

2022 Unemployment Insurance Tax Rate Schedules

2022 Taxable Wage Base is \$38,400

(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, 2020.

Construction covered after June 30, 2019.

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
-00.01% and less	01.13%
+00.00% to +00.73%	00.94%
+00.74% to +01.07%	00.78%
+01.08% to +01.20%	00.66%
+01.21% to +01.30%	00.54%
+01.31% to +01.38%	00.45%
+01.39% to +01.46%	00.36%
+01.47% to +01.52%	00.27%
+01.53% to +01.56%	00.18%
+01.57% and over	00.08%

Negative Tax Rate Table

Reserve Ratio	Rate
-15.80% and less	09.69%
-15.79% to -10.68%	09.29%
-10.67% to -05.61%	08.89%
-05.60% to -05.04%	08.49%
-05.03% to -03.48%	08.09%
-03.47% to -01.67%	07.69%
-01.66% to -00.31%	07.29%
-00.30% to +02.04%	06.89%
+02.05% to +03.36%	06.49%
+03.37% and over	06.09%