

## 2009 Unemployment Insurance Tax Rate Schedules

### 2009 Taxable Wage Base is \$23,700

(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, 2007.

Construction covered after June 30, 2006.

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>
+0.60% and less	1.30%
+0.61% to +1.33%	1.08%
+1.34% to +1.93%	0.90%
+1.94% to +2.28%	0.75%
+2.29% to +2.49%	0.63%
+2.50% to +2.64%	0.52%
+2.65% to +2.73%	0.44%
+2.74% to +2.84%	0.36%
+2.85% to +2.93%	0.28%
+2.94% and over	0.20%

### Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-23.61% and less	9.86%
-23.60% to -15.07%	9.46%
-15.06% to -9.51%	9.06%
-9.50% to -5.84%	8.66%
-5.83% to -2.85%	8.26%
-2.84% to -1.26%	7.86%
-1.25% to -0.47%	7.46%
-0.46% to +0.04%	7.06%
+0.05% to +2.97%	6.66%
+2.98% and over	6.26%