

2019 Unemployment Insurance Tax Rate Schedules

2019 Taxable Wage Base is \$36,400

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.21%	6.15%
Construction	9.75%	9.75%

New Employers are

Non-construction covered after June 30, 2017.

Construction covered after June 30, 2016.

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
+00.28% and less	01.34%
+00.29% to +00.99%	01.12%
+01.00% to +01.21%	00.93%
+01.22% to +01.37%	00.77%
+01.38% to +01.47%	00.65%
+01.48% to +01.54%	00.54%
+01.55% to +01.59%	00.44%
+01.60% to +01.66%	00.34%
+01.67% to +01.71%	00.25%
+01.72% and over	00.15%

Negative Tax Rate Table

Reserve Ratio	Rate
-28.55% and less	09.75%
-28.54% to -16.06%	09.35%
-16.05% to -12.70%	08.95%
-12.69% to -08.141%	08.55%
-08.13% to -06.16%	08.15%
-06.15% to -04.42%	07.75%
-04.41% to -01.99%	07.35%
-01.98% to -00.86%	06.95%
-00.85% to +01.02%	06.55%
+01.03% and over	06.15%