

State	Abbrev-Code	Minimum State Wage	Minimum Cash Wage (Tipped EE)	Wage Base	EE SUI Wage Base /SDI*	New Employer Rate	EE SUI Rate/SDI*	FLI	State Withholding
Alabama	AL/01	no state provision		8000		0.0270*			Y
Alaska	AK/02	7.15	7.15	32,700	32,700	0.0304*	0.50%		N
Arizona	AZ/03	7.25	4.25	7,000		0.0200*			Y
Arkansas	AR/04	6.25	2.63	10,000		0.0360*			Y
California	CA/05	8.00	n/a	7,000	90,669	0.0340*	1.10%		Y
Colorado	CO/06	7.28	4.26	10,000		0.0170*			Y
Connecticut	CT/07	8.00	5.52	15,000		0.03			Y
Delaware	DE/08	7.15	2.23	10,500		0.025			Y
District of Columbia	DC/09	8.25	2.77	9,000		0.027*			Y
Florida	FL/10	7.21	4.19	7,000		0.027			N
Georgia	GA/11	5.15	2.13	8,500		0.0262*+.0008=2.7%			Y
Hawaii	HI/12	7.25	7.00	13,000		0.017*			Y
Idaho	ID/13	7.25	3.35	33,200		1.566%			Y
Illinois	IL/14	8.00	4.80	12,300		0.031			Y
Indiana	IN/15	7.25	2.13	7,000		0.027			Y
Iowa	IA/16	7.25	4.35	23,700		0.01			Y
Kansas	KS/17	2.65	1.59	8,000		4.00%			Y
Kentucky	KY/18	7.25	2.13	8,000		0.027			Y
Louisiana	LA/19	no state provision		7,000		1.15%-2.67%			Y
Maine	ME/20	7.25	3.63	12,000		1.57%			Y
Maryland	MD/21	7.25	3.63	8,500		0.022			Y
Massachusetts	MA/22	8.00	2.63	14,000		0.0283*			Y
Michigan	MI/23	7.40	2.65	9,000		0.027			Y
Minnesota	MN/24	6.15 Large 5.25 small	6.15 Large 5.25 small	26,000		1.94			Y
Mississippi	MS/25	no state provision		7,000		0.027			Y
Missouri	MO/26	7.05	3.53	12,500		0.0351			Y
Montana	MT/27	6.90	n/a	25,100		0.01 - 0.0313**			Y
Nebraska	NE/28	7.25	2.13	9,000		0.0126			Y
Nevada	NV/29	7.55*****		26,600		0.0295*			N
New Hampshire	NH/30	7.25	3.27	8,000		0.015			N
New Jersey	NJ/31	7.15	2.13	28,900	28,900	0.028	.425 / .5 %	0.09%	Y
New Mexico	NM/32	7.50	2.13	20,900		0.02			Y
New York	NY/33	7.15	4.60	8,500		0.04025*			Y
North Carolina	NC/34	7.25	2.13	19,300		0.012			Y

North Dakota	ND/35	7.25	4.86	23,700		.20 - .0986			Y
Ohio	OH/36	7.30	3.65	9,000		0.027			Y
Oklahoma	OK/37	7.25	3.28	14,200		0.012			Y
Oregon	OR/38	8.40	n/a	31,300		0.024	WBF 2.8%		Y
Pennsylvania	PA/39	7.25	2.83	8,000		0.037030*	0.06%		Y
Rhode Island	RI/40	7.40	2.89	18,000	56,000	0.0236*	1.30%		Y
South Carolina	SC/41	no state provision		7,000		0.0334*			Y
South Dakota	SD/42	7.25	2.13	9,500		0.0120*			N
Tennessee	TN/43	no state provision		9,000		0.027			N
Texas	TX/44	7.25	2.13	9,000		0.0270***			N
Utah	UT/45	7.25	2.13	27,800		1.2%-9.2%			Y
Vermont	VT/46	8.06	3.91	8,000		0.01			Y
Virginia	VA/47	7.25	2.13	8,000		2.58%			Y
Washington	WA/48	8.55	n/a	35,700		90% of Avg Ind. rate			N
West Virginia	WV/49	7.25****	5.80	12,000		0.0270*			Y
Wisconsin	WI/50	7.25	2.33	12,000		0.0325**			Y
Wyoming	WY/51	5.15	2.13	21,500		by industry			N
Puerto Rico	PR/52	5.08	2.13	7,000	9000*	0.029	0.3%*		Y

**FLSA employers are required to follow federal minimum wage rules (\$7.25 effective July 24, 2009) when the state minimum wage is less than the federal minimum wage.**

Social Security Wage base 106,800

FUTA Wage base 7,000

\*Surcharges are in effect for agency but they are not reflected in the new employer rate.

\*\*Surcharges in effect for agency are reflected in the new employer rate.

\*\*\*(TX) Two surcharges are in effect for agency but only one (Employment & Training Investment Assessment-0.10%) is included in the New Employer Rate

**This chart is subject to change based on information released by the agency.**