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ET HANDBOOK NO. 394

1999

Taxable

STATE	Employment and wage data					
	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.....	102,600,211	\$3,413,632,841	\$1,079,583,343	.316	\$639.83	\$202.35
ALABAMA.....	1,505,771	41,365,194	13,464,544	.326	528.29	171.96
ALASKA.....	197,810	6,386,453	4,122,249	.645	620.88	400.76
ARIZONA.....	1,776,609	53,641,992	15,181,696	.283	580.64	164.33
ARKANSAS.....	908,678	22,644,071	8,804,876	.389	479.23	186.34
CALIFORNIA.....	11,672,075	438,256,753	93,340,935	.213	722.07	153.79
COLORADO.....	1,746,522	60,052,325	20,125,919	.335	661.23	221.60
CONNECTICUT.....	1,317,962	58,201,015	19,591,561	.337	849.23	285.87
DELAWARE.....	327,122	11,642,848	3,116,469	.268	684.46	183.21
DIST. OF COL.....	334,653	16,464,619	3,621,672	.220	946.14	208.12
FLORIDA.....	5,658,193	160,534,117	47,068,110	.293	545.61	159.97
GEORGIA.....	3,115,388	101,935,567	30,720,974	.301	629.23	189.64
HAWAII.....	402,190	11,192,972	7,761,345	.693	535.19	371.11
IDAHO.....	429,447	11,051,773	7,335,514	.664	494.90	328.49
ILLINOIS.....	4,753,684	174,380,321	47,069,904	.270	705.45	190.42
INDIANA.....	2,383,107	72,170,338	19,251,386	.267	582.39	155.35
IOWA.....	1,134,808	30,362,487	15,968,837	.526	514.53	270.61
KANSAS.....	1,180,832	32,736,138	12,556,144	.384	533.13	204.49
KENTUCKY.....	1,380,448	38,223,751	12,280,363	.321	532.49	171.08
LOUISIANA.....	1,440,921	39,444,726	11,711,304	.297	526.44	156.30
MAINE.....	441,099	11,619,237	3,531,726	.304	506.57	153.97
MARYLAND.....	1,766,087	59,494,578	16,943,192	.285	647.83	184.49
MASSACHUSETTS.....	2,568,833	106,231,203	33,022,820	.311	795.27	247.22
MICHIGAN.....	3,627,254	132,033,574	37,437,133	.284	700.01	198.48
MINNESOTA.....	2,016,377	68,319,172	32,349,365	.474	651.58	308.53
MISSISSIPPI.....	912,755	21,832,259	7,387,549	.338	459.98	155.65
MISSOURI.....	2,104,075	63,232,609	18,615,545	.294	577.93	170.14
MONTANA.....	316,779	7,101,943	4,742,345	.668	431.14	287.89
NEBRASKA.....	681,242	17,900,370	5,345,489	.299	505.31	150.90
NEVADA.....	854,636	25,974,889	15,072,729	.580	584.48	339.16
NEW HAMPSHIRE.....	474,696	15,556,450	4,269,442	.274	630.22	172.96
NEW JERSEY.....	3,096,758	127,673,360	56,441,550	.442	792.85	350.50
NEW MEXICO.....	528,716	13,335,169	6,900,693	.517	485.03	251.00
NEW YORK.....	6,120,519	269,151,721	59,151,950	.220	845.68	185.86
NORTH CAROLINA.....	3,116,442	91,354,833	40,511,785	.443	563.73	249.99
NORTH DAKOTA.....	221,883	5,218,761	2,889,960	.554	452.31	250.48
OHIO.....	4,402,673	138,198,547	42,549,949	.308	603.65	185.86
OKLAHOMA.....	1,149,699	29,052,649	13,347,199	.459	485.96	223.26
OREGON.....	1,251,652	38,380,448	23,322,702	.608	589.69	358.34
PENNSYLVANIA.....	4,294,902	139,270,911	37,315,744	.268	623.60	167.08
PUERTO RICO.....	709,281	12,752,007	5,408,513	.424	345.75	146.64
RHODE ISLAND.....	350,132	10,401,059	4,663,249	.448	571.27	256.13
SOUTH CAROLINA.....	1,465,960	39,182,357	11,897,455	.304	514.00	156.07
SOUTH DAKOTA.....	276,661	6,390,406	2,097,912	.328	444.20	145.83
TENNESSEE.....	2,174,681	64,008,793	17,984,377	.281	566.03	159.04
TEXAS.....	7,352,627	246,922,571	74,222,961	.301	645.83	194.13
UTAH.....	816,532	22,364,459	12,863,540	.575	526.72	302.96
VERMONT.....	217,688	5,882,356	1,897,703	.323	519.65	167.64
VIRGINIA.....	2,671,014	87,528,093	24,164,323	.276	630.18	173.98
VIRGIN ISLANDS.....	26,883	638,020	366,748	.575	456.41	262.35
WASHINGTON.....	2,074,839	75,241,530	40,642,226	.540	697.38	376.69
WEST VIRGINIA.....	517,161	12,989,429	4,453,178	.343	483.02	165.59
WISCONSIN.....	2,166,890	63,496,605	22,643,591	.357	563.52	200.96
WYOMING.....	166,568	4,215,013	2,034,900	.483	486.64	234.94

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STATE	Financial data (in thousands)						
	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)	(08) a	(09)	(10)	(11)	(12)	(13)	(14)
UNITED STATES.....	\$19,153,841	\$3,238,737	\$19,260,936	\$50,320,248	\$--	\$50,320,248	\$7,000
ALABAMA.....	159,065	29,932	184,955	444,141	--	444,141	8,000
ALASKA.....	105,254	13,298	112,626	205,167	--	205,167	24,500
ARIZONA.....	173,155	59,587	143,321	927,461	--	927,461	7,000
ARKANSAS.....	175,625	15,568	153,183	242,270	--	242,270	9,000
CALIFORNIA.....	2,692,990	316,845	2,491,974	4,929,637	--	4,929,637	7,000
COLORADO.....	191,346	45,601	158,560	718,856	--	718,856	10,000
CONNECTICUT.....	380,728	55,589	355,880	849,815	--	849,815	15,000
DELAWARE.....	63,725	20,329	52,978	320,040	--	320,040	8,500
DIST. OF COL.....	88,360	13,038	56,366	212,766	--	212,766	9,000
FLORIDA.....	549,539	139,692	641,625	2,113,688	--	2,113,688	7,000
GEORGIA.....	154,290	130,177	272,342	1,964,336	--	1,964,336	8,500
HAWAII.....	135,696	15,887	122,597	250,731	--	250,731	27,000
IDAHO.....	79,634	17,113	97,305	267,444	--	267,444	23,600
ILLINOIS.....	1,121,810	130,148	1,121,797	2,041,984	--	2,041,984	9,000
INDIANA.....	266,518	96,650	219,826	1,519,102	--	1,519,102	7,000
IOWA.....	152,481	49,992	173,693	775,400	--	775,400	16,500
KANSAS.....	42,525	34,344	139,221	468,205	--	468,205	8,000
KENTUCKY.....	238,465	43,496	230,951	678,494	--	678,494	8,000
LOUISIANA.....	166,428	95,682	182,970	1,479,393	--	1,479,393	7,000
MAINE.....	128,466	14,236	77,875	251,774	--	251,774	7,000
MARYLAND.....	284,192	52,044	253,092	815,177	--	815,177	8,500
MASSACHUSETTS.....	785,001	122,576	776,857	1,921,621	--	1,921,621	10,800
MICHIGAN.....	990,211	168,489	848,541	2,742,015	--	2,742,015	9,500
MINNESOTA.....	344,817	41,316	336,382	700,857	--	700,857	18,100
MISSISSIPPI.....	122,614	41,732	106,085	653,206	--	653,206	7,000
MISSOURI.....	268,412	34,327	277,176	525,243	--	525,243	8,500
MONTANA.....	61,519	10,240	54,930	169,011	--	169,011	17,100
NEBRASKA.....	31,963	12,553	51,371	184,718	--	184,718	7,000
NEVADA.....	211,795	29,891	187,749	471,641	--	471,641	18,600
NEW HAMPSHIRE.....	28,108	19,762	33,869	306,757	--	306,757	8,000
NEW JERSEY.....	1,061,771	174,523	1,024,551	2,708,795	--	2,708,795	19,300
NEW MEXICO.....	83,165	32,634	80,692	511,440	--	511,440	14,200
NEW YORK.....	1,485,712	60,694	1,526,780	862,781	--	862,781	8,500
NORTH CAROLINA.....	327,033	84,599	415,731	1,275,856	--	1,275,856	13,200
NORTH DAKOTA.....	31,703	1,819	38,249	31,280	--	31,280	15,600
OHIO.....	631,936	137,469	664,928	2,151,863	--	2,151,863	9,000
OKLAHOMA.....	51,716	39,522	114,862	586,078	--	586,078	12,000
OREGON.....	471,900	83,782	402,954	1,363,909	--	1,363,909	23,000
PENNSYLVANIA.....	1,393,505	169,631	1,263,885	2,663,297	--	2,663,297	8,000
PUERTO RICO.....	170,871	34,418	237,089	532,077	--	532,077	7,000
RHODE ISLAND.....	159,272	15,949	139,401	263,810	--	263,810	14,000
SOUTH CAROLINA.....	161,937	49,578	188,037	753,909	--	753,909	7,000
SOUTH DAKOTA.....	12,643	3,174	15,250	49,777	--	49,777	7,000
TENNESSEE.....	269,737	58,109	312,725	887,839	--	887,839	7,000
TEXAS.....	932,386	48,708	1,140,351	652,291	--	652,291	9,000
UTAH.....	78,673	40,384	93,539	625,732	--	625,732	18,500
VERMONT.....	48,547	17,508	42,648	278,148	--	278,148	8,000
VIRGINIA.....	140,484	67,408	173,201	1,037,875	--	1,037,875	8,000
VIRGIN ISLANDS.....	4,043	3,310	3,220	51,786	--	51,786	14,500
WASHINGTON.....	864,121	109,230	861,001	1,752,912	--	1,752,912	22,500
WEST VIRGINIA.....	128,342	12,074	124,063	188,427	--	188,427	8,000
WISCONSIN.....	426,783	112,905	456,092	1,763,548	--	1,763,548	10,500
WYOMING.....	22,829	11,174	25,590	175,869	--	175,869	13,100

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

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STATE	Significant measures							
	Percent of total wages			Average employer tax rate as a percent of taxable wages	Reserve ratio (percent of total wages) as multiple of highest 12-month benefit cost rate			
	Contributions collected	Benefits paid	Average employer tax rate		Reserve ratio	High Cost		Multiple
				Rate		12 mos. ending		
(01)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
UNITED STATES.....	.56	.57	.56	1.76	1.47	2.22	DEC 75	.66
ALABAMA.....	.38	.45	.36	1.11	1.07	2.17	DEC 75	.49
ALASKA.....	1.65	1.76	1.59	2.46	3.21	4.33	AUG 58	.74
ARIZONA.....	.32	.27	.31	1.08	1.73	2.48	DEC 75	.70
ARKANSAS.....	.78	.68	.76	1.95	1.07	2.69	DEC 75	.40
CALIFORNIA.....	.61	.57	.57	2.66	1.12	2.27	DEC 75	.49
COLORADO.....	.32	.26	.32	.96	1.20	1.26	MAY 63	.95
CONNECTICUT.....	.65	.61	.62	1.84	1.46	3.32	DEC 75	.44
DELAWARE.....	.55	.46	.55	2.06	2.75	2.58	DEC 75	1.07
DIST. OF COL.....	.54	.34	.50	2.26	1.29	1.84	DEC 75	.70
FLORIDA.....	.34	.40	.36	1.23	1.32	1.86	DEC 75	.71
GEORGIA.....	.15	.27	.14	.45	1.93	2.13	DEC 75	.91
HAWAII.....	1.21	1.10	1.21	1.74	2.24	2.12	DEC 76	1.06
IDAHO.....	.72	.88	.77	1.17	2.42	3.17	DEC 82	.76
ILLINOIS.....	.64	.64	.64	2.36	1.17	2.66	DEC 82	.44
INDIANA.....	.37	.30	.38	1.43	2.10	1.79	DEC 75	1.17
IOWA.....	.50	.57	.51	.96	2.55	2.63	DEC 82	.97
KANSAS.....	.13	.43	.13	.33	1.43	1.97	DEC 82	.73
KENTUCKY.....	.62	.60	.59	1.84	1.78	2.77	OCT 58	.64
LOUISIANA.....	.42	.46	.43	1.47	3.75	3.08	DEC 83	1.22
MAINE.....	1.11	.67	1.10	3.61	2.17	2.84	OCT 58	.76
MARYLAND.....	.48	.43	.46	1.63	1.37	2.19	DEC 58	.63
MASSACHUSETTS.....	.74	.73	.72	2.32	1.81	3.20	DEC 75	.57
MICHIGAN.....	.75	.64	.75	2.66	2.08	3.72	DEC 82	.56
MINNESOTA.....	.50	.49	.51	1.07	1.03	1.96	DEC 82	.53
MISSISSIPPI.....	.56	.49	.57	1.68	2.99	1.97	AUG 61	1.52
MISSOURI.....	.42	.44	.41	1.39	.83	1.98	DEC 75	.42
MONTANA.....	.87	.77	.87	1.30	2.38	3.03	OCT 58	.79
NEBRASKA.....	.18	.29	.18	.60	1.03	1.56	DEC 75	.66
NEVADA.....	.82	.72	.82	1.42	1.82	2.75	OCT 58	.66
NEW HAMPSHIRE.....	.18	.22	.20	.74	1.97	2.51	DEC 75	.78
NEW JERSEY.....	.83	.80	.83	1.88	2.12	3.33	DEC 75	.64
NEW MEXICO.....	.62	.61	.60	1.16	3.84	1.64	OCT 61	2.34
NEW YORK.....	.55	.57	.59	2.67	.32	2.50	DEC 75	.13
NORTH CAROLINA.....	.36	.46	.35	.79	1.40	2.46	DEC 75	.57
NORTH DAKOTA.....	.61	.73	.61	1.10	.60	2.34	DEC 83	.26
OHIO.....	.46	.48	.47	1.53	1.56	3.09	DEC 82	.50
OKLAHOMA.....	.18	.40	.19	.40	2.02	1.37	DEC 86	1.47
OREGON.....	1.23	1.05	1.26	2.07	3.55	3.21	DEC 82	1.11
PENNSYLVANIA.....	1.00	.91	1.00	3.74	1.91	3.37	DEC 82	.57
PUERTO RICO.....	1.34	1.86	1.39	3.29	4.17	4.41	DEC 75	.95
RHODE ISLAND.....	1.53	1.34	1.47	3.28	2.54	4.37	DEC 75	.58
SOUTH CAROLINA.....	.41	.48	.42	1.37	1.92	2.89	DEC 75	.66
SOUTH DAKOTA.....	.20	.24	.20	.60	.78	1.06	JAN 64	.74
TENNESSEE.....	.42	.49	.42	1.51	1.39	2.18	JAN 58	.64
TEXAS.....	.38	.46	.37	1.21	.26	1.14	DEC 86	.23
UTAH.....	.35	.42	.34	.60	2.80	2.02	DEC 82	1.39
VERMONT.....	.83	.73	.82	2.54	4.73	3.18	DEC 75	1.49
VIRGINIA.....	.16	.20	.16	.59	1.19	1.31	DEC 75	.91
VIRGIN ISLANDS.....	.63	.50	.91	1.59	8.12	2.89	DEC 94	2.81
WASHINGTON.....	1.15	1.14	1.18	2.19	2.33	3.83	DEC 71	.61
WEST VIRGINIA.....	.99	.96	.98	2.87	1.45	4.00	DEC 83	.36
WISCONSIN.....	.67	.72	.67	1.88	2.78	3.12	DEC 82	.89
WYOMING.....	.54	.61	.70	1.45	4.17	3.03	DEC 83	1.38

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STATE	Solvency data							
	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)	(22a)			(22b)			(22c)	(22d)
UNITED STATES.....	1982	1983	1980	1.87	1.51	1.43	1.60	.92
ALABAMA.....	1982	1980	1983	1.70	1.45	1.31	1.49	.72
ALASKA.....	1986	1987	1985	3.66	3.15	2.58	3.13	1.03
ARIZONA.....	1982	1983	1992	1.34	0.90	0.75	1.00	1.73
ARKANSAS.....	1982	1980	1983	1.86	1.72	1.35	1.64	.65
CALIFORNIA.....	1982	1983	1992	1.66	1.49	1.32	1.49	.75
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	1.04
DELAWARE.....	1980	1981	1982	1.39	1.39	1.17	1.32	2.08
DIST. OF COL.....	1982	1983	1981	1.46	1.28	1.26	1.33	.97
FLORIDA.....	1991	1992	1982	0.87	0.84	0.75	0.82	1.61
GEORGIA.....	1982	1980	1991	1.18	0.85	0.85	0.96	2.01
HAWAII.....	1995	1994	1996	1.75	1.67	1.66	1.69	1.33
IDAHO.....	1982	1983	1986	3.17	2.09	1.88	2.38	1.02
ILLINOIS.....	1982	1983	1980	2.66	2.22	2.12	2.33	.50
INDIANA.....	1982	1980	1983	1.56	1.39	1.13	1.36	1.54
IOWA.....	1982	1983	1980	2.63	2.08	1.60	2.10	1.21
KANSAS.....	1982	1983	1980	1.97	1.38	1.24	1.53	.93
KENTUCKY.....	1982	1980	1983	2.54	2.22	2.01	2.26	.79
LOUISIANA.....	1983	1986	1982	3.08	2.80	2.30	2.73	1.37
MAINE.....	1991	1982	1992	2.34	1.77	1.70	1.94	1.12
MARYLAND.....	1982	1983	1991	1.78	1.34	1.27	1.46	.94
MASSACHUSETTS.....	1991	1990	1992	2.04	1.72	1.49	1.75	1.03
MICHIGAN.....	1982	1980	1981	3.72	2.89	2.25	2.95	.71
MINNESOTA.....	1982	1980	1983	1.96	1.58	1.45	1.66	.62
MISSISSIPPI.....	1982	1983	1980	1.82	1.66	1.24	1.57	1.90
MISSOURI.....	1980	1982	1981	1.40	1.31	1.19	1.30	.64
MONTANA.....	1982	1983	1984	1.93	1.74	1.42	1.70	1.40
NEBRASKA.....	1982	1983	1985	1.07	0.98	0.84	0.96	1.07
NEVADA.....	1982	1983	1991	2.01	1.75	1.30	1.69	1.08
NEW HAMPSHIRE.....	1982	1991	1980	1.01	0.99	0.82	0.94	2.10
NEW JERSEY.....	1980	1982	1991	1.99	1.95	1.83	1.92	1.10
NEW MEXICO.....	1983	1982	1986	1.48	1.41	1.30	1.40	2.74
NEW YORK.....	1991	1992	1980	1.42	1.33	1.23	1.33	.24
NORTH CAROLINA.....	1982	1983	1980	1.83	1.09	1.04	1.32	1.06
NORTH DAKOTA.....	1983	1986	1984	2.34	2.01	1.98	2.11	.28
OHIO.....	1982	1980	1983	3.09	2.28	1.91	2.43	.64
OKLAHOMA.....	1986	1983	1982	1.37	1.36	1.06	1.26	1.60
OREGON.....	1982	1981	1983	3.21	2.20	2.16	2.52	1.41
PENNSYLVANIA.....	1982	1983	1980	3.37	2.92	2.28	2.86	.67
PUERTO RICO.....	1982	1981	1994	3.70	3.01	2.94	3.22	1.30
RHODE ISLAND.....	1991	1982	1992	3.39	2.75	2.64	2.93	.87
SOUTH CAROLINA.....	1982	1980	1981	2.08	1.18	1.16	1.47	1.31
SOUTH DAKOTA.....	1982	1980	1981	0.98	0.94	0.79	0.90	.87
TENNESSEE.....	1982	1980	1981	1.78	1.43	1.18	1.46	.95
TEXAS.....	1986	1983	1987	1.14	1.01	0.99	1.05	.25
UTAH.....	1982	1983	1980	2.02	1.58	1.22	1.61	1.74
VERMONT.....	1982	1991	1983	2.12	1.85	1.70	1.89	2.50
VIRGINIA.....	1982	1980	1981	1.01	0.78	0.73	0.84	1.42
VIRGIN ISLANDS.....	1994	1984	1982	2.89	2.28	2.17	2.45	3.31
WASHINGTON.....	1982	1983	1994	2.90	2.31	1.91	2.37	.98
WEST VIRGINIA.....	1983	1982	1980	4.00	3.24	2.27	3.17	.46
WISCONSIN.....	1982	1980	1983	3.12	2.26	2.24	2.54	1.09
WYOMING.....	1983	1986	1987	3.03	2.37	2.25	2.55	1.64

* Or since last 3 national recessionary periods, whichever is longer.

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Taxable and Reimbursable

STATE	Claims data									Average weekly benefit	
	Number of first payments	Weeks compensated for all unemployment	Claimants exhausting benefits		Average duration (in weeks)			Weekly insured unemployed		Amount	Ratio to average weekly total wage
			Number	Percent of first payments	Potential	Actual	Actual for exhaustees	Average number	Percent of cov. employ.		
(01)	(23)	(24)	(25)	(26)	(27) b	(28)	(29)	(30)	(31)	(32) c	(33)
UNITED STATES.....	6,951,210	100,555,806	2,300,128	31.4	23.8	14.5	22.2	2,187,932	1.8	\$211.75	.331
ALABAMA.....	127,895	1,292,629	26,912	19.9	24.4	10.1	23.4	28,382	1.6	155.55	.293
ALASKA.....	45,635	679,381	19,252	41.9	20.8	14.9	20.7	12,866	5.1	181.58	.284
ARIZONA.....	70,638	1,010,360	22,447	31.8	23.6	14.3	19.0	21,228	1.0	157.31	.270
ARKANSAS.....	76,981	997,654	24,341	29.2	23.4	13.0	22.5	24,939	2.3	197.20	.409
CALIFORNIA.....	1,047,526	17,202,525	412,584	38.2	24.8	16.4	23.6	366,976	2.6	158.21	.220
COLORADO.....	55,494	672,487	20,316	36.6	22.4	12.1	15.9	15,908	.8	240.96	.369
CONNECTICUT.....	109,049	1,595,775	27,530	24.2	26.0	14.6	26.0	31,248	1.9	225.36	.274
DELAWARE.....	22,525	283,502	4,534	19.6	25.6	12.6	25.8	5,503	1.4	203.70	.303
DIST. OF COL.....	17,190	338,812	9,425	51.8	21.0	19.7	21.1	6,455	1.5	235.01	.257
FLORIDA.....	223,361	3,122,431	94,332	39.8	20.0	14.0	18.5	73,090	1.1	211.84	.384
GEORGIA.....	163,110	1,471,576	45,919	27.2	21.0	9.0	20.0	32,573	.9	198.70	.322
HAWAII.....	30,754	505,009	9,921	28.9	26.0	16.4	26.0	10,706	2.1	277.63	.498
IDAHO.....	43,733	544,563	12,536	27.5	21.0	12.5	18.3	12,457	2.4	200.43	.405
ILLINOIS.....	307,325	4,901,133	92,449	30.2	26.0	15.9	26.0	104,015	1.8	241.16	.347
INDIANA.....	111,817	1,262,577	34,135	26.7	20.5	11.3	17.9	28,575	1.0	210.31	.366
IOWA.....	80,519	869,517	14,073	17.8	22.9	10.8	21.1	17,909	1.3	227.05	.441
KANSAS.....	52,947	681,016	15,867	31.1	23.1	12.9	22.2	14,680	1.2	237.48	.445
KENTUCKY.....	103,664	1,254,762	18,543	16.9	26.0	12.1	26.0	24,945	1.5	201.03	.380
LOUISIANA.....	73,959	1,131,050	21,765	29.3	26.0	15.3	26.0	25,930	1.4	162.10	.313
MAINE.....	32,599	422,436	13,376	34.6	20.0	13.0	21.8	9,816	1.8	192.30	.377
MARYLAND.....	96,934	1,312,251	27,069	27.2	26.0	13.5	26.0	30,246	1.4	204.78	.317
MASSACHUSETTS.....	181,671	3,087,307	59,382	31.3	27.7	17.0	27.1	66,242	2.1	278.86	.360
MICHIGAN.....	323,015	3,703,334	84,055	21.3	21.7	11.5	20.5	79,736	1.8	237.88	.347
MINNESOTA.....	100,147	1,406,041	26,306	24.8	23.7	14.0	21.4	29,944	1.2	278.76	.434
MISSISSIPPI.....	54,780	747,835	14,618	25.1	23.6	13.7	22.9	18,365	1.6	153.30	.332
MISSOURI.....	132,136	1,725,443	35,010	25.7	23.2	13.1	22.0	40,110	1.5	174.57	.306
MONTANA.....	24,517	337,109	7,423	28.6	20.9	13.8	18.7	7,830	2.2	181.04	.414
NEBRASKA.....	25,996	313,882	7,811	27.1	22.5	12.1	17.1	6,989	.8	177.13	.349
NEVADA.....	65,028	899,140	19,646	31.0	23.2	13.8	22.8	18,327	1.9	215.61	.361
NEW HAMPSHIRE.....	15,380	147,597	775	4.8	26.0	9.6	26.0	3,704	.6	208.27	.338
NEW JERSEY.....	255,979	4,413,680	117,080	44.4	23.1	17.2	22.1	91,039	2.4	277.02	.353
NEW MEXICO.....	30,032	485,273	10,915	33.8	25.8	16.2	25.5	10,956	1.6	178.06	.361
NEW YORK.....	416,634	7,391,718	209,016	45.5	26.0	17.7	26.0	157,548	1.9	231.93	.286
NORTH CAROLINA.....	215,968	2,162,510	40,120	18.7	23.1	10.0	21.2	51,266	1.4	218.71	.388
NORTH DAKOTA.....	11,925	178,188	4,455	34.8	20.2	14.9	16.7	4,098	1.4	201.35	.447
OHIO.....	228,265	3,007,456	46,542	17.8	25.7	13.2	25.3	68,074	1.3	224.04	.374
OKLAHOMA.....	44,883	623,441	13,531	26.8	23.5	13.9	23.3	14,200	1.0	208.67	.430
OREGON.....	142,505	2,073,236	39,854	27.1	24.9	14.5	24.3	42,374	2.7	223.45	.379
PENNSYLVANIA.....	402,078	6,328,215	102,613	24.5	25.9	15.7	25.8	136,528	2.5	250.56	.402
PUERTO RICO.....	116,746	2,250,460	59,225	43.7	20.0	19.3	20.0	51,431	5.2	102.82	.294
RHODE ISLAND.....	43,505	574,769	13,562	30.2	21.6	13.2	20.3	13,155	2.9	245.73	.414
SOUTH CAROLINA.....	96,434	1,088,154	22,846	22.9	23.4	11.3	21.3	25,694	1.5	185.48	.358
SOUTH DAKOTA.....	7,657	84,088	815	9.7	24.5	11.0	23.2	2,115	.6	170.05	.379
TENNESSEE.....	150,970	1,798,891	45,392	27.9	21.9	11.9	22.4	39,943	1.6	183.95	.327
TEXAS.....	358,590	5,689,529	201,647	54.6	21.3	15.9	12.2	124,619	1.4	225.36	.358
UTAH.....	38,217	461,695	11,907	30.5	21.1	12.1	19.4	10,108	1.0	205.20	.388
VERMONT.....	17,836	237,549	2,525	13.8	26.0	13.3	25.8	5,276	1.9	203.40	.387
VIRGINIA.....	92,254	942,588	20,533	20.9	21.5	10.2	20.4	22,200	.7	186.91	.301
VIRGIN ISLANDS.....	1,590	23,429	641	34.2	24.2	14.7	21.2	496	1.2	172.64	.353
WASHINGTON.....	190,056	3,494,198	64,095	35.0	26.2	18.4	25.2	77,627	3.0	275.82	.403
WEST VIRGINIA.....	52,317	709,267	10,566	19.4	26.0	13.6	25.8	16,090	2.4	197.98	.404
WISCONSIN.....	209,497	2,473,569	36,982	17.1	24.4	11.8	21.6	50,277	1.9	223.46	.394
WYOMING.....	10,947	144,769	2,914	25.3	19.9	13.2	20.6	3,126	1.4	200.61	.414

b State Law provides a regular duration in excess of 26 weeks in Massachusetts and Washington.

c Includes dependant's allowance for Alaska, Dist. of Columbia, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, New Jersey, Ohio, Pennsylvania, and Rhode Island.

ET HANDBOOK NO. 394

1999

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)	(41) d	(42)	(43)
UNITED STATES....	22,734,234	15,980,509	6,753,725	\$716,744,330	\$513,776,550	\$202,976,780	\$606.29	\$1,009,514	\$557,636	\$451,881
ALABAMA.....	312,714	269,974	42,740	8,843,314	7,642,802	1,200,512	543.83	7,214	5,961	1,253
ALASKA.....	54,089	46,123	7,966	1,994,451	1,745,892	248,559	709.11	10,207	8,297	1,910
ARIZONA.....	327,279	252,718	74,560	10,076,198	7,971,659	2,104,539	592.07	6,980	4,833	2,147
ARKANSAS.....	183,702	137,447	46,255	4,763,647	3,595,509	1,168,138	498.68	9,255	5,959	3,296
CALIFORNIA.....	2,463,286	1,868,924	594,362	90,661,431	71,331,248	19,330,183	707.79	142,493	92,073	50,420
COLORADO.....	304,442	228,353	76,090	9,535,710	7,371,676	2,164,034	602.34	--	--	--
CONNECTICUT.....	312,003	182,945	129,058	11,582,084	7,197,553	4,384,531	713.88	16,485	6,892	9,593
DELAWARE.....	70,034	44,951	25,084	2,257,794	1,536,503	721,291	619.97	3,437	2,008	1,429
DIST. OF COL.....	97,117	38,425	58,692	4,041,005	1,668,512	2,372,493	800.19	3,716	3,716	--
FLORIDA.....	1,062,153	831,730	230,424	32,009,184	25,377,809	6,631,375	579.54	28,767	19,571	9,196
GEORGIA.....	592,166	466,823	125,343	17,057,098	13,131,069	3,926,029	553.93	8,337	5,655	2,683
HAWAII.....	105,627	78,217	27,410	3,535,064	2,644,680	890,384	643.60	6,971	5,093	1,878
IDAHO.....	100,071	83,641	16,431	2,566,139	2,119,285	446,854	493.14	4,238	3,525	713
ILLINOIS.....	1,002,706	602,487	400,219	33,724,221	21,691,278	12,032,943	646.79	47,223	25,710	21,513
INDIANA.....	484,203	321,247	162,956	13,477,500	9,225,706	4,251,794	535.28	50,695	6,599	44,097
IOWA.....	277,492	186,960	90,532	7,457,747	5,356,317	2,101,430	516.84	6,632	4,256	2,376
KANSAS.....	91,952	47,215	44,738	2,618,863	1,460,842	1,158,021	547.71	18,802	8,118	10,684
KENTUCKY.....	315,320	233,559	81,762	8,485,247	6,267,842	2,217,405	517.50	9,467	5,913	3,555
LOUISIANA.....	371,078	309,303	61,775	9,352,832	7,691,968	1,660,864	484.70	3,762	2,838	924
MAINE.....	119,305	76,576	42,729	3,236,642	2,034,237	1,202,405	521.71	3,536	1,769	1,767
MARYLAND.....	454,088	297,373	156,715	14,980,358	10,103,339	4,877,019	634.42	17,920	9,598	8,322
MASSACHUSETTS.....	564,301	236,373	327,928	19,882,534	8,488,281	11,394,253	677.58	45,578	11,396	34,182
MICHIGAN.....	818,898	540,059	278,839	26,413,513	18,413,576	7,999,937	620.29	31,397	16,832	14,565
MINNESOTA.....	500,749	306,449	194,300	15,670,825	9,906,400	5,764,425	601.82	20,204	13,035	7,169
MISSISSIPPI.....	200,362	177,138	23,224	4,911,956	4,265,365	646,591	471.45	4,158	3,388	770
MISSOURI.....	484,116	317,168	166,948	13,664,869	8,810,646	4,854,223	542.82	15,984	8,157	7,828
MONTANA.....	41,207	18,124	23,082	1,042,158	450,412	591,746	486.36	1,171	--	1,171
NEBRASKA.....	169,263	122,230	47,033	4,549,393	3,312,887	1,236,506	516.88	3,411	2,268	1,143
NEVADA.....	106,993	97,683	9,310	3,863,154	3,586,956	276,198	694.36	4,527	3,696	831
NEW HAMPSHIRE.....	108,551	66,306	42,246	3,107,852	1,909,718	1,198,134	550.58	1,524	701	823
NEW JERSEY.....	621,962	424,418	197,544	23,896,956	17,146,512	6,750,444	738.88	52,267	35,618	16,649
NEW MEXICO.....	142,354	118,550	23,804	3,881,943	3,252,736	629,207	524.42	4,987	3,913	1,074
NEW YORK.....	2,035,109	1,227,633	807,476	74,288,923	48,569,952	25,718,971	701.99	112,489	56,112	56,376
NORTH CAROLINA.....	626,562	519,101	107,461	18,289,699	14,954,041	3,335,658	561.36	12,582	9,099	3,483
NORTH DAKOTA.....	74,860	44,357	30,503	1,734,384	1,057,527	676,857	445.55	1,630	994	636
OHIO.....	965,115	634,775	330,340	29,193,708	20,043,049	9,150,659	581.71	22,838	12,210	10,628
OKLAHOMA.....	226,158	188,982	37,176	5,650,716	4,638,555	1,012,161	480.49	5,781	3,933	1,847
OREGON.....	295,122	204,606	90,516	9,008,267	6,544,484	2,463,783	587.00	26,273	16,622	9,652
PENNSYLVANIA.....	1,091,908	565,719	526,189	35,266,203	19,533,568	15,732,635	621.11	86,611	30,291	56,321
PUERTO RICO.....	278,764	250,979	27,786	5,217,043	4,707,475	509,568	359.90	90	--	90
RHODE ISLAND.....	96,249	50,012	46,237	3,362,438	1,913,958	1,448,480	671.82	1,222	1,222	--
SOUTH CAROLINA.....	297,129	264,613	32,516	8,271,072	7,423,815	847,257	535.32	6,357	5,237	1,120
SOUTH DAKOTA.....	68,295	41,304	26,992	1,661,855	998,242	663,613	467.95	666	466	200
TENNESSEE.....	399,979	284,821	115,158	11,254,512	8,019,378	3,235,134	541.11	10,296	6,546	3,750
TEXAS.....	1,477,299	1,249,995	227,304	41,868,684	35,158,970	6,709,714	545.03	49,048	36,491	12,557
UTAH.....	170,175	134,625	35,550	4,774,530	3,656,751	1,117,779	539.55	4,013	3,033	980
VERMONT.....	64,750	39,054	25,697	1,845,389	1,101,159	744,230	548.08	2,774	1,650	1,124
VIRGINIA.....	505,465	400,426	105,039	15,136,937	12,167,891	2,969,046	575.90	5,440	1,540	3,900
VIRGIN ISLANDS.....	13,444	12,529	915	388,971	370,879	18,092	556.40	608	512	95
WASHINGTON.....	500,331	370,604	129,727	16,301,950	12,349,727	3,952,223	626.58	44,661	29,384	15,277
WEST VIRGINIA.....	141,960	103,159	38,801	3,824,744	2,707,636	1,117,108	518.12	4,546	2,522	2,025
WISCONSIN.....	494,820	319,219	175,601	14,985,518	10,009,721	4,975,797	582.40	18,753	11,182	7,570
WYOMING.....	51,160	44,514	6,646	1,277,101	1,140,543	136,558	480.06	1,491	1,202	289

d Data could not be broken out for Colorado, therefore is included in column 10.

1999

FEDERAL-STATE EXTENDED BENEFITS UNDER PUBLIC LAW 91-373

STATE	Financial data (in thousands)				Claims data				
	Total extended benefits paid	State share of extended benefits paid	Federal share of extended benefits paid	Federal share of regular benefits paid	Number of first payments	Weeks compensated for all unemployment	Number of claimants exhausting benefits	Average weekly benefit amount	Average compensable duration (actual)
(01)	(44) f	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
UNITED STATES.....	\$16,924	\$8,359	\$8,559	\$98	14,587	146,779	5,875	\$120.06	10.1
ALABAMA.....	--	--	--	--	--	--	--	--	--
ALASKA.....	6,103	3,051	3,052	--	7,160	41,123	1,970	168.77	5.7
ARIZONA.....	--	--	--	--	--	--	--	--	--
ARKANSAS.....	--	--	--	--	--	--	--	--	--
CALIFORNIA.....	--	--	--	--	--	--	--	--	--
COLORADO.....	5	2	2	--	--	--	--	--	--
CONNECTICUT.....	(1)	(1)	(1)	--	--	--	--	--	--
DELAWARE.....	--	--	--	--	--	--	--	--	--
DIST. OF COL.....	--	--	--	--	--	--	--	--	--
FLORIDA.....	--	--	--	--	--	--	--	--	--
GEORGIA.....	--	--	--	--	--	--	--	--	--
HAWAII.....	--	--	--	--	--	--	--	--	--
IDAHO.....	--	--	--	--	--	--	--	--	--
ILLINOIS.....	(8)	(8)	--	--	--	--	--	--	--
INDIANA.....	--	--	--	--	--	--	--	--	--
IOWA.....	(2)	(1)	(1)	97	--	--	--	--	--
KANSAS.....	--	--	--	--	--	--	--	--	--
KENTUCKY.....	--	--	--	--	--	--	--	--	--
LOUISIANA.....	(4)	(2)	(2)	--	--	--	--	--	--
MAINE.....	(11)	(6)	(6)	--	--	--	--	--	--
MARYLAND.....	--	--	--	--	--	--	--	--	--
MASSACHUSETTS.....	(4)	(2)	(2)	--	--	--	--	--	--
MICHIGAN.....	--	--	--	--	--	--	--	--	--
MINNESOTA.....	--	--	--	--	--	--	--	--	--
MISSISSIPPI.....	--	--	--	--	--	--	--	--	--
MISSOURI.....	--	--	--	--	--	--	--	--	--
MONTANA.....	--	--	--	--	--	--	--	--	--
NEBRASKA.....	--	--	--	--	--	--	--	--	--
NEVADA.....	--	--	--	--	--	--	--	--	--
NEW HAMPSHIRE.....	--	--	--	--	--	--	--	--	--
NEW JERSEY.....	82	--	82	--	--	--	--	--	--
NEW MEXICO.....	(2)	--	(2)	--	--	--	--	--	--
NEW YORK.....	--	--	--	--	--	--	--	--	--
NORTH CAROLINA.....	--	--	--	--	--	--	--	--	--
NORTH DAKOTA.....	1	--	--	--	--	--	--	--	--
OHIO.....	--	--	--	--	--	--	--	--	--
OKLAHOMA.....	(1)	(1)	(1)	--	--	--	--	--	--
OREGON.....	(34)	(17)	(17)	--	--	--	--	--	--
PENNSYLVANIA.....	(10)	(5)	(5)	(4)	--	--	--	--	--
PUERTO RICO.....	10,830	5,360	5,470	5	7,427	105,656	3,905	101.92	14.2
RHODE ISLAND.....	(20)	(10)	(10)	--	--	--	--	--	--
SOUTH CAROLINA.....	1	1	1	--	--	--	--	--	--
SOUTH DAKOTA.....	--	--	--	--	--	--	--	--	--
TENNESSEE.....	1	--	--	--	--	--	--	--	--
TEXAS.....	--	--	--	--	--	--	--	--	--
UTAH.....	--	--	--	--	--	--	--	--	--
VERMONT.....	--	--	--	--	--	--	--	--	--
VIRGINIA.....	3	1	1	--	--	--	--	--	--
VIRGIN ISLANDS.....	--	--	--	--	--	--	--	--	--
WASHINGTON.....	--	--	--	--	--	--	--	--	--
WEST VIRGINIA.....	--	--	--	--	--	--	--	--	--
WISCONSIN.....	(5)	(3)	(2)	--	--	--	--	--	--
WYOMING.....	--	--	--	--	--	--	--	--	--

f Where the Federal share exceeds the State share, the excess can be 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.