

State Unemployment Insurance (SUI) Tax Guide

Outlook for 2024 SUI Tax Rates and Wage Bases

Updated: March 19, 2024

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	High	1.000	5.400	49,700	A	1.000	5.400	47,100	497	2,684	471	2,543	26	141	5.5%	5.5%	2,600	5.5%
AL	12/13/2023	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	02/06/2024	High	0.225	10.125	7,000	A	0.300	14.200	7,000	16	709	21	994	-5	-285	-23.8%	-28.7%	0	0.0%
AZ	12/29/2023	High	0.050	14.030	8,000	A	0.070	18.780	8,000	4	1,122	6	1,502	-2	-380	-33.3%	-25.3%	0	0.0%
CA	12/29/2023	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	12/08/2023	High	0.810	12.340	23,800	A	0.750	10.390	20,400	193	2,937	153	2,120	40	817	26.1%	38.5%	3,400	16.7%
CT	12/28/2023	High	1.100	7.800	25,000	A	1.700	6.600	15,000	275	1,950	255	990	20	960	7.8%	97.0%	10,000	66.7%
DC	01/12/2024	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	02/07/2024	High	0.300	5.400	10,500	A	0.300	8.200	10,500	32	567	32	861	0	-294	0.0%	-34.1%	0	0.0%
FL	12/21/2023	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	01/02/2024	High	0.040	8.100	9,500	A	0.060	8.100	9,500	4	770	6	770	-2	0	-33.3%	0.0%	0	0.0%
HI	03/14/2024	High	0.210	5.800	59,100	A	1.210	6.200	56,700	124	3,428	686	3,515	-562	-87	-81.9%	-2.5%	2,400	4.2%
IA	11/20/2023	High	0.000	7.000	38,200	A	0.000	7.000	36,100	0	2,674	0	2,527	0	147	0.0%	5.8%	2,100	5.8%
ID	12/14/2023	High	0.352	5.400	53,500	A	0.207	5.400	49,900	188	2,889	103	2,695	85	194	82.5%	7.2%	3,600	7.2%
IL	11/30/2023	High	0.850	8.650	13,590	A	0.850	8.650	13,271	116	1,176	113	1,148	3	28	2.7%	2.4%	319	2.4%
IN	01/03/2024	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	11/06/2023	High	0.160	6.000	14,000	A	0.170	6.400	14,000	22	840	24	896	-2	-56	-8.3%	-6.3%	0	0.0%
KY	12/19/2023	High	0.300	9.000	11,400	A	0.300	9.000	11,100	34	1,026	33	999	1	27	3.0%	2.7%	300	2.7%
LA	12/29/2023	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	12/29/2023	High	1.079	15.655	15,000	A	1.324	19.572	15,000	162	2,348	199	2,936	-37	-588	-18.6%	-20.0%	0	0.0%
MD	01/13/2024	High	0.300	7.500	8,500	A	1.000	10.500	8,500	26	638	85	893	-59	-255	-69.4%	-28.6%	0	0.0%
ME	12/15/2023	High	0.280	6.030	12,000	A	0.220	5.690	12,000	34	724	26	683	8	41	30.8%	6.0%	0	0.0%
MI	12/28/2023	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	12/12/2023	High	0.200	9.100	42,000	A	0.200	9.100	40,000	84	3,822	80	3,640	4	182	5.0%	5.0%	2,000	5.0%
MO	11/29/2023	High	0.000	6.750	10,000	A	0.000	6.975	10,500	0	675	0	732	0	-57	0.0%	-7.8%	-500	-4.8%
MS	02/02/2024	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	12/19/2023	High	0.130	6.300	43,000	A	0.130	6.300	40,500	56	2,709	53	2,552	3	157	5.7%	6.2%	2,500	6.2%
NC	12/11/2023	High	0.060	5.760	31,400	A	0.060	5.760	29,600	19	1,809	18	1,705	1	104	5.6%	6.1%	1,800	6.1%
ND	12/08/2023	High	0.080	9.680	43,800	A	0.080	9.970	40,800	35	4,240	33	4,068	2	172	6.1%	4.2%	3,000	7.4%
NE	12/11/2023	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*	08/29/2023	High	0.100	7.500	14,000	A	0.100	8.500	14,000	14	1,050	14	1,190	0	-140	0.0%	-11.8%	0	0.0%
NJ*	08/23/2023	High	1.200	7.000	42,300	A	0.600	6.400	41,100	508	2,961	247	2,630	261	331	105.7%	12.6%	1,200	2.9%
NM	11/21/2023	High	0.330	6.400	31,700	A	0.330	6.400	30,100	105	2,029	99	1,926	6	103	6.1%	5.3%	1,600	5.3%
NV	12/29/2023	High	0.300	5.400	40,600	A	0.300	5.400	40,100	122	2,192	120	2,165	2	27	1.7%	1.2%	500	1.2%
NY	02/09/2024	High	2.100	9.900	12,500	A	2.100	9.900	12,300	263	1,238	258	1,218	5	20	1.9%	1.6%	200	1.6%
OH	11/17/2023	High	0.900	10.600	9,000	A	0.800	10.300	9,000	81	954	72	927	9	27	12.5%	2.9%	0	0.0%
OK	09/30/2023	High	0.300	9.200	27,000	A	0.300	9.200	25,700	81	2,484	77	2,364	4	120	5.2%	5.1%	1,300	5.1%
OR	11/15/2023	High	0.900	5.400	52,800	A	0.700	5.400	50,900	475	2,851	356	2,749	119	102	33.4%	3.7%	1,900	3.7%
PA	12/31/2023	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	12/18/2023	High	3.500	5.400	7,000	A	3.400	5.400	7,000	245	378	238	378	7	0	2.9%	0.0%	0	0.0%
RI	12/29/2023	High	1.100	9.700	31,800	A	1.100	9.700	28,200	350	3,085	310	2,735	40	350	12.9%	12.8%	3,600	12.8%
SC	11/13/2023	High	0.060	5.460	14,000	A	0.000	5.460	14,000	8	764	0	764	8	0	0.0%	0.0%	0	0.0%
SD	10/31/2023	High	0.000	9.350	15,000	A	0.000	9.850	15,000	0	1,403	0	1,478	0	-75	0.0%	-5.1%	0	0.0%
TN*	08/24/2023	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	12/11/2023	High	0.250	6.250	9,000	A	0.230	6.230	9,000	23	563	21	561	2	2	9.5%	0.4%	0	0.0%
UT	11/14/2023	High	0.300	7.300	47,000	A	0.300	7.300	44,800	141	3,431	134	3,270	7	161	5.2%	4.9%	2,200	4.9%
VA	12/08/2023	High	0.100	6.200	8,000	A	0.130	6.230	8,000	8	496	10	498	-2	-2	-20.0%	-0.4%	0	0.0%
VI	01/29/2024	High	2.510	5.400	31,000	A	2.500	6.000	30,200	778	1,674	755	1,812	23	-138	3.0%	-7.6%	800	2.6%
VT*	06/27/2023	High	0.400	5.400	14,300	A	0.400	5.400	13,500	57	772	54	729	3	43	5.6%	5.9%	800	5.9%
WA	12/08/2023	High	0.270	6.030	68,500	A	0.270	6.030	67,600	185	4,131	183	4,076	2	55	1.1%	1.3%	900	1.3%
WI	10/10/2023	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	12/08/2023	High	1.500	8.500	9,521	A	1.500	8.500	9,000	143	809	135	765	8	44	5.9%	5.8%	521	5.8%
WY	12/29/2023	High	0.000	8.500	30,900	A	0.000	8.500	29,100	0	2,627	0	2,474	0	153	0.0%	6.2%	1,800	6.2%

* Fiscal year begins on July 1.

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