

ESTIMATED EMPLOYER CONTRIBUTION RATES  
CALENDAR YEAR 2025

STATE	TAXABLE WAGE BASE (\$)	Estimated 2025	
		TAXABLE WAGES	TOTAL WAGES
United States	7,000	1.74	0.39
Alabama	8,000	0.35	0.06
Alaska	51,700	1.00	0.63
Arizona	8,000	0.03	0.02
Arkansas	7,000	0.90	0.15
California	7,000	3.21	0.34
Colorado	27,200	0.29	0.09
Connecticut	26,100	1.86	0.49
Delaware	12,500	1.93	0.89
District of Columbia	9,000	2.20	0.20
Florida	7,000	0.50	0.10
Georgia	9,500	1.25	0.19
Hawaii	62,000	1.50	1.05
Idaho	55,300	0.71	0.48
Illinois	13,916	2.70	0.60
Indiana	9,500	1.25	0.25
Iowa	39,500	0.93	0.50
Kansas	14,000	0.61	0.16
Kentucky	11,700	1.86	0.42
Louisiana	7,700	1.29	0.23
Maine	12,000	2.09	0.52
Maryland	8,500	1.46	0.21
Massachusetts	15,000	2.69	0.55
Michigan	\$9,000 or \$9,500 for delinquent employers	2.72	0.48
Minnesota	43,000	1.30	0.65
Mississippi	14,000	0.56	0.18
Missouri	9,500	1.00	0.14
Montana	45,100	1.14	0.69
Nebraska	\$9,000 or \$24,000 for high tax group employers	0.80	0.15
Nevada	41,800	2.04	1.47
New Hampshire	14,000	0.57	0.12
New Jersey	43,300	1.82	0.82
New Mexico	33,200	0.95	0.44
New York	12,800	3.10	0.50
North Carolina	32,600	0.63	0.29
North Dakota	45,100	0.77	0.45
Ohio	9,000	2.10	0.40
Oklahoma	28,200	1.27	0.59
Oregon	54,300	1.95	0.92
Pennsylvania	10,000	3.50	0.60
Puerto Rico	7,000	3.28	0.72
Rhode Island	\$29,800 or \$31,300 for high tax group employers	2.30	1.00
South Carolina	14,000	0.74	0.21
South Dakota	15,000	0.41	0.12
Tennessee	7,000	0.95	0.14
Texas	9,000	1.58	0.27
Utah	48,900	0.52	0.34
Vermont	14,800	1.90	0.50
Virgin Islands	31,100	4.32	2.43
Virginia	8,000	0.53	0.07
Washington	72,800	1.29	0.71
West Virginia	9,500	2.37	0.64
Wisconsin	14,000	1.35	0.34
Wyoming	32,400	0.94	0.44