

4-Year Unemployment Insurance Tax Rate Factor History

Calendar Year	2010	2009	2008	2007
Taxable Wage Base (per employee)	\$27,000.00	\$26,000.00	\$25,000.00	\$24,000.00
Experience Rating Period	16 quarters	16 quarters	16 quarters	16 quarters
Tax Rate for New Employers (non-high experience rating industries)	1.91%	1.54%	1.58%	1.73%
Tax Rate for New Employers (high experience rating industries)	8.00%	8.00%	8.00%	8.00%
Maximum Rate for Experience Rated Employers	8.90%	8.90%	8.90%	8.90%
Base Rate (includes <i>Falling Trust Fund Adjustment Fee</i>)	0.50%	0.40%	0.40%	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)	0.00%	0.00%	0.00%	0.00%
Workforce Development Fee *	0.12%	0.10% or 0.12%	0.10%	0.10%
Falling Trust Fund Adjustment Fee (included in <i>Base Rate</i>)	0.10%	0.00%	0.00%	0.00%
Total Cost Estimate** for New Employers (non-high experience rating industry)	2.8674%	2.3116%	2.3572%	2.5282%
Total Cost Estimate** for New Employers (high experience rating industries)	9.81%	9.6760%	9.6760%	9.6760%
Total Cost Estimate** for Minimum Rate Experience Rated Employers	0.69%	0.5560%	0.5560%	0.5560%
Total Cost Estimate** for Maximum Rate Experience Rated Employers	10.836%	10.7020%	10.7020%	10.7020%

Note: * The Workforce Development Fee is 0.10% of taxable wages paid January 1, 2009 – June 30, 2009 or 0.12% of taxable wages paid July 1, 2009 – December 31, 2009.

** The Total Cost Estimate figures listed above include the *Base Rate*, the *Additional Assessment*, the *Federal Loan Interest Assessment* and the *Workforce Development 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.