



The following chart reflects the cost applied to an employer’s budget based on the hourly wage paid to a worker. To determine if workers are being paid minimum wage rates in accordance with Arizona law, please navigate to the Industrial Commission of Arizona at the below link.

<https://www.azica.gov/sites/default/files/2025-10/2026%20Minimum%20Wage.pdf>

WORKER WAGE	EMPLOYER COST	WORKER WAGE	EMPLOYER COST	WORKER WAGE	EMPLOYER COST
\$ 15.25	\$ 17.33	\$ 20.00	\$ 22.73	\$ 24.75	\$ 28.13
\$ 15.50	\$ 17.62	\$ 20.25	\$ 23.02	\$ 25.00	\$ 28.42
\$ 15.75	\$ 17.90	\$ 20.50	\$ 23.30	\$ 25.25	\$ 28.70
\$ 16.00	\$ 18.19	\$ 20.75	\$ 23.59	\$ 25.50	\$ 28.99
\$ 16.25	\$ 18.47	\$ 21.00	\$ 23.87	\$ 25.75	\$ 29.27
\$ 16.50	\$ 18.76	\$ 21.25	\$ 24.15	\$ 26.00	\$ 29.55
\$ 16.75	\$ 19.04	\$ 21.50	\$ 24.44	\$ 26.25	\$ 29.84
\$ 17.00	\$ 19.32	\$ 21.75	\$ 24.72	\$ 26.50	\$ 30.12
\$ 17.25	\$ 19.61	\$ 22.00	\$ 25.01	\$ 26.75	\$ 30.41
\$ 17.50	\$ 19.89	\$ 22.25	\$ 25.29	\$ 27.00	\$ 30.69
\$ 17.75	\$ 20.18	\$ 22.50	\$ 25.58	\$ 27.25	\$ 30.98
\$ 18.00	\$ 20.46	\$ 22.75	\$ 25.86	\$ 27.50	\$ 31.26
\$ 18.25	\$ 20.74	\$ 23.00	\$ 26.14	\$ 27.75	\$ 31.54
\$ 18.50	\$ 21.03	\$ 23.25	\$ 26.43	\$ 28.00	\$ 31.83
\$ 18.75	\$ 21.31	\$ 23.50	\$ 26.71	\$ 28.25	\$ 32.11
\$ 19.00	\$ 21.60	\$ 23.75	\$ 27.00	\$ 28.50	\$ 32.40
\$ 19.25	\$ 21.88	\$ 24.00	\$ 27.28	\$ 28.75	\$ 32.68
\$ 19.50	\$ 22.17	\$ 24.25	\$ 27.56	\$ 29.00	\$ 32.96
\$ 19.75	\$ 22.45	\$ 24.50	\$ 27.85	\$ 29.25	\$ 33.25

EMPLOYER TAX BREAKDOWN

FICA*	7.65%
FUTA*	0.60%
SUTA**	2.00%
WC	3.42%
TOTAL	13.67%

To determine the Employer cost of an hourly worker wage that is not listed, simply multiply the rate by 1.1367.

***FICA and FUTA rates are subject to change based on changes to IRS tax tables.**

****SUTA Rates are subject to change annually and may vary for employers**