

4-Year Unemployment Insurance Tax Rate Factor History

Calendar Year	2019	2018	2017	2016
Taxable Wage Base (per employee)	34,000	32,000	32,000	31,000
Experience Rating Period	16 quarters	16 quarters	16 quarters	16 quarters
Tax Rate for New Employers (non-high experience rating industries)	N/A**	N/A**	1.44%	1.49%
Tax Rate for New Employers (high experience rating industries)	N/A**	N/A**	8.34%	8.34%
Maximum Tax Rate for All Employers	8.90%	8.90%	8.90%	8.90%
Base Rate	0.10%	0.10%	0.10%	0.10%
Additional Assessment (as a percentage of tax)	0.00%	0.00%	0.00%	0.00%
Federal Loan Interest Assessment (a percentage of tax + Additional Assessment)	0.00%	0.00%	0.00%	0.00%
Workforce Development Assessment (Fee)	0.10%	0.10%	0.10%	0.10%
Total Cost Estimate* for New Employers (non-high experience rating industry)	N/A**	N/A**	1.64%	1.69%
Total Cost Estimate* for New Employers (high experience rating industries)	N/A**	N/A**	8.54%	8.54%
Total Cost Estimate* for Minimum Rate Experience Rated Employers	0.20%	0.20%	0.20%	0.20%
Total Cost Estimate* for Maximum Rate Experience Rated Employers	9.10%	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.

**Note: New employer tax rates are assigned based on industry. Go to [2019 New employer rates](#) for industry specific tax rates.