80.0	82.5	85.0	87.5	90.0	92.5	95.0	97.5	100.0
5	62.0	64.0	66.0	68.0	70.0	72.0	74.0	76.0	78.0	80.0
6	51.7	53.3	55.0	56.7	58.3	60.0	61.7	63.3	65.0	66.7
7	44.3	45.7	47.1	48.6	50.0	51.4	52.9	54.3	55.7	57.1
8	38.8	40.0	41.3	42.5	43.8	45.0	46.3	47.5	48.8	50.0
9	34.4	35.6	36.7	37.8	38.9	40.0	41.1	42.2	43.3	44.4
10	31.0	32.0	33.0	34.0	35.0	36.0	37.0	38.0	39.0	40.0
11	28.2	29.1	30.0	30.9	31.8	32.7	33.6	34.5	35.5	36.4
12	25.8	26.7	27.5	28.3	29.2	30.0	30.8	31.7	32.5	33.3
13	23.8	24.6	25.4	26.2	26.9	27.7	28.5	29.2	30.0	30.8
14	22.1	22.9	23.6	24.3	25.0	25.7	26.4	27.1	27.9	28.6
15	20.7	21.3	22.0	22.7	23.3	24.0	24.7	25.3	26.0	26.7
16	19.4	20.0	20.6	21.3	21.9	22.5	23.1	23.8	24.4	25.0
17	18.2	18.8	19.4	20.0	20.6	21.2	21.8	22.4	22.9	23.5

18	17.2	17.8	18.3	18.9	19.4	20.0	20.6	21.1	21.7	22.2
19	16.3	16.8	17.4	17.9	18.4	18.9	19.5	20.0	20.5	21.1
20	15.5	16.0	16.5	17.0	17.5	18.0	18.5	19.0	19.5	20.0
21	14.8	15.2	15.7	16.2	16.7	17.1	17.6	18.1	18.6	19.0
22	14.1	14.5	15.0	15.5	15.9	16.4	16.8	17.3	17.7	18.2
23	13.5	13.9	14.3	14.8	15.2	15.7	16.1	16.5	17.0	17.4
24	12.9	13.3	13.8	14.2	14.6	15.0	15.4	15.8	16.3	16.7
25	12.4	12.8	13.2	13.6	14.0	14.4	14.8	15.2	15.6	16.0
26	11.9	12.3	12.7	13.1	13.5	13.8	14.2	14.6	15.0	15.4
27	11.5	11.9	12.2	12.6	13.0	13.3	13.7	14.1	14.4	14.8
28	11.1	11.4	11.8	12.1	12.5	12.9	13.2	13.6	13.9	14.3
29	10.7	11.0	11.4	11.7	12.1	12.4	12.8	13.1	13.4	13.8
30	10.3	10.7	11.0	11.3	11.7	12.0	12.3	12.7	13.0	13.3
31	10.0	10.3	10.6	11.0	11.3	11.6	11.9	12.3	12.6	12.9
32	9.7	10.0	10.3	10.6	10.9	11.3	11.6	11.9	12.2	12.5
33	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8	12.1
34	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.2	11.5	11.8
35	8.9	9.1	9.4	9.7	10.0	10.3	10.6	10.9	11.1	11.4
36	8.6	8.9	9.2	9.4	9.7	10.0	10.3	10.6	10.8	11.1
37	8.4	8.6	8.9	9.2	9.5	9.7	10.0	10.3	10.5	10.8
38	8.2	8.4	8.7	8.9	9.2	9.5	9.7	10.0	10.3	10.5
39	7.9	8.2	8.5	8.7	9.0	9.2	9.5	9.7	10.0	10.3
40	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8	10.0
41	7.6	7.8	8.0	8.3	8.5	8.8	9.0	9.3	9.5	9.8

42	7.4	7.6	7.9	8.1	8.3	8.6	8.8	9.0	9.3	9.5
43	7.2	7.4	7.7	7.9	8.1	8.4	8.6	8.8	9.1	9.3
44	7.0	7.3	7.5	7.7	8.0	8.2	8.4	8.6	8.9	9.1
45	6.9	7.1	7.3	7.6	7.8	8.0	8.2	8.4	8.7	8.9
46	6.7	7.0	7.2	7.4	7.6	7.8	8.0	8.3	8.5	8.7
47	6.6	6.8	7.0	7.2	7.4	7.7	7.9	8.1	8.3	8.5
48	6.5	6.7	6.9	7.1	7.3	7.5	7.7	7.9	8.1	8.3
49	6.3	6.5	6.7	6.9	7.1	7.3	7.6	7.8	8.0	8.2
50	6.2	6.4	6.6	6.8	7.0	7.2	7.4	7.6	7.8	8.0
The Employer’s Contribution Rate Shall Be:										
	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	4.0

When the State Experience Factor Is:	If the Employer’s Benefit Wage Ratio Does Not Exceed:									
1%	410%	420%	430%	440%	450%	460%	470%	480%	490%	500%
2	205.0	210.0	215.0	220.0	225.0	230.0	235.0	240.0	245.0	250.0
3	136.7	140.0	143.3	146.7	150.0	153.3	156.7	160.0	163.3	166.7
4	102.5	105.0	107.5	110.0	112.5	115.0	117.5	120.0	122.5	125.0
5	82.0	84.0	86.0	88.0	90.0	92.0	94.0	96.0	98.0	100.0
6	68.3	70.0	71.7	73.3	75.0	76.7	78.3	80.0	81.7	83.3
7	58.6	60.0	61.4	62.9	64.3	65.7	67.1	68.6	70.0	71.4
8	51.3	52.5	53.8	55.0	56.3	57.5	58.8	60.0	61.3	62.5
9	45.6	46.7	47.8	48.9	50.0	51.1	52.2	53.3	54.4	55.6

10	41.0	42.0	43.0	44.0	45.0	46.0	47.0	48.0	49.0	50.0
11	37.3	38.2	39.1	40.0	40.9	41.8	42.7	43.6	44.5	45.5
12	34.2	35.0	35.8	36.7	37.5	38.3	39.2	40.0	40.8	41.7
13	31.5	32.3	33.1	33.8	34.6	35.4	36.2	36.9	37.7	38.5
14	29.3	30.0	30.7	31.4	32.1	32.9	33.6	34.3	35.0	35.7
15	27.3	28.0	28.7	29.3	30.0	30.7	31.3	32.0	32.7	33.3
16	25.6	26.3	26.9	27.5	28.1	28.8	29.4	30.0	30.6	31.3
17	24.1	24.7	25.3	25.9	26.5	27.1	27.6	28.2	28.8	29.4
18	22.8	23.3	23.9	24.4	25.0	25.6	26.1	26.7	27.2	27.8
19	21.6	22.1	22.6	23.2	23.7	24.2	24.7	25.3	25.8	26.3
20	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5	25.0
21	19.5	20.0	20.5	21.0	21.4	21.9	22.4	22.9	23.3	23.8
22	18.6	19.1	19.5	20.0	20.5	20.9	21.4	21.8	22.3	22.7
23	17.8	18.3	18.7	19.1	19.6	20.0	20.4	20.9	21.3	21.7
24	17.1	17.5	17.9	18.3	18.8	19.2	19.6	20.0	20.4	20.8
25	16.4	16.8	17.2	17.6	18.0	18.4	18.8	19.2	19.6	20.0
26	15.8	16.2	16.5	16.9	17.3	17.7	18.1	18.5	18.8	19.2
27	15.2	15.6	15.9	16.3	16.7	17.0	17.4	17.8	18.1	18.5
28	14.6	15.0	15.4	15.7	16.1	16.4	16.8	17.1	17.5	17.9
29	14.1	14.5	14.8	15.2	15.5	15.9	16.2	16.6	16.9	17.2
30	13.7	14.0	14.3	14.7	15.0	15.3	15.7	16.0	16.3	16.7
31	13.2	13.5	13.9	14.2	14.5	14.8	15.2	15.5	15.8	16.1
32	12.8	13.1	13.4	13.8	14.1	14.4	14.7	15.0	15.3	15.6
33	12.4	12.7	13.0	13.3	13.6	13.9	14.2	14.5	14.8	15.2

34	12.1	12.4	12.6	12.9	13.2	13.5	13.8	14.1	14.4	14.7
35	11.7	12.0	12.3	12.6	12.9	13.1	13.4	13.7	14.0	14.3
36	11.4	11.7	11.9	12.2	12.5	12.8	13.1	13.3	13.6	13.9
37	11.1	11.4	11.6	11.9	12.2	12.4	12.7	13.0	13.2	13.5
38	10.8	11.1	11.3	11.6	11.8	12.1	12.4	12.6	12.9	13.2
39	10.5	10.8	11.0	11.3	11.5	11.8	12.1	12.3	12.6	12.8
40	10.3	10.5	10.8	11.0	11.3	11.5	11.8	12.0	12.3	12.5
41	10.0	10.2	10.5	10.7	11.0	11.2	11.5	11.7	12.0	12.2
42	9.8	10.0	10.2	10.5	10.7	11.0	11.2	11.4	11.7	11.9
43	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.2	11.4	11.6
44	9.3	9.5	9.8	10.0	10.2	10.5	10.7	10.9	11.1	11.4
45	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9	11.1
46	8.9	9.1	9.3	9.6	9.8	10.0	10.2	10.4	10.7	10.9
47	8.7	8.9	9.1	9.4	9.6	9.8	10.0	10.2	10.4	10.6
48	8.5	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2	10.4
49	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0	10.2
50	8.2	8.4	8.6	8.8	9.0	9.2	9.4	9.6	9.8	10.0

The Employer’s Contribution Rate Shall Be:

4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9	5.0

When the State Experience Factor Is: If the Employer’s Benefit Wage Ratio Does Not Exceed:

1%	510%	520%	530%	540%

2	255.0	260.0	265.0	270.0
3	170.0	173.3	176.7	180.0
4	127.5	130.0	132.5	135.0
5	102.0	104.0	106.0	108.0
6	85.0	86.7	88.3	90.0
7	72.9	74.3	75.7	77.1
8	63.8	65.0	66.3	67.5
9	56.7	57.8	58.9	60.0
10	51.0	52.0	53.0	54.0
11	46.4	47.3	48.2	49.1
12	42.5	43.3	44.2	45.0
13	39.2	40.0	40.8	41.5
14	36.4	37.1	37.9	38.6
15	34.0	34.7	35.3	36.0
16	31.9	32.5	33.1	33.8
17	30.0	30.6	31.2	31.8
18	28.3	28.9	29.4	30.0
19	26.8	27.4	27.9	28.4
20	25.5	26.0	26.5	27.0
21	24.3	24.8	25.2	25.7
22	23.2	23.6	24.1	24.5
23	22.2	22.6	23.0	23.5
24	21.3	21.7	22.1	22.5
25	20.4	20.8	21.2	21.6

26	19.6	20.0	20.4	20.8
27	18.9	19.3	19.6	20.0
28	18.2	18.6	18.9	19.3
29	17.6	17.9	18.3	18.6
30	17.0	17.3	17.7	18.0
31	16.5	16.8	17.1	17.4
32	15.9	16.3	16.6	16.9
33	15.5	15.8	16.1	16.4
34	15.0	15.3	15.6	15.9
35	14.6	14.9	15.1	15.4
36	14.2	14.4	14.7	15.0
37	13.8	14.1	14.3	14.6
38	13.4	13.7	13.9	14.2
39	13.1	13.3	13.6	13.8
40	12.8	13.0	13.3	13.5
41	12.4	12.7	12.9	13.2
42	12.1	12.4	12.6	12.9
43	11.9	12.1	12.3	12.6
44	11.6	11.8	12.0	12.3
45	11.3	11.6	11.8	12.0
46	11.1	11.3	11.5	11.7
47	10.9	11.1	11.3	11.5
48	10.6	10.8	11.0	11.3
49	10.4	10.6	10.8	11.0

50 10.2 10.4 10.6 10.8

The Employer's Contribution Rate Shall Be:

5.1 5.2 5.3 5.4

If the employer's benefit wage ratio exceeds the amount in the last column of the table on the line for the current year's state experience factor, his contribution rate shall be five and five-tenths percent (5.5%).

CONDITIONAL FACTOR RATE

Conditional Factor Rate Is:	0.1%	0.2%	0.3%	0.4%	0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%
A	0.4%	0.4%	0.5%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%
B	0.4%	0.5%	0.6%	0.7%	0.8%	1.0%	1.0%	1.1%	1.2%	1.3%	1.5%
C	0.5%	0.6%	0.7%	0.8%	1.0%	1.1%	1.2%	1.3%	1.4%	1.6%	1.7%
D	0.7%	0.9%	1.1%	1.2%	1.4%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
A	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
B	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
C	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
D	2.2%	2.3%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
A	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%
B	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%

C	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%
D	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
A	3.7%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%
B	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%
C	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%
D	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%
	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%
A	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%
B	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	5.9%
C	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	5.9%	6.0%	6.1%	6.2%
D	5.6%	5.7%	5.8%	5.9%	6.0%	6.1%	6.2%	6.3%	6.3%	6.4%	6.5%

SECTION 3. AMENDATORY 40 O.S. 2021, Section 3-113, is amended to read as follows:

Section 3-113. CONDITIONAL FACTORS.

For each calendar year commencing after December 31, 2006, except for those employers with a benefit wage ratio of zero (0) and as otherwise provided in this section, the contribution rate for each employer for the calendar year shall be increased, in the circumstances and in the amounts as follows:

(1) - Condition "a" - If the balance of the unemployment compensation fund is less than three and one-half (3 1/2) times, but not less than three (3) times, the net benefits paid for the most recent twenty (20) consecutive completed calendar quarters divided

by five (5), on July 1 of any given year, the contribution rate for the next calendar year for each employer whose benefit wage ratio with respect to that year is zero percent (0%) shall be increased by one-tenth of one percent (1/10 of 1%) of wages paid by the employer during the year; the contribution rate for each employer whose benefit rate wage ratio with respect to that year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by two-tenths of one percent (2/10 of 1%) of wages paid by the employer during the year and the contribution rate for each employer whose benefit wage ratio with respect to that year is more than one-tenth of one percent (1/10 of 1%), shall be ~~increased by three-tenths of one percent (3/10 of 1%) of wages paid by the employer during that year~~ delineated on the Conditional Factor Rate table as provided in Section 3-109 of this title in the "A" row for the applicable taxable wage ratio.

(2) - Condition "b" - If the balance of the unemployment compensation fund is less than three (3) times, but not less than two and one-half (2 1/2) times, the net benefits paid for the most recent twenty (20) consecutive completed calendar quarters divided by five (5), as of July 1 of any given year, the contribution rate for the next calendar year for each employer ~~shall be increased by thirty-three and one-third percent (33 1/3%) of the rate; provided that the total rate, if not a multiple of one-tenth of one percent (1/10 of 1%), shall be computed to the next higher multiple of one-~~

~~tenth of one percent (1/10 of 1%) of wages paid by the employer during that year; provided, further, that the contribution rate for each employer~~ whose benefit wage ratio with respect to that year is zero percent (0%) shall be increased by ~~two-tenths~~ one-tenth of one percent ~~(2/10~~ (1/10 of 1%) of wages paid by the employer during that year; the contribution rate for each employer whose benefit wage ratio with respect to that year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by ~~three-tenths~~ two-tenths of one percent ~~(3/10~~ (2/10 of 1%) of wages paid by the employer during that year; and the contribution rate for each employer whose benefit wage ratio with respect to that year is more than one-tenth of one percent (1/10 of 1%), shall be ~~increased by at least four-tenths of one percent (4/10 of 1%) of wages paid by the employer during that year~~ delineated on the Conditional Factor Rate table as provided in Section 3-109 of this title in the "B" row for the applicable taxable wage ratio.

(3) - Condition "c" - If the balance of the unemployment compensation fund is less than two and one-half (2 1/2) times, but not less than two (2) times, the net benefits paid for the most recent twenty (20) consecutive completed calendar quarters divided by five (5), as of July 1 of any given year, the contribution rate for the next calendar year for each employer ~~shall be increased by one-half (1/2) of that rate; provided that the total rate, if not a multiple of one-tenth of one percent (1/10 of 1%), shall be computed~~

~~to the next higher multiple of one-tenth of one percent (1/10 of 1%) of wages paid by the employer during that year; provided, further, that the contribution rate for each employer~~ whose benefit wage ratio with respect to that year is zero percent (0%) shall be increased by ~~three-tenths~~ one-tenth of one percent ~~(3/10~~ (1/10 of 1%) of wages paid by the employer during that year; the contribution rate for each employer whose benefit wage ratio with respect to that year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by ~~four-tenths~~ three-tenths of one percent ~~(4/10~~ (3/10 of 1%) of wages paid by the employer during that year; and the contribution rate for each employer whose benefit wage ratio with respect to that year is more than one-tenth of one percent (1/10 of 1%), shall be ~~increased by at least five-tenths of one percent (5/10 of 1%) of wages paid by the employer during that year~~ delineated on the Conditional Factor Rate table as provided in Section 3-109 of this title in the "C" row for the applicable taxable wage ratio.

(4) - Condition "d" - If the balance of the unemployment compensation fund is less than two (2) times the net benefits paid for the most recent twenty (20) consecutive completed calendar quarters divided by five (5), as of July 1 of any given year, the contribution rate for the next calendar year for each employer ~~shall be increased by sixty-six and two-thirds percent (66 2/3 %) of the rate; provided that the total rate, if not a multiple of one-tenth~~

~~of one percent (1/10 of 1%) shall be computed to the next higher multiple of one-tenth of one percent (1/10 of 1%) of wages paid by the employer during that year; provided, further, that the contribution rate for each employer~~ whose benefit wage ratio with respect to that year is zero percent (0%) shall be increased by ~~four-tenths~~ two-tenths of one percent ~~(4/10~~ (2/10 of 1%) of wages paid by the employer during that year; the contribution rate for each employer whose benefit wage ratio with respect to that year is more than zero percent (0%), but not more than one-tenth of one percent (1/10 of 1%), shall be increased by five-tenths of one percent (5/10 of 1%) of wages paid by the employer during that year; the contribution rate for each employer whose benefit wage ratio with respect to that year is more than one-tenth of one percent (1/10 of 1%), shall be ~~increased by at least six-tenths of one percent (6/10 of 1%) of wages paid by the employer during that year~~ delineated on the Conditional Factor Rate table as provided in Section 3-109 of this title in the "D" row for the applicable taxable wage ratio.

(5) The contribution rate, excluding any surcharge, for an employer whose contribution rate is three and four-tenths percent (3.4%) or more shall not be increased by more than two (2) percentage points in any two (2) consecutive years. The contribution rate, excluding any surcharge, for an employer whose contribution rate is less than three and four-tenths percent (3.4%)

shall not be increased to more than five and four-tenths percent (5.4%) in one (1) year.

For the purposes of this section "net benefits paid for the most recent twenty (20) consecutive completed calendar quarters" means the total amount of monies withdrawn from this state's account in the unemployment trust fund in the United States Treasury for each of the most recent twenty (20) consecutive completed calendar quarters, plus the balance in the benefit account at the start of the period, less the balance in the benefit account at the end of the period. The contribution rate for those employers with a benefit wage ratio of zero (0) shall be two-tenths of one percent (2/10 of 1%) during those years when the fund is in conditions "a", "b", and "c", and shall be three-tenths of one percent (3/10 of 1%) during those years when the fund is in condition "d".

(6) Beginning January 1, 1996, except for this paragraph and paragraph (7) of this section, the provisions of this section shall be suspended until the Unemployment Trust Fund reaches a High Cost Multiple of one and one-fourth (1 1/4). The Oklahoma Employment Security Commission shall determine the High Cost Multiple at the end of each calendar year and shall include the result of its computation in a regularly published periodical together with other employment-related data. As used in this section, "High Cost Multiple" shall be a figure computed as follows:

(a) first, net fund reserves in the Unemployment Compensation Fund as of the date of each computation required by this section shall be divided by total wages earned in insured employment for the twelve (12) months preceding the date of the quarterly High Cost Multiple computation,

(b) second, the result of the computation from subparagraph (a) of this paragraph shall be divided by a figure which is a quotient derived from the computation of the High-Cost Rate contained in subparagraph (c) of this paragraph, and

(c) third, the highest ratio of total state benefit payments experienced previously in any twelve (12) consecutive months to total wages earned in insured employment for the same period shall be the High-Cost Rate.

The result of all computations contained in subparagraphs (a) through (c) of this paragraph, performed in the sequence as specified in this section, shall be known as the High Cost Multiple~~;~~.

(7) Prior to the beginning of each calendar year, the Commission shall prepare an estimate of the financial condition of the trust fund. If the estimate for the year shows the balance, at any time during the year, will fall below the High Cost Multiple as

defined in paragraph (6) of this section, then the Commission shall reinstate the suspended provisions of this section.

SECTION 4. AMENDATORY 40 O.S. 2021, Section 3-114, is amended to read as follows:

Section 3-114. ESTIMATE OF FINANCIAL CONDITION OF FUND - SURCHARGE. Prior to the beginning of each calendar quarter, the Oklahoma Employment Security Commission shall prepare an estimate of the financial condition of the fund for the quarter. If the estimate for any quarter shows a balance at any time during the quarter of less than ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00), the Commission shall assess and collect a surcharge for that calendar quarter in an amount sufficient to keep the balance at ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00), except as otherwise provided in this section.

The surcharge shall be charged to each employer in proportion to the employer's total tax liability as of the last completed quarter for the current calendar year and shall not exceed thirty-three and one-third percent (33 1/3%) per taxable year.

In a state of emergency declared by the Governor, the Oklahoma Legislature, the United States President or the U.S. Congress, the Commission shall have the following authority:

1. If a state of emergency directly and adversely impacts the fund and if the estimate for any quarter in a declared state of

emergency shows a balance at any time during the quarter of less than ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00), the Commission shall have authority to:

a. claim up to twenty-five percent (25%) of the federal emergency relief funds made available to the state, if any,

b. decrease the surcharge to be charged to each employer to a percentage rate that is sufficient to bring the balance of the fund to ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00),

c. borrow federal funds in amounts determined necessary by the Commission,

d. allow the balance of the fund to remain less than ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00) but not less than Ten Million Dollars ($10,000,000.00), or

e. use any combination of the provisions of subparagraph a, b, c or d of this subsection to supplement the fund; and

2. When a state of emergency does not directly impact the fund, the Commission shall adhere to the required duty to assess and collect a surcharge for that calendar quarter in an amount

sufficient to keep the fund balance at ~~Twenty-five Million Dollars ($25,000,000.00)~~ Fifty Million Dollars ($50,000,000.00).

SECTION 5. This act shall become effective November 1, 2025.

COMMITTEE REPORT BY: COMMITTEE ON ECONOMIC DEVELOPMENT, WORKFORCE AND TOURISM
February 25, 2025 - DO PASS