

### 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

### 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 **2024** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>7.02%</b>		
<b>Less than 3%</b>	<b>6.76%</b>	<b>13% or more</b>	<b>14.03%</b>
<b>3% but less than 4%</b>	<b>6.24%</b>	<b>12% but less than 13%</b>	<b>13.77%</b>
<b>4% but less than 5%</b>	<b>5.59%</b>	<b>11% but less than 12%</b>	<b>13.12%</b>
<b>5% but less than 6%</b>	<b>4.94%</b>	<b>10% but less than 11%</b>	<b>12.47%</b>
<b>6% but less than 7%</b>	<b>4.29%</b>	<b>9% but less than 10%</b>	<b>11.82%</b>
<b>7% but less than 8%</b>	<b>3.64%</b>	<b>8% but less than 9%</b>	<b>11.17%</b>
<b>8% but less than 9%</b>	<b>2.99%</b>	<b>7% but less than 8%</b>	<b>10.53%</b>
<b>9% but less than 10%</b>	<b>2.34%</b>	<b>6% but less than 7%</b>	<b>9.88%</b>
<b>10% but less than 11%</b>	<b>1.69%</b>	<b>5% but less than 6%</b>	<b>9.23%</b>
<b>11% but less than 12%</b>	<b>1.04%</b>	<b>4% but less than 5%</b>	<b>8.58%</b>
<b>12% but less than 13%</b>	<b>0.39%</b>	<b>3% but less than 4%</b>	<b>7.93%</b>
<b>13% or over</b>	<b>0.05%</b>	<b>Less than 3%</b>	<b>7.41%</b>

**NEW EMPLOYER RATE – 2.00%**

**2024 TAXABLE WAGE LIMIT – \$8,000**

### 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 **2023** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>9.39%</b>		
<b>Less than 3%</b>	<b>9.04%</b>	<b>13% or more</b>	<b>18.78%</b>
<b>3 % but less than 4 %</b>	<b>8.35%</b>	<b>12% but less than 13%</b>	<b>18.43%</b>
<b>4 % but less than 5 %</b>	<b>7.48%</b>	<b>11% but less than 12%</b>	<b>17.57%</b>
<b>5 % but less than 6 %</b>	<b>6.61%</b>	<b>10% but less than 11%</b>	<b>16.70%</b>
<b>6 % but less than 7 %</b>	<b>5.74%</b>	<b>9% but less than 10%</b>	<b>15.83%</b>
<b>7 % but less than 8 %</b>	<b>4.87%</b>	<b>8% but less than 9%</b>	<b>14.96%</b>
<b>8 % but less than 9 %</b>	<b>4.00%</b>	<b>7% but less than 8%</b>	<b>14.09%</b>
<b>9 % but less than 10%</b>	<b>3.13%</b>	<b>6% but less than 7%</b>	<b>13.22%</b>
<b>10% but less than 11%</b>	<b>2.26%</b>	<b>5% but less than 6%</b>	<b>12.35%</b>
<b>11% but less than 12%</b>	<b>1.39%</b>	<b>4% but less than 5%</b>	<b>11.48%</b>
<b>12% but less than 13%</b>	<b>0.52%</b>	<b>3% but less than 4%</b>	<b>10.61%</b>
<b>13% or over</b>	<b>0.07%</b>	<b>Less than 3%</b>	<b>9.91%</b>

**NEW EMPLOYER RATE – 2.00%**

**2023 TAXABLE WAGE LIMIT – \$8,000**

**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 **2022** are as follows:

<b>POSITIVE RATIO GROUPS</b>	<b>ADJUSTED TAX RATES</b>	<b>NEGATIVE RATIO GROUPS</b>	<b>ADJUSTED TAX RATES</b>
<b>ZERO</b>	<b>10.46%</b>		
<b>Less than 3%</b>	<b>10.08%</b>	<b>13% or more</b>	<b>20.93%</b>
<b>3% but less than 4%</b>	<b>9.30%</b>	<b>12% but less than 13%</b>	<b>20.54%</b>
<b>4% but less than 5%</b>	<b>8.33%</b>	<b>11% but less than 12%</b>	<b>19.57%</b>
<b>5% but less than 6%</b>	<b>7.36%</b>	<b>10% but less than 11%</b>	<b>18.60%</b>
<b>6% but less than 7%</b>	<b>6.39%</b>	<b>9% but less than 10%</b>	<b>17.63%</b>
<b>7% but less than 8%</b>	<b>5.43%</b>	<b>8% but less than 9%</b>	<b>16.67%</b>
<b>8% but less than 9%</b>	<b>4.46%</b>	<b>7% but less than 8%</b>	<b>15.70%</b>
<b>9% but less than 10%</b>	<b>3.49%</b>	<b>6% but less than 7%</b>	<b>14.73%</b>
<b>10% but less than 11%</b>	<b>2.52%</b>	<b>5% but less than 6%</b>	<b>13.76%</b>
<b>11% but less than 12%</b>	<b>1.55%</b>	<b>4% but less than 5%</b>	<b>12.79%</b>
<b>12% but less than 13%</b>	<b>0.58%</b>	<b>3% but less than 4%</b>	<b>11.82%</b>
<b>13% or over</b>	<b>0.08%</b>	<b>Less than 3%</b>	<b>11.05%</b>

**NEW EMPLOYER RATE – 2.00%**

**2022 TAXABLE WAGE LIMIT – \$7,000**

## 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 **2021** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>10.30%</b>		
<b>Less than 3%</b>	<b>9.92%</b>	<b>13% or more</b>	<b>20.60%</b>
<b>3 % but less than 4 %</b>	<b>9.15%</b>	<b>12% but less than 13%</b>	<b>20.22%</b>
<b>4 % but less than 5 %</b>	<b>8.20%</b>	<b>11% but less than 12%</b>	<b>19.26%</b>
<b>5 % but less than 6 %</b>	<b>7.25%</b>	<b>10% but less than 11%</b>	<b>18.31%</b>
<b>6 % but less than 7 %</b>	<b>6.29%</b>	<b>9% but less than 10%</b>	<b>17.36%</b>
<b>7 % but less than 8 %</b>	<b>5.34%</b>	<b>8% but less than 9%</b>	<b>16.40%</b>
<b>8 % but less than 9 %</b>	<b>4.39%</b>	<b>7% but less than 8%</b>	<b>15.45%</b>
<b>9 % but less than 10%</b>	<b>3.43%</b>	<b>6% but less than 7%</b>	<b>14.49%</b>
<b>10% but less than 11%</b>	<b>2.48%</b>	<b>5% but less than 6%</b>	<b>13.54%</b>
<b>11% but less than 12%</b>	<b>1.53%</b>	<b>4% but less than 5%</b>	<b>12.59%</b>
<b>12% but less than 13%</b>	<b>0.57%</b>	<b>3% but less than 4%</b>	<b>11.63%</b>
<b>13% or over</b>	<b>0.08%</b>	<b>Less than 3%</b>	<b>10.87%</b>

**NEW EMPLOYER RATE – 2.00%**  
**2021 TAXABLE WAGE LIMIT - \$7,000**

## 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 **2020** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>6.42%</b>		
<b>Less than 3%</b>	<b>6.18%</b>	<b>13% or more</b>	<b>12.85%</b>
<b>3 % but less than 4 %</b>	<b>5.71%</b>	<b>12% but less than 13%</b>	<b>12.61%</b>
<b>4 % but less than 5 %</b>	<b>5.11%</b>	<b>11% but less than 12%</b>	<b>12.01%</b>
<b>5 % but less than 6 %</b>	<b>4.52%</b>	<b>10% but less than 11%</b>	<b>11.42%</b>
<b>6 % but less than 7 %</b>	<b>3.92%</b>	<b>9% but less than 10%</b>	<b>10.82%</b>
<b>7 % but less than 8 %</b>	<b>3.33%</b>	<b>8% but less than 9%</b>	<b>10.23%</b>
<b>8 % but less than 9 %</b>	<b>2.74%</b>	<b>7% but less than 8%</b>	<b>9.63%</b>
<b>9 % but less than 10%</b>	<b>2.14%</b>	<b>6% but less than 7%</b>	<b>9.04%</b>
<b>10% but less than 11%</b>	<b>1.55%</b>	<b>5% but less than 6%</b>	<b>8.44%</b>
<b>11% but less than 12%</b>	<b>0.95%</b>	<b>4% but less than 5%</b>	<b>7.85%</b>
<b>12% but less than 13%</b>	<b>0.36%</b>	<b>3% but less than 4%</b>	<b>7.26%</b>
<b>13% or over</b>	<b>0.05%</b>	<b>Less than 3%</b>	<b>6.78%</b>

**NEW EMPLOYER RATE – 2.00%**  
**2020 TAXABLE WAGE LIMIT - \$7,000**

---

Equal Opportunity Employer / Program • Auxiliary aids and services are available upon request to individuals with disabilities • To request this document in alternative format or for further information about this policy, contact the UI Tax Office at 602-771-6606; TTY/TDD Services: 7-1-1

## 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 **2019** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>5.90%</b>		
<b>Less than 3%</b>	<b>5.68%</b>	<b>13% or more</b>	<b>11.80%</b>
<b>3 % but less than 4 %</b>	<b>5.25%</b>	<b>12% but less than 13%</b>	<b>11.58%</b>
<b>4 % but less than 5 %</b>	<b>4.70%</b>	<b>11% but less than 12%</b>	<b>11.04%</b>
<b>5 % but less than 6 %</b>	<b>4.15%</b>	<b>10% but less than 11%</b>	<b>10.49%</b>
<b>6 % but less than 7 %</b>	<b>3.61%</b>	<b>9% but less than 10%</b>	<b>9.95%</b>
<b>7 % but less than 8 %</b>	<b>3.06%</b>	<b>8% but less than 9%</b>	<b>9.40%</b>
<b>8 % but less than 9 %</b>	<b>2.51%</b>	<b>7% but less than 8%</b>	<b>8.85%</b>
<b>9 % but less than 10%</b>	<b>1.97%</b>	<b>6% but less than 7%</b>	<b>8.31%</b>
<b>10% but less than 11%</b>	<b>1.42%</b>	<b>5% but less than 6%</b>	<b>7.76%</b>
<b>11% but less than 12%</b>	<b>0.87%</b>	<b>4% but less than 5%</b>	<b>7.21%</b>
<b>12% but less than 13%</b>	<b>0.33%</b>	<b>3% but less than 4%</b>	<b>6.67%</b>
<b>13% or over</b>	<b>0.04%</b>	<b>Less than 3%</b>	<b>6.23%</b>

**NEW EMPLOYER RATE – 2.00%**  
**2019 TAXABLE WAGE LIMIT - \$7,000**

## 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 **2018** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
<b>ZERO</b>	<b>6.38%</b>		
<b>Less than 3%</b>	<b>6.14%</b>	<b>13% or more</b>	<b>12.76%</b>
<b>3 % but less than 4 %</b>	<b>5.67%</b>	<b>12% but less than 13%</b>	<b>12.52%</b>
<b>4 % but less than 5 %</b>	<b>5.08%</b>	<b>11% but less than 12%</b>	<b>11.93%</b>
<b>5 % but less than 6 %</b>	<b>4.49%</b>	<b>10% but less than 11%</b>	<b>11.34%</b>
<b>6 % but less than 7 %</b>	<b>3.90%</b>	<b>9% but less than 10%</b>	<b>10.75%</b>
<b>7 % but less than 8 %</b>	<b>3.31%</b>	<b>8% but less than 9%</b>	<b>10.16%</b>
<b>8 % but less than 9 %</b>	<b>2.72%</b>	<b>7% but less than 8%</b>	<b>9.57%</b>
<b>9 % but less than 10%</b>	<b>2.13%</b>	<b>6% but less than 7%</b>	<b>8.98%</b>
<b>10% but less than 11%</b>	<b>1.54%</b>	<b>5% but less than 6%</b>	<b>8.39%</b>
<b>11% but less than 12%</b>	<b>0.94%</b>	<b>4% but less than 5%</b>	<b>7.80%</b>
<b>12% but less than 13%</b>	<b>0.35%</b>	<b>3% but less than 4%</b>	<b>7.20%</b>
<b>13% or over</b>	<b>0.05%</b>	<b>Less than 3%</b>	<b>6.73%</b>

**NEW EMPLOYER RATE – 2.00%**  
**2018 TAXABLE WAGE LIMIT - \$7,000**