



2026 Tax Essentials By State Effective as of 1/1/26

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	2026
Federal	FICA (Social Security)	\$184,500	6.20%	N/A	6.20%	2026
Federal	Fica (Medicare)	\$184,500	1.45%	N/A	1.45%	2026
Alabama	Unemployment	\$8,000	0.2% to 5.4%	2.70%	None	2026
Alaska	Unemployment	\$54,200	1% to 5.4%	1.00%	0.50%	2026
Arizona	Unemployment	\$8,000	0.03% to 8.36%	2.00%	None	2026
Arkansas	Unemployment	\$7,000	0.2% to 10.1%	2.00%	None	2026
California	Unemployment	\$7,000	1.5 to 6.2%	3.40%	None	2026
California	Disability	Unlimited	None	N/A	1.30%	2026
Colorado	Unemployment	\$30,600	0.72% to 10.85%	3.05%	None	2026
Colorado	Paid Family Medical Leave	\$184,500	None	N/A	0.44%	2026
Connecticut	Unemployment	\$2,700	1.10% to 9.9%	1.90%	None	2026
Connecticut	Paid Family Medical Leave	\$184,500	None	N/A	0.50%	2026
Delaware	Unemployment	\$14,500	0.6% to 6.5%	1.00%	None	2026
Delaware 10 to 24 EE	Paid Family Medical Leave	\$184,500	0.16%	N/A	0.16%	2026
Delaware 25 or more EE	Paid Family Medical Leave	\$184,500	0.40%	N/A	0.40%	2026
District of Columbia	Unemployment	\$9,000	1.9% to 7.4%	2.70%	None	2026
District of Columbia	Paid Family Medical Leave	Unlimited	0.75%	N/A	None	2026
Florida	Unemployment	\$7,000	0.1% to 5.4%	2.70%	None	2026
Georgia	Unemployment	\$9,500	0.04% to 8.1%	2.70%	None	2026
Hawaii	Unemployment	\$64,500	0.0% to 5.8%	2.40%	None	2026
Idaho	Unemployment	\$58,300	0.208% to 5.4%	1.00%	None	2026
Illinois	Unemployment	\$14,250	0.75% to 7.05%	3.35%	None	2026
Indiana	Unemployment	\$9,500	0.5% to 7.4%	2.50%	None	2026
Iowa	Unemployment	\$20,400	0% to 5.4%	1.00%	None	2026
Kansas	Unemployment	\$15,100	0.0% to 6.95%	1.75% or 5.55%	None	2026
Kentucky	Unemployment	\$12,000	0.3% to 9.0%	2.7% to 9.0%	None	2026
Louisiana	Unemployment	\$7,000	0.09% to 6.2%	1.14%- 2.79%	None	2026
Maine	Unemployment	\$12,000	0.31% to 6.60%	2.54%	None	2026
Maine	Paid Family Medical Leave	\$184,500	.50% 15 or more EE	N/A	0.50%	2026
Maryland	Unemployment	\$8,500	.30% to 7.5%	2.60%	None	2026
Massachusetts	Unemployment	\$15,000	1.118% to 17.086%	2.42%	None	2026
Massachusetts	EMAC	\$15,000	0.12% to 0.34%	N/A	None	2026

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Massachusetts	Workforce Training	\$15,000	0.56%	N/A	None	2026
Massachusetts	Paid Family Medical Leave	\$184,500	0.42%	N/A	0.46%	2026
Michigan	Unemployment	\$9,000	0.06% to 12.2%	2.70%	None	2026
Minnesota	Unemployment	\$44,000	0.4% to 9.3%	0.4% to 9.3%	None	2026
Minnesota 1 to 30 EE	Paid Family Medical Leave	\$184,500	0.22%	N/A	0.44%	2026
Minnesota 31 or more EE	Paid Family Medical Leave	\$184,500	0.44%	N/A	0.44%	2026
Mississippi	Unemployment	\$14,000	0.0% to 5.4%	1% to 1.2%	None	2026
Missouri	Unemployment	\$9,000	0.0% to 8.1%	2.376%	None	2026
Montana	Unemployment	\$47,300	0.0% to 6.12%	1.00% to 2.00%	None	2026
Nebraska	Unemployment	\$9,000; \$24,000 (two-tiered wage base system)	0.0% to 5.4%	1.25%	None	2026
Nevada	Unemployment	\$43,700	0.25% to 5.4%	3%	None	2026
New Hampshire	Unemployment	\$14,000	0.1% to 7.5%	1.70%	None	2026
New Jersey	Unemployment	\$44,800	0.5% to 5.8%	2.80%	0.425%	7-1-25 to 6/30/26
New Jersey	Disability Insurance	\$171,100	0.50%	N/A	0.19%	2025
New Jersey	Paid Family Medical Leave	\$171,100	None	N/A	0.230%	2025
New Mexico	Unemployment	\$34,800	0.33% to 6.4%	1.00%	None	2026
New York	Unemployment	\$17,600	1.7% to 9.5%	4.10%	None	2026
New York	Disability Insurance	Weekly Max \$.60	Difference between cost benefit & employee contribution	N/A	0.50%	2026
New York	Paid Family Medical Leave	Annual Max \$411.91	None	N/A	0.432%	2026
North Carolina	Unemployment	\$34,200	0.06 to 5.76%	1%	None	2026
North Dakota	Unemployment	\$46,600	0.07% to 9.67%	1.00% to 9.67%	None	2026
Ohio	Unemployment	\$9,000	0.55% to 10.25%	2.85%	None	2026
Oklahoma	Unemployment	\$25,000	0.2% to 5.8%	1.50%	None	2026
Oregon	Unemployment	\$56,700	0.9% to 5.4%	2.40%	None	2026
Oregon	Paid Family Medical Leave	\$184,500	0.40%	N/A	0.60%	2026
Oregon	TriMet	Unlimited	0.8237%	N/A	None	2026
Pennsylvania	Unemployment	\$10,000	1.419% to 10.3734%	3.822%	0.07% Unlimited	2026
Philadelphia	Wage Tax	Unlimited	N/A	N/A	Resident 3.74%	2026
Philadelphia	Wage Tax	Unlimited	N/A	N/A	Non-Resident 3.43%	2026

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Puerto Rico	Unemployment	\$7,000	2% to 5.4%	3.10%	None	2026
Rhode Island	Unemployment	Tier 1 Employers \$30,800 Tier 2 Employers \$32,300	.9% to 9.4%	1.21%	None	2026
South Carolina	Unemployment	\$14,000	0.06% to 5.46%	1.06%	None	2026
South Dakota	Unemployment	\$15,000	0.0% to 9.5%	1.20%	None	2026
Tennessee	Unemployment	\$7,000	.01% to 10%	2.70%	None	2026
Texas	Unemployment	\$9,000	.32% to 6.32%	2.70%	None	2026
Utah	Unemployment	\$50,700	0.1% to 7.1%	0.1% to 7.1%	None	2026
Vermont	Unemployment	\$15,400	0.4% to 5.4%	1%	None	7/1/25 - 6/30/26
Virginia	Unemployment	\$8,000	0.27% to 6.02%	2.50%	None	2026
Washington	Unemployment	\$78,200	0.0% to 5.4%	1% to 5.4%	None	2026
Washington	Paid Family Medical Leave	\$184,500	0.322841%	N/A	0.807159%	2026
Washington	Cares Act	Unlimited	N/A	N/A	0.580000%	2026
West Virginia	Unemployment	\$9,500	1.5 to 8.5%	2.70%	None	2026
Wisconsin	Unemployment	\$14,000	0.0% to 12%	3.05% to 3.25%	None	2026
Wyoming	Unemployment	\$33,800	0.18% to 8.72%	1.22% to 8.72%	None	2026