

4-Year Unemployment Insurance Tax Rate Factor History

Calendar Year	2012	2011		2010	2009	
Taxable Wage Base (per employee)	\$28,000.00	\$27,000.00		\$27,000.00	\$26,000.00	
Experience Rating Period	16 quarters	16 quarters		16 quarters	16 quarters	
Tax Rate for New Employers (non-high experience rating industries)	2.53%	2.41%		1.91%	1.54%	
Tax Rate for New Employers (high experience rating industries)	8.90%	8.90%		8.00%	8.00%	
Maximum Tax Rate for All Employers	8.90%	8.90%		8.90%	8.90%	
Base Rate (includes <i>Falling Trust Fund Adjustment Fee</i> of <i>0.10% for 2010</i>)	0.50%	0.50%		0.50%	0.40%	
Additional Assessment (as a percentage of tax)	14.00%	14.00%		14.00%	14.00%	
Federal Loan Interest Assessment (a percentage of tax + Additional Assessment)	0.50%	2.00%		0.00%	0.00%	
Workforce Development Assessment (Fee) *	0.10%	0.12%*	0.10%*	0.12%	0.10%*	0.12%*
Total Cost Estimate** for New Employers (non-high experience rating industry)	3.5715%	3.5037%	3.4837%	2.8674%	2.3116%	2.3316%
Total Cost Estimate** for New Employers (high experience rating industries)	10.8696%	11.05%	11.03%	9.81%	9.6760%	9.6960%
Total Cost Estimate** for Minimum Rate Experience Rated Employers	0.6729%	0.7014%	0.6814%	0.69%	0.5560%	0.5760%
Total Cost Estimate** for Maximum Rate Experience Rated Employers	10.8696%	11.05%	11.03%	10.836%	10.7020%	10.7220%

Note: * Workforce Development Assessment (Fee):

2011 - 0.12% of taxable wages paid January 1st - June 30th; or,
0.10% of taxable wages paid July 1st - December 31st.

2009 - 0.10% of taxable wages paid January 1st - June 30th; or,
0.12% of taxable wages paid July 1st - December 31st.

** 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.