

PREMIUM AUDIT 2023 OFFICERS & PARTNERS ANNUAL PAYROLL LIMITATIONS

STATE	OFFICER MIN	OFFICER MAX	PARTNER MAX	POLICY EFF. AFTER
Alabama	54,600	213,200	53,400 Flat	3/1/2023
Alaska	31,200	119,600	38,800 Flat	1/1/2023
Arizona *****	62,400	249,600	61,933 Max	1/1/2023
Arkansas	52,000	202,800	51,100 Flat	7/1/2023
California♦	57,200	149,500	149,500 Max	9/1/2022
Colorado	70,200 Flat	70,200 Flat	70,200 Flat	1/1/2023
Connecticut	78,000	156,000	78,500 Flat	1/1/2023
Delaware *****	64,168	257,400	257,400 Max	12/1/2022
District of Columbia	85,800	338,000	84,800 Flat	11/1/2022
Florida*	57,200	171,600	57,100 Flat	1/1/2023
Georgia	62,400	254,800	63,200 Flat	3/1/2023
Hawaii	52,000	208,000	51,600 Flat	1/1/2023
Idaho	46,800	187,200	23,600 Flat	1/1/2023
Illinois	67,600	270,400	67,700 Flat	1/1/2023
Indiana	46,800	223,600	223,600 Max	1/1/2023
Iowa	26,000	218,400	218,400 Max	1/1/2023
Kansas	52,000	213,200	53,000 Flat	1/1/2023
Kentucky	52,000	202,800	50,800 Flat	1/1/2023
Louisiana	54,600	161,200	53,400 Flat	5/1/2023
Maine♦	54,600	213,200	53,900 Flat	4/1/2023
Maryland	70,200	280,800	69,600 Flat	1/1/2023
Massachusetts	14,560	73,320	64,300 Max	10/1/2022
Michigan	30,264	119,600	23,900 Flat	1/1/2023
Minnesota	66,924	267,696	267,696 Max	1/1/2023
Mississippi	44,200	145,600	43,000 Flat	3/1/2023
Missouri	51,700 Flat	51,700 Flat	51,700 Flat	1/1/2023
Montana*****	10,400	75,920	75,920 Max	7/1/2023
Nebraska	52,000	202,800	51,100 Flat	2/1/2023
Nevada **	6,000	36,000	3,600 Flat	1/7/1999
New Hampshire ****	36,400	286,000	35,900 Flat	1/1/2023
New Jersey	41,080	163,800	163,800 Max	1/1/2023
New Mexico	52,000	202,800	51,300 Flat	1/1/2023
New York *	45,500	135,200	135,200 Max	10/1/2022
North Carolina	57,200	114,400	55,900 Flat	4/1/2023
Oklahoma	49,400	197,600	49,600 Flat	1/1/2023
Oregon	70,200	275,600	68,900 Flat	1/1/2023
Pennsylvania*****♦	62,660	156,000	156,000 Max	4/1/2023
Rhode Island	59,800	239,200	Not Applicable	8/1/2022
South Carolina	26,000	202,800	50,100 Flat	4/1/2023
South Dakota	49,400	192,400	48,600 Flat	7/1/2002
Tennessee ***	57,200	234,000	58,300 Flat	3/1/2023
Texas	7,800	62,400	72,300 Flat	7/1/2023
Utah	59,800	234,000	58,800 Flat	1/1/2023
Vermont	28,600	223,600	27,800 Flat	4/1/2023
Virginia	33,800	135,200	67,100 Flat	4/1/2023
West Virginia	49,400	197,600	49,800 Flat	11/1/2022
Wisconsin	18,096	90,428	60,268 Flat	10/1/2022

* FL Construction MIN 28,600; NY Construction codes MAX: 87,786. ** NV Sole proprietor or partner electing higher benefits: \$21,600. *** TN Construction codes MIN \$28,600; MAX \$85,800. **** 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 \$64,170.08; PA for Individuals or Partners not on payroll MIN \$66,196. ***** AZ Individual & Partner Min \$7,200 ♦ State requires a signed waiver for officers to be excluded from coverage.