

UNEMPLOYMENT INSURANCE CONTRIBUTION RATES*

JULY 1, 2025 - JUNE 30, 2026

TABLE C

(.00)			CURRENT		CONVERTED	
POSITIVE RESERVE RATIO			RATE	WFD/SWF*	HCS	U I
17.00%	AND OVER		0.5%	0.1175%	0.0000%	0.3825%
16.00%	TO	16.99%	0.6%	0.1175%	0.0000%	0.4825%
15.00%	TO	15.99%	0.7%	0.1175%	0.0000%	0.5825%
14.00%	TO	14.99%	0.7%	0.1175%	0.0000%	0.5825%
13.00%	TO	13.99%	0.8%	0.1175%	0.0000%	0.6825%
12.00%	TO	12.99%	0.9%	0.1175%	0.0000%	0.7825%
11.00%	TO	11.99%	1.0%	0.1175%	0.0000%	0.8825%
10.00%	TO	10.99%	1.3%	0.1175%	0.0000%	1.1825%
9.00%	TO	9.99%	1.6%	0.1175%	0.0000%	1.4825%
8.00%	TO	8.99%	1.9%	0.1175%	0.0000%	1.7825%
7.00%	TO	7.99%	2.2%	0.1175%	0.0000%	2.0825%
6.00%	TO	6.99%	2.5%	0.1175%	0.0000%	2.3825%
5.00%	TO	5.99%	2.8%	0.1175%	0.0000%	2.6825%
4.00%	TO	4.99%	3.1%	0.1175%	0.0000%	2.9825%
3.00%	TO	3.99%	3.2%	0.1175%	0.0000%	3.0825%
2.00%	TO	2.99%	3.3%	0.1175%	0.0000%	3.1825%
1.00%	TO	1.99%	3.4%	0.1175%	0.0000%	3.2825%
0.00%	TO	0.99%	3.6%	0.1175%	0.0000%	3.4825%
SPECIAL ASSIGNED RATE			5.4%	0.1175%	0.0000%	5.2825%
DEFICIT RESERVE RATIO (CR)						
0.00%	TO	2.99%	5.1%	0.1175%	0.0000%	4.9825%
3.00%	TO	5.99%	5.1%	0.1175%	0.0000%	4.9825%
6.00%	TO	8.99%	5.2%	0.1175%	0.0000%	5.0825%
9.00%	TO	11.99%	5.3%	0.1175%	0.0000%	5.1825%
12.00%	TO	14.99%	5.4%	0.1175%	0.0000%	5.2825%
15.00%	TO	19.99%	5.5%	0.1175%	0.0000%	5.3825%
20.00%	TO	24.99%	5.6%	0.1175%	0.0000%	5.4825%
25.00%	TO	29.99%	5.6%	0.1175%	0.0000%	5.4825%
30.00%	TO	34.99%	5.7%	0.1175%	0.0000%	5.5825%
35.00%	AND	UNDER	5.8%	0.1175%	0.0000%	5.6825%
SPECIAL ASSIGNED RATE			5.8%	0.1175%	0.0000%	5.6825%
NEW EMPLOYER RATE			2.8%	0.1175%	0.0000%	2.6825%

WFD/SWF WORKFORCE DEVELOPMENT/SUPPLEMENTAL WORKFORCE FUNDS

HCS HEALTH CARE SUBSIDY FUND

UI UNEMPLOYMENT INSURANCE

*TABLE SHOWS THE REDUCTION OF 0.1000% FOR THE WORKFORCE DEVELOPMENT FUND, AND A FURTHER REDUCTION OF 0.0175% FOR THE SUPPLEMENTAL WORKFORCE FUND.