

EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2015

STATE	TAXABLE WAGE BASE (\$)	2015	
		TAXABLE WAGES	TOTAL WAGES
United States	7000	2.68	0.71
Alabama	8,000	2.07	0.45
Alaska	38,700	2.17	1.33
Arizona	7,000	2.32	0.44
Arkansas	12,000	2.70	0.88
California	7,000	4.88	0.73
Colorado	11,800	2.22	0.59
Connecticut	15,000	3.85	0.92
Delaware	18,500	2.03	0.69
District of Columbia	9,000	2.78	0.39
Florida	7,000	2.09	0.41
Georgia	9,500	2.09	0.48
Hawaii	40,900	1.40	0.95
Idaho	36,000	1.30	0.88
Illinois	12,960	3.41	0.85
Indiana	9,500	2.50	0.63
Iowa	27,300	1.29	0.69
Kansas	12,000	2.35	0.88
Kentucky	9,900	3.18	0.86
Louisiana	7,700	1.61	0.34
Maine	12,000	2.59	0.85
Maryland	8,500	2.98	0.58
Massachusetts	15,000	2.62	0.72
Michigan	9,500	3.94	0.86
Minnesota	30,000	1.53	0.73
Mississippi	14,000	1.07	0.42
Missouri	13,000	2.00	0.61
Montana	29,500	1.48	0.97
Nebraska	9,000	1.27	0.31
Nevada	27,800	2.05	1.15
New Hampshire	14,000	1.05	0.29
New Jersey	32,000	2.66	1.16
New Mexico	23,400	2.66	1.38
New York	10,500	4.14	0.72
North Carolina	21,700	2.27	0.98
North Dakota	35,600	0.94	0.56
Ohio	9,000	2.57	0.58
Oklahoma	17,000	0.90	0.36
Oregon	35,700	2.52	1.49
Pennsylvania	9,000	6.05	1.22
Puerto Rico	7,000	3.44	1.00
Rhode Island	21,200	3.58	1.50
South Carolina	14,000	1.90	0.67
South Dakota	15,000	0.76	0.29
Tennessee	9,000	1.34	0.31
Texas	9,000	2.40	0.48
Utah	31,300	0.93	0.53
Vermont	16,400	3.87	1.53
Virgin Islands	22,900	1.57	0.93
Virginia	8,000	2.32	0.42
Washington	42,100	1.47	0.84
West Virginia	12,000	2.92	0.96
Wisconsin	14,000	3.29	1.06
Wyoming	24,700	1.40	0.70