

WE ARE YOUR DOL



Unemployment Insurance Division

Notice of Unemployment Insurance (UI) Contribution Rates

<p>For liability beginning in 2023 or 2024, use the following rates to calculate your UI Contributions due. Enter the amount due on line 4 of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45).</p> <p style="text-align: center;">For wages paid during:</p> <p>2023 4.025%</p> <p>2024 4.025%</p> <p style="text-align: center;"><u>UI Rates include:</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>2023</u></th> <th style="text-align: center;"><u>2024</u></th> </tr> </thead> <tbody> <tr> <td>Normal Rate</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">3.4%</td> </tr> <tr> <td>Subsidiary Rate</td> <td style="text-align: center;"><u>0.625%</u></td> <td style="text-align: center;"><u>0.625%</u></td> </tr> <tr> <td>UI Rate</td> <td style="text-align: center;">4.025%</td> <td style="text-align: center;">4.025%</td> </tr> </tbody> </table>		<u>2023</u>	<u>2024</u>	Normal Rate	3.4%	3.4%	Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	UI Rate	4.025%	4.025%	<p>For liability beginning in 2022, use the following rates to calculate your UI Contributions due. Enter the amount due on line 4 of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45).</p> <p style="text-align: center;">For wages paid during:</p> <p>2022..... 4.025%</p> <p>2023..... 4.025%</p> <p>2024..... 4.725%</p> <p style="text-align: center;"><u>UI Rates include:</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>2022</u></th> <th style="text-align: center;"><u>2023</u></th> <th style="text-align: center;"><u>2024</u></th> </tr> </thead> <tbody> <tr> <td>Normal Rate</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">3.4%</td> <td style="text-align: center;">4.1%</td> </tr> <tr> <td>Subsidiary Rate</td> <td style="text-align: center;"><u>0.625%</u></td> <td style="text-align: center;"><u>0.625%</u></td> <td style="text-align: center;"><u>0.625%</u></td> </tr> <tr> <td>UI Rate</td> <td style="text-align: center;">4.025%</td> <td style="text-align: center;">4.025%</td> <td style="text-align: center;">4.725%</td> </tr> </tbody> </table>		<u>2022</u>	<u>2023</u>	<u>2024</u>	Normal Rate	3.4%	3.4%	4.1%	Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>	UI Rate	4.025%	4.025%	4.725%
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For liability beginning in 2021, use the following rates to calculate your UI Contributions due. Enter the amount due on line 4 of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45):

For wages paid during:

2021 4.025%

2022 4.025%

2023 4.725%

2024 4.725%

UI Rates include:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Normal Rate	3.4%	3.4%	4.1%	4.1%
Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>
UI Rate	4.025%	4.025%	4.725%	4.725%

Re-employment Service Fund (RSF)

Employers must contribute 0.075% of their quarterly payroll subject to contribution to the RSF each calendar quarter. Enter the RSF amount due on line 5 of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45).

- We do not credit RSF contributions to employers' accounts or to the General Account.
- RSF Contributions are not used as a credit on IRS Form 940.

More information is available on our web site www.labor.ny.gov. Go to Businesses, then Unemployment Insurance to "Forms and Publications" to get the Experience Rating pamphlet (IA 318.12) or Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax (NYS 50).