

State-specific SUI tax rates for 2025

State	New Employer Tax Rate	Employer Tax Rate Range	Wage Base
Alabama	2.70%	0.2% – 6.8%	\$ 8,000
Alaska	1.66%	1.0% – 5.4%	\$ 51,700
Arizona	2.00%	0.04% – 9.72%	\$ 8,000
Arkansas	2.00%	0.2% – 10.1%	\$ 7,000
California	3.40%	1.5% – 6.2%	\$ 7,000
Colorado	3.05%	0.81% – 12.34%	\$ 27,200
Connecticut	2.50%	1.1 – 8.9%	\$ 26,100
Delaware	1.20%	0.6% – 5.6	\$ 10,500
Florida	2.70%	0.1% – 5.4%	\$ 7,000
Georgia	2.70%	0.04% – 8.1%	\$ 9,500
Hawaii	2.40%	2.4 – 5.6%	\$ 62,000
Idaho	1.00%	0.225% – 5.4%	\$ 55,300
Illinois	3.65%	0.75% – 7.85%	\$ 13,916
Indiana	2.50%	0.5% – 7.4%	\$ 9,500
Iowa	1.00%	0.0% – 7.0%	\$ 39,500
Kansas	1.75%	0% – 6.65%	\$ 14,000
Kentucky	2.70%	0.3% – 9.0%	\$ 11,700
Louisiana	Variable	0.09% – 6.2%	\$ 7,700
Maine	2.32%	0.28% – 6.03%	\$ 12,000
Maryland	2.60%	0.3% – 7.5%	\$ 8,500
Massachusetts	2.13%	0.83% – 12.65%	\$ 15,000
Michigan	2.70%	0.06% – 10.3%	\$ 9,500
Minnesota	Variable	0.4% – 9.3%	\$ 43,000
Mississippi	1.0% – 1.2%	0.0% – 5.4%	\$ 14,000
Missouri	2.376%	0.0% – 5.4%	\$ 10,000
Montana	Variable	0.0% – 6.12%	\$ 45,100
Nebraska	1.25%	0.0% – 5.4%	\$ 9,000
Nevada	3.00%	0.25% – 5.4%	\$ 41,800
New Hampshire	1.70%	0.1% – 7.5%	\$ 14,000
New Jersey	3.10%	.6% – 6.4%	\$ 43,300
New Mexico	1.0% to 1.25%	0.33% – 6.4%	\$ 31,700
New York	4.10%	0 to 8.9%	\$ 12,800
North Carolina	1.00%	0.06 – 5.76%	\$ 32,600
North Dakota	1.03% – 9.69%	0.08% – 9.69%	\$ 45,100
Ohio	2.70%	0.9% – 10.6%	\$ 9,000
Oklahoma	1.50%	0.3% – 9.2%	\$ 28,200
Oregon	2.40%	0.9% – 5.4%	\$ 54,300
Pennsylvania	3.82%	1.419% – 10.3734%	\$ 10,000
Rhode Island	1.21%	1.1% – 9.7%	\$ 31,300
South Carolina	0.41%	0.06% – 5.46%	\$ 14,000
South Dakota	1.20%	0.0% – 8.8%	\$ 15,000
Tennessee	2.7% (1/1/25 – 6/30/25)	0.01% – 2.3% (1/1/25 – 6/30/25)	\$ 7,000
Texas	2.7% (or industry average)	0.25% – 6.25%	\$ 9,000
Utah	1.3% – 7.3%	0.2% – 7.2%	\$ 48,900
Vermont	1.00%	0.4% – 5.4% (7/1/24 – 6/30/25)	\$ 14,800
Virginia	2.5% (plus add-ons)	0.1% – 6.2%	\$ 8,000
Washington	Variable	0.27% – \$8.15%	\$ 72,800
West Virginia	2.70%	1.5% – 8.5%	\$ 9,500
Wisconsin	3.05% – 3.25%	\$0.0% – 12.0%	\$ 14,000
Wyoming	Variable	0.% – \$8.5%	\$ 32,400