

## 2023 Unemployment Insurance Tax Rate Schedules

### 2023 Taxable Wage Base is \$40,800

(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	1.13%	6.26%
Construction	9.97%	9.97%

### New Employers are

Non-construction covered after June 30, 2021.

Construction covered after June 30, 2020.

### Positive Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
+00.24% and less	01.25%
+00.25% to +00.77%	01.04%
+00.78% to +00.98%	00.87%
+00.99% to +01.10%	00.72%
+01.11% to +01.19%	00.60%
+01.20% to +01.26%	00.49%
+01.27% to +01.30%	00.39%
+01.31% to +01.34%	00.29%
+01.35% to +01.38%	00.19%
+01.39% and over	00.08%

### Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-13.84% and less	09.97%
-13.83% to -09.33%	09.56%
-09.32% to -04.94%	09.15%
-04.93% to -03.63%	08.74%
-03.62% to -02.09%	08.32%
-02.08% to -00.33%	07.91%
-00.32% to +01.30%	07.50%
+01.31% to +04.32%	06.68%
+04.33% and over	06.26%

Due to wage distribution only 9 negative rates exist