

State Unemployment Insurance Taxable Wage Bases 2017-2020

Updated as of 10-24-19. Prepared by the editors of PayState Update.

| State | 2020 WAGE BASE | 2019 WAGE BASE | 2018 WAGE BASE | 2017 WAGE BASE |
|----------------------|--------------------------|--------------------|-------------------|-------------------|
| Alabama | \$8,000 | \$8,000 | \$8,000 | \$8,000 |
| Alaska | | 39,900 | 39,500 | 39,800 |
| Arizona | 7,000 | 7,000 | 7,000 | 7,000 |
| Arkansas | 7,000 | 10,000 | 10,000 | 12,000 |
| California | 7,000 | 7,000 | 7,000 | 7,000 |
| Colorado | | 13,100 | 12,600 | 12,500 |
| Connecticut | 15,000 | 15,000 | 15,000 | 15,000 |
| Delaware | 16,500 | 16,500 | 16,500 | 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 | | 46,800 | 45,900 | 44,000 |
| Idaho | | 40,000 | 38,200 | 37,800 |
| Illinois | | 12,960 | 12,960 | 12,960 |
| Indiana | 9,500 | 9,500 | 9,500 | 9,500 |
| Iowa | 31,600 | 30,600 | 29,900 | 29,300 |
| Kansas | 14,000 | 14,000 | 14,000 | 14,000 |
| Kentucky | 10,800 | 10,500 | 10,200 | 10,200 |
| Louisiana | | 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 |
| Minnesota | | 34,000 | 32,000 | 32,000 |
| Mississippi | 14,000 | 14,000 | 14,000 | 14,000 |
| Missouri | 11,500 | 12,000 | 12,500 | 13,000 |
| Montana | 34,100 | 33,000 | 32,000 | 31,400 |
| Nebraska | 9,000² | 9,000 | 9,000 | 9,000 |
| Nevada | 32,500 | 31,200 | 30,500 | 29,500 |
| New Hampshire | 14,000 | 14,000 | 14,000 | 14,000 |
| New Jersey | | 34,400 | 33,700 | 33,500 |
| New Mexico | 25,800 | 24,800 | 24,200 | 24,300 |
| New York | 11,600 | 11,400 | 11,100 | 10,900 |
| North Carolina | | 24,300 | 23,500 | 23,100 |
| North Dakota | | 36,400 | 35,500 | 35,100 |
| Ohio | 9,000 | 9,500 | 9,500 | 9,000 |
| Oklahoma | 18,700 | 18,100 | 17,600 | 17,700 |
| Oregon | | 40,600 | 39,300 | 38,400 |

| State | 2020 WAGE BASE | 2019 WAGE BASE | 2018 WAGE BASE | 2017 WAGE BASE |
|-------------------|-------------------|---------------------------|-------------------|-------------------|
| Pennsylvania | 10,000 | 10,000 | 10,000 | 9,750 |
| Rhode Island | | 23,600³ | 23,000 | 22,400 |
| 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 | 8,000 |
| Texas | 9,000 | 9,000 | 9,000 | 9,000 |
| Utah | | 35,300 | 34,300 | 33,100 |
| Vermont | 16,100 | 15,600 | 17,600 | 17,300 |
| Virginia | | 8,000 | 8,000 | 8,000 |
| Washington | 52,700 | 49,800 | 47,300 | 45,000 |
| West Virginia | 12,000 | 12,000 | 12,000 | 12,000 |
| Wisconsin | 14,000 | 14,000 | 14,000 | 14,000 |
| Wyoming | 26,400 | 25,400 | 24,700 | 25,400 |

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

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

³ Rhode Island – \$25,100 for employers in the highest UI tax rate group.

**Subscribe to PayState Update
for the latest state and local
payroll compliance news from the
American Payroll Association.**