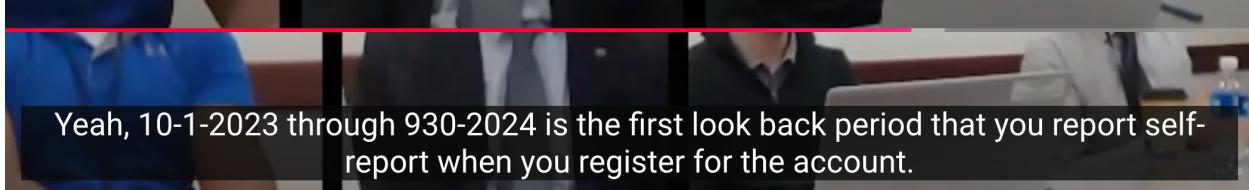


And even then, there's certain things that are not included as subject wages. And I would point to IRS publication 15Circular E. Circular E. Thank you. With special attention paid to the federal unemployment tax column.

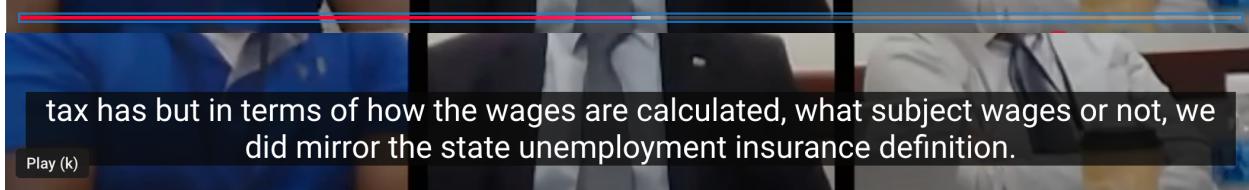
in that guidance because there are certain types of wages that are exempt



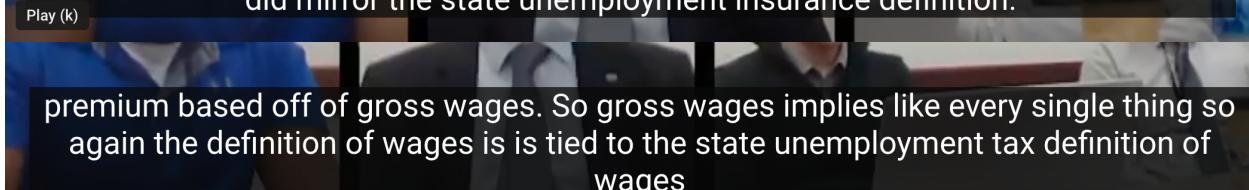
Yeah, 10-1-2023 through 930-2024 is the first look back period that you report self-report when you register for the account.



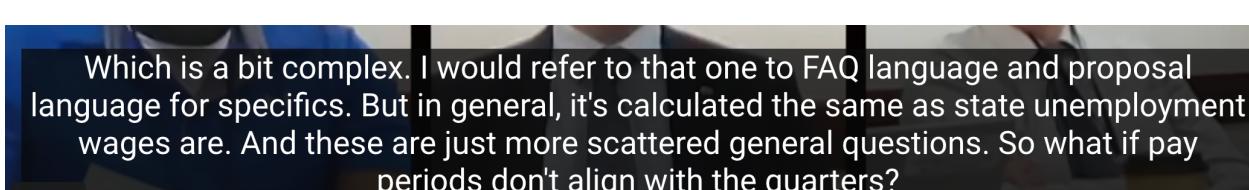
set of employment, the main PFML law does not have the exemptions of employment that state unemployment



tax has but in terms of how the wages are calculated, what subject wages or not, we did mirror the state unemployment insurance definition.



premium based off of gross wages. So gross wages implies like every single thing so again the definition of wages is is tied to the state unemployment tax definition of wages



Which is a bit complex. I would refer to that one to FAQ language and proposal language for specifics. But in general, it's calculated the same as state unemployment wages are. And these are just more scattered general questions. So what if pay periods don't align with the quarters?