

2012 Unemployment Insurance Tax Rate Schedules

2012 Taxable Wage Base is \$27,900

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.36%	6.27%
Construction	9.91%	9.91%

New Employers are

Non-construction covered after June 30, 2010.

Construction covered after June 30, 2009.

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
-01.00% and less	01.51%
-00.99% to +00.27%	01.25%
+00.28% to +00.70%	01.04%
+00.71% to +0.95%	00.87%
+00.96% to +01.10%	00.73%
+01.11% to +01.24%	00.61%
+01.25% to +01.31%	00.51%
+01.32% to +01.37%	00.40%
+01.38% to +01.45%	00.30%
+01.46% and over	00.20%

Negative Tax Rate Table

Reserve Ratio	Rate
-21.15% and less	09.91%
-21.14% to -13.92%	09.51%
-13.91% to -10.14%	09.10%
-10.13% to -07.33%	08.70%
-07.32% to -04.84%	08.29%
-04.83% to -02.72%	07.89%
-02.71% to -01.71%	07.48%
-01.70% to -00.57%	07.08%
-00.56% to +00.58%	06.67%
+00.59% and over	06.27%