

16-Dec-08

State Unemployment Insurance New Employer Tax Rates, 2008

State	New Employer Tax Rate	Duration of New Employer Rate (years)
Alabama	2.7%	1
Alaska	Average industry rate, or average for all employers if undetermined industry	1
Arizona	2.0%	1
Arkansas	3.6%	3
California	3.4%	1
Colorado	Greater of 1.7% or actual rate; construction industry pays average industry rate	1
Connecticut	3.1%	1
Delaware	Average "Assessment Rate" (2.1%); construction employers pay an average industry rate	2
District of Columbia	2.7%, or average rate for all employers if higher	3
Florida	2.7%	2
Georgia	2.7%	3
Hawaii	1.7%	1
Idaho	1.0%	1
Illinois	2.8%, or average industry rate if higher	3
Indiana	2.7%	3
Iowa	1.0%; new construction employers pay 8.0%	3
Kansas	4.0%; construction employers pay 6.0%	2
Kentucky	2.7%; foreign and domestic construction firms pay maximum rate	1
Louisiana	Average industry rate, from 1.07% to 2.81%	3
Maine	1.53%, or "Predetermined Yield" if higher	2
Maryland	2.3%; foreign contractors assigned average industry rate (4.5%)	2
Massachusetts	2.83%; new construction employers pay industry average	1
Michigan	2.7%	2
Minnesota	Greater of 1.0% or avg. cost rate for past 48 mo.; high experience rated industry pays 8.0%	1
Mississippi	2.7%	1
Missouri	2.7%, or rate assigned to industry division	1
Montana	Average industry rate, from 1.0% to 6.37%	3
Nebraska	State's average tax rate or 2.5%, whichever is less	1
Nevada	2.95%	2.5
New Hampshire	2.7%	1
New Jersey	2.8%	3
New Mexico	2.0%	3
New York	Highest rate assigned to employers with positive account balances, or 4.1% if less	1
North Carolina	1.2%	1
North Dakota	1.17% for positive balance; 6.26% for negative balance; 9.86% for construction employers	3
Ohio	2.7%, or industry average if higher	1
Oklahoma	1.8%	1
Oregon	2.8%	1
Pennsylvania	3.7%; new construction employers pay 10.4%	1.5
Rhode Island	State's five year benefit cost rate (2.43%)	3
South Carolina	2.64%	2
South Dakota	1.2% for first year; 1.0% for second if positive balance	2
Tennessee	2.7%; average industry rate for selected high experience rated industries	3
Texas	Greater of 2.7% or industry rate	1
Utah	Average industry rate, from 1.6% to 9.4%	1
Vermont	Average industry rate, from 1.0% to 8.4%	3
Virginia	2.52%	1
Washington	Average industry rate plus 15% of that amount, but not less than 1.0%	2
West Virginia	2.7%; construction and foreign entities pay 7.5%	3
Wisconsin	3.25% or 3.4% for larger employers; new construction employers pay 6.6%	3
Wyoming	Average industry rate, not less than 1.0%	3

Source: U.S. Department of Labor, Office of Workforce Security, Significant Measures of State UI Tax Systems, October 2008
<http://workforcesecurity.doleta.gov/unemploy/pdf/sigmeasuitaxsys08.pdf>