

**ET HANDBOOK NO. 394**

**1997  
Taxable**

Employment and wage data

STATE	Average monthly covered employment	Wages paid in covered employment during year (in thousands)		Ratio of taxable to total wages	Average weekly wage in covered employment	
		Total	Taxable		Total	Taxable
(01)	(02)	(03)	(04)	(05)	(06)	(07)
UNITED STATES	97,837,884	\$2,929,532,656	\$970,110,253	.331	\$575.82	\$190.68
ALABAMA	1,463,678	37,364,968	12,817,481	.343	490.93	168.40
ALASKA	191,341	5,943,871	3,854,009	.648	597.39	387.35
ARIZONA	1,627,590	44,207,517	13,605,781	.308	522.33	160.76
ARKANSAS	879,520	19,986,827	8,261,107	.413	437.01	180.63
CALIFORNIA	11,314,930	369,300,678	85,073,554 (a)	.230	627.66	125.64
COLORADO	1,607,602	47,879,180	17,650,289	.369	572.75	211.14
CONNECTICUT	1,283,723	50,371,105	15,623,665	.310	754.58	234.05
DELAWARE	305,033	9,936,939	2,840,179	.286	626.47	179.06
DIST. OF COL.	317,637	13,658,890	3,312,617	.243	826.95	200.56
FLORIDA	5,282,723	136,631,766	42,692,256	.312	497.38	155.41
GEORGIA	2,888,667	85,133,393	27,139,528	.319	566.76	180.68
HAWAII	403,096	10,738,966	7,465,684	.695	512.33	356.17
IDAHO	402,684	9,518,807	6,256,396	.657	454.58	298.78
ILLINOIS	4,605,072	152,684,572	44,531,606	.292	637.61	185.96
INDIANA	2,294,189	63,615,174	18,059,741	.284	533.25	151.38
IOWA	1,080,378	26,513,078	13,909,512	.525	471.93	247.59
KANSAS	1,149,461	28,444,669	11,542,349	.406	475.89	193.11
KENTUCKY	1,319,989	33,518,234	11,348,017	.339	488.32	165.33
LOUISIANA	1,403,476	36,410,361	12,028,213	.330	498.90	164.81
MAINE	417,810	10,125,906	3,240,863	.320	466.07	149.17
MARYLAND	1,676,007	51,284,437	15,608,357	.304	588.45	179.09
MASSACHUSETTS	2,454,232	88,508,257	30,512,665	.345	693.53	239.09
MICHIGAN	3,436,360	113,728,296	34,035,436	.299	636.45	190.47
MINNESOTA	1,917,191	58,324,372	27,577,682	.473	585.03	276.62
MISSISSIPPI	869,415	19,374,272	6,872,349	.355	428.54	152.01
MISSOURI	2,029,951	56,303,399	17,498,725	.311	533.39	165.77
MONTANA	308,010	6,494,701	4,381,161	.675	405.50	273.54

NEBRASKA	646,558	15,594,502	4,870,694	.312	463.83	144.87
NEVADA	774,065	21,566,555	12,475,539	.578	535.80	309.94
NEW HAMPSHIRE	446,146	13,200,931	3,898,798	.295	569.02	168.05
NEW JERSEY	2,929,015	109,127,800	49,180,931	.451	716.49	322.90
NEW MEXICO	514,335	12,116,214	6,494,887	.536	453.02	242.84
NEW YORK	5,792,822	230,442,146	47,733,453	.207	765.01	158.46
NORTH CAROLINA	2,963,289	78,307,949	35,173,141	.449	508.19	228.26
NORTH DAKOTA	214,022	4,629,998	2,536,771	.548	416.02	227.94
OHIO	4,258,331	123,210,883	39,944,330	.324	556.42	180.39
OKLAHOMA	1,091,858	26,035,121	11,686,249	.449	458.55	205.83
OREGON	1,215,045	34,046,708	20,124,460	.591	538.86	318.51
PENNSYLVANIA	4,081,546	121,346,820	34,826,084	.287	571.74	164.09
PUERTO RICO	722,897	10,944,345	5,010,817	.458	291.15	133.30
RHODE ISLAND	336,283	9,145,975	5,023,660	.549	523.02	287.28
SOUTH CAROLINA	1,392,066	34,217,638	10,904,498	.319	472.70	150.64
SOUTH DAKOTA	263,266	5,486,921	1,941,720	.354	400.80	141.84
TENNESSEE	2,113,657	56,480,557	16,752,701	.297	513.88	152.42
TEXAS	6,897,175	207,732,102	68,070,582	.328	579.20	189.80
UTAH	770,888	19,335,605	11,063,704	.572	482.35	276.00
VERMONT	207,410	5,150,082	1,772,495	.344	477.51	164.34
VIRGINIA	2,536,155	73,098,006	22,201,451	.304	554.28	168.35
VIRGIN ISLANDS	28,133	633,249	381,965	.603	432.87	261.10
WASHINGTON	1,963,727	59,738,987	33,083,221	.554	585.02	323.98
WEST VIRGINIA	511,436	12,231,691	4,317,092	.353	459.93	162.33
WISCONSIN	2,078,734	55,967,986	21,116,799	.377	517.77	195.36
WYOMING	162,315	3,741,250	1,784,250	.512	438.76	224.79

(a) California taxable wages were estimated.

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**Financial data (in thousands)**

STATE	Contributions collected	Interest credited to trust fund	Benefits paid	Reserves as of December 31	Federal loans to State reserve funds, balance as of end of year	Net reserves, balance as of end of year	Taxable wage base, year end
(01)	b (08)	(09)	(10)	(11)	(12)	(13)	(14)
UNITED STATES	\$21,247,040	\$2,788,888	\$18,605,353	\$43,833,157	\$--	\$43,833,157	\$7,000
ALABAMA	131,064	31,710	187,747	451,425	--	451,425	8,000
ALASKA	108,002	12,877	110,858	202,416	--	202,416	24,200
ARIZONA	206,289	46,934	136,208	741,050	--	741,050	7,000
ARKANSAS	165,154	13,948	173,947	204,319	--	204,319	9,000
CALIFORNIA	3,077,547	231,752	2,447,456	3,737,815	--	3,737,815	7,000
COLORADO	184,388	36,649	161,522	574,413	--	574,413	10,000
CONNECTICUT	595,586	28,020	347,810	532,692	--	532,692	12,000
DELAWARE	68,046	18,159	64,287	279,173	--	279,173	8,500
DIST. OF COL	96,368	8,127	68,692	135,627	--	135,627	10,000
FLORIDA	607,804	139,582	615,201	2,090,222	--	2,090,222	7,000
GEORGIA	324,048	116,488	268,708	1,797,102	--	1,797,102	8,500
HAWAII	145,408	14,660	154,337	216,658	--	216,658	26,000
IDAHO	88,086	18,169	89,870	280,382	--	280,382	22,800
ILLINOIS	1,118,463	112,182	1,109,826	1,742,968	--	1,742,968	9,000
INDIANA	246,139	88,888	208,781	1,362,463	--	1,362,463	7,000
IOWA	131,297	47,638	172,597	727,327	--	727,327	15,200
KANSAS	35,979	42,300	101,705	606,735	--	606,735	8,000
KENTUCKY	254,580	36,321	214,411	571,366	--	571,366	8,000
LOUISIANA	196,364	81,879	139,398	1,275,668	--	1,275,668	7,700
MAINE	106,020	8,015	92,796	136,019	--	136,019	7,000
MARYLAND	299,784	48,335	308,627	720,552	--	720,552	8,500
MASSACHUSETTS	1,145,793	79,563	686,083	1,446,164	--	1,446,164	10,800
MICHIGAN	1,116,389	136,486	873,134	2,222,714	--	2,222,714	9,500
MINNESOTA	351,950	34,148	330,522	564,628	--	564,628	16,300
MISSISSIPPI	83,249	37,723	109,544	563,901	--	563,901	7,000
MISSOURI	346,742	24,850	261,962	417,706	--	417,706	8,500
MONTANA	55,609	8,444	54,163	135,604	--	135,604	16,000
NEBRASKA	54,556	13,472	47,406	205,727	--	205,727	7,000
NEVADA	185,964	24,947	171,509	387,888	--	387,888	17,200
NEW HAMPSHIRE	23,510	18,389	31,641	278,296	--	278,296	8,000
NEW JERSEY	1,333,538	146,679	1,059,563	2,384,916	--	2,384,916	18,600
NEW MEXICO	89,943	27,568	69,669	431,159	--	431,159	14,200
NEW YORK	2,104,759	48,350	1,625,912	990,176	--	990,176	7,000
NORTH CAROLINA	229,976	87,927	346,357	1,301,184	--	1,301,184	12,100
NORTH DAKOTA	21,646	2,663	36,109	38,057	--	38,057	14,200
OHIO	661,545	121,645	662,961	1,874,943	--	1,874,943	9,000
OKLAHOMA	88,600	39,943	81,651	608,942	--	608,942	11,100

OREGON	401,835	66,738	339,106	1,068,843	--	1,068,843	20,000
PENNSYLVANIA	1,393,458	147,149	1,338,234	2,253,703	--	2,253,703	8,000
PUERTO RICO	161,138	40,422	228,619	586,659	--	586,659	7,000
RHODE ISLAND	180,611	8,789	149,937	160,044	--	160,044	17,600
SOUTH CAROLINA	204,519	44,006	162,054	687,060	--	687,060	7,000
SOUTH DAKOTA	11,243	3,267	15,495	48,939	--	48,939	7,000
TENNESSEE	256,201	56,969	292,586	847,842	--	847,842	7,000
TEXAS	914,023	48,095	893,781	706,577	--	706,577	9,000
UTAH	84,186	37,020	71,766	572,849	--	572,849	17,800
VERMONT	45,525	15,192	45,636	233,537	--	233,537	8,000
VIRGINIA	198,869	64,132	180,613	979,376	--	979,376	8,000
VIRGIN ISLANDS	7,120	3,005	5,724	45,434	--	45,434	14,400
WASHINGTON	736,874	92,172	662,694	1,447,195	--	1,447,195	21,300
WEST VIRGINIA	126,556	10,963	128,467	165,917	--	165,917	8,000
WISCONSIN	417,994	105,350	442,374	1,632,214	--	1,632,214	10,500
WYOMING	26,703	10,189	25,297	158,573	--	158,573	12,200

b Includes employee contributions for Alaska, New Jersey, and Pennsylvania.

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Significant measures

STATE	Percent of total wages		Average employer tax rate as a percent of wages	Reserve ratio (percent of total wages) as multiple of highest 12-month benefit cost rate			Multiple	
	Contributions collected	Benefits paid		Average employer tax rate	Rate	High Cost 12 mos. ending		
(01)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
UNITED STATES	.73	.64	.70	2.13	1.50	2.22	DEC 75	.68
ALABAMA	.35	.50	.34	.98	1.21	2.17	DEC 75	.56
ALASKA	1.82	1.87	1.88	2.91	3.41	4.33	AUG 58	.79
ARIZONA	.47	.31	.47	1.52	1.68	2.48	DEC 75	.68
ARKANSAS	.83	.87	.83	2.02	1.02	2.69	DEC 75	.38
CALIFORNIA	.83	.66	.76	3.29	1.01	2.27	DEC 75	.44
COLORADO	.39	.34	.38	1.04	1.20	1.26	MAY 63	.95
CONNECTICUT	1.18	.69	1.18	3.82	1.06	3.32	DEC 75	.32
DELAWARE	.68	.65	.68	2.38	2.81	2.58	DEC 75	1.09
DIST. OF COL	.71	.50	.50	2.06	.99	1.84	DEC 75	.54
FLORIDA	.44	.45	.45	1.44	1.53	1.86	DEC 75	.82
GEORGIA	.38	.32	.37	1.16	2.11	2.13	DEC 75	.99
HAWAII	1.35	1.44	1.33	1.91	2.02	2.12	DEC 76	.95
IDAHO	.93	.94	.92	1.40	2.95	3.17	DEC 82	.93
ILLINOIS	.73	.73	.73	2.49	1.14	2.66	DEC 82	.43
INDIANA	.39	.33	.39	1.39	2.14	1.79	DEC 75	1.20
IOWA	.50	.65	.50	.95	2.74	2.63	DEC 82	1.04
KANSAS	.13	.36	.13	.31	2.13	1.97	DEC 82	1.08
KENTUCKY	.76	.64	.72	2.12	1.70	2.77	OCT 58	.61
LOUISIANA	.54	.38	.54	1.65	3.50	3.08	DEC 83	1.14
MAINE	1.05	.92	1.03	3.23	1.34	2.84	OCT 58	.47
MARYLAND	.58	.60	.54	1.78	1.41	2.19	DEC 58	.64
MASSACHUSETTS	1.29	.78	1.30	3.78	1.63	3.20	DEC 75	.51
MICHIGAN	.98	.77	.98	3.27	1.95	3.72	DEC 82	.52
MINNESOTA	.60	.57	.60	1.28	.97	1.96	DEC 82	.49
MISSISSIPPI	.43	.57	.43	1.21	2.91	1.97	AUG 61	1.48
MISSOURI	.62	.47	.61	1.98	.74	1.98	DEC 75	.37
MONTANA	.86	.83	.86	1.28	2.09	3.03	OCT 58	.69

NEBRASKA	.35	.30	.34	1.10	1.32	1.56	DEC 75	.85
NEVADA	.86	.80	.84	1.45	1.80	2.75	OCT 58	.65
NEW HAMPSHIRE	.18	.24	.20	.67	2.11	2.51	DEC 75	.84
NEW JERSEY	1.22	.97	1.14	2.54	2.19	3.33	DEC 75	.66
NEW MEXICO	.74	.58	.74	1.39	3.56	1.64	OCT 61	2.17
NEW YORK	.91	.71	.84	4.05	.43	2.50	DEC 75	.17
NORTH CAROLINA	.29	.44	.31	.68	1.66	2.46	DEC 75	.67
NORTH DAKOTA	.47	.78	.46	.85	.82	2.34	DEC 83	.35
OHIO	.54	.54	.54	1.68	1.52	3.09	DEC 82	.49
OKLAHOMA	.34	.31	.32	.72	2.34	1.37	DEC 86	1.71
OREGON	1.18	1.00	1.23	2.09	3.14	3.21	DEC 82	.98
PENNSYLVANIA	1.15	1.10	1.13	3.95	1.86	3.37	DEC 82	.55
PUERTO RICO	1.47	2.09	1.53	3.34	5.36	4.41	DEC 75	1.22
RHODE ISLAND	1.97	1.64	2.00	3.65	1.75	4.37	DEC 75	.40
SOUTH CAROLINA	.60	.47	.60	1.89	2.01	2.89	DEC 75	.70
SOUTH DAKOTA	.20	.28	.21	.58	.89	1.06	JAN 64	.84
TENNESSEE	.45	.52	.46	1.55	1.50	2.18	JAN 58	.69
TEXAS	.44	.43	.47	1.45	.34	1.14	DEC 86	.30
UTAH	.44	.37	.42	.74	2.96	2.02	DEC 82	1.47
VERMONT	.88	.89	.89	2.58	4.53	3.18	DEC 75	1.42
VIRGINIA	.27	.25	.26	.86	1.34	1.31	DEC 75	1.02
VIRGIN ISLANDS	1.12	.90	1.69	2.81	7.17	2.89	DEC 94	2.48
WASHINGTON	1.23	1.11	1.19	2.15	2.42	3.83	DEC 71	.63
WEST VIRGINIA	1.03	1.05	1.03	2.92	1.36	4.00	DEC 83	.34
WISCONSIN	.75	.79	.74	1.96	2.92	3.12	DEC 82	.94
WYOMING	.71	.68	.75	1.58	4.24	3.03	DEC 83	1.40

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STATE	Claims data					Average weekly benefit						
	Number of first payments	Weeks compensated for all unemployment	Claimants exhausting benefits Number	Percent of first payments	Average duration (in weeks) Potential	Actual for exhaustees	Weekly insured unemployed Average number	Percent of employment	Amount	Ratio to average weekly total wage		
(01)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
UNITED STATES	7,325,279	106,590,203	2,484,911	32.8	23.9	14.6	23.0	2,322,573	1.9	\$192.76	.335	
ALABAMA	134,862	1,374,463	29,872	21.6	24.2	10.2	23.1	30,139	1.7	144.67	.294	
ALASKA	43,617	641,265	17,726	40.4	20.5	14.7	20.5	12,096	5.0	175.76	.282	
ARIZONA	68,786	962,160	22,088	30.9	23.4	14.0	21.6	20,978	1.1	146.52	.279	
ARKANSAS	93,074	1,123,830	30,374	31.8	23.8	12.1	22.2	28,204	2.7	198.24	.449	
CALIFORNIA	1,072,565	17,656,439	425,145	38.2	24.9	16.5	23.5	386,530	2.9	151.85	.239	
COLORADO	63,696	780,482	24,879	36.9	22.7	12.3	15.7	18,919	1.0	212.73	.372	
CONNECTICUT	113,507	1,746,433	32,224	26.7	26.0	15.4	26.0	33,937	2.2	211.37	.284	
DELAWARE	20,962	327,226	7,957	33.2	25.5	15.6	25.8	6,119	1.6	193.70	.314	
DIST. OF COL	21,026	424,497	11,743	56.1	25.6	20.2	25.5	8,160	2.0	233.48	.287	
FLORIDA	245,979	3,386,534	102,090	40.1	20.3	13.8	19.1	79,468	1.3	191.94	.381	
GEORGIA	180,316	1,672,904	47,480	24.6	21.2	9.3	20.8	36,982	1.1	162.47	.292	
HAWAII	38,057	648,053	13,286	33.9	26.0	17.0	26.0	13,431	2.7	268.83	.506	
IDAHO	45,225	539,950	13,055	28.1	20.4	11.9	17.1	12,694	2.6	187.20	.411	
ILLINOIS	320,203	5,413,097	112,619	33.9	26.0	16.9	26.0	115,431	2.1	217.41	.344	
INDIANA	121,128	1,358,993	36,113	28.7	20.6	11.2	17.9	31,388	1.1	185.90	.352	
IOWA	79,155	931,796	16,114	20.7	22.6	11.8	21.7	19,000	1.4	205.03	.433	
KANSAS	49,393	666,046	14,516	27.7	22.8	13.5	21.7	14,062	1.1	204.41	.427	
KENTUCKY	114,235	1,301,575	19,750	17.2	26.0	11.4	26.0	27,016	1.7	175.91	.361	
LOUISIANA	68,628	1,028,973	20,223	27.4	26.0	15.0	26.0	23,678	1.3	132.61	.271	
MAINE	41,610	696,665	18,742	42.5	19.7	16.7	22.0	12,843	2.4	151.75	.322	
MARYLAND	107,224	1,686,086	34,765	32.2	26.0	15.7	26.0	37,800	1.8	195.93	.332	
MASSACHUSETTS	177,517	2,887,631	60,806	32.9	27.6	16.3	26.8	63,468	2.1	262.85	.384	
MICHIGAN	348,054	4,123,189	99,050	27.6	21.6	11.8	20.6	89,442	2.1	221.75	.352	
MINNESOTA	109,566	1,596,884	32,104	28.0	23.3	14.6	21.3	33,997	1.4	242.00	.418	
MISSISSIPPI	61,281	824,757	17,015	24.9	23.5	13.5	22.7	19,935	1.9	142.24	.330	
MISSOURI	140,250	1,777,128	38,090	26.3	22.3	12.7	20.8	40,824	1.6	154.21	.292	
MONTANA	26,735	379,345	8,938	31.1	20.9	14.2	18.5	8,679	2.5	166.09	.404	
NEBRASKA	26,578	317,334	8,384	29.3	22.1	11.9	16.7	7,151	.9	162.81	.348	
NEVADA	63,824	861,410	19,342	32.2	23.2	13.5	22.8	17,442	2.0	203.88	.372	
NEW HAMPSHIRE	17,551	189,837	1,079	5.6	26.0	10.8	26.0	4,826	.9	165.26	.295	

NEW JERSEY	282,924	4,691,715	125,966	42.8	23.2	16.6	22.1	96,114	2.7	258.50	.360
NEW MEXICO	29,851	472,764	9,961	33.3	25.8	15.8	25.4	11,878	1.8	158.00	.343
NEW YORK	490,304	8,929,143	250,841	48.6	26.0	18.2	26.0	188,719	2.4	203.78	.275
NORTH CAROLINA	201,307	1,950,556	35,862	17.4	23.7	9.7	22.0	47,769	1.3	198.27	.389
NORTH DAKOTA	18,584	197,136	5,103	25.1	20.9	10.6	16.5	4,204	1.5	176.11	.422
OHIO	253,881	3,368,420	56,221	22.0	25.6	13.3	25.3	75,720	1.5	207.99	.375
OKLAHOMA	40,628	523,763	13,937	31.1	21.4	12.9	20.9	12,446	.9	176.78	.387
OREGON	137,048	2,008,168	40,194	28.8	25.1	14.7	24.7	41,161	2.8	198.14	.366
PENNSYLVANIA	429,874	6,881,145	111,217	25.6	25.9	16.0	25.8	146,460	2.8	227.50	.395
PUERTO RICO	132,049	2,431,114	61,270	48.3	26.0	18.4	23.4	56,144	5.5	94.25	.311
RHODE ISLAND	49,077	687,670	17,555	34.6	21.3	14.0	19.9	15,750	3.7	223.63	.411
SOUTH CAROLINA	92,189	1,039,743	22,023	21.7	23.1	11.3	21.3	25,050	1.5	168.62	.354
SOUTH DAKOTA	8,992	95,144	922	10.2	24.8	10.6	22.9	2,404	.7	155.68	.382
TENNESSEE	165,297	1,923,782	50,515	29.9	21.9	11.6	22.2	43,016	1.7	163.31	.317
TEXAS	345,121	5,214,309	194,796	55.0	21.0	15.1	20.8	114,765	1.4	195.87	.346
UTAH	34,124	380,867	8,897	27.0	20.9	11.2	19.1	8,506	.9	193.08	.396
VERMONT	21,081	300,138	3,605	16.4	26.0	14.2	25.7	6,638	2.5	173.52	.358
VIRGINIA	101,414	1,037,138	23,214	22.9	21.5	10.2	20.4	24,644	.8	179.20	.325
VIRGIN ISLANDS	2,269	39,491	1,114	50.7	23.4	17.4	21.6	767	1.8	165.96	.349
WASHINGTON	197,549	3,310,669	59,581	27.7	26.0	16.8	25.7	72,810	3.0	239.82	.410
WEST VIRGINIA	55,641	770,600	12,413	22.9	26.0	13.8	25.8	16,849	2.6	180.20	.387
WISCONSIN	210,504	2,857,991	40,698	18.8	24.7	13.6	22.4	52,708	2.1	188.47	.360
WYOMING	10,967	153,755	3,437	28.7	21.7	14.0	19.7	3,415	1.6	181.80	.410

c State law provides a regular duration in excess of 26 weeks in Massachusetts and Washington.

d Includes dependents' allowances for Alaska, Connecticut, District of Columbia, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, Ohio, Pennsylvania, and Rhode Island.



**ET HANDBOOK NO. 394**

**1997  
Reimbursable**

STATE	Average monthly covered employment			Total wages (in thousands)			Average weekly wage in total covered employment	Benefits paid (in thousands)		
	Total	Public	Nonprofit	Total	Public	Nonprofit		Total	Public	Nonprofit
(01)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	e (41)	(42)	(43)
UNITED STATES	21,548,054	15,162,668	6,385,396	\$638,630,206	\$458,221,038	\$180,409,168	\$569.95	\$1,129,810	\$651,528	\$478,285
ALABAMA	302,041	262,269	39,772	7,891,217	6,831,848	1,059,369	502.43	6,705	5,614	1,091
ALASKA	52,908	45,236	7,672	1,969,570	1,741,533	228,037	715.89	10,249	8,600	1,648
ARIZONA	307,881	238,623	69,258	8,738,158	6,948,777	1,789,381	545.80	8,045	5,758	2,287
ARKANSAS	178,211	132,642	45,569	4,307,447	3,259,327	1,048,120	464.82	7,680	5,073	2,608
CALIFORNIA	2,061,475	1,520,695	540,780	72,595,421	56,125,224	16,470,197	677.22	180,956	112,424	68,532
COLORADO	290,612	217,034	73,578	8,494,546	6,559,408	1,935,138	562.11	--	--	--
CONNECTICUT	293,395	174,184	119,212	10,678,255	6,684,609	3,993,646	699.91	19,141	9,791	9,350
DELAWARE	68,145	43,386	24,759	2,028,795	1,366,193	662,602	572.53	3,272	2,002	1,270
DIST. OF COL	91,595	38,665	52,929	3,644,326	1,642,070	2,002,256	765.14	10,164	10,164	--
FLORIDA	1,009,501	803,745	205,756	28,109,482	22,508,418	5,601,064	535.48	31,129	21,598	9,531
GEORGIA	570,364	456,605	113,760	15,106,715	11,778,133	3,328,582	509.35	9,905	7,251	2,654
HAWAII	100,120	76,489	23,631	3,150,445	2,383,822	766,623	605.13	9,943	7,552	2,390
IDAHO	94,022	78,834	15,189	2,252,981	1,861,396	391,585	460.81	4,255	3,667	588
ILLINOIS	960,454	582,961	377,494	30,080,410	19,656,094	10,424,316	602.29	55,143	29,816	25,327
INDIANA	464,924	312,994	151,930	12,112,210	8,353,800	3,758,410	501.00	48,323	6,561	41,763
IOWA	269,795	182,990	86,806	6,723,866	4,864,980	1,858,886	479.27	6,484	3,999	2,485
KANSAS	92,509	49,934	42,576	2,441,223	1,421,709	1,019,514	507.48	26,199	15,619	10,580
KENTUCKY	299,887	223,808	76,079	7,515,080	5,663,602	1,851,478	481.92	7,940	6,016	1,924
LOUISIANA	359,523	301,641	57,882	8,517,714	7,085,527	1,432,187	455.61	1,867	1,397	470
MAINE	113,389	73,604	39,785	2,884,991	1,856,570	1,028,421	489.29	4,823	2,873	1,950
MARYLAND	430,178	282,783	147,395	13,432,363	9,050,129	4,382,234	600.48	23,237	12,075	11,162
MASSACHUSETTS	541,375	228,139	313,236	18,010,363	7,680,440	10,329,923	639.77	39,359	12,101	27,259
MICHIGAN	804,699	527,730	276,969	25,129,473	17,649,012	7,480,461	600.55	39,079	24,417	14,662
MINNESOTA	473,890	296,554	177,336	13,640,976	8,888,172	4,752,804	553.56	24,548	15,594	8,954
MISSISSIPPI	193,696	168,010	25,686	4,440,422	3,765,042	675,380	440.86	4,134	3,608	526
MISSOURI	467,491	302,216	165,276	12,326,936	7,846,240	4,480,696	507.08	13,410	6,713	6,696
MONTANA	33,770	13,199	20,571	806,578	299,607	506,971	459.32	1,684	--	1,684
NEBRASKA	165,975	122,802	43,173	4,162,270	3,137,952	1,024,318	482.26	3,362	2,359	1,002
NEVADA	98,512	89,797	8,715	3,279,545	3,038,045	241,500	640.21	3,337	2,822	516
NEW HAMPSHIRE	103,661	63,789	39,872	2,797,525	1,745,469	1,052,056	518.99	1,966	1,076	889
NEW JERSEY	616,011	418,712	197,299	23,228,781	16,873,440	6,355,341	725.16	84,481	56,937	27,544
NEW MEXICO	138,674	117,281	21,393	3,544,903	3,012,934	531,969	491.59	5,222	4,278	944
NEW YORK	1,940,041	1,163,627	776,414	67,848,893	44,228,479	23,620,414	672.56	128,360	62,942	65,418
NORTH CAROLINA	600,668	495,170	105,499	16,114,776	13,112,060	3,002,716	515.92	10,761	7,740	3,021
NORTH DAKOTA	73,574	43,568	30,006	1,607,074	976,953	630,121	420.06	1,948	945	1,004
OHIO	939,722	623,098	316,624	26,805,554	18,395,434	8,410,120	548.56	28,281	15,168	13,114
OKLAHOMA	220,303	184,996	35,307	5,163,070	4,279,013	884,057	450.70	3,978	2,956	1,022

OREGON	278,032	192,826	85,207	7,984,052	5,812,193	2,171,859	552.24	23,324	14,625	8,699
PENNSYLVANIA	1,077,890	559,926	517,965	33,056,290	18,153,900	14,902,390	589.76	91,769	37,362	54,408
PUERTO RICO	298,192	270,686	27,506	5,151,317	4,737,203	414,114	332.21	--	--	--
RHODE ISLAND	94,304	48,879	45,425	3,024,321	1,687,943	1,336,378	616.73	1,043	1,043	--
SOUTH CAROLINA	281,097	250,561	30,536	7,225,175	6,477,837	747,338	494.30	6,523	5,439	1,084
SOUTH DAKOTA	65,628	40,399	25,230	1,480,429	916,701	563,728	433.81	947	670	277
TENNESSEE	380,314	275,233	105,081	10,269,415	7,479,710	2,789,705	519.28	12,077	8,608	3,470
TEXAS	1,398,110	1,195,632	202,478	36,603,035	31,155,304	5,447,731	503.47	48,885	38,276	10,609
UTAH	160,979	128,477	32,502	4,264,061	3,287,487	976,574	509.39	3,490	2,630	860
VERMONT	61,485	37,775	23,709	1,635,209	1,004,521	630,688	511.45	3,210	1,739	1,471
VIRGINIA	477,906	381,742	96,164	13,285,561	10,751,733	2,533,828	534.61	6,253	1,960	4,293
VIRGIN ISLANDS	13,751	12,899	852	401,428	385,233	16,195	561.40	714	660	54
WASHINGTON	477,973	355,049	122,924	14,588,221	11,074,475	3,513,746	586.94	35,133	23,180	11,953
WEST VIRGINIA	136,690	101,618	35,072	3,476,508	2,498,495	978,013	489.11	4,704	3,369	1,335
WISCONSIN	472,221	309,184	163,038	13,435,729	9,178,487	4,257,242	547.16	20,483	12,887	7,596
WYOMING	50,491	43,972	6,519	1,167,101	1,048,355	118,746	444.52	1,885	1,574	311

e Data could not be broken out for Colorado and Puerto Rico, therefore is included in column 10.



OKLAHOMA	--	--	--	--	--	--	--	--	--
OREGON	(79)	(38)	(40)	--	--	--	--	--	--
PENNSYLVANIA	(12)	(6)	(6)	(3)	--	--	--	--	--
PUERTO RICO	22,315	10,999	11,315	--	26,346	231,807	8,802	95.23	8.8
RHODE ISLAND	(30)	(15)	(15)	--	--	--	--	--	--
SOUTH CAROLINA	1	--	1	--	--	--	--	--	--
SOUTH DAKOTA	--	--	--	--	--	--	--	--	--
TENNESSEE	2	1	1	--	--	--	--	--	--
TEXAS	--	--	--	--	--	--	--	--	--
UTAH	--	--	--	--	--	--	--	--	--
VERMONT	1	1	--	--	--	--	--	--	--
VIRGINIA	21	10	10	--	--	--	--	--	--
VIRGIN ISLANDS	--	--	--	--	--	--	--	--	--
WASHINGTON	(107)	(54)	(54)	--	--	--	--	--	--
WEST VIRGINIA	--	--	--	--	--	--	--	--	--
WISCONSIN	(13)	(7)	(7)	--	--	--	--	--	--
WYOMING	1	1	--	--	--	--	--	--	--

f Where the Federal share exceeds the State share, the excess will can due to payments made to (1) unemployed workers of reimbursable employers, (2) claimants with wage credits under interstate wage combining, and (3) claimants with joint wage credits under UCFE/UCX.

**ET HANDBOOK NO. 394**

**1997  
Taxable**

Solvency data

STATE	High Cost Years in last 20 years			High Cost Rates for High Cost Years			3-year Average High Cost Rate	Average High Cost Multiple
	(01)	(2-2a)		(2-2b)			(22c)	(22d)
UNITED STATES	1982	1983	1980	1.87	1.51	1.43	1.60	.94
ALABAMA	1982	1980	1983	1.70	1.45	1.31	1.49	.81
ALASKA	1978	1986	1987	3.75	3.66	3.15	3.52	.97
ARIZONA	1982	1983	1992	1.34	0.90	0.75	1.00	1.68
ARKANSAS	1982	1980	1983	1.86	1.72	1.35	1.64	.62
CALIFORNIA	1982	1983	1992	1.66	1.49	1.32	1.49	.68
COLORADO	1983	1982	1986	1.25	1.06	0.98	1.10	1.09
CONNECTICUT	1991	1992	1993	1.54	1.40	1.28	1.41	.75
DELAWARE	1980	1981	1978	1.39	1.39	1.19	1.32	2.13
DIST. OF COL	1982	1983	1981	1.46	1.28	1.26	1.33	.74
FLORIDA	1991	1992	1982	0.87	0.84	0.75	0.82	1.87
GEORGIA	1982	1980	1991	1.18	0.85	0.85	0.96	2.20
HAWAII	1995	1994	19%	1.75	1.67	1.66	1.69	1.20
IDAHO	1982	1983	1986	3.17	2.09	1.88	2.38	1.24
ILLINOIS	1932	1983	1980	2.66	2.22	2.12	2.33	.49
INDIANA	1982	1980	1983	1.56	1.39	1.13	1.36	1.57
IOWA	1982	1983	1980	2.63	2.08	1.60	2.10	1.30
KANSAS	1982	1983	1980	1.97	1.38	1.24	1.53	1.39
KENTUCKY	1982	1980	1983	2.54	2.22	2.01	2.26	.75
LOUISIANA	1983	1986	1982	3.08	2.80	2.30	2.73	1.28
MAINE	1991	1982	1992	2.34	1.77	1.70	1.94	.69
MARYLAND	1982	1983	1991	1.78	1.34	1.27	1.46	.97
MASSACHUSETTS	1991	1990	1992	2.04	1.72	1.49	1.75	.93
MICHIGAN	1982	1980	1981	3.72	2.89	2.25	2.95	.66
MINNESOTA	1982	1980	1983	1.96	1.58	1.45	1.66	.58
MISSISSIPPI	1982	1983	1980	1.82	1.66	1.24	1.57	1.85
MISSOURI	1980	1982	1981	1.40	1.31	1.19	1.30	.57
MONTANA	1982	1983	1984	1.93	1.74	1.42	1.70	1.23
NEBRASKA	1982	1983	1985	1.07	0.98	0.84	0.96	1.38
NEVADA	1982	1983	1991	2.01	1.75	1.30	1.69	1.07
NEW HAMPSHIRE	1982	1991	1980	1.01	0.99	0.82	0.94	2.24
NEW JERSEY	1980	1982	1978	1.99	1.95	1.92	1.95	1.12
NEW MEXICO	1983	1982	1986	1.48	1.41	1.30	1.40	2.54
NEW YORK	1991	1978	1992	1.42	1.36	1.33	1.37	.31
NORTH CAROLINA	1982	1983	1980	1.83	1.09	1.04	1.32	1.26
NORTH DAKOTA	19a3	1986	1984	2.34	2.01	1.98	2.11	.39
OHIO	1982	1980	1983	3.09	2.28	1.91	2.43	.63

OKLAHOMA	1986	1983	1982	1.37	1.36	1.06	1.26	1.86
OREGON	1982	1981	1983	3.21	2.20	2.16	2.52	1.25
PENNSYLVANIA	1982	1983	1980	3.37	2.92	2.28	2.86	.65
PUERTO RICO	1982	1981	1994	3.70	3.01	2.94	3.22	1.66
RHODE ISLAND	1991	1982	1992	3.39	2.75	2.64	2.93	.60
SOUTH CAROLINA	1982	1980	1981	2.08	1.18	1.16	1.47	1.37
SOUTH DAKOTA	1982	1980	1981	0.98	0.94	0.79	0.90	.99
TENNESSEE	1982	1980	1981	1.78	1.43	1.18	1.46	1.03
TEXAS	1986	1983	1987	1.14	1.01	0.99	1.05	.32
UTAH	1982	1983	1980	2.02	1.58	1.22	1.61	1.84
VERMONT	1982	1991	1983	2.12	1.85	1.70	1.89	2.40
VIRGINIA	1982	1980	1981	1.01	0.78	0.73	0.84	1.60
VIRGIN ISLANDS	1994	1984	1982	2.89	2.28	2.17	2.45	2.93
WASHINGTON	1982	1983	1994	2.90	2.31	1.91	2.37	1.02
WEST VIRGINIA	1983	1982	1980	4.00	3.24	2.27	3.17	.43
WISCONSIN	1982	1980	1983	3.12	2.26	2.24	2.54	1.15
WYOMING	1983	1986	1987	3.03	2.37	2.25	2.55	1.66