



2025/2024 SUI WAGE BASE CHART

ST	2025 SUI Wage Base	2024 SUI Wage Base	Inc./(Dec)
AK	\$51,700	\$49,700	\$2,000
AL	\$8,000	\$8,000	\$0
AR	\$7,000	\$7,000	\$0
AZ	\$8,000	\$8,000	\$0
CA	\$7,000	\$7,000	\$0
CO	\$27,200	\$23,800	\$3,400
CT	\$26,100	\$25,000	\$1,100
DE	\$12,500	\$10,500	\$2,000
DC	\$9,000	\$9,000	\$0
FL	\$7,000	\$7,000	\$0
GA	\$9,500	\$9,500	\$0
HI	\$62,000	\$59,100	\$2,900
ID	\$55,300	\$53,500	\$1,800
IL	\$13,916	\$13,590	\$326
IN	\$9,500	\$9,500	\$0
IA	\$39,500	\$38,200	\$1,300
KS	\$14,000	\$14,000	\$0
KY	\$11,700	\$11,400	\$300
LA	\$7,700	\$7,700	\$0
MA	\$15,000	\$15,000	\$0
MD	\$8,500	\$8,500	\$0
ME	\$12,000	\$12,000	\$0
MI	\$9,000 ¹	\$9,500	(\$500)
MN	\$43,000	\$42,000	\$1,000
MS	\$14,000	\$14,000	\$0
MO	\$9,500	\$10,000	(\$500)
MT	\$45,100	\$43,000	\$2,100

ST	2025 SUI Wage Base	2024 SUI Wage Base	Inc./(Dec)
NC	\$32,600	\$31,400	\$1,200
ND	\$45,100	\$43,800	\$1,300
NE	\$9,000 ²	\$9,000	\$0
NV	\$41,800	\$40,600	\$1,200
NH	\$14,000	\$14,000	\$0
NJ	\$43,300	\$42,300	\$1,000
NM	\$33,200	\$31,700	\$1,500
NY	\$12,800	\$12,500	\$300
OH	\$9,000	\$9,000	\$0
OK	\$28,200	\$27,000	\$1,200
OR	\$54,300	\$52,800	\$1,500
PA	\$10,000	\$10,000	\$0
PR		\$7,000	
RI	\$29,800 ³	\$29,200	\$600
SC	\$14,000	\$14,000	\$0
SD	\$15,000	\$15,000	\$0
TN		\$7,000	
TX	\$9,000	\$9,000	\$0
UT	\$48,900	\$47,000	\$1,900
VA	\$8,000	\$8,000	\$0
VI	\$31,100	\$31,000	\$100
VT	\$14,800	\$14,300	\$500
WA	\$72,800	\$68,500	\$4,300
WV	\$9,500	\$9,521	(\$21)
WI	\$14,000	\$14,000	\$0
WY	\$32,400	\$30,900	\$1,500

1 - MI Wage base is \$9,500 if an employer owes contributions or has missing reports

2 - NE Wage base is \$24,000 for Maximum Rated employers

3 - RI Wage Base is \$31,300 for Maximum Rated Employers