

**AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1999-2001**

STATE	TAXBASE	BASE	2001 ESTIMATED		2000 ACTUAL		1999 ACTUAL	
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
<b>United States</b>			1.7 %	0.5 %	1.76 %	0.56 %	1.91 %	0.61 %
Alabama	8,000	01/1983	1.3	0.4	1.07	0.34	1.11	0.36
Alaska	25,500	01/2001	2.1	1.4	2.70	1.74	2.46	1.59
Arizona			0.8	0.2	1.07	0.29	1.08	0.31
Arkansas	9,000	01/1994	1.8	0.7	1.91	0.72	1.95	0.76
California			2.6	0.5	2.66	0.53	2.66	0.57
Colorado	10,000	01/1988	0.8	0.2	0.86	0.27	0.96	0.32
Connecticut	15,000	01/1999	1.4	0.5	1.53	0.49	1.84	0.62
Delaware	8,500	01/1987	1.8	0.5	1.84	0.48	2.06	0.55
Dist. of Columbia	9,000	01/1997	2.2	0.5	2.26	0.48	2.26	0.50
Florida			1.0	0.8	0.78	0.22	1.23	0.36
Georgia	8,500	01/1991	0.3	0.1	0.48	0.14	0.45	0.14
Hawaii	28,400	01/2001	1.2	0.8	1.68	1.15	1.74	1.21
Idaho	25,700	01/2001	1.2	0.8	1.19	0.76	1.17	0.77
Illinois	9,000	01/1988	2.2 *	0.6 *	2.19	0.57	2.36	0.64
Indiana			1.2	0.4	1.42	0.37	1.43	0.38
Iowa	17,900	01/2001	1.3	0.7	1.20	0.64	0.96	0.51
Kansas	8,000	01/1994	1.8	0.6	1.13	0.43	0.33	0.13
Kentucky	8,000	01/1982	1.7	0.5	1.86	0.59	1.84	0.59
Louisiana			1.5	0.5	1.33	0.38	1.47	0.43
Maine	12,000	01/2001	2.8	1.1	2.61	1.15	3.61	1.10
Maryland	8,500	01/1993	1.6	0.4	1.46	0.40	1.63	0.46
Massachusetts	10,800	01/1992	2.3	0.7	2.34	0.68	2.32	0.72
Michigan	9,500	01/1986	2.5	0.7	2.65	0.73	2.66	0.75
Minnesota	20,000	01/2001	0.9	0.4	0.98	0.46	1.07	0.51
Mississippi			1.3	0.4	1.54	0.50	1.68	0.57
Missouri			1.4	0.4	1.26	0.34	1.39	0.41
Montana	18,200	01/2001	1.1	0.7	1.05	0.70	1.30	0.87
Nebraska			0.8	0.2	0.79	0.23	0.60	0.18
Nevada	20,300	01/2001	1.3	0.8	1.30	0.76	1.42	0.82
New Hampshire	8,000	01/1994	0.8	0.2	0.77	0.20	0.74	0.20
New Jersey	22,100	01/2001	1.9	0.8	2.02	0.87	1.90	0.84
New Mexico	15,200	01/2001	1.1	0.6	1.17	0.60	1.16	0.60
New York	8,500	01/1999	3.0	0.6	3.15	0.65	2.67	0.59
North Carolina	14,700	01/2001	0.7	0.3	0.64	0.28	0.79	0.35
North Dakota	17,000	01/2001	1.4	0.8	1.25	0.69	1.10	0.61
Ohio	9,000	01/1995	1.5	0.4	1.47	0.44	1.53	0.47
Oklahoma	10,100	01/2001	0.4	0.1	0.38	0.15	0.40	0.19
Oregon	25,000	01/2001	1.8	1.1	2.08	1.21	2.07	1.26
Pennsylvania	8,000	01/1984	3.6	0.9	3.67	0.96	3.74	1.01
Puerto Rico			2.9	1.2	3.40	1.41	3.29	1.39
Rhode Island	12,000	01/2001	1.5	0.4	3.17	1.24	3.28	1.47
South Carolina			0.6	0.2	1.39	0.41	1.37	0.42
South Dakota			1.5	0.4	0.62	0.20	0.60	0.20
Tennessee			1.3	0.4	1.54	0.42	1.51	0.42
Texas	9,000	01/1989	0.4	0.2	1.27	0.37	1.21	0.37
Utah	21,400	01/2001	1.9	0.6	0.42	0.24	0.60	0.34
Vermont	8,000	01/1983	1.7	0.9	2.41	0.75	2.54	0.82
Virginia	8,000	01/1991	0.5	0.1	0.58	0.15	0.59	0.16
Virgin Islands	15,000	01/2001	1.7	0.9	2.57	1.52	1.66	0.96
Washington	26,600	01/2001	2.2	1.3	2.10	1.13	2.19	1.18
West Virginia	8,000	01/1981	2.8	1.0	2.88	0.97	2.86	0.98
Wisconsin	10,500	01/1986	1.9	0.7	1.87	0.65	1.88	0.67
Wyoming	14,100	01/2001	1.4 *	0.6 *	1.36	0.65	1.45	0.70

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES

\* PRIOR YEAR'S DATA USED BECAUSE ESTIMATE FOR CURRENT YEAR WAS UNAVAILABLE.  
 UNITED STATES DEPARTMENT OF LABOR  
 EMPLOYMENT AND TRAINING ADMINISTRATION

**STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES**

	TAXBASE	BASE	2001 AVERAGE		AS OF 05/30/2001
	\$7,000	CHANGE	TAX RATE		LOANS OUTSTANDING
	AS SHOWN	DATE	TAXABLE	TOTAL	(MILLIONS)
Alaska	25,500	01/2001	2.1	1.4	
Washington	26,600	01/2001	2.2	1.3	
Puerto Rico			2.9	1.2	
Maine	12,000	01/2001	2.8	1.1	
Oregon	25,000	01/2001	1.8	1.1	
West Virginia	8,000	01/1981	2.8	1.0	
Vermont	8,000	01/1983	1.7	0.9	
Virgin Islands	15,000	01/2001	1.7	0.9	
Pennsylvania	8,000	01/1984	3.6	0.9	
New Jersey	22,100	01/2001	1.9	0.8	
Hawaii	28,400	01/2001	1.2	0.8	
Idaho	25,700	01/2001	1.2	0.8	
Florida			1.0	0.8	
North Dakota	17,000	01/2001	1.4	0.8	
Nevada	20,300	01/2001	1.3	0.8	
Montana	18,200	01/2001	1.1	0.7	
Wisconsin	10,500	01/1986	1.9	0.7	
Arkansas	9,000	01/1994	1.8	0.7	
Michigan	9,500	01/1986	2.5	0.7	
Iowa	17,900	01/2001	1.3	0.7	
Massachusetts	10,800	01/1992	2.3	0.7	
Wyoming	14,100	01/2001	1.4	0.6	*
New Mexico	15,200	01/2001	1.1	0.6	
New York	8,500	01/1999	3.0	0.6	
Utah	21,400	01/2001	1.9	0.6	
Illinois	9,000	01/1988	2.2	0.6	*
Kansas	8,000	01/1994	1.8	0.6	
United States			1.8	0.6	\$0
California			2.6	0.5	
Kentucky	8,000	01/1982	1.7	0.5	
Dist. of Columbia	9,000	01/1997	2.2	0.5	
Delaware	8,500	01/1987	1.8	0.5	
Connecticut	15,000	01/1999	1.4	0.5	
Louisiana			1.5	0.5	
Minnesota	20,000	01/2001	0.9	0.4	
Mississippi			1.3	0.4	
Ohio	9,000	01/1995	1.5	0.4	
South Dakota			1.5	0.4	
Rhode Island	12,000	01/2001	1.5	0.4	
Tennessee			1.3	0.4	
Alabama	8,000	01/1983	1.3	0.4	
Indiana			1.2	0.4	
Maryland	8,500	01/1993	1.6	0.4	
Missouri			1.4	0.4	
North Carolina	14,700	01/2001	0.7	0.3	
Texas	9,000	01/1989	0.4	0.2	
Colorado	10,000	01/1988	0.8	0.2	
Nebraska			0.8	0.2	
South Carolina			0.6	0.2	
Arizona			0.8	0.2	
New Hampshire	8,000	01/1994	0.8	0.2	
Virginia	8,000	01/1991	0.5	0.1	
Oklahoma	10,100	01/2001	0.4	0.1	
Georgia	8,500	01/1991	0.3	0.1	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES

08/24/01

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