
Unemployment Insurance Tax Information

2015 State UI Tax Rates

In addition to the experience based rates (0.1% – 12%) or the new employer rate (2.9%), the 2015 rate will include the 0.8% stabilization tax, but will not include the 0.1% extended benefit tax or the 0.2% advanced interest tax. The taxable wage base will continue to be \$12,000.

FUTA Tax Credit

Aside from state unemployment insurance taxes, employers pay a federal unemployment or FUTA tax. The FUTA tax rate is 6.0% with a taxable wage base of \$7,000. However, if states operate their unemployment insurance programs in compliance with federal law then the FUTA tax is reduced (credit) by 5.4% to 0.6%. On October 1, 2014, Arkansas repaid the outstanding Title XII advance balance so that the full FUTA credit will be available to employers when paying FUTA taxes in 2015 for the calendar year 2014.

Employer Internet Tools

DWS offers the following Internet tools for the convenience of our employers. These tools can be accessed by going to www.dws.arkansas.gov and clicking on the Employers tab, then on the Online UI Employer Services link.

- **UI Tax Account Registration and Quarterly Reporting/Tax21:** Employers/tax agents monitor and manage their account and all client accounts.
 - **UI 901A Overpayment Wage Response System:** Respond to requests for wage information in overpayment investigations (DWS 901A).
 - **UI Benefit Notice Response System:** Receive and Respond to Notices to Last and Base Period Employer (DWS 501.3/550) and Adjudication Questionnaires (DWS 525).
 - **UI Claimant and Employer Fraud Reporting Application:** Report suspected UI Fraud being committed by claimants and employers.
 - **Report a Refusal of an Offer of Work:** Report when work has been offered and refused by an individual who is claiming unemployment.
 - **Report a Failure to Submit to or Pass a Pre-Employment Drug Screen:** Report an individual who fails to submit to or pass a pre-employment drug screen who is claiming unemployment.
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