



## 2007 Minimum and Maximum Unemployment Tax Rates February, 2007

### Situation

Each year, states adjust and release their unemployment tax rate schedules. Factors such as trust fund balances, economic conditions, and state legislation impact the minimum and maximum tax rate assignments.

Below is the final list of 2007 state minimum and maximum unemployment tax rate assignments.

State	Minimum Rate	Maximum Rate	State	Minimum Rate	Maximum Rate
AK	1.00%	5.40%	NC	0.00%	6.84%
AL	0.54%	6.14%	ND	0.34%	8.09%
AR	0.80%	10.70%	NE	0.24%	5.40%
AZ	0.02%	5.40%	NH	0.01% <sup>**</sup>	6.50%
CA	1.50%	6.20%	NJ	0.30%	5.40%
CO	0.00%	8.92%	NM	0.03%	5.40%
CT	1.20%	6.10%	NV	0.25%	5.40%
DC	1.30%	6.60%	NY	1.025%	9.425%
DE	0.30%	8.20%	OH	0.40%	9.00% <sup>*</sup>
FL	0.12%	5.40%	OK	0.20%	5.80%
GA	0.03%	5.40%	OR	0.90%	5.40%
HI	0.00%	5.40%	PA	2.008%	10.2624% <sup>*</sup>
IA	0.00%	8.00%	PR	1.40%	5.40%
ID	0.372%	5.40%	RI	1.69%	9.79%
IL	1.00%	8.20%	SC	1.24%	6.10%
IN	1.10%	5.60%	SD	0.00%	9.20%
KS	0.06%	7.40%	TN	0.15%	10.00%
KY	0.50%	9.50%	TX	0.24%	7.70%
LA	0.10%	6.20%	UT	0.30%	9.30% <sup>*</sup>
MA	1.12%	10.96%	VA	0.17%	6.27%
MD	0.30%	7.50%	VI	0.00%	6.00%
ME	0.54%	5.40%	VT	0.80%	6.50%
MI	0.06%	10.30% <sup>*</sup>	WA	0.35%	6.00% <sup>*</sup>
MN	0.5560%	10.7020%	WI	0.05% <sup>***</sup>	9.80%
MO	0.00%	9.45%	WV	1.50%	8.50%
MS	0.70%	5.40%	WY	0.47%	8.97%
MT	0.13%	6.50% <sup>*</sup>			

\* These states have additional PENALTY rates that exceed the maximum rate (noted above)

\*\* NH minimum rate 0.01% (2006 / third and fourth quarter), 0.1% (2007 / first and second quarter)

\*\*\* WI minimum rate 0.05% (less than \$500,000 in taxable payroll) and 0.10% (\$500,000 or more in taxable payroll)

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