

# 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

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:

<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	2.93	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%</b> <b>0.16%,</b> <b>New Employer Rate</b> <b>3.09% <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 **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>	

## 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 **2008** are 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	2.08	0.10%		
Less than 3%	2.00	0.10%	13% or more	5.40
3 % but less than 4 %	1.85	0.10%	12% but less than 13%	5.30
4 % but less than 5 %	1.65	0.10%	11% but less than 12%	5.05
5 % but less than 6 %	1.46	0.10%	10% but less than 11%	4.80
6 % but less than 7 %	1.27	0.10%	9% but less than 10%	4.55
7 % but less than 8 %	1.08	0.10%	8% but less than 9%	4.30
8 % but less than 9 %	0.88	0.10%	7% but less than 8%	4.05
9 % but less than 10%	0.69	0.10%	6% but less than 7%	3.80
10% but less than 11%	0.50	0.10%	5% but less than 6%	3.55
11% but less than 12%	0.31	0.10%	4% but less than 5%	3.30
12% but less than 13%	0.12	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>2008 WAGE LIMIT - \$7,000</b>  <b>2008 AVERAGE RATE – 1.39%</b>			<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2008 ARE:</b>  <b>0.02%</b> <b>0.12%,</b> <b>New Employer Rate</b> <b>2.85% <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 **2007** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
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ZERO	2.18		
Less than 3%	2.10	13% or more	5.40
3 % but less than 4 %	1.93	12% but less than 13%	5.30
4 % but less than 5 %	1.73	11% but less than 12%	5.05
5 % but less than 6 %	1.53	10% but less than 11%	4.80
6 % but less than 7 %	1.33	9% but less than 10%	4.55
7 % but less than 8 %	1.13	8% but less than 9%	4.30
8 % but less than 9 %	0.93	7% but less than 8%	4.05
9 % but less than 10%	0.73	6% but less than 7%	3.80
10% but less than 11%	0.52	5% but less than 6%	3.55
11% but less than 12%	0.32	4% but less than 5%	3.30
12% but less than 13%	0.12	3% but less than 4%	3.05
13% or over	0.02	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.00%**

**2007 WAGE LIMIT - \$7,000**

**2007 AVERAGE RATE – 1.52%**

**JOB TRAINING TAX (JTT)      0.10%**

**THE RATES EXEMPT FROM JTT FOR 2007 ARE:**

**0.02%**

**0.12%**

**2.00%**

**2.85% and higher**