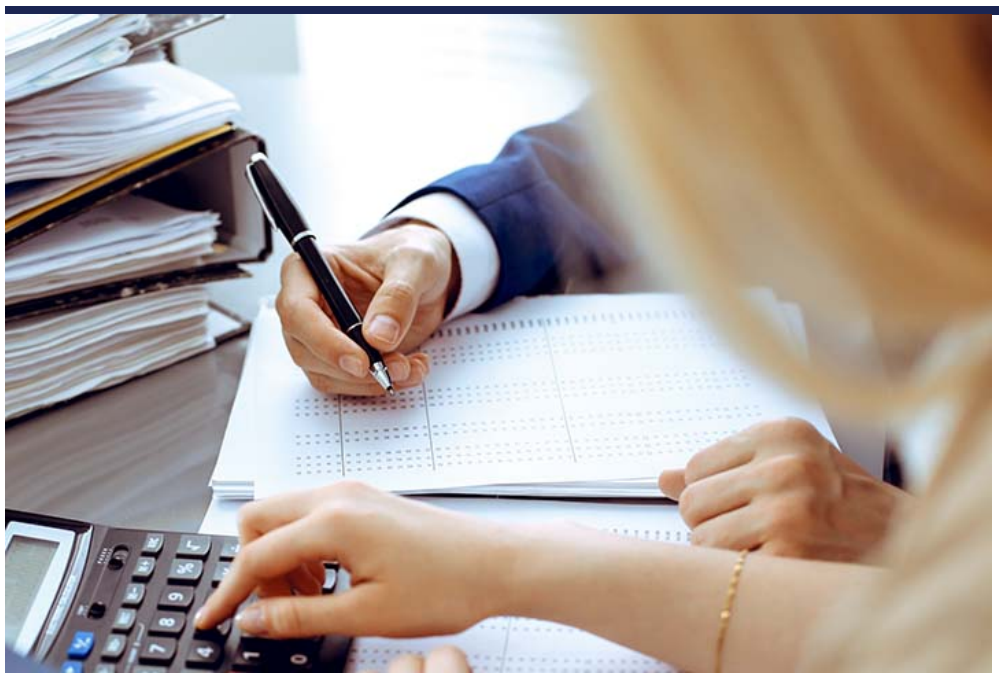
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Rate information, contributions, and due dates



Unemployment and Temporary Disability contribution rates in New Jersey are assigned on a fiscal year basis (July 1st to June 30).

All new employers (except successors) are assigned new employer rates for the first three calendar years, after which a calculated rate is assigned based on employment experience.

Below is an explanation of how rates are calculated and a listing of the new employer rates for the current and the previous four years.

How we calculate rates

Base weeks

NJ-927 and WR-30 quarterly due dates

Employer Contribution Rate Notice for fiscal year 2026-27

Voluntary contributions

Annual rate, wage, base week, and benefit information

2027

New Employer

U.I.	D.I.	W.F./S.W.F.	F.L.I	
0.026825	0.00500	0.001175	0.000000	July 1, 2026 to June 30, 2027

Worker

U.I.	D.I.	W.F./S.W.F.	F.L.I	
0.000000	0.0000	0.000000	0.0000	2027 rates will be available later this year.

Worker - Governmental Reimbursable Employer

U.I.	D.I.	W.F./S.W.F.	F.L.I	
0.000000	0.0000	0.000000	0.0000	2027 rates will be available later this year.

U.I. - Unemployment Insurance
D.I. - Disability Insurance
W.F./S.W.F. - Workforce Development/Supplemental Workforce Funds
F.L.I -Family Leave Insurance

For calendar year 2027, the maximum unemployment insurance, temporary disability insurance and workers' compensation benefit rates, the alternative earnings and base week amounts, and the taxable wage base are listed below.

- 2027 Maximum Workers' Compensation weekly benefit rate: $1,241
- 2027 Maximum Unemployment Insurance weekly benefits rate: $937
- 2027 Maximum Temporary Disability Insurance weekly benefit rate: $1,158
- 2027 Alternative earnings test amount for UI and TDI : $16,000
- 2027 Base week amount: $319
- 2027 Taxable Wage Base (UI and WF/SWF - workers and employers, TDI – employers): $46,400
- 2027 Taxable Wage Base (TDI , FLI – workers only): $177,100

In accordance with *N.J.A.C. 12:16-4.8*, the following are the calculated dollar equivalents for board and room, meals and lodging furnished by employers in lieu of money wages paid for services rendered by employees during the calendar year 2027:

Full Room and Board, Weekly	$312.30
Lodging per week	$133.90
Meals per day	$35.70

If less than three meals per day, individual meals shall be valued as follows:

Breakfast	$10.70
Lunch	$10.70
Dinner	$14.30

These amounts are used when the employer does not assign a value to such payments.

2026

2025

2024

2023

2022

2021

2020

2019

2018

2017

2016

2015

Next steps

- Interest and penalties
- View your Employer Access account
- Download the Employer Accounts guide

Division of Employer Accounts

Home

Employer Services & Rate Information

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