

# 2024 OFFICERS & PARTNERS ANNUAL PAYROLL LIMITATIONS

STATE	OFFICER MIN	OFFICER MAX	PARTNER MAX	POLICY EFF. AFTER
Alabama	57,200	223,600	56,400 Flat	3/1/2024
Alaska	31,200	124,800	39,300 Flat	1/1/2024
Arizona *****	65,000	260,000	64,720 Max	1/1/2024
Arkansas	52,000	202,800	51,100 Flat	7/1/2023
California♦	59,800	154,700	154,700 Max	9/1/2023
Colorado	73,900 Flat	73,900 Flat	73,900 Flat	1/1/2024
Connecticut	83,200	166,400	81,900 Flat	1/1/2024
Delaware *****	67,652	270,400	270,400 Max	12/1/2023
District of Columbia	88,400	358,800	89,100 Flat	11/1/2023
Florida*	62,400	187,200	62,200 Flat	1/1/2024
Georgia	67,600	265,200	66,800 Flat	3/1/2024
Hawaii	57,200	228,800	56,700 Flat	1/1/2024
Idaho	49,400	202,800	25,100 Flat	1/1/2024
Illinois	72,800	286,000	72,100 Flat	1/1/2024
Indiana	49,400	234,000	234,000 Max	1/1/2024
Iowa	28,600	228,800	228,800 Max	1/1/2024
Kansas	54,600	223,600	55,800 Flat	1/1/2024
Kentucky	52,000	213,200	52,900 Flat	1/1/2024
Louisiana	57,200	171,600	56,600 Flat	5/1/2024
Maine♦	54,600	213,200	53,900 Flat	4/1/2023
Maryland	72,800	291,200	72,900 Flat	1/1/2024
Massachusetts	15,080	74,360	65,400 Max	10/1/2023
Michigan	31,616	124,800	24,900 Flat	1/1/2024
Minnesota	69,524	278,096	278,096 Max	1/1/2024
Mississippi	46,800	150,800	45,700 Flat	3/1/2024
Missouri	52,900 Flat	52,900 Flat	52,900 Flat	1/1/2024
Montana*****	10,400	80,704	80,704 Max	7/1/2023
Nebraska	54,600	213,200	53,500 Flat	2/1/2024
Nevada **	6,000	36,000	3,600 Flat	1/7/1999
New Hampshire ****	36,400	286,000	36,000 Flat	1/1/2024
New Jersey	42,120	168,480	168,480 Max	1/1/2024
New Mexico	54,600	218,400	54,200 Flat	1/1/2024
New York *	45,500	137,800	137,800 Max	10/1/2023
North Carolina	59,800	119,600	59,300 Flat	4/1/2024
Oklahoma	52,000	202,800	51,300 Flat	6/1/2024
Oregon	67,600	270,400	67,400 Flat	1/1/2024
Pennsylvania*****♦	61,196	166,400	166,400 Max	4/1/2024
Rhode Island	62,400	244,400	Not Applicable	8/1/2023
South Carolina	26,000	213,200	53,900 Flat	4/1/2024
South Dakota	49,400	202,800	50,700 Flat	7/1/2023
Tennessee ***	62,400	249,600	62,100 Flat	3/1/2024
Texas	7,800	62,400	72,300 Flat	7/1/2023
Utah	65,000	254,800	64,000 Flat	1/1/2024
Vermont	28,600	223,600	27,800 Flat	4/1/2023
Virginia	33,800	140,400	69,800 Flat	4/1/2024
West Virginia	52,000	208,000	52,500 Flat	11/1/2023
Wisconsin	19,448	97,292	64,844 Flat	1/1/2024

\* FL Construction MIN \$31,200; NY Construction codes MAX: \$89,344. \*\* NV Sole proprietor or partner electing higher benefits: \$21,600. \*\*\* TN Construction codes MIN \$31,200; MAX \$91,300. \*\*\*\* NH Officers of unincorporated assoc. MIN \$18,200, MAX \$145,600. \*\*\*\*\*MT Individual & Partner MIN \$10,800\*\*\*\*\* DE for Individuals or Partners not on payroll MIN \$67,666; PA for Individuals or Partners not on payroll MIN \$68,900. \*\*\*\*\* AZ Individual & Partner Min \$7,200 ♦ State requires a signed waiver for officers to be excluded from coverage.