



Illinois Department of Employment Security

Revenue Division

*All rates below include the Fund Builder

YEAR	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
STATE EXPERIENCE FACTOR	112%	106%	100%	83%	79%	95%	111%	127%	126%	114%	102%
BENEFIT CONVERSION FACTOR	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%	138.4%
STANDARD (Ineligible) RATE	3.550%	3.450%	3.225%	3.175%	3.125%	3.175%	3.525%	3.950%	3.950%	3.650%	3.350%
Administrative Support & Waste Management	3.750%	3.550%	*	*	*	*	*	*	*	3.750%	3.450%
Construction	4.150%	3.650%	*	*	*	*	*	*	*	*	*
Undetermined	*	*	*	*	*	*	*	*	*	3.750%	*
Mining	*	3.650%	3.925%	3.575%	3.325%	*	*	*	*	*	*
MINIMUM RATES	0.550%	0.550%	0.525%	0.475%	0.625%	0.675%	0.725%	0.850%	0.850%	0.750%	0.750%
MAXIMUM RATES	7.750%	7.350%	6.925%	6.875%	6.825%	6.875%	7.625%	8.650%	8.650%	7.850%	7.050%
FUND BUILDER	0.550%	0.550%	0.525%	0.475%	0.425%	0.475%	0.525%	0.550%	0.550%	0.550%	0.550%
SMALL EMPLOYER RATE (Gross Wages less than \$50,000)	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%
MINIMUM PENALTY	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
WAGE BASE	\$12,960	\$12,960	\$12,960	\$12,960	\$12,740	\$12,960	\$12,960	\$13,271	\$13,590	\$13,916	\$14,250