



2018 Taxable Wage Base as of 11-6-2017					
		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 (same for 2018)	0.6 to 6 percent (same for 2018)	0.6 to 6 percent (same for 2018)	None	Calendar Year 2017
Alabama	\$8,000 (same for 2018)	0.65 to 6.8 percent	2.7 percent	None	Calendar Year 2017
Alaska	\$39,800	1 to 5.4 percent	1.25 to 1.73 percent	0.5 percent	Calendar Year 2017
Arizona	\$7,000 (same for 2018)	0.04 to 10.59 percent	2 percent	None	Calendar Year 2017
Arkansas	\$12,000 (\$10,000 for 2018)	0.4 to 14.3 percent (same for 2018)	3.2 percent (same for 2018)	None	Calendar Year 2017
California	\$7,000 (same for 2018)	1.6 to 8.3 percent (same for 2018)	3.5 percent (same for 2018)	None	Calendar Year 2017



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Colorado	\$12,500 (\$12,600 for 2018)	0.77 to 10.1 percent (0.62 to 8.15 percent for 2018)	2.11 to 9.57 percent (1.7 to 7.72 percent for 2018)	None	Calendar Year 2017
Connecticut	\$15,000 (same for 2018)	1.9 to 6.8 percent (same for 2018)	3.9 percent (3.6 percent for 2018)	None	Calendar Year 2017
Delaware	\$18,500 (\$16,500 for 2018)	0.385 to 8.285 percent	1.785 to 8.285 percent	None	Calendar Year 2017
District of Columbia	\$9,000 (same for 2018)	1.8 to 7.2 percent	2.9 percent	None	Calendar Year 2017
Florida	\$7,000 (same for 2018)	0.1 to 6.4 percent	2.7 percent	None	Calendar Year 2017



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Georgia	\$9,500 (same for 2018)	0.04 to 8.1 percent	2.7 percent	None	Calendar Year 2017
Hawaii	\$44,000	0.01 to 7.6 percent	2.41 percent	None	Calendar Year 2017
Idaho	\$37,800	0.399 to 5.4 percent	1.395 percent	None	Calendar Year 2017
Illinois	\$12,960 (same for 2018)	0.55 to 7.35 percent	3.45 to 3.65 percent	None	Calendar Year 2017
Indiana	\$9,500 (same for 2018)	0.5 to 7.4 percent	2.5 to 5.23 percent	None	Calendar Year 2017
Iowa	\$29,300 (\$29,900 for 2018)	zero to 8 percent (zero to 7.5 percent for 2018)	1 to 8 percent (1 to 7.5 percent for 2018)	None	Calendar Year 2017
Kansas	\$14,000 (same for 2018)	0.2 to 7.6 percent (same for 2018)	1 to 6 percent (same for 2018)	None	Calendar Year 2017



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Kentucky	\$10,200 (same for 2018)	0.6 to 9.75 percent (0.4 to 9.25 percent for 2018)	2.7 to 9.75 percent (2.7 to 9.25 percent for 2018)	None	Calendar Year 2017
Louisiana	\$7,700 (same for 2018)	0.1 to 6.2 percent	1.23 to 6.2 percent	None	Calendar Year 2017
Maine	\$12,000 (same for 2018)	0.55 to 5.46 percent	1.83 percent	None	Calendar Year 2017
Maryland	\$8,500 (same for 2018)	0.3 to 7.5 percent	2.6 to 6.6 percent	None	Calendar Year 2017
Massachusetts	\$15,000 (same for 2018)	1.516 to 12.256 percent	2.656 to 7.056 percent	None	Calendar Year 2017



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Michigan	\$9,000; \$9,500 (two-tiered wage base system)	0.78 to 15.93 percent	Rates include a chargeable benefits component	None	Calendar Year 2017
Minnesota	\$32,000	0.2 to 9.1 percent	1.64 to 8.54 percent	None	Calendar Year 2017
Mississippi	\$14,000 (same for 2018)	0.2 to 5.6 percent	1.2 to 1.4 percent	None	Calendar Year 2017
Missouri	\$13,000	zero to 10.5 percent	1 to 9 percent	None	Calendar Year 2017
Montana	\$31,400 (\$32,000 for 2018)	0.13 to 9.36 percent	1.18 to 3.93 percent	None	Calendar Year 2017
Nebraska	\$9,000 (same for 2018)	zero to 5.4 percent	1.25 to 5.4 percent	None	Calendar Year 2017



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Nevada	\$29,500 (\$30,500 for 2018)	0.47 to 6.29 percent	3.29 percent	None	Calendar Year 2017
New Hampshire	\$14,000 (same for 2018)	0.1 to 7.5 percent	1.7 percent	None	Base: Calendar Year 2017 Rates: 10/1/17 - 12/31/17
New Jersey	\$33,500 (\$33,700 for 2018)	0.5 to 5.8 percent	1.2 to 2.8 percent	0.425 percent	Base: Calendar Year 2017 Employer Rates: 7/1/17 - 6/30/18 Employee Rate: Calendar Year 2017
New Mexico	\$24,300 (\$24,200 for 2018)	0.33 to 6.4 percent	1 to 2.82 percent	None	Calendar Year 2017



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New York	\$10,900 (\$11,100 for 2018)	1.3 to 9.1 percent	4 percent	None	Calendar Year 2017
North Carolina	\$23,100 (\$23,500 for 2018)	0.06 to 5.76 percent (same for 2018)	1 percent (same for 2018)	None	Calendar Year 2017
North Dakota	\$35,100	0.49 to 11.43 percent	2.34 to 11.43 percent	None	Calendar Year 2017
Ohio	\$9,000 (\$9,500 for 2018)	0.9 to 11.8 percent	2.7 to 6.2 percent	None	Calendar Year 2017
Oklahoma	\$17,700 (\$17,600 for 2018)	0.1 to 5.5 percent (same for 2018)	1.5 percent (same for 2018)	None	Calendar Year 2017
Oregon	\$38,400	1.2 to 5.4 percent	2.6 percent	None	Calendar Year 2017



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Pennsylvania	\$9,750 (\$10,000 for 2018)	2.6434 to 14.4146 percent (2.3905 to 11.0333 percent for 2018)	3.6785 to 10.1947 percent (3.689 to 10.2238 percent for 2018)	0.07 percent (applicable for all wages; wage base is inapplicable for employees) (0.06 percent for 2018)	Calendar Year 2017
Puerto Rico	\$7,000	3.2 to 5.4 percent	4.2 percent	None	Calendar Year 2017
Rhode Island	\$22,400; \$23,900 (two-tiered wage base system)	1.2 percent to 9.8 percent	2.04 percent	None	Calendar Year 2017
South Carolina	\$14,000 (same for 2018)	0.06 to 5.46 percent	1.23 percent	None	Calendar Year 2017
South Dakota	\$15,000 (same for 2018)	zero to 10.03 percent (zero to 9.88 percent for 2018)	1.55 to 6.55 percent (same for 2018)	None	Calendar Year 2017



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Tennessee	\$8,000	0.01 to 10 percent	2.7 to 6 percent	None	Base: Calendar Year 2017 Experienced-Employer Rates: 7/1/17 - 12/31/17 New-Employer Rates: 7/1/17 - 6/30/18
Texas	\$9,000 (same for 2018)	0.59 to 8.21 percent, plus assessments determined via special calculations	2.7 percent	None	Calendar Year 2017
Utah	\$33,100	0.2 to 8.2 percent	1.1 to 7.2 percent	None	Calendar Year 2017
Vermont	\$17,300 (\$17,600 for 2018)	1.3 to 8.4 percent (1.1 to 7.7 percent for 2018)	1 to 6.7 percent (1 to 6.4 percent for 2018)	None	Base: Calendar Year 2017 Rates: 7/1/17 - 6/30/18



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Virginia	\$8,000 (same for 2018)	0.13 to 6.23 percent	2.53 to 6.23 percent	None	Calendar Year 2017
Washington	\$45,000 (\$47,300 for 2018)	0.13 to 7.73 percent	1 to 5.4 percent	None	Calendar Year 2017
West Virginia	\$12,000 (same for 2018)	1.5 to 8.5 percent (same for 2018)	2.7 to 8.5 percent (same for 2018)	None	Calendar Year 2017
Wisconsin	\$14,000 (same for 2018)	zero to 12 percent (same for 2018)	3.05 to 4.55 percent (3.05 to 3.9 for 2018)	None	Calendar Year 2017
Wyoming	\$25,400 (\$24,700 for 2018)	0.34 to 8.84 percent	1.34 to 4.18 percent	None	Calendar Year 2017