

**787 KAR 1:210. Employer contribution rates.**

RELATES TO: KRS 341.270, 341.272

STATUTORY AUTHORITY: KRS 151B.020, 341.115, 341.270(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations necessary to administer KRS Chapter 341. KRS 341.270(3) requires the Secretary of the Education and Workforce Development Cabinet to determine the rate schedule for employer contributions. This administrative regulation establishes the method by which the secretary shall publish the rate schedule in effect each year.

**Section 1. Annual Employer Rate Notice.**

(1) On or before December 15 of each year, the Division of Unemployment Insurance, on behalf of the secretary, shall issue to each active employer liable to pay unemployment contributions for the next calendar year a "Notice of Contribution Rate".

(2) The notice shall:

(a) Set forth the rate schedule determined by the secretary pursuant to KRS 341.270(3) to be in effect for the next calendar year;

(b) Inform each employer of:

1. The rate applicable to the employer's account for the next calendar year;

2. The tax, wage, and benefit charge information regarding the employer's account; and

3. The statutory provisions used to calculate and assign the rate in accordance with KRS 341.270 and 341.272; and

(c) Be issued in either paper or electronic format.

**Section 2. Incorporation by Reference.**

(1) The "Notice of Contribution Rate", UI-29, September 2011, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Director of the Division of Unemployment Insurance, 275 E.

Main Street, 2E, Frankfort, Kentucky 40621, Monday through Friday, 8 a.m. to 4:30 p.m. (22 Ky.R. 482; eff. 11-6-1995; Am. 23 Ky.R. 189; eff. 10-14-1996; 4226; 7-17-1997; 24 Ky.R. 2767; eff. 8-17-1998; 26 Ky.R. 2037; eff. 7-17-2000; 33 Ky.R. 2191; 3189; eff. 5-4-2007; 37 Ky.R. 2898; 38 Ky.R. 241; eff. 9-2-2011; 38 Ky.R. 838; eff. 1-6-12.)