

**WYOMING UNEMPLOYMENT INSURANCE
AVERAGE TAX RATE BY NAICS GROUPING FOR CY 2017**

NAICS GROUPING	2017 BASE RATE	INEFF/NC ADJUSTMENT FACTOR	EMPLOYMENT SUPPORT FUND	FUND BALANCE ADJUSTMENT FACTOR	2017 TAX RATE
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0122	0.0020	0.0014	0.0000	0.0156
Construction (Sector 23)	0.0228	0.0020	0.0014	0.0000	0.0262
Manufacturing (Sectors 31-33)	0.0108	0.0020	0.0014	0.0000	0.0142
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0100	0.0020	0.0014	0.0000	0.0134
Information (Sector 51)	0.0100	0.0020	0.0014	0.0000	0.0134
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.0020	0.0014	0.0000	0.0134
Professional and Business Services (Sectors 54, 55, 56)	0.0100	0.0020	0.0014	0.0000	0.0134
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.0020	0.0014	0.0000	0.0134
Leisure, Accommodation and Food Service (Sectors 71, 72)	0.0100	0.0020	0.0014	0.0000	0.0134
Other Services (except Public Administration (Sector 81)	0.0100	0.0020	0.0014	0.0000	0.0134
Public Administration (Sector 92)	0.0100	0.0020	0.0014	0.0000	0.0134
Not Elsewhere Classified	0.0384	0.0020	0.0014	0.0000	0.0418

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 2017 **minimum** tax rate assigned to any employer is **0.34% (0.0034)**. (Computed rate employers only.)

The 2017 **maximum** tax rate assigned to any non-delinquent employer is **8.84% (0.0884)**

The 2017 **maximum** tax rate assigned to any **delinquent** employer is **8.84% (0.0884)**

This includes a 2% (0.0200) delinquency assessment.

Note: 2017 Zero Fund Balance Factor included in the tax rates is applied to all employers.

The Unemployment Insurance Taxable Wage Base for 2017 is \$25,400.

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