

ESTIMATED EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2026

STATE	TAXABLE WAGE BASE (\$)	Estimated 2026	
		TAXABLE WAGES	TOTAL WAGES
United States	7,000	1.75	0.41
Alabama	8,000	0.36	0.06
Alaska	54,200	1.00	0.62
Arizona	8,000	1.00	0.15
Arkansas	7,000	0.82	0.13
California	7,000	3.46	0.35
Colorado	30,600	1.90	0.72
Connecticut	27,000	1.97	0.57
Delaware	14,500	1.90	0.42
District of Columbia	9,000	2.20	0.20
Florida	7,000	0.40	0.10
Georgia	9,500	1.14	0.16
Hawaii	64,500	1.08	0.76
Idaho	58,300	0.70	0.44
Illinois	14,250	2.60	0.50
Indiana	9,500	1.20	0.23
Iowa	20,400	0.78	0.42
Kansas	15,100	0.52	0.17
Kentucky	12,000	1.76	0.41
Louisiana	7,000	1.25	0.21
Maine	12,000	2.21	0.52
Maryland	8,500	1.54	0.21
Massachusetts	15,000	2.85	0.59
Michigan	\$9,000 or \$9,500 for delinquent employers	2.93	0.48
Minnesota	44,000	1.53	0.75
Mississippi	14,000	0.52	0.16
Missouri	9,000	1.00	0.14
Montana	47,300	0.96	0.57
Nebraska	\$9,000 or \$24,000 for high tax group employers	0.87	0.17
Nevada	43,700	1.50	0.85
New Hampshire	14,000	0.57	0.11
New Jersey	44,800	1.93	0.87
New Mexico	34,800	0.99	0.51
New York	17,600	2.80	0.40
North Carolina	34,200	0.63	0.28
North Dakota	46,600	0.81	0.46
Ohio	9,000	2.10	0.30
Oklahoma	25,000	0.70	0.32
Oregon	56,700	1.95	0.91
Pennsylvania	10,000	3.70	0.60
Puerto Rico	7,000	3.26	0.72
Rhode Island	\$30,800 or \$32,300 for high tax group employers	2.10	0.90
South Carolina	14,000	0.70	0.19
South Dakota	15,000	0.37	0.22
Tennessee	7,000	0.53	0.08
Texas	9,000	1.54	0.24
Utah	50,700	0.42	0.28
Vermont	15,400	2.00	0.50
Virgin Islands	32,100	4.04	2.35
Virginia	8,000	0.82	0.11
Washington	78,200	1.22	0.66
West Virginia	9,500	2.40	0.49
Wisconsin	14,000	1.30	0.32
Wyoming	33,800	1.00	0.49