Determining your tax rates

Washington's unemployment-insurance program is an experience-based system. In general, your tax rate depends on how much your former workers collect in unemployment benefits and the size of your payroll.

There are two major components of state unemployment taxes, an experience-rating tax based on an average of the employer's layoff history over the past four fiscal years and a shared-cost (social) tax based on costs from the previous year that can't be attributed to a specific employer. Please see the [Unemployment insurance taxes fact sheet](https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/Fact-Sheets/ESD-unemployment-insurance-taxes-fact-sheet.pdf) for more information.

For 2019, the ***estimated***average unemployment tax rate is 1.03 percent. Tax rates range from a low of 0.13 percent to a high of 5.72 percent.

Employers with delinquent tax bills also may receive a range of delinquent-tax rates. The lowest delinquent-tax rate for experienced employers in 2019 is 0.83 percent, and the highest is 7.73 percent.

**The average tax rate in recent years has been:**

**2019……………….1.03%\***

**2018**.........................1.11%

**2017**.........................1.21%

**2016**.........................1.38%

**2015**.........................1.56% **2014**.........................1.75%  
**2013**.........................1.98%  
**2012**.........................2.04%

**2011**.........................2.48% **2010**.........................2.39%  
**2009**.........................1.64%  
**2008**.........................1.82%

**2007**.........................1.97% **2006**.........................2.38%

\**estimated*

Your tax rate is sent out in December for the following year. That is your rate for the entire following calendar year.

**Additional tax rate information**

**2019 tax rates**This form will help you understand your 2019 tax rates:

* [2019 tax rate chart](https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/employer-Taxes/ESD-2015-tax-rate-table.pdf) (PDF)

**Calculate your tax rate**You can use our online calculators to figure out your tax rate. These calculators will work if you have your taxable wages and benefit charges for the last four years. This calculator will determine 2017 tax rate only.

* [2019 tax rate calculator](https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/employer-Taxes/ESD-2015-tax-rate-calculator.xls) (xls)

**New employers**If you are a new employer or haven't been in business long enough, you won't have enough "experience" to get your own tax rate. Instead, you will be assigned a rate based on your industry. For 2019, new employers will pay 90 percent of the average rate for all businesses in their respective industries.

**Delinquent-tax rate**You must send all past-due taxes and/or late reports to us by September 30 to avoid a delinquent tax rate for the following year.

If you owe taxes and cannot make full payment, contact the [tax account management center](https://esd.wa.gov/employer-taxes/contact-info-for-employers) (AMC) to set up a payment plan. If your payment plan is approved before September 30, you will receive your earned tax rate for the following year, rather than the delinquent rate.

**Relevant laws and rules**

* [General tax rates (Section 2)](http://apps.leg.wa.gov/RCW/default.aspx?cite=50.29.025)
* [Delinquent-tax rates](http://apps.leg.wa.gov/WAC/default.aspx?cite=192-320-036)
* [Tax rates for new employers](http://apps.leg.wa.gov/WAC/default.aspx?cite=192-320-025)
* [Tax rates for predecessor and successor employers](http://apps.leg.wa.gov/RCW/default.aspx?cite=50.29.062)