

# 2015 Unemployment Insurance Tax Rate Schedules

## 2015 Taxable Wage Base is \$35,600

(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	1.07%	6.10%
Construction	9.70%	9.70%

### New Employers are

Non-construction covered after June 30, 2013.

Construction covered after June 30, 2012.

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>
-00.35% and less	01.19%
-00.34% to +00.19%	00.99%
+00.20% to +00.45%	00.82%
+00.46% to +00.59%	00.69%
+00.60% to +00.71%	00.58%
+00.72% to +00.76%	00.48%
+00.77% to +00.82%	00.38%
+00.83% to +00.86%	00.29%
+00.87% to +00.90%	00.19%
+00.91% and over	00.10%

## Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-13.40% and less	09.70%
-13.39% to -07.68%	09.30%
-07.67% to -04.61%	08.90%
-4.60% to -02.70%	08.50%
-02.69% to -01.66%	08.10%
-01.65% to -01.04%	07.70%
-01.03% to -00.45%	07.30%
-00.44% to -00.09%	06.90%
-00.08% to +00.51%	06.50%
+00.52% and over	06.10%