

## 2026 Unemployment Insurance Tax Rate Schedules

### 2026 Taxable Wage Base is \$46,600

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.00%	6.07%
Construction	9.67%	9.67%

### New Employers are

Non-construction covered after June 30, 2024.

Construction covered after June 30, 2023.

### Positive Tax Rate Table

Reserve Ratio	Rate
-00.90% and less	01.10%
-00.89% to -00.07%	00.91%
-00.06% to +00.22%	00.76%
+00.23% to +00.37%	00.63%
+00.38% to +00.47%	00.53%
+00.48% to +00.57%	00.44%
+00.58% to +00.62%	00.34%
+00.63% to +00.68%	00.25%
+00.69% to +00.74%	00.16%
+00.75% and over	00.07%

### Negative Tax Rate Table

Reserve Ratio	Rate
-08.46% and less	09.67%
-08.45% to -04.74%	09.27%
-04.73% to -03.68%	08.87%
-03.67% to -02.80%	08.47%
-02.79% to -01.54%	08.07%
-01.53% to -00.82%	07.67%
-00.81% to -00.50%	07.27%
-00.49% to +00.61%	06.87%
+00.62% to +05.20%	06.47%
+05.21% and over	06.07%