

**WYOMING UNEMPLOYMENT INSURANCE
AVERAGE TAX RATE BY NAICS GROUPING FOR CY 2019**

NAICS GROUPING	2019 BASE RATE	INEFF/NC ADJUSTMENT FACTOR	EMPLOYMENT SUPPORT FUND	FUND BALANCE ADJUSTMENT FACTOR	2019 TAX RATE
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0182	0.0013	0.0009	0.0000	0.0204
Construction (Sector 23)	0.0213	0.0013	0.0009	0.0000	0.0235
Manufacturing (Sectors 31-33)	0.0120	0.0013	0.0009	0.0000	0.0142
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0100	0.0013	0.0009	0.0000	0.0122
Information (Sector 51)	0.0100	0.0013	0.0009	0.0000	0.0122
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.0013	0.0009	0.0000	0.0122
Professional and Business Services (Sectors 54, 55, 56)	0.0100	0.0013	0.0009	0.0000	0.0122
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.0013	0.0009	0.0000	0.0122
Leisure, Accommodation and Food Service (Sectors 71, 72)	0.0100	0.0013	0.0009	0.0000	0.0122
Other Services (except Public Administration (Sector 81)	0.0100	0.0013	0.0009	0.0000	0.0122
Public Administration (Sector 92)	0.0100	0.0013	0.0009	0.0000	0.0122
Not Elsewhere Classified	0.0850	0.0013	0.0009	0.0000	0.0872

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 2019 **minimum** tax rate assigned to any employer is **0.18% (0.0018)**. (Computed rate employers only.)

The 2019 **maximum** tax rate assigned to any non-delinquent employer is **8.72% (0.0872)**

The 2019 **maximum** tax rate assigned to any **delinquent** employer is **8.72% (0.0872)**

This includes a 2% (0.0200) delinquency assessment.

Note: 2019 Negative Fund Balance Factor included in the tax rates is applied to computed rate employers only. New employer rates include a Zero Negative Fund Balance Factor.

The Unemployment Insurance Taxable Wage Base for 2019 is \$25,400.

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

All 2019 UI Tax Rate Notices were mailed to the employer's tax address on Thursday, December 20, 2018.

All appeals must be in writing and postmarked no later than January 22, 2019.