

Interest Rates for Assessments and Refunds

The method for calculating these rates links the rates to the general level of interest rates in the U.S. economy. The methods for calculating these rates, and the rates themselves, have changed many times over the years.

Year	Assessments	Refunds
2026	6%	6%
2025	7%	7%
2024	6%	6%
2023	3%	3%
2022	2%	2%
2021	3%	3%
2020	4%	4%
2019	4%	4%
2018	3%	3%
2017	3%	3%
2016	2%	2%
2015	2%	2%
2014	2%	2%
2013	2%	2%
2012	2%	2%
2011	3%	3%
2010	3%	3%
2009	5%	5%
2008	7%	7%
2007	7%	7%
2006	5%	5%
2005	4%	4%
2004	4%	4%
2003	5%	5%
2002	7%	7%
2001	8%	8%
2000	7%	7%
1999	7%	7%
1998	6%	7%
1997	8%	7%
1996	8%	7%
1995	7%	6%
1994	6%	5%
1993	7%	6%
1992	9%	8%