

2014 Unemployment Insurance Tax Rate Schedules

2014 Taxable Wage Base is \$33,600

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.22%	6.16%
Construction	9.76%	9.76%

New Employers are

Non-construction covered after June 30, 2012.

Construction covered after June 30, 2011.

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
-00.66% and less	01.35%
-00.65% to +00.15%	01.13%
+00.16% to +00.34%	00.94%
+00.35% to +00.52%	00.78%
+00.53% to +00.64%	00.66%
+00.65% to +00.75%	00.55%
+00.76% to +00.78%	00.45%
+00.79% to +00.84%	00.35%
+00.85% to +00.91%	00.25%
+00.92% and over	00.16%

Negative Tax Rate Table

Reserve Ratio	Rate
-12.97% and less	09.76%
-12.96% to -09.55%	09.36%
-09.54% to -07.23%	08.96%
-07.22% to -04.44%	08.56%
-04.43% to -02.98%	08.16%
-02.97% to -02.08%	07.76%
-02.07% to -01.10%	07.36%
-01.09% to -00.27%	06.96%
-00.26% to +01.60%	06.56%
+01.61% and over	06.16%