

# 2026 OFFICERS & PARTNERS ANNUAL PAYROLL LIMITATIONS

STATE	OFFICER MIN	OFFICER MAX	PARTNER MAX	POLICY EFF. AFTER
Alabama	59,800	244,400	61,000 Flat	3/1/2026
Alaska	33,800	135,200	43,200 Flat	1/1/2026
Arizona *****	70,200	286,000	70,879 Max	1/1/2026
Arkansas	54,600	218,400	55,200 Flat	7/1/2025
California♦	63,700	165,100	165,100 Max	9/1/2025
Colorado	79,800 Flat	79,800 Flat	79,800 Flat	1/1/2026
Connecticut	88,400	176,800	89,200 Flat	1/1/2026
Delaware *****	72,072	288,600	288,600 Max	12/1/2025
District of Columbia	93,600	374,400	94,100 Flat	1/1/2026
Florida*	67,600	202,800	67,300 Flat	1/1/2026
Georgia	72,800	286,000	71,600 Flat	3/1/2026
Hawaii	62,400	249,600	62,000 Flat	1/1/2026
Idaho	54,600	223,600	27,900 Flat	1/1/2026
Illinois	75,400	301,600	75,500 Flat	1/1/2026
Indiana	54,600	254,800	254,800 Max	1/1/2026
Iowa	31,200	244,400	244,400 Max	1/1/2026
Kansas	59,800	239,200	60,300 Flat	1/1/2026
Kentucky	57,200	234,000	58,200 Flat	1/1/2026
Louisiana	59,800	182,000	60,800 Flat	5/1/2026
Maine♦	28,600	239,200	59,500 Flat	4/1/2025
Maryland	78,000	312,000	77,600 Flat	1/1/2026
Massachusetts	16,120	79,560	70,000 Flat	10/1/2025
Michigan	32,916	130,000	26,000 Flat	1/1/2026
Minnesota	73,996	295,984	295,984 Max	1/1/2026
Mississippi	49,400	166,400	49,200 Flat	3/1/2026
Missouri	57,100 Flat	57,100 Flat	57,100 Flat	1/1/2026
Montana*****	10,400	88,686	88,686 Max	7/1/2025
Nebraska	59,800	234,000	58,800 Flat	2/1/2026
Nevada**	6,000	36,000	3,600 Flat	3/1/2025
New Hampshire****	39,000	322,400	40,000 Flat	1/1/2026
New Jersey	44,720	178,360	178,360 Max	1/1/2026
New Mexico	59,800	239,200	59,600 Flat	1/1/2026
New York*	50,700	153,400	153,400 Max	10/1/2025
North Carolina	65,000	130,000	65,300 Flat	4/1/2026
Oklahoma	57,200	223,600	56,300 Flat	1/1/2026
Oregon	72,800	296,400	73,700 Flat	1/1/2026
Pennsylvania*****♦	70,044	280,800	280,800 Max	4/1/2026
Rhode Island	65,000	260,000	Not Applicable	8/1/2025
South Carolina	28,600	234,000	59,000 Flat	4/1/2026
South Dakota	54,600	223,600	55,400 Flat	7/1/2025
Tennessee***	67,600	270,400	67,400 Flat	3/1/2026
Texas	7,800	62,400	79,200 Flat	7/1/2025
Utah	67,600	270,400	67,900 Flat	2/1/2026
Vermont	31,200	244,400	30,600 Flat	4/1/2025
Virginia	39,000	150,800	76,100 Flat	4/1/2026
West Virginia	57,200	228,800	57,700 Flat	1/1/2026
Wisconsin	20,696	103,428	68,952 Flat	1/1/2025

\* FL Construction MIN \$33,800; NY Construction codes MAX: \$95,349. \*\* NV Sole proprietor or partner electing higher benefits: \$21,600. \*\*\* TN Construction codes MIN \$33,800; MAX \$99,100. \*\*\*\* NH Officers of unincorporated assoc. MIN \$19,500, MAX \$161,200. \*\*\*\*\*MT Individual & Partner MIN \$10,800\*\*\*\*\* DE for Individuals or Partners not on payroll MIN \$72,072; PA for Individuals or Partners not on payroll MIN \$70,044. \*\*\*\*\* AZ Individual & Partner Min \$7,200, MAX \$70,879. ♦ State requires a signed waiver for officers to be excluded from coverage.