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%
****Employee has an Unemployment Contribution**			

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