§ 518. Wages. 1. Limitation. * (a) "Wages" means all remuneration paid, except that such term does not include remuneration paid to an employee by an employer after eight thousand five hundred dollars have been paid to such employee by such employer with respect to employment during any calendar year, except that such term does not include remuneration paid to an employee by an employer with respect to employment during any calendar year beginning with the first day of

	that exceeds
January 2014	$10,300
January 2015	$10,500
January 2016	$10,700
January 2017	$10,900
January 2018	$11,100
January 2019	$11,400
January 2020	$11,600
January 2021	$11,800
January 2022	$12,000
January 2023	$12,300
January 2024	$12,500
January 2025	$12,800
January 2026	$13,000

and each year thereafter on the first day of January that exceeds sixteen percent of the state's average annual wage as determined by the commissioner on an annual basis pursuant to section five hundred twenty-nine of this article; provided, however, that in calculating such maximum amount of remuneration, the amount arrived at by multiplying the state's average annual wage times sixteen percent shall be rounded up to the nearest hundred dollars. In no event shall the state's annual average wage be reduced from the amount determined in the previous year. The term "employment" includes for the purposes of this subdivision services constituting employment under any unemployment compensation law of another state or the United States.

* NB Effective until certain provisions are met (see Ch. 56 of 2025, Part KK, § 4)

* (a) "Wages" means all remuneration paid, except that such term does not include remuneration paid to an employee by an employer after eight thousand five hundred dollars have been paid to such employee by such

employer with respect to employment during any calendar year, except that such term does not include remuneration paid to an employee by an employer with respect to employment during any calendar year beginning with the first day of

	that exceeds
January 2014	$10,300
January 2015	$10,500
January 2016	$10,700
January 2017	$10,900
January 2018	$11,100
January 2019	$11,400
January 2020	$11,600
January 2021	$11,800
January 2022	$12,000
January 2023	$12,300
January 2024	$12,500
January 2025	$12,800

and each year thereafter on the first day of January that exceeds eighteen percent of the state's average annual wage as determined by the commissioner on an annual basis pursuant to section five hundred twenty-nine of this title; provided, however, that in calculating such maximum amount of remuneration, the amount arrived at by multiplying the state's average annual wage times eighteen percent shall be rounded up to the nearest hundred dollars. In no event shall the state's annual average wage be reduced from the amount determined in the previous year. The term "employment" includes for the purposes of this subdivision services constituting employment under any unemployment compensation law of another state or the United States.

* NB Effective upon certain provisions (see Ch. 56 of 2025, Part KK, § 4)

(b) Subject to the same limitation the term "wages" includes also all compensation paid by an employer to persons in his employ with respect to which he is not liable for contributions under any other unemployment insurance law, even though such compensation is not remuneration as defined by section five hundred seventeen of this article, or the services of such persons are not in employment as defined by section five hundred eleven of this article, if the employer is liable for a tax

on such compensation under the federal unemployment tax act.

2. Joint consideration. If an employer has acquired all or substantially all, or a segregable portion of the assets of another employer liable for contributions under this article, or has acquired all or a segregable portion of the organization, trade or business of another employer liable for contributions pursuant to subdivision seven of section five hundred eighty-one of this article, remuneration paid by both employers shall be deemed paid by a single employer for the purposes of this section.