

TAXABLE WAGE BASE 2023

STATE	WAGE BASE	STATE	WAGE BASE
Alabama	\$8,000	Nebraska	9,000
Alaska	47,100	Nevada	40,100
Arizona	8,000	New Hampshire	14,000
Arkansas	7,000	New Jersey	41,100
California	7,000	New Mexico	30,100
Colorado	20,400	New York	12,300
Connecticut	15,000	North Carolina	29,600
Delaware	7,000	North Dakota	40,800
District of Columbia	9,000	Ohio	9,000
Florida	7,000	Oklahoma	25,700
Georgia	9,500	Oregon	50,900
Hawaii	56,700	Pennsylvania	10,000
Idaho	49,900	Puerto Rico	7,000
Illinois	13,271	Rhode Island (Tier 1)	28,200
Indiana	9,500	Rhode Island (Tier 2)	29,700
Iowa	36,100	South Carolina	14,000
Kansas	14,000	South Dakota	15,000
Kentucky	11,100	Tennessee	7,000
Louisiana	7,700	Texas	9,000
Maine	12,000	Utah	44,800
Maryland	8,500	Vermont	13,500
Massachusetts	15,000	Virgin Islands	
Michigan	9,500	Virginia	8,000
Michigan (delinquent employers)	N/A FOR 2023	Washington	67,600
Minnesota	40,000	West Virginia	9,000
Mississippi	14,000	Wisconsin	14,000
Missouri	10,500	Wyoming	29,100
Montana	40,500		

Lower