



# State Unemployment Insurance (SUI) Tax Guide

## Outlook for 2022 SUI Tax Rates and Wage Bases

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Unemployment claims filed as a result of the COVID-19 pandemic are expected to have an overall negative impact (i.e., increase) on future SUI tax rates and annual taxable wage bases. A lot of factors go into determining state SUI tax rates (and wage bases), some of which are known at this time and some are not. Visit our blog titled: [2022 SUI Tax Rates in a Post-COVID World](#) for additional insights.

This SUI Tax Guide is intended to assist employers in identifying potential risks associated with increases in SUI tax costs from 2021 to 2022. 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.

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State	Rate Notice Issuance Date	Confidence Level (2022 Min/Max)	2022 Minimum Rate	2022 Maximum Rate	2022 Wage Base	2022 Wage Base Actual vs. Estimated	2021 Minimum Rate	2021 Maximum Rate	2021 Wage Base	2022 Minimum Tax	2022 Maximum Tax	2021 Minimum Tax	2021 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	12/01/2021	High	1.000	5.400	45,200	A	1.000	5.400	43,600	452	2,441	436	2,354	16	86	3.7%	3.7%	1,600	3.7%
AL	02/08/2022	High	0.700	6.300	8,000	A	1.150	7.300	8,000	56	504	92	584	-36	-80	-39.1%	-13.7%	0	0.0%
AR	12/20/2021	High	0.300	14.200	10,000	A	0.300	14.200	10,000	30	1,420	30	1,420	0	0	0.0%	0.0%	0	0.0%
AZ	12/30/2021	High	0.080	20.930	7,000	A	0.080	20.600	7,000	6	1,465	6	1,442	0	23	0.0%	1.6%	0	0.0%
CA	12/31/2021	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	12/15/2021	High	0.750	10.390	17,000	A	0.710	9.640	13,600	128	1,766	97	1,311	31	455	32.0%	34.7%	3,400	25.0%
CT	12/27/2021	High	1.900	6.800	15,000	A	1.900	6.800	15,000	285	1,020	285	1,020	0	0	0.0%	0.0%	0	0.0%
DC	03/04/2022	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	12/15/2022	High	0.300	8.200	14,500	A	0.300	8.200	16,500	44	1,189	50	1,353	-6	-164	-12.1%	-12.1%	-2,000	-12.1%
FL	02/18/2022	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	01/04/2022	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	03/16/2022	High	0.210	5.800	51,600	A	0.200	5.800	47,400	108	2,993	95	2,749	14	244	14.3%	8.9%	4,200	8.9%
IA	11/18/2021	High	0.000	7.500	34,800	A	0.000	7.500	32,400	0	2,610	0	2,430	0	180		7.4%	2,400	7.4%
ID	12/07/2021	High	0.207	5.400	46,500	A	0.207	5.400	43,000	96	2,511	89	2,322	7	189	8.1%	8.1%	3,500	8.1%
IL	11/30/2021	High	0.725	7.625	12,960	A	0.675	6.875	12,960	94	988	87	891	6	97	7.4%	10.9%	0	0.0%
IN	12/03/2021	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	11/30/2021	High	0.200	7.600	14,000	A	0.200	7.600	14,000	28	1,064	28	1,064	0	0	0.0%	0.0%	0	0.0%
KY	12/09/2021	High	0.300	9.000	10,800	A	0.300	9.000	10,800	32	972	32	972	0	0	0.0%	0.0%	0	0.0%
LA	01/13/2022	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	01/11/2022	High	1.114	16.222	15,000	A	0.996	14.426	15,000	167	2,433	149	2,164	18	269	11.8%	12.4%	0	0.0%
MD	01/29/2022	High	1.000	10.500	8,500	A	2.200	13.500	8,500	85	893	187	1,148	-102	-255	-54.5%	-22.2%	0	0.0%
ME	12/17/2021	High	0.740	6.370	12,000	A	0.690	6.010	12,000	89	764	83	721	6	43	7.2%	6.0%	0	0.0%
MI	12/29/2021	High	0.060	10.300	9,500	A	0.060	10.300	9,500	6	979	6	979	0	0	0.0%	0.0%	0	0.0%
MN	12/10/2021	High	0.200	9.100	38,000	A	0.204	9.460	35,000	76	3,458	71	3,311	5	147	6.4%	4.4%	3,000	8.6%
MO	11/30/2021	High	0.000	6.750	11,000	A	0.000	6.750	11,000	0	743	0	743	0	0		0.0%	0	0.0%
MS	04/22/2022	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	12/21/2021	High	0.130	6.300	38,100	A	0.130	6.300	35,300	50	2,400	46	2,224	4	176	7.9%	7.9%	2,800	7.9%
NC	12/15/2021	High	0.060	5.760	28,000	A	0.060	5.760	26,000	17	1,613	16	1,498	1	115	7.7%	7.7%	2,000	7.7%
ND	12/08/2021	High	0.080	9.690	38,400	A	0.080	9.690	38,500	31	3,721	31	3,731	0	-10	-0.3%	-0.3%	-100	-0.3%
NE	12/10/2021	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%
NH*	08/26/2021	High	0.100	8.500	14,000	A	0.600	9.000	14,000	14	1,190	84	1,260	-70	-70	-83.3%	-5.6%	0	0.0%
NJ*	08/19/2021	High	0.500	5.800	39,800	A	0.400	5.400	36,200	199	2,308	145	1,955	54	354	37.4%	18.1%	3,600	9.9%
NM	11/23/2021	High	0.330	6.400	28,700	A	0.330	6.400	27,000	95	1,837	89	1,728	6	109	6.3%	6.3%	1,700	6.3%
NV	12/22/2021	High	0.300	5.400	36,600	A	0.300	5.400	33,400	110	1,976	100	1,804	10	173	9.6%	9.6%	3,200	9.6%
NY	02/24/2022	High	2.100	9.900	12,000	A	2.100	9.900	11,800	252	1,188	248	1,168	4	20	1.7%	1.7%	200	1.7%
OH	11/23/2021	High	0.800	10.200	9,000	A	0.800	9.800	9,000	72	918	72	882	0	36	0.0%	4.1%	0	0.0%
OK	09/30/2021	High	0.300	7.500	24,800	A	0.300	7.500	24,000	74	1,860	72	1,800	2	60	3.3%	3.3%	800	3.3%
OR	11/15/2021	High	0.900	5.400	47,700	A	1.200	5.400	43,800	429	2,576	526	2,365	-96	211	-18.3%	8.9%	3,900	8.9%
PA	12/31/2021	High	1.291	9.933	10,000	A	1.291	9.933	10,000	129	993	129	993	0	0	0.0%	0.0%	0	0.0%
PR	12/20/2021	High	2.000	5.400	7,000	A	2.000	5.400	7,000	140	378	140	378	0	0	0.0%	0.0%	0	0.0%
RI	01/05/2022	High	1.200	9.800	24,600	A	1.200	9.800	24,600	295	2,411	295	2,411	0	0	0.0%	0.0%	0	0.0%
SC	11/12/2021	High	0.000	5.460	14,000	A	0.000	5.460	14,000	0	764	0	764	0	0		0.0%	0	0.0%
SD	10/29/2021	High	0.000	9.850	15,000	A	0.000	9.850	15,000	0	1,478	0	1,478	0	0		0.0%	0	0.0%
TN*	08/25/2021	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	01/10/2022	High	0.310	6.310	9,000	A	0.310	6.310	9,000	28	568	28	568	0	0	0.0%	0.0%	0	0.0%
UT	11/19/2021	High	0.300	7.300	41,600	A	0.200	7.200	38,900	125	3,037	78	2,801	47	236	60.4%	8.4%	2,700	6.9%
VA	12/21/2021	High	0.330	6.430	8,000	A	0.330	6.430	8,000	26	514	26	514	0	0	0.0%	0.0%	0	0.0%
VI	02/22/2022	High	2.500	6.000	30,800	A	2.500	6.000	32,500	770	1,848	813	1,950	-43	-102	-5.2%	-5.2%	-1,700	-5.2%
VT*	06/24/2021	High	0.800	6.500	15,500	A	0.400	5.400	14,100	124	1,008	56	761	68	246	119.9%	32.3%	1,400	9.9%
WA	12/29/2021	High	0.230	6.020	62,500	A	0.230	6.030	56,500	144	3,763	130	3,407	14	356	10.6%	10.4%	6,000	10.6%
WI	10/04/2021	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%
WV	12/10/2021	High	1.500	8.500	9,000	A	1.500	8.500	12,000	135	765	180	1,020	-45	-255	-25.0%	-25.0%	-3,000	-25.0%
WY	12/30/2021	High	0.000	8.500	27,700	A	0.480	10.000	27,300	0	2,355	131	2,730	-131	-376	-100.0%	-13.8%	400	1.5%

\* Fiscal year begins on July 1.