

State Unemployment Insurance Taxable Wage Bases 2019-2022

Updated as of 10-22-21. Prepared by the editors of PayState Update.

State	2022 WAGE BASE	2021 WAGE BASE	2020 WAGE BASE	2019 WAGE BASE
Alabama	\$8,000	\$8,000	\$8,000	\$8,000
Alaska		43,600	41,500	39,900
Arizona	7,000	7,000	7,000	7,000
Arkansas		10,000	7,000	10,000
California	7,000	7,000	7,000	7,000
Colorado	17,000	13,600	13,600	13,100
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		47,400	48,100	46,800
Idaho		43,000	41,600	40,000
Illinois		12,960	12,740	12,960
Indiana	9,500	9,500	9,500	9,500
Iowa	34,800	32,400	31,600	30,600
Kansas	14,000	14,000	14,000	14,000
Kentucky	11,100	10,800	10,800	10,500
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
Minnesota		35,000	35,000	34,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	11,000	11,000	11,500	12,000
Montana	38,100	35,300	34,100	33,000
Nebraska	9,000 ²	9,000	9,000	9,000
Nevada	36,600	33,400	32,500	31,200
New Hampshire	14,000	14,000	14,000	14,000
New Jersey	39,800	36,200	35,300	34,400
New Mexico	28,700	27,000	25,800	24,800
New York	12,000	11,800	11,600	11,400
North Carolina		26,000	25,200	24,300
North Dakota		38,500	37,900	36,400
Ohio	9,000	9,000	9,000	9,500
Oklahoma	24,800	24,000	18,700	18,100
Oregon		43,800	42,100	40,600

State	2022 WAGE BASE	2021 WAGE BASE	2020 WAGE BASE	2019 WAGE BASE
Pennsylvania	10,000	10,000	10,000	10,000
Rhode Island		24,600 ³	24,000	23,600
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
Texas	9,000	9,000	9,000	9,000
Utah		38,900	36,600	35,300
Vermont		14,100	16,100	15,600
Virginia	8,000	8,000	8,000	8,000
Washington	62,500	56,500	52,700	49,800
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

¹ Michigan – \$9,500 for all employers in 2021 (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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