

2004 Unemployment Insurance Tax Rate Schedules

2004 Taxable Wage Base is \$18,500

(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, 2002.

Construction covered after June 30, 2001.

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
+0.38% and less	1.39%
+0.39% to +1.24%	1.29%
+1.25% to +1.74%	1.19%
+1.75% to +1.95%	1.09%
+1.96% to +2.18%	0.99%
+2.19% to +2.44%	0.89%
+2.45% to +2.81%	0.79%
+2.82% to +3.12%	0.69%
+3.13% to +4.12%	0.59%
+4.13% and over	0.49%

Negative Tax Rate Table

Reserve Ratio	Rate
-28.54% and less	10.09%
-28.53% to -17.57%	9.69%
-17.56% to -11.16%	9.29%
-11.15% to -9.56%	8.89%
-9.55% to -6.03%	8.49%
-6.02% to -4.74%	8.09%
-4.73% to -2.36%	7.69%
-2.35% to -1.24%	7.29%
-1.23% to +5.26%	6.89%
+5.27% and over	6.49%