

2010 Unemployment Insurance Tax Rate Schedules

2010 Taxable Wage Base is \$24,700

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.37%	6.32%
Construction	10.00%	10.00%

New Employers are

Non-construction covered after June 30, 2008.

Construction covered after June 30, 2007.

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
-00.10% and less	01.52%
-00.09% to +01.05%	01.26%
+01.06% to +01.33%	01.05%
+01.34% to +01.67%	00.88%
+01.68% to +01.86%	00.73%
+01.87% to +02.08%	00.61%
+02.09% to +02.20%	00.51%
+02.21% to +02.27%	00.41%
+02.28% to +02.34%	00.31%
+02.35% and over	00.20%

Negative Tax Rate Table

Reserve Ratio	Rate
-17.35% and less	10.00%
-17.34% to -13.86%	09.59%
-13.85% to -08.35%	09.18%
-08.34% to -06.60%	08.77%
-06.59% to -04.37%	08.36%
-04.36% to -03.87%	07.96%
-03.86% to -02.17%	07.55%
-02.16% to -00.59%	07.14%
-00.58% to +01.10%	06.73%
+01.11% and over	06.32%