

Your independently owned
ADVANTAGE[®]
PAYROLL SERVICES

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
Alabama	AL/01	no state provision		8,000		0.0270*		
Alaska	AK/02	7.75	7.75	34,600	34,600	0.0263*	0.58%	
Arizona	AZ/03	7.65	4.65	7,000		0.0200*		
Arkansas	AR/04	6.25	2.63	12,000		0.0380*		
California	CA/05	8.00	n/a	7,000	95,585	0.0340*	1.20%	
Colorado	CO/06	7.64	4.62	10,000		0.0170*		
Connecticut	CT/07	8.25	5.69	15,000		0.029		
Delaware	DE/08	7.25	2.23	10,500		0.031		
District of Columbia	DC/09	8.25	2.77	9,000		0.027*		
Florida	FL/10	7.67	4.65	7,000		0.027		
Georgia	GA/11	5.15	2.13	8,500		0.0262*+.0008=2.7%		
Hawaii	HI/12	7.25	7.00	38,800		0.052		
Idaho	ID/13	7.25	3.35	34,100		3.36%		
Illinois	IL/14	8.25	4.95	13,560		3.80%		
Indiana	IN/15	7.25	2.13	9,500		0.025		
Iowa	IA/16	7.25	4.35	24,700		0.019		
Kansas	KS/17	7.25	2.13	8,000		4% non-construction 6% construction		
Kentucky	KY/18	7.25	2.13	8,000		0.027		
Louisiana	LA/19	no state provision		7,700		1.30% - 3.45%		
Maine	ME/20	7.50	3.75	12,000		3.08%		
Maryland	MD/21	7.25	3.63	8,500		2.60%		
Massachusetts	MA/22	8.00	2.63	14,000		0.0283*		
Michigan	MI/23	7.40	2.65	9,000		0.027		
Minnesota	MN/24	6.15 Large 5.25 small	6.15 Large 5.25 small	27,000		2.91%		
Mississippi	MS/25	no state provision		14,000		1.15%		
Missouri	MO/26	7.25	3.63	13,000		0.0351		
Montana	MT/27	7.65	n/a	27,000		0.017 - 0.041*		

Nebraska	NE/28	7.25	2.13	9,000		.0249-non construction .0649-construction		
Nevada	NV/29	8.25	7.55	26,400		0.0295*		
New Hampshire	NH/30	7.25	3.27	14,000		0.035		
New Jersey	NJ/31	7.25	2.13	29,600	29,600	0.026825	.425 / .5 %	0.12%
New Mexico	NM/32	7.50	2.13	22,400		2%		
New York	NY/33	7.25	5.00	8,500		0.04025*		
North Carolina	NC/34	7.25	2.13	20,400		0.012		
North Dakota	ND/35	7.25	4.86	27,900		1.36-6.27% for non- construction 9.91% for construction		
Ohio	OH/36	7.70	3.85	9,000		0.027		
Oklahoma	OK/37	7.25	3.63	18,600		0.01		
Oregon	OR/38	8.80	n/a	33,000		0.033	WBF 2.8%	
Pennsylvania	PA/39	7.25	2.83	8,000		3.7030%* for non construction, 10.2626%* for construction	0.08%	
Rhode Island	RI/40	7.40	2.89	19,600 except those in highest tax group wage base is 21,100	60,000	0.0264	0.012%	
South Carolina	SC/41	no state provision		7,000		0.0267*		
South Dakota	SD/42	7.25	2.13	12,000		0.0120*		
Tennessee	TN/43	no state provision		9,000		2.7% - 9.1%		
Texas	TX/44	7.25	2.13	9,000		0.0270***		
Utah	UT/45	7.25	2.13	29,500		1.8%-10.54%		
Vermont	VT/46	8.15	3.95	13,000		0.01		
Virginia	VA/47	7.25	2.13	8,000		3.23%-6.93%		
Washington	WA/48	9.04	n/a	38,200		100% of Avg Ind. rate		
West Virginia	WV/49	7.25****	5.80	12,000		0.0270*		
Wisconsin	WI/50	7.25	2.33	13,000		.036-.041% non-construction .071% construction		
Wyoming	WY/51	5.15	2.13	22,300		by industry		
Puerto Rico	PR/52	5.08	2.13	7,000	9000*	0.029	0.3%*	

