



2025 UNEMPLOYMENT INSURANCE TAX RATES

Effective January 1, 2025, the new employer tax rates calculated in accordance with Title 24, Chapter 12, Section 308 of the Virgin Islands Code are as follows:

1. **Average Contribution Rate:** 4.06% (a decrease from 4.11% in 2024).
2. **Employer Rates:** Individual rates will vary based on assigned interval groups, ranging from **2.46% to 5.4%**.
3. Visit <https://www.vidol.gov/unemployment-insurance/> for more information.

The 2025 rates represent VIDOL's annual adjustment process to ensure the stability and sustainability of the UI Trust Fund. The payroll variation mechanism introduced last year is working effectively to stabilize these rates. VIDOL anticipates further reductions in 2026 as repayments reduce financial pressures on the fund.

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