



## 2025/2024 SUI WAGE BASE CHART

ST	2025 SUI Wage Base	2024 SUI Wage Base	Inc./(Dec)
AK		\$49,700	
AL		\$8,000	
AR		\$7,000	
AZ		\$8,000	
CA	\$7,000	\$7,000	\$0
CO	<b>\$27,200</b>	\$23,800	\$3,400
CT		\$25,000	
DE		\$10,500	
DC		\$9,000	
FL		\$7,000	
GA		\$9,500	
HI		\$59,100	
ID		\$53,500	
IL		\$13,590	
IN		\$9,500	
IA	\$39,500	\$38,200	\$1,300
KS	\$14,000	\$14,000	\$0
KY		\$11,400	
LA		\$7,700	
MA		\$15,000	
MD		\$8,500	
ME		\$12,000	
MI		\$9,500	
MN		\$42,000	
MS		\$14,000	
MO		\$10,000	
MT		\$43,000	

ST	2025 SUI Wage Base	2024 SUI Wage Base	Inc./(Dec)
NC		\$31,400	
ND		\$43,800	
NE		<sup>1</sup> \$9,000	
NV	<b>\$41,800</b>	\$40,600	\$1,200
NH		\$14,000	
NJ	<b>\$43,300</b>	\$42,300	\$1,000
NM		\$31,700	
NY	<b>\$12,800</b>	\$12,500	\$300
OH		\$9,000	
OK	<b>\$28,200</b>	\$27,000	\$1,200
OR		\$52,800	
PA		\$10,000	
PR		\$7,000	
RI		<sup>2</sup> \$29,200	
SC		\$14,000	
SD		\$15,000	
TN		\$7,000	
TX		\$9,000	
UT		\$47,000	
VA		\$8,000	
VI		\$31,000	
VT	\$14,800	\$14,300	\$500
WA	<b>\$72,800</b>	\$68,500	\$4,300
WV		\$9,521	
WI	\$14,000	\$14,000	\$0
WY	<b>\$32,400</b>	\$30,900	\$1,500

1 - NE Wage base is higher Maximum Rated employers

2 - RI Wage Base is higher for Maximum Rated Employers