

2018 Unemployment Insurance Tax Rate Schedules

2018 Taxable Wage Base is \$35,500

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

| New Employer Rate | Positive Balance | Negative Balance |
|-------------------|------------------|------------------|
| Non-Construction | 1.70% | 6.83% |
| Construction | 10.74% | 10.74% |

New Employers are

Non-construction covered after June 30, 2016.

Construction covered after June 30, 2015.

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 |
|--------------------|--------|
| +00.20% and less | 01.89% |
| +00.21% to +00.78% | 01.58% |
| +00.79% to +01.06% | 01.32% |
| +01.07% to +01.20% | 01.10% |
| +01.21% to +01.27% | 00.91% |
| +01.28% to +01.33% | 00.76% |
| +01.34% to +01.39% | 00.63% |
| +01.40% to +01.43% | 00.52% |
| +01.44% to +01.48% | 00.41% |
| +01.49% and over | 00.30% |

Negative Tax Rate Table

| Reserve Ratio | Rate |
|--------------------|--------|
| -17.15% and less | 10.74% |
| -17.14% to -10.73% | 10.30% |
| -10.72% to -07.88% | 09.87% |
| -07.87% to -06.21% | 09.43% |
| -06.20% to -04.31% | 09.00% |
| -04.30% to -02.72% | 08.56% |
| -02.71% to -01.93% | 08.13% |
| -01.92% to -00.93% | 07.69% |
| -00.92% to +00.43% | 07.26% |
| +00.44% and over | 06.83% |