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and compares Nebraska with the other states, with the other surrounding states, we're way below all the others for our negative account employers. Positive balance employers are subsidizing the accounts of the negative balance employers. Unemployment tax rates are like insurance premiums, the greater the risk, the higher the premiums. The risk is based on past performances. Negative balance employers contribute less than is charged against their accounts. Positive balance employers have to pay for what is charged against their accounts and the remainder of the negative accounts. This bill will not make the field totally even. It will still be out of proportion, but it will come a little closer. Positive account employers will still pay more than is charged against their account but it will lighten the burden a little. If the state takes in more than is needed, then the positive account rates will be lowered. For the first three quarters of 1990, negative balance employers paid in \$1 million less than were charged to their accounts and the positive account employers paid in 7.9 million more than charged against their accounts. The Department of Labor estimates that this change of maximum rates to negative balance employers would be applied to approximately 1,250 of 2,166 negative account employers. And I would just like to go over this chart a little bit now for you. If you will notice that in Wyoming, Wyoming pay...the employers in Wyoming pay 9.75 percent on the first 10,400 of their taxable wage base. So this costs an employer a little over a \$1,000 a year. Whereas, Nebraska charges only 5.4 percent to their negative account balance on the first 7,000, so that's only 378. The closest one to us is South Dakota or Colorado but they still...the employers in these states still pay more than do the employers in Nebraska. In South Dakota, it's \$609 a year for each employee and in Colorado,...

PRESIDENT MOUL: One minute.

SENATOR HEFNER: ...\$540 for each employee. What this bill would do, it would increase the amount that an employer pays, the first year only \$35 per employee, and then the second year it would be another \$35 or a total of \$70 per employee yearly. I think this is fair and just and would encourage you to support it.

PRESIDENT MOUL: Thank you, Senator Hefner Senator Withem.

SENATOR WITHEM: Let me speak for a moment, Madam Chair, kind of