

Primary Contact: Nancy D'Argenio
nrawdindargenio@abccreative.com

Contact: Mila A. Myles
Director of Communications
Governor Matt Meyer | State of Delaware
302-803-3994
mila.myles@delaware.gov

Delaware Division of Unemployment Insurance Announces New Tax Schedules for 2025

WILMINGTON, Del. (Jan. 31, 2025) — The Delaware Division of Unemployment Insurance recently announced, under House Bill 433, newly established tax schedules for 2025. The tax schedule to be used will be determined by the calculation of the average high-cost multiple (AHCM) for the Delaware unemployment insurance trust fund. The AHCM, a commonly used actuarial measure of unemployment insurance trust fund solvency, is a way to measure how strong the unemployment insurance (UI) trust fund is. In other words, it represents the relationship between the money currently in the trust fund and the predicted payout of unemployment benefits.

For example, an AHCM of 1.0 indicates the state is expected to be able to pay one year of UI benefits using the money already in the state's trust fund. HB 433 states that if the AHCM is greater than or equal to 1.0, employers will be assigned a basic assessment rate in accordance with Schedule A of the Assessment Rate Schedule table below. If the AHCM is less than 1.0, employers will be assigned a basic assessment rate in accordance with Schedule B of the Assessment Rate Schedule table below.

Benefit Wage Ratio (%) Does not Exceed	Schedule A (AHCM greater than or equal to 1.0)	Schedule B (AHCM less than 1.0)
	Basic Assessment Rate	
20	0.3%	0.4%
30	0.6%	0.8%
40	1.2%	1.3%
50	1.8%	1.9%
55	2.4%	2.5%
60	3.0%	3.1%
70	3.6%	3.7%
80	4.2%	4.3%
90	4.8%	4.9%
100	5.4%	5.4%

“The current AHCM is .91, and as a result, Schedule B is in effect for 2025. The minimum basic assessment rate is 0.4%, and the maximum basic assessment rate is 5.4%,” explained Darryl M. Scott, director of the Division of Unemployment Insurance, Delaware Department of Labor. “This is the first time in three years there has been a change in the employer tax schedule.”

House Bill 433 establishes the new employer rate of 1%, the delinquent employer assessment of 6.3%, and the taxable wage base of \$12,500 for 2025.

In addition to the basic assessment rate, all employers—new, rated, and delinquent—will pay the supplemental Operations and Technology Assessment Rate of 0.2%. The Operations and Technology Assessment appears as “Supplemental Rate” on the employer’s Notice of 2025 Unemployment Insurance Assessment Rate letter. Letters were mailed the week of Jan. 20, 2025.

Employers can submit questions and appeals of their assessment rate in writing (via USPS) to 4425 N. Market St., Wilmington, DE 19802, or via email at DOL_UI_Employer_Tax_Questions@delaware.gov. Use subject line: Tax Rate Appeal.

###

About the Delaware Department of Labor

The Delaware Department of Labor connects people to jobs, resources, monetary benefits, workplace protections, and labor market information to promote financial independence, workplace justice, and a strong economy.