

EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2021

STATE	TAXABLE WAGE BASE (\$)	2021	
		PERCENT OF:	
		TAXABLE WAGES	TOTAL WAGES
United States	7000	1.89	0.45
Alabama	8,000	1.62	0.32
Alaska	43,600	1.97	1.22
Arizona	7,000	2.16	0.35
Arkansas	10,000	1.18	0.29
California	7,000	3.68	0.42
Colorado	13,600	1.72	0.43
Connecticut	15,000	3.06	0.66
Delaware	16,500	2.65	0.74
District of Columbia	9,000	2.55	0.28
Florida	7,000	0.76	0.12
Georgia	9,500	1.24	0.25
Hawaii	47,400	1.53	1.01
Idaho	43,000	0.62	0.41
Illinois	12,960	2.17	0.47
Indiana	9,500	1.56	0.35
Iowa	32,400	1.25	0.66
Kansas	14,000	1.39	0.52
Kentucky	11,100	1.73	0.44
Louisiana	7,700	1.28	0.25
Maine	12,000	2.11	0.58
Maryland	8,500	3.86	0.62
Massachusetts	15,000	2.90	0.65
Michigan	9,500	2.90	0.56
Minnesota	35,000	1.09	0.51
Mississippi	14,000	0.43	0.16
Missouri	11,000	1.06	0.25
Montana	35,300	1.14	0.74
Nebraska	9,000 or 24,000 for high tax group employers	0.83	0.18
Nevada	33,400	1.74	0.93
New Hampshire	14,000	1.79	0.39
New Jersey	36,200	1.72	0.74
New Mexico	27,000	0.76	0.39
New York	11,800	3.67	0.59
North Carolina	26,000	0.61	0.25
North Dakota	38,500	0.60	0.35
Ohio	9,000	2.44	0.48
Oklahoma	24,000	1.14	0.52
Oregon	43,800	2.21	1.29
Pennsylvania	10,000	3.49	0.67
Puerto Rico	7,000	2.86	0.76
Rhode Island	24,600 or 26,100 for high tax group employers	2.53	1.05
South Carolina	14,000	0.87	0.27
South Dakota	15,000	0.59	0.19
Tennessee	7,000	1.00	0.16
Texas	9,000	2.03	0.35
Utah	38,900	0.50	0.28
Vermont	14,100	1.78	0.53
Virgin Islands	32,500	2.44	1.54
Virginia	8,000	1.31	0.20
Washington	56,500	1.08	0.57
West Virginia	12,000	2.55	0.75
Wisconsin	14,000	1.35	0.38
Wyoming	27,300	2.05	1.01