

# 2013 Unemployment Insurance Tax Rate Schedules

## 2013 Taxable Wage Base is \$31,800

(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	1.25%	6.18%
Construction	9.78%	9.78%

### New Employers are

Non-construction covered after June 30, 2011.

Construction covered after June 30, 2010.

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>
-00.64% and less	01.39%
-00.63% to +00.23%	01.16%
+00.24% to +00.62%	00.97%
+00.63% to +00.78%	00.80%
+00.79% to +00.90%	00.67%
+00.91% to +00.96%	00.55%
+00.97% to +01.05%	00.46%
+01.06% to +01.10%	00.36%
+01.11% to +01.13%	00.27%
+01.14% and over	00.17%

## Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-20.86% and less	09.78%
-20.85% to -13.67%	09.38%
-13.66% to -07.58%	08.98%
-07.57% to -04.33%	08.58%
-04.32% to -03.50%	08.18%
-03.49% to -01.73	07.78%
-01.72% to -00.51%	07.38%
-00.50% to +00.04%	06.98%
-00.05% to +04.19%	06.58%
+04.20% and over	06.18%