

# HCSO expenditure rates

Friday, August 1, 2025

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| Employer size | Number of workers  | 2025 expenditure rate | 2026 expenditure rate |
|---------------|--|-----------------------|-----------------------|
| Large         | All employers with 100 or more workers                               | \$3.85 per hour       | \$4.11 per hour       |
| Medium        | Businesses with 20 to 99 workers<br>Nonprofits with 50 to 99 workers | \$2.56 per hour       | \$2.74 per hour       |
| Small         | Businesses with 0 to 19 workers<br>Nonprofits with 0 to 49 workers   | Exempt                | Exempt                |