



Tax Rates, Wage Limits, and Value of Meals and Lodging

Year	Maximum Taxable Wage Base		Maximum UI Tax %		ETT %	SDI Tax %	DI Elect Coverage		Value of Meals				
	UI	DI	Unrated	Rated			Qtrly Wages	Tax %	Day	Break-fast	Lunch	Dinner	Uniden-tified
2025	7,000	None ¹	3.4	6.2	0.1	1.2	*	9.65	\$15.40	\$3.15	\$4.75	\$7.50	\$5.50
2024	7,000	None ¹	3.4	6.2	0.1	1.1	*	9.78	14.85	3.05	4.55	7.25	5.35
2023	7,000	153,164	3.4	6.2	0.1	0.9	*	6.93	13.85	2.85	4.25	6.75	4.95
2022	7,000	145,600	3.4	6.2	0.1	1.1	*	5.64	12.95	2.65	4.00	6.30	4.65
2021	7,000	128,298	3.4	6.2	0.1	1.2	*	6.84	12.45	2.55	3.85	6.05	4.45
2020	7,000	122,909	3.4	6.2	0.1	1.0	*	5.25	12.05	2.45	3.70	5.85	4.30
2019	7,000	118,371	3.4	6.2	0.1	1.0	*	5.13	11.80	2.40	3.65	5.75	4.25
2018	7,000	114,967	3.4	6.2	0.1	1.0	*	4.59	11.60	2.40	3.55	5.65	4.15

* The Disability Insurance Elective Coverage quarterly wages are the greater of \$1,150 or 25% of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year. For example, on the 2023 Internal Revenue Service schedule for 2025.

¹Effective January 1, 2024, **Senate Bill 951** removed the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.

Note: Lodging (66.67 percent of ordinary rental value, but not to exceed the maximum or be less than the minimum listed under the Value of Lodging table). These values apply to non-maritime employees only.

Value of Lodging		
Year	Max. Per Month	Min. Per Week
2025	\$1,946	\$63.15
2024	\$1,852	\$60.05
2023	\$1,759	\$57.05
2022	\$1,715	\$55.60
2021	\$1,688	\$54.75
2020	\$1,607	\$52.10
2019	\$1,528	\$49.55
2018	\$1,456	\$47.25