

State Unemployment Insurance (SUI) Tax Guide



Outlook for 2025 SUI Tax Rates and Wage Bases

Updated: July 10, 2025

A lot of factors go into determining SUI tax rates (and wage bases), some of which are known at this time and some are not. Visit our blog titled: **Outlook for Federal and State Unemployment Insurance Tax Rates in 2025 and Beyond** for additional insights.

This SUI Tax Guide is intended to assist employers in identifying potential risks associated with increases in SUI tax costs from 2024 to 2025. The risk assessment is measured by changes to minimum and maximum SUI tax rates and year-over-year changes in wage bases. However, surcharges may increase risk and individual employer tax rates will likely fluctuate between the minimum and maximum SUI tax rates based on individual employer experience. Yellow fields indicate a potential increase in tax costs and green fields indicate a potential decrease in tax costs. This Guide is for general reference purposes. Users are urged to independently verify the accuracy with state workforce agencies and we assume no liability for its use or distribution.

Equifax is not providing, and cannot provide, tax and legal advice. Users should work with their own tax and legal experts to make all determinations regarding specific state obligations as they relate to your company or organization. This information rapidly changes and is presented “as is”.

State	Rate Notice Issuance Date	Confidence Level (2024 Min/Max)	2025 Minimum Rate	2025 Maximum Rate	2025 Wage Base	2025 Wage Base Actual (A) or Estimated (E)	2024 Minimum Rate	2024 Maximum Rate	2024 Wage Base	2025 Minimum Tax	2025 Maximum Tax	2024 Minimum Tax	2024 Maximum Tax	YoY Minimum Tax \$ Incr. (Decr.)	YoY Maximum Tax \$ Incr. (Decr.)	YoY Minimum Tax % Incr. (Decr.)	YoY Maximum Tax % Incr. (Decr.)	YoY Wage Base \$ Incr. (Decr.)	YoY Wage Base % Incr. (Decr.)
AK	12/02/2024	High	1.000	5.400	51,700	A	1.000	5.400	49,700	517	2,792	497	2,684	20	108	4.0%	4.0%	2,000	4.0%
AL	12/10/2024	High	0.200	5.400	8,000	A	0.200	5.400	8,000	16	432	16	432	0	0	0.0%	0.0%	0	0.0%
AR	01/13/2025	High	0.200	10.100	7,000	A	0.225	10.125	7,000	14	707	16	709	-2	-2	-12.5%	-0.3%	0	0.0%
AZ	12/30/2024	High	0.040	9.720	8,000	A	0.050	14.030	8,000	3	778	4	1,122	-1	-344	-25.0%	-30.7%	0	0.0%
CA	12/31/2024	High	1.600	6.200	7,000	A	1.600	6.200	7,000	112	434	112	434	0	0	0.0%	0.0%	0	0.0%
CO	11/25/2024	High	0.810	12.340	27,200	A	0.810	12.340	23,800	220	3,356	193	2,937	27	419	14.0%	14.3%	3,400	14.3%
CT	12/27/2024	High	1.100	8.900	26,100	A	1.100	7.800	25,000	287	2,323	275	1,950	12	373	4.4%	19.1%	1,100	4.4%
DC	01/10/2025	High	2.100	7.600	9,000	A	2.100	7.600	9,000	189	684	189	684	0	0	0.0%	0.0%	0	0.0%
DE	01/16/2025	High	0.600	5.600	12,500	A	0.300	5.400	10,500	75	700	32	567	43	133	134.4%	23.5%	2,000	19.0%
FL	12/19/2024	High	0.100	5.400	7,000	A	0.100	5.400	7,000	7	378	7	378	0	0	0.0%	0.0%	0	0.0%
GA	01/02/2025	High	0.040	8.100	9,500	A	0.040	8.100	9,500	4	770	4	770	0	0	0.0%	0.0%	0	0.0%
HI	03/14/2025	High	0.000	5.600	62,000	A	0.210	5.800	59,100	0	3,472	124	3,428	-124	44	-100.0%	1.3%	2,900	4.9%
IA	11/20/2024	High	0.000	7.000	39,500	A	0.000	7.000	38,200	0	2,765	0	2,674	0	91	0.0%	3.4%	1,300	3.4%
ID	12/12/2024	High	0.225	5.400	55,300	A	0.281	5.400	53,500	124	2,986	150	2,889	-26	97	-17.3%	3.4%	1,800	3.4%
IL	12/02/2024	High	0.750	7.850	13,916	A	0.850	8.650	13,590	104	1,092	116	1,176	-12	-84	-10.3%	-7.1%	326	2.4%
IN	01/03/2025	High	0.500	7.400	9,500	A	0.500	7.400	9,500	48	703	48	703	0	0	0.0%	0.0%	0	0.0%
KS	11/06/2024	High	0.000	6.650	14,000	A	0.160	6.000	14,000	0	931	22	840	-22	91	-100.0%	10.8%	0	0.0%
KY	12/16/2024	High	0.300	9.000	11,700	A	0.300	9.000	11,400	35	1,053	34	1,026	1	27	2.9%	2.6%	300	2.6%
LA	12/11/2024	High	0.090	6.200	7,700	A	0.090	6.200	7,700	7	477	7	477	0	0	0.0%	0.0%	0	0.0%
MA	01/21/2025	High	1.096	15.906	15,000	A	1.079	15.655	15,000	164	2,386	162	2,348	2	38	1.2%	1.6%	0	0.0%
MD	03/16/2025	High	0.300	7.500	8,500	A	0.300	7.500	8,500	26	638	26	638	0	0	0.0%	0.0%	0	0.0%
ME	12/23/2024	High	0.300	6.270	12,000	A	0.280	6.030	12,000	36	752	34	724	2	28	5.9%	3.9%	0	0.0%
MI	12/30/2024	High	0.060	10.300	9,000	A	0.060	10.300	9,500	5	927	6	979	-1	-52	-16.7%	-5.3%	-500	-5.3%
MN	12/11/2024	High	0.500	9.400	43,000	A	0.200	9.100	42,000	215	4,042	84	3,822	131	220	156.0%	5.8%	1,000	2.4%
MO	11/22/2024	High	0.000	6.750	9,500	A	0.000	6.750	10,000	0	641	0	675	0	-34	0.0%	-5.0%	-500	-5.0%
MS	03/03/2025	High	0.200	5.600	14,000	A	0.200	5.600	14,000	28	784	28	784	0	0	0.0%	0.0%	0	0.0%
MT	12/17/2024	High	0.130	6.300	45,100	A	0.130	6.300	43,000	59	2,841	56	2,709	3	132	5.4%	4.9%	2,100	4.9%
NC	12/16/2024	High	0.060	5.760	32,600	A	0.060	5.760	31,400	20	1,878	19	1,809	1	69	5.3%	3.8%	1,200	3.8%
ND	12/06/2024	High	0.080	9.690	45,100	A	0.080	9.680	43,800	36	4,370	35	4,240	1	130	2.9%	3.1%	1,300	3.0%
NE	12/16/2024	High	0.000	5.400	9,000	A	0.000	5.400	9,000	0	486	0	486	0	0	0.0%	0.0%	0	0.0%
NH*	08/28/2024	High	0.100	7.500	14,000	A	0.100	7.500	14,000	14	1,050	14	1,050	0	0	0.0%	0.0%	0	0.0%
NJ*	08/15/2024	High	0.600	6.400	43,300	A	1.200	7.000	42,300	260	2,771	508	2,961	-248	-190	-48.8%	-6.4%	1,000	2.4%
NM	11/26/2024	High	0.330	6.400	33,200	A	0.330	6.400	31,700	110	2,125	105	2,029	5	96	4.8%	4.7%	1,500	4.7%
NV	12/26/2024	High	0.300	5.400	41,800	A	0.300	5.400	40,600	125	2,257	122	2,192	3	65	2.5%	3.0%	1,200	3.0%
NY	02/10/2025	High	2.100	9.900	12,800	A	2.100	9.900	12,500	269	1,267	263	1,238	6	29	2.3%	2.3%	300	2.4%
OH	11/19/2024	High	0.500	10.200	9,000	A	0.900	10.600	9,000	45	918	81	954	-36	-36	-44.4%	-3.8%	0	0.0%
OK	09/30/2024	High	0.300	9.200	28,200	A	0.300	9.200	27,000	85	2,594	81	2,484	4	110	4.9%	4.4%	1,200	4.4%
OR	11/15/2024	High	0.900	5.400	54,300	A	0.900	5.400	52,800	489	2,932	475	2,851	14	81	2.9%	2.8%	1,500	2.8%
PA	12/31/2024	High	1.142	10.373	10,000	A	1.142	10.373	10,000	114	1,037	114	1,037	0	0	0.0%	0.0%	0	0.0%
PR	12/06/2024	High	3.000	5.400	7,000	A	3.500	5.400	7,000	210	378	245	378	-35	0	-14.3%	0.0%	0	0.0%
RI	01/31/2025	High	1.100	9.700	29,800	A	1.100	9.700	31,800	328	2,891	350	3,085	-22	-194	-6.3%	-6.3%	-2,000	-6.3%
SC	11/22/2024	High	0.060	5.460	14,000	A	0.060	5.460	14,000	8	764	8	764	0	0	0.0%	0.0%	0	0.0%
SD	10/31/2024	High	0.000	9.350	15,000	A	0.000	9.350	15,000	0	1,403	0	1,403	0	0	0.0%	0.0%	0	0.0%
TN*	08/28/2024	High	0.010	10.000	7,000	A	0.010	10.000	7,000	1	700	1	700	0	0	0.0%	0.0%	0	0.0%
TX	01/10/2025	High	0.250	6.250	9,000	A	0.250	6.250	9,000	23	563	23	563	0	0	0.0%	0.0%	0	0.0%
UT	11/19/2024	High	0.200	7.200	48,900	A	0.300	7.300	47,000	98	3,521	141	3,431	-43	90	-30.5%	2.6%	1,900	4.0%
VA	11/26/2024	High	0.100	6.200	8,000	A	0.100	6.200	8,000	8	496	8	496	0	0	0.0%	0.0%	0	0.0%
VI	01/16/2025	High	2.460	5.400	31,100	A	2.510	5.400	31,000	765	1,679	778	1,674	-13	5	-1.7%	0.3%	100	0.3%
VT*	06/27/2024	High	0.400	5.400	14,800	A	0.400	5.400	14,300	59	799	57	772	2	27	3.5%	3.5%	500	3.5%
WA	12/06/2024	High	0.270	6.030	72,800	A	0.270	6.030	68,500	197	4,390	185	4,131	12	259	6.5%	6.3%	4,300	6.3%
WI	10/07/2024	High	0.000	12.000	14,000	A	0.000	12.000	14,000	0	1,680	0	1,680	0	0	0.0%	0.0%	0	0.0%
WV	12/13/2024	High	1.500	8.500	9,500	A	1.500	8.500	9,521	143	808	143	809	0	-1	0.0%	-0.1%	-21	-0.2%
WY	12/31/2024	High	0.140	10.000	32,400	A	0.000	8.500	30,900	45	3,240	0	2,627	45	613	0.0%	23.3%	1,500	4.9%

* Fiscal year begins on July 1.

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