

Interest shall be imposed on all unpaid tax, unpaid estimated income tax and unpaid employer withholding tax. The interest rate to be applied each calendar year is the federal short-term rate, rounded to the nearest whole number percent, plus 5%. The rate shall apply for the next calendar year following July of the year in which the federal short-term rate is determined under Section 1274 of the Internal Revenue Code.

- Calendar Year 2019 Annual Interest Rate: 7% (0.58% per month)
- Calendar Year 2018 Annual Interest Rate: 6% (0.5% per month)
- Calendar Year 2017 Annual Interest Rate: 6% (0.5% per month)
- Calendar Year 2016 Annual Interest Rate: 5% (0.42% per month)