

**AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 2002-2004**

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	2004 ESTIMATED		2003 ACTUAL		2002 ACTUAL	
			TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
<b>United States</b>			<b>2.6 %</b>	<b>0.8 %</b>	<b>2.16 %</b>	<b>0.64 %</b>	<b>1.80 %</b>	<b>0.54 %</b>
Alabama	8,000	01/1993	1.9	0.6	1.71	0.49	1.40	0.41
Alaska	27,100	01/2004	2.2	1.4	2.37	1.49	2.50	1.58
Arizona			1.1	0.3	0.83	0.21	0.83	0.21
Arkansas	10,000	01/2004	2.6	0.9	2.37	0.86	1.91	0.68
California			4.4	0.9	3.01	0.60	2.50	0.51
Colorado	10,000	01/1988	1.9	0.6	1.04	0.31	0.85	0.26
Connecticut	15,000	01/1999	3.2	1.0	2.83	0.87	2.53	0.80
Delaware	8,500	01/1987	2.2	0.5	1.79	0.41	1.62	0.39
Dist. of Columbia	9,000	01/1997	2.1	0.4	2.10	0.39	2.16	0.41
Florida			2.0	0.6	1.34	0.35	1.12	0.30
Georgia	8,500	01/1991	2.5	0.7	0.56	0.15	0.53	0.15
Hawaii	31,000	01/2004	1.2	0.8	1.71	1.17	1.22	0.84
Idaho	27,600	01/2004	1.2	0.8	1.23	0.84	1.18	0.81
Illinois	9,800	01/2004	2.9	0.7	2.95	0.72	2.27	0.57
Indiana			2.4	0.6	1.87	0.45	1.24	0.31
Iowa	19,700	01/2004	1.3	0.7	1.52	0.82	1.22	0.66
Kansas	8,000	01/1994	3.4	0.9	1.79	0.65	1.41	0.52
Kentucky	8,000	01/1982	2.6	0.8	2.35	0.67	2.22	0.66
Louisiana			1.7	0.5	1.68	0.44	1.59	0.43
Maine	12,000	01/2004	1.5	0.6	1.50	0.61	1.84	0.76
Maryland	8,500	01/1993	2.7	0.7	1.47	0.36	1.32	0.34
Massachusetts	14,000	01/2004	4.4	1.1	2.49	0.71	2.31	0.67
Michigan	9,000	01/2004	4.2	1.1	3.36	0.84	2.68	0.72
Minnesota	22,000	01/2004	1.6	0.8	1.36	0.66	0.91	0.44
Mississippi			2.4	0.7	1.69	0.51	1.58	0.49
Missouri	8,000	01/2004	2.0	0.5	1.88	0.47	1.51	0.37
Montana	20,300	01/2004	1.5	0.9	1.10	0.74	1.11	0.74
Nebraska			1.8	0.5	1.71	0.45	1.29	0.35
Nevada	22,000	01/2004	1.3	0.7	1.33	0.76	1.29	0.75
New Hampshire	8,000	01/1994	1.2	0.2	1.04	0.25	0.79	0.20
New Jersey	24,300	01/2004	1.9	0.8	1.66	0.76	1.87	0.85
New Mexico	16,800	01/2004	0.9	0.4	0.98	0.51	0.90	0.47
New York	8,500	01/1999	4.3	0.8	4.22	0.82	3.56	0.71
North Carolina	16,200	01/2004	1.8	0.8	1.67	0.75	0.87	0.39
North Dakota	18,500	01/2004	1.6	0.9	1.54	0.84	1.28	0.71
Ohio	9,000	01/1995	1.8	0.5	1.75	0.49	1.61	0.46
Oklahoma	14,300	01/2004	1.5	0.5	1.20	0.49	0.78	0.30
Oregon	27,000	01/2004	2.7	1.7	2.25	1.37	1.89	1.15
Pennsylvania	8,000	01/1984	5.2	1.2	3.98	0.97	3.66	0.91
Puerto Rico			3.0	2.3	3.36	1.26	3.40	1.31
Rhode Island	14,000	01/2004	3.3	1.1	3.05	1.10	2.93	1.09
South Carolina			2.2	0.7	1.99	0.53	1.61	0.44
South Dakota			0.7	0.2	0.70	0.20	0.63	0.19
Tennessee			2.8	0.6	2.56	0.63	1.93	0.49
Texas	9,000	01/1989	2.4	0.7	2.25	0.61	1.34	0.37
Utah	22,700	01/2004	0.6	0.4	0.63	0.37	0.49	0.29
Vermont	8,000	01/1983	2.1	0.6	2.00	0.57	1.96	0.58
Virginia	8,000	01/1991	0.2	0.1	0.20	0.11	0.27	0.16
Virgin Islands	18,400	01/2004	1.5	0.4	0.98	0.24	0.58	0.15
Washington	30,200	01/2004	2.9	1.7	2.38	1.40	2.07	1.21
West Virginia	8,000	01/1981	2.9	0.9	2.77	0.86	2.77	0.88
Wisconsin	10,500	01/1986	2.7	0.9	2.22	0.72	1.92	0.63
Wyoming	15,900	01/2004	1.4	0.6	0.82	0.39	0.80	0.39

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE WORKFORCE AGENCIES