

2024 Federal & State Taxable Wage Base and UI Rates

Agency	Taxable Wage	Experienced	New	Employee
Federal	\$7,000	.06% to 6%	.06% to 6%	None
Alabama	\$8,000	0.2% to 5.4%	2.70%	None
Alaska	\$49,700	1% to 5.4%	1.31% to 1.86%	0.50%
Arizona	\$8,000	0.05% to 14.03%	2%	None
Arkansas	\$7,000	0.225% to 10.125%	2.025%	None
California	\$7,000	1.5% to 6.2%	3.4%	None
Colorado	\$23,800	0.81% to 12.34%	1.7%	None
Connecticut	\$25,000	1.1% to 7.8%	2.5%	None
Delaware	\$10,500	0.1% to 5.4%	1.2%	None
District of Columbia	\$9,000	1.9% to 7.4%	2.7%	None
Florida	\$7,000	0.1% to 5.4%	2.7%	None
Georgia	\$9,500	0.04% to 8.1%	2.7%	None
Hawaii	\$59,100	0% to 5.8%	3%	None
Idaho	\$53,500	0.281% to 5.4%	1%	None
Illinois	\$13,590	0.850% to 8.650%	3.95%	None
Indiana	\$9,500	0.5% to 9.4%	2.5%	None
Iowa	\$38,200	0% to 7%	1% to 7%	None
Kansas	\$14,000	0.1% to 6%	2.7% to 6%	None
Kentucky	\$11,400	0.3% to 9%	2.7% to 9%	None

Agency	Taxable Wage	Experienced	New	Employee
Louisiana	\$7,700	.09% to 6.2%	1.14% to 6.2%	None
Maine	\$12,000	0.28% to 6.03%	2.32%	None
Maryland	\$8,500	.30% to 7.5%	2.60%	None
Massachusetts	\$15,000	0.73% to 11.13%	1.87%	None
Michigan	\$9,500	0.06% to 10.3%	2.7%	None
Minnesota	\$42,000	0.1% to 9%	1.1% to 9%	None
Mississippi	\$14,000	0% to 5.4%	1% to 1.2%	None
Missouri	\$10,000	0% to 9%	2.376%	None
Montana	\$43,000	0% to 6.12%	1% to 2.2%	None
Nebraska	\$9,000; \$24,000 (two-tiered wage-based system)	0% to 5.4%	1.25%	None
Nevada	\$40,600	0.25% to 5.4%	2.95%	None
New Hampshire	\$14,000	0.1% to 8.5%	2.7%	None
New Jersey	\$42,300	1.2% to 4.3%	3.4%	0.425%
New Mexico	\$31,700	0.33% to 5.4%	1% to 1.06%	None
New York	\$12,500	2.025% to 9.825%	4.025%	None
North Carolina	\$31,400	.06% to 5.76%	1%	None
North Dakota	\$43,800	.08% to 9.68%	1.13% to 9.97%	None
Ohio	\$9,000	0.4% to 10.1%	2.7%	None
Oklahoma	\$25,700	0.3% to 9.2%	1.5%	None
Oregon	\$52,800	0.9% to 5.4%	2.4%	None
Pennsylvania	\$10,000	1.419% to 10.3734%	3.5% to 10.5924%	0.03822%
Rhode Island	"\$28,200; \$29,200 (two-tiered wage base system)"	1.1% to 9.7%	1.00%	None

Agency	Taxable Wage	Experienced	New	Employee
South Carolina	\$14,000	.06% to 5.46%	0.41%	None
South Dakota	\$15,000	0% to 8.8%	1.2%	None
Tennessee	\$7,000	0.01% to 10%	2.7%	None
Texas ¹	\$9,000	0.25% to 6.25% ¹	2.7%	None
Utah	\$47,000	0.3% to 7.3%	1.3% to 7.3%	None
Vermont	\$14,300	0.4% to 5.4%	1%	None
Virginia	\$8,000	0.1% to 6.2%	2.5% to 6.2%	None
Washington	\$68,500	0.27% to 6.02%	1% to 5.4%	None
West Virginia	\$9,521	1.5% to 8.5%	2.7%	None
Wisconsin	\$14,000	0% to 12%	2.9% to 3.25%	None
Wyoming	\$30,900	.48% to 9.78%	2.28% to 9.78%	None

Notes

¹ plus assessments to be determined via special calculations

Please be aware that these rates may be updated and changed throughout the year. Employers remain responsible for determining whether their wages are in compliance with federal and state labor laws. For legal advice, or other assistance, a labor attorney, CPA, or tax advisor should be consulted.