

2020 Unemployment Insurance Tax Rate Schedules

2020 Taxable Wage Base is \$37,900

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.02%	6.09%
Construction	9.69%	9.69%

New Employers are

Non-construction covered after June 30, 2018.

Construction covered after June 30, 2017.

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
+00.43% and less	01.13%
+00.44% to +01.08%	00.94%
+01.09% to +01.34%	00.78%
+01.35% to +01.50%	00.66%
+01.51% to +01.56%	00.54%
+01.57% to +01.62%	00.45%
+01.63% to +01.68%	00.36%
+01.69% to +01.72%	00.27%
+01.73% to +01.76%	00.18%
+01.77% and over	00.08%

Negative Tax Rate Table

Reserve Ratio	Rate
-28.53% and less	09.69%
-28.52% to -18.80%	09.29%
-18.79% to -12.16%	08.89%
-12.15% to -07.04%	08.49%
-07.03% to -04.36%	08.09%
-04.35% to -02.64%	07.69%
-02.63% to -02.08%	07.29%
-02.07% to -00.75%	06.89%
-00.74% to +00.69%	06.49%
+00.70% and over	06.09%