


U. S. Department of Labor Employment and Training Administration Washington, D.C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL TEUFA
	DATE September 4, 2001

DIRECTIVE : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 48-01
TO : ALL STATE EMPLOYMENT SECURITY AGENCIES
FROM : GRACE A. KILBANE
 Administrator 
 Office of Workforce Security
SUBJECT : Preliminary Estimates of Calendar Year (CY) 2001 Average Employer
 Contribution Rates

1. Purpose. To transmit estimated employer contribution rates for CY 2001.
2. Background. The attached tables contain preliminary estimates of unemployment insurance (UI) average employer contribution rates reported by state agencies. The first table contains estimates for CY 2001 and actual rates for CY 2000 and CY 1999. The rates shown are UI taxes as a percentage of wages up to the state taxable wage base. To permit comparison of data among states with different taxable wage bases, estimated tax rates for each year are also shown based on total wages. The second table ranks the states for CY 2001 by their level of UI taxation relative to total wages.
3. Action Required. State Administrators are requested to provide this information to the appropriate staff.
4. Inquiries. Questions should be directed to the appropriate Regional Office.
5. Attachment. Tabulation of average employer contribution rates: 1) by state, calendar years 1999-2001; 2) by tax rate based on total wages, CY 2001.

RESCISSIONS None	EXPIRATION DATE September 30, 2002
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