

# 2011 Unemployment Insurance Tax Rate Schedules

## 2011 Taxable Wage Base is \$25,500

(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	1.37%	6.32%
Construction	10.00%	10.00%

## New Employers are

Non-construction covered after June 30, 2009.

Construction covered after June 30, 2008.

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

<b>Reserve Ratio</b>	<b>Rate</b>
-00.56% and less	01.52%
-00.55% to +00.56%	01.26%
+00.57% to +00.95%	01.05%
+00.96% to +01.23%	00.88%
+01.24% to +01.42%	00.73%
+01.43% to +01.54%	00.61%
+01.55% to +01.67%	00.51%
+01.68% to +01.77%	00.41%
+01.78% to +01.85%	00.31%
+01.86% and over	00.20%

## Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-19.33% and less	10.00%
-19.32% to -13.25%	09.59%
-13.24% to -10.40%	09.18%
-10.39% to -06.61%	08.77%
-06.60% to -05.13%	08.36%
-05.12% to -03.97%	07.96%
-03.96% to -02.48%	07.55%
-02.47% to -01.10%	07.14%
-01.09% to +00.11%	06.73%
+00.12% and over	06.32%