



GOVERNMENT OF  
THE UNITED STATES VIRGIN ISLANDS

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US VIRGIN ISLANDS  
**DEPARTMENT  
OF  
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*Division of Unemployment Insurance  
Tax Unit*

MEMORANDUM

**Date:** December 23, 2021

**To:** Gary Molloy, Commissioner of Labor

**Thru:** Jean A. Forde, Assistant Commissioner of Labor

**Thru:** Nesha Christian-Hendrickson, Assistant Commissioner/Legal Counsel

**Thru:** Gary Halyard, Acting Unemployment Insurance Director

**Thru:** Veronica Grant, Unemployment Insurance Division, Assistant Director

**From:** Faye Reed, Chief of Tax

**Subject:** **2022 MAXIMUM WEEKLY BENEFIT AMOUNT (MWBA) AND TAXABLE WAGE BASE (TWB)**

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The **Maximum Weekly Benefit Amount (MWBA)** in the Virgin Islands for benefit year beginning **January 1, 2022**, is **\$642.00** and the **Taxable Wage Base (TWB)** for employer contributions is **\$30,800.00**.

In accordance with 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 **\$986.93**.

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 **\$51,320.21**.

**cc:** Gary Halyard, Director BLS  
Rainia Thomas, Director Workers Compensation Division  
Melita Etienne: Director Workforce Development  
UI Tax and Benefits Staff  
IT Staff

**"Labor Works...Let Labor Work For You."**