

# State Unemployment Insurance (SUI) Tax Guide

## Outlook for 2024 SUI Tax Rates and Wage Bases

Updated: August 29, 2023

Unemployment claims filed as a result of the COVID-19 pandemic continue to have an impact (i.e., increase) on future SUI tax rates and annual taxable wage bases. 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 SUI Tax Rates in 2024 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 2023 to 2024. 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)	2024 Minimum Rate	2024 Maximum Rate	2024 Wage Base	2024 Wage Base Actual (A) or Estimated (E)	2023 Minimum Rate	2023 Maximum Rate	2023 Wage Base	2024 Minimum Tax	2024 Maximum Tax	2023 Minimum Tax	2023 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	12/01/2023	Low	1.000	5.400	48,600	E	1.000	5.400	47,100	486.00	2,624	471	2,543	15	81	3.2%	3.2%	1,500	3.2%
AL	12/13/2023	Low	0.200	5.400	8,000	A	0.200	5.400	8,000	16.00	432	16	432	0	0	0.0%	0.0%	0	0.0%
AR	12/01/2023	Low	0.300	14.200	7,000	E	0.300	14.200	7,000	21.00	994	21	994	0	0	0.0%	0.0%	0	0.0%
AZ	12/29/2023	Low	0.070	18.780	8,000	A	0.070	18.780	8,000	6.00	1,502	6	1,502	0	0	0.0%	0.0%	0	0.0%
CA	12/30/2023	Medium	1.600	6.200	7,000	A	1.600	6.200	7,000	112.00	434	112	434	0	0	0.0%	0.0%	0	0.0%
CO	11/30/2023	Low	0.750	10.390	23,800	A	0.750	10.390	20,400	179.00	2,473	153	2,120	26	353	17.0%	16.7%	3,400	16.7%
CT	12/30/2023	Low	1.700	6.600	25,000	A	1.700	6.600	15,000	425.00	1,650	255	990	170	660	66.7%	66.7%	10,000	66.7%
DC	01/24/2024	Low	2.100	7.600	9,000	A	2.100	7.600	9,000	189.00	684	189	684	0	0	0.0%	0.0%	0	0.0%
DE	02/07/2024	Low	0.300	8.200	10,500	E	0.300	8.200	10,500	32.00	861	32	861	0	0	0.0%	0.0%	0	0.0%
FL	12/22/2023	Low	0.100	5.400	7,000	A	0.100	5.400	7,000	7.00	378	7	378	0	0	0.0%	0.0%	0	0.0%
GA	01/03/2024	Low	0.060	8.100	9,500	A	0.060	8.100	9,500	6.00	770	6	770	0	0	0.0%	0.0%	0	0.0%
HI	03/11/2024	Low	1.210	6.200	61,800	E	1.210	6.200	56,700	748.00	3,832	686	3,515	62	317	9.0%	9.0%	5,100	9.0%
IA	11/21/2023	Medium	0.000	7.000	37,400	E	0.000	7.000	36,100	0.00	2,618	0	2,527	0	91	0.0%	3.6%	1,300	3.6%
ID	12/15/2023	Low	0.207	5.400	53,300	E	0.207	5.400	49,900	110.00	2,878	103	2,695	7	183	6.8%	6.8%	3,400	6.8%
IL	11/30/2023	Low	0.850	8.650	13,271	E	0.850	8.650	13,271	113.00	1,148	113	1,148	0	0	0.0%	0.0%	0	0.0%
IN	01/02/2024	Medium	0.500	7.400	9,500	A	0.500	7.400	9,500	48.00	703	48	703	0	0	0.0%	0.0%	0	0.0%
KS	11/10/2023	Low	0.170	6.400	14,000	A	0.170	6.400	14,000	24.00	896	24	896	0	0	0.0%	0.0%	0	0.0%
KY	12/15/2023	Low	0.300	9.000	11,400	E	0.300	9.000	11,100	34.00	1,026	33	999	1	27	3.0%	2.7%	300	2.7%
LA	12/28/2023	Low	0.090	6.200	7,700	E	0.090	6.200	7,700	7.00	477	7	477	0	0	0.0%	0.0%	0	0.0%
MA	12/29/2023	Low	1.324	19.572	15,000	A	1.324	19.572	15,000	199.00	2,936	199	2,936	0	0	0.0%	0.0%	0	0.0%
MD	01/14/2024	Low	1.000	10.500	8,500	A	1.000	10.500	8,500	85.00	893	85	893	0	0	0.0%	0.0%	0	0.0%
ME	12/29/2023	Low	0.220	5.690	12,000	A	0.220	5.690	12,000	26.00	683	26	683	0	0	0.0%	0.0%	0	0.0%
MI	12/29/2023	Low	0.060	10.300	9,500	E	0.060	10.300	9,500	6.00	979	6	979	0	0	0.0%	0.0%	0	0.0%
MN	12/08/2023	Low	0.200	9.100	42,000	E	0.200	9.100	40,000	84.00	3,822	80	3,640	4	182	5.0%	5.0%	2,000	5.0%
MO	12/05/2023	Low	0.000	6.975	10,500	E	0.000	6.975	10,500	0.00	732	0	732	0	0	0.0%	0.0%	0	0.0%
MS	TBD	Low	0.200	5.600	14,000	A	0.200	5.600	14,000	28.00	784	28	784	0	0	0.0%	0.0%	0	0.0%
MT	12/20/2023	Low	0.130	6.300	42,900	E	0.130	6.300	40,500	56.00	2,703	53	2,552	3	151	5.7%	5.9%	2,400	5.9%
NC	11/14/2023	Low	0.060	5.760	31,200	A	0.060	5.760	29,600	19.00	1,797	18	1,705	1	92	5.6%	5.4%	1,600	5.4%
ND	12/08/2023	Low	0.080	9.970	43,200	A	0.080	9.970	40,800	35.00	4,307	33	4,068	2	239	6.1%	5.9%	2,400	5.9%
NE	12/07/2023	Low	0.000	5.400	9,000	A	0.000	5.400	9,000	0.00	486	0	486	0	0	0.0%	0.0%	0	0.0%
NH*	09/01/2023	High	0.100	8.500	14,000	A	0.100	8.500	14,000	14.00	1,190	14	1,190	0	0	0.0%	0.0%	0	0.0%
NJ*	08/23/2023	High	0.600	6.400	42,300	A	0.600	6.400	41,100	254.00	2,707	247	2,630	7	77	2.8%	2.9%	1,200	2.9%
NM	11/22/2023	Low	0.330	6.400	31,500	A	0.330	6.400	30,100	104.00	2,016	99	1,926	5	90	5.1%	4.7%	1,400	4.7%
NV	01/06/2024	Low	0.300	5.400	40,600	A	0.300	5.400	40,100	122.00	2,192	120	2,165	2	27	1.7%	1.2%	500	1.2%
NY	02/08/2024	Low	2.100	9.900	12,500	A	2.100	9.900	12,300	263.00	1,238	258	1,218	5	20	1.9%	1.6%	200	1.6%
OH	11/06/2023	Low	0.800	10.300	9,000	A	0.800	10.300	9,000	72.00	927	72	927	0	0	0.0%	0.0%	0	0.0%
OK	09/30/2023	Low	0.300	9.200	27,400	A	0.300	9.200	25,700	82.00	2,521	77	2,364	5	157	6.5%	6.6%	1,700	6.6%
OR	11/15/2023	Low	0.700	5.400	54,100	A	0.700	5.400	50,900	379.00	2,921	356	2,749	23	172	6.5%	6.3%	3,200	6.3%
PA	12/31/2023	Low	1.142	10.373	10,000	A	1.142	10.373	10,000	114.00	1,037	114	1,037	0	0	0.0%	0.0%	0	0.0%
PR	12/15/2023	Low	3.400	5.400	7,000	A	3.400	5.400	7,000	238.00	378	238	378	0	0	0.0%	0.0%	0	0.0%
RI	01/18/2024	Low	1.100	9.700	31,800	A	1.100	9.700	28,200	350.00	3,085	310	2,735	40	350	12.9%	12.8%	3,600	12.8%
SC	11/10/2023	Low	0.000	5.460	14,000	A	0.000	5.460	14,000	0.00	764	0	764	0	0	0.0%	0.0%	0	0.0%
SD	11/02/2023	Medium	0.000	9.850	15,000	A	0.000	9.850	15,000	0.00	1,478	0	1,478	0	0	0.0%	0.0%	0	0.0%
TN*	08/24/2023	Low	0.010	10.000	7,000	A	0.010	10.000	7,000	1.00	700	1	700	0	0	0.0%	0.0%	0	0.0%
TX	01/06/2024	Low	0.230	6.230	9,000	A	0.230	6.230	9,000	21.00	561	21	561	0	0	0.0%	0.0%	0	0.0%
UT	11/17/2023	Medium	0.300	7.300	48,000	A	0.300	7.300	44,800	144.00	3,504	134	3,270	10	234	7.5%	7.2%	3,200	7.1%
VA	12/09/2023	Low	0.130	6.230	8,000	A	0.130	6.230	8,000	10.00	498	10	498	0	0	0.0%	0.0%	0	0.0%
VI	01/16/2024	Low	2.500	6.000	30,200	A	2.500	6.000	30,200	755.00	1,812	755	1,812	0	0	0.0%	0.0%	0	0.0%
VT*	06/27/2023	High	0.400	5.400	13,500	A	0.400	5.400	13,500	54.00	729	54	729	0	0	0.0%	0.0%	0	0.0%
WA	12/09/2023	Low	0.270	6.030	68,500	A	0.270	6.030	67,600	185.00	4,131	183	4,076	2	55	1.1%	1.3%	900	1.3%
WI	10/11/2023	Low	0.000	12.000	14,000	A	0.000	12.000	14,000	0.00	1,680	0	1,680	0	0	0.0%	0.0%	0	0.0%
WV	12/09/2023	Low	1.500	8.500	9,000	A	1.500	8.500	9,000	135.00	765	135	765	0	0	0.0%	0.0%	0	0.0%
WY	12/30/2023	Low	0.000	8.500	30,500	A	0.000	8.500	29,100	0.00	2,593	0	2,474	0	119	0.0%	4.8%	1,400	4.8%

\* Fiscal year begins on July 1.

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