

State Unemployment Insurance Taxable Wage Bases 2015-2018

Updated as of 1-24-18. Prepared by the editors of PayState Update.

State	2018 WAGE BASE	2017 WAGE BASE	2016 WAGE BASE	2015 WAGE BASE
Alabama	\$8,000	\$8,000	\$8,000	\$8,000
Alaska	39,500	39,800	39,700	38,700
Arizona	7,000	7,000	7,000	7,000
Arkansas	10,000	12,000	12,000	12,000
California	7,000	7,000	7,000	7,000
Colorado	12,600	12,500	12,200	11,800
Connecticut	15,000	15,000	15,000	15,000
Delaware	16,500	18,500	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	40,900
Idaho	38,200	37,800	37,200	36,000
Illinois	12,960	12,960	12,960	12,960
Indiana	9,500	9,500	9,500	9,500
Iowa	29,900	29,300	28,300	27,300
Kansas	14,000	14,000	14,000	12,000
Kentucky	10,200	10,200	10,200	9,900
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	32,000	32,000	31,000	30,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	12,500	13,000	13,000	13,000
Montana	32,000	31,400	30,500	29,500
Nebraska	9,000	9,000	9,000	9,000
Nevada	30,500	29,500	28,200	27,800
New Hampshire	14,000	14,000	14,000	14,000
New Jersey	33,700	33,500	32,600	32,000
New Mexico	24,200	24,300	24,100	23,400
New York	11,100	10,900	10,700	10,500
North Carolina	23,500	23,100	22,300	21,700
North Dakota	35,500	35,100	37,200	35,600
Ohio	9,500	9,000	9,000	9,000
Oklahoma	17,600	17,700	17,500	17,000
Oregon	39,300	38,400	36,900	35,700

State	2018 WAGE BASE	2017 WAGE BASE	2016 WAGE BASE	2015 WAGE BASE
Pennsylvania	10,000	9,750	9,500	9,000
Puerto Rico		7,000	7,000	7,000
Rhode Island	**23,000	22,400	22,000	21,200
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	9,000
Texas	9,000	9,000	9,000	9,000
Utah	34,300	33,100	32,200	31,300
Vermont	17,600	17,300	16,800	16,400
Virgin Islands	24,200	23,500	23,000	22,900
Virginia	8,000	8,000	8,000	8,000
Washington	47,300	45,000	44,000	42,100
West Virginia	12,000	12,000	12,000	12,000
Wisconsin	14,000	14,000	14,000	14,000
Wyoming	24,700	25,400	25,500	24,700

***Michigan** - Effective third quarter 2015, the taxable wage base decreases to \$9,000 for contributing employers that are not delinquent on UI payments (i.e., most employers). The reduction will continue for calendar year 2017.

****Rhode Island** - The 2018 taxable wage base for employers in the highest UI tax rate group is \$24,500.

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