AMERICAN PAYROLL ASSOCIATION

State Unemployment Insurance Taxable Wage Bases 2016-2019

Updated as of 11-28-18. Prepared by the editors of PayState Update.

State	2019 WAGE BASE	2018 WAGE BASE	2017 WAGE BASE	2016 WAGE BASE
Alabama	$8,000	$8,000	$8,000	$8,000
Alaska		39,500	39,800	39,700
Arizona	7,000	7,000	7,000	7,000
Arkansas	10,000	10,000	12,000	12,000
California	7,000	7,000	7,000	7,000
Colorado	**13,100**	12,600	12,500	12,200
Connecticut	15,000	15,000	15,000	15,000
Delaware		16,500	18,500	18,500
District of Columbia	9,000	9,000	9,000	9,000
Florida	7,000	7,000	7,000	7,000
Georgia	9,500	9,500	9,500	9,500
Hawaii		45,900	44,000	42,200
Idaho		38,200	37,800	37,200
Illinois		12,960	12,960	12,960
Indiana	9,500	9,500	9,500	9,500
Iowa	**30,600**	29,900	29,300	28,300
Kansas	14,000	14,000	14,000	14,000
Kentucky	**10,500**	10,200	10,200	10,200
Louisiana	7,700	7,700	7,700	7,700
Maine	12,000	12,000	12,000	12,000
Maryland	8,500	8,500	8,500	8,500
Massachusetts	15,000	15,000	15,000	15,000
Michigan		*9,500	*9,500	*9,500
Minnesota	34,000	32,000	32,000	31,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	**12,000**	12,500	13,000	13,000
Montana	**33,000**	32,000	31,400	30,500
Nebraska	9,000	9,000	9,000	9,000
Nevada	**31,200**	30,500	29,500	28,200
New Hampshire	14,000	14,000	14,000	14,000
New Jersey		33,700	33,500	32,600
New Mexico	**24,800**	24,200	24,300	24,100
New York	**11,400**	11,100	10,900	10,700
North Carolina	**24,300**	23,500	23,100	22,300
North Dakota		35,500	35,100	37,200
Ohio	9,500	9,500	9,000	9,000
Oklahoma	**18,100**	17,600	17,700	17,500
Oregon		39,300	38,400	36,900

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State	2019 WAGE BASE	2018 WAGE BASE	2017 WAGE BASE	2016 WAGE BASE
Pennsylvania	10,000	10,000	9,750	9,500
Puerto Rico		7,000	7,000	7,000
Rhode Island		**23,000	22,400	22,000
South Carolina	14,000	14,000	14,000	14,000
South Dakota	15,000	15,000	15,000	15,000
Tennessee		7,000	8,000	8,000
Texas	9,000	9,000	9,000	9,000
Utah		34,300	33,100	32,200
Vermont	**15,600**	17,600	17,300	16,800
Virgin Islands		24,200	23,500	23,000
Virginia	8,000	8,000	8,000	8,000
Washington	**49,800**	47,300	45,000	44,000
West Virginia	12,000	12,000	12,000	12,000
Wisconsin	14,000	14,000	14,000	14,000
Wyoming	**25,400**	24,700	25,400	25,500

***Michigan** – $9,000 for contributing employers that are not delinquent on UI payments (i.e., most employers).
****Rhode Island** – $24,500 for employers in the highest UI tax rate group.

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