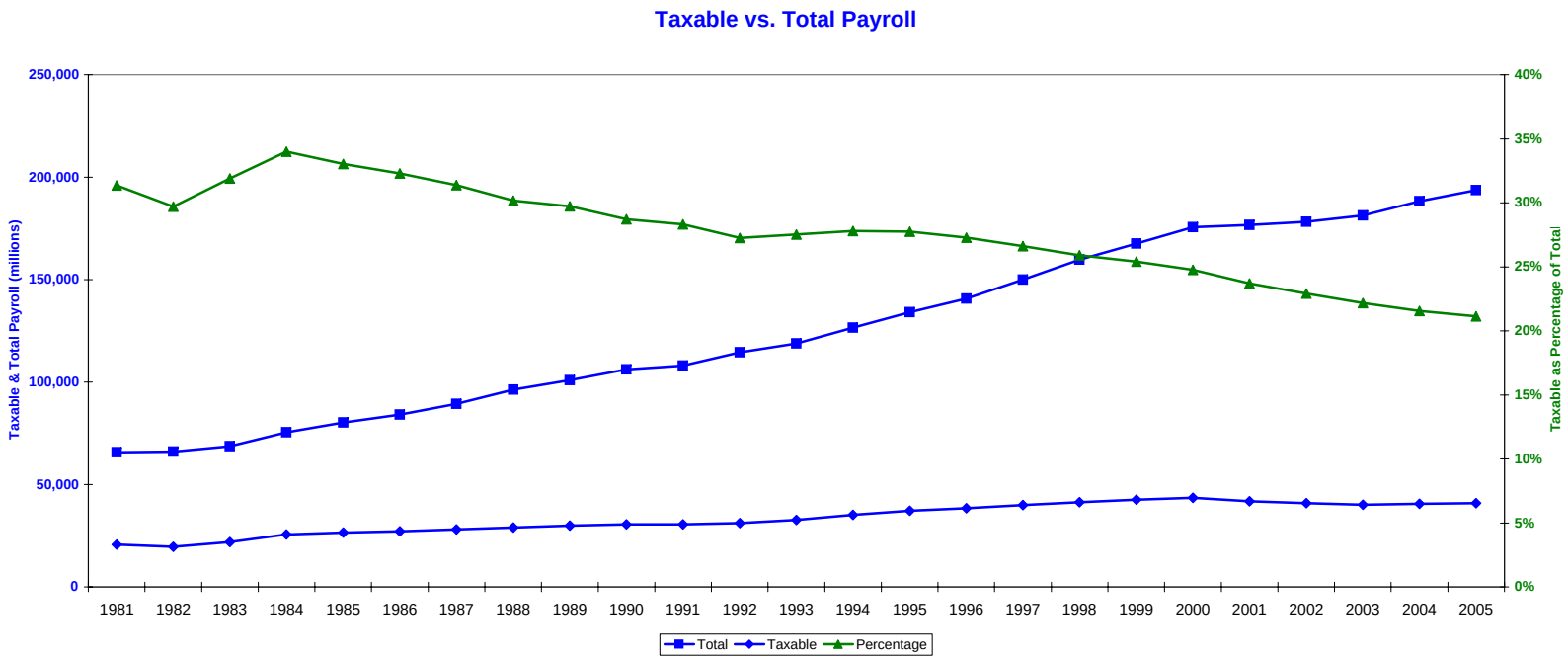
OHIO - Tax Wage Base History

LMI Report

Calendar Year	Total Payroll ($ millions)	Taxable Payroll ($ millions)	% of Taxable to Total	Taxable Wage Base	Avg Weekly Benefit Amt	Covered Employment	Avg Weekly Earnings
1981	65,730	20,609	31.35%	$6,000	130.26	4,063,238	311.09
1982	65,995	19,603	29.70%	$6,000	144.77	3,878,753	327.20
1983	68,626	21,891	31.90%	$7,000	143.54	3,862,329	341.69
1984	75,439	25,647	34.00%	$8,000	142.08	4,045,953	358.57
1985	80,285	26,520	33.03%	$8,000	147.13	4,160,809	371.07
1986	84,169	27,179	32.29%	$8,000	149.86	4,256,274	380.29
1987	89,333	28,032	31.38%	$8,000	150.30	4,370,881	393.04
1988	96,242	29,045	30.18%	$8,000	154.59	4,498,952	411.39
1989	100,862	29,988	29.73%	$8,000	162.04	4,611,532	420.61
1990	106,131	30,487	28.73%	$8,000	170.90	4,671,553	436.90
1991	108,011	30,591	28.32%	$8,000	178.16	4,605,051	451.06
1992	114,446	31,202	27.26%	$8,250	181.85	4,640,223	474.30
1993	118,850	32,719	27.53%	$8,500	186.09	4,729,674	483.22
1994	126,601	35,183	27.79%	$8,750	194.45	4,878,766	499.03
1995	134,074	37,214	27.76%	$9,000	200.29	5,023,103	513.30
1996	140,723	38,410	27.29%	$9,000	206.09	5,102,758	530.34
1997	150,017	39,947	26.63%	$9,000	211.84	5,197,458	555.07
1998	159,719	41,362	25.90%	$9,000	219.98	5,293,690	580.22
1999	167,532	42,569	25.41%	$9,000	229.17	5,365,394	599.70
2000	175,566	43,476	24.76%	$9,000	242.55	5,425,024	620.92
2001	176,731	41,891	23.70%	$9,000	254.24	5,349,470	635.33
2002	178,187	40,827	22.91%	$9,000	258.50	5,251,809	652.48
2003	181,304	40,188	22.17%	$9,000	259.92	5,201,849	670.27
2004	188,313	40,584	21.55%	$9,000	251.97	5,213,942	694.56
2005	193,628	40,919	21.13%	$9,000	260.15	5,231,918	711.71

Sources: Payroll data -LMI 203.2; AWBA data - RS-199; Employment & Earning data - LMI 203; LMI Trend Reports


Taxable vs. Total Payroll
Taxable & Total Payroll (millions)
Taxable as Percentage of Total
250,000
200,000
150,000
100,000
50,000
0
40%
35%
30%
25%
20%
15%
10%
5%
0%
1981
1982
1983
1984
1985
1986
1987
1988
1989
1990
1991
1992
1993
1994
1995
1996
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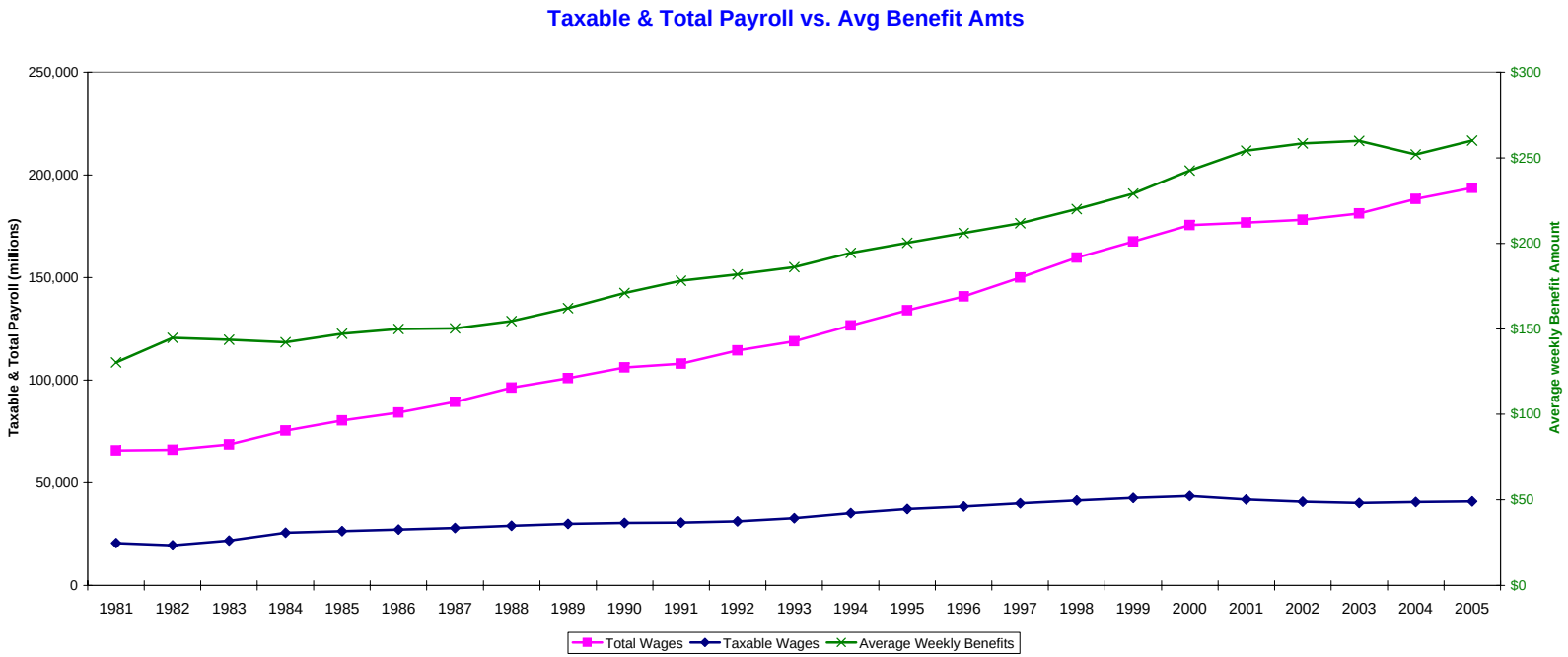
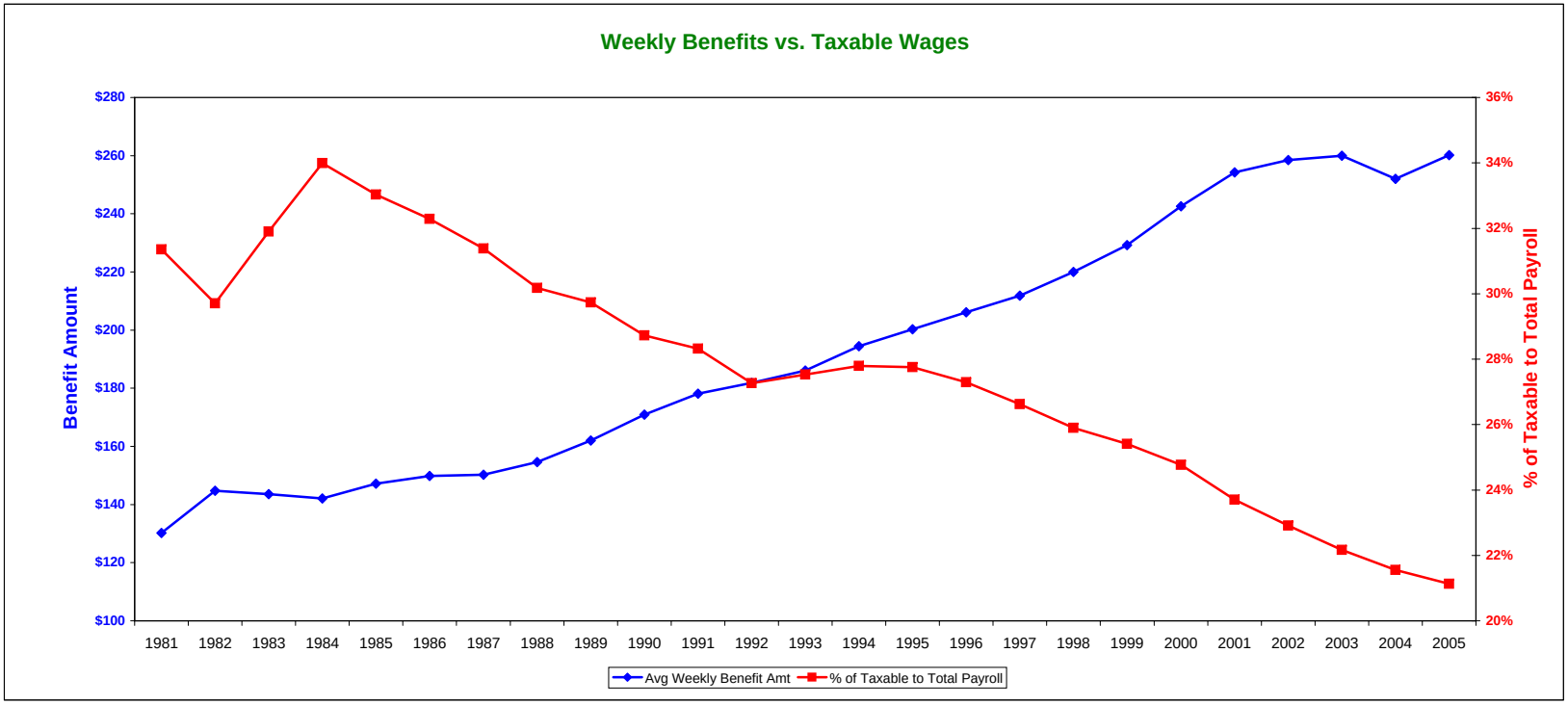
2000
2001
2002
2003
2004
2005
Total
Taxable
Percentage


Taxable & Total Payroll vs. Avg Benefit Amts
Taxable & Total Payroll (millions)
Average weekly Benefit Amount
250,000
200,000
150,000
100,000
50,000
0
$300
$250
$200
$150
$100
$50
$0
1981
1982
1983
1984
1985
1986
1987
1988
1989
1990
1991
1992
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
Total Wages
Taxable Wages
Average Weekly Benefits


Weekly Benefits vs. Taxable Wages
Benefit Amount
% of Taxable to Total Payroll
$280
$260
$240
$220
$200
$180
$160
$140
$120
$100
36%
34%
32%
30%
28%
26%
24%
22%
20%
1981 1982 1983 1984 1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005
Avg Weekly Benefit Amt
% of Taxable to Total Payroll