

**WYOMING UNEMPLOYMENT INSURANCE
AVERAGE TAX RATE BY NAICS GROUPING FOR CY 2016**

NAICS GROUPING	2016 BASE RATE	INEFF/NC ADJUSTMENT FACTOR	EMPLOYMENT SUPPORT FUND	FUND BALANCE ADJUSTMENT FACTOR	2016 TAX RATE
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0118	0.0016	0.0011	0.0000	0.0145
Construction (Sector 23)	0.0263	0.0016	0.0011	0.0000	0.0290
Manufacturing (Sectors 31-33)	0.0129	0.0016	0.0011	0.0000	0.0156
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0100	0.0016	0.0011	0.0000	0.0127
Information (Sector 51)	0.0100	0.0016	0.0011	0.0000	0.0127
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.0016	0.0011	0.0000	0.0127
Professional and Business Services (Sectors 54, 55, 56)	0.0103	0.0016	0.0011	0.0000	0.0130
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.0016	0.0011	0.0000	0.0127
Leisure, Accommodation and Food Service (Sectors 71, 72)	0.0119	0.0016	0.0011	0.0000	0.0146
Other Services (except Public Administration (Sector 81)	0.0100	0.0016	0.0011	0.0000	0.0127
Public Administration (Sector 92)	0.0100	0.0016	0.0011	0.0000	0.0127
Not Elsewhere Classified	0.0358	0.0016	0.0011	0.0000	0.0385

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 2016 **minimum** tax rate assigned to any employer is **0.27% (0.0027)**. (Computed rate employers only.)

The 2016 **maximum** tax rate assigned to any non-delinquent employer is **8.77% (0.0877)**

The 2016 **maximum** tax rate assigned to any **delinquent** employer is **8.77% (0.0877)**
This includes a 2% (0.0200) delinquency assessment.

Note: 2016 Zero Fund Balance Factor included in the tax rates is applied to all employers.

The unemployment insurance taxable wage base for 2016 is \$25,500.

If you have questions about this information please call the Unemployment Tax Division at 307-235-3217.