

EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2024

STATE	TAXABLE WAGE BASE (\$)	Actual 2024	
		TAXABLE WAGES	TOTAL WAGES
United States	7,000	1.66	0.38
Alabama	8,000	0.51	0.09
Alaska	49,700	1.54	0.96
Arizona	8,000	1.22	0.19
Arkansas	7,000	0.87	0.14
California	7,000	3.22	0.33
Colorado	23,800	1.87	0.62
Connecticut	25,000	1.92	0.55
Delaware	10,500	0.60	0.11
District of Columbia	9,000	2.21	0.22
Florida	7,000	0.83	0.11
Georgia	9,500	1.08	0.19
Hawaii	59,100	1.40	0.97
Idaho	53,500	0.78	0.53
Illinois	13,590	2.80	0.56
Indiana	9,500	1.32	0.25
Iowa	38,200	0.97	0.52
Kansas	14,000	0.84	0.29
Kentucky	11,400	1.58	0.36
Louisiana	7,700	1.30	0.22
Maine	12,000	2.00	0.47
Maryland	8,500	1.36	0.19
Massachusetts	15,000	2.04	0.43
Michigan	9,500	2.75	0.47
Minnesota	42,000	0.90	0.44
Mississippi	14,000	0.41	0.13
Missouri	10,000	1.08	0.21
Montana	43,000	1.15	0.73
Nebraska	\$9,000 or \$24,000 for high tax group employers	0.87	0.17
Nevada	40,600	1.70	0.95
New Hampshire	14,000	0.57	0.12
New Jersey	42,300	2.11	0.94
New Mexico	31,700	0.87	0.45
New York	12,500	3.09	0.48
North Carolina	31,400	0.65	0.28
North Dakota	43,800	0.70	0.40
Ohio	9,000	2.45	0.42
Oklahoma	27,000	0.84	0.38
Oregon	52,800	1.95	1.19
Pennsylvania	10,000	3.40	0.58
Puerto Rico	7,000	3.73	0.86
Rhode Island	\$29,200 or \$30,700 for high tax group employers	2.23	0.97
South Carolina	14,000	0.73	0.20
South Dakota	15,000	0.35	0.10
Tennessee	7,000	0.92	0.13
Texas	9,000	1.46	0.22
Utah	47,000	0.61	0.35
Vermont	14,300	1.94	0.51
Virgin Islands	31,000	4.04	2.25
Virginia	8,000	0.57	0.08
Washington	68,500	1.24	0.67
West Virginia	9,521	2.37	0.50
Wisconsin	14,000	1.50	0.37
Wyoming	30,900	0.89	0.41