

EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2023

STATE	TAXABLE WAGE BASE (\$)	Actual 2023	
		TAXABLE WAGES	TOTAL WAGES
United States	7000	1.66	0.39
Alabama	8,000	0.64	0.11
Alaska	47,100	1.82	1.13
Arizona	8,000	1.21	0.20
Arkansas	7,000	1.00	0.17
California	7,000	3.08	0.33
Colorado	20,400	1.53	0.47
Connecticut	15,000	2.26	0.46
Delaware	10,500	0.93	0.18
District of Columbia	9,000	2.23	0.23
Florida	7,000	0.83	0.12
Georgia	9,500	1.09	0.20
Hawaii	56,700	2.64	1.84
Idaho	49,900	0.60	0.41
Illinois	13,271	2.80	0.57
Indiana	9,500	1.32	0.27
Iowa	36,100	0.96	0.51
Kansas	14,000	0.95	0.33
Kentucky	11,100	0.83	0.20
Louisiana	7,700	1.29	0.22
Maine	12,000	1.96	0.49
Maryland	8,500	2.25	0.33
Massachusetts	15,000	1.40	0.31
Michigan	9,500	2.85	0.51
Minnesota	40,000	0.91	0.45
Mississippi	14,000	0.44	0.14
Missouri	10,500	1.17	0.25
Montana	40,500	1.16	0.74
Nebraska	\$9,000 or \$24,000 for high tax group employer	0.81	0.16
Nevada	40,100	1.74	1.00
New Hampshire	14,000	0.89	0.19
New Jersey	41,100	2.02	0.91
New Mexico	30,100	0.85	0.44
New York	12,300	2.97	0.47
North Carolina	29,600	0.66	0.28
North Dakota	40,800	0.67	0.38
Ohio	9,000	2.36	0.42
Oklahoma	25,700	0.88	0.39
Oregon	50,900	1.73	1.06
Pennsylvania	10,000	3.49	0.62
Puerto Rico	7,000	3.67	0.89
Rhode Island	\$28,200 or \$29,700 for high tax group employers	2.25	0.98
South Carolina	14,000	0.78	0.22
South Dakota	15,000	0.71	0.22
Tennessee	7,000	0.94	0.15
Texas	9,000	1.65	0.26
Utah	44,800	0.62	0.36
Vermont	13,500	1.98	0.51
Virgin Islands	30,200	2.44	1.39
Virginia	8,000	0.67	0.09
Washington	67,600	1.26	0.72
West Virginia	9,000	2.46	0.52
Wisconsin	14,000	1.57	0.40
Wyoming	29,100	0.96	0.46