

### ALABAMA

Minimum Wage ..... NONE  
SUI/Wage Base.....\$8,000

### ALASKA

Minimum Wage .....\$8.75  
SUI/Wage Base.....\$37,400  
Employee %..... 0.62%

### ARIZONA

Minimum Wage .....\$8.05  
SUI/Wage Base.....\$7,000

### ARKANSAS

Minimum Wage .....\$7.50  
SUI/Wage Base.....\$12,000

### CALIFORNIA

Minimum Wage .....\$9.00  
SUI/Wage Base.....\$7,000  
ETT..... 0.1%  
SDI/Wage Base.....\$104,378.00  
SDI/Employee %..... 0.90%

### COLORADO

Minimum Wage .....\$8.23  
SUI/Wage Base.....\$11,800

### CONNECTICUT

Minimum Wage .....\$9.15  
SUI/Wage Base.....\$15,000

### DELAWARE

Minimum Wage .....\$7.75  
SUI/Wage Base.....\$18,500

### DISTRICT OF COLUMBIA

Minimum Wage .....\$9.50  
SUI/Wage Base.....\$9,000

### FLORIDA

Minimum Wage .....\$8.05  
SUI/Wage Base.....\$7,000

### GEORGIA

Minimum Wage .....\$5.15  
SUI/Wage Base.....\$9,500

### HAWAII

Minimum Wage .....\$7.75  
SUI/Wage Base.....\$40,900

### IDAHO

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$36,000

### ILLINIOS

Minimum Wage .....\$8.25  
SUI/Wage Base.....\$12,960

### INDIANA

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$9,500

### IOWA

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$27,300

### KANSAS

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$12,000

### KENTUCKY

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$9,900

### LOUISIANA

Minimum Wage ..... NONE  
SUI/Wage Base.....\$7,700

### MAINE

Minimum Wage .....\$7.50  
SUI/Wage Base.....\$12,000

### MARYLAND

Minimum Wage .....\$8.00  
SUI/Wage Base.....\$8,500

### MASSACHUSETTS

Minimum Wage .....\$9.00  
SUI/Wage Base.....\$15,000

### MICHIGAN

Minimum Wage .....\$8.15  
SUI/Wage Base.....\$9,500

### MINNESOTA

Minimum Wage .....(Large Employer)..... \$8.00  
Minimum Wage .....(Small Employer).....\$6.50  
SUI/Wage Base.....\$30,000

### MISSISSIPPI

Minimum Wage ..... NONE  
SUI/Wage Base.....\$14,000

### MISSOURI

Minimum Wage .....\$7.65  
SUI/Wage Base.....\$13,000

### MONTANA

Minimum Wage .....(Large Employer).....\$8.05  
Minimum Wage .....(Small Employer).....\$4.00  
SUI/Wage Base.....\$29,500

### NEBRASKA

Minimum Wage .....\$8.00  
SUI/Wage Base.....\$9,000

### NEVADA

Minimum Wage \*(no HealthIns/ w Ins) \$8.25/7.25  
SUI/Wage Base.....\$27,800

### NEW HAMPSHIRE

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$14,000

### NEW JERSEY

Minimum Wage .....\$8.38  
SUI/Wage Base.....\$32,000  
Employee %..... 0.0425%

### NEW MEXICO

Minimum Wage .....\$7.50  
SUI/Wage Base.....\$23,400

### NEW YORK

Minimum Wage .....8.75  
SUI/Wage Base.....\$10,500

### NORTH CAROLINA

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$21,700

### NORTH DAKOTA

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$36,600

### OHIO

Minimum Wage\*(Lg./Sm Employer)...\$8.10/7.25  
SUI/Wage Base.....\$9,000

### OKLAHOMA

Minimum Wage .....(Large Employer).....\$7.25  
Minimum Wage .....(Small Employer).....\$2.00  
SUI/Wage Base.....\$17,000

### OREGON

Minimum Wage .....\$9.25  
SUI/Wage Base.....\$35,700

### PENNSYLVANIA\*

Minimum Wage .....\$7.25  
SUI/Employee %..... 0.07%  
Employer Surcharge..... 5.10%  
Employer Additional..... 0.65%  
Wage Base Employer.....\$9,000  
Wage Base Employee..... unlimited

### RHODE ISLAND\*

Minimum Wage .....\$9.00  
SUI/Wage Base.....\$21,200-22,700  
TDI/Wage Base.....\$64,200.00  
Employee TDI %..... 1.2%  
Max. Deduction.....\$770.40

### SOUTH CAROLINA

Minimum Wage ..... NONE  
SUI/Wage Base.....\$14,000

### SOUTH DAKOTA

Minimum Wage .....\$8.50  
SUI/Wage Base.....\$15,000

### TENNESSEE

Minimum Wage ..... NONE  
SUI/Wage Base.....\$9,000

### TEXAS

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$9,000

### UTAH

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$31,300

### VERMONT

Minimum Wage .....\$9.15  
SUI/Wage Base.....\$16,400

### VIRGINIA

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$8,000

### WASHINGTON

Minimum Wage .....\$9.47  
SUI/Wage Base.....\$42,100

### WEST VIRGINIA

Minimum Wage .....\$8.00  
SUI/Wage Base.....\$12,000

### WISCONSIN

Minimum Wage .....\$7.25  
SUI/Wage Base.....\$14,000

### WYOMING

Minimum Wage .....\$5.15  
SUI/Wage Base.....\$24,700

\* denotes additional details apply.  
please check for your situation

Last updated January 2015