

EMPLOYER CONTRIBUTION RATES  
CALENDAR YEAR 2018

STATE	TAXABLE WAGE BASE (\$)	2018	
		TAXABLE WAGES	TOTAL WAGES
United States	7000	2.00	0.51
Alabama	8,000	1.33	0.28
Alaska	39,500	1.59	0.99
Arizona	7,000	2.28	0.41
Arkansas	10,000	1.56	0.42
California	7,000	4.26	0.58
Colorado	12,600	1.56	0.41
Connecticut	15,000	3.39	0.81
Delaware	16,500	1.47	0.45
District of Columbia	9,000	2.47	0.32
Florida	7,000	0.79	0.15
Georgia	9,500	1.45	0.32
Hawaii	45,900	1.07	0.75
Idaho	38,200	0.78	0.52
Illinois	12,960	2.56	0.61
Indiana	9,500	1.77	0.42
Iowa	29,900	1.25	0.68
Kansas	14,000	1.31	0.52
Kentucky	10,200	2.01	0.53
Louisiana	7,700	1.54	0.31
Maine	12,000	1.81	0.56
Maryland	8,500	2.06	0.37
Massachusetts	15,000	2.98	0.77
Michigan	9,000	3.19	0.65
Minnesota	32,000	1.16	0.56
Mississippi	14,000	0.55	0.21
Missouri	12,500	1.17	0.33
Montana	32,000	1.33	0.88
Nebraska	9,000	0.93	0.22
Nevada	30,500	2.00	1.13
New Hampshire	14,000	0.86	0.23
New Jersey	33,700	1.78	0.78
New Mexico	24,200	0.90	0.47
New York	11,100	2.53	0.45
North Carolina	23,500	0.61	0.26
North Dakota	35,500	1.29	0.74
Ohio	9,500	2.27	0.51
Oklahoma	17,600	0.95	0.37
Oregon	39,300	1.94	1.17
Pennsylvania	10,000	5.06	1.07
Puerto Rico	7,000	3.16	0.89
Rhode Island	23,000	2.64	1.14
South Carolina	14,000	1.36	0.46
South Dakota	15,000	0.57	0.21
Tennessee	7,000	1.11	0.20
Texas	9,000	2.16	0.42
Utah	34,300	0.49	0.28
Vermont	17,600	3.15	1.22
Virgin Islands	24,200	1.61	0.89
Virginia	8,000	1.37	0.23
Washington	47,300	1.05	0.58
West Virginia	12,000	3.04	0.94
Wisconsin	14,000	1.75	0.54
Wyoming	24,700	1.59	0.78