

State experience factor = \$668,850,462.88 divided by \$1,611,552,272.07 = 41.5%.
Rounded to the next whole percent, the state experience factor for 2010 was 42%.

Conditional factor

Based on the solvency of the UI trust fund, the conditional factor is computed annually in accordance with the Oklahoma Employment Security Act, Section 3-113.

The method for determining an employer's earned experience rate involves comparing the employer's own benefit wage ratio to the state experience factor by the use of a table provided by law (http://www.ok.gov/oesc_web/documents/rates.pdf).

An employer will receive the maximum contribution rate of 5.5 percent (assuming there is no conditional factor in effect) if the employer's benefit wage ratio exceeds the maximum amount on the line for the current year's state experience factor.

Notifying employers of their tax rates

Legislative changes effective July 1, 2006, will alter the time frame to compute employer rates from the most recent three calendar years to the most recent twelve (12) consecutive completed quarters occurring before July 1 of the year immediately preceding the year for which the employer's contribution rate is being calculated.

All employers who are eligible for an experience-rating are notified of their contribution rate by September 30 of the year previous to the effective rate year with Form OES-48, Notice of Employer's Contribution Rate. This rate is conclusive and binding upon the employer unless the employer files a written request for a review and redetermination within 20 days of the date that the OES-48, Notice of Employer's Contribution Rate was mailed, including the reasons for requesting the redetermination. The Oklahoma Employment Security Commission will provide for such review and issue a determination. The employer may appeal the determination within 14 days of its postmark.

Benefit wage charges

Benefit wage charges are the claimant's taxable base period wages reported by the employer to the OESC for use in determining the claimant's eligibility to receive benefits as a result of either total or partial unemployment. Benefit wage charges to an employer's account are used in computing the employer's contribution rate.

There may be instances where benefits are allowed, but the employer is not be assessed a benefit wage charge. More information on this can be found in Sections 3-105 and 3-106 of the Oklahoma Employment Security Act.