

October 4, 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	1.1500	7.3000		ND	43	657	38,500	0.0800	9.6900
AR	81	451	10,000	.3000	14.2000					9,000		
AZ	60	240	7,000	0.0800	20.6000		NE ¹	70	440	24,000	0.0000	5.4000
CA	40	450	7,000	1.6000	6.2000		NH	32	427	14,000	0.6000	9.0000
CO	25	700	13,600	0.7100	9.6400		NJ	100-115	731	36,200	0.4000	5.4000
CT	15-30	685-760	15,000	1.9000	6.8000		NM	90	484	27,000	0.3300	6.4000
DC	50	444	9,000	2.1000	7.6000		NV	16	483	33,400	0.3000	5.4000
DE	20	400	16,500	0.3000	8.2000		NY	104	504	11,800	2.1000	9.9000
FL	32	275	7,000	0.1000	5.4000		OH	140	498-672	9,000	0.8000	9.8000
GA	55	365	9,500	0.0400	8.1000		OK	16	461	24,000	0.3000	7.5000
HI	5	639	47,400	0.2000	5.8000		OR	171	733	43,800	1.2000	5.4000
IA	79-95	531-651	32,400	0.0000	7.5000		PA	68	573-581	10,000	1.2905	9.9333
							PR	33	190	7,000	2.0000	5.4000
ID	72	463	43,000	0.2070	5.4000					24,600		
IL	51-77	505-697	12,960	0.4750	6.8750		RI ¹	53	661-826	26,100	1.2000	9.8000
IN	50	390	9,500	0.5000	7.4000		SC	42	326	14,000	0.0600	5.4600
KS	135	540	14,000	0.2000	7.6000		SD	28	466	15,000	0.0000	9.8500
KY	39	569	10,800	.30000	9.0000		TN	30	275	7,000	0.0100	10.0000
LA	10	247	7,700	0.0900	6.2000		TX	71	549	9,000	0.3100	6.3100
MA	37-55	974-1461	15,000	0.9960	14.4260		UT	28	617	38,900	0.2000	7.2000
MD	50	430	8,500	2.2000	13.500		VA	60	378	8,000	0.3300	6.4300
ME	89-133	511-766	12,000	0.0690	6.0100		VI	33	480	32,500	2.5000	6.0000
MI	81-111	362	9,500	0.0600	10.3000		VT	74	583	14,100	0.4000	5.4000
MN	26	762	35,000	0.2040	9.4600		WA	295	929	56,500	0.2300	6.0300
MO	48	320	11,000	0.0000	6.7500		WI	54	370	14,000	0.0000	12.0000
MS	30	235	14,000	0.2000	5.6000		WV	24	424	12,000	1.5000	8.5000
MT	169	618	35,300	0.1300	6.3000		WY	38	526	27,300	0.4800	9.7800
							FUTA	NA	NA	7,000	NA	NA

¹ The higher taxable wage base only applies to maximum rated employers

Yellow highlighted items indicate recent update