

4-Year Unemployment Insurance Tax Rate Factor History

Calendar Year	2016	2015	2014	2013
Taxable Wage Base (per employee)	31,000	\$30,000	\$29,000	\$29,000
Experience Rating Period	16 quarters	16 quarters	16 quarters	16 quarters
Tax Rate for New Employers (non-high experience rating industries)	1.49%	1.66%	2.13%	2.50%
Tax Rate for New Employers (high experience rating industries)	8.34%	8.90%	8.90%	8.90%
Maximum Tax Rate for All Employers	8.90%	8.90%	8.90%	8.90%
Base Rate	0.10%	0.10%	0.10%	0.50%
Additional Assessment (as a percentage of tax)	0.00%	0.00%	0.00%	14.00%
Federal Loan Interest Assessment (a percentage of tax + Additional Assessment)	0.00%	0.00%	0.00%	0.00%
Workforce Development Assessment (Fee)	0.10%	0.10%	0.10%	0.10%
Total Cost Estimate* for New Employers (non-high experience rating industry)	1.69%	1.86%	2.33%	3.52%
Total Cost Estimate* for New Employers (high experience rating industries)	8.54%	9.10%	9.10%	10.816%
Total Cost Estimate* for Minimum Rate Experience Rated Employers	0.20%	0.20%	0.20%	0.67%
Total Cost Estimate* for Maximum Rate Experience Rated Employers	9.10%	9.10%	9.10%	10.816%

*Note: The *Total Cost Estimate* figures listed above include the *Base Rate*, the *Additional Assessment*, the *Federal Loan Interest Assessment* and the *Workforce Development Assessment (Fee)* for a percentage that, when applied to the Taxable wages (i.e. the sum of all wages up to the *Taxable Wage Base* for each employee) for a given year, should approximate the total cost of Minnesota UI tax for that year.