



New York State Department of Labor  
Unemployment Insurance Division

## Notice of Unemployment Insurance Tax Rates

**If your liability began in 2008 or 2009 use the following tax rates to calculate the UI Contributions Due on line 4 of the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45):**

For wages paid during 2008 ..... 4.025%  
For wages paid during 2009 ..... 4.025%

Tax rates are comprised of

	<u>2008</u>	<u>2009</u>
Normal Rate	3.4%	3.4%
Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>
UI Tax Rate	4.025%	4.025%

**If your liability began in 2007 use the following tax rates to calculate the UI Contributions Due on line 4 of the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45):**

For wages paid during 2007..... 4.025%  
For wages paid during 2008..... 4.025%  
For wages paid during 2009..... 4.525%

Tax rates are comprised of

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Normal Rate	3.4%	3.4%	3.9%
Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>
UI Tax Rate	4.025%	4.025%	4.525%

**If your liability began in 2006 use the following tax rates to calculate the UI Contributions Due on line 4 of the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45):**

For wages paid during 2006..... 4.025%  
For wages paid during 2007..... 4.025%  
For wages paid during 2008..... 4.325%  
For wages paid during 2009..... 4.525%

Tax rates are comprised of

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Normal Rate	3.4%	3.4%	3.7%	3.9%
Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>
UI Tax Rate	4.025%	4.025%	4.325%	4.525%

**Re-employment Service Fund (RSF)**

In addition to the above tax rates, all employers are required to contribute to the RSF each calendar quarter in the amount of 0.075% of their quarterly taxable payroll. The RSF is entered on line 5 of the "Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return" (NYS-45). RSF contributions are not credited to the employers' account or to the General Account and cannot be used as a credit toward payment due under the Federal Unemployment Tax Act (FUTA).

Additional information is available on our website ([www.labor.ny.gov](http://www.labor.ny.gov)), or in the "Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax." You may also call (518) 485-8589 to request our Experience Rating pamphlet.