

State	SUTA New Employer Tax Rate	Employer Tax Rate Range	Wage Base
Alabama	2.7%	0.65% – 6.8%	\$8,000
Alaska	Maximum employer share of 1.09% Employee share of 0.5%	1.5% – 5.9%	\$41,500
Arizona	2.0%	0.05% – 6.42%	\$7,000
Arkansas	2.9%	0.1% – 14% (including the stabilization tax of 0.2%)	\$7,000
California	3.4%	1.5% – 6.2%	\$7,000
Colorado	1.7%	0.58% – 7.4%	\$13,600
Connecticut	3.2%	1.9% – 6.8%	\$15,000
Delaware	1.8%	0.3% – 8.2%	\$16,500
D.C. (District of Columbia)	2.7% + 0.2% administrative fee	1.6% – 7%	\$9,000

Florida	2.7%	0.1% – 5.4%	\$7,000
Georgia	2.7%	0.04% – 7.56%	\$9,500
Hawaii	2.4%	0.01% – 5.6%	\$48,100
Idaho	1% (including the workforce rate tax of 0.03%)	0.255% – 5.4%	\$41,600
Illinois	3.125%	0.2% – 6.4%	\$12,740
Indiana	2.5%	0.5% – 7.4%	\$9,500
Iowa	1.0%	0% – 7.5%	\$31,600
Kansas	2.7%	0% – 7.1% (with -0.5% solvency adjustment)	\$14,000
Kentucky	2.7%	0.3% – 9.0%	\$10,800
Louisiana	Varies	0.09% – 6.2%	\$7,700
Maine	1.92%	0% – 5.4%	\$12,000
Maryland	2.6%	0.3% – 7.5%	\$8,500
Massachusetts	2.42%	0.94% – 14.37%	\$15,000

Michigan	2.7% + 1/3 of the employer's calculated chargeable benefits component	0.06% – 10.3%	\$9,000
Minnesota	Varies	0.20% – 9.1% (total cost estimate)	\$35,000
Mississippi	1.0%	0% – 5.4%	\$14,000
Missouri	2.376%	0% – 9% (does not include maximum rate surcharge or contribution rate adjustment)	\$11,500
Montana	Varies	0.13% – 6.3% (including AFT rate)	\$34,100
Nebraska	1.25%	0% – 5.4%	\$9,000
Nevada	2.95%	0.25% – 5.4%	\$32,500
New Hampshire	1.2%	0.1% – 7%	\$14,000
New Jersey	2.8% (including the Workforce Development Fund and Supplemental Workforce Fund rates)	0.4% – 5.4%	\$35,300

	Employee rate of 0.425% (including the Workforce Development Fund and Supplemental Workforce Fund rates)		
New Mexico	Varies	0.33% – 5.4%	\$25,800
New York	Varies	0.33% – 5.4%	\$11,600
North Carolina	1.0%	0.06% – 5.76%	\$25,200
North Dakota	1.02% (positive balance) / 6.09% (negative balance)	0.08% – 9.69%	\$37,900
Ohio	2.7%	0.3% – 11.8%	\$9,000
Oklahoma	1.5%	0.1% – 5.5%	\$18,700
Oregon	2.1%	0.7% – 5.4%	\$42,100
Pennsylvania	3.689% (including surcharge)	1.2905% – 9.9333% (+ 3% penalty for delinquent status)	\$10,000
Rhode Island	1.06% (not including 0.21%)	0.9% – 9.4% (not including 0.21%)	\$24,000

	Job Development Assessment rate)	Job Development Assessment rate)	
South Carolina	0.55% (including the 0.06% contingency surcharge)	0.06% – 5.46%	\$14,000
South Dakota	1.2% + 0.55% Investment Fee	0% – 9.3%	\$15,000
Tennessee	2.7%	0.01% – 10%	\$7,000
Texas	Varies (NAICS industry average or 2.7%, whichever is higher)	0.31% – 6.31%	\$9,000
Utah	Varies	0.1% – 7.1%	\$36,600
Vermont	1.0%	0.8% – 6.5%	\$16,100
Virginia	2.5% (plus add-ons)	0.1% – 6.2%)	\$8,000
Washington	Varies	0.13% – 5.72%	\$52,700
West Virginia	2.7%	1.5% – 8.5%	\$12,000
Wisconsin	3.05% for new employers with payroll < \$500,000	0% – 12%	\$14,000

	3.25% for new employers with payroll > \$500,000		
Wyoming	Varies	0.18% – 8.72%	\$26,400