

2021 Unemployment Insurance Tax Rate Schedules

2021 Taxable Wage Base is \$38,500

(This amount is set annually and is 70% of a statewide average wage)

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.02%	6.09%
Construction	9.69%	9.69%

New Employers are

Non-construction covered after June 30, 2019.

Construction covered after June 30, 2018.

Actual tax rates may differ from those shown on the tables due to the application of NDCC 52-04-05(6)(a) (rate reduction).

Positive Tax Rate Table

Reserve Ratio	Rate
+00.00% and less	01.13%
+00.01% to +00.79%	00.94%
+00.80% to +01.09%	00.78%
+01.10% to +01.27%	00.66%
+01.28% to +01.40%	00.54%
+01.41% to +01.48%	00.45%
+01.49% to +01.54%	00.36%
+01.55% to +01.60%	00.27%
+01.61% to +01.63%	00.18%
+01.64% and over	00.08%

Negative Tax Rate Table

Reserve Ratio	Rate
-29.10% and less	09.69%
-29.09% to -17.93%	09.29%
-17.92% to -10.88%	08.89%
-10.87% to -07.45%	08.49%
-07.44% to -04.56%	08.09%
-04.55% to -02.92%	07.69%
-02.91% to -01.55%	07.29%
-01.54% to -00.58%	06.89%
-00.57% to +00.67%	06.49%
+00.68% and over	06.09%