

# 2023 State Unemployment Insurance Wage Bases

The following are the 2023 state unemployment insurance (SUI) wage base limits.

- ^ states that have **increased** their wage bases
- v states that have **decreased** their wage bases

State	Wage Base	State	Wage Base	State	Wage Base
Alabama	\$8,000	Maine	\$12,000	<b>Oregon</b>	<b>\$50,900</b>
<b>Alaska</b>	<b>\$47,100</b>	Maryland	\$8,500	Pennsylvania	\$10,000
<b>Arizona</b>	<b>\$8,000</b>	Massachusetts	\$15,000	Puerto Rico	\$7,000
<b>Arkansas</b>	<b>\$7,000</b>	Michigan	\$9,500	<b>Rhode Island<sup>2</sup></b>	<b>\$28,200/ \$29,700</b>
California	\$7,000	<b>Minnesota</b>	<b>\$40,000</b>	South Carolina	\$14,000
<b>Colorado</b>	<b>\$20,400</b>	Mississippi	\$14,000	South Dakota	\$15,000
Connecticut	\$15,000	<b>Missouri</b>	<b>\$10,500</b>	Tennessee	\$7,000
<b>Delaware</b>	<b>\$10,500</b>	<b>Montana</b>	<b>\$40,500</b>	Texas	\$9,000
District of Columbia	\$9,000	Nebraska <sup>1</sup>	\$9,000/ \$24,000	<b>Utah</b>	<b>\$44,800</b>
Florida	\$7,000	<b>Nevada</b>	<b>\$40,100</b>	<b>Vermont</b>	<b>\$13,500</b>
Georgia	\$9,500	New Hampshire	\$14,000	Virgin Islands	\$30,800
<b>Hawaii</b>	<b>\$56,700</b>	<b>New Jersey</b>	<b>\$41,100</b>	Virginia	\$8,000
<b>Idaho</b>	<b>\$49,900</b>	<b>New Mexico</b>	<b>\$30,100</b>	<b>Washington</b>	<b>\$67,600</b>
<b>Illinois</b>	<b>\$13,271</b>	<b>New York</b>	<b>\$12,300</b>	West Virginia	\$9,000
Indiana	\$9,500	<b>North Carolina</b>	<b>\$29,600</b>	Wisconsin	\$14,000
<b>Iowa</b>	<b>\$36,100</b>	<b>North Dakota</b>	<b>\$40,800</b>	<b>Wyoming</b>	<b>\$29,100</b>
Kansas	\$14,000	Ohio	\$9,000		
<b>Kentucky</b>	<b>\$11,100</b>	<b>Oklahoma</b>	<b>\$25,700</b>		
Louisiana	\$7,700				

<sup>1</sup>Nebraska - \$24,000 for employers in highest UI tax rate group (category 20)

<sup>2</sup>Rhode Island - The 2023 taxable wage base for employers in the highest SUI tax rate group is \$29,700

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.