

2025 Rates

	Column	A	B	C	D	E	F	G	H	I	J	K	L	M	
Rate Class	Reserve Ratio	4141.25 (A)(3)	4141.25 (B)(6)(f)	4141.25 (B)(6)(g)	Rounded MSL Rate	Total Experience Rate	Mutual Rate	Surcharge Rate	UI Tax Rate	Effective Surcharge Rate	Effective Mutual Rate	Effective Contribution Rate	Effective Penalty Contribution Rate	120% of Total Rate per 4141.2 (B)(2)	
Positive	1	14.00 or more	0.1%	0.200%	0.1%	0.3%	0.4%	0.1%	0.0%	0.5%	0.00%	0.25%	0.25%	0.1%	0.6%
	2	13.0-13.99	0.2%	0.200%	0.1%	0.3%	0.5%	0.1%	0.0%	0.6%	0.00%	0.25%	0.35%	0.1%	0.7%
	3	12.5-12.99	0.3%	0.200%	0.2%	0.4%	0.7%	0.1%	0.0%	0.8%	0.00%	0.30%	0.50%	0.2%	1.0%
	4	12.0-12.49	0.4%	0.200%	0.2%	0.4%	0.8%	0.1%	0.0%	0.9%	0.00%	0.30%	0.60%	0.2%	1.1%
	5	11.5-11.99	0.5%	0.200%	0.3%	0.5%	1.0%	0.1%	0.0%	1.1%	0.00%	0.35%	0.75%	0.2%	1.3%
	6	11.0-11.49	0.6%	0.200%	0.3%	0.5%	1.1%	0.1%	0.0%	1.2%	0.00%	0.35%	0.85%	0.2%	1.4%
	7	10.5-10.99	0.7%	0.200%	0.4%	0.6%	1.3%	0.1%	0.0%	1.4%	0.00%	0.40%	1.00%	0.3%	1.7%
	8	10.0-10.49	0.9%	0.200%	0.5%	0.7%	1.6%	0.1%	0.0%	1.7%	0.00%	0.45%	1.25%	0.3%	2.0%
	9	9.5-9.99	1.0%	0.200%	0.5%	0.7%	1.7%	0.1%	0.0%	1.8%	0.00%	0.45%	1.35%	0.4%	2.2%
	10	9.0-9.49	1.1%	0.200%	0.6%	0.8%	1.9%	0.1%	0.0%	2.0%	0.00%	0.50%	1.50%	0.4%	2.4%
	11	8.5-8.99	1.3%	0.200%	0.7%	0.9%	2.2%	0.1%	0.0%	2.3%	0.00%	0.55%	1.75%	0.5%	2.8%
	12	8.0-8.49	1.4%	0.200%	0.7%	0.9%	2.3%	0.1%	0.0%	2.4%	0.00%	0.55%	1.85%	0.5%	2.9%
	13	7.5-7.99	1.6%	0.200%	0.8%	1.0%	2.6%	0.1%	0.0%	2.7%	0.00%	0.60%	2.10%	0.5%	3.2%
	14	7.0-7.49	1.8%	0.200%	0.9%	1.1%	2.9%	0.1%	0.0%	3.0%	0.00%	0.65%	2.35%	0.6%	3.6%
	15	6.5-6.99	2.0%	0.200%	1.0%	1.2%	3.2%	0.1%	0.0%	3.3%	0.00%	0.70%	2.60%	0.7%	4.0%
	16	6.0-6.49	2.2%	0.200%	1.1%	1.3%	3.5%	0.1%	0.0%	3.6%	0.00%	0.75%	2.85%	0.7%	4.3%
	17	5.5-5.99	2.5%	0.200%	1.3%	1.5%	4.0%	0.1%	0.0%	4.1%	0.00%	0.85%	3.25%	0.8%	4.9%
	18	5.0-5.49	2.8%	0.200%	1.4%	1.6%	4.4%	0.1%	0.0%	4.5%	0.00%	0.90%	3.60%	0.9%	5.4%
	19	4.5-4.99	3.0%	0.200%	1.5%	1.7%	4.7%	0.1%	0.0%	4.8%	0.00%	0.95%	3.85%	1.0%	5.8%
	20	4.0-4.49	3.3%	0.200%	1.7%	1.9%	5.2%	0.1%	0.0%	5.3%	0.00%	1.05%	4.25%	1.1%	6.4%
	21	3.5-3.99	3.5%	0.200%	1.8%	2.0%	5.5%	0.1%	0.0%	5.6%	0.00%	1.10%	4.50%	1.1%	6.7%
	22	3.0-3.49	3.8%	0.200%	2.0%	2.2%	6.0%	0.1%	0.0%	6.1%	0.00%	1.20%	4.90%	1.2%	7.3%
	23	2.5-2.99	4.0%	0.200%	2.1%	2.3%	6.3%	0.1%	0.0%	6.4%	0.00%	1.25%	5.15%	1.3%	7.7%
	24	2.0-2.49	4.3%	0.200%	2.2%	2.4%	6.7%	0.1%	0.0%	6.8%	0.00%	1.30%	5.50%	1.4%	8.2%
	25	1.5-1.99	4.5%	0.200%	2.3%	2.5%	7.0%	0.1%	0.0%	7.1%	0.00%	1.35%	5.75%	1.4%	8.5%
	26	1.0-1.49	4.6%	0.200%	2.4%	2.6%	7.2%	0.1%	0.0%	7.3%	0.00%	1.40%	5.90%	1.5%	8.8%
Negative	27	0.0-0.99	4.7%	0.200%	2.4%	2.6%	7.3%	0.1%	0.0%	7.4%	0.00%	1.40%	6.00%	1.5%	8.9%
	28	-0.01-0.99	4.8%	0.200%	2.5%	2.7%	7.5%	0.1%	0.0%	7.6%	0.00%	1.45%	6.15%	1.5%	9.1%
	29	-1.0-1.99	4.9%	0.200%	2.5%	2.7%	7.6%	0.1%	0.0%	7.7%	0.00%	1.45%	6.25%	1.5%	9.2%
	30	-2.0-2.99	5.1%	0.200%	2.6%	2.8%	7.9%	0.1%	0.0%	8.0%	0.00%	1.50%	6.50%	1.6%	9.6%
	31	-3.0-3.99	5.3%	0.200%	2.7%	2.9%	8.2%	0.1%	0.0%	8.3%	0.00%	1.55%	6.75%	1.7%	10.0%
	32	-4.0-4.99	5.5%	0.200%	2.8%	3.0%	8.5%	0.1%	0.0%	8.6%	0.00%	1.60%	7.00%	1.7%	10.3%
	33	-5.0-8.99	5.7%	0.200%	2.9%	3.1%	8.8%	0.1%	0.0%	8.9%	0.00%	1.65%	7.25%	1.8%	10.7%
	34	-9.0-10.99	5.9%	0.200%	3.0%	3.2%	9.1%	0.1%	0.0%	9.2%	0.00%	1.70%	7.50%	1.8%	11.0%
	35	-11.0-12.99	6.0%	0.200%	3.1%	3.3%	9.3%	0.1%	0.0%	9.4%	0.00%	1.75%	7.65%	1.9%	11.3%
	36	-13.0-14.99	6.1%	0.200%	3.1%	3.3%	9.4%	0.1%	0.0%	9.5%	0.00%	1.75%	7.75%	1.9%	11.4%
	37	-15.0-16.99	6.2%	0.200%	3.2%	3.4%	9.6%	0.1%	0.0%	9.7%	0.00%	1.80%	7.90%	1.9%	11.6%
	38	-17.0-18.99	6.3%	0.200%	3.3%	3.5%	9.8%	0.1%	0.0%	9.9%	0.00%	1.85%	8.05%	2.0%	11.9%
	39	-19.0-19.99	6.4%	0.200%	3.3%	3.5%	9.9%	0.1%	0.0%	10.0%	0.00%	1.85%	8.15%	2.0%	12.0%
	40	-20.0 or more	6.5%	0.200%	3.4%	3.6%	10.1%	0.1%	0.0%	10.2%	0.00%	1.90%	8.30%	2.0%	12.2%
	41	Delinquency Rate					12.8%		0.0%	12.8%	0.00%	1.90%	10.90%		
	42	NB Rate					2.7%		0.0%	2.7%	0.00%		2.70%		
	43	NB Construction Rate					5.6%		0.0%	5.6%	0.00%		5.60%		
	44	SUTA Dumping Rate					12.8%		0.0%	12.8%	0.00%	6.40%	6.40%		
	45	Tax Avoidance Penalty Rate (If Employer has a max rate)					14.8%		0.0%	14.8%	0.00%	7.40%	7.40%		

Rate Year 2025
 Computation Period
 Ending 6/30/2024
 Taxable Wage Base \$9,000
 Voluntary Contribution
 Due Date 12/31/2024
 Joint Account Application
 Due Date 12/31/2024

COLUMN	Explanation
A	Base rates pursuant to 4141.25 (A)(3)
B	two-tenths of one percent
C	$((0.2\% \times 3) / R) \times A$ where "A" = base rate shown in column A and "R" = most recent average experience rate (1.163%)
D	Columns B + C rounded per 4141.25 (B)(6)(g)
E	Columns A + D
F	Flat mutualized rate per 4141.25 (B)(5)
G	Flat surcharge rate per 4141.251
H	Columns E + F + G
I	Flat surcharge rate per 4141.251
J	Column F + 50% of column D per 4141.25 (B)(7)
K	Columns H - I - J