

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE	BASE	1999 AVERAGE		As of 06/30/99 Loans Outstanding (MILLIONS)
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAX RATE TAXABLE	TOTAL	
Rhode Island	14,000	01/99	3.4	1.4	
Alaska	24,500	01/99	2.1	1.3	
Oregon	23,000	01/99	2.1	1.2	
Washington	22,500	01/98	2.1	1.2	
Hawaii	27,000	01/99	1.7	1.2	
Virgin Islands	14,300	01/98	2.0	1.1	
Maine			3.6	1.1	
West Virginia	8,000	01/81	2.8	1.0	
Pennsylvania	8,000	01/84	3.7	1.0	
Montana	17,100	01/99	1.3	0.9	
Arkansas	9,000	01/94	2.0	0.8	
Nevada	18,600	01/99	1.4	0.8	
Idaho	23,600	01/99	1.2	0.8	
Vermont	8,000	01/83	2.5	0.8	
Michigan	9,500	01/86	2.7	0.8	
Massachusetts	10,800	01/92	2.4	0.8	
New Jersey	19,300	01/98	1.7	0.8	
Wisconsin	10,500	01/86	1.9	0.7	
Puerto Rico			3.0	0.7	
Illinois	9,000	01/88	2.5	0.7	
Kentucky	8,000	01/82	2.1	0.7	
Wyoming	13,100	01/99	1.4	0.7	
New Mexico	14,200	01/99	1.3	0.7	
California			2.7	0.7	
Mississippi			1.7	0.6	
Delaware	8,500	01/87	2.2	0.6	
New York	8,500	01/99	2.7	0.6	
North Dakota	15,600	01/99	1.1	0.6	
Connecticut	15,000	01/99	1.8	0.6	
United States			1.8	0.6	\$0
Kansas	8,000	01/94	1.6	0.5	
Dist. of Columbia	9,000	01/97	2.2	0.5	
Minnesota	18,100	01/99	1.1	0.5	
Ohio	9,000	01/95	1.6	0.5	
Maryland	8,500	01/93	1.8	0.5	
Iowa	16,500	01/99	0.9	0.5	
Louisiana			1.5	0.5	
South Carolina			1.4	0.4	
Tennessee			1.5	0.4	
Texas	9,000	01/89	1.3	0.4	
Indiana			1.3	0.4	
Alabama	8,000	01/83	1.0	0.4	
Utah	18,500	01/98	0.6 *	0.4 *	
Colorado	10,000	01/88	1.1	0.4	
North Carolina	13,200	01/99	0.8	0.4	
Missouri	8,500	01/98	1.4	0.3	
Arizona			1.1	0.3	
South Dakota			0.6	0.2	
Oklahoma	12,000	01/99	0.5	0.2	
Nebraska			0.6	0.2	
Florida			1.3	0.2	
New Hampshire	8,000	01/94	0.7	0.2	
Virginia	8,000	01/91	0.5	0.2	
Georgia	8,500	01/91	0.3	0.1	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES
07/21/99

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