

State Unemployment Insurance Taxable Wage Bases 2018-2021

Updated as of 2-1-21. Prepared by the editors of PayState Update.

State	2021 WAGE BASE	2020 WAGE BASE	2019 WAGE BASE	2018 WAGE BASE
Alabama	\$8,000	\$8,000	\$8,000	\$8,000
Alaska	43,600	41,500	39,900	39,500
Arizona	7,000	7,000	7,000	7,000
Arkansas	10,000	7,000	10,000	10,000
California	7,000	7,000	7,000	7,000
Colorado	13,600	13,600	13,100	12,600
Connecticut	15,000	15,000	15,000	15,000
Delaware	16,500	16,500	16,500	16,500
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	47,400	48,100	46,800	45,900
Idaho	43,000	41,600	40,000	38,200
Illinois	12,960	12,740	12,960	12,960
Indiana	9,500	9,500	9,500	9,500
Iowa	32,400	31,600	30,600	29,900
Kansas	14,000	14,000	14,000	14,000
Kentucky	11,100	10,800	10,500	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 ¹	9,500	9,500	9,500
Minnesota	35,000	35,000	34,000	32,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	11,000	11,500	12,000	12,500
Montana	35,300	34,100	33,000	32,000
Nebraska	9,000 ²	9,000	9,000	9,000
Nevada	33,400	32,500	31,200	30,500
New Hampshire	14,000	14,000	14,000	14,000
New Jersey	36,200	35,300	34,400	33,700
New Mexico	27,000	25,800	24,800	24,200
New York	11,800	11,600	11,400	11,100
North Carolina	26,000	25,200	24,300	23,500
North Dakota	38,500	37,900	36,400	35,500
Ohio	9,000	9,000	9,500	9,500
Oklahoma	24,000	18,700	18,100	17,600
Oregon	43,800	42,100	40,600	39,300

State	2021 WAGE BASE	2020 WAGE BASE	2019 WAGE BASE	2018 WAGE BASE
Pennsylvania	10,000	10,000	10,000	10,000
Rhode Island	24,600³	24,000	23,600	23,000
South Carolina	14,000	14,000	14,000	14,000
South Dakota	15,000	15,000	15,000	15,000
Tennessee	7,000	7,000	7,000	7,000
Texas	9,000	9,000	9,000	9,000
Utah	38,900	36,600	35,300	34,300
Vermont	14,100	16,100	15,600	17,600
Virginia	8,000	8,000	8,000	8,000
Washington	56,500	52,700	49,800	47,300
West Virginia	12,000	12,000	12,000	12,000
Wisconsin	14,000	14,000	14,000	14,000
Wyoming	27,300	26,400	25,400	24,700

¹ Michigan – For 2021, \$9,500 for all employers (in prior years, contributing employers had a UI taxable wage base of \$9,000).

² Nebraska – \$24,000 for employers in highest UI tax rate group (category 20).

³ Rhode Island – \$26,100 for employers in the highest UI tax rate group.

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