

## 4-Year Unemployment Insurance Tax Rate Factor History

Calendar Year	2017	2016	2015	2014
Taxable Wage Base (per employee)	<b>32,000</b>	31,000	\$30,000	\$29,000
Experience Rating Period	<b>16 quarters</b>	16 quarters	16 quarters	16 quarters
Tax Rate for New Employers (non-high experience rating industries)	<b>1.44%</b>	1.49%	1.66%	2.13%
Tax Rate for New Employers (high experience rating industries)	<b>8.34%</b>	8.34%	8.90%	8.90%
Maximum Tax Rate for All Employers	<b>8.90%</b>	8.90%	8.90%	8.90%
Base Rate	<b>0.10%</b>	0.10%	0.10%	0.10%
Additional Assessment (as a percentage of tax)	<b>0.00%</b>	0.00%	0.00%	0.00%
Federal Loan Interest Assessment (a percentage of tax + Additional Assessment)	<b>0.00%</b>	0.00%	0.00%	0.00%
Workforce Development Assessment (Fee)	<b>0.10%</b>	0.10%	0.10%	0.10%
Total Cost Estimate* for New Employers (non-high experience rating industry)	<b>1.64%</b>	1.69%	1.86%	2.33%
Total Cost Estimate* for New Employers (high experience rating industries)	<b>8.54%</b>	8.54%	9.10%	9.10%
Total Cost Estimate* for Minimum Rate Experience Rated Employers	<b>0.20%</b>	0.20%	0.20%	0.20%
Total Cost Estimate* for Maximum Rate Experience Rated Employers	<b>9.10%</b>	9.10%	9.10%	9.10%

\*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.