



2017 Taxable Wage Base as of 11-1-2016					
		Experienced Tax Rates (% of Taxable Wages; Employer Including Surtaxes)	New Employer Tax Rates (% of Taxable Wages; Including Surtaxes)	Employee Tax Rate (% of Taxable Wages);Including Surtaxes)	
Federal	\$7,000	0.6 to 6 percent	0.6 to 6 percent	None	Calendar Year 2016
Alabama	\$8,000	0.65 to 6.8 percent	2.7 percent	None	Calendar Year 2016
Alaska	\$39,700	1 to 5.4 percent	1.69 to 2.1 percent	0.5 percent	Calendar Year 2016
Arizona	\$7,000 for 2017	0.03 to 10.91 percent	2 percent	None	Calendar Year 2017
Arkansas	\$12,000 for 2017	0.5 to 14.4 percent	3.3 percent	None	Calendar Year 2017
California	\$7,000 for 2017	1.6 to 8.3 percent	3.5 percent	None	Calendar Year 2017
Colorado	\$12,500 for 2017	0.77 to 10.14 percent	2.12 to 8.87 percent	None	Calendar Year 2017
Connecticut	\$15,000 for 2017	1.9 to 6.8 percent, plus assessment determined via special calculation	4.3 percent, plus assessment determined via special calculation	None	Calendar Year 2017
Delaware	\$18,500 for 2017	0.385 to 8.285 percent	1.985 to 8.285 percent	None	Calendar Year 2017
District of Columbia	\$9,000	1.8 to 7.2 percent	2.9 percent	None	Calendar Year 2016
Florida	\$7,000 for 2017	0.1 to 6.4 percent	2.7 percent	None	Calendar Year 2017
Georgia	\$9,500 for 2017	0.04 to 8.1 percent	2.7 percent	None	Calendar Year 2017
Hawaii	\$42,200	0.01 to 7.6 percent	2.41 percent	None	Calendar Year 2016
Idaho	\$37,200	0.425 to 5.4 percent	1.488 percent	None	Calendar Year 2016
Illinois	\$12,960	0.55 to 7.75 percent	3.55 to 4.15 percent	None	Calendar Year 2016



Performance HCM

Indiana	\$9,500 for 2017	0.505 to 9.484 percent	2.5 to 5.51 percent	None	Calendar Year 2017
Iowa	\$29,300 for 2017	Zero to 8 percent	1 to 8 percent	None	Calendar Year 2017
Kansas	\$14,000	0.2 to 7.6 percent	1 to 6 percent	None	Calendar Year 2016
Kentucky	\$10,500 for 2017	1.21 to 10.21 percent	2.91 to 10.21 percent	None	Calendar Year 2017
Louisiana	\$7,700 for 2017	0.1 to 6.2 percent	1.22 to 6.2 percent	None	Calendar Year 2017
Maine	\$12,000	0.63 to 5.46 percent	2.1 percent	None	Calendar Year 2016
Maryland	\$8,500	0.3 to 7.5 percent	2.6 to 9 percent	None	Calendar Year 2016
Massachusetts	\$15,000	1.716 to 12.336 percent	2.736 to 7.596 percent	None	Calendar Year 2016
Michigan	\$9,000; \$9,500 (two tiered wage base system)	0.78 to 15.94 percent	Rates include a chargeable benefits component	None	Calendar Year 2016
Minnesota	\$31,000	0.2 to 9.1 percent	1.69 to 8.54 percent	None	Calendar Year 2016
Mississippi	\$14,000	0.24 to 5.64 percent	1.24 to 1.44 percent	None	Calendar Year 2016
Missouri	\$13,000	zero to 13.65 percent	1.3 to 11.7 percent	None	Calendar Year 2016
Montana	\$31,400 for 2017	0.13 to 9.36 percent	1.18 to 4.08 percent	None	Calendar Year 2017
Nebraska	\$9,000	zero to 5.4 percent	1.25 to 5.4 percent	None	Calendar Year 2016
Nevada	\$29,500 for 2017	0.46 to 6.27 percent	3.29 percent	None	Calendar Year 2017
New Hampshire	\$14,000 for 2017	0.1 to 7.5 percent	1.7 percent	None	Base: Calendar Year 2017
New Jersey	\$32,600	0.5 to 5.8 percent	1.2 to 2.8 percent	0.425 percent	Base: Calendar Year 2016 Employer Rates 7-1-2016-6-30- 2017



New Mexico	\$24,300 for 2017	0.33 to 6.4 percent	1 to 3.24 percent	None	Calendar Year 2017
New York	\$10,900 for 2017	1.7 to 9.5 percent, plus assessment determined via special calculation	4.1 percent, plus assessment determined via special calculation	None	Calendar Year 2017
North Carolina	\$22,300	0.072 to 5.76 percent	1 percent	None	Calendar Year 2016
North Dakota	\$37,200	0.28 to 10.72 percent	1.62 to 10.72 percent	None	Calendar Year 2016
Ohio	\$9,000 for 2017	0.3 to 10.9 percent	2.7 to 6.4 percent	None	Calendar Year 2017
Oklahoma	\$17,700 for 2017	0.1 to 5.5 percent	1.5 percent	None	Calendar Year 2017
Oregon	\$36,900	1.2 to 5.4 percent	2.6 percent	None	Calendar Year 2016
Pennsylvania	\$9,750 for 2017	2.801 to 14.0467 percent	3.6785 to 10.1947 percent	0.07 percent (applies to all wages, not just the wage base)	Calendar Year 2017
Puerto Rico	\$7,000	3.4 to 5.4 percent	4.3 percent	None	Calendar Year 2016
Rhode Island	\$22,000; \$23,500 (Two tiered wage base)	1.9 percent to 10 percent	2.48 percent	None	Calendar Year 2016
South Carolina	\$14,000	0.06 to 5.46 percent	1.39 percent	None	Calendar Year 2016
South Dakota	(\$15,000 for 2017)	zero to 10.03 percent	1.55 to 6.55 percent	None	Calendar Year 2017
Tennessee	\$8,000	0.01 to 10 percent	2.7 to 6.5 percent	None	Base: Calendar Year 2016 Experienced-Employer Rates: 1/1/2016 to 6/30/2016



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Texas	\$9,000	0.45 to 7.47 percent	2.7 percent	None	Calendar Year 2016
Utah	\$32,200	0.2 to 8.2 percent	1.2 to 7.2 percent	None	Calendar Year 2016
Vermont	\$17,300 for 2017	1.3 to 8.4 percent	1 to 6.7 percent	None	Base: Calendar Year 2017
Virginia	\$8,000	0.17 to 6.27 percent	2.57 to 6.27 percent	None	Calendar Year 2016
Washington	\$45,000 for 2017	0.13 to 7.73percent	1 to 5.4 percent	None	Calendar Year 2017
West Virginia	\$12,000 for 2017	1.5 to 8.5 percent	2.7 to 8.5 percent	None	Calendar Year 2017
Wisconsin	\$14,000 for 2017	0.05 to 12 percent	3.25 to 6.6 percent	None	Calendar Year 2017
Wyoming	\$25,400	0.27 to 8.77 percent	1.27 to 3.85 percent	None	Calendar Year 2017