

## State Unemployment Insurance Taxable Wage Bases 2017-2020

Updated as of 2-10-20. 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
<b>Alaska</b>	<b>41,500</b>	39,900	39,500	39,800
Arizona	7,000	7,000	7,000	7,000
<b>Arkansas</b>	<b>7,000</b>	10,000	10,000	12,000
California	7,000	7,000	7,000	7,000
<b>Colorado</b>	<b>13,600</b>	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
<b>Hawaii</b>	<b>48,100</b>	46,800	45,900	44,000
<b>Idaho</b>	<b>41,600</b>	40,000	38,200	37,800
<b>Illinois</b>	<b>12,740</b>	12,960	12,960	12,960
Indiana	9,500	9,500	9,500	9,500
<b>Iowa</b>	<b>31,600</b>	30,600	29,900	29,300
Kansas	14,000	14,000	14,000	14,000
<b>Kentucky</b>	<b>10,800</b>	10,500	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 <sup>1</sup>	9,500	9,500	9,500
<b>Minnesota</b>	<b>35,000</b>	34,000	32,000	32,000
Mississippi	14,000	14,000	14,000	14,000
<b>Missouri</b>	<b>11,500</b>	12,000	12,500	13,000
<b>Montana</b>	<b>34,100</b>	33,000	32,000	31,400
<b>Nebraska</b>	<b>9,000<sup>2</sup></b>	9,000	9,000	9,000
<b>Nevada</b>	<b>32,500</b>	31,200	30,500	29,500
New Hampshire	14,000	14,000	14,000	14,000
<b>New Jersey</b>	<b>35,300</b>	34,400	33,700	33,500
<b>New Mexico</b>	<b>25,800</b>	24,800	24,200	24,300
<b>New York</b>	<b>11,600</b>	11,400	11,100	10,900
<b>North Carolina</b>	<b>25,200</b>	24,300	23,500	23,100
<b>North Dakota</b>	<b>37,900</b>	36,400	35,500	35,100
<b>Ohio</b>	<b>9,000</b>	9,500	9,500	9,000
<b>Oklahoma</b>	<b>18,700</b>	18,100	17,600	17,700
<b>Oregon</b>	<b>42,100</b>	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
<b>Rhode Island</b>	<b>24,000<sup>3</sup></b>	<b>23,600</b>	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	7,000	8,000
Texas	9,000	9,000	9,000	9,000
<b>Utah</b>	<b>36,600</b>	35,300	34,300	33,100
<b>Vermont</b>	<b>16,100</b>	15,600	17,600	17,300
Virginia	8,000	8,000	8,000	8,000
<b>Washington</b>	<b>52,700</b>	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
<b>Wyoming</b>	<b>26,400</b>	25,400	24,700	25,400

<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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