

## 2008 Unemployment Insurance Tax Rate Schedules

### 2008 Taxable Wage Base is \$22,100

(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	1.17%	6.26%
Construction	9.86%	9.86%

### New Employers are

Non-construction covered after June 30, 2006.

Construction covered after June 30, 2005.

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>
+0.37% and less	1.30%
+0.38% to +1.21%	1.08%
+1.22% to +2.01%	0.90%
+2.02% to +2.43%	0.75%
+2.44% to +2.70%	0.63%
+2.71% to +2.95%	0.52%
+2.96% to +3.12%	0.44%
+3.13% to +3.27%	0.36%
+3.28% to +3.37%	0.28%
+3.38% and over	0.20%

### Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-22.74% and less	9.86%
-22.73% to -16.81%	9.46%
-16.80% to -11.88%	9.06%
-11.87% to -9.26%	8.66%
-9.25% to -4.94%	8.26%
-4.93% to -3.01%	7.86%
-3.00% to -1.76%	7.46%
-1.75% to -0.30%	7.06%
-0.29% to +2.67%	6.66%
+2.68% and over	6.26%