

Update: April 2009

Tax Intelligence

2009 Unemployment Tax Rate Schedule

Situation

Each year, states adjust and release their unemployment tax rate schedules. Factors such as trust fund balances, economic conditions, and state legislation impact employer tax rate assignments. Although significant changes did not occur in 2009, TALX anticipates the current economic recession will impact tax rate schedules in 2010 and 2011.

Solution

Below is the final list of [2009](#) 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	0.74%	6.34%	ND	0.20%	9.86%
AR	0.90%	10.80%	NE	0.00%	5.40%
AZ	0.02%	5.40%	NH	0.10%	6.50%
CA	1.50%	6.20%	NJ	0.30%	5.40%
CO	0.00%	11.02%	NM	0.03%	5.40%
CT	1.90%	6.80%	NV	0.25%	5.40%
DC	1.30%	6.60%	NY	1.225%	9.625%
DE	0.30%	8.20%	OH	0.70%	9.40%*
FL	0.12%	5.40%	OK	0.10%	5.50%
GA	0.03%	6.21%	OR	0.90%	5.40%
HI	0.00%	5.40%	PA	1.837%	9.9836%*
IA	0.00%	8.00%	PR	1.40%	5.40%
ID	0.447%	5.40%	RI	1.69%	9.79%
IL	0.60%	6.80%	SC	1.24%	6.10%
IN	1.10%	5.60%	SD	0.00%	9.06%
KS	0.00%	7.40%	TN	0.30%	10.00%
KY	1.00%	10.00%	TX	0.26%	6.26%
LA	0.10%	6.20%	UT	0.20%	9.20%*
MA	1.26%	12.27%	VA	0.18%	6.28%
MD	0.60%	9.00%	VI	0.00%	6.00%
ME	0.44%	5.40%	VT	1.10%	7.70%
MI	0.06%	10.30%*	WA	0.35%	6.00%*
MN	0.556%	10.702%	WI	0.05%**	9.80%
MO	0.00%	9.70%	WV	1.50%	8.50%
MS	0.70%	5.40%	WY	0.30%	9.10%
MT	0.13%	6.30%*			

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

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

Value

TALX continues to monitor many factors that will influence unemployment taxes in the coming years. To obtain more information on unemployment *budget planning* and *unemployment rate forecasting for 2010*, please contact Pete Krieshok at (314)214-7325 or via email at pkrieshok@talx.com.