

DEPARTMENT OF WORKFORCE SERVICES
UNEMPLOYMENT TAX
PO BOX 2760
CASPER, WYOMING 82602

WYO-Unemployment Insurance
Program Letter No. 22
December 11, 2014

TO: Joan Evans, Department of Workforce Services, Director
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UID BAM Examiner Manager, Appeals Manager

FROM: Kris Funk, UI Tax Chief

SUBJECT: Unemployment Insurance Tax Rates for Calendar Year 2015

For Calendar Year 2015 the following tax rates will be in effect for experience rated employers:

Minimum:	0.27%	Maximum:	10.00% without delinquency assessment
			10.00% with delinquency assessment

(Note: The delinquency rate is 2% added to a delinquent employer's assignable tax rate, not to exceed 10.00% per statutes.)

The 2015 Negative Fund Balance Factor included in the tax rates is applied to experience rated employers as follows:

Employers with a zero experience rate	-0.01% Fund Balance Factor
Employers with a greater than zero experience rate	-0.01% Fund Balance Factor

The 2015 Negative Fund Balance Factor included in the tax rates is applied to new employers as follows:

Employers not eligible for an experience rate	0.00% Fund Balance Factor
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The 2015 Non-charged/Ineffectively Charged Adjustment Factor and Employment Support Fund Factor included in the tax rates and assigned to all employers are:

Non-charged/Ineffectively Charged Adjustment Factor	0.168%
Employment Support Fund factor	0.112%

Section 27-3-503(f) of the Wyoming Employment Security Law provides that a new employer shall pay contributions at a rate equal to the rate of average contributions paid by his major industrial classification for the calendar year preceding the year in which he first employed workers in the state, plus any adjustment factors. The following tax rates will be in effect for employers having no established experience period:

**AVERAGE TAX RATES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM
(NAICS) CODES**

<u>Major Industrial Classification (NAICS Grouping)</u>	<u>2015 Base Rate</u>	<u>2015 Tax Rate*</u>	<u>2014 Tax Rate**</u>
(a) Raw Materials and Energy Production (Sectors 11, 21, 22)	.0133	.0161	.0294
(b) Construction (Sector 23)	.0315	.0343	.0469
(c) Manufacturing (Sectors 31-33)	.0159	.0187	.0316
(d) Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	.0111	.0139	.0250
(e) Information (Sector 51)	.0100	.0128	.0216
(f) Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	.0100	.0128	.0216
(g) Professional and Business Services (Sectors 54, 55, 56)	.0115	.0143	.0245
(h). Education, Health and Social Assistance (Sectors 61, 62)	.0100	.0128	.0216
(i). Leisure, Accommodation and Food Service (Sectors 71, 72)	.0141	.0169	.0276
(j) Other Services (except Public Administration) (Sector 81)	.0102	.0130	.0226
(k) Public Administration (Sector 92)	.0100	.0128	.0216
(l) Not Elsewhere Classified	.0332	.0360	.0425

* 2015 tax rate includes 0.0000 Fund Balance Adjustment Factor, 0.00168 Ineffective/NC Adjustment Factor and 0.00112 Employment Support Fund Factor.

** 2014 tax rate includes 0.0083 Fund Balance Adjustment Factor, 0.0198 Ineffective/NC Adjustment Factor and 0.0132 Employment Support Fund Factor.

Rescissions: Wyo-UIPL No. 22, dated November 26, 2013