



2017 Wage Base Comparison and Average UI Tax Rates

State	2015 Wage Base	2016 Wage Base	2017 Wage Base	Ave Tax Rates as % of Wages		State	2015 Wage Base	2016 Wage Base	2017 Wage Base	Ave Tax Rates as % of Wages	
				Taxable	Total					Taxable	Total
AK	\$38,700	\$39,700	\$39,800	1.28	0.78	NC	\$21,700	\$22,300	\$23,100	1.71	0.76
AL	\$ 8,000	\$ 8,000	\$ 8,000	1.6	0.36	ND	\$35,600	\$37,200	\$35,100	1.45	0.87
AR	\$12,000	\$12,000	\$12,000	2.76	0.91	NE	\$ 9,000	\$ 9,000	\$ 9,000	1	0.21
AZ	\$ 7,000	\$ 7,000	\$ 7,000	2.22	0.43	NH	\$14,000	\$14,000	\$14,000	1	0.28
CA	\$ 7,000	\$ 7,000	\$ 7,000	4.89	0.75	NJ	\$32,000	\$32,600	\$33,500	2.47	1.09
CO	\$11,800	\$12,200	\$12,500	2.09	0.54	NM	\$23,400	\$24,100	\$24,300	2.58	1.34
CT	\$15,000	\$15,000	\$15,000	3.74	0.89	NV	\$27,800	\$28,200	\$29,500	1.95	1.11
DC	\$ 9,000	\$ 9,000	\$ 9,000	2.7	0.4	NY	\$10,500	\$10,700	\$10,800	3.45	0.6
DE	\$18,500	\$18,500	\$18,500	1.9	0.64	OH	\$ 9,000	\$ 9,000	\$ 9,000	2.52	0.58
FL	\$ 7,000	\$ 7,000	\$ 7,000	1.4	0.3	OK	\$17,000	\$17,500	\$17,700	0.89	0.37
GA	\$ 9,500	\$ 9,500	\$ 9,500	1.86	0.38	OR	\$35,700	\$36,900	\$38,400	2.52	1.49
HI	\$40,900	\$42,200	\$43,500	1	0.69	PA	\$ 9,000	\$ 9,500	\$ 9,750	6	1.2
IA	\$27,300	\$28,300	\$29,300	2.1	1.14	PR	\$ 7,000	\$ 7,000	\$ 7,000	2.77	0.85
ID	\$36,000	\$37,200	\$37,800	1.4	1	RI	\$21,200	\$22,000	\$22,400	3.4	1.4
IL	\$12,960	\$12,960	\$12,960	2.57	0.64	SC	\$14,000	\$14,000	\$14,000	1.77	0.61
IN	\$ 9,500	\$ 9,500	\$ 9,500	2.24	0.57	SD	\$15,000	\$15,000	\$15,000	0.8	0.31
KS	\$12,000	\$14,000	\$14,000	1.47	0.4	TN	\$ 9,000	\$ 9,000	\$ 9,000	1.34	0.25
KY	\$ 9,900	\$10,200	\$10,200	3.17	0.75	TX	\$ 9,000	\$ 9,000	\$ 9,000	2.55	0.57
LA	\$ 7,700	\$ 7,700	\$ 7,700	1.56	0.33	UT	\$31,300	\$32,200	\$33,100	0.7	0.46
MA	\$15,000	\$15,000	\$15,000	3.98	1.1	VA	\$ 8,000	\$ 8,000	\$ 8,000	1.83	0.32
MD	\$ 8,500	\$ 8,500	\$ 8,500	2.72	0.5	VI	\$22,900	\$23,000	\$23,100	1.5	1.5
ME	\$12,000	\$12,000	\$12,000	2.04	0.68	VT	\$16,400	\$16,800	\$16,800	4	1.6
MI	\$ 9,500	\$ 9,000	\$ 9,000	3.59	0.81	WA	\$42,100	\$44,000	\$45,000	1.35	0.77
MN	\$30,000	\$31,000	\$32,000	1.35	0.64	WI	\$14,000	\$14,000	\$14,000	2.56	0.85
MO	\$13,000	\$13,000	\$13,000	1.13	0.34	WV	\$12,000	\$12,000	\$12,000	2.9	0.9
MS	\$14,000	\$14,000	\$14,000	1.23	0.49	WY	\$24,700	\$25,500	\$25,400	1.43	0.72
MT	\$29,500	\$30,500	\$31,400	1.11	0.68						

Red text indicates that the wage base is a best estimate based on available information

Black text indicates that the wage base has been confirmed through state issued content

Total Tax Rate Key: Green - Low (< 0.50), Yellow - Moderate (0.50 - 0.99), Orange - High (1.0 - 1.49), Red - Very High (>= 1.50)

Source: US DOL Employment and Training Administration