

**AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1998-2000**

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	2000 ESTIMATED		1999 ACTUAL		1998 ACTUAL	
			TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
<b>United States</b>			1.8 %	0.6 %	1.76 %	0.56 %	1.91 %	0.61 %
Alabama	8,000	01/1983	1.1	0.4	1.11	0.36	1.33	0.45
Alaska	24,800	01/2000	2.1	1.4	2.46	1.59	2.56	1.63
Arizona			1.0	0.2	1.08	0.31	1.31	0.38
Arkansas	9,000	01/1994	1.9	0.8	1.95	0.76	2.02	0.81
California			2.7	0.6	2.66	0.57	3.00	0.67
Colorado	10,000	01/1988	1.0	0.3	0.96	0.32	0.94	0.33
Connecticut	15,000	01/1999	1.5	0.5	1.84	0.62	3.48	1.10
Delaware	8,500	01/1987	1.9	0.5	2.06	0.55	2.04	0.56
Dist. of Columbia	9,000	01/1997	2.3 *	0.5 *	2.26	0.50	2.33	0.54
Florida			0.7	0.2	1.23	0.36	1.06	0.32
Georgia	8,500	01/1991	0.5	0.1	0.45	0.14	0.98	0.30
Hawaii	27,500	01/2000	1.7	1.2	1.74	1.21	1.80	1.25
Idaho	24,500	01/2000	1.2	0.8	1.17	0.77	1.15	0.77
Illinois	9,000	01/1988	2.3	0.6	2.36	0.64	2.44	0.68
Indiana			1.4	0.4	1.43	0.38	1.17	0.32
Iowa	17,300	01/2000	1.2	0.6	0.96	0.51	0.97	0.50
Kansas	8,000	01/1994	1.7	0.5	0.33	0.13	0.32	0.13
Kentucky	8,000	01/1982	1.6	0.5	1.84	0.59	2.08	0.68
Louisiana			1.4	0.4	1.47	0.44	1.61	0.48
Maine	12,000	01/2000	2.6	1.1	3.61	1.10	3.64	1.13
Maryland	8,500	01/1993	1.6	0.4	1.63	0.46	1.65	0.48
Massachusetts	10,800	01/1992	2.4	0.7	2.32	0.72	2.86	0.94
Michigan	9,500	01/1986	2.6	0.8	2.66	0.75	2.78	0.80
Minnesota	19,000	01/2000	1.1	0.5	1.07	0.51	1.17	0.55
Mississippi			1.5	0.5	1.68	0.57	1.45	0.50
Missouri	7,500	01/2000	1.2	0.4	1.39	0.41	1.73	0.55
Montana	17,700	01/2000	1.1	0.8	1.30	0.87	1.29	0.86
Nebraska			0.7	0.2	0.60	0.18	0.46	0.14
Nevada	19,600	01/2000	1.3	0.8	1.42	0.82	1.41	0.81
New Hampshire	8,000	01/1994	0.8	0.2	0.74	0.20	0.69	0.20
New Jersey	21,200	07/2000	1.7	0.7	1.88	0.83	2.08	0.92
New Mexico	14,800	01/2000	1.2	0.6	1.16	0.60	1.39	0.75
New York	8,500	01/1999	3.1	0.7	2.67	0.59	3.06	0.61
North Carolina	13,900	01/2000	0.7	0.3	0.79	0.35	0.79	0.35
North Dakota	16,100	01/2000	1.4	0.8	1.10	0.61	1.08	0.59
Ohio	9,000	01/1995	1.5	0.5	1.53	0.47	1.64	0.51
Oklahoma	9,800	01/2000	0.3	0.1	0.40	0.19	0.38	0.17
Oregon	23,000	01/1999	2.1	1.3	2.07	1.26	2.08	1.24
Pennsylvania	8,000	01/1984	3.7	1.0	3.74	1.00	3.85	1.07
Puerto Rico			3.3 *	1.4 *	3.29	1.39	3.28	1.44
Rhode Island	12,000	01/2000	3.2	1.4	3.28	1.47	3.42	1.85
South Carolina			1.4	0.4	1.37	0.42	1.37	0.42
South Dakota			0.6	0.2	0.60	0.20	0.61	0.21
Tennessee			1.5	0.4	1.51	0.42	1.60	0.46
Texas	9,000	01/1989	1.3	0.4	1.21	0.37	1.38	0.43
Utah	20,200	01/2000	0.6	0.3	0.60	0.34	0.63	0.36
Vermont	8,000	01/1983	2.5	0.8	2.54	0.82	2.56	0.85
Virginia	8,000	01/1991	0.5	0.1	1.59	0.91	1.62	0.94
Virgin Islands	14,600	01/2000	0.6 *	0.2 *	0.59	0.16	0.60	0.17
Washington	24,300	01/1999	2.2	1.2	2.19	1.18	2.16	1.19
West Virginia	8,000	01/1981	2.8	1.0	2.87	0.98	2.89	1.01
Wisconsin	10,500	01/1986	1.9	0.7	1.88	0.67	1.85	0.68
Wyoming	13,600	01/2000	1.4	0.7	1.45	0.70	1.54	0.74

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES

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