

**4123-17-03**  
**Appendix B****Individually Rated Public Employer Taxing District**  
**EM Adjustment Factor**

<b><u>Initial Individually Rated</u></b> <b><u>EM Range</u></b>	<b><u>EM Adjustment Factor</u></b>
<b><u>0.75 and lower</u></b>	<b><u>0.95</u></b>
<b><u>0.76 to 1.75</u></b>	<b><u>1.00</u></b>
<b><u>1.76 and above</u></b>	<b><u>1.05</u></b>

**Applicable to public employer taxing district employers that are**  
**individually experience rated, individual or group retrospective rated**  
**or in a deductible rating plan**

**Effective: 1/1/21**