

4-Feb-11

State Unemployment Tax Rates, 2010

State	Wages Subject to Tax	Minimum Rate [1]	Maximum Rate [1]	New Employer Rate [2]
Alabama	\$8,000	0.59%	6.74%	2.7%
Alaska	\$34,100	1.0%	5.4%	Industry Avg
Arizona	\$7,000	0.02%	5.9%	2.0%
Arkansas	\$12,000	1.0%	6.9%	3.8%
California	\$7,000	1.5%	6.2%	3.4%
Colorado	\$10,000	0.0%	5.4%	1.7%
Connecticut	\$15,000	1.9%	6.8%	2.9%
Delaware	\$10,500	0.1%	8.0%	2.6%
District of Columbia	\$9,000	1.6%	7.0%	2.7%
Florida	\$7,000	0.36%	5.4%	2.7%
Georgia	\$8,500	0.025%	5.4%	2.7%
Hawaii	\$34,900	0.2%	5.4%	3.0%
Idaho	\$33,300	0.96%	6.8%	3.36%
Illinois	\$12,520	0.65%	7.25%	3.35%
Indiana	\$7,000	1.1%	5.6%	2.7%
Iowa	\$24,700	0.0%	9.0%	1.5%
Kansas	\$8,000	0.11%	7.4%	4.0%
Kentucky	\$8,000	1.0%	10.0%	2.7%
Louisiana	\$7,700	0.11%	6.2%	Industry Avg
Maine	\$12,000	0.78%	7.19%	2.73%
Maryland	\$8,500	2.2%	13.5%	2.3%
Massachusetts	\$14,000	1.26%	12.27%	2.83%
Michigan	\$9,000	0.06%	10.3%	2.7%
Minnesota	\$27,000	0.69%	10.836%	2.8674%
Mississippi	\$7,000	0.7%	5.4%	2.7%
Missouri	\$13,000	0.0%	9.75%	3.51%
Montana	\$26,000	0.42%	6.12%	Industry Avg
Nebraska	\$9,000	0.0%	8.66%	2.5%
Nevada	\$27,000	0.25%	5.4%	2.95%
New Hampshire	\$10,000	0.05%	7.0%	3.7%
New Jersey	\$29,700	0.3%	5.4%	2.6825%
New Mexico	\$21,900	0.03%	5.4%	2.0%
New York	\$8,500	0.9%	8.9%	3.4%
North Carolina	\$19,700	0.0%	6.84%	1.2%
North Dakota	\$24,700	0.2%	10.0%	1.37%
Ohio	\$9,000	0.3%	9.2%	2.7%
Oklahoma	\$14,900	0.1%	5.5%	1.0%
Oregon	\$32,100	1.8%	5.4%	3.1%
Pennsylvania	\$8,000	2.2370%	13.5576%	3.703%
Rhode Island	\$19,000	1.69%	9.79%	2.3%
South Carolina	\$7,000	1.24%	6.1%	3.4%
South Dakota	\$10,000	0.0%	8.5%	1.2%
Tennessee	\$9,000	0.5%	10.0%	2.7%
Texas	\$9,000	0.72%	8.6%	2.7%
Utah	\$28,300	0.2%	9.2%	Industry Avg
Vermont	\$10,000	1.1%	7.7%	1.0%
Virginia	\$8,000	0.1%	6.2%	2.5%
Washington	\$37,300	0.98%	6.02%	Industry Avg
West Virginia	\$12,000	1.5%	7.5%	2.7%
Wisconsin	\$12,000	0.27%	9.8%	3.6%
Wyoming	\$22,800	0.56%	10.0%	Industry Avg

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers for rate year 2010 and do not include applicable surtaxes, penalties, or surcharges and taxes for non UI purposes. In most states, rate year 2008 begins on January 1, 2010 and ends on December 31, 2010. In NH, NJ, TN, and VT rate year 2008 begins on July 1, 2010 and ends on June 30, 2011. For ME there is an additional 0.05% for the Competitive Skills Fund on all employer rates.

[2] New employer rate shown is basic rate. Higher rates may apply depending on industry

classification and/or other factors: in AR (employers can elect to receive rate based on rate schedule), CO, DE (construction employers pay an avg industry rate), DC, IA (8.0% construction employers), IL, KS (6.0% construction employers), KY (foreign & domestic construction firms receive maximum rate), MA (7.84% new construction employers), ME (predetermined yield), MD (foreign contractors, assigned avg industry rate), MI (construction employers receive industry rate), MN (high experience rating industries are assigned a rate of 9.69% plus base rate, assessment and fees), MT, MO (greater of 3.5% or Industry Avg), NE, NJ, NY (highest rate assigned to employers with positive account balances or 3.4%, whichever is less), ND, OH (new construction employers pay Industry Avg), PA (new construction employers pay 10.2626%), SD (6% construction employers), TN, TX, UT, VT, WA (90% of Industry Avg), WV (construction & foreign entities pay 7.5%), WI (larger employers & new construction employers pay higher rate), and WY (Industry Avg but not less than 1%). NJ and LA rates depend on rate schedule in effect. For RI, an additional .21% Job Development Fund on new employers.

Source: U.S. Department of Labor, Employment and Training Administration, July 2010.  
<http://workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/July2010.pdf>

4-Feb-11

State Unemployment Tax Rates, 2009

State	Wages Subject to Tax	Minimum Rate [1]	Maximum Rate [1]	New Employer Rate [2]
Alabama	\$8,000	0.44%	6.04%	2.7%
Alaska	\$32,700	1.0%	5.4%	1.96%
Arizona	\$7,000	0.02%	5.4%	2.0%
Arkansas	\$10,000	0.9%	6.8%	3.7%
California	\$7,000	1.5%	6.2%	3.4%
Colorado	\$10,000	0.0%	5.4%	1.7%
Connecticut	\$15,000	1.9%	6.8%	3.0%
Delaware	\$10,500	1.0%	8.0%	2.5%
District of Columbia	\$9,000	1.3%	6.6%	2.7%
Florida	\$7,000	0.12%	5.4%	2.7%
Georgia	\$8,500	0.025%	5.4%	2.62%
Hawaii	\$13,000	0.0%	5.4%	1.7%
Idaho	\$33,200	0.447%	5.4%	1.0%
Illinois	\$12,300	0.6%	6.8%	3.1%
Indiana	\$7,000	1.1%	5.6%	2.7%
Iowa	\$23,700	0.0%	8.0%	1.0%
Kansas	\$8,000	0.0%	7.4%	4.0%
Kentucky	\$8,000	1.0%	10.0%	2.7%
Louisiana	\$7,000	0.1%	6.2%	2.89%
Maine	\$12,000	0.44%	5.4%	1.57%
Maryland	\$8,500	0.6%	9.0%	2.2%
Massachusetts	\$14,000	1.26%	12.27%	2.83%
Michigan	\$9,000	0.6%	10.3%	2.7%
Minnesota	\$26,000	0.556%	10.7%	2.3116%
Mississippi	\$7,000	0.7%	5.4%	2.7%
Missouri	\$12,500	0.0%	9.75%	3.51%
Montana	\$25,100	0.0%	6.12%	2.7%
Nebraska	\$9,000	0.0%	5.4%	1.29%
Nevada	\$27,000	0.25%	5.4%	2.95%
New Hampshire	\$8,000	0.1%	6.5%	2.7%
New Jersey	\$28,900	0.3%	5.4%	2.6825%
New Mexico	\$20,800	0.03%	5.4%	2.0%
New York	\$8,500	0.7%	8.7%	4.1%
North Carolina	\$19,300	0.0%	6.84%	1.2%
North Dakota	\$23,700	0.2%	9.86%	1.6%
Ohio	\$9,000	0.3%	9.0%	2.7%
Oklahoma	\$14,200	0.1%	5.5%	1.2%
Oregon	\$31,300	0.9%	5.4%	2.4%
Pennsylvania	\$8,000	1.837%	13.1576%	3.703%
Rhode Island	\$18,000	1.69%	9.79%	2.36%
South Carolina	\$7,000	1.14%	6.0%	3.4%
South Dakota	\$10,000	0.0%	8.5%	1.2%
Tennessee	\$9,000	0.5%	10.0%	2.7%
Texas	\$9,000	0.26%	6.26%	2.7%
Utah	\$27,800	0.2%	9.2%	1.2%
Vermont	\$8,000	0.8%	6.5%	1.0%
Virginia	\$8,000	0.18%	6.28%	2.58%
Washington	\$35,700	0.0%	5.4%	Industry Avg
West Virginia	\$12,000	1.5%	7.5%	2.7%
Wisconsin	\$12,000	0.0%	8.5%	3.25%
Wyoming	\$21,500	0.3%	9.1%	1.6%

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers for rate year 2010 and do not include applicable surtaxes, penalties, or surcharges and taxes for non UI purposes. In most states, rate year 2008 begins on January 1, 2010 and ends on December 31, 2010. In NH, NJ, TN, and VT rate year 2008 begins on July 1, 2010 and ends on June 30, 2011. For ME there is an additional 0.05% for the Competitive Skills Fund on all employer rates.

[2] New employer rate shown is basic rate. Higher rates may apply depending on industry classification and/or other factors: in AK (Industry Avg), AR (employers can elect to receive rate based on rate schedule), CO, DE (construction employers pay an avg industry rate), DC, IA (8.0% construction employers), IL, KS (6.0% construction employers), KY (foreign & domestic construction firms receive maximum rate), LA, MA (new construction employers pay 6.99%), ME (predetermined yield), MD (foreign contractors assigned avg industry rate), MI (construction employers receive industry rate), MN (high experience rating industries are assigned a rate of 8% plus base rate, assessment and fees), MT, MO (greater of 3.51% or Industry Avg), NE, NJ, NY (highest rate assigned to employers with positive account balances or 4.1%, whichever is less), ND, OH, PA (new construction employers pay 10.2626%), SD, TN, TX, UT, VT, WA (115% of Industry Avg), WV (construction & foreign entities pay 8.5%), WI (larger employers pay 3.4%, & new construction employers pay 6.6%), and WY. NJ and LA rates depend on rate schedule in effect. For ME there is an additional .05% Competitive Skills Fund on all employer rates, and for RI, an additional .21% Job Development Fund on new employers.

Source: U.S. Department of Labor, Employment and Training Administration, July 2009.

<http://workforcesecurity.doleta.gov/unemploy/content/sigpros/2000-2009/July2009.pdf>

23-Apr-09

State Unemployment Tax Rates, 2008

State	Wages Subject to Tax	Minimum Rate [1]	Maximum Rate [1]	New Employer Rate [2]
Alabama	\$8,000	0.44%	6.04%	2.7%
Alaska	\$32,700	1.0%	5.4%	2.7%
Arizona	\$7,000	0.02%	5.4%	2.0%
Arkansas	\$10,000	0.8%	6.7%	3.6%
California	\$7,000	1.5%	6.2%	3.4%
Colorado	\$10,000	0.0%	5.4%	1.7%
Connecticut	\$15,000	1.2%	6.1%	3.1%
Delaware	\$10,500	0.1%	8.0%	2.3%
District of Columbia	\$9,000	1.5%	6.8%	2.7%
Florida	\$7,000	0.1%	5.4%	2.7%
Georgia	\$8,500	0.03%	5.4%	2.62%
Hawaii	\$13,000	0.0%	5.4%	1.9%
Idaho	\$33,200	0.26%	5.4%	1.0%
Illinois	\$12,300	0.8%	7.2%	3.4%
Indiana	\$7,000	1.1%	5.6%	2.7%
Iowa	\$23,700	0.0%	8.0%	1.0%
Kansas	\$8,000	0.0%	7.4%	4.0%
Kentucky	\$8,000	0.6%	9.75%	2.7%
Louisiana	\$7,000	0.1%	6.2%	2.81%
Maine	\$12,000	0.42%	5.4%	1.53%
Maryland	\$8,500	0.3%	7.5%	2.3%
Massachusetts	\$14,000	1.12%	10.96%	2.53%
Michigan	\$9,000	0.06%	10.3%	2.7%
Minnesota	\$26,000	0.56%	10.7%	2.36%
Mississippi	\$7,000	0.7%	5.4%	2.7%
Missouri	\$12,500	0.0%	9.1%	3.51%
Montana	\$25,100	0.13%	6.5%	2.7%
Nebraska	\$9,000	0.24%	5.4%	1.29%
Nevada	\$26,600	0.25%	5.4%	2.95%
New Hampshire	\$8,000	0.1%	6.5%	1.7%
New Jersey	\$28,900	0.3%	5.4%	2.8%
New Mexico	\$20,900	0.03%	5.4%	2.0%
New York	\$8,500	0.5%	8.5%	4.1%
North Carolina	\$19,300	0.0%	6.84%	1.2%
North Dakota	\$23,700	0.2%	9.86%	1.6%
Ohio	\$9,000	0.5%	9.2%	2.7%
Oklahoma	\$14,200	0.1%	5.5%	1.5%
Oregon	\$31,300	0.7%	5.4%	2.8%
Pennsylvania	\$8,000	1.84%	9.98%	3.7%
Rhode Island	\$18,000	1.69%	8.59%	2.43%
South Carolina	\$7,000	1.24%	6.1%	3.4%
South Dakota	\$9,500	0.0%	8.5%	1.2%
Tennessee	\$7,000	0.4%	10.0%	2.7%
Texas	\$9,000	0.22%	6.22%	2.7%
Utah	\$27,800	0.1%	9.1%	1.6%

Footnotes at end of table.

**State Unemployment Tax Rates, 2008--continued**

State	Wages Subject to Tax	Minimum Rate [1]	Maximum Rate [1]	New Employer Rate [2]
Vermont	\$8,000	0.8%	6.5%	1.0%
Virginia	\$8,000	0.12%	6.22%	2.52%
Washington	\$35,700	0.0%	5.4%	2.7%
West Virginia	\$8,000	1.5%	7.5%	2.7%
Wisconsin	\$12,000	0.05%	9.8%	3.25%
Wyoming	\$21,500	0.27%	9.03%	1.53%

[1] Rates apply only to experience rated employers for rate year 2008 and do not include applicable surtaxes, penalties, or surcharges and taxes for non UI purposes. In most states, rate year 2008 begins on January 1, 2008 and ends on December 31, 2008. In NH, NJ, TN, and VT rate year 2008 begins on July 1, 2008 and ends on June 30, 2009. For ME there is an additional 0.05% Competitive Skills Fund on all employer rates.

[2] New employer rate shown is basic rate. Higher rates may apply depending on industry classification and/or other factors in AK, CO, DE, DC, IA (8.0% construction employers), IL, KS (6.0% construction employers), KY (9.5% entry rate for contract construction), LA, MA (6.99% minimum rate for construction workers), ME (predetermined yield), MD (4.5% foreign contractors), MI, MN, MO, MT, NE, NJ, NY, ND, OH, PA, SD, TN, TX, UT, VT, WA, WV, WI, and WY. Also, for AK 4.15% until assigned rate based on industry average; NJ rate depends on rate schedule in effect; for WA 90% of industry average of earlier cohort of new employers; for WI 3.25% with taxable payroll under \$500,000 and 3.4% over \$500,000. For ME there is an additional 0.05% Competitive Skills Fund on all employer rates.

Source: U.S. Department of Labor, Employment and Training Administration, January 2009.  
<http://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2000-present/January2009.pdf>