11-Feb-22

State Unemployment Insurance Tax Rates

[as of January 2021]

State	Wages subject to tax	Minimum rate [1]	Maximum rate [1]	New employer rate [2]
Alabama	$8,000	1.15%	7.30%	2.70%
Alaska	$43,600	1.00%	5.40%	2.07%
Arizona	$7,000	0.08%	20.60%	2.00%
Arkansas	$10,000	0.10%	6.00%	2.90%
California	$7,000	1.50%	6.20%	3.40%
Colorado	$13,600	0.71%	9.64%	1.70%
Connecticut	$15,000	0.50%	5.40%	3.00%
Delaware	$16,500	0.10%	8.00%	1.80%
District of Columbia	$9,000	1.90%	7.40%	2.70%
Florida	$7,000	0.29%	5.40%	2.70%
Georgia	$9,500	0.04%	8.10%	2.70%
Hawaii	$47,400	0.20%	5.80%	3.00%
Idaho	$43,000	0.20%	5.40%	0.97%
Illinois	$12,960	0.20%	6.40%	2.70%
Indiana	$9,500	0.50%	7.40%	2.50%
Iowa	$32,400	0.00%	7.50%	1.00%
Kansas	$14,000	0.20%	7.60%	2.70%
Kentucky	$11,000	1.00%	10.00%	2.70%
Louisiana	$7,700	0.09%	6.00%	*Industry average*
Maine	$12,000	0.49%	5.81%	2.11%
Maryland	$8,500	2.20%	13.50%	2.30%
Massachusetts	$15,000	0.94%	14.37%	2.42%
Michigan	$9,500	0.00%	6.30%	2.70%
Minnesota	$35,000	0.10%	9.00%	*Industry average*
Mississippi	$14,000	0.00%	5.40%	1.00%
Missouri	$11,000	0.00%	5.40%	2.38%
Montana	$35,300	0.00%	6.12%	*Industry average*
Nebraska [3]	$9,000	0.00%	5.40%	1.25%
Nevada	$33,400	0.25%	5.40%	2.95%
New Hampshire	$14,000	0.10%	7.50%	1.70%
New Jersey	$36,200	0.40%	5.40%	2.68%
New Mexico	$27,000	0.33%	5.40%	*Industry average*
New York	$11,800	0.00%	6.90%	2.50%
North Carolina	$26,000	0.06%	5.76%	1.00%
North Dakota	$38,500	0.08%	9.69%	1.02%
Ohio	$9,000	0.30%	9.30%	2.70%
Oklahoma	$24,000	0.30%	7.50%	1.50%
Oregon	$43,800	1.20%	5.40%	2.60%
Pennsylvania	$10,000	1.29%	9.93%	3.69%
Rhode Island [4]	$24,600	1.20%	9.80%	1.16%
South Carolina	$14,000	0.00%	5.40%	0.81%
South Dakota	$15,000	0.00%	9.30%	1.20%
Tennessee	$7,000	0.01%	10.00%	2.70%
Texas	$9,000	0.00%	6.00%	2.70%
Utah	$38,900	0.00%	7.00%	*Industry average*
Vermont	$14,100	0.40%	5.40%	1.00%
Virginia	$8,000	0.10%	6.20%	2.50%
Washington	$56,500	0.00%	5.40%	*Industry average*
West Virginia	$12,000	1.50%	7.50%	2.70%
Wisconsin	$14,000	0.00%	10.70%	2.50%
Wyoming	$27,300	0.00%	8.50%	*Industry average*

Source: U.S. Department of Labor, Employment and Training Administration, Office of Unemployment Insurance. Significant Provisions of State Unemployment Insurance Laws. 2021. https://oui.doleta.gov/unemploy/content/sigpros/2020-2029/January2021.pdf

Notes: (1) Rates apply only to experience rated employers and do not include surtaxes, penalties, surcharges, or applicable non UI taxes.

(2) New employer rate shown is the base rate. Higher rates may apply depending on industry classification and/or other factors in state law.

(3) Nebraska's wages subject to tax are $9,000 or $24,000 for high tax group employers.

(4) Rhode Island's wages subject to tax are $24,600 or $26,100 for high tax group employers.

10-Feb-17

State Unemployment Tax Rates, 2017

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	$39,800	1%	5.4%	2.1%
Arizona	$7,000	0.03%	8.91%	2.0%
Arkansas	$12,000	0.1%	6.0%	2.9%
California	$7,000	1.5%	6.2%	3.4%
Colorado	$12,500	0.66%	8.9%	1.7%
Connecticut	$15,000	1.9%	6.8%	4.3%
Delaware	$18,500	0.1%	8.0%	1.9%
District of Columbia	$9,000	1.6%	7.0%	2.7%
Florida	$7,000	0.1%	5.4%	2.7%
Georgia	$9,500	0.025%	5.4%	2.62%
Hawaii	$40,400	0.0%	5.6%	2.4%
Idaho	$37,800	0.425%	5.4%	1.488%
Illinois	$12,960	0.55%	7.75%	3.55%
Indiana	$9,500	0.505%	7.474%	2.5%
Iowa	$29,300	0.0%	8.0%	1.0%
Kansas	$14,000	0.2%	7.6%	2.7%
Kentucky	$10,200	1.0%	10.0%	2.7%
Louisiana	$7,700	0.10%	6.2%	Industry Avg
Maine	$12,000	0.57%	5.4%	2.04%
Maryland	$8,500	0.3%	7.5%	2.6%
Massachusetts	$15,000	0.73%	11.13%	1.87%
Michigan	$9,000	0.06%	10.3%	2.7%
Minnesota	$32,000	0.1%	9.0%	1.59%
Mississippi	$14,000	0.00%	5.4%	1.0%
Missouri	$13,000	0.0%	9.75%	3.51%
Montana	$31,400	0.00%	6.12%	Industry Avg
Nebraska	$9,000	0.0%	5.4%	1.25%
Nevada	$29,500	0.25%	5.4%	2.95%
New Hampshire	$14,000	0.1%	7.5%	1.7%
New Jersey	$33,500	0.5%	5.8%	2.8%
New Mexico	$24,300	0.33%	5.4%	Industry Avg
New York	$10,900	1.1%	8.5%	3.4%
North Carolina	$23,100	0.06%	5.76%	1.0%
North Dakota	$35,100	0.28%	10.72%	1.62%
Ohio	$9,000	0.3%	8.7%	2.7%
Oklahoma	$17,700	0.1%	5.5%	1.5%
Oregon	$38,400	1.11%	5.4%	2.6%
Pennsylvania	$9,750	2.801%	10.8937%	3.6785%
Rhode Island	20,600 or $22,100 for high tax group employers	1.69%	9.79%	2.27%
South Carolina	$14,000	0.06%	5.46%	1.39%
South Dakota	$15,000	0.0%	9.5%	1.2%
Tennessee	$8,000	0.01%	10.0%	2.7%
Texas	$9,000	0.45%	7.47%	2.7%
Utah	$33,100	0.2%	7.2%	Industry Avg
Vermont	$17,300	1.3%	8.4%	1.0%
Virginia	$8,000	0.17%	6.27%	2.57%
Washington	$45,000	0.1%	5.70%	Industry Avg
West Virginia	$12,000	1.5%	7.5%	2.7%
Wisconsin	$14,000	0.05%	12.0%	3.25%
Wyoming	$25,400	0.27%	8.8%	Industry Avg

Industry Avg: Industry Average

1. Rates apply only to experience rated employers and do not include applicable non UI taxes, surtaxes, penalties, or surcharges. In most States, rate year 2016 begins on Jan 1, 2016, and ends on Dec 31, 2016. In NH, NJ, TN, and VT rate year 2016 begins on July 1, 2016, and ends on June 30, 2017. All tax rates for 2016 are initially posted in the July issue. In AR (there is an additional assessment of 2.0% for employers having a deficit rate for 2 years; 4.0% for 3-4 years; 6.0% for 5-6 years; and 8.0% for 7 or more years). In CO experience-rated employers pay an additional 0.2447 of base premium rate for bond principal repayment. In ID, the Admin Reserve Fund is in effect for 2016. Rates for IL include the fund building surcharge. For ME there is an additional 0.06% for the Competitive Skills Scholarship Fund on all employer rates. NM max rate is 5.4%, but NM assesses an excess claim rate to accounts that exceed 5.4%, not to exceed 1.0% raising the max rate to 6.4% for 2016. For MI, an obligation assessment is calculated for each experience rate and is added to each employer's rate. In RI all employers pay an additional 0.21% for the job development fund.

[redacted] classification and/or other factors: DE (construction employers pay an avg industry rate); DC; IL (4.15% construction employers and 3.75% Admin Support & Waste Mgmt & Remediation Svcs); IN (1.60% new governmental employers); IA (8.0% new construction employers and 1.0% new nonconstruction employers); KS (6.0% new construction employers); KY (foreign & domestic construction firms receive max rate); MD (foreign construction contractors 7.5%); MA (6.73% new construction employers); ME (predetermined yield); MI (construction employers receive industry rate); MN (high experience rated industry new employers are assigned a rate of 9.10% plus base rate, assessments, and fees); MT (InAvg, but no less than 1.00%; for 2016 between 1.00% and 2.60%, plus 0.18% Admin Fund Tax; new governmental entities are assigned median rate, for 2016, 0.36%, plus 0.09% Alternative Fund Tax); MO (greater of 3.51% or InAvg; new construction employers pay 4.362%); NE (1.00% new nonconstruction industry employers & 5.40% new construction industry employers not eligible for experience rating); NJ; NM (new contributing employers will have a rate that is the greater of their industry avg UI contribution rate or 1.0%. Industry classifications for contributory, experienced employers are used to determine the avg industry rates of new employers. Based on the NAICS code for the establishment, this is the employer's assigned industry rate which remains in effect until 2 years as an experience rate employer is acquired.); NY (highest rate assigned to employers with positive account balances or 3.4%, whichever is less); ND (1.07% new positive-balance nonconstruction employers and 6.10% new negative-balance nonconstruction employers); OH (6.4% new construction employers); PA (10.1947% new construction employers); RI (new employers pay an additional 0.21% Job Development Fund); SD (6.0% construction employers); TN (negative reserve ratio industries effective 07/01/15 through 06/30/16; construction 6.5%; sect 33 mfg. 5.0%); TX; UT (construction employers pay max rate, all others pay InAvg%); VT (foreign construction employers pay InAvg); WA (min/max rates include social cost tax but do not include employment admin fund rates; new employer rate is 90% of InAvg); WV (8.5% new out-of-state construction employers); WI (6.60% all new construction employers, 3.40% new nonconstruction employers with payrolls of $500,000 and over, and 3.25% new nonconstruction employers with payrolls under $500,000); and WY (InAvg, but not less than 1.0%).

Source: U.S. Department of Labor, Employment and Training Administration, January 2017.
https://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/January2017.pdf

17-Jun-14

State Unemployment Tax Rates, 2014

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	$37,400	1.54%	5.4%	2.38%
Arizona	$7,000	0.02%	6.67%	2.0%
Arkansas	$12,000	0.1%	6.0%	2.9%
California	$7,000	1.5%	6.2%	3.4%
Colorado	$11,700	0.66%	8.9%	1.7%
Connecticut	$15,000	1.9%	6.8%	4.5%
Delaware	$18,500	0.1%	8.0%	2.8%
District of Columbia	$9,000	1.6%	7.0%	2.7%
Florida	$8,000	1.02%	5.4%	2.7%
Georgia	$9,500	0.02%	5.4%	2.62%
Hawaii	$40,400	1.8%	6.4%	4.6%
Idaho	$35,200	0.78%	6.8%	2.75%
Illinois	$12,960	0.55%	8.95%	4.15%
Indiana	$9,500	0.53%	7.9%	2.5%
Iowa	$26,800	0.0%	8.5%	1.1%
Kansas	$8,000	0.11%	9.4%	4.0%
Kentucky	$9,600	1.0%	10.0%	2.7%
Louisiana	$7,700	0.10%	6.2%	Industry Avg
Maine	$12,000	0.89%	8.21%	3.12%
Maryland	$8,500	1.0%	10.5%	2.6%
Massachusetts	$14,000	1.26%	12.27%	2.83%
Michigan	$9,500	0.06%	10.3%	2.7%
Minnesota	$29,000	0.67%	10.81%	3.52%
Mississippi	$14,000	0.45%	5.4%	1.15%
Missouri	$13,000	0.0%	9.75%	3.51%
Montana	$29,000	0.62%	6.12%	Industry Avg
Nebraska	$9,000	0.0%	5.4%	1.68%
Nevada	$27,400	0.25%	5.4%	2.95%
New Hampshire	$14,000	2.60%	7.0%	2.7%
New Jersey	$31,500	1.2%	7.0%	3.28%
New Mexico	$23,400	0.1%	5.4%	2.0%
New York	$10,300	0.9%	8.9%	3.4%
North Carolina	$21,400	0.0%	6.84%	1.2%
North Dakota	$33,600	0.17%	9.78%	1.25%
Ohio	$9,000	0.3%	8.4%	2.7%
Oklahoma	$18,700	0.3%	9.2%	2.0%
Oregon	$35,000	2.2%	5.4%	3.3%
Pennsylvania	$8,750	2.8%	10.89%	3.67%
Rhode Island	20,600 or $22,100 for high tax group employers	1.69%	9.79%	2.83%
South Carolina	$12,000	0.09%	7.85%	2.01%
South Dakota	$14,000	0.0%	9.5%	1.2%
Tennessee	$9,000	0.4%	10.0%	2.7%
Texas	$9,000	0.54%	7.35%	2.7%
Utah	$30,800	0.4%	7.4%	Industry Avg
Vermont	$16,000	1.3%	8.4%	1.0%
Virginia	$8,000	0.68%	6.78%	3.08%
Washington	$41,300	0.17%	5.84%	Industry Avg
West Virginia	$12,000	1.5%	7.5%	2.7%
Wisconsin	$14,000	0.27%	9.8%	3.6%
Wyoming	$24,500	0.63%	10.0%	Industry Avg

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers and do not include applicable non UI taxes, surtaxes, penalties, or surcharges. In most states, rate year 2013 begins on Jan 1, 2013, and ends on Dec 31, 2013. In NH, NJ, TN, and VT rate year 2013 begins on July 1, 2013 and ends on June 30, 2014. All tax rates for 2013 are posted in the July issue. For ME there is an additional 0.06% for the Competitive Skills Scholarship Fund on all employer rates. Rates for IL include the fund building surcharge. For MI, an obligation assessment is calculated for each experience rate and is added to each employer's rate.

[2] New employer rate shown is the basic rate. Higher rates may apply depending on industry classification and/or other factors:
AR (there is an additional assessment of 2.0% for employers having a deficit rate for 2 years and 4.0% additional assesment for employers having a deficit rate more than 2 years);
CO (experience-related employers pay an additional 19.39% of base rate for bond principal repayment);
DE (construction employers pay an avg industry rate);
DC, IL (5.25% construction employers, 4.65% manufacturing, & 4.75% mining which includes the fund building surcharge);
IN (1.60% new governmental employers);
IA (8.5% construction employers and 1.1% new nonconstruction employers);
KS (6.0% construction employers);
KY (foreign & domestic construction firms receive maximum rate);
MA (9.49% new construction employers);
ME (predetermined yield);
MD (foreign contractors assigned avg industry rate, and in 2013 new construction employers headquartered in another state pay a 10.5% avg industry rate);
MI (construction employers receive industry rate);
MN (high experience rating industries are assigned a rate of 9.69% plus base rate, assessments, and fees);
MT, MO (greater of 3.51% or InAvg);
NE (6.49% new construction industry employers not eligible for experience rating);
NJ, NY (highest rate assigned to employers with positive account balances or 3.4%, whichever is less);
ND, OH (7.7% new construction employers);
PA (10.26% new construction employers);
RI (new employers pay an additional 0.21% Job Development Fund);
SD (6.0% construction employers);
TN(construction 8.6%, mining & extraction 6.1%, NAICS 32--6.1%, NACIS 33-8.6%, governmental 1.5%, all others 2.7%);
TX, UT, VT (construction employers pay InAvg);
WA (min/max rates include social cost tax, 90% of InAvg);
WV (8.5% new foreign construction employers);
WI (6.6% new construction employers with payrolls both over and under $500,000, 4.1% general new employers with payrolls of $500,000 and over and 3.6% with payrolls under $500,000); and
WY (InAvg, but not less than 1.0%).

Source: U.S. Department of Labor, Employment and Training Administration, January 2014.
http://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/January2014.pdf

9-May-13

State Unemployment Tax Rates, 2013

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	$36,900	1.3%	5.4%	2.38%
Arizona	$7,000	0.02%	6.38%	2.0%
Arkansas	$12,000	1.2%	7.1%	4.0%
California	$7,000	1.5%	6.2%	3.4%
Colorado	$11,300	1.0%	5.4%	1.7%
Connecticut	$15,000	1.9%	6.8%	4.2%
Delaware	$10,500	0.3%	8.2%	3.1%
District of Columbia	$9,000	1.6%	7.0%	2.7%
Florida	$8,000	1.51%	5.4%	2.7%
Georgia	$9,500	4.0%	8.1%	2.62%
Hawaii	$39,600	1.2%	5.4%	4.0%
Idaho	$34,800	0.96%	6.8%	3.36%
Illinois	$12,900	0.55%	9.45%	4.35%
Indiana	$9,500	0.5%	7.4%	2.5%
Iowa	$26,000	0.0%	9.0%	1.5%
Kansas	$8,000	0.11%	9.4%	4.0%
Kentucky	$9,300	1.0%	10.0%	2.7%
Louisiana	$7,700	0.10%	6.2%	Industry Avg
Maine	$12,000	0.88%	8.10%	3.08%
Maryland	$8,500	2.2%	13.5%	2.6%
Massachusetts	$14,000	1.26%	12.27%	2.83%
Michigan	$9,500	0.06%	11.05%	2.7%
Minnesota	$29,000	0.673%	10.87%	3.572%
Mississippi	$14,000	0.95%	5.4%	1.15%
Missouri	$13,000	0.0%	9.75%	3.51%
Montana	$27,900	0.82%	6.12%	Industry Avg
Nebraska	$9,000	0.0%	6.49%	2.49%
Nevada	$26,900	0.25%	5.4%	2.95%
New Hampshire	$14,000	2.60%	7.0%	3.7%
New Jersey	$30,900	0.6%	6.4%	3.1%
New Mexico	$22,900	0.05%	5.4%	2.0%
New York	$8,500	0.9%	8.9%	3.4%
North Carolina	$20,900	0.0%	6.84%	1.2%
North Dakota	$31,800	0.2%	9.91%	1.36%
Ohio	$9,000	0.7%	9.1%	2.7%
Oklahoma	$20,100	0.3%	9.2%	1.0%
Oregon	$34,100	2.2%	5.4%	3.3%
Pennsylvania	$8,500	2.43%	10.58%	3.7%
Rhode Island	20,200 or $21,700 for high tax group employers	2.2%	10.3%	2.46%
South Carolina	$12,000	0.098%	8.686%	2.212%
South Dakota	$13,000	0.0%	9.5%	1.2%
Tennessee	$9,000	0.5%	10.0%	2.7%
Texas	$9,000	0.61%	7.58%	2.7%
Utah	$30,300	0.4%	7.4%	Industry Avg
Vermont	$16,000	1.3%	8.4%	1.0%
Virginia	$8,000	0.83%	6.93%	3.23%
Washington	$39,800	0.14%	5.84%	Industry Avg
West Virginia	$12,000	1.5%	8.5%	2.7%
Wisconsin	$14,000	0.27%	9.8%	3.6%
Wyoming	$23,800	0.65%	10.0%	Industry Avg

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers and do not include applicable non UI taxes, surtaxes, penalties, or surcharges. In most states, rate year 2012 begins on Jan 1, 2012, and ends on Dec 31, 2012. In NH, NJ, TN, and VT rate year 2012 begins on July 1, 2012 and ends on June 30, 2013. All tax rates for 2012 are posted in the July issue. For ME there is an additional 0.06% for the Competitive Skills Scholarship Fund on all employer rates. Rates for IL include the fund building surcharge. For MI, an obligation assessment is calculated for each experience rate and is added to each employer's rate.

[2] New employer rate shown is the basic rate. Higher rates may apply depending on industry classification and/or other factors:
AR (employers can elect to receive rate based on rate schedule);
CO, DE (construction employers pay an avg industry rate);
DC, IL (5.25% construction employers, 4.65% manufacturing, & 4.75% mining which includes the fund building surcharge);
IN (1.60% new governmental employers);
IA (9.0% construction employers);
KS (6.0% construction employers);
KY (foreign & domestic construction firms receive maximum rate);
MA (9.49% new construction employers);
ME (predetermined yield);
MD (foreign contractors assigned avg industry rate, and in 2011 new construction employers headquartered in another state pay a 13.3% avg industry rate);
MI (construction employers receive industry rate);
MN (high experience rating industries are assigned a rate of 9.69% plus base rate, assessments, and fees);
MT, MO (greater of 3.51% or InAvg);
NE (6.49% new construction industry employers not eligible for experience rating);
NJ, NY (highest rate assigned to employers with positive account balances or 3.4%, whichever is less);
ND, OH (7.0% new construction employers);
PA (10.26% new construction employers);
SD (6.0% construction employers);
TN, TX, UT, VT (construction employers pay InAvg);
WA (90% of InAvg);
WV (8.5% new foreign construction employers);
WI (7.1% new construction employers with payrolls both over and under $500,000); and
WY (InAvg, but not less than 1.0%).
In RI new employers pay an additional 0.21% Job Development Fund.

Source: U.S. Department of Labor, Employment and Training Administration, May 2013.
http://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/January2013.pdf

16-Nov-12

State Unemployment Tax Rates, 2012

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	$35,800	1.3%	5.4%	3.4%
Arizona	$7,000	0.02%	6.38%	2.0%
Arkansas	$12,000	1.2%	7.1%	4.0%
California	$7,000	1.5%	6.2%	3.4%
Colorado	$11,000	1.0%	5.4%	1.7%
Connecticut	$15,000	1.9%	6.8%	4.2%
Delaware	$10,500	0.3%	8.2%	3.1%
District of Columbia	$9,000	1.6%	7.0%	2.7%
Florida	$8,000	1.51%	5.4%	2.7%
Georgia	$8,500	4.0%	8.1%	2.62%
Hawaii	$38,800	1.2%	5.4%	4.0%
Idaho	$34,100	0.96%	6.8%	3.36%
Illinois	$13,560	0.55%	9.45%	4.35%
Indiana	$9,500	0.5%	7.4%	2.5%
Iowa	$25,300	0.0%	9.0%	1.5%
Kansas	$8,000	0.11%	9.4%	4.0%
Kentucky	$9,000	1.0%	10.0%	2.7%
Louisiana	$7,700	0.10%	6.2%	Industry Avg
Maine	$12,000	0.88%	8.10%	3.08%
Maryland	$8,500	2.2%	13.5%	2.6%
Massachusetts	$14,000	1.26%	12.27%	2.83%
Michigan	$9,500	0.06%	11.05%	2.7%
Minnesota	$28,000	0.67%	10.87%	3.57%
Mississippi	$14,000	0.95%	5.4%	1.15%
Missouri	$13,000	0.0%	9.75%	3.51%
Montana	$27,000	0.82%	6.12%	Industry Avg
Nebraska	$9,000	0.0%	6.49%	2.49%
Nevada	$26,400	0.25%	5.4%	2.95%
New Hampshire	$14,000	2.60%	7.0%	3.7%
New Jersey	$30,300	0.6%	6.4%	3.1%
New Mexico	$22,400	0.05%	5.4%	2.0%
New York	$8,500	0.9%	8.9%	3.4%
North Carolina	$20,400	0.0%	6.84%	1.2%
North Dakota	$27,900	0.2%	9.91%	1.36%
Ohio	$9,000	0.7%	9.1%	2.7%
Oklahoma	$19,100	0.3%	9.2%	1.0%
Oregon	$33,000	2.2%	5.4%	3.3%
Pennsylvania	$8,000	2.43%	10.58%	3.7%
Rhode Island	19,600 or $21,600 for high tax group employers	2.2%	10.3%	2.46%
South Carolina	$12,000	0.1%	8.69%	2.21%
South Dakota	$12,000	0.0%	9.5%	1.2%
Tennessee	$9,000	0.5%	10.0%	2.7%
Texas	$9,000	0.61%	7.58%	2.7%
Utah	$29,500	0.4%	7.4%	Industry Avg
Vermont	$16,000	1.3%	8.4%	1.0%
Virginia	$8,000	0.83%	6.93%	3.23%
Washington	$38,200	0.14%	5.8%	Industry Avg
West Virginia	$12,000	1.5%	8.5%	2.7%
Wisconsin	$13,000	0.27%	9.8%	3.6%
Wyoming	$23,000	0.65%	10.0%	Industry Avg

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers for rate year 2012 and do not include applicable non UI taxes, surtaxes, penalties, or surcharges. In most states, rate year 2012 begins on January 1, 2012 and ends on December 31, 2012. In NH, NJ, TN, and VT rate year 2012 begins on July 1, 2012 and ends on June 30, 2013. All tax rates for 2012 are posted in the July issue. For ME there is an additional 0.06% for the Competitive Skills Fund on all employer rates. The rates for IL include the fund building surcharge. For MI, an obligation assessment is calculated for each experience rate and is added to each employer's rate.

[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, IL (5.25% construction employers, 4.65% manufacturing, & 4.75% mining which includes the fund building surcharge), IN (1.60% new governmental employers), IA (9.0% construction employers), KS (6.0% construction employers), KY (foreign & domestic construction firms receive maximum rate), MA (9.49% new construction employers), ME (predetermined yield), MD (foreign contractors assigned avg industry rate, and in 2011 new construction employees headquartered in another state pay a 13.3% 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 3.51% or InAvg), NE (6.49% new construction industry employers not eligible for experience rating), NJ, NY (highest rate assigned to employers with positive account balances or 3.4%, whichever is less), ND, OH (7.0% new construction employers), PA (10.26% new construction employers), SD (6% construction employers), TN, TX, UT, VT (construction employers pay Ind Avg), WA (90% of Industry Avg), WV (8.5% new foreign construction employers), WI (7.1% new construction employers

Source: U.S. Department of Labor, Employment and Training Administration, September 2012.
http://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/July2012.pdf

27-Feb-12

State Unemployment Tax Rates, 2011

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	$34,600	1.0%	5.4%	3.4%
Arizona	$7,000	0.02%	5.86%	2.0%
Arkansas	$12,000	1.0%	6.9%	3.8%
California	$7,000	1.5%	6.2%	3.4%
Colorado	$10,000	1.0%	5.4%	1.7%
Connecticut	$15,000	1.9%	6.8%	3.7%
Delaware	$10,500	0.1%	8.0%	2.6%
District of Columbia	$9,000	1.6%	7.0%	2.7%
Florida	$7,000	1.03%	5.4%	2.7%
Georgia	$8,500	0.025%	5.4%	2.62%
Hawaii	$34,200	1.2%	5.4%	4.0%
Idaho	$33,300	0.96%	6.8%	3.36%
Illinois	$12,740	0.7%	8.4%	3.8%
Indiana	$9,500	0.7%	9.5%	2.5%
Iowa	$24,700	0.0%	9.0%	1.9%
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	0.86%	7.95%	3.02%
Maryland	$8,500	2.2%	13.5%	2.6%
Massachusetts	$14,000	1.26%	12.27%	2.83%
Michigan	$9,000	0.06%	10.3%	2.7%
Minnesota	$27,000	0.5%	9.4%	2.91%
Mississippi	$14,000	0.85%	5.4%	2.7%
Missouri	$13,000	0.0%	9.75%	3.51%
Montana	$26,300	0.82%	6.12%	Industry Avg
Nebraska	$9,000	0.0%	8.66%	2.5%
Nevada	$26,600	0.25%	5.4%	2.95%
New Hampshire	$12,000	0.01%	7.0%	3.7%
New Jersey	$29,600	0.5%	5.8%	2.8%
New Mexico	$21,900	0.05%	5.4%	2.0%
New York	$8,500	1.5%	9.9%	4.1%
North Carolina	$19,700	0.24%	6.84%	1.2%
North Dakota	$25,500	0.2%	10.0%	1.37%
Ohio	$9,000	0.7%	9.6%	2.7%
Oklahoma	$18,600	0.3%	7.5%	1.0%
Oregon	$32,300	2.2%	5.4%	3.3%
Pennsylvania	$8,000	2.68%	10.82%	3.7%
Rhode Island	$19,000	1.69%	9.79%	2.46%
South Carolina	$10,000	0.1%	11.28%	2.87%
South Dakota	$11,000	0.0%	9.5%	1.2%
Tennessee	$9,000	0.5%	10.0%	2.7%
Texas	$9,000	0.78%	8.25%	2.7%
Utah	$28,600	0.4%	9.4%	Industry Avg
Vermont	$13,000	1.3%	8.4%	1.0%
Virginia	$8,000	0.77%	6.87%	3.17%
Washington	$37,300	0.49%	6.0%	Industry Avg
West Virginia	$12,000	1.5%	7.5%	2.7%
Wisconsin	$13,000	0.27%	9.8%	3.6%
Wyoming	$22,300	0.67%	10.0%	Industry Avg

Industry Avg: Industry Average

[1] Rates apply only to experience rated employers for rate year 2011 and do not include applicable surtaxes, penalties, or surcharges and taxes for non UI purposes. In most states, rate year 2011 begins on January 1, 2011 and ends on December 31, 2011. In NH, NJ, TN, and VT rate year 2011 begins on July 1, 2011 and ends on June 30, 2012. 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 (9.0% construction employers), IL (4.1% construction employers which includes the building fund surcharge), KS (6.0% construction employers), KY (foreign & domestic construction firms receive maximum rate), MA (8.62% new construction employers), ME (predetermined yield), MD (foreign contractors, assigned avg industry rate, and in 2011 new construction employees headquartered in another state pay a 13.3% 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 3.51% or InAvg), NE, NJ, NY (highest rate assigned to employers with positive account balances of 3.4%, whichever is less), ND, OH (new construction employers pay Industry Avg), PA (new construction employers pay 9.7%), SD (6% construction employers), TN, TX, UT, VT, WA (90% of Industry Avg), WV (construction & foreign entities pay 8.5%), 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

Source: U.S. Department of Labor, Employment and Training Administration, July 2011.
http://www.workforcesecurity.doleta.gov/unemploy/content/sigpros/2010-2019/July2011.pdf

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 2010 begins on January 1, 2010 and ends on December 31, 2010. In NH, NJ, TN, and VT rate year 2010 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 2009 begins on January 1, 2009 and ends on December 31, 2009. In NH, NJ, TN, and VT rate year 2009 begins on July 1, 2009 and ends on June 30, 2010. 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%
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