

# Premium Audit

## Officers & Partners Annual Maximum Payrolls

State	Officer Min	Officer Max	Partner Max	Policy EFF. After
Alabama	52,000	202,800	51,100 Flat	3/1/2022
Alaska	28,600	114,400	36,000 Flat	1/1/2022
Arizona	59,800	239,200	60,363.96 Max	1/1/2022
Arkansas	49,400	192,400	48,400 Flat	7/1/2022
California♦	57,200	149,500	149,500 Max	9/1/2022
Colorado	66,200 Flat	66,200 Flat	66,200 Flat	1/1/2022
Connecticut	75,400	150,800	75,200 Flat	1/1/2022
Delaware *****	62,244	249,600	249,600 Max	12/1/2021
District of Columbia	80,600	322,400	80,800 Flat	11/1/2020
Florida*	52,000	156,000	52,600 Flat	1/1/2022
Georgia	59,800	239,200	59,700 Flat	3/1/2022
Hawaii	46,800	187,200	47,400 Flat	1/1/2022
Idaho	44,200	176,800	21,900 Flat	1/1/2022
Illinois	62,400	249,600	62,900 Flat	1/1/2022
Indiana	44,200	208,000	208,000 Max	1/1/2022
Iowa	26,000	208,000	208,000 Max	1/1/2022
Kansas	52,000	202,800	51,100 Flat	1/1/2022
Kentucky	46,800	192,400	47,700 Flat	1/1/2022
Louisiana	52,000	156,000	51,500 Flat	5/1/2022
Maine♦	52,000	202,800	51,200 Flat	4/1/2022
Maryland	54,600	218,400	54,600 Flat	1/1/2022
Massachusetts	14,040	70,200	61,700 Flat	10/1/2021
Michigan	28,184	114,400	22,200 Flat	1/1/2022
Minnesota	64,064	256,256	256,256 Max	1/1/2022
Mississippi	41,600	135,200	40,800 Flat	3/1/2022
Missouri	48,200 Flat	48,200 Flat	48,200 Flat	1/1/2022
Montana*****	10,400	75,920	75,920 Max	7/1/2022
Nebraska	46,800	192,400	47,500 Flat	2/1/2022
Nevada **	6,000	36,000	3,600 Flat	7/1/1999
New Hampshire ****	31,200	260,000	32,300 Flat	1/1/2022
New Jersey	39,520	158,600	158,600 Max	1/1/2022
New Mexico	49,400	197,600	49,100 Flat	1/1/2022
New York *	45,500	135,200	135,200 Max	10/1/2022
North Carolina	52,000	104,000	52,100 Flat	4/1/2022
Oklahoma	46,800	192,400	48,000 Flat	1/1/2021
Oregon	65,000	260,000	64,900 Flat	1/1/2022
Pennsylvania*****♦	58,760	148,200	148,200 Max	4/1/2022
Rhode Island	59,800	239,200	Not Applicable	8/1/2022
South Carolina	23,400	187,200	47,000 Flat	4/1/2022
South Dakota	49,400	192,400	48,600 Flat	7/1/2022
Tennessee ***	54,600	218,400	55,100 Flat	3/1/2022
Texas	7,800	62,400	68,800 Flat	10/1/2022
Utah	54,600	218,400	54,000 Flat	1/1/2022
Vermont	26,000	213,200	26,700 Flat	4/1/2022
Virginia	31,200	124,800	62,100 Flat	4/1/2022
West Virginia	46,800	192,400	47,700 Flat	11/1/2021
Wisconsin	18,096	90,428	60,268 Flat	10/1/2022

\* FL Construction MIN 26,000; NY Construction codes MAX: 135,200. \*\* NV Sole proprietor or partner electing higher benefits: 21,600. \*\*\* TN Construction codes MIN \$28,600; MAX \$81,000. \*\*\*\* NH Officers of unincorporated assoc. MIN 15,600, MAX 130,000. \*\*\*\*\*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 \$62,660.00 ♦State requires a signed waiver for officers to be excluded from coverage.