

# ARIZONA DEPARTMENT OF ECONOMIC SECURITY



## Unemployment Insurance Tax Rates

Note: Tax rate information for the current calendar year appears on the first page of this document. Click the "Bookmarks" tab to open an index where you can select and view information from prior years.

# ARIZONA DEPARTMENT OF ECONOMIC SECURITY

## 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 **2017** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	5.30%		
Less than 3%	5.10%	13% or more	10.59%
3 % but less than 4 %	4.71%	12% but less than 13%	10.40%
4 % but less than 5 %	4.22%	11% but less than 12%	9.91%
5 % but less than 6 %	3.73%	10% but less than 11%	9.41%
6 % but less than 7 %	3.24%	9% but less than 10%	8.92%
7 % but less than 8 %	2.75%	8% but less than 9%	8.43%
8 % but less than 9 %	2.26%	7% but less than 8%	7.94%
9 % but less than 10%	1.77%	6% but less than 7%	7.45%
10% but less than 11%	1.27%	5% but less than 6%	6.96%
11% but less than 12%	0.78%	4% but less than 5%	6.47%
12% but less than 13%	0.29%	3% but less than 4%	5.98%
13% or over	0.04%	Less than 3%	5.59%

**NEW EMPLOYER RATE – 2.00%**

**2017 TAXABLE WAGE LIMIT - \$7,000**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2016** as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	4.46	N/A		
Less than 3%	4.29	N/A	13% or more	8.91
3 % but less than 4 %	3.96	N/A	12% but less than 13%	8.75
4 % but less than 5 %	3.55	N/A	11% but less than 12%	8.33
5 % but less than 6 %	3.14	N/A	10% but less than 11%	7.92
6 % but less than 7 %	2.72	N/A	9% but less than 10%	7.51
7 % but less than 8 %	2.31	N/A	8% but less than 9%	7.10
8 % but less than 9 %	1.90	N/A	7% but less than 8%	6.68
9 % but less than 10%	1.49	N/A	6% but less than 7%	6.27
10% but less than 11%	1.07	N/A	5% but less than 6%	5.86
11% but less than 12%	0.66	N/A	4% but less than 5%	5.45
12% but less than 13%	0.25	N/A	3% but less than 4%	5.03
13% or over	0.03	N/A	Less than 3%	4.70

**NEW EMPLOYER RATE – 2.00%**

**JOB TRAINING TAX (JTT) – NOT APPLICABLE – (Repealed effective 1/01/2016)**

**2016 WAGE LIMIT - \$7,000**

**2016 AVERAGE RATE – 2.40%**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2015** as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	3.90	0.10%		
Less than 3%	3.75	0.10%	13% or more	7.79
3 % but less than 4 %	3.46	0.10%	12% but less than 13%	7.65
4 % but less than 5 %	3.10	0.10%	11% but less than 12%	7.29
5 % but less than 6 %	2.74	0.10%	10% but less than 11%	6.93
6 % but less than 7 %	2.38	0.10%	9% but less than 10%	6.56
7 % but less than 8 %	2.02	0.10%	8% but less than 9%	6.20
8 % but less than 9 %	1.66	0.10%	7% but less than 8%	5.84
9 % but less than 10%	1.30	0.10%	6% but less than 7%	5.48
10% but less than 11%	0.94	0.10%	5% but less than 6%	5.12
11% but less than 12%	0.58	0.10%	4% but less than 5%	4.76
12% but less than 13%	0.22	N/A	3% but less than 4%	4.40
13% or over	0.03	N/A	Less than 3%	4.11
<b>NEW EMPLOYER RATE – 2.00%</b>			<b>JOB TRAINING TAX (JTT)</b>	<b>0.10%</b>
<b>2015 WAGE LIMIT - \$7,000</b>			<b>THE RATES <u>EXEMPT</u> FROM JTT ARE:</b>	
<b>2015 AVERAGE RATE – 2.40%</b>			<b>0.03%</b> <b>0.22%,</b> <b>New Employer Rate</b> <b>4.11% <u>and higher</u></b>	

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2014** as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	3.59	0.10%		
Less than 3%	3.45	0.10%	13% or more	7.17
3 % but less than 4 %	3.19	0.10%	12% but less than 13%	7.04
4 % but less than 5 %	2.85	0.10%	11% but less than 12%	6.71
5 % but less than 6 %	2.52	0.10%	10% but less than 11%	6.37
6 % but less than 7 %	2.19	0.10%	9% but less than 10%	6.04
7 % but less than 8 %	1.86	0.10%	8% but less than 9%	5.71
8 % but less than 9 %	1.53	0.10%	7% but less than 8%	5.38
9 % but less than 10%	1.20	0.10%	6% but less than 7%	5.05
10% but less than 11%	0.86	0.10%	5% but less than 6%	4.71
11% but less than 12%	0.53	0.10%	4% but less than 5%	4.38
12% but less than 13%	0.20	N/A	3% but less than 4%	4.05
13% or over	0.03	N/A	Less than 3%	3.78
<b>NEW EMPLOYER RATE – 2.00%</b>			<b>JOB TRAINING TAX (JTT)</b>	<b>0.10%</b>
<b>2014 WAGE LIMIT - \$7,000</b>			<b>THE 2014 RATES <u>EXEMPT</u> FROM JTT ARE:</b>	
<b>2014 AVERAGE RATE – 2.40%</b>			<b>0.03%</b> <b>0.20%,</b> <b>New Employer Rate</b> <b>3.78% <u>and higher</u></b>	

# ARIZONA DEPARTMENT OF ECONOMIC SECURITY

Arizona Revised Statutes § 23-730 requires adjustment of the regular Unemployment Insurance (UI) tax rates to produce only the net required tax yield each year. The Arizona adjusted rates effective for calendar year **2013** are as follows:

<b><u>POSITIVE RESERVE</u> RATIO GROUPS</b>	<b>ADJUSTED UI TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RESERVE</u> RATIO GROUPS</b>	<b>ADJUSTED UI TAX RATES</b>	<b>JTT RATE</b>
ZERO	3.34%	0.10%			
Less than 3%	3.21%	0.10%	13% or more	6.67%	N/A
At least 3% but less than 4%	2.97%	0.10%	At least 12% but less than 13%	6.55%	N/A
At least 4% but less than 5%	2.66%	0.10%	At least 11% but less than 12%	6.24%	N/A
At least 5% but less than 6%	2.35%	0.10%	At least 10% but less than 11%	5.93%	N/A
At least 6% but less than 7%	2.04%	0.10%	At least 9% but less than 10%	5.62%	N/A
At least 7% but less than 8%	1.73%	0.10%	At least 8% but less than 9%	5.31%	N/A
At least 8% but less than 9%	1.42%	0.10%	At least 7% but less than 8%	5.00%	N/A
At least 9% but less than 10%	1.11%	0.10%	At least 6% but less than 7%	4.70%	N/A
At least 10% but less than 11%	0.80%	0.10%	At least 5% but less than 6%	4.39%	N/A
At least 11% but less than 12%	0.49%	0.10%	At least 4% but less than 5%	4.08%	N/A
At least 12% but less than 13%	0.19%	N/A	At least 3% but less than 4%	3.77%	N/A
13% or more	0.02%	N/A	Less than 3%	3.52%	N/A

**NEW EMPLOYER UI TAX RATE: 2.00%**

**2013 TAXABLE WAGE LIMIT: \$7,000**

**2013 AVERAGE UI TAX RATE: 2.40%**

**JOB TRAINING TAX (JTT): 0.10%**

**THE UI TAX RATES EXEMPT FROM JTT ARE:**

**0.02%**

**0.19%**

**New Employer Rate**

**3.52% and higher**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular Unemployment Insurance (UI) Tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2012** are as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	3.19		
Less than 3%	3.07	13% or more	6.38
3 % but less than 4 %	2.84	12% but less than 13%	6.26
4 % but less than 5 %	2.54	11% but less than 12%	5.97
5 % but less than 6 %	2.24	10% but less than 11%	5.67
6 % but less than 7 %	1.95	9% but less than 10%	5.38
7 % but less than 8 %	1.65	8% but less than 9%	5.08
8 % but less than 9 %	1.36	7% but less than 8%	4.78
9 % but less than 10%	1.06	6% but less than 7%	4.49
10% but less than 11%	0.77	5% but less than 6%	4.19
11% but less than 12%	0.47	4% but less than 5%	3.90
12% but less than 13%	0.18	3% but less than 4%	3.60
13% or over	0.02	Less than 3%	3.37
<b>NEW EMPLOYER RATE – 2.00%</b>  <b>2012 TAXABLE WAGE LIMIT – \$7,000</b>  <b>2012 AVERAGE RATE – 2.40%</b>		<b>JOB TRAINING TAX (JTT) RATE – 0.10%</b>  <b>SPECIAL ASSESSMENT (SA) RATE – 0.50%</b>  <b><u>NOTE:</u> UI taxpayers are also subject to the SA and JTT in 2012, except those assigned the 2012 UI Tax rates below are exempt from JTT on wages paid from 7/1/2012 through 12/31/2012:</b>  <b>0.02%; 0.18%; 2.00%; 3.37% or higher</b>	

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2011** as follows:

<u>POSITIVE RATIO GROUPS</u>	ADJUSTED TAX RATES	JTT RATE	<u>NEGATIVE RATIO GROUPS</u>	ADJUSTED TAX RATES
ZERO	2.93	0.10%		
Less than 3%	2.82	0.10%	13% or more	5.86
3 % but less than 4 %	2.61	0.10%	12% but less than 13%	5.75
4 % but less than 5 %	2.33	0.10%	11% but less than 12%	5.48
5 % but less than 6 %	2.06	0.10%	10% but less than 11%	5.21
6 % but less than 7 %	1.79	0.10%	9% but less than 10%	4.94
7 % but less than 8 %	1.52	0.10%	8% but less than 9%	4.67
8 % but less than 9 %	1.25	0.10%	7% but less than 8%	4.40
9 % but less than 10%	0.98	0.10%	6% but less than 7%	4.13
10% but less than 11%	0.71	0.10%	5% but less than 6%	3.85
11% but less than 12%	0.43	0.10%	4% but less than 5%	3.58
12% but less than 13%	0.16	N/A*	3% but less than 4%	3.31
13% or over	0.02	N/A*	Less than 3%	3.09
<b>NEW EMPLOYER RATE – 2.00%</b>  <b>2011 WAGE LIMIT - \$7,000</b>  <b>2011 AVERAGE RATE – 2.24%</b>			<b>JOB TRAINING TAX (JTT)            0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT ARE:</b>  <b>0.02%; 0.16%; New Employer Rate; 3.09% <u>and higher</u>*</b>	
			<b>* The above exemptions apply only to wages paid prior to July 1, 2011. <u>ALL</u> employers who are subject to Unemployment Tax are subject to JTT on taxable wages paid after June 30, 2011.</b>	



## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2010** as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	2.95	0.10%		
Less than 3%	2.84	0.10%	13% or more	5.90
3 % but less than 4 %	2.62	0.10%	12% but less than 13%	5.80
4 % but less than 5 %	2.35	0.10%	11% but less than 12%	5.52
5 % but less than 6 %	2.08	0.10%	10% but less than 11%	5.25
6 % but less than 7 %	1.80	0.10%	9% but less than 10%	4.97
7 % but less than 8 %	1.53	0.10%	8% but less than 9%	4.70
8 % but less than 9 %	1.26	0.10%	7% but less than 8%	4.43
9 % but less than 10%	0.98	0.10%	6% but less than 7%	4.15
10% but less than 11%	0.71	0.10%	5% but less than 6%	3.88
11% but less than 12%	0.44	0.10%	4% but less than 5%	3.61
12% but less than 13%	0.16	N/A	3% but less than 4%	3.33
13% or over	0.02	N/A	Less than 3%	3.12
<b>NEW EMPLOYER RATE – 2.00%</b>  <b>2010 WAGE LIMIT - \$7,000</b>  <b>2010 AVERAGE RATE – 2.08%</b>			<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT ARE:</b>  <b>0.02%</b> <b>0.16%,</b> <b>New Employer Rate</b> <b>3.12% <u>and higher</u></b>	

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

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 **2009** are as follows:

<u>POSITIVE RATIO GROUPS</u>	ADJUSTED TAX RATES	JTT RATE	<u>NEGATIVE RATIO GROUPS</u>	ADJUSTED TAX RATES
ZERO	2.01	0.10%		
Less than 3%	1.94	0.10%	13% or more	5.40
3 % but less than 4 %	1.79	0.10%	12% but less than 13%	5.30
4 % but less than 5 %	1.60	0.10%	11% but less than 12%	5.05
5 % but less than 6 %	1.42	0.10%	10% but less than 11%	4.80
6 % but less than 7 %	1.23	0.10%	9% but less than 10%	4.55
7 % but less than 8 %	1.04	0.10%	8% but less than 9%	4.30
8 % but less than 9 %	0.86	0.10%	7% but less than 8%	4.05
9 % but less than 10%	0.67	0.10%	6% but less than 7%	3.80
10% but less than 11%	0.48	0.10%	5% but less than 6%	3.55
11% but less than 12%	0.30	0.10%	4% but less than 5%	3.30
12% but less than 13%	0.11	N/A	3% but less than 4%	3.05
13% or over	0.02	N/A	Less than 3%	2.85
<b>NEW EMPLOYER RATE – 2.00%</b>  <b>2009 WAGE LIMIT - \$7,000</b>  <b>2009 AVERAGE RATE – 1.36%</b>			<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2009 ARE:</b>  <b>0.02%</b> <b>0.11%,</b> <b>New Employer Rate</b> <b>2.85% <u>and higher</u></b>	