

2025 OFFICERS & PARTNERS ANNUAL PAYROLL LIMITATIONS

STATE	OFFICER MIN	OFFICER MAX	PARTNER MAX	POLICY EFF. AFTER
Alabama	59,800	234,000	58,700 Flat	3/1/2025
Alaska	31,200	130,000	41,000 Flat	1/1/2025
Arizona *****	67,600	270,400	67,956 Max	1/1/2025
Arkansas	54,600	213,200	53,600 Flat	7/1/2024
California♦	62,400	159,900	159,900 Max	9/1/2024
Colorado	76,500	76,500 Flat	76,500 Flat	1/1/2025
Connecticut	85,800	171,600	86,000 Flat	1/1/2025
Delaware *****	69,056	275,600	275,600 Max	12/1/2024
District of Columbia	91,000	364,000	91,600 Flat	1/1/2025
Florida*	65,000	197,600	65,500 Flat	1/1/2025
Georgia	67,600	275,600	68,600 Flat	3/1/2025
Hawaii	59,800	234,000	59,100 Flat	1/1/2025
Idaho	54,600	213,200	26,900 Flat	1/1/2025
Illinois	72,800	296,400	74,000 Flat	1/1/2025
Indiana	52,000	239,200	239,200 Max	1/1/2025
Iowa	28,600	234,000	234,000 Max	1/1/2025
Kansas	57,200	234,000	57,900 Flat	1/1/2025
Kentucky	54,600	223,600	55,800 Flat	1/1/2025
Louisiana	59,800	176,800	58,600 Flat	5/1/2025
Maine♦	28,600	228,800	57,400 Flat	9/1/2024
Maryland	75,400	301,600	75,700 Flat	1/1/2025
Massachusetts	15,080	75,920	66,600 Flat	10/1/2024
Michigan	32,760	130,000	25,800 Flat	1/1/2025
Minnesota	71,344	285,376	285,376 Max	1/1/2025
Mississippi	46,800	156,000	47,500 Flat	3/1/2025
Missouri	54,700 Flat	54,700 Flat	54,700 Flat	1/1/2025
Montana*****	10,400	80,704	84,552 Max	7/1/2024
Nebraska	57,200	228,800	56,900 Flat	2/1/2025
Nevada**	6,000	36,000	3,600 Flat	7/1/1999
New Hampshire****	36,400	296,400	37,100 Flat	1/1/2025
New Jersey	43,160	172,640	172,640 Max	1/1/2025
New Mexico	57,200	228,800	56,900 Flat	1/1/2024
New York*	48,100	144,300	144,300 Max	10/1/2024
North Carolina	62,400	124,800	62,900 Flat	4/1/2025
Oklahoma	54,600	218,400	54,000 Flat	1/1/2025
Oregon	70,200	275,600	69,200 Flat	1/1/2025
Pennsylvania*****♦	66,196	166,400	166,400 Max	4/1/2024
Rhode Island	65,000	254,800	Not Applicable	8/1/2024
South Carolina	28,600	228,800	56,900 Flat	4/1/2025
South Dakota	54,600	213,200	53,500 Flat	7/1/2024
Tennessee***	65,000	254,800	64,300 Flat	3/1/2025
Texas	7,800	62,400	72,300 Flat	7/1/2024
Utah	67,600	265,200	66,800 Flat	2/1/2025
Vermont	28,600	223,600	27,800 Flat	4/1/2023
Virginia	36,400	145,600	73,300 Flat	4/1/2025
West Virginia	54,600	223,600	55,500 Flat	1/1/2025
Wisconsin	20,228	101,088	67,392 Flat	1/1/2024

* FL Construction MIN \$33,800; NY Construction codes MAX: \$91,374. ** NV Sole proprietor or partner electing higher benefits: \$21,600. *** TN Construction codes MIN \$31,200; MAX \$94,600. **** NH Officers of unincorporated assoc. MIN \$18,200, MAX \$150,800. *****MT Individual & Partner MIN \$10,800***** DE for Individuals or Partners not on payroll MIN \$69,056; PA for Individuals or Partners not on payroll MIN \$68,900. ***** AZ Individual & Partner Min \$7,200, MAX \$67,956. ♦ State requires a signed waiver for officers to be excluded from coverage.