

**AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1996-1998**

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1998 ESTIMATED		1997 ACTUAL		1996 ACTUAL	
			TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
<b>United States</b>			1.9 %	0.6 %	2.1 %	0.7 %	2.3 %	0.8 %
Alabama	8,000	01/83	1.2	0.4	1.0	0.3	1.0	0.3
Alaska	24,100	01/98	2.3	1.5	2.9	1.9	2.7	1.8
Arizona			1.3	0.3	1.5	0.5	1.7	0.5
Arkansas	9,000	01/94	2.0	0.8	2.0	0.8	1.9	0.8
California			3.0	0.8	3.3	0.8	3.8	0.9
Colorado	10,000	01/88	1.1	0.4	1.0	0.4	1.0	0.4
Connecticut	13,000	01/98	3.5	1.1	3.8	1.2	4.0	1.2
Delaware	8,500	01/87	2.3	0.7	2.4	0.7	2.4	0.7
Dist. of Columbia	9,000	01/97	2.3	0.6	2.1	0.5	3.0	0.8
Florida			0.9	0.3	1.4	0.4	1.6	0.5
Georgia	8,500	01/91	0.9	0.3	1.2	0.4	1.4	0.5
Hawaii	26,400	01/98	1.8	1.3	1.9	1.3	2.0	1.5
Idaho	23,000	01/98	1.2	0.8	1.4	0.9	1.8	1.2
Illinois	9,000	01/88	2.5	0.7	2.5	0.7	2.6	0.8
Indiana			1.4	0.4	1.4	0.4	1.3	0.4
Iowa	15,700	01/95	0.9	0.5	0.9	0.5	1.0	0.5
Kansas	8,000	01/94	1.4	0.5	0.3	0.1	0.3	0.1
Kentucky	8,000	01/82	1.7	0.6	2.1	0.7	2.1	0.7
Louisiana		01/98	1.6	0.5	1.6	0.5	1.7	0.6
Maine			3.6	1.1	3.2	1.0	3.7	1.2
Maryland	8,500	01/93	1.8	0.5	1.8	0.5	2.5	0.8
Massachusetts	10,800	01/92	3.0	1.0	3.8	1.3	3.7	1.3
Michigan	9,500	01/86	3.1	0.9	3.3	1.0	3.5	1.1
Minnesota	17,200	01/98	1.2	0.6	1.3	0.6	1.4	0.7
Mississippi			1.4	0.5	1.2	0.4	1.3	0.5
Missouri	8,500	01/98	1.7	0.5	2.0	0.6	2.0	0.7
Montana	16,500	01/98	1.3	0.9	1.3	0.9	1.3	0.9
Nebraska			0.4	0.1	1.1	0.3	0.9	0.3
Nevada	18,000	01/98	1.4	0.8	1.4	0.8	1.5	0.9
New Hampshire	8,000	01/94	0.4	0.1	0.7	0.2	1.0	0.3
New Jersey	19,300	01/98	2.1	1.0	2.5	1.1	2.5	1.2
New Mexico	14,700	01/98	1.3	0.7	1.4	0.7	1.3	0.7
New York			3.1	0.6	4.0	0.8	4.4	0.9
North Carolina	12,600	01/98	0.7	0.3	0.7	0.3	0.2	0.1
North Dakota	14,800	01/98	1.1	0.6	0.8	0.5	0.8	0.5
Ohio	9,000	01/95	1.6	0.6	1.7	0.5	2.3	0.8
Oklahoma	11,400	01/98	0.8	0.3	0.7	0.3	0.9	0.4
Oregon	21,000	01/98	2.1	1.3	2.1	1.2	2.1	1.3
Pennsylvania	8,000	01/84	3.9	1.1	4.0	1.1	4.3	1.3
Puerto Rico			3.3	0.7	3.3	1.5	3.3	1.6
Rhode Island	18,200	01/98	3.5	1.9	3.6	2.0	3.7	2.0
South Carolina			1.5	0.5	1.9	0.6	1.9	0.6
South Dakota			0.6	0.2	0.6	0.2	0.6	0.2
Tennessee			1.5	0.5	1.5	0.5	1.6	0.5
Texas	9,000	01/89	1.3	0.4	1.4	0.5	1.5	0.5
Utah	18,500	01/98	0.8	0.5	0.7	0.4	0.9	0.5
Vermont	8,000	01/83	2.6	0.9	2.6	0.9	2.6	0.9
Virginia	8,000	01/91	0.6	0.2	0.9	0.3	1.2	0.4
Virgin Islands	14,300	01/98	1.9	1.3	2.8	1.7	2.8	1.7
Washington	22,500	01/98	2.3	1.4	2.1	1.2	1.9	1.1
West Virginia	8,000	01/81	2.9	1.0	2.9	1.0	3.0	1.1
Wisconsin	10,500	01/86	1.9	0.7	2.0	0.7	2.0	0.8
Wyoming	12,500	01/98	1.4	0.7	1.6	0.8	1.5	0.7

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES.  
ACTUAL RATES WERE COMPUTED USING ES202 DATA.