

2021 State Unemployment Insurance Wage Bases

The following are the 2021 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**. States who haven't released their SUI wage base limits for 2021 are bolded in **black**.

State	Wage Base	State	Wage Base	State	Wage Base
Alabama	8,000	Louisiana	7,700	Oklahoma	24,000
Alaska	43,600	Maine	12,000	Oregon	43,800
Arizona	7,000	Maryland	8,500	Pennsylvania	10,000
Arkansas	10,000	Massachusetts	15,000	Puerto Rico	7,000
California	7,000	Michigan¹	9,500	Rhode Island²	24,600/ 26,100
Colorado	13,600	Minnesota	35,000	South Carolina	14,000
Connecticut	15,000	Mississippi	14,000	South Dakota	15,000
Delaware	16,500	Missouri	11,000	Tennessee	7,000
District of Columbia	9,000	Montana	35,300	Texas	9,000
Florida	7,000	Nebraska	9,000	Utah	38,900
Georgia	9,500	Nevada	33,400	Vermont	14,100
Hawaii	47,400	New Hampshire	14,000	Virgin Islands	32,500
Idaho	43,000	New Jersey	36,200	Virginia	8,000
Illinois	12,960	New Mexico	27,000	Washington	56,500
Indiana	9,500	New York	11,800	West Virginia	12,000
Iowa	32,400	North Carolina	26,000	Wisconsin	14,000
Kansas	14,000	North Dakota	38,500	Wyoming	27,300
Kentucky	11,100	Ohio	9,000		

¹Michigan: The state has one wage base for 2021, it will be \$9,500 for all employers. The reduced wage base for non-delinquent employers is not valid as the Michigan Unemployment Trust Fund has fallen below the required threshold.

²Rhode Island: The 2021 taxable wage base for employers in the highest SUI tax rate group is \$26,100.