

TAXABLE WAGE BASE 2025

STATE	WAGE BASE	STATE	WAGE BASE
Alabama	\$8,000	Nebraska	9,000
Alaska	51,700	Nevada	41,800
Arizona	8,000	New Hampshire	14,000
Arkansas	7,000	New Jersey	43,300
California	7,000	New Mexico	33,200
Colorado	27,200	New York	12,800
Connecticut	26,100	North Carolina	32,600
Delaware	12,500	North Dakota	45,100
District of Columbia	9,000	Ohio	9,000
Florida	7,000	Oklahoma	28,200
Georgia	9,500	Oregon	54,300
Hawaii	62,000	Pennsylvania	10,000
Idaho	55,300	Puerto Rico	7,000
Illinois	13,916	Rhode Island (Tier 1)	29,800
Indiana	9,500	Rhode Island (Tier 2)	31,800
Iowa	39,500	South Carolina	14,000
Kansas	14,000	South Dakota	15,000
Kentucky	11,700	Tennessee	7,000
Louisiana	7,700	Texas	9,000
Maine	12,000	Utah	48,900
Maryland	8,500	Vermont	14,800
Massachusetts	15,000	Virgin Islands	31,100
Michigan	9,000	Virginia	8,000
Minnesota	43,000	Washington	72,800
Mississippi	14,000	West Virginia	9,500
Missouri	9,500	Wisconsin	14,000
Montana	45,100	Wyoming	32,400

Lower