

ESTIMATED EMPLOYER CONTRIBUTION RATES
CALENDAR YEAR 2017

STATE	TAXABLE WAGE BASE (\$)	2017	
		PERCENT OF: TAXABLE WAGES	TOTAL WAGES
United States	7,000	2.27	0.59
Alabama	8,000	1.54	0.34
Alaska	39,800	1.01	0.62
Arizona	7,000	2.20	0.43
Arkansas	12,000	1.75	0.57
California	7,000	4.49	0.68
Colorado	12,500	2.00	0.53
Connecticut	15,000	3.57	0.84
Delaware	18,500	1.65	0.57
District of Columbia	9,000	2.55	0.36
Florida	7,000	1.03	0.20
Georgia	9,500	1.65	0.37
Hawaii	44,000	1.04	0.71
Idaho	37,800	1.42	0.95
Illinois	12,960	3.07	0.76
Indiana	9,500	1.94	0.50
Iowa	29,300	1.58	0.85
Kansas	14,000	1.53	0.49
Kentucky	10,200	3.00	0.72
Louisiana	7,700	1.55	0.32
Maine	12,000	1.81	0.60
Maryland	8,500	2.41	0.40
Massachusetts	15,000	3.18	0.76
Michigan	9,000	3.36	0.71
Minnesota	32,000	1.33	0.64
Mississippi	14,000	0.62	0.24
Missouri	13,000	1.25	0.38
Montana	31,400	1.14	0.71
Nebraska	9,000	0.89	0.21
Nevada	29,500	1.99	1.12
New Hampshire	14,000	0.88	0.24
New Jersey	33,500	1.89	0.82
New Mexico	24,300	1.13	0.57
New York	10,900	2.93	0.52
North Carolina	23,100	0.95	0.42
North Dakota	35,100	2.19	1.34
Ohio	9,000	2.97	0.67
Oklahoma	17,700	0.98	0.40
Oregon	38,400	2.20	1.42
Pennsylvania	9,750	5.88	1.24
Puerto Rico	7,000	2.78	0.84
Rhode Island	22,400	2.76	1.16
South Carolina	14,000	1.77	0.61
South Dakota	15,000	0.69	0.27
Tennessee	8,000	1.17	0.20
Texas	9,000	2.60	0.51
Utah	33,100	0.59	0.34
Vermont	17,300	3.90	1.50
Virgin Islands	23,500	1.82	1.07
Virginia	8,000	1.57	0.28
Washington	45,000	1.07	0.61
West Virginia	12,000	2.84	0.93
Wisconsin	14,000	2.04	0.66
Wyoming	25,400	1.50	0.74