Iowa Workforce Development

Unemployment Insurance Tax Bureau
1000 E Grand Avenue
Des Moines, Iowa 50319

Historical UI Tax Rates, Taxable Wage Bases, and Rate Table

(10-2025)

Year	New Non-Construction	New Construction	New Government	Taxable Wage Base	Rate Table in Effect
2026	1.000%	5.400%	0.100%	$20,400.00	D
2025	1.000%	7.000%	0.100%	$39,500.00	8
2024	1.000%	7.000%	0.100%	$38,200.00	8
2023	1.000%	7.000%	0.100%	$36,100.00	8
2022	1.000%	7.500%	0.400%	$34,800.00	7
2021	1.000%	7.500%	0.100%	$32,400.00	7
2020	1.000%	7.500%	0.300%	$31,600.00	7
2019	1.000%	7.500%	0.100%	$30,600.00	7
2018	1.000%	7.500%	0.100%	$29,900.00	7
2017	1.000%	8.000%	0.100%	$29,300.00	6
2016	1.000%	8.000%	0.100%	$28,300.00	6
2015	1.000%	7.500%	0.200%	$27,300.00	7
2014	1.000%	8.000%	0.600%	$26,800.00	6
2013	1.100%	8.500%	0.900%	$26,000.00	5
2012	1.500%	9.000%	1.100%	$25,300.00	4
2011	1.900%	9.000%	0.900%	$24,700.00	3
2010	1.500%	9.000%	0.100%	$24,500.00	4
2009	1.000%	8.000%	0.100%	$23,700.00	6
2008	1.000%	8.000%	0.200%	$22,800.00	6
2007	1.000%	8.000%	0.500%	$22,000.00	6
2006	1.000%	8.000%	0.700%	$21,300.00	6
2005	1.000%	8.000%	0.500%	$20,400.00	6
2004	1.000%	8.000%	0.400%	$19,700.00	6

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