



Unemployment Insurance Division

**Notice of Unemployment Insurance (UI) Contribution Rates**

<p><b>For liability beginning in 2015 or 2016, use the following rates to calculate your UI Contributions due. Enter the amount due on line 4 of the <i>Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)</i>.</b></p> <p style="text-align: center;">For wages paid during:</p> <p>2015 ..... 4.025%</p> <p>2016 ..... 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>2015</u></th> <th style="text-align: center;"><u>2016</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>2015</u>	<u>2016</u>	Normal Rate	3.4%	3.4%	Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	UI Rate	4.025%	4.025%	<p><b>For liability beginning in 2014, use the following rates to calculate your UI Contributions due. Enter the amount due on line 4 of the <i>Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)</i>.</b></p> <p style="text-align: center;">For wages paid during:</p> <p>2014..... 4.025%</p> <p>2015..... 4.025%</p> <p>2016..... 4.325%</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>2014</u></th> <th style="text-align: center;"><u>2015</u></th> <th style="text-align: center;"><u>2016</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;">3.7%</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;">4.325%</td> </tr> </tbody> </table>		<u>2014</u>	<u>2015</u>	<u>2016</u>	Normal Rate	3.4%	3.4%	3.7%	Subsidiary Rate	<u>0.625%</u>	<u>0.625%</u>	<u>0.625%</u>	UI Rate	4.025%	4.025%	4.325%
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**For liability beginning in 2013, 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:

2013 ..... 4.025%

2014 ..... 4.025%

2015 ..... 4.725%

2016 ..... 4.325%

UI Rates include:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Normal Rate	3.4%	3.4%	4.1%	3.7%
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%	4.325%

**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](http://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)*.

**Please note:** For returns due on and after April 30, 2015, you must electronically file and pay your NYS-45 return. For more information visit the Department of Taxation and Finance Online Service Center at [www.tax.ny.gov](http://www.tax.ny.gov).