

2005 Unemployment Insurance Tax Rate Schedules

2005 Taxable Wage Base is \$19,400

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	2.08%	6.49%
Construction	10.09%	10.09%

New Employers are

Non-construction covered after June 30, 2003.

Construction covered after June 30, 2002.

Actual tax rates may differ from those shown on the tables due to the application of NDCC 52-04-05(3)(a) (rate reduction).

Positive Tax Rate Table

Reserve Ratio	Rate
+0.79% and less	1.39%
+0.80% to +1.97%	1.29%
+1.98% to +2.38%	1.19%
+2.39% to +2.67%	1.09%
+2.68% to +2.79%	0.99%
+2.80% to +2.93%	0.89%
+2.94% to +3.12%	0.79%
+3.13% to +3.38%	0.69%
+3.39% to +4.09%	0.59%
+4.10% and over	0.49%

Negative Tax Rate Table

Reserve Ratio	Rate
-30.59% and less	10.09%
-30.58% to -16.41%	9.69%
-16.40% to -13.08%	9.29%
-13.07% to -8.10%	8.89%
-8.09% to -5.61%	8.49%
-5.60% to -3.39%	8.09%
-3.38% to -1.75%	7.69%
-1.74% to -0.77%	7.29%
-0.76% to +2.09%	6.89%
+2.10% and over	6.49%