

**WYOMING UNEMPLOYMENT INSURANCE
AVERAGE TAX RATE BY NAICS GROUPING FOR CY 2014**

2014 NAICS GROUPING	2014 BASE RATE	INEFF/NC ADJUSTMENT FACTOR	EMPLOYMENT SUPPORT FUND	FUND BALANCE ADJUSTMENT FACTOR	2014 TAX RATE
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0178	0.00198	0.00132	0.0083	0.0294
Construction (Sector 23)	0.0353	0.00198	0.00132	0.0083	0.0469
Manufacturing (Sectors 31-33)	0.0200	0.00198	0.00132	0.0083	0.0316
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0134	0.00198	0.00132	0.0083	0.0250
Information (Sector 51)	0.0100	0.00198	0.00132	0.0083	0.0216
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.00198	0.00132	0.0083	0.0216
Professional and Business Services (Sectors 54, 55, 56)	0.0129	0.00198	0.00132	0.0083	0.0245
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.00198	0.00132	0.0083	0.0216
Leisure, Accommodation and Food Service (Sectors 71, 72)	0.0160	0.00198	0.00132	0.0083	0.0276
Other Services (except Public Administration (Sector 81)	0.0110	0.00198	0.00132	0.0083	0.0226
Public Administration (Sector 92)	0.0100	0.00198	0.00132	0.0083	0.0216
Not Elsewhere Classified	0.0309	0.00198	0.00132	0.0083	0.0425

Any delinquent employer will be assessed 2.00% (0.0200) plus the assignable rate. (This cannot exceed the statutory maximum rate of 10.00% (0.1000)).

The **minimum** tax rate assigned to any employer is **0.48% (0.0048)**. (Computed rate employers only.)

The **maximum** tax rate assigned to any non-delinquent employer is **10.00% (0.1000)** (Computed rate employers only.)

The **maximum** tax rate assigned to any **delinquent** employer is **10.00% (0.1000)**. (Computed rate employers only. Includes 2% (0.0200) delinquency assessment.)

Note: 2014 positive Fund Balance factor included in the tax rates is applied to experience rated employers with a zero experience rate at 0.15% (0.0015). This factor is applied to all other employers at 0.83% (0.0083).

The unemployment insurance taxable wage base for 2014 is \$24,500.00.