

EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2014

STATE	TAXABLE WAGE BASE (\$)	2014 ACTUAL	
		PERCENT OF:	
		TAXABLE WAGES	TOTAL WAGES
United States		2.95	0.79
Alabama	8,000	2.27	0.51
Alaska	37,400	2.62	1.58
Arizona	7,000	2.33	0.45
Arkansas	12,000	3.13	1.03
California	7,000	5.02	0.77
Colorado	11,700	2.56	0.68
Connecticut	15,000	3.93	0.95
Delaware	18,500	2.32	0.78
Dist. of Columbia	9,000	2.79	0.40
Florida	8,000	2.85	0.63
Georgia	9,500	2.34	0.54
Hawaii	40,400	1.78	1.23
Idaho	35,200	1.59	1.06
Illinois	12,900	3.90	1.00
Indiana	9,500	2.83	0.73
Iowa	26,800	1.62	0.87
Kansas	8,000	2.34	0.73
Kentucky	9,600	3.28	0.88
Louisiana	7,700	1.68	0.35
Maine	12,000	2.58	0.86
Maryland	8,500	2.74	0.53
Massachusetts	14,000	3.75	1.01
Michigan	9,500	4.38	0.99
Minnesota	29,000	1.90	0.90
Mississippi	14,000	1.20	0.48
Missouri	13,000	2.15	0.66
Montana	29,000	1.80	1.19
Nebraska	9,000	1.44	0.37
Nevada	27,400	1.97	1.10
New Hampshire	14,000	1.80	0.51
New Jersey	31,500	2.90	1.27
New Mexico	23,400	1.55	0.81
New York	10,300	4.49	0.78
North Carolina	21,400	2.20	1.02
North Dakota	33,600	1.16	0.67
Ohio	9,000	2.72	0.62
Oklahoma	18,700	1.42	0.61
Oregon	35,000	2.76	1.65
Pennsylvania	8,750	6.31	1.27
Puerto Rico	7,000	3.51	1.04

Rhode Island	20,600	3.71	1.54
South Carolina	12,000	2.43	0.78
South Dakota	14,000	0.99	0.37
Tennessee	9,000	1.44	0.34
Texas	9,000	2.58	0.52
Utah	30,800	1.25	0.72
Vermont	16,000	3.97	1.54
Virgin Islands	22,500	1.56	0.90
Virginia	8,000	2.62	0.48
Washington	41,300	1.69	0.96
West Virginia	12,000	3.02	0.99
Wisconsin	14,000	3.60	1.18
Wyoming	24,500	2.39	1.19

UNITED STATES DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION