

# 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 **2018** are as follows:

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

**NEW EMPLOYER RATE – 2.00%**

**2018 TAXABLE WAGE LIMIT - \$7,000**

# 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<br>RATIO GROUPS | ADJUSTED<br>TAX RATES | NEGATIVE<br>RATIO GROUPS | ADJUSTED<br>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<br/>TAX RATES</b> | <b>JTT<br/>RATE</b> | <b><u>NEGATIVE RATIO GROUPS</u></b> | <b>ADJUSTED<br/>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:

| <u>POSITIVE RATIO GROUPS</u>     | ADJUSTED<br>TAX RATES | JTT<br>RATE | <u>NEGATIVE RATIO GROUPS</u>  | ADJUSTED<br>TAX RATES |
|----------------------------------|-----------------------|-------------|---|-----------------------|
| 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><br><b>0.22%,</b><br><b>New Employer Rate</b><br><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<br/>TAX RATES</b> | <b>JTT<br/>RATE</b> | <b><u>NEGATIVE RATIO GROUPS</u></b>   | <b>ADJUSTED<br/>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><br><b>0.20%,</b><br><b>New Employer Rate</b><br><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><br/>RATIO GROUPS</b> | <b>ADJUSTED UI<br/>TAX RATES</b> | <b>JTT<br/>RATE</b> | <b><u>NEGATIVE RESERVE</u><br/>RATIO GROUPS</b> | <b>ADJUSTED UI<br/>TAX RATES</b> | <b>JTT<br/>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**