

UI Employer Tax Rates

For 2011, the range of NYS Unemployment Insurance total tax rates is as follows:

	<u>UI Tax Rate *</u>	<u>RSF **</u>	<u>Total</u>
Lowest rate:	1.425%	0.075%	1.5%
New Employer rate:	4.025%	0.075%	4.1%
Highest rate:	9.825%	0.075%	9.9%

Size of Fund Index Column: Less than 0%

General Account Balance: Less than \$0

* The UI tax rate is used to calculate line #4 on the NYS 45.

** The 0.075% **re-employment tax** applies to all tax rated accounts and is used to calculate line #5 on the NYS 45.

Normal Tax

The tax rate that results from an employer's experience is called the normal tax rate. This is **calculated annually** based on various factors, including prior unemployment experience and the balance of the UI fund. For 2011, newly liable employers are assigned a normal tax rate of 3.4%.

[Normal Tax Rate Table](#)

Subsidiary Tax:

The subsidiary tax is added to the normal tax rate based on the balance of the Unemployment Insurance **General Account**. For 2011, newly liable employers are assigned a subsidiary tax rate of 0.625%.

[Subsidiary Tax Rate Table](#)

Tax Rate Notices:

Tax rate notices are mailed to the address we have on record for each employer in March of every year, well before the April 30th due date for the first quarter tax return. The Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return (Form NYS-45), can be filed electronically through the **Department of Taxation and Finance's Online Services**. Take advantage of all of the benefits of Web-filing: most current experience rate, calculation of amounts due, instant confirmation, direct payment from your bank account via ACH debit, and different wage reporting options.

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