



ADMINISTRATIVE RULES OF MONTANA

24.40.1517 STATE AND LOCAL GOVERNMENT EXPERIENCE RATING

- (1) A governmental entity that does not elect to reimburse the trust fund is assigned an experience rate based on 39-51-1212, MCA.
- (2) For wages paid through June 30, 2008:
 - (a) Governmental entities are assessed for purposes of 39-51-404, MCA, at the rate of .05 percent of total quarterly wages.
 - (b) The following is the rate schedule used for governmental entities.

RATE FOR GOVERNMENTAL ENTITIES

EXPERIENCE RATING SYSTEM

Individual Employer's Benefit Cost		*Median Benefit Cost Ratio											
Ratio	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5
.1 or less	.1	.1	.2	.3	.4	.5	.6	.7	.8	.9	1.1	1.3	1.5
.2	.1	.1	.2	.3	.4	.5	.6	.7	.8	.9	1.1	1.3	1.5
.3	.1	.2	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.3	1.5
.4	.2	.2	.3	.4	.5	.6	.7	.8	.9	1.0	1.2	1.3	1.5
.5	.2	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.4	1.5
.6	.2	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.3	1.4	1.5
.7	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5
.8	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5
.9	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5
1.0	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.3	1.4	1.5

1.1	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.4	1.5
1.2	.4	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.4	1.5	1.5
1.3	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.4	1.5	1.5
1.4	.5	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5	1.5	1.5	1.5
1.5	.5	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5	1.5	1.5	1.5

*Total benefits charged to all governmental entities for all past periods divided by total wages paid by all governmental entities for all past periods. This percentage is used as a median rate. The column headed by that percent is used when the past experience computes to that figure.

(3) For wages paid from July 1, 2008, through June 30, 2011:

- (a) Governmental entities are assessed for purposes of 39-51-404, MCA, at the rate of .09 percent of total quarterly wages.
- (b) The following is the rate schedule used for governmental entities.

RATE FOR GOVERNMENTAL ENTITIES
EXPERIENCE RATING SYSTEM

Individual Employer's Benefit Cost Ratio	*Median Benefit Cost Ratio												
	.3	.4	.5	.6	.7	.8	.9	1.0	1.1	1.2	1.3	1.4	1.5
.06 or less	.06	.06	.16	.26	.36	.46	.56	.66	.76	.86	1.06	1.26	1.46
.16	.06	.06	.16	.26	.36	.46	.56	.66	.76	.86	1.06	1.26	1.46
.26	.06	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.26	1.46
.36	.16	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.16	1.26	1.46
.46	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.36	1.46
.56	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.26	1.36	1.46
.66	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.76	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.86	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.96	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.26	1.36	1.46
1.06	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46

1.16	.36	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46	1.46
1.26	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46	1.46
1.36	.46	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46	1.46	1.46	1.46
1.46	.46	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46	1.46	1.46	1.46

*Total benefits charged to all governmental entities for all past periods divided by total wages paid by all governmental entities for all past periods. This percentage is used as a median rate. The column headed by that percent is used when the past experience computes to that figure.

(4) For wages paid on or after July 1, 2011:

(a) Governmental entities are assessed for purposes of 39-51-404, MCA, at the rate of .09 percent of total quarterly wages.

(b) The following is the rate schedule used for governmental entities.

RATE FOR GOVERNMENTAL ENTITIES
EXPERIENCE RATING SYSTEM

Individual Employer's Benefit Cost Ratio	*Median Benefit Cost Ratio												
	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.1 or less	.06	.06	.16	.26	.36	.46	.56	.66	.76	.86	1.06	1.26	1.46
.2	.06	.06	.16	.26	.36	.46	.56	.66	.76	.86	1.06	1.26	1.46
.3	.06	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.26	1.46
.4	.16	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.16	1.26	1.46
.5	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.36	1.46
.6	.16	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.26	1.36	1.46
.7	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.8	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
.9	.26	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46
1.0	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.26	1.36	1.46
1.1	.36	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46
1.2	.36	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46	1.46
1.3	.46	.56	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.36	1.46	1.46
1.4	.46	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46	1.46	1.46	1.46
1.5	.46	.66	.76	.86	.96	1.06	1.16	1.26	1.36	1.46	1.46	1.46	1.46

*Total benefits charged to all governmental entities for all past periods divided by total wages paid by all governmental entities for all past periods. This percentage is used as a median rate. The column headed by that percent is used when the past experience computes to that figure.

Authorizing statute(s): 39-51-302, MCA

Implementing statute(s): 39-51-404, 39-51-1212, MCA

History: Eff. 12/31/72; AMD, 1977 MAR p. 545, Eff. 9/24/77; AMD, 1988 MAR p. 2723, Eff. 1/1/89; TRANS, from 24.11.602, Eff. 1/1/89; AMD, 1995 MAR p. 1950, Eff. 10/1/95; TRANS, from Dept. of Labor and Industry and AMD, 2001 MAR p. 1650, Eff. 8/24/01; TRANS, from Dept. of Revenue, 2004 MAR p. 2808, Eff. 11/19/04; AMD, 2007 MAR p. 1669, Eff. 10/26/07; AMD, 2011 MAR p. 1371, Eff. 7/29/11; TRANS, from 24.11.2221, 2024 MAR p. 1458, Eff. 7/1/24.