

## State Unemployment Insurance Taxable Wage Bases 2018-2021

Updated as of 11-13-20. 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		41,500	39,900	39,500
Arizona	7,000	7,000	7,000	7,000
<b>Arkansas</b>	<b>10,000</b>	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
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		48,100	46,800	45,900
Idaho		41,600	40,000	38,200
Illinois		12,740	12,960	12,960
Indiana	9,500	9,500	9,500	9,500
<b>Iowa</b>	<b>32,400</b>	31,600	30,600	29,900
Kansas	14,000	14,000	14,000	14,000
Kentucky		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 <sup>1</sup>	9,500	9,500
Minnesota		35,000	34,000	32,000
Mississippi	14,000	14,000	14,000	14,000
<b>Missouri</b>	<b>11,000</b>	11,500	12,000	12,500
<b>Montana</b>	<b>35,300</b>	34,100	33,000	32,000
Nebraska	9,000 <sup>2</sup>	9,000	9,000	9,000
<b>Nevada</b>	<b>33,400</b>	32,500	31,200	30,500
New Hampshire	14,000	14,000	14,000	14,000
<b>New Jersey</b>	<b>36,200</b>	35,300	34,400	33,700
<b>New Mexico</b>	<b>27,000</b>	25,800	24,800	24,200
<b>New York</b>	<b>11,800</b>	11,600	11,400	11,100
<b>North Carolina</b>	<b>26,000</b>	25,200	24,300	23,500
North Dakota		37,900	36,400	35,500
Ohio	9,000	9,000	9,500	9,500
<b>Oklahoma</b>	<b>24,000</b>	18,700	18,100	17,600

State	2021 WAGE BASE	2020 WAGE BASE	2019 WAGE BASE	2018 WAGE BASE
Oregon		42,100	40,600	39,300
Pennsylvania	10,000	10,000	10,000	10,000
Rhode Island		24,000 <sup>3</sup>	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
Texas	9,000	9,000	9,000	9,000
<b>Utah</b>	<b>38,900</b>	36,600	35,300	34,300
<b>Vermont</b>	<b>14,100</b>	16,100	15,600	17,600
Virginia	8,000	8,000	8,000	8,000
<b>Washington</b>	<b>56,500</b>	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
<b>Wyoming</b>	<b>27,300</b>	26,400	25,400	24,700

<sup>1</sup> Michigan – \$9,000 for contributing employers that are not delinquent on UI payments (i.e., most employers).

<sup>2</sup> Nebraska – new for 2020, \$24,000 for employers assigned to rate category 20.

<sup>3</sup> Rhode Island – \$25,500 for employers in the highest UI tax rate group.

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