

UNEMPLOYMENT INSURANCE

Annual Tax and Local Experience Charge* (LEC) Rates

Annual Tax Rates	Year	LEC % Rates																											
		Ballard	Blochman	Buellton	Casmalia	Cold Spring	College	Goleta	Guadalupe	Hope	Los Alamos	Los Olivos	Montecito	Orcutt	SB Elementary	Santa Maria-Bonita	Solvang	Vista del Mar	Santa Barbara High	Santa Maria High	Santa Ynez High	Lompoc Unified	Carpinteria Unified	Cuyama Unified	AHCC	SBCC	SBCEO	SELPA	Peabody Charter
0.20%	1982-83																												
0.44%	1983-84																												
0.46%	1984-85																												
0.03%	1985-86																												
0.10%	1986-87																												
0.10%	1987-88					15			15	15	15			5				15									15		
0.05%	1988-89					15			15	15	15							15		5							15	5	
0.05%	1989-90					15			15	15	15							15		10							15		
0.06%	1990-91		5			15			15	15	15						5	15						15			15		
0.10%	1991-92					15			15	15	15							15		5				15			15		
0.28%	1992-93					15			15	15	15							15		15				15			15		
0.43%	1993-94		5			15			15	15	15							15		10				15		10	15	10	
0.32%	1994-95	10		5		15	15		15	15	15							15		15	5			15	10	15	15	15	
0.11%	1995-96					15			15	15	15							15		10				15	5	10	15	10	
0.05%	1996-97					15			15	15	15													15		15	15		
0.05%	1997-98	5																									15	10	
0.05%	1998-99		10			15			15	15	15													15	5	15	15	15	
0.06%	1999-00		15			15			15	15	15													15	10	15	15	15	
0.10%	2000-01					15			15	15	15													15	15	15	15	15	
0.13%	2001-02		15			15			15	15	15													15	15	15	15	15	
0.12%	2002-03					15			15	15	15													15	15	15	15	15	
0.30%	2003-04		15			15			15	15	15													15	15	15	15	15	
0.65%	2004-05					15	15	15	15	15	15													15	15	15	15	15	
0.45%	2005-06		15	10		15	15	15	15	15	15			15				15	5					15	15	15	15	15	
0.05%	2006-07		15	15		15			5				15					15						15	15	15	15	10	
0.05%	2007-08		15			15																		15	15	15	10	10	
0.30%	2008-09		15			15							5											15	15	15		10	10

* Quarterly LEC rate ranges from 0 to 15% of the benefit cost and is based on employer's reserve ratio (account balance divided by prior fiscal year charges).
 Updated by: SBCEO\SBAS\jj\April 15, 2008