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State Unemployment Insurance Taxable Wage Bases 2022-2025

Updated as of 1-27-25. Prepared by the editors of PayState Update.

State	2025 WAGE BASE	2024 WAGE BASE	2023 WAGE BASE	2022 WAGE BASE
Alabama	$8,000	$8,000	$8,000	$8,000
Alaska	**51,700**	49,700	47,100	45,200
Arizona	8,000	8,000	8,000	7,000
Arkansas	7,000	7,000	7,000	10,000
California	7,000	7,000	7,000	7,000
Colorado	**27,200**[1]	23,800	20,400	17,000
Connecticut	**26,100**	25,000	15,000	15,000
Delaware	**12,500**[2]	10,500	10,500	14,500
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	**62,000**	59,100	56,700	51,600
Idaho	**55,300**	53,500	49,900	46,500
Illinois	**13,916**	13,590	13,271	12,960
Indiana	9,500	9,500	9,500	9,500
Iowa	**39,500**	38,200	36,100	34,800
Kansas	14,000	14,000	14,000	14,000
Kentucky	**11,700**	11,400	11,100	10,800
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**[3]	9,500	9,500	9,500
Minnesota	**43,000**	42,000	40,000	38,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	**9,500**	10,000	10,500	11,000
Montana	**45,100**	43,000	40,500	38,100
Nebraska	9,000[4]	9,000	9,000	9,000
Nevada	**41,800**	40,600	40,100	36,600
New Hampshire	14,000	14,000	14,000	14,000
New Jersey	**43,300**	42,300	41,100	39,800
New Mexico	**33,200**	31,700	30,100	28,700
New York	**12,800**[5]	12,500	12,300	12,000
North Carolina	**32,600**	31,400	29,600	28,000
North Dakota	**45,100**	43,800	40,800	38,400
Ohio	9,000	9,000	9,000	9,000
Oklahoma	**28,200**	27,000	25,700	24,800
Oregon	**54,300**	52,800	50,900	47,700

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State	2025 WAGE BASE	2024 WAGE BASE	2023 WAGE BASE	2022 WAGE BASE
Pennsylvania	10,000	10,000	10,000	10,000
Rhode Island	**29,800**[6]	29,200	28,200	24,600
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	**48,900**	47,000	44,800	41,600
Vermont	**14,800**	14,300	13,500	15,500
Virginia	8,000	8,000	8,000	8,000
Washington	**72,800**	68,500	67,600	62,500
West Virginia	**9,500**	9,521	9,000	9,000
Wisconsin	14,000	14,000	14,000	14,000
Wyoming	**32,400**	30,900	29,100	27,700

[1] Colorado – Wage base will increase to $30,600 in 2026.
[2] Delaware – Wage base will increase to $14,500 in 2026 and $16,500 in 2027.
[3] Michigan – $9,000 for contributing employers that are not delinquent on UI payments (i.e., most employers).
[4] Nebraska – $24,000 for employers in highest UI tax rate group (category 20).
[5] New York – Wage base will increase to $13,000 in 2026. Will be adjusted annually beginning in 2027.
[6] Rhode Island – $31,300 for employers in the highest UI tax rate group.

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