

State Unemployment Insurance Taxable Wage Bases 2020-2023

Updated as of 10-24-22. Prepared by the editors of PayState Update.

State	2023 WAGE BASE	2022 WAGE BASE	2021 WAGE BASE	2020 WAGE BASE
Alabama	\$8,000	\$8,000	\$8,000	\$8,000
Alaska		45,200	43,600	41,500
Arizona	8,000	7,000	7,000	7,000
Arkansas		10,000	10,000	7,000
California	7,000	7,000	7,000	7,000
Colorado	20,400	17,000	13,600	13,600
Connecticut	15,000	15,000	15,000	15,000
Delaware		14,500	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		51,600	47,400	48,100
Idaho		46,500	43,000	41,600
Illinois		12,960	12,960	12,740
Indiana	9,500	9,500	9,500	9,500
Iowa	36,100	34,800	32,400	31,600
Kansas	14,000	14,000	14,000	14,000
Kentucky		10,800	10,800	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	9,500	9,500
Minnesota		38,000	35,000	35,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	10,500	11,000	11,000	11,500
Montana	40,500	38,100	35,300	34,100
Nebraska	9,000 ¹	9,000	9,000	9,000
Nevada	40,100	36,600	33,400	32,500
New Hampshire	14,000	14,000	14,000	14,000
New Jersey	41,100	39,800	36,200	35,300
New Mexico	30,100	28,700	27,000	25,800
New York	12,300	12,000	11,800	11,600
North Carolina		28,000	26,000	25,200
North Dakota		38,400	38,500	37,900
Ohio	9,000	9,000	9,000	9,000
Oklahoma	25,700	24,800	24,000	18,700

State	2023 WAGE BASE	2022 WAGE BASE	2021 WAGE BASE	2020 WAGE BASE
Oregon		47,700	43,800	42,100
Pennsylvania	10,000	10,000	10,000	10,000
Rhode Island		24,600 ²	24,600	24,000
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
Utah		41,600	38,900	36,600
Vermont	13,500	15,500	14,100	16,100
Virginia	8,000	8,000	8,000	8,000
Washington	67,600	62,500	56,500	52,700
West Virginia	9,000	9,000	12,000	12,000
Wisconsin	14,000	14,000	14,000	14,000
Wyoming	29,100	27,700	27,300	26,400

¹ Nebraska – \$24,000 for employers in highest UI tax rate group (category 20)

² Rhode Island – \$26,100 for employers in the highest UI tax rate group

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