

State Unemployment Insurance (SUI) Tax Guide

Outlook for 2025 SUI Tax Rates and Wage Bases

Updated October 23, 2024

A lot of factors go into determining SUI tax rates (and wage bases), some of which are known at this time and some are not. Visit our blog titled: [Outlook for Federal and State Unemployment Insurance Tax Rates in 2025 and Beyond](#) for additional insights.

This SUI Tax Guide is intended to assist employers in identifying potential risks associated with increases in SUI tax costs from 2024 to 2025. The risk assessment is measured by changes to minimum and maximum SUI tax rates and year-over-year changes in wage bases. However, surcharges may increase risk and individual employer tax rates will likely fluctuate between the minimum and maximum SUI tax rates based on individual employer experience. Yellow fields indicate a potential increase in tax costs and green fields indicate a potential decrease in tax costs. This Guide is for general reference purposes. Users are urged to independently verify the accuracy with state workforce agencies and we assume no liability for its use or distribution.

Equifax is not providing, and cannot provide, tax and legal advice. Users should work with their own tax and legal experts to make all determinations regarding specific state obligations as they relate to your company or organization. This information rapidly changes and is presented “as is”.

State	Rate Notice Issuance Date	Confidence Level (2024 Min/Max)	2025 Minimum Rate	2025 Maximum Rate	2025 Wage Base	2025 Wage Base Actual (A) or Estimated (E)	2024 Minimum Rate	2024 Maximum Rate	2024 Wage Base	2025 Minimum Tax	2025 Maximum Tax	2024 Minimum Tax	2024 Maximum Tax	YoY Minimum Tax \$ Incr. (Decr.)	YoY Maximum Tax \$ Incr. (Decr.)	YoY Minimum Tax % Incr. (Decr.)	YoY Maximum Tax % Incr. (Decr.)	YoY Wage Base \$ Incr. (Decr.)	YoY Wage Base % Incr. (Decr.)
AK	12/01/2024	Low	1.000	5.400	52,300	E	1.000	5.400	49,700	523	2,824	497	2,684	26	140	5.2%	5.2%	2,600	5.2%
AL	12/13/2024	Low	0.200	5.400	8,000	A	0.200	5.400	8,000	16	432	16	432	0	0	0.0%	0.0%	0	0.0%
AR	12/01/2024	Medium	0.200	10.100	7,000	E	0.225	10.125	7,000	14	707	16	709	-2	-2	-12.5%	-0.3%	0	0.0%
AZ	12/31/2024	Low	0.050	14.030	8,000	A	0.050	14.030	8,000	4	1,122	4	1,122	0	0	0.0%	0.0%	0	0.0%
CA	12/31/2024	High	1.600	6.200	7,000	A	1.600	6.200	7,000	112	434	112	434	0	0	0.0%	0.0%	0	0.0%
CO	12/08/2024	Low	0.810	12.340	27,200	E	0.810	12.340	23,800	220	3,356	193	2,937	27	419	14.0%	14.3%	3,400	14.3%
CT	12/30/2024	Low	1.100	8.900	25,000	E	1.100	7.800	25,000	275	2,225	275	1,950	0	275	0.0%	14.1%	0	0.0%
DC	01/12/2025	Low	2.100	7.600	9,000	A	2.100	7.600	9,000	189	684	189	684	0	0	0.0%	0.0%	0	0.0%
DE	02/07/2025	Low	0.300	5.400	12,500	A	0.300	5.400	10,500	38	675	32	567	6	108	18.8%	19.0%	2,000	19.0%
FL	12/11/2024	Low	0.100	5.400	7,000	A	0.100	5.400	7,000	7	378	7	378	0	0	0.0%	0.0%	0	0.0%
GA	01/02/2025	Low	0.040	8.100	9,500	A	0.040	8.100	9,500	4	770	4	770	0	0	0.0%	0.0%	0	0.0%
HI	03/14/2025	Low	0.210	5.800	61,500	E	0.210	5.800	59,100	129	3,567	124	3,428	5	139	4.0%	4.1%	2,400	4.1%
IA	11/21/2024	Low	0.000	7.000	39,500	A	0.000	7.000	38,200	0	2,765	0	2,674	0	91	0.0%	3.4%	1,300	3.4%
ID	12/15/2024	Low	0.281	5.400	57,100	E	0.281	5.400	53,500	160	3,083	150	2,889	10	194	6.7%	6.7%	3,600	6.7%
IL	11/30/2024	Low	0.850	8.650	13,909	E	0.850	8.650	13,590	118	1,203	116	1,176	2	27	1.7%	2.3%	319	2.3%
IN	01/03/2025	Medium	0.500	7.400	9,500	A	0.500	7.400	9,500	48	703	48	703	0	0	0.0%	0.0%	0	0.0%
KS	11/08/2024	Low	0.000	8.350	14,000	A	0.160	6.000	14,000	0	1,169	22	840	-22	329	-100.0%	39.2%	0	0.0%
KY	12/19/2024	Low	0.300	9.000	11,700	E	0.300	9.000	11,400	35	1,053	34	1,026	1	27	2.9%	2.6%	300	2.6%
LA	12/28/2024	Low	0.090	6.200	7,700	E	0.090	6.200	7,700	7	477	7	477	0	0	0.0%	0.0%	0	0.0%
MA	12/29/2024	Low	1.079	15.655	15,000	A	1.079	15.655	15,000	162	2,348	162	2,348	0	0	0.0%	0.0%	0	0.0%
MD	01/13/2025	Low	0.300	7.500	8,500	A	0.300	7.500	8,500	26	638	26	638	0	0	0.0%	0.0%	0	0.0%
ME	12/31/2024	Low	0.280	6.030	12,000	A	0.280	6.030	12,000	34	724	34	724	0	0	0.0%	0.0%	0	0.0%
MI	12/28/2024	Low	0.060	10.300	9,500	E	0.060	10.300	9,500	6	979	6	979	0	0	0.0%	0.0%	0	0.0%
MN	12/16/2024	Low	0.200	9.100	44,000	E	0.200	9.100	42,000	88	4,004	84	3,822	4	182	4.8%	4.8%	2,000	4.8%
MO	11/29/2024	High	0.000	6.750	9,500	A	0.000	6.750	10,000	0	641	0	675	0	-34	0.0%	-5.0%	-500	-5.0%
MS	02/02/2025	Low	0.200	5.600	14,000	A	0.200	5.600	14,000	28	784	28	784	0	0	0.0%	0.0%	0	0.0%
MT	12/16/2024	Low	0.130	6.300	45,500	E	0.130	6.300	43,000	59	2,867	56	2,709	3	158	5.4%	5.8%	2,500	5.8%
NC	12/11/2024	Low	0.060	5.760	32,600	A	0.060	5.760	31,400	20	1,878	19	1,809	1	69	5.3%	3.8%	1,200	3.8%
ND	12/08/2024	Low	0.080	9.680	46,800	A	0.080	9.680	43,800	37	4,530	35	4,240	2	290	5.7%	6.8%	3,000	6.8%
NE	12/16/2024	Low	0.000	5.400	9,000	A	0.000	5.400	9,000	0	486	0	486	0	0	0.0%	0.0%	0	0.0%
NH*	08/28/2024	High	0.100	7.500	14,000	A	0.100	7.500	14,000	14	1,050	14	1,050	0	0	0.0%	0.0%	0	0.0%
NJ*	08/15/2024	High	0.600	6.400	42,300	A	1.200	7.000	42,300	254	2,707	508	2,961	-254	-254	-50.0%	-8.6%	0	0.0%
NM	11/21/2024	Low	0.330	6.400	31,700	A	0.330	6.400	31,700	105	2,029	105	2,029	0	0	0.0%	0.0%	0	0.0%
NV	12/31/2024	Low	0.300	5.400	40,600	A	0.300	5.400	40,600	122	2,192	122	2,192	0	0	0.0%	0.0%	0	0.0%
NY	02/08/2025	Low	2.100	9.900	12,500	A	2.100	9.900	12,500	263	1,238	263	1,238	0	0	0.0%	0.0%	0	0.0%
OH	11/15/2024	Low	0.900	10.600	9,000	A	0.900	10.600	9,000	81	954	81	954	0	0	0.0%	0.0%	0	0.0%
OK	09/30/2024	High	0.300	9.200	27,000	A	0.300	9.200	27,000	81	2,484	81	2,484	0	0	0.0%	0.0%	0	0.0%
OR	11/15/2024	Low	0.900	5.400	52,800	A	0.900	5.400	52,800	475	2,851	475	2,851	0	0	0.0%	0.0%	0	0.0%
PA	12/31/2024	High	1.142	10.373	10,000	A	1.142	10.373	10,000	114	1,037	114	1,037	0	0	0.0%	0.0%	0	0.0%
PR	12/18/2024	Low	3.400	5.400	7,000	A	3.500	5.400	7,000	238	378	245	378	-7	0	-2.9%	0.0%	0	0.0%
RI	01/18/2025	Low	1.100	9.700	31,800	A	1.100	9.700	31,800	350	3,085	350	3,085	0	0	0.0%	0.0%	0	0.0%
SC	11/13/2024	Low	0.000	5.460	14,000	A	0.060	5.460	14,000	0	764	8	764	-8	0	-100.0%	0.0%	0	0.0%
SD	10/31/2024	Low	0.000	9.350	15,000	A	0.000	9.350	15,000	0	1,403	0	1,403	0	0	0.0%	0.0%	0	0.0%
TN*	08/28/2024	High	0.010	10.000	7,000	A	0.010	10.000	7,000	1	700	1	700	0	0	0.0%	0.0%	0	0.0%
TX	12/11/2023	Low	0.250	6.250	9,000	A	0.250	6.250	9,000	23	563	23	563	0	0	0.0%	0.0%	0	0.0%
UT	11/14/2024	Low	0.300	7.300	47,000	A	0.300	7.300	47,000	141	3,431	141	3,431	0	0	0.0%	0.0%	0	0.0%
VA	12/09/2024	Low	0.100	6.200	8,000	A	0.100	6.200	8,000	8	496	8	496	0	0	0.0%	0.0%	0	0.0%
VI	01/16/2025	Low	2.510	5.400	31,000	A	2.510	5.400	31,000	778	1,674	778	1,674	0	0	0.0%	0.0%	0	0.0%
VT*	06/27/2024	High	0.400	5.400	14,300	A	0.400	5.400	14,300	57	772	57	772	0	0	0.0%	0.0%	0	0.0%
WA	12/09/2024	Low	0.270	6.030	68,500	A	0.270	6.030	68,500	185	4,131	185	4,131	0	0	0.0%	0.0%	0	0.0%
WI	10/07/2024	High	0.000	12.000	14,000	A	0.000	12.000	14,000	0	1,680	0	1,680	0	0	0.0%	0.0%	0	0.0%
WV	12/08/2024	Low	1.500	8.500	9,521	A	1.500	8.500	9,521	143	809	143	809	0	0	0.0%	0.0%	0	0.0%
WY	12/31/2024	Low	0.000	8.500	30,900	A	0.000	8.500	30,900	0	2,627	0	2,627	0	0	0.0%	0.0%	0	0.0%

* Fiscal year begins on July 1.

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