

# 2017 Unemployment Insurance Tax Rate Schedules

## 2017 Taxable Wage Base is \$35,100

(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	2.34%	7.33%
Construction	11.43%	11.43%

### New Employers are

Non-construction covered after June 30, 2015.

Construction covered after June 30, 2014.

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>
-00.08% and less	02.60%
-00.09% to +00.52%	02.17%
+00.53% to +00.71%	01.80%
+00.72% to +00.84%	01.50%
+00.85% to +00.91%	01.25%
+00.92% to +00.97%	01.05%
+00.98% to +01.01%	00.88%
+01.02% to +01.05%	00.73%
+01.06% to +01.08%	00.60%
+01.09% and over	00.49%

## Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-11.57% and less	11.43%
-11.56% to -07.60%	10.98%
-07.59% to -05.10%	10.52%
-05.09% to -03.42%	10.06%
-03.41% to -02.62%	09.61%
-02.61% to -01.89%	09.15%
-01.88% to -01.13%	08.70%
-01.12% to -00.61%	08.24%
-00.60% to +00.08%	07.78%
+00.07% and over	07.33%