

State Unemployment Insurance/State Disability Insurance Taxable Wage Base

State	2015	2014 Taxable	2013 Wage Base	2012
Alabama	\$8,000	\$8,000	\$8,000	\$8,000
Alaska	38,700	37,400	36,900	35,800
Arizona	7,000	7,000	7,000	7,000
Arkansas	12,000	12,000	12,000	12,000
California - SUI/ETT	7,000	7,000	7,000	7,000
California - SDI Employee	104,378	101,636	110,880	95,585
Colorado	11,800	11,700	11,300	11,000
Connecticut	15,000	15,000	15,000	15,000
Delaware	18,500	18,500	10,500	10,500
District of Columbia	9,000	9,000	9,000	9,000
Florida	7,000	8,000	8,000	8,000
Georgia	9,500	9,500	9,500	8,500
Hawaii - SUI	40,900	40,400	39,600	38,800
Hawaii - SDI Employee	247.52	244.40	?	235
Idaho	36,000	35,200	34,800	34,100
Illinois	12,960	12,960	12,900	13,560
Indiana	9,500	9,500	9,500	9,500
Iowa	27,300	26,800	26,000	25,300
Kansas	12,000	8,000	8,000	8,000
Kentucky	9,900	9,600	9,300	9,000
Louisiana	7,700	7,700	7,700	7,700
Maine	12,000	12,000	12,000	12,000
Maryland	8,500	8,500	8,500	8,500
Massachusetts	15,000	14,000	14,000	14,000
Michigan	9,500	9,500	9,500	9,000
Minnesota	30,000	29,000	29,000	28,000
Mississippi	14,000	14,000	14,000	14,000
Missouri	13,000	13,000	13,000	13,000
Montana	29,500	29,000	27,900	27,000
Nebraska	9,000	9,000	9,000	9,000
Nevada	27,800	27,400	26,900	26,400
New Hampshire	14,000	14,000	14,000	14,000
New Jersey - SUI, SDI, WF, HC	32,000	31,500	30,900	30,300
New Mexico	23,400	23,400	22,900	22,400
New York	10,500	10,300	8,500	8,500
North Carolina	21,700	21,400	20,900	20,400
North Dakota	35,600	33,600	31,800	27,900
Ohio	9,000	9,000	9,000	9,000
Oklahoma	17,000	18,700	20,100	19,100
Oregon	35,700	35,000	34,100	33,000
Pennsylvania	9,000	8,750	8,500	8,000
Puerto Rico	7,000	7,000	7,000	7,000
Puerto Rico - DIS	9,000	9,000	9,000	9,000
Rhode Island - SUI	*21,200	20,600	20,200	19,600
Rhode Island - SDI Employee	64,200	62,700	61,400	60,000
South Carolina	14,000	12,000	12,000	12,000
South Dakota	15,000	14,000	13,000	12,000
Tennessee	9,000	9,000	9,000	9,000
Texas	9,000	9,000	9,000	9,000
Utah	31,300	30,800	30,300	29,500
Vermont	16,400	16,000	16,000	16,000
Virgin Islands		22,500	23,600	23,700
Virginia	8,000	8,000	8,000	8,000
Washington	42,100	41,300	39,800	38,200
West Virginia	12,000	12,000	12,000	12,000
Wisconsin	14,000	14,000	14,000	13,000
Wyoming	24,700	24,500	23,800	23,000

Bold Print Indicates 2015 wage base change from 2014

***Note:** For approximately 75% of employers, the wage base will be \$21,200. For employers that pay at the highest UI rate of 9.79% (25% of employers), the wage base will be \$22,700.