

Taxable Wage Base 2026



State Unemployment Taxable Wage Bases Effective 1/1/26

As of 10/27/25

STATE	2026 WAGE BASE	2025 WAGE BASE
Alabama	8000.00	8000.00
Alaska	TBD	51,700.00
Arizona	8,000.00	8,000.00
Arkansas	TBD	7,000.00
California	7,000.00	7,000.00
Colorado	30,600.00	27,200.00
Connecticut	27,000.00	26,100.00
Delaware	14,500.00	12,500.00
District of Columbia	9,000.00	9,000.00
Florida	7,000.00	7,000.00
Georgia	9,500.00	9,500.00
Hawaii	TBD	62,000.00
Idaho	TBD	55,300.00
Illinois	TBD	13,916.00
Indiana	9,500.00	9,500.00
Iowa	20,400.00	39,500.00
Kansas	15,100.00	14,000.00
Kentucky	12,000.00	11,700.00
Louisiana	7,000.00	7,700.00
Maine	12,000.00	12,000.00
Maryland	8,500.00	8,500.00
Massachusetts	15,000.00	15,000.00
Michigan	TBD	9,500.00
Minnesota	TBD	43,000.00
Mississippi	14,000.00	14,000.00
Missouri	TBD	9,500.00
Montana	TBD	45,100.00

STATE	2026 WAGE BASE	2025 WAGE BASE
Nebraska	9,000.00 ²	9,000.00
Nevada	43,700.00	41,800.00
New Hampshire	14,000.00	14,000.00
New Jersey	44,800.00	43,300.00
New Mexico	TBD	33,200.00
New York	13,000.00	12,800.00
North Carolina	TBD	32,600.00
North Dakota	TBD	45,100.00
Ohio	9,000.00	9,000.00
Oklahoma	25,000.00	28,200.00
Oregon	TBD	54,300.00
Pennsylvania	10,000.00	10,000.00
Puerto Rico	7,000.00	7,000.00
Rhode Island (Tier 1)	TBD	29,800.00
Rhode Island (Tier 2)	TBD	31,800.00
South Carolina	14,000.00	14,000.00
South Dakota	15,000.00	15,000.00
Tennessee	TBD	7,000.00
Texas	9,000.00	9,000.00
Utah	TBD	48,900.00
Vermont	15,400.00	14,800.00
Virgin Islands	31,100.00	31,100.00
Virginia	8,000.00	8,000.00
Washington	78,200.00	72,800.00
West Virginia	9,500.00	9,500.00
Wisconsin	14,000.00	14,000.00
Wyoming	33,800.00	32,400.00

Wage Bases changed for 2026 are highlighted in **bold** - TBD will be posted to TRICOM's website after the first of the year.

- 1) Michigan - \$9500 for contributing employers that are delinquent on UI payments
- 2) Nebraska - \$24,000 for employers in the highest UI tax group (category 20)