



# Illinois Department of Employment Security

## Revenue Division

\*All rates below include the Fund Builder

YEAR	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>STATE EXPERIENCE FACTOR</b>	125%	118%	112%	106%	100%	83%	79%	95%	111%	127%	126%
<b>BENEFIT CONVERSION FACTOR</b>	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%
<b>STANDARD (Ineligible) RATE</b>	3.950%	3.750%	3.550%	3.450%	3.225%	3.175%	3.125%	3.175%	3.525%	3.950%	3.950%
<b>Administrative Support &amp; Waste Management</b>	4.450%	4.050%	3.750%	3.550%	*	*	*	*	*	*	*
<b>Construction</b>	5.150%	4.650%	4.150%	3.650%	*	*	*	*	*	*	*
<b>Manufacturing</b>	4.050%	*	*	*	*	*	*	*	*	*	*
<b>Mining</b>	4.150%	3.850%	*	3.650%	3.925%	3.575%	3.325%	*	*	*	*
<b>MINIMUM RATES</b>	0.550%	0.550%	0.550%	0.550%	0.525%	0.475%	0.625%	0.675%	0.725%	0.850%	0.850%
<b>MAXIMUM RATES</b>	8.550%	8.150%	7.750%	7.350%	6.925%	6.875%	6.825%	6.875%	7.625%	8.650%	8.650%
<b>FUND BUILDER</b>	0.550%	0.550%	0.550%	0.550%	0.525%	0.475%	0.425%	0.475%	0.525%	0.550%	0.550%
<b>SMALL EMPLOYER RATE (Gross Wages less than \$50,000)</b>	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%
<b>MINIMUM PENALTY</b>	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
<b>WAGE BASE</b>	\$12,960	\$12,960	\$12,960	\$12,960	\$12,960	\$12,960	\$12,740	\$12,960	\$12,960	\$13,271	\$13,590