



Notice of Unemployment Insurance (UI) Contribution Rates

<p>For liability beginning in 2025 or 2026, 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>For wages paid during: 2025.....4.025% 2026.....4.025%</p> <p>UI Rates include:</p> <table border="1"> <thead> <tr> <th></th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>Normal Rate</td> <td>3.4%</td> <td>3.4%</td> </tr> <tr> <td>Subsidiary Rate</td> <td><u>0.625%</u></td> <td><u>0.625%</u></td> </tr> <tr> <td>UI Rate</td> <td>4.025%</td> <td>4.025%</td> </tr> </tbody> </table>				2025	2026	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 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>For wages paid during: 2024.....4.025% 2025.....4.025% 2026.....4.325%</p> <p>UI Rates include:</p> <table border="1"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>Normal Rate</td> <td>3.4%</td> <td>3.4%</td> <td>3.7%</td> </tr> <tr> <td>Subsidiary Rate</td> <td><u>0.625%</u></td> <td><u>0.625%</u></td> <td><u>0.625%</u></td> </tr> <tr> <td>UI Rate</td> <td>4.025%</td> <td>4.025%</td> <td>4.325%</td> </tr> </tbody> </table>				2024	2025	2026	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 2023, 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:
2023.....4.025%
2024.....4.025%
2025.....4.725%
2026.....4.325%

UI Rates include:

	2023	2024	2025	2026
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.dol.ny.gov. Go to "Resource" then "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).