

TAX RATE
2026 UI Tax Rate for Qualified Employers by Rate Class

Flat Rate Social Cost		0.6																		
Experience Rate Classes		Qualified Employers			.5% Delinquent Employers			1% Delinquent Employers			1.5% Delinquent Employers			2% Delinquent Employers			Non-Delinquent Deferred Payment Contract Rates			
2026 rate classes	2026 Experience Rates	2026 Graduated social cost rate	2026 Total UI rate (Exp Rt + Social Cost)	2026 Total of UI and EAF	2026 Experience Rate for employers with .90 Social Cost	2026 Total UI rate (Exp Rt + 5% Delinquency)	2026 Total of UI and EAF of .03%	2026 Experience Rate for employers with .90 Social Cost	2026 Total UI rate (Exp Rt + 1% Delinquency)	2026 Total of UI and EAF of .03%	2026 Experience Rate for employers with .90 Social Cost	2026 Total UI rate (Exp Rt + 1.5% Delinquency)	2026 Total of UI and EAF of .03%	2026 Experience Rate for employers with .90 Social Cost	2026 Total UI rate (Exp Rt + 2% Delinquency)	2026 Total of UI and EAF of .03%	2026 Experience Rate	2026 Total UI rate (Exp Rt + Social Cost RC 40)	2026 Total of UI and EAF of .03%	
rate class 1	0.00	0.24	0.24	0.27	0.72	1.22	1.25	0.72	1.72	1.75	0.72	2.22	2.25	0.72	2.72	2.75	0.00	0.72	0.75	
rate class 2	0.11	0.26	0.37	0.40	0.83	1.33	1.36	0.83	1.83	1.86	0.83	2.33	2.36	0.83	2.83	2.86	0.11	0.83	0.86	
rate class 3	0.22	0.29	0.51	0.54	0.94	1.44	1.47	0.94	1.94	1.97	0.94	2.44	2.47	0.94	2.94	2.97	0.22	0.94	0.97	
rate class 4	0.33	0.31	0.64	0.67	1.05	1.55	1.58	1.05	2.05	2.08	1.05	2.55	2.58	1.05	3.05	3.08	0.33	1.05	1.08	
rate class 5	0.43	0.34	0.77	0.80	1.15	1.65	1.68	1.15	2.15	2.18	1.15	2.65	2.68	1.15	3.15	3.18	0.43	1.15	1.18	
rate class 6	0.54	0.36	0.90	0.93	1.26	1.76	1.79	1.26	2.26	2.29	1.26	2.76	2.79	1.26	3.26	3.29	0.54	1.26	1.29	
rate class 7	0.65	0.38	1.03	1.06	1.37	1.87	1.90	1.37	2.37	2.40	1.37	2.87	2.90	1.37	3.37	3.40	0.65	1.37	1.40	
rate class 8	0.76	0.41	1.17	1.20	1.48	1.98	2.01	1.48	2.48	2.51	1.48	2.98	3.01	1.48	3.48	3.51	0.76	1.48	1.51	
rate class 9	0.88	0.43	1.31	1.34	1.60	2.10	2.13	1.60	2.60	2.63	1.60	3.10	3.13	1.60	3.60	3.63	0.88	1.60	1.63	
rate class 10	1.01	0.46	1.47	1.50	1.73	2.23	2.26	1.73	2.73	2.76	1.73	3.23	3.26	1.73	3.73	3.76	1.01	1.73	1.76	
rate class 11	1.14	0.48	1.62	1.65	1.86	2.36	2.39	1.86	2.86	2.89	1.86	3.36	3.39	1.86	3.86	3.89	1.14	1.86	1.89	
rate class 12	1.28	0.50	1.78	1.81	2.00	2.50	2.53	2.00	3.00	3.03	2.00	3.50	3.53	2.00	4.00	4.03	1.28	2.00	2.03	
rate class 13	1.41	0.53	1.94	1.97	2.13	2.63	2.66	2.13	3.13	3.16	2.13	3.63	3.66	2.13	4.13	4.16	1.41	2.13	2.16	
rate class 14	1.54	0.55	2.09	2.12	2.26	2.76	2.79	2.26	3.26	3.29	2.26	3.76	3.79	2.26	4.26	4.29	1.54	2.26	2.29	
rate class 15	1.67	0.58	2.25	2.28	2.39	2.89	2.92	2.39	3.39	3.42	2.39	3.89	3.92	2.39	4.39	4.42	1.67	2.39	2.42	
rate class 16	1.80	0.60	2.40	2.43	2.52	3.02	3.05	2.52	3.52	3.55	2.52	4.02	4.05	2.52	4.52	4.55	1.80	2.52	2.55	
rate class 17	1.94	0.62	2.56	2.59	2.66	3.16	3.19	2.66	3.66	3.69	2.66	4.16	4.19	2.66	4.66	4.69	1.94	2.66	2.69	
rate class 18	2.07	0.65	2.72	2.75	2.79	3.29	3.32	2.79	3.79	3.82	2.79	4.29	4.32	2.79	4.79	4.82	2.07	2.79	2.82	
rate class 19	2.20	0.67	2.87	2.90	2.92	3.42	3.45	2.92	3.92	3.95	2.92	4.42	4.45	2.92	4.92	4.95	2.20	2.92	2.95	
rate class 20	2.38	0.70	3.08	3.10	3.10	3.60	3.63	3.10	4.10	4.13	3.10	4.60	4.63	3.10	5.10	5.13	2.38	3.10	3.13	
rate class 21	2.50	0.72	3.22	3.25	3.22	3.72	3.75	3.22	4.22	4.25	3.22	4.72	4.75	3.22	5.22	5.25	2.50	3.22	3.25	
rate class 22	2.63	0.72	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	2.63	3.35	3.38	
rate class 23	2.75	0.72	3.47	3.50	3.47	3.97	4.00	3.47	4.47	4.50	3.47	4.97	5.00	3.47	5.47	5.50	2.75	3.47	3.50	
rate class 24	2.88	0.72	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	2.88	3.60	3.63	
rate class 25	3.00	0.72	3.72	3.75	3.72	4.22	4.25	3.72	4.72	4.75	3.72	5.22	5.25	3.72	5.72	5.75	3.00	3.72	3.75	
rate class 26	3.13	0.72	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	3.13	3.85	3.88	
rate class 27	3.25	0.72	3.97	4.00	3.97	4.47	4.50	3.97	4.97	5.00	3.97	5.47	5.50	3.97	5.97	6.00	3.25	3.97	4.00	
rate class 28	3.38	0.72	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	3.38	4.10	4.13	
rate class 29	3.50	0.72	4.22	4.25	4.22	4.72	4.75	4.22	5.22	5.25	4.22	5.72	5.75	4.22	6.22	6.25	3.50	4.22	4.25	
rate class 30	3.63	0.72	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	3.63	4.35	4.38	
rate class 31	3.75	0.72	4.47	4.50	4.47	4.97	5.00	4.47	5.47	5.50	4.47	5.97	6.00	4.47	6.47	6.50	3.75	4.47	4.50	
rate class 32	4.00	0.72	4.72	4.75	4.72	5.22	5.25	4.72	5.72	5.75	4.72	6.22	6.25	4.72	6.72	6.75	4.00	4.72	4.75	
rate class 33	4.25	0.72	4.97	5.00	4.97	5.47	5.50	4.97	5.97	6.00	4.97	6.47	6.50	4.97	6.97	7.00	4.25	4.97	5.00	
rate class 34	4.50	0.72	5.22	5.25	5.22	5.72	5.75	5.22	6.22	6.25	5.22	6.72	6.75	5.22	7.22	7.25	4.50	5.22	5.25	
rate class 35	4.75	0.72	5.47	5.50	5.47	5.97	6.00	5.47	6.47	6.50	5.47	6.97	7.00	5.47	7.47	7.50	4.75	5.47	5.50	
rate class 36	5.00	0.72	5.72	5.75	5.72	6.22	6.25	5.72	6.72	6.75	5.72	7.22	7.25	5.72	7.72	7.75	5.00	5.72	5.75	
rate class 37	5.15	0.72	5.87	5.90	5.87	6.37	6.40	5.87	6.87	6.90	5.87	7.37	7.40	5.87	7.87	7.90	5.15	5.87	5.90	
rate class 38	5.25	0.72	5.97	6.00	5.97	6.47	6.50	5.97	6.97	7.00	5.97	7.47	7.50	5.97	7.97	8.00	5.25	5.97	6.00	
rate class 39	5.30	0.72	6.00	6.03	6.02	6.52	6.55	6.02	7.02	7.05	6.02	7.52	7.55	6.02	8.02	8.05	5.30	6.02	6.05	
rate class 40	5.40	0.72	6.00	6.02	6.12	6.62	6.65	6.12	7.12	7.15	6.12	7.62	7.65	6.12	8.12	8.15	5.40	6.12	6.15	

Updated 1/6/2026