

2026 Rates

		Column	A	B	C	D	E	F	G	H	I	J	K	L	M
	Rate	Reserve	4141.25	4141.25	4141.25	Rounded	Total Experience	Mutual	Technology & Customer Service Fee	UI Tax	Effective Technology & Customer Service Fee	Effective	Effective Contribution	Effective Penalty	120% of Total Rate per 4141.26
	Class	Ratio	(A)(3)	(B)(6)(f)	(B)(6)(g)	MSL Rate	Rate	Rate		Rate		Mutual Rate	Rate	Contribution Rate	(B)(2)
Positive	1	14.00 or more	0.1%	0.200%	0.1%	0.3%	0.4%	0.0%	0.15%	0.55%	0.15%	0.15%	0.25%	0.1%	0.65%
	2	13.0-13.99	0.2%	0.200%	0.1%	0.3%	0.5%	0.0%	0.15%	0.65%	0.15%	0.15%	0.35%	0.1%	0.75%
	3	12.5-12.99	0.3%	0.200%	0.2%	0.4%	0.7%	0.0%	0.15%	0.85%	0.15%	0.20%	0.50%	0.1%	0.95%
	4	12.0-12.49	0.4%	0.200%	0.2%	0.4%	0.8%	0.0%	0.15%	0.95%	0.15%	0.20%	0.60%	0.2%	1.15%
	5	11.5-11.99	0.5%	0.200%	0.3%	0.5%	1.0%	0.0%	0.15%	1.15%	0.15%	0.25%	0.75%	0.2%	1.35%
	6	11.0-11.49	0.6%	0.200%	0.3%	0.5%	1.1%	0.0%	0.15%	1.25%	0.15%	0.25%	0.85%	0.2%	1.45%
	7	10.5-10.99	0.7%	0.200%	0.4%	0.6%	1.3%	0.0%	0.15%	1.45%	0.15%	0.30%	1.00%	0.3%	1.75%
	8	10.0-10.49	0.9%	0.200%	0.5%	0.7%	1.6%	0.0%	0.15%	1.75%	0.15%	0.35%	1.25%	0.3%	2.05%
	9	9.5-9.99	1.0%	0.200%	0.5%	0.7%	1.7%	0.0%	0.15%	1.85%	0.15%	0.35%	1.35%	0.3%	2.15%
	10	9.0-9.49	1.1%	0.200%	0.6%	0.8%	1.9%	0.0%	0.15%	2.05%	0.15%	0.40%	1.50%	0.4%	2.45%
	11	8.5-8.99	1.3%	0.200%	0.7%	0.9%	2.2%	0.0%	0.15%	2.35%	0.15%	0.45%	1.75%	0.4%	2.75%
	12	8.0-8.49	1.4%	0.200%	0.7%	0.9%	2.3%	0.0%	0.15%	2.45%	0.15%	0.45%	1.85%	0.5%	2.95%
	13	7.5-7.99	1.6%	0.200%	0.8%	1.0%	2.6%	0.0%	0.15%	2.75%	0.15%	0.50%	2.10%	0.5%	3.25%
	14	7.0-7.49	1.8%	0.200%	0.9%	1.1%	2.9%	0.0%	0.15%	3.05%	0.15%	0.55%	2.35%	0.6%	3.65%
	15	6.5-6.99	2.0%	0.200%	1.0%	1.2%	3.2%	0.0%	0.15%	3.35%	0.15%	0.60%	2.60%	0.6%	3.95%
	16	6.0-6.49	2.2%	0.200%	1.1%	1.3%	3.5%	0.0%	0.15%	3.65%	0.15%	0.65%	2.85%	0.7%	4.35%
	17	5.5-5.99	2.5%	0.200%	1.3%	1.5%	4.0%	0.0%	0.15%	4.15%	0.15%	0.75%	3.25%	0.8%	4.95%
	18	5.0-5.49	2.8%	0.200%	1.5%	1.7%	4.5%	0.0%	0.15%	4.65%	0.15%	0.85%	3.65%	0.9%	5.55%
	19	4.5-4.99	3.0%	0.200%	1.6%	1.8%	4.8%	0.0%	0.15%	4.95%	0.15%	0.90%	3.90%	1.0%	5.95%
	20	4.0-4.49	3.3%	0.200%	1.7%	1.9%	5.2%	0.0%	0.15%	5.35%	0.15%	0.95%	4.25%	1.0%	6.35%
Negative	21	3.5-3.99	3.5%	0.200%	1.8%	2.0%	5.5%	0.0%	0.15%	5.65%	0.15%	1.00%	4.50%	1.1%	6.75%
	22	3.0-3.49	3.8%	0.200%	2.0%	2.2%	6.0%	0.0%	0.15%	6.15%	0.15%	1.10%	4.90%	1.2%	7.35%
	23	2.5-2.99	4.0%	0.200%	2.1%	2.3%	6.3%	0.0%	0.15%	6.45%	0.15%	1.15%	5.15%	1.3%	7.75%
	24	2.0-2.49	4.3%	0.200%	2.2%	2.4%	6.7%	0.0%	0.15%	6.85%	0.15%	1.20%	5.50%	1.3%	8.15%
	25	1.5-1.99	4.5%	0.200%	2.3%	2.5%	7.0%	0.0%	0.15%	7.15%	0.15%	1.25%	5.75%	1.4%	8.55%
	26	1.0-1.49	4.6%	0.200%	2.4%	2.6%	7.2%	0.0%	0.15%	7.35%	0.15%	1.30%	5.90%	1.4%	8.75%
	27	0.0-0.99	4.7%	0.200%	2.5%	2.7%	7.4%	0.0%	0.15%	7.55%	0.15%	1.35%	6.05%	1.5%	9.05%
	28	-0.01-0.99	4.8%	0.200%	2.5%	2.7%	7.5%	0.0%	0.15%	7.65%	0.15%	1.35%	6.15%	1.5%	9.15%
	29	-1.0-1.99	4.9%	0.200%	2.6%	2.8%	7.7%	0.0%	0.15%	7.85%	0.15%	1.40%	6.30%	1.5%	9.35%
	30	-2.0-2.99	5.1%	0.200%	2.7%	2.9%	8.0%	0.0%	0.15%	8.15%	0.15%	1.45%	6.55%	1.6%	9.75%
	31	-3.0-3.99	5.3%	0.200%	2.8%	3.0%	8.3%	0.0%	0.15%	8.45%	0.15%	1.50%	6.80%	1.7%	10.15%
	32	-4.0-4.99	5.5%	0.200%	2.9%	3.1%	8.6%	0.0%	0.15%	8.75%	0.15%	1.55%	7.05%	1.7%	10.45%
	33	-5.0-8.99	5.7%	0.200%	3.0%	3.2%	8.9%	0.0%	0.15%	9.05%	0.15%	1.60%	7.30%	1.8%	10.85%
	34	-9.0-10.99	5.9%	0.200%	3.1%	3.3%	9.2%	0.0%	0.15%	9.35%	0.15%	1.65%	7.55%	1.8%	11.15%
	35	-11.0-12.99	6.0%	0.200%	3.1%	3.3%	9.3%	0.0%	0.15%	9.45%	0.15%	1.65%	7.65%	1.9%	11.35%
	36	-13.0-14.99	6.1%	0.200%	3.2%	3.4%	9.5%	0.0%	0.15%	9.65%	0.15%	1.70%	7.80%	1.9%	11.55%
	37	-15.0-16.99	6.2%	0.200%	3.2%	3.4%	9.6%	0.0%	0.15%	9.75%	0.15%	1.70%	7.90%	1.9%	11.65%
	38	-17.0-18.99	6.3%	0.200%	3.3%	3.5%	9.8%	0.0%	0.15%	9.95%	0.15%	1.75%	8.05%	2.0%	11.95%
	39	-19.0-19.99	6.4%	0.200%	3.3%	3.5%	9.9%	0.0%	0.15%	10.05%	0.15%	1.75%	8.15%	2.0%	12.05%
	40	-20.0 or more	6.5%	0.200%	3.4%	3.6%	10.1%	0.0%	0.15%	10.25%	0.15%	1.80%	8.30%	2.0%	12.25%
41	Delinquency Rate						12.6%		0.15%	12.75%	0.15%	1.80%	10.80%		
42	NB Rate						2.7%		0.15%	2.85%	0.15%		2.70%		
43	NB Construction Rate						5.7%		0.15%	5.85%	0.15%		5.70%		
44	SUTA Dumping Rate						12.6%		0.15%	12.75%	0.15%	6.30%	6.30%		
45	Tax Avoidance Penalty Rate (If Employer has a max rate)						14.6%		0.15%	14.75%	0.15%	7.30%	7.30%		

Rate Year 2026

Computation Period Ending 6/30/2025

Taxable Wage Base \$9,000

Voluntary Contribution Due Date 12/31/2025

Joint Account Application Due Date 12/31/2025

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 (1.150%)
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