

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1997-1999

STATE	TAXBASE	BASE	1999 ESTIMATED		1998 ACTUAL			1997 ACTUAL	
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL	
United States			1.8 %	0.6 %	1.92 %	0.62 %	2.13 %	0.70 %	
Alabama	8,000	01/83	1.0	0.4	1.33	0.44	0.99	0.34	
Alaska	24,500	01/99	2.1	1.3	2.56	1.63	2.91	1.88	
Arizona			1.1	0.3	1.31	0.38	1.52	0.47	
Arkansas	9,000	01/94	2.0	0.8	2.02	0.81	2.02	0.83	
California			2.7	0.7	3.00	0.66	3.39	0.68	
Colorado	10,000	01/88	1.1	0.4	0.94	0.33	1.04	0.38	
Connecticut	15,000	01/99	1.8	0.6	3.48	1.10	3.82	1.19	
Delaware	8,500	01/87	2.2	0.6	2.04	0.56	2.38	0.68	
Dist. of Columbia	9,000	01/97	2.2	0.5	2.33	0.54	2.08	0.50	
Florida			1.3	0.2	1.06	0.32	1.44	0.45	
Georgia	8,500	01/91	0.3	0.1	0.98	0.30	1.16	0.37	
Hawaii	27,000	01/99	1.7	1.2	1.80	1.25	1.91	1.33	
Idaho	23,600	01/99	1.2	0.8	1.15	0.77	1.40	0.92	
Illinois	9,000	01/88	2.5	0.7	2.44	0.68	2.49	0.73	
Indiana			1.3	0.4	1.17	0.32	1.39	0.39	
Iowa	16,500	01/99	0.9	0.5	0.97	0.50	0.95	0.50	
Kansas	8,000	01/94	1.6	0.5	0.32	0.13	0.31	0.13	
Kentucky	8,000	01/82	2.1	0.7	2.08	0.68	2.12	0.72	
Louisiana			1.5	0.5	1.61	0.48	1.65	0.54	
Maine			3.6	1.1	3.64	1.13	3.23	1.03	
Maryland	8,500	01/93	1.8	0.5	1.65	0.48	1.78	0.54	
Massachusetts	10,800	01/92	2.4	0.8	2.85	0.94	3.78	1.30	
Michigan	9,500	01/86	2.7	0.8	2.78	0.80	3.26	0.97	
Minnesota	18,100	01/99	1.1	0.5	1.17	0.55	1.28	0.61	
Mississippi			1.7	0.6	1.45	0.50	1.21	0.43	
Missouri	8,500	01/98	1.4	0.3	1.73	0.55	1.98	0.62	
Montana	17,100	01/99	1.3	0.9	1.29	0.86	1.28	0.86	
Nebraska			0.6	0.2	0.46	0.14	1.10	0.34	
Nevada	18,600	01/99	1.4	0.8	1.41	0.81	1.45	0.84	
New Hampshire	8,000	01/94	0.7	0.2	0.69	0.20	0.67	0.20	
New Jersey	19,300	01/98	1.7	0.8	2.18	0.96	2.54	1.15	
New Mexico	14,200	01/99	1.3	0.7	1.39	0.75	1.39	0.74	
New York	8,500	01/99	2.7	0.6	3.06	0.61	4.05	0.84	
North Carolina	13,200	01/99	0.8	0.4	0.79	0.35	0.68	0.31	
North Dakota	15,600	01/99	1.1	0.6	1.08	0.59	0.85	0.46	
Ohio	9,000	01/95	1.6	0.5	1.64	0.51	1.68	0.54	
Oklahoma	12,000	01/99	0.5	0.2	0.38	0.17	0.72	0.32	
Oregon	23,000	01/99	2.1	1.2	2.08	1.24	2.09	1.23	
Pennsylvania	8,000	01/84	3.7	1.0	3.85	1.07	3.95	1.13	
Puerto Rico			3.0	0.7	3.28	1.44	3.33	1.51	
Rhode Island	14,000	01/99	3.4	1.4	3.42	1.85	3.65	2.00	
South Carolina			1.4	0.4	1.37	0.42	1.89	0.60	
South Dakota			0.6	0.2	0.61	0.21	0.58	0.21	
Tennessee			1.5	0.4	1.60	0.46	1.55	0.46	
Texas	9,000	01/89	1.3	0.4	1.38	0.43	1.45	0.47	
Utah	18,500	01/98	0.6 *	0.4 *	0.63	0.36	0.74	0.42	
Vermont	8,000	01/83	2.5	0.8	2.56	0.85	2.58	0.89	
Virginia	8,000	01/91	0.5	0.2	0.60	0.17	0.86	0.26	
Virgin Islands	14,500	01/99	2.0	1.1	1.62	0.94	2.43	1.37	
Washington	22,500	01/98	2.1	1.2	2.16	1.19	2.15	1.19	
West Virginia	8,000	01/81	2.8	1.0	2.89	1.01	2.92	1.03	
Wisconsin	10,500	01/86	1.9	0.7	1.85	0.68	1.96	0.74	
Wyoming	13,100	01/99	1.4	0.7	1.54	0.74	1.58	0.75	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES

* PRIOR YEAR'S DATA USED BECAUSE ESTIMATE FOR CURRENT YEAR WAS UNAVAILABLE.