



2007 Unemployment Taxable Wage Bases (FINAL) January, 2007

Situation

The taxable wage base is the maximum amount of wages (per employee) subject to federal and state unemployment taxes in a calendar year. The taxable wages are the amount upon which an employer pays unemployment taxes to the state. Listed below are 2007 unemployment taxable wage bases that the TALX legislative team has been able to uncover through our ongoing state relationships.

Solution

<u>State</u>	<u>Wage Base</u>	<u>State</u>	<u>Wage Base</u>	<u>State</u>	<u>Wage Base</u>	<u>State</u>	<u>Wage Base</u>
AK	\$30,100	ID	\$30,200	NC	\$17,800	SC	\$7,000
AL	\$8,000	IL	\$11,500	ND	\$21,300	SD	\$8,500
AR	\$10,000	IN	\$7,000	NE	\$9,000	TN	\$7,000
AZ	\$7,000	KS	\$8,000	NH	\$8,000	TX	\$9,000
CA	\$7,000	KY	\$8,000	NJ	\$26,600	UT	\$25,400
CO	\$10,000	LA	\$7,000	NM	\$18,600	VA	\$8,000
CT	\$15,000	MA	\$14,000	NV	\$24,600	VI	\$20,500
DC	\$9,000	MD	\$8,500	NY	\$8,500	VT	\$8,000
DE	\$8,500	ME	\$12,000	OH	\$9,000	WA	\$31,400
FL	\$7,000	MI	\$9,000	OK	\$13,200	WI	\$10,500
GA	\$8,500	MN	\$24,000	OR	\$29,000	WV	\$8,000
HI	\$35,300	MO	\$11,000	PA	\$8,000	WY	\$18,100
IA	\$22,000	MS	\$7,000	PR	\$7,000	FUTA	\$7,000
		MT	\$22,700	RI	\$14,000	FICA	\$97,500

Red – Denotes increase in the unemployment taxable wage base over 2006
Blue – Denotes decrease in the unemployment taxable wage base over 2006

Many employers are planning mergers, acquisitions, reorganizations and divestitures on **January 1**. Based on changes in unemployment tax laws, compliance filings and increases in taxable wage bases - analyzing the impact and maximizing cost savings is critical.

TALX offers the largest and most experienced tax management team in the country (over 100 tax professionals) that assists with complex employment tax issues. For more information, please contact your tax consultant or Pete Krieshok at 314-214-7325 or via email at pkrieshok@talx.com.