

## 2025 Unemployment Insurance Tax Rate Schedules

### 2025 Taxable Wage Base is \$45,100

(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	1.03%	6.09%
Construction	9.69%	9.69%

### New Employers are

Non-construction covered after June 30, 2023.

Construction covered after June 30, 2022.

### Positive Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-01.16% and less	01.14%
-01.15% to +00.03%	00.96%
+00.04% to +00.40%	00.80%
+00.41% to +00.53%	00.67%
+00.54% to +00.64%	00.55%
+00.65% to +00.71%	00.46%
+00.72% to +00.77%	00.37%
+00.78% to +00.82%	00.27%
+00.83% to +00.85%	00.18%
+00.86% and over	00.08%

### Negative Tax Rate Table

<b>Reserve Ratio</b>	<b>Rate</b>
-08.56% and less	09.69%
-08.55% to -04.65%	09.29%
-04.64% to -03.07%	08.89%
-03.06% to -02.06%	08.49%
-02.05% to -01.44%	08.09%
-01.43% to +00.72%	07.69%
+00.71% to +00.19%	07.29%
+00.20% to +02.03%	06.89%
+02.04% to +08.40%	06.49%
+08.41% and over	06.09%