

**WYOMING UNEMPLOYMENT INSURANCE  
AVERAGE TAX RATE BY NAICS GROUPING FOR CY 2018**

<b>NAICS GROUPING</b>	<b>2018 BASE RATE</b>	<b>INEFF/NC ADJUSTMENT FACTOR</b>	<b>EMPLOYMENT SUPPORT FUND</b>	<b>FUND BALANCE ADJUSTMENT FACTOR</b>	<b>2018 TAX RATE</b>
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0159	0.0017	0.0011	0.0000	<b>0.0187</b>
Construction (Sector 23)	0.0207	0.0017	0.0011	0.0000	<b>0.0235</b>
Manufacturing (Sectors 31-33)	0.0116	0.0017	0.0011	0.0000	<b>0.0144</b>
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Information (Sector 51)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Professional and Business Services (Sectors 54, 55, 56)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Leisure, Accommodation and Food Service (Sectors 71, 72)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Other Services (except Public Administration (Sector 81)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Public Administration (Sector 92)	0.0100	0.0017	0.0011	0.0000	<b>0.0128</b>
Not Elsewhere Classified	0.0388	0.0017	0.0011	0.0000	<b>0.0416</b>

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 2018 **minimum** tax rate assigned to any employer is **0.28% (0.0028)**. (Computed rate employers only.)

The 2018 **maximum** tax rate assigned to any non-delinquent employer is **8.78% (0.0878)**

The 2018 **maximum** tax rate assigned to any **delinquent** employer is **8.78% (0.0878)**

This includes a 2% (0.0200) delinquency assessment.

Note: 2018 Zero Fund Balance Factor included in the tax rates is applied to all employers.

**The Unemployment Insurance Taxable Wage Base for 2018 is \$24,700.**

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