State Unemployment Insurance (SUI) Tax Guide

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Outlook for 2026 SUI Tax Rates and Wage Bases

Updated: May 27, 2026

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 Potential Federal and State Unemployment Insurance Tax Rates in 2026 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 2025 to 2026. 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 (2026 Min/Max)	2026 Minimum Rate	2026 Maximum Rate	2026 Wage Base	2026 Wage Base Actual (A) or Estimated (E)	2025 Minimum Rate	2025 Maximum Rate	2025 Wage Base	2026 Minimum Tax	2026 Maximum Tax	2025 Minimum Tax	2025 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	12/01/2025	High	1.000	5.400	54,200	A	1.000	5.400	51,700	542	2,927	517	2,792	25	135	4.8%	4.8%	2,500	4.8%
AL	12/16/2025	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	01/23/2026	High	0.200	10.100	7,000	A	0.200	10.100	7,000	14	707	14	707	0	0	0.0%	0.0%	0	0.0%
AZ	12/29/2025	High	0.030	8.360	8,000	A	0.040	9.720	8,000	2	669	3	778	-1	-109	-33.3%	-14.0%	0	0.0%
CA	12/31/2025	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	11/10/2025	High	0.720	10.850	30,600	A	0.810	12.340	27,200	220	3,320	220	3,356	0	-36	0.0%	-1.1%	3,400	12.5%
CT	12/29/2025	High	1.100	9.900	27,000	A	1.100	8.900	26,100	297	2,673	287	2,323	10	350	3.5%	15.1%	900	3.4%
DC	01/31/2026	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	03/30/2026	High	0.600	5.600	14,500	A	0.600	5.600	12,500	87	812	75	700	12	112	16.0%	16.0%	2,000	16.0%
FL	12/16/2025	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	01/05/2026	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	03/13/2026	High	0.000	5.600	64,500	A	0.000	5.600	62,000	0	3,612	0	3,472	0	140	0.0%	4.0%	2,500	4.0%
IA	11/20/2025	High	0.000	5.400	20,400	A	0.000	7.000	39,500	0	1,102	0	2,765	0	-1,663	0.0%	-60.1%	-19,100	-48.4%
ID	12/12/2025	High	0.208	5.400	58,300	A	0.225	5.400	55,300	121	3,148	124	2,986	-3	162	-2.4%	5.4%	3,000	5.4%
IL	12/01/2025	High	0.750	7.050	14,250	A	0.750	7.850	13,916	107	1,005	104	1,092	3	-87	2.9%	-8.0%	334	2.4%
IN	12/08/2025	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	12/11/2025	High	0.000	6.950	15,100	A	0.000	6.650	14,000	0	1,049	0	931	0	118	0.0%	12.7%	1,100	7.9%
KY	12/29/2025	High	0.300	9.000	12,000	A	0.300	9.000	11,700	36	1,080	35	1,053	1	27	2.9%	2.6%	300	2.6%
LA	12/10/2025	High	0.090	6.200	7,000	A	0.090	6.200	7,700	6	434	7	477	-1	-43	-14.3%	-9.0%	-700	-9.1%
MA	02/12/2026	High	1.174	17.142	15,000	A	1.096	15.906	15,000	176	2,571	164	2,386	12	185	7.3%	7.8%	0	0.0%
MD	01/31/2026	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	12/19/2025	High	0.310	6.600	12,000	A	0.300	6.270	12,000	37	792	36	752	1	40	2.8%	5.3%	0	0.0%
MI	12/30/2025	High	0.060	12.200	9,000	A	0.060	10.300	9,000	5	1,098	5	927	0	171	0.0%	18.4%	0	0.0%
MN	12/12/2025	High	0.500	9.400	44,000	A	0.500	9.400	43,000	220	4,136	215	4,042	5	94	2.3%	2.3%	1,000	2.3%
MO	11/18/2025	High	0.000	6.750	9,000	A	0.000	6.750	9,500	0	608	0	641	0	-33	0.0%	-5.1%	-500	-5.3%
MS	01/23/2026	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	12/16/2025	High	0.130	6.300	47,300	A	0.130	6.300	45,100	61	2,980	59	2,841	2	139	3.4%	4.9%	2,200	4.9%
NC	11/17/2025	High	0.060	5.760	34,200	A	0.060	5.760	32,600	21	1,970	20	1,878	1	92	5.0%	4.9%	1,600	4.9%
ND	12/05/2025	High	0.070	9.670	46,600	A	0.080	9.690	45,100	33	4,506	36	4,370	-3	136	-8.3%	3.1%	1,500	3.3%
NE	12/12/2025	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*	08/27/2025	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*	08/22/2025	High	0.500	5.800	44,800	A	0.600	6.400	43,300	224	2,598	260	2,771	-36	-173	-13.8%	-6.2%	1,500	3.5%
NM	11/18/2025	High	0.330	6.400	34,800	A	0.330	6.400	33,200	115	2,227	110	2,125	5	102	4.5%	4.8%	1,600	4.8%
NV	12/23/2025	High	0.300	5.400	43,700	A	0.300	5.400	41,800	131	2,360	125	2,257	6	103	4.8%	4.6%	1,900	4.5%
NY	02/09/2026	High	1.700	9.500	17,600	A	2.100	9.900	12,800	299	1,672	269	1,267	30	405	11.2%	32.0%	4,800	37.5%
OH	11/07/2025	High	0.550	10.250	9,000	A	0.500	10.200	9,000	50	923	45	918	5	5	11.1%	0.5%	0	0.0%
OK	09/30/2025	High	0.200	5.800	25,000	A	0.300	9.200	28,200	50	1,450	85	2,594	-35	-1,144	-41.2%	-44.1%	-3,200	-11.3%
OR	11/14/2025	High	0.900	5.400	56,700	A	0.900	5.400	54,300	510	3,062	489	2,932	21	130	4.3%	4.4%	2,400	4.4%
PA	12/31/2025	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	01/15/2026	High	2.200	5.400	7,000	A	3.000	5.400	7,000	154	378	210	378	-56	0	-26.7%	0.0%	0	0.0%
RI	01/02/2026	High	0.900	9.400	30,800	A	1.100	9.700	29,800	277	2,895	328	2,891	-51	4	-15.5%	0.1%	1,000	3.4%
SC	11/21/2025	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	10/31/2025	High	0.080	9.130	15,000	A	0.000	9.350	15,000	12	1,370	0	1,403	12	-33	0.0%	-2.4%	0	0.0%
TN*	08/14/2025	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	12/22/2025	High	0.320	6.320	9,000	A	0.250	6.250	9,000	29	569	23	563	6	6	26.1%	1.1%	0	0.0%
UT	12/10/2025	High	0.100	7.100	50,700	A	0.200	7.200	48,900	51	3,600	98	3,521	-47	79	-48.0%	2.2%	1,800	3.7%
VA	12/29/2025	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	12/23/2025	High	2.440	5.400	32,100	A	2.460	5.400	31,100	783	1,733	765	1,679	18	54	2.4%	3.2%	1,000	3.2%
VT*	06/25/2025	High	0.400	5.400	15,400	A	0.400	5.400	14,800	62	832	59	799	3	33	5.1%	4.1%	600	4.1%
WA	12/05/2025	High	0.270	6.030	78,200	A	0.270	6.030	72,800	211	4,715	197	4,390	14	325	7.1%	7.4%	5,400	7.4%
WI	10/06/2025	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	12/17/2025	High	1.500	8.500	9,500	A	1.500	8.500	9,500	143	808	143	808	0	0	0.0%	0.0%	0	0.0%
WY	12/31/2025	High	0.100	8.600	33,800	A	0.140	10.000	32,400	34	2,907	45	3,240	-11	-333	-24.4%	-10.3%	1,400	4.3%

** Fiscal year begins on July 1.*