

**TAX RATE**  
**2021 UI Tax Rate for Qualified Employers by Rate Class**

| Flat Rate Social Cost   |                       | 0.5                             |   |                          |  |  |                                  |  |  |                                  |  |  |                                  |  |  |                                  |
|-------------------------|-----------------------|---------------------------------|---|--------------------------|--|--|----------------------------------|--|--|----------------------------------|--|--|----------------------------------|--|--|----------------------------------|
| Experience Rate Classes |                       | Qualified Employers             |   |                          | .5% Delinquent Employers                                 |  |                                  | 1% Delinquent Employers                                  |  |                                  | 1.5% Delinquent Employers                                |  |                                  | 2% Delinquent Employers                                  |  |                                  |
| 2021 rate classes       | 2021 Experience Rates | 2021 Graduated social cost rate | 2021 Total UI rate (Exp Rt + Social Cost) | 2021 Total of UI and EAF | 2021 Experience Rate for employers with 1.46 Social Cost | 2021 Total UI rate (Exp Rt + 5% Delinquency) | 2021 Total of UI and EAF of .03% | 2021 Experience Rate for employers with 1.46 Social Cost | 2021 Total UI rate (Exp Rt + 1% Delinquency) | 2021 Total of UI and EAF of .03% | 2021 Experience Rate for employers with 1.46 Social Cost | 2021 Total UI rate (Exp Rt + 1.5% Delinquency) | 2021 Total of UI and EAF of .03% | 2021 Experience Rate for employers with 1.46 Social Cost | 2021 Total UI rate (Exp Rt + 2% Delinquency) | 2021 Total of UI and EAF of .03% |
| rate class 1            | 0.00                  | 0.20                            | 0.20                                      | 0.23                     | 0.60   | 1.10   | 1.13                             | 0.60   | 1.60   | 1.63                             | 0.60   | 2.10   | 2.13                             | 0.60   | 2.60   | 2.63                             |
| rate class 2            | 0.11                  | 0.22                            | 0.33                                      | 0.36                     | 0.71   | 1.21   | 1.24                             | 0.71   | 1.71   | 1.74                             | 0.71   | 2.21   | 2.24                             | 0.71   | 2.71   | 2.74                             |
| rate class 3            | 0.22                  | 0.24                            | 0.46                                      | 0.49                     | 0.82   | 1.32   | 1.35                             | 0.82   | 1.82   | 1.85                             | 0.82   | 2.32   | 2.35                             | 0.82   | 2.82   | 2.85                             |
| rate class 4            | 0.33                  | 0.26                            | 0.59                                      | 0.62                     | 0.93   | 1.43   | 1.46                             | 0.93   | 1.93   | 1.96                             | 0.93   | 2.43   | 2.46                             | 0.93   | 2.93   | 2.96                             |
| rate class 5            | 0.43                  | 0.28                            | 0.71                                      | 0.74                     | 1.03   | 1.53   | 1.56                             | 1.03   | 2.03   | 2.06                             | 1.03   | 2.53   | 2.56                             | 1.03   | 3.03   | 3.06                             |
| rate class 6            | 0.54                  | 0.30                            | 0.84                                      | 0.87                     | 1.14   | 1.64   | 1.67                             | 1.14   | 2.14   | 2.17                             | 1.14   | 2.64   | 2.67                             | 1.14   | 3.14   | 3.17                             |
| rate class 7            | 0.65                  | 0.32                            | 0.97                                      | 1.00                     | 1.25   | 1.75   | 1.78                             | 1.25   | 2.25   | 2.28                             | 1.25   | 2.75   | 2.78                             | 1.25   | 3.25   | 3.28                             |
| rate class 8            | 0.76                  | 0.34                            | 1.10                                      | 1.13                     | 1.36   | 1.86   | 1.89                             | 1.36   | 2.36   | 2.39                             | 1.36   | 2.86   | 2.89                             | 1.36   | 3.36   | 3.39                             |
| rate class 9            | 0.88                  | 0.36                            | 1.24                                      | 1.27                     | 1.48   | 1.98   | 2.01                             | 1.48   | 2.48   | 2.51                             | 1.48   | 2.98   | 3.01                             | 1.48   | 3.48   | 3.51                             |
| rate class 10           | 1.01                  | 0.38                            | 1.39                                      | 1.42                     | 1.61   | 2.11   | 2.14                             | 1.61   | 2.61   | 2.64                             | 1.61   | 3.11   | 3.14                             | 1.61   | 3.61   | 3.64                             |
| rate class 11           | 1.14                  | 0.40                            | 1.54                                      | 1.57                     | 1.74   | 2.24   | 2.27                             | 1.74   | 2.74   | 2.77                             | 1.74   | 3.24   | 3.27                             | 1.74   | 3.74   | 3.77                             |
| rate class 12           | 1.28                  | 0.42                            | 1.70                                      | 1.73                     | 1.88   | 2.38   | 2.41                             | 1.88   | 2.88   | 2.91                             | 1.88   | 3.38   | 3.41                             | 1.88   | 3.88   | 3.91                             |
| rate class 13           | 1.41                  | 0.44                            | 1.85                                      | 1.88                     | 2.01   | 2.51   | 2.54                             | 2.01   | 3.01   | 3.04                             | 2.01   | 3.51   | 3.54                             | 2.01   | 4.01   | 4.04                             |
| rate class 14           | 1.54                  | 0.46                            | 2.00                                      | 2.03                     | 2.14   | 2.64   | 2.67                             | 2.14   | 3.14   | 3.17                             | 2.14   | 3.64   | 3.67                             | 2.14   | 4.14   | 4.17                             |
| rate class 15           | 1.67                  | 0.48                            | 2.15                                      | 2.18                     | 2.27   | 2.77   | 2.80                             | 2.27   | 3.27   | 3.30                             | 2.27   | 3.77   | 3.80                             | 2.27   | 4.27   | 4.30                             |
| rate class 16           | 1.80                  | 0.50                            | 2.30                                      | 2.33                     | 2.40   | 2.90   | 2.93                             | 2.40   | 3.40   | 3.43                             | 2.40   | 3.90   | 3.93                             | 2.40   | 4.40   | 4.43                             |
| rate class 17           | 1.94                  | 0.52                            | 2.46                                      | 2.49                     | 2.54   | 3.04   | 3.07                             | 2.54   | 3.54   | 3.57                             | 2.54   | 4.04   | 4.07                             | 2.54   | 4.54   | 4.57                             |
| rate class 18           | 2.07                  | 0.54                            | 2.61                                      | 2.64                     | 2.67   | 3.17   | 3.20                             | 2.67   | 3.67   | 3.70                             | 2.67   | 4.17   | 4.20                             | 2.67   | 4.67   | 4.70                             |
| rate class 19           | 2.20                  | 0.56                            | 2.76                                      | 2.79                     | 2.80   | 3.30   | 3.33                             | 2.80   | 3.80   | 3.83                             | 2.80   | 4.30   | 4.33                             | 2.80   | 4.80   | 4.83                             |
| rate class 20           | 2.38                  | 0.58                            | 2.96                                      | 2.98                     | 2.98   | 3.48   | 3.51                             | 2.98   | 3.98   | 4.01                             | 2.98   | 4.48   | 4.51                             | 2.98   | 4.98   | 5.01                             |
| rate class 21           | 2.50                  | 0.60                            | 3.10                                      | 3.13                     | 3.10   | 3.60   | 3.63                             | 3.10   | 4.10   | 4.13                             | 3.10   | 4.60   | 4.63                             | 3.10   | 5.10   | 5.13                             |
| rate class 22           | 2.63                  | 0.60                            | 3.23                                      | 3.26                     | 3.23   | 3.73   | 3.76                             | 3.23   | 4.23   | 4.26                             | 3.23   | 4.73   | 4.76                             | 3.23   | 5.23   | 5.26                             |
| rate class 23           | 2.75                  | 0.60                            | 3.35                                      | 3.38                     | 3.35   | 3.85   | 3.88                             | 3.35   | 4.35   | 4.38                             | 3.35   | 4.85   | 4.88                             | 3.35   | 5.35   | 5.38                             |
| rate class 24           | 2.88                  | 0.60                            | 3.48                                      | 3.51                     | 3.48   | 3.98   | 4.01                             | 3.48   | 4.48   | 4.51                             | 3.48   | 4.98   | 5.01                             | 3.48   | 5.48   | 5.51                             |
| rate class 25           | 3.00                  | 0.60                            | 3.60                                      | 3.63                     | 3.60   | 4.10   | 4.13                             | 3.60   | 4.60   | 4.63                             | 3.60   | 5.10   | 5.13                             | 3.60   | 5.60   | 5.63                             |
| rate class 26           | 3.13                  | 0.60                            | 3.73                                      | 3.76                     | 3.73   | 4.23   | 4.26                             | 3.73   | 4.73   | 4.76                             | 3.73   | 5.23   | 5.26                             | 3.73   | 5.73   | 5.76                             |
| rate class 27           | 3.25                  | 0.60                            | 3.85                                      | 3.88                     | 3.85   | 4.35   | 4.38                             | 3.85   | 4.85   | 4.88                             | 3.85   | 5.35   | 5.38                             | 3.85   | 5.85   | 5.88                             |
| rate class 28           | 3.38                  | 0.60                            | 3.98                                      | 4.01                     | 3.98   | 4.48   | 4.51                             | 3.98   | 4.98   | 5.01                             | 3.98   | 5.48   | 5.51                             | 3.98   | 5.98   | 6.01                             |
| rate class 29           | 3.50                  | 0.60                            | 4.10                                      | 4.13                     | 4.10   | 4.60   | 4.63                             | 4.10   | 5.10   | 5.13                             | 4.10   | 5.60   | 5.63                             | 4.10   | 6.10   | 6.13                             |
| rate class 30           | 3.63                  | 0.60                            | 4.23                                      | 4.26                     | 4.23   | 4.73   | 4.76                             | 4.23   | 5.23   | 5.26                             | 4.23   | 5.73   | 5.76                             | 4.23   | 6.23   | 6.26                             |
| rate class 31           | 3.75                  | 0.60                            | 4.35                                      | 4.38                     | 4.35   | 4.85   | 4.88                             | 4.35   | 5.35   | 5.38                             | 4.35   | 5.85   | 5.88                             | 4.35   | 6.35   | 6.38                             |
| rate class 32           | 4.00                  | 0.60                            | 4.60                                      | 4.63                     | 4.60   | 5.10   | 5.13                             | 4.60   | 5.60   | 5.63                             | 4.60   | 6.10   | 6.13                             | 4.60   | 6.60   | 6.63                             |
| rate class 33           | 4.25                  | 0.60                            | 4.85                                      | 4.88                     | 4.85   | 5.35   | 5.38                             | 4.85   | 5.85   | 5.88                             | 4.85   | 6.35   | 6.38                             | 4.85   | 6.85   | 6.88                             |
| rate class 34           | 4.50                  | 0.60                            | 5.10                                      | 5.13                     | 5.10   | 5.60   | 5.63                             | 5.10   | 6.10   | 6.13                             | 5.10   | 6.60   | 6.63                             | 5.10   | 7.10   | 7.13                             |
| rate class 35           | 4.75                  | 0.60                            | 5.35                                      | 5.38                     | 5.35   | 5.85   | 5.88                             | 5.35   | 6.35   | 6.38                             | 5.35   | 6.85   | 6.88                             | 5.35   | 7.35   | 7.38                             |
| rate class 36           | 5.00                  | 0.60                            | 5.60                                      | 5.63                     | 5.60   | 6.10   | 6.13                             | 5.60   | 6.60   | 6.63                             | 5.60   | 7.10   | 7.13                             | 5.60   | 7.60   | 7.63                             |
| rate class 37           | 5.15                  | 0.60                            | 5.75                                      | 5.78                     | 5.75   | 6.25   | 6.28                             | 5.75   | 6.75   | 6.78                             | 5.75   | 7.25   | 7.28                             | 5.75   | 7.75   | 7.78                             |
| rate class 38           | 5.25                  | 0.60                            | 5.85                                      | 5.88                     | 5.85   | 6.35   | 6.38                             | 5.85   | 6.85   | 6.88                             | 5.85   | 7.35   | 7.38                             | 5.85   | 7.85   | 7.88                             |
| rate class 39           | 5.30                  | 0.60                            | 5.90                                      | 5.93                     | 5.90   | 6.40   | 6.43                             | 5.90   | 6.90   | 6.93                             | 5.90   | 7.40   | 7.43                             | 5.90   | 7.90   | 7.93                             |
| rate class 40           | 5.40                  | 0.60                            | 6.00                                      | 6.02                     | 6.00   | 6.50   | 6.53                             | 6.00   | 7.00   | 7.03                             | 6.00   | 7.50   | 7.53                             | 6.00   | 8.00   | 8.03                             |