

**UNEMPLOYMENT  
INSURANCE  
AGENCY**

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# CY 2008 Statistical Highlights for Michigan's Unemployment Tax Program

Michigan's unemployment insurance (UI) program collects state UI tax payments from Michigan employers. These payments are then deposited in the state's UI trust fund from which funds are taken to pay state unemployment benefits to eligible unemployed workers.

Employer contributions to state UI trust fund.....	\$1,495,408,847
Active subject employers (12/31/08).....	213,493
Contributing employers .....	208,956
Reimbursing employers .....	4,537
Newly established employers .....	22,090

## TAX RATE INFORMATION FOR 2008

Michigan UI tax rates.....	Minimum - 0.06%
	Maximum - 10.30%
Average tax rate.....	4.9%
Taxable wage base.....	\$ 9,000

<u>Industry</u>	<u>Average Tax Rate*</u>
Agriculture, Forestry & Fishing.....	5.9%
Mining.....	6.5%
Construction.....	8.8%
Manufacturing.....	6.4%
Transportation, Communications & Utilities.....	5.1%
Wholesale & Retail Trade.....	3.6%
Finance, Insurance & Real Estate.....	4.2%
Services.....	4.9%
Government.....	3.4%

## TAX RATE DISTRIBUTION

<u>Tax rate range**</u>	<u>Number of employers</u>	<u>Percentage of total***</u>
0.06 – 0.09% .....	25,372	12.2%
0.1 – 1.0% .....	38,803	18.6%
1.1 – 2.0% .....	36,841	17.7%
2.1 – 3.0% .....	28,522	13.7%
3.1 – 4.0% .....	12,875	6.2%
4.1 – 5.0% .....	7,899	3.8%
5.1 – 6.0% .....	9,061	4.4%
6.1 – 7.0% .....	5,014	2.4%
7.1 – 8.0% .....	4,755	2.3%
8.1 – 9.0% .....	4,065	2.0%
9.1 – 10.0% .....	4,173	2.0%
10.1 – 10.3% .....	30,865	14.8%
<b>Totals.....</b>	<b>208,245</b>	<b>100%</b>

\*Estimates \*\*Some employers pay a tax rate of 13.3%, a 10% tax rate plus 3.0% penalty for not filing their state unemployment tax returns. (Data as of 6/30/2008.) \*\*\* Does not equal 100% due to rounding.



Michigan Department of Energy, Labor & Economic Growth  
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Fact Sheet