

# STATE INFO

State	2026 SUI WAGE LIMIT	SUPPLEMENTAL RATE	STATE MIN WAGE
Alabama	\$ 8,000.00	5%	\$ 7.25
Alaska	\$ 54,200.00	N/A	\$ 13.00
Arizona	\$ 8,000.00	No special provision	15.15*
Arkansas	\$ 7,000.00	3.9%	\$ 11.00
California (SDI)	\$ -	-	\$ -
California (UI)	\$ 7,000.00	6.6%/10.23%	\$ 16.90
Colorado	\$ 30,600.00	4.4%	15.16*
Connecticut	\$ 27,000.00	Icon	\$ 16.94
Delaware	\$ 14,500.00	Icon	\$ 15.00
District of Columbia	\$ 9,000.00	Icon	\$ 17.95
Florida	\$ 7,000.00	N/A	\$ 14.00
Georgia	\$ 9,500.00	5.39%	\$ 7.25
Hawaii	\$ 64,500.00	Icon	\$ 16.00
Idaho	\$ 58,300.00	5.695%	\$ 7.25
Illinois	\$ 14,250.00	4.95%	\$ 15.00
Indiana	\$ 9,500.00	3.00%	\$ 7.25
Iowa	\$ 20,400.00	3.80%	\$ 7.25
Kansas	\$ 15,100.00	5%	\$ 7.25
Kentucky	\$ 12,000.00	4.0%	\$ 7.25
Louisiana	\$ 7,000.00	No special provision	\$ 7.25
Maine	\$ 12,000.00	5%	\$ 15.10
Maryland	\$ 8,500.00	Varies	\$ 15.00
Massachusetts	\$ 15,000.00	Icon	\$ 15.00
Michigan	\$ 9,000	4.25%	\$ 13.73
Minnesota	\$ 44,000.00	6.25%	\$ 9.31/\$11.41*
Mississippi	\$ 14,000.00	Icon	\$ 7.25
Missouri	\$ 9,000.00	4.7%	\$ 15.00
Montana	\$ 47,300.00	5%	\$ 10.85
Nebraska **	\$ 9,000/\$24,000	5%	\$ 15.00
Nevada	\$ 43,700.00	N/A	\$ 12.00
New Hampshire	\$ 14,000.00	N/A	\$ 7.25
New Jersey	\$ 44,800.00	Icon	\$ 15.23/\$15.92
New Mexico	\$ 34,800.00	5.9%	\$ 12.00
New York	\$ 17,600.00	11.70%	\$ 17.00
New York – NYC	N/A	4.25%	\$ 17.00
North Carolina	\$ 34,200.00	4.09%	\$ 7.25
North Dakota	\$ 46,600.00	1.50%	\$ 7.25
Ohio	\$ 9,000.00	3.50%	\$ 11.00
Oklahoma	\$ 25,000.00	4.75%	\$ 7.25
Oregon	\$ 56,700.00	8%	\$ 15.05
Pennsylvania	\$ 10,000.00	3.07%	\$ 7.25
Puerto Rico	\$ 7,000.00	No special provision	\$ 10.50
Rhode Island**	\$ 30,800.00	5.99%	\$ 16.00
South Carolina	\$ 14,000.00	6.0%	\$ 7.25
South Dakota	\$ 15,000.00	N/A	\$ 11.85
Tennessee	\$ 7,000.00	N/A	\$ 7.25
Texas	\$ 9,000.00	N/A	\$ 7.25
Utah	\$ 50,700.00	No special provision	\$ 7.25
Vermont	\$ 15,400.00	6.6%; 11.1% if fed supp wh rate of 37% is applied	\$ 14.42
Virgin Islands	\$ 31,100.00	N/A	\$ 12.00
Virginia	\$ 8,000.00	5.75%	\$ 12.77
Washington	\$ 78,200.00	N/A	17.13*
West Virginia	\$ 9,500.00	Varies	\$ 8.75
Wisconsin	\$ 14,000.00	Varies	\$ 7.25
Wyoming	\$ 33,800.00	N/A	\$ 7.25

\* Min Wage may vary by city

Nebraska – \$24,000 for employers in highest UI tax rate group (category 20)

Rhode Island - \$31,300 for employers in the highest UI tax rate group

# OTHER 2026 RATES

PMFL/SDI Rates	2026 Wage Base	2026 Rate	2026 Employer Rate	2026 Employee Rate
CA SDI	None	1.3%	0.0%	1.3%
CO PFML	SS Wage Base \$184,500	0.88%	0% - less than 10 employees 0.44% - 10 or more employees	0.44%
CT PFML	SS Wage Base \$184,500	0.5%	0%	0.5%
DC PFL	none	0.75%	0.75%	0%
DE PFL	SS Wage Base \$184,500	0.8%	0.32% (parental only)- 10 to 24 employees 0.8% (0.32 parental, 0.4 medical, 0.08 for fam care giver) - 25 or more employees	Employees may contributed up to 50% of contribution: 0.16% - 10 - 24 employees 0.4% - 25 or more employees
HI TDI	\$1500.21/weekly	\$1500.21/weekly	Difference between cost and employee contribution	0.5%(up to \$7.50 week)
KY PFML	vountary	vountary	vountary	vountary
MA PFML	SS Wage Base \$184,500	0.88%	0% - less than 25 employees 0.42% - 25 or more employees	0.46%
MD PFL				
ME PFL	SS Wage Base \$184,500	1.00%	0.5% - less than 15 employees (may deduct from EE) 1.0% - 15 or more employees	0.5% (if ER elects to split contribution)
MN PFL	\$ 185,000.00	0.44%	30 or fewer employees 0.22%	0.44%
NH	vountary	vountary	vountary	vountary
NJ FLI	\$ 171,100.00	0.23%	0%	0.23%
NJ SDI EE	\$ 171,100.00	0.19%	0%	0.19%
NJ SDI Employer	\$ 44,800.00	varies	0.5% new Employer Rate 0.1%-0.75% for other ERs	0%
NY PFML	\$ 95,348.76	0.432%	0%	0.432%
NY SDI	\$120 weekly	0.50%	Additional costs beyond EE contributions	0.5% weekly (maximum of \$0.60 per week)
OR PFML	SS Wage Base \$184,500	1.00%	0%-less than 25 employees 0.40% -25 or more employees	0.60%
PR SINOT (SDI)	\$ 9,000.00	0.60%	0.3%	0.3%
RI TDI	\$ 100,000.00	1.1%	0.00%	1.1%
WA LTC	none	0.58%	none	0.58%
WA PFML	SS Wage Base \$184,500	1.13%	0% - less than 50 employees 0.2857% - 50 or more employees	0.7143%

# FEDERAL UPDATES

FEDERAL RATES	2026
401(k), 403(b), 457 Contributions	\$ 24,500.00
Catch Up Age 50 or Over Excluding Ages 60- 63)	\$ 8,000.00
Catch Up for Ages 60-63	\$ 11,250.00
Highly Compensated	\$ 160,000.00
Annual Compensation Limit	\$ 360,000.00
Annual Contribution Limit (EE & ER)	\$ 72,000.00
Annual Contribution Limit with catch up - Age 50 or over excluding Ages 60 - 63	\$ 78,000.00
Annual Contribution Limit with catch up - Ages 60 - 63	\$ 83,250.00
Adoption Assistance Lifetime Limit per child	\$ 17,670.00
Foreign Earned Income Exclusion	\$ 132,900.00
Foreign Housing Allowance	\$ 18,606.00
FSA Health Deferral/ Rollover Without Grace Period	\$3400/\$680
FSA – Dependent Care Deferral -Single/Married	\$3750/\$7500
FUTA Rate	6.00%
FUTA Wage base	\$7,000
HSA Single Contribution / 55 and Over Catch Up Contribution	\$4400/\$1000
HSA Family Contribution / 55 and Over Catch Up Contribution	\$8750/\$1000
Minimum Wage	\$7.25
Minimum Wage – Tipped	\$2.13
Maximum Tip Credit (some states are different)	\$5.12
Minimum Wage – Federal Contractor	\$17.75
Mileage Rate – Standard Business	0.725
Mileage Rate – Charitable	0.14
Mileage Rate – Medical/Moving	0.205
Medicare Base – Employee	Up to \$200,000 / 1.45% - More than \$200,000 / 2.35%
Medicare Base – Employer	All Wages / 1.45%
MSA Deductible – Single / Out-of-Pocket	\$2,900-\$4400/ \$5,850
MSA Deductible – Family / Out-of-Pocket	\$5,850-\$8,750/ \$10,700
MSA Contribution - Single	65% of deductible
MSA Contribution - Family	75% of deductible
Parking Allowance	\$340/month
Transit Passes	\$340/month
Social Security Base – Employee	\$184,500/6.2%
Social Security Base – Employer	\$184,500/6.2%
Supplemental Tax Rate	22%
Supplemental Rate, Portion Over \$1,000,000	37%

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