

13-Jun-22

State Unemployment Insurance Tax Rates

[as of January 2022]

State	Wages subject to tax	Minimum rate ^[1]	Maximum rate ^[1]	New employer rate ^[2]
Alabama	\$8,000	1.20%	6.80%	2.70%
Alaska	\$45,200	1.00%	5.40%	2.07%
Arizona	\$7,000	0.08%	20.93%	2.00%
Arkansas	\$10,000	0.10%	6.00%	2.90%
California	\$7,000	1.50%	6.20%	3.40%
Colorado	\$17,000	0.75%	10.39%	1.70%
Connecticut	\$15,000	0.50%	5.40%	3.00%
Delaware	\$14,500	0.30%	8.20%	1.80%
District of Columbia	\$9,000	1.90%	7.40%	2.70%
Florida	\$7,000	0.10%	5.40%	2.70%
Georgia	\$9,500	0.04%	8.10%	2.70%
Hawaii	\$51,600	0.20%	5.80%	3.00%
Idaho	\$46,500	0.24%	5.40%	1.00%
Illinois	\$12,960	0.20%	7.10%	3.00%
Indiana	\$9,500	0.50%	7.40%	2.50%
Iowa	\$34,800	0.00%	7.50%	1.00%
Kansas	\$14,000	0.20%	7.60%	2.70%
Kentucky	\$11,000	0.50%	9.50%	2.70%
Louisiana	\$7,700	0.09%	6.00%	<i>Industry average</i>
Maine	\$12,000	0.53%	6.16%	2.24%
Maryland	\$8,500	1.00%	10.50%	2.30%
Massachusetts	\$15,000	0.94%	14.37%	2.42%
Michigan	\$9,500	0.00%	6.30%	2.70%
Minnesota	\$38,000	0.50%	9.40%	<i>Industry average</i>
Mississippi	\$14,000	0.00%	5.40%	1.00%
Missouri	\$11,000	0.00%	5.40%	2.38%
Montana	\$38,100	0.00%	6.12%	<i>Industry average</i>
Nebraska ⁽³⁾	\$9,000	0.00%	5.40%	1.25%
Nevada	\$36,000	0.25%	5.40%	2.95%
New Hampshire	\$14,000	0.10%	7.00%	2.70%
New Jersey	\$39,800	0.50%	5.80%	2.80%
New Mexico	\$28,700	0.33%	5.40%	<i>Industry average</i>
New York	\$12,000	2.10%	9.90%	4.10%
North Carolina	\$28,000	0.06%	5.76%	1.00%
North Dakota	\$38,400	0.08%	9.69%	1.02%
Ohio	\$9,000	0.30%	9.70%	2.70%
Oklahoma	\$24,800	0.30%	7.50%	1.50%
Oregon	\$47,700	0.90%	5.40%	2.40%
Pennsylvania	\$10,000	1.29%	9.93%	3.69%
Rhode Island ⁽⁴⁾	\$24,600	1.20%	9.80%	1.19%
South Carolina	\$14,000	0.00%	5.40%	0.49%
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	\$41,600	0.00%	7.00%	<i>Industry average</i>

Vermont	\$15,500	0.80%	6.50%	1.00%
Virginia	\$8,000	0.10%	6.20%	2.50%
Washington	\$62,500	0.00%	5.40%	<i>Industry average</i>
West Virginia	\$12,000	1.50%	7.50%	2.70%
Wisconsin	\$14,000	0.00%	10.70%	2.50%
Wyoming	\$27,700	0.00%	8.50%	<i>Industry average</i>

Source: U.S. Department of Labor, Employment and Training Administration, Office of Unemployment Insurance. Significant Provisions of State Unemployment Insurance Laws. 2022.
<https://oui.doleta.gov/unemploy/content/sigpros/2020-2029/January2022.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.