

## Wyoming Unemployment Insurance Average Tax Rate by NAICS Grouping for 2008

NAICS GROUPING	2008 Base Rate	INEFF/NC Adjustment Factor	Employment Support Fund	Fund Balance Adjustment Factor	2008 Tax Rate
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.01	0.00096	0.00064	0.0037	<b>0.0153</b>
Goods Production (Sectors 23, 31-33)	0.0196	0.00096	0.00064	0.0037	<b>0.0249</b>
Distribution and Transportation of Goods (Sectors 42, 44-45, 48-49)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Information (Sector 51)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Professional and Business Services (Sectors 54, 55, 56)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Education, Health and Social Assistance (Sectors 61, 62)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Leisure, Accommodation, and Food Services (Sectors 71, 72)	0.0102	0.00096	0.00064	0.0037	<b>0.0153</b>
Other Services (except Public Administration) (Sector 81)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Public Administration (Sector 92)	0.0100	0.00096	0.00064	0.0037	<b>0.0153</b>
Not elsewhere classified	0.0124	0.00096	0.00064	0.0037	<b>0.0177</b>

Any delinquent employer will be assessed 2.00% (0.0200) plus the assignable rate. This cannot exceed the statutory maximum rate of 9.03% (0.0903)

The **minimum** tax rate assigned to any employer is **(0.27%) .0027**.

**(Computed rate employers only)**

The **maximum** tax rate assigned to any non-delinquent employer is **(9.03%) 0.0903**.

**(Computed rate employers only)**

The **maximum** tax rate assigned to any **delinquent** employer is **(9.03%) 0.0903**.

**(Computed rate employers only)**. Includes 0.0200 (2%) delinquency assessment)

**NOTE:** 2008 Positive Fund Balance factor included in the tax rates is applied to experience rated employers with a zero experience rate at 0.11% (0.0011). This factor is applied to all other employers at 0.37% (0.0037)

The Unemployment Insurance taxable wage base for **2008 is \$20,100.00**