

Submitted by
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Taxable Wage Base and Minimum Maximum Tax Rate Comparison

| State | Tax Wage Base 2012 | Min Tax Rate | Max Tax Rate (2011) |
|-------|--------------------|--------------|---------------------|
| AL | \$8,000 | .59% | 6.74% |
| AK | \$35,000 | 1.0% | 5.40% |
| AZ | \$7,000 | .02% | 5.86% |
| AR | \$12,000 | 1.0% | 6.90% |
| CA | \$7,000 | 1.50% | 6.20% |
| CO | \$11,000 | 1.0% | 5.40% |
| CT | \$15,000 | 1.90% | 6.80% |
| DE | \$10,500 | .10% | 8.00% |
| DC | \$9,000 | 1.60% | 7.00% |
| FL | \$8,500 | 1.03% | 5.40% |
| GA | \$8,500 | .025% | 5.40% |
| HI* | \$34,200 | 1.20% | 5.40% |
| ID* | \$33,300 | 0.96% | 6.80% |
| IL | \$13,560 | 0.70% | 8.40% |
| IN | \$9,500 | 0.70% | 7.00% |
| IA | \$25,300 | 0.00% | 9.00% |
| KS | \$8,000 | 0.11% | 7.40% |
| KY | \$9,000 | 1.00% | 10.00% |
| LA | \$7,700 | 0.11% | 6.20% |
| ME | \$12,000 | 0.86% | 7.95% |
| MD | \$8,500 | 2.20% | 13.50% |
| MA | \$14,000 | 1.26% | 12.27% |
| MI | \$9,000 | 0.06% | 10.30% |
| MN | \$28,000 | 0.50% | 9.40% |
| MS | \$14,000 | 0.85% | 5.40% |
| MO | \$13,000 | 0.00% | 9.75% |
| MT | \$27,000 | 0.82% | 6.12% |
| NE | \$9,000 | 0.00% | 8.66% |
| NV | \$26,400 | 0.25% | 5.40% |
| NH | \$14,000 | 0.01% | 7.00% |
| NJ | \$30,300 | 0.50% | 5.80% |
| NM | \$22,400 | 0.05% | 5.40% |
| NY | \$8,500 | 1.50% | 9.90% |
| NC* | \$19,700 | 0.24% | 6.84% |
| ND | \$27,900 | 0.20% | 10.00% |
| OH | \$9,000 | 0.70% | 9.60% |
| OK | \$19,100 | 0.30% | 7.50% |
| OR | \$33,000 | 2.20% | 5.40% |
| PA | \$8,000 | 2.68% | 10.82% |
| PR | \$7,000 | 2.40% | 5.40% |
| RI | \$19,600 | 1.69% | 9.79% |
| SC | \$12,000 | 0.10% | 11.28% |
| SD | \$12,000 | 0.00% | 9.50% |
| TN | \$9,000 | 0.50% | 10.00% |
| TX | \$9,000 | 0.78% | 8.25% |
| UT* | \$28,600 | 0.40% | 9.40% |
| VT | \$16,000 | 1.30% | 8.40% |
| VA | \$8,000 | 0.77% | 6.87% |
| VI* | \$22,600 | 0.10% | 9.00% |
| WA | \$38,200 | 0.49% | 6.00% |
| WV | \$12,000 | 1.50% | 7.50% |
| WI | \$13,000 | 0.27% | 9.80% |
| WY | \$23,000 | 0.67% | 10.00% |

* Denotes 2011 taxable wage base (2012 not yet available)