

# 2020 State Unemployment Insurance Wage Bases

The following are the 2020 state unemployment insurance (SUI) wage base limits. States that have increased their wage bases are highlighted in **brown**; states that have decreased their wage bases are highlighted in **blue**.

State	Wage Base	State	Wage Base	State	Wage Base
Alabama	8,000	Louisiana	7,700	<b>Ohio</b>	<b>9,000</b>
<b>Alaska</b>	<b>41,500</b>	Maine	12,000	<b>Oklahoma</b>	<b>18,700</b>
Arizona	7,000	Maryland	8,500	<b>Oregon</b>	<b>42,100</b>
<b>Arkansas</b>	<b>7,000</b>	Massachusetts	15,000	Pennsylvania	10,000
California	7,000	Michigan <sup>1</sup>	9,000 / 9,500	Puerto Rico	7,000
<b>Colorado</b>	<b>13,600</b>	<b>Minnesota</b>	<b>35,000</b>	<b>Rhode Island<sup>3</sup></b>	<b>24,000</b>
Connecticut	15,000	Mississippi	14,000	South Carolina	14,000
Delaware	16,500	<b>Missouri</b>	<b>11,500</b>	South Dakota	15,000
District of Columbia	9,000	<b>Montana</b>	<b>34,100</b>	Tennessee	7,000
Florida	7,000	Nebraska <sup>2</sup>	9,000 / 24,000	Texas	9,000
Georgia	9,500	<b>Nevada</b>	<b>32,500</b>	<b>Utah</b>	<b>36,600</b>
<b>Hawaii</b>	<b>48,100</b>	New Hampshire	14,000	<b>Vermont</b>	<b>16,100</b>
<b>Idaho</b>	<b>41,600</b>	<b>New Jersey TDI, FLI workers only</b>	<b>35,300 / 134,900</b>	<b>Virgin Islands</b>	<b>28,900</b>
<b>Illinois</b>	<b>12,740</b>	<b>New Mexico</b>	<b>25,800</b>	Virginia	8,000
Indiana	9,500	<b>New York</b>	<b>11,600</b>	<b>Washington</b>	<b>52,700</b>
<b>Iowa</b>	<b>31,600</b>	<b>North Carolina</b>	<b>25,200</b>	West Virginia	12,000
Kansas	14,000	<b>North Dakota</b>	<b>37,900</b>	Wisconsin	14,000
<b>Kentucky</b>	<b>10,800</b>			<b>Wyoming</b>	<b>26,400</b>

<sup>1</sup>Michigan: The state has two wage bases: 9,000 for employers whose SUI payments and returns are up-to-date with the agency and 9,500 for employers whose SUI payments and returns are delinquent.

<sup>2</sup>Nebraska will implement a second wage base for 2020. Employers who are max rated/delinquent will have a wage base of \$24,000; all other employers will have a wage base of \$9,000.

<sup>3</sup>Rhode Island: The 2020 taxable wage base for employers in the highest SUI tax rate group is \$25,500.

The material contained here is for informational purposes only and current as of the date of the publication. It is not legal advice and should not be relied on as such.