

2007 Unemployment Insurance Tax Rate Schedules

2007 Taxable Wage Base is \$21,300

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

New Employer Rate	Positive Balance	Negative Balance
Non-Construction	1.60%	5.18%
Construction	8.09%	8.09%

New Employers are

Non-construction covered after June 30, 2005.

Construction covered after June 30, 2004.

Actual tax rates may differ from those shown on the tables due to the application of NDCC 52-04-05(6)(a) (rate reduction).

Positive Tax Rate Table

Reserve Ratio	Rate
+1.69% and less	1.07%
+1.70% to +2.70%	0.98%
+2.71% to +3.18%	0.90%
+3.19% to +3.40%	0.82%
+3.41% to +3.54%	0.74%
+3.55% to +3.70%	0.66%
+3.71% to +3.81%	0.58%
+3.82% to +3.94%	0.50%
+3.95% to +4.33%	0.42%
+4.34% and over	0.34%

Negative Tax Rate Table

Reserve Ratio	Rate
-20.64% and less	8.09%
-20.63% to -14.53%	7.76%
-14.52% to -12.99%	7.44%
-12.98% to -9.58%	7.12%
-9.57% to -4.59%	6.79%
-4.58% to -2.90%	6.47%
-2.89% to -1.70%	6.15%
-1.69% to -0.03%	5.83%
-0.02% to +6.12%	5.50%
+6.13% and over	5.18%