

## 2006 Unemployment Insurance Tax Rate Schedules

### 2006 Taxable Wage Base is \$20,300

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

<b>New Employer Rate</b>	<b>Positive Balance</b>	<b>Negative Balance</b>
Non-Construction	1.87%	6.05%
Construction	9.44%	9.44%

### New Employers are

Non-construction covered after June 30, 2004.

Construction covered after June 30, 2003.

Actual tax rates may differ from those shown on the tables due to the application of NDCC 52-04-05(3)(a) (rate reduction).

### Positive Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
+1.53% and less	1.25%
+1.54% to +2.48%	1.16%
+2.49% to +2.94%	1.06%
+2.95% to +3.20%	0.97%
+3.21% to +3.35%	0.88%
+3.36% to +3.45%	0.78%
+3.46% to +3.54%	0.69%
+3.55% to +3.69%	0.59%
+3.70% to +4.33%	0.50%
+4.34% and over	0.40%

### Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-27.39% and less	9.44%
-27.38% to -16.02%	9.07%
-16.01% to -12.00%	8.69%
-11.99% to -7.86%	8.31%
-7.85% to -4.43%	7.94%
-4.42% to -2.95%	7.56%
-2.94% to -1.45%	7.18%
-1.44% to -0.36%	6.81%
-0.35% to +1.90%	6.43%
+1.91% and over	6.05%