

Update: March 2011

Tax Intelligence

2011 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. There are significant changes to the 2011 rates, as compared to 2010.

Solution

Below is the final list of **2011** 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	2.25%	8.40%	ND	0.20%	10.00%
AR	1.20%*	11.10%*	NE	0.00%	8.66%
AZ	0.02%	5.86%	NH	1.10%	9.50%
CA	1.60%	6.20%	NJ	0.50%	5.80%
CO	1.00%	11.02%	NM	0.05%	5.40%
CT	1.90%	6.80%	NV	0.30%	5.40%
DC	1.80%	7.20%	NY	1.50%	9.90%
DE	0.30%	8.20%	OH	0.70%	9.60%**
FL	1.03%	5.40%**	OK	0.30%	7.50%
GA	0.03%	7.29%	OR	2.20%	5.40%
HI	1.22%	5.42%	PA	2.677%	10.8236%**
IA	0.00%	9.00%	PR	3.40%	5.40%
ID	0.96%	6.80%	RI	2.20%	10.30%
IL	0.70%	8.40%	SC	0.103%	11.279%
IN	0.565%	8.362%**	SD	0.00%	10.03%
KS	0.11%	7.40%	TN	1.10%	10.60%
KY	1.00%	10.00%	TX	0.66%	8.25%
LA	0.11%	6.20%	UT	0.40%	9.40%**
MA	1.32%	12.33%	VA	0.77%	6.87%
MD	2.20%	13.50%	VI	0.10%	6.00%
ME	0.92%	8.01%	VT	1.30%	8.40%
MI	0.06%	11.05%**	WA	0.52%	6.03%**
MN	0.701400%	11.050320%	WI	0.27%***	9.80%
MO	0.00%	9.70%	WV	1.50%	8.50%
MS	0.85%	5.40%	WY	0.67%	10.00%
MT	1.00%	6.30%**			

* In the first quarter of 2011, the minimum rate was 1.00% and the maximum rate was 10.90%

** These states have additional penalty or workshare rates that exceed the maximum rate (noted above)

*** WI minimum rate 0.27% (less than \$500,000 in taxable payroll) and 0.70% (\$500,000 or more in taxable payroll)

Value

Based on current legislative activity, TALX anticipates additional changes may occur in certain states related to 2011 rates. These changes could potentially adjust rates retroactive to the beginning of 2011. TALX continues to monitor legislative activity and many other factors that will influence unemployment taxes in the current and future years. To obtain more information on unemployment **budget planning** and **unemployment rate forecasting for 2012 and beyond**, please contact Pete Krieshok at (314)214-7325 or via email at pkrieshok@talx.com or visit our corporate blog at <http://blog.talx.com>.