

Unemployment Insurance Tax Rate Chart

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year 2025 are as follows:

Positive Ratio Groups	Adjusted Tax Rates	Negative Ratio Groups	Adjusted Tax Rates
Zero	4.86%		
Less than 3%	4.68%	13% or more	9.72%
3 % but less than 4 %	4.32%	12% but less than 13%	9.54%
4 % but less than 5 %	3.87%	11% but less than 12%	9.09%
5 % but less than 6 %	3.42%	10% but less than 11%	8.64%
6 % but less than 7 %	2.97%	9% but less than 10%	8.19%
7 % but less than 8 %	2.52%	8% but less than 9%	7.74%
8 % but less than 9 %	2.07%	7% but less than 8%	7.29%
9 % but less than 10%	1.62%	6% but less than 7%	6.84%
10% but less than 11%	1.17%	5% but less than 6%	6.39%
11% but less than 12%	0.72%	4% but less than 5%	5.94%
12% but less than 13%	0.27%	3% but less than 4%	5.49%
13% or over	0.04%	Less than 3%	5.13%

New Employer Rate – 2.00%

2025 Taxable Wage Limit – \$8,000