

## 2025 State Unemployment Taxable Wage Base & Rates

| State          | Wage Base | Min Rate | Max Rate |
|----------------|-----------|----------|----------|
| Alabama        | \$ 8,000  | 0.20%    | 6.80%    |
| Alaska**       | \$ 51,700 | 1.00%    | 5.40%    |
| Arizona        | \$ 8,000  | 0.04%    | 9.72%    |
| Arkansas       | \$ 7,000  | 0.20%    | 10.10%   |
| California     | \$ 7,000  | 1.50%    | 6.20%    |
| Colorado       | \$ 27,200 | 0.64%    | 12.34%   |
| Connecticut    | \$ 26,100 | 0.10%    | 10.00%   |
| D.C.           | \$ 9,000  | 1.00%    | 7.40%    |
| Delaware       | \$ 12,500 | 0.20%    | 5.40%    |
| Florida        | \$ 7,000  | 0.10%    | 5.40%    |
| Georgia        | \$ 9,500  | 0.06%    | 8.10%    |
| Hawaii         | \$ 62,000 | 2.40%    | 5.60%    |
| Idaho          | \$ 55,300 | 0.23%    | 5.40%    |
| Illinois       | \$ 13,916 | 0.75%    | 7.85%    |
| Indiana        | \$ 9,500  | 0.50%    | 11.20%   |
| Iowa           | \$ 39,500 | 0.00%    | 7.00%    |
| Kansas         | \$ 14,000 | 0.00%    | 6.65%    |
| Kentucky       | \$ 11,700 | 0.30%    | 9.00%    |
| Louisiana      | \$ 7,700  | 0.09%    | 6.20%    |
| Maine          | \$ 12,000 | 0.30%    | 6.27%    |
| Maryland       | \$ 8,500  | 0.30%    | 7.50%    |
| Massachusetts  | \$ 15,000 | 0.83%    | 12.65%   |
| Michigan       | \$ 9,000  | 0.06%    | 10.30%   |
| Minnesota      | \$ 43,000 | 0.40%    | 8.90%    |
| Mississippi    | \$ 14,000 | 0.00%    | 5.40%    |
| Missouri       | \$ 9,500  | 0.00%    | 6.00%    |
| Montana        | \$ 45,100 | 0.00%    | 6.12%    |
| Nebraska       | \$ 9,000  | 0.00%    | 5.40%    |
| Nevada         | \$ 41,800 | 0.30%    | 5.40%    |
| New Hampshire  | \$ 14,000 | 1.00%    | 7.00%    |
| New Jersey**   | \$ 43,300 | 0.60%    | 6.40%    |
| New Mexico     | \$ 33,200 | 0.33%    | 5.40%    |
| New York       | \$ 12,800 | 0.00%    | 8.90%    |
| North Carolina | \$ 32,600 | 0.06%    | 5.76%    |
| North Dakota   | \$ 45,100 | 0.08%    | 9.69%    |
| Ohio           | \$ 9,000  | 0.50%    | 10.20%   |
| Oklahoma       | \$ 28,200 | 0.30%    | 9.20%    |
| Oregon         | \$ 54,300 | 0.90%    | 5.40%    |
| Pennsylvania** | \$ 10,000 | 1.42%    | 10.37%   |
| Rhode Island   | \$ 29,800 | 1.10%    | 9.70%    |
| South Carolina | \$ 14,000 | 0.06%    | 5.46%    |
| South Dakota   | \$ 15,000 | 0.00%    | 8.80%    |

| State                                              | Wage Base | Min Rate | Max Rate |
|----------------------------------------------------|-----------|----------|----------|
| Tennessee                                          | \$ 7,000  | 0.01%    | 10.00%   |
| Texas                                              | \$ 9,000  | 0.25%    | 6.25%    |
| Utah                                               | \$ 48,900 | 0.20%    | 7.20%    |
| Vermont                                            | \$ 14,800 | 0.40%    | 5.40%    |
| Virginia                                           | \$ 8,000  | 0.10%    | 6.20%    |
| Washington                                         | \$ 72,800 | 0.27%    | 8.15%    |
| West Virginia                                      | \$ 9,500  | 1.50%    | 8.50%    |
| Wisconsin                                          | \$ 14,000 | 0.00%    | 12.00%   |
| Wyoming                                            | \$ 32,400 | 0.00%    | 8.50%    |
| <b>**Employee has an Unemployment Contribution</b> |           |          |          |

| State        | Taxable Wage Base 2025 | Employee Tax Rate | Maximum Employee Deduction |
|--------------|------------------------|-------------------|----------------------------|
| Alaska       | \$ 51,700              | 0.50%             | \$ 258.50                  |
| New Jersey   | \$ 43,300              | 0.425%            | \$ 184.03                  |
| Pennsylvania | Gross Wages            | 0.07%             | None                       |

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