

UIPL 38-93 Attachment 1

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1991-1993

STATE	TAXBASE 7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1993		1992		1991	
			ESTIMATED TAX- ABLE TOTAL	ESTIMATED TAX- ABLE TOTAL	ESTIMATED TAX- ABLE TOTAL	ESTIMATED TAX- ABLE TOTAL	ACTUAL TAX ABLE TOTAL	ACTUAL TAX ABLE TOTAL
United States	\$7,000		2.3%	0.9%	2.1%	0.8%	1.85%	0.68
Alabama	8,000	01/83	1.6	0.6	1.1	0.5	1.00	0.41
Alaska	23,200	01/93	2.0	1.3	2.7	1.8	3.16	2.06
Arizona			1.5	0.4	1.1	0.3	1.04	0.29
Arkansas	8,500	01/93	3.0	1.3	2.2	1.0	2.09	0.91
California			3.6	0.9	2.5	0.7	2.01	0.59
Colorado	10,000	01/88	1.3	0.5	1.4	0.6	1.30	0.60
Connecticut	7,100	01/83	3.4	0.9	2.8	0.7	2.20	0.60
Delaware	8,500	01/87	2.6	0.8	1.9	0.8	2.40	0.70
Dist. of Col.	9,000	01/93	4.0	1.0	2.8	0.7	2.00	0.50
Florida			1.8	0.6	1.5	0.5	0.93	0.34
Georgia	8,500	01/91	1.6	0.6	1.4	0.5	1.30	0.49
Hawaii	23,900	01/93	1.0	0.7	0.7	0.5	1.34	0.47
Idaho	19,200	01/93	1.8	1.2	1.8	1.2	1.32	0.89
Illinois	9,000	01/88	2.9	1.0	2.4	0.8	2.35	0.81
Indiana			1.2	0.4	1.2	0.4	1.30	0.40
Iowa	13,100	01/93	1.6	0.8	1.6	0.8	1.57	0.83
Kansas	8,000	01/84	2.4	0.9	2.4	0.9	2.41	0.91
Kentucky	8,000	01/82	2.1	0.8	2.0	0.7	2.00	0.70
Louisiana	8,500	01/88	1.9	0.6	1.9	0.5	2.03	0.64
Maine			3.8	1.3	3.2	1.1	2.40	0.87
Maryland	8,500	01/93	2.9	1.0	3.2	0.9	1.47	0.43
Massachusetts	10,800	01/93	3.9	1.6	4.2	1.7	3.70	1.20
Michigan	9,500	01/86	4.1	1.4	4.1	1.4	3.90	1.40
Minnesota	14,300	01/93	1.8	0.9	1.5	0.7	1.49	0.72
Mississippi			22.3	0.8	1.7	0.7	1 54	0 52
Missouri		
Montana	14,500	01/93	1.4	0.9	1.2	0.8	1.00	0.70
Nebraska			1.2	0.4	1.2	0.5	0.90	0.33
Nevada	14,800	01/93	1.5	0.8	1.0	0.6	1.03	0.59
New Hampshire			2.2	0.7	2.0	0.6	0.80	0.25
New Jersey	16,100	01/93	1.2	0.5	2.0	0.9	1.86	0.84
New Mexico	12,600	01/93	1.5	0.7	1.5	0.7	1.50	0.61
New York			4.8	1.1	3.3	0.8	2.26	0.58
North Carolina	12,500	01/93	1.0	0.5	1.0	0.5	1.01	0.50
North Dakota	12,600	01/93	1.4	0.8	1.5	0.8	1.23	0.66
Ohio	8,500	01/93	2.9	1.0	2.8	1.0	2.35	0.82
Oklahoma	10,400	01/93	1.2	0.4	1.1	0.4	1.34	0.48
Oregon	18,000	01/93	2.6	1.6	2.6	1.6	2.62	1.59
Pennsylvania	8,000	01/84	4.8	1 0	31.98	1.2	5 40	2 90
Puerto Rico	15,600	01/93	3 7	2 1	3 5	1 8	2.50	1.40
South Carolina			1.8	0.6	1.8	0.7	1.82	0.67

South Dakota			20 0	0 7	01 67	0 6	1 60	0 56
Texas	9,000	01/83	1.3	0.5	1.4	0.5	1.01	0.39
Utah	15,700	01/93	1.0	0.6	1.0	0.6	1.24	0.69
Vermont	8,000	01/83	2.7	1.0	2.5	0.9	2.50	1.00
Virgin Islands	22,000	01/93	1.5	1.2	1.4	1.1	1.46	1.09
Virginia	8,000	01/91	1.2	0.4	1.0	0.3	0.79	0.28
Washington	18,500	01/93	2.3	1.4	2.3	1.4	2.30	1.40
West Virginia	8,000	01/81	3.0	1.1	3.0	1.1	2.90	1.10
Wisconsin	10,500	01/86	2.2	1.0	2.0	0.9	2.05	0.92
Wyoming	11,100	01/93	2.1	1.0	2.2	1.0	2.24	1.07

NOTE: STATE ESTIMATED AND ACTUAL RATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES.