



2025 Tax Essentials By State Effective as of 1/1/25

Jurisdiction	Tax Type	Taxable Wage Bases	Experienced Employer Tax Rates	New Employer Tax Rates	Employee Tax Rate	Periods Effective
Federal	Unemployment	\$7,000	0.6% to 6%	0.6% to 6%	None	2025
Federal	FICA (Social Security)	\$176,100	6.20%	N/A	6.20%	2025
Federal	Fica (Medicare)	\$176,100	1.45%	N/A	1.45%	2025
Alabama	Unemployment	\$8,000	0.2% to 5.4%	2.70%	None	2024
Alaska	Unemployment	\$51,700	1% to 5.4%	1.00%	0.50%	2025
Arizona	Unemployment	\$8,000	0.04% to 9.72%	2.00%	None	2025
Arkansas	Unemployment	\$7,000	0.2% to 10.1%	2.00%	None	2025
California	Unemployment	\$7,000	1.5 to 6.2%	3.40%	None	2025
California	Disability	Unlimited	None	N/A	1.20%	2025
Colorado	Unemployment	\$27,200	0.81% to 12.34%	3.05%	None	2025
Colorado	Paid Family Medical Leave	\$176,100	None	N/A	0.45%	2025
Connecticut	Unemployment	\$26,100	1.10% to 8.9%	2.20%	None	2025
Connecticut	Paid Family Medical Leave	\$176,100	None	N/A	0.50%	2025
Delaware	Unemployment	\$12,500	0.6% to 6.5%	1.20%	None	2025
District of Columbia	Unemployment	\$9,000	1.9% to 7.4%	2.70%	None	2025
District of Columbia	Paid Family Medical Leave	Unlimited	0.75%	N/A	None	2025
Florida	Unemployment	\$7,000	0.1% to 5.4%	2.70%	None	2025
Georgia	Unemployment	\$9,500	0.04% to 8.1%	2.70%	None	2024
Hawaii	Unemployment	\$62,000	0.0% to 5.8%	2.40%	None	2025
Idaho	Unemployment	\$55,300	0.225% to 5.4%	1.00%	None	2025
Illinois	Unemployment	\$13,916	0.75% to 7.85%	3.65%	None	2025
Indiana	Unemployment	\$9,500	0.5% to 7.4%	2.50%	None	2025
Iowa	Unemployment	\$39,500	0% to 7%	1.00%	None	2025

Kansas	Unemployment	\$14,000	0.0% to 6.65%	1.75% or 5.55%	None	2025
Kentucky	Unemployment	\$11,700	0.3% to 9.0%	2.7% to 9.0%	None	2025
Louisiana	Unemployment	\$7,700	0.09% to 6.2%	1.14%- 2.76%	None	2025
Maine	Unemployment	\$12,000	0.28% to 6.03%	2.32%	None	2024
Maryland	Unemployment	\$8,500	.30% to 7.5%	2.60%	None	2024
Massachusetts	Unemployment	\$15,000	0.83% to 12.65%	2.13%	None	2025
Massachusetts	EMAC	\$15,000	0.12% to 0.34%	N/A	None	2025
Massachusetts	Workforce Training	\$15,000	0.56%	N/A	None	2025
Massachusetts	Paid Family Medical Leave	\$176,100	0.42%	N/A	0.46%	2025
Michigan	Unemployment	\$9,000	0.06% to 10.3%	2.70%	None	2025
Minnesota	Unemployment	\$43,000	0.4% to 9.3%	0.4% to 9.3%	None	2025
Mississippi	Unemployment	\$14,000	0.0% to 5.4%	1% to 1.2%	None	2025
Missouri	Unemployment	\$9,500	0.0% to 8.1%	2.376%	None	2025
Montana	Unemployment	\$45,100	0.0% to 6.12%	1.00% to 2.00%	None	2025
Nebraska	Unemployment	\$9,000; \$24,000 (two-tiered wage base system)	0.0% to 5.4%	1.25%	None	2025
Nevada	Unemployment	\$41,800	0.25% to 5.4%	3%	None	2025
New Hampshire	Unemployment	\$14,000	0.1% to 7.5%	1.70%	None	2025
New Jersey	Unemployment	\$43,300	0.6% to 6.4%	3.10%	0.425%	7-1-24 to 6/30/25
New Jersey	Disability Insurance	\$165,400	0.50%	N/A	0.23%	2025
New Jersey	Paid Family Medical Leave	\$165,400	None	N/A	0.330%	2025
New Mexico	Unemployment	\$33,200	0.33% to 6.4%	1.00%	None	2025
New York	Unemployment	\$12,800	2.1% to 9.9%	4.10%	None	2025
New York	Disability Insurance	Weekly Max \$.60	Difference between cost benefit & employee contribution	N/A	0.50%	2025
New York	Paid Family Medical Leave	Annual Max \$354.53	None	N/A	0.388%	2025
North Carolina	Unemployment	\$32,600	0.06 to 5.76%	1%	None	2025
North Dakota	Unemployment	\$45,100	0.08% to 9.69%	1.03% to 9.69%	None	2025
Ohio	Unemployment	\$9,000	0.4% to 10.10%	2.70%	None	2024
Oklahoma	Unemployment	\$28,200	0.3% to 9.2%	1.50%	None	2025

Oregon	Unemployment	\$54,300	0.9% to 5.4%	2.40%	None	2025
Oregon	Paid Family Medical Leave	\$176,100	0.40%	N/A	0.60%	2025
Oregon	TriMet	Unlimited	0.8237%	N/A	None	2025
Pennsylvania	Unemployment	\$10,000	1.419% to 10.3734%	3.82%	0.07% Unlimited	2025
Philadelphia	Wage Tax	Unlimited	N/A	N/A	Resident 3.75%	2025
Philadelphia	Wage Tax	Unlimited	N/A	N/A	Non-Resident 3.44%	2025
Puerto Rico	Unemployment	\$7,000	2% to 5.4%	3.10%	None	2025
Rhode Island	Unemployment	Tier 1 Employers \$29,800 Tier 2 Employers \$31,300	1.1% to 9.7%	1.21%	None	2025
South Carolina	Unemployment	\$14,000	0.06% to 5.46%	0.41%	None	2024
South Dakota	Unemployment	\$15,000	0.0% to 9.5%	1.20%	None	2025
Tennessee	Unemployment	\$7,000	.01% to 10%	2.70%	None	2025
Texas	Unemployment	\$9,000	.25% to 6.25%	2.70%	None	2024
Utah	Unemployment	\$48,900	0.2% to 7.2%	0.2% to 7.2%	None	2025
Vermont	Unemployment	\$14,300	0.4% to 5.4%	1%	None	7/1/24 - 6/30/25
Virginia	Unemployment	\$8,000	0.1% to 6.2%	2.50%	None	2025
Washington	Unemployment	\$72,800	0.0% to 5.4%	1% to 5.4%	None	2025
Washington	Paid Family Medical Leave	\$176,100	0.262016%	N/A	0.657984%	2025
Washington	Cares Act	Unlimited	N/A	N/A	0.580000%	2025
West Virginia	Unemployment	\$9,500	1.5 to 8.5%	2.70%	None	2025
Wisconsin	Unemployment	\$14,000	0.0% to 12%	2.9% to 3.25%	None	2024
Wyoming	Unemployment	\$32,400	0.18% to 8.72%	1.22% to 8.72%	None	2025