



## State Unemployment Insurance Taxable Wage Bases

State	2017	2018	State	2017	2018	State	2017	2018
Alabama	\$8,000	\$8,000	Louisiana	\$7,700	\$7,700	Oklahoma	\$17,700	<b>\$17,600</b>
Alaska	\$39,800	<b>\$39,500</b>	Maine	\$12,000	\$12,000	Oregon	\$38,400	<b>\$39,300</b>
Arizona	\$7,000	\$7,000	Maryland	\$8,500	\$8,500	Pennsylvania	\$9,750	<b>\$10,000</b>
Arkansas	\$12,000	<b>\$10,000</b>	Massachusetts	\$15,000	\$15,000	Puerto Rico	\$7,000	\$7,000
California	\$7,000	\$7,000	Michigan	\$9,500	<b>\$9,000</b>	Rhode Island	\$22,400	<b>\$23,000</b>
Colorado	\$12,500	<b>\$12,600</b>	Minnesota	\$32,000	\$32,000	Rhode Island High*	\$23,500	<b>\$24,500</b>
Connecticut	\$15,000	\$15,000	Mississippi	\$14,000	\$14,000	South Carolina	\$14,000	\$14,000
Delaware	\$18,500	<b>\$16,500</b>	Missouri	\$13,000	<b>\$12,500</b>	South Dakota	\$15,000	\$15,000
District of Columbia	\$9,000	\$9,000	Montana	\$31,400	<b>\$32,000</b>	Tennessee	\$8,000	<b>\$7,000</b>
Florida	\$7,000	\$7,000	Nebraska	\$9,000	\$9,000	Texas	\$9,000	\$9,000
Georgia	\$9,500	\$9,500	Nevada	\$29,500	<b>\$30,500</b>	Utah	\$33,100	<b>\$34,300</b>
Hawaii	\$44,000	<b>\$45,900</b>	New Hampshire	\$14,000	\$14,000	Vermont	\$17,300	<b>\$17,600</b>
Idaho	\$37,800	<b>\$38,200</b>	New Jersey	\$33,500	<b>\$33,700</b>	Virgin Islands	\$23,500	<b>\$24,200</b>
Illinois	\$12,960	\$12,960	New Mexico	\$24,300	<b>\$24,200</b>	Virginia	\$8,000	\$8,000
Indiana	\$9,500	\$9,500	New York	\$10,900	<b>\$11,100</b>	Washington	\$45,000	<b>\$47,300</b>
Iowa	\$29,300	<b>\$29,900</b>	North Carolina	\$23,100	<b>\$23,500</b>	West Virginia	\$12,000	\$12,000
Kansas	\$14,000	\$14,000	North Dakota	\$35,100	<b>\$35,500</b>	Wisconsin	\$14,000	\$14,000
Kentucky	\$10,200	\$10,200	Ohio	\$9,000	<b>\$9,500</b>	Wyoming	\$25,400	<b>\$24,700</b>

**AK** Employee Unemployment Wage Base \$39,500 (down from \$39,800)  
**AK** Employee Tax Rate 0.5% (unchanged)  
**CA** SDI Taxable Wage Base \$114,967 (up from \$110,902)  
**CA** EESDI Tax Rate 1% (up from 0.9% in 2017) max to withhold is \$1,149.67  
**CA** ETT 0.1% at \$7,000 (unchanged)  
**HI** Temp. Disability Insurance Weekly Wage Base \$1,068.62 (up from \$1,023.31)  
**HI** Max. Employee Tax Rate 0.5% (Unchanged)  
**NJ** Disability Taxable Wage Base \$33,700 (up from \$33,500)  
**NJ** Disability Tax Rate 0.19% (down from 0.24%)  
**NJ** Family Leave Wage Base \$33,700 (up from \$33,500)  
**NJ** Family Leave Tax Rate 0.09% (down from 0.1%)  
**PA** Employee Unemployment Contribution Rate 0.06% (down from 2017 0.07%) No wage limit.  
**PR** Disability Taxable Wage Base \$9,000 (unchanged)  
**PR** Disability Tax Rate 0.3% (unchanged)  
**RI** TDI Rate 1.1% (Down from 1.2%)  
**RI** TDI Taxable Wage \$69,300 (up from \$68,100)  
 \* **Rhode Island** Employers with an experience rate of 9.59% use the high wage limit.

**Note:**  
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### Federal Tax Information

**Social Security Wage Base:** \$128,400 (up from \$127,200)  
**Social Security Tax Rate:** 6.2% (unchanged)  
**Social Security Tax:** \$7,960.80 (up from \$7,886.70)  
**Medicare Tax Rate** of 1.45% no wage limit (unchanged)  
**Supplemental Medicare Tax:** Employees earning over \$200,000 at the same employer are subject to an additional tax of .9% No wage limit (unchanged)  
**Employer Social Security Rate:** 7.65% (unchanged)  
**FUTA Wage Base:** \$7,000 (unchanged)

### Benefits Information

**401 (k) max. Contribution:** \$18,500 (up from \$18,000)  
**401 (k) Annual Compensation Limit:** \$275,000 (up from \$270,000)  
**Simple IRA max. Contribution:** \$12,500 (unchanged)  
 Catch-up contributions for Individuals 50 and over are as follows:  
**401(k)** \$6,000 (unchanged)  
**Simple** \$3,000 (unchanged)

### Health Savings Account (HSA)

**Max. Contribution:** Individuals \$3,450 / Family \$6,900  
**Min. Annual Deductible:** Individuals \$1,350 / Family \$2,700  
**Max. Annual Deductible** (and other out-of-pocket expenses): Individuals \$6,650 / Family \$13,300  
**Catch-up Contribution:** \$1,000

### Medical Savings Account (MSA)

**Max. Out-of-pocket:** Individuals \$4,600 / Family \$8,400  
**Min. Annual Deductible:** Individuals \$2,300 / Family \$4,600  
**Max. Annual Deductible:** Individuals \$3,450/ Family \$6,850