

January 29, 2021

# 2021 Unemployment WBA and Wage Base Information

State	Min. WBA	Max WBA	Wage Base	Min. Rate	Max. Rate	State	Min. WBA	Max WBA	Wage Base	Min. Rate	Max. Rate
AK	56-128	370-442	43,600	1.0000	5.4000	NC	46	350	26,000	0.0600	5.7600
AL	45	275	8,000	TBD	TBD	ND	43	640	38,500	0.0800	9.6900
AR	81	451	10,000	TBD	TBD	NE <sub>1</sub>	70	440	9,000 24,000	0.0000	5.4000
AZ	60	240	7,000	0.0800	20.6000	NH	32	427	14,000	0.6000	9.0000
CA	40	450	7,000	1.6000	6.2000	NJ	100-115	731	36,200	0.4000	5.4000
CO	25	590-649	13,600	0.7100	9.6400	NM	90	484	27,000	0.3300	6.4000
CT	15-30	667-742	15,000	1.9000	6.8000	NV	16	483	33,400	0.3000	5.4000
DC	50	444	9,000	2.1000	7.6000	NY	104	504	11,800	TBD	TBD
DE	20	400	16,500	0.3000	8.2000	OH	140	498-672	9,000	0.8000	9.8000
FL	32	275	7,000	0.2900	5.4000	OK	16	539	24,000	0.3000	7.5000
GA	55	365	9,500	TBD	TBD	OR	151	648	43,800	1.2000	5.4000
HI	5	639	47,500	TBD	TBD	PA	68	573-581	10,000	1.2905	9.9333
IA	72-87	493-605	32,400	0.0000	7.5000	PR	33	190	7,000	2.2000	5.4000
ID	72	463	43,000	0.2070	5.4000	Ri <sub>2</sub>	53	599-748	24,600 26,100	TBD	TBD
IL	51-77	505-697	12,960	0.4750	6.8750	SC	42	326	14,000	0.0600	5.4600
IN	50	390	9,500	0.5000	7.4000	SD	28	428	15,000	0.0000	9.8500
KS	125	503	14,000	0.2000	7.6000	TN	30	275	7,000	0.0100	10.0000
KY	39	569	11,100	1.0000	10.0000	TX	70	535	9,000	TBD	TBD
LA	10	247	7,700	0.0900	6.2000	UT	28	617	38,900	0.2000	7.2000
MA	37-55	855-1282	15,000	TBD	TBD	VA	60	378	8,000	0.3300	6.4300
MD	50	430	8,500	TBD	TBD	VI	33	480	28,900	TBD	TBD
ME	77-115	445-667	12,000	0.0690	6.0100	VT	74	531	14,100	0.4000	5.4000
Mi <sub>1</sub>	81-111	362	9,000 9,500	0.0600	10.3000	WA	201	844	56,500	0.5200	6.0300
MN	26	740	35,000	TBD	TBD	WI	54	370	14,000	0.0000	12.0000
MO	48	320	11,000	0.0000	6.7500	WV	24	424	12,000	1.5000	8.5000
MS	30	235	14,000	TBD	TBD	WY	38	526	27,300	0.4800	9.7800
MT	169	572	35,300	0.1300	6.3000	FUTA	NA	NA	7,000	NA	NA

1 The higher taxable wage base only applies to delinquent employers.

2 The higher taxable wage base only applies to maximum rated employers.

Yellow highlighted items indicate recent update