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GOVERNMENT OF
THE UNITED STATES VIRGIN ISLANDS



US VIRGIN ISLANDS
**DEPARTMENT
OF LABOR**

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*Division of Unemployment Insurance
Tax Unit*

MEMORANDUM

Date: December 1, 2016

Subject: 2017 MAXIMUM WEEKLY BENEFIT AMOUNT (MWBA) AND
TAXABLE WAGE BASE (TWB)

The **Maximum Weekly Benefit Amount (MWBA)** in the Virgin Islands for benefit year beginning January 1, 2017 is **\$490.00** and the **Taxable Wage Base (TWB)** for employer contributions is **\$23,500.00**.

In accordance to Title 24 Chapter 12, Section 303(c) of the Virgin Islands Unemployment Insurance Act, the **Maximum Weekly Benefit Amount** shall be an amount equal to sixty five (65) percent of the established **average weekly wage** in insured work rounded to the next lower dollar. The established **average weekly wage** based on employment and wage statistics from our Bureau of Labor Statistics is **\$754.12**.

In accordance to Title 24, Chapter 12, Section 308(c). of the Virgin Islands Unemployment Insurance Act, the **Taxable Wage Base** is sixty (60) percent of the **average annual wage** in insured work rounded to the nearest one hundred dollars. The established **average annual wage** based on employment and wage statistics from our Bureau of Labor Statistics is **\$39,214.40**.

“Labor Works...Let Labor Work For You.”