



**THE INDEPENDENCE CENTER - ARIZONA
 WORKER RATES & EMPLOYER COSTS
 (SPOUSE, PARENTS, CHILDREN <18)**

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	\$ 15.77	\$ 20.00	\$ 20.68	\$ 24.75	\$ 25.60
\$ 15.50	\$ 16.03	\$ 20.25	\$ 20.94	\$ 25.00	\$ 25.86
\$ 15.75	\$ 16.29	\$ 20.50	\$ 21.20	\$ 25.25	\$ 26.11
\$ 16.00	\$ 16.55	\$ 20.75	\$ 21.46	\$ 25.50	\$ 26.37
\$ 16.25	\$ 16.81	\$ 21.00	\$ 21.72	\$ 25.75	\$ 26.63
\$ 16.50	\$ 17.06	\$ 21.25	\$ 21.98	\$ 26.00	\$ 26.89
\$ 16.75	\$ 17.32	\$ 21.50	\$ 22.24	\$ 26.25	\$ 27.15
\$ 17.00	\$ 17.58	\$ 21.75	\$ 22.49	\$ 26.50	\$ 27.41
\$ 17.25	\$ 17.84	\$ 22.00	\$ 22.75	\$ 26.75	\$ 27.66
\$ 17.50	\$ 18.10	\$ 22.25	\$ 23.01	\$ 27.00	\$ 27.92
\$ 17.75	\$ 18.36	\$ 22.50	\$ 23.27	\$ 27.25	\$ 28.18
\$ 18.00	\$ 18.62	\$ 22.75	\$ 23.53	\$ 27.50	\$ 28.44
\$ 18.25	\$ 18.87	\$ 23.00	\$ 23.79	\$ 27.75	\$ 28.70
\$ 18.50	\$ 19.13	\$ 23.25	\$ 24.05	\$ 28.00	\$ 28.96
\$ 18.75	\$ 19.39	\$ 23.50	\$ 24.30	\$ 28.25	\$ 29.22
\$ 19.00	\$ 19.65	\$ 23.75	\$ 24.56	\$ 28.50	\$ 29.47
\$ 19.25	\$ 19.91	\$ 24.00	\$ 24.82	\$ 28.75	\$ 29.73
\$ 19.50	\$ 20.17	\$ 24.25	\$ 25.08	\$ 29.00	\$ 29.99
\$ 19.75	\$ 20.43	\$ 24.50	\$ 25.34	\$ 29.25	\$ 30.25
EMPLOYER TAX BREAKDOWN					
WC			3.42%		
TOTAL			3.42%		

To determine the Employer cost of an hourly worker wage that is not listed, simply multiply the rate by 1.0342.

***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**