

NEW YORK STATE

Unemployment Insurance

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|--|--------------------------------|
| Unemployment insurance rate (average for existing employers) (2013) | 1.425% - 9.825% |
| Unemployment insurance rate (for new employers) (2013) | 4.1% |
| Unemployment insurance taxable base (2013) | \$8,500 (will change annually) |
| Unemployment insurance maximum weekly benefit amount (2013) | \$405 |

Workers' Compensation

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|---|---|
| Maximum weekly benefit (2013) | 2/3 Employee Avg. Weekly Wage multiplied by % of disability, up to max of \$803.21*. * 2/3 of NYS AWW eff. 7/1/14 |
| Rate for Clericals (Code 8810) (10/1/2013) | \$0.20 |
| Waiting period (days) | 7 days; however if injury/illness lasts more than 14 days, then benefits retro to day 1. |
| Automatic cost of living increase for total disability? | No |
| Employee allowed to choose any physician? | Yes |
| Physician must be chosen from list pre-approved by employers? | Yes, if employer authorized for PPO or ADR program; Otherwise, employee must go to a Workers' Comp. Board authorized provider |
| Mental stress generally allowed as a compensable injury as a result of cumulative trauma? | Yes |
| Carpal tunnel generally allowed as a compensable injury as a result of cumulative trauma? | Yes |

Payroll Costs (cont'd)

Labor Legislation

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| Employment at will? (Yes or No) | Yes |
| If yes, significant restrictions (from employers standpoint) | No |
| Restrictions on employee drug testing | No |
| Telephone monitoring restrictions for regulation of productivity (or customer service) | Yes, written employee consent required |
| Plant Closing Law stricter than Federal? | Yes |
| ADA legislation stricter than Federal? | Yes |
| Ban on hiring replacement workers during a strike? | No |
| Striking workers entitled to unemployment insurance? | Yes, after 49 days |
| Relatively difficult for an employer to contest and win a workers' compensation claim? | No |
| Relatively difficult for an employer to contest and win an unemployment insurance claim? | No |
| Right to Work law in effect? | No |
| EEO hiring standards more restrictive than Federal? | No |
| Sexual harassment laws more restrictive than Federal? | No |
| Mandated parental leave legislation more generous than Federal? | No |