

EXPERIENCE RATING INDEX BY STATE
RATE YEAR 2003

STATE	Experience Rating System	IEC		IAC		NNC		BEN (\$000s)	ERI	
		(\$000s)	as % of BEN	(\$000s)	as % of BEN	(\$000s)	as % of BEN			
Alabama	BR	75,369	25.9%	12,263	4.2%	28,185	9.7%	290,581	60	
Alaska	PD	NA	NA	NA	NA	125,231	100.0%	125,231	NA	
Arizona	RR	INA	INA	INA	INA	INA	INA	INA	INA	
Arkansas	RR	INA	INA	INA	INA	INA	INA	INA	INA	
California	RR	INA	INA	581,153	13.1%	297,613	6.7%	4,429,370	INA	
Colorado	RR	242,801	51.1%	51,389	10.8%	13,055	2.7%	474,981	35	
Connecticut	BR	147,326	23.3%	69,833	11.0%	47,508	7.5%	632,606	58	
Delaware	BWR	NA	NA	6,609	6.5%	24,855	24.4%	101,951	NA	
Dist. of Columbia	RR	REPORT NOT SUBMITTED								
Florida	BR	267,265	23.8%	116,669	10.4%	162,197	14.4%	1,123,966	51	
Georgia	RR	529,341	72.1%	74,797	10.2%	41,609	5.7%	734,667	12	
Hawaii	RR	17,638	11.9%	17,664	11.9%	27,903	18.9%	147,937	57	
Idaho	RR ²	57,119	33.5%	3,917	2.3%	30,356	17.8%	170,669	46	
Illinois	BR	977,576	42.5%	42,759	1.9%	149,405	6.5%	2,302,022	49	
Indiana	RR	208,857	30.2%	95,642	13.8%	86,717	12.5%	691,298	43	
Iowa	BR ²	39,691	11.3%	26,148	7.4%	59,137	16.8%	351,407	64	
Kansas	RR ²	49,464	18.8%	20,608	7.8%	45,192	17.2%	262,762	56	
Kentucky	RR	148,934	31.3%	33,126	7.0%	45,627	9.6%	476,561	52	
Louisiana	RR	60,348	24.8%	5,386	2.2%	43,340	17.8%	242,998	55	
Maine	RR ²	18,230	15.7%	798	0.7%	49,721	42.9%	116,014	41	
Maryland	BR	107,986	21.2%	43,492	8.6%	136,099	26.8%	508,372	43	
Massachusetts	RR	970,139	51.1%	3,562	0.2%	195,423	10.3%	1,899,416	38	
Michigan	BR ³	363,165	18.7%	INA	INA	162,967	8.4%	1,939,229	INA	
Minnesota	BR	INA	INA	INA	INA	INA	INA	INA	INA	
Mississippi	BR	52,090	27.2%	20,791	10.9%	33,345	17.4%	191,214	44	
Missouri	RR	166,034	29.7%	3,607	0.6%	111,616	20.0%	559,145	50	
Montana	RR ²	13,921	20.4%	INA	INA	9,495	13.9%	68,314	INA	
Nebraska	RR	24,013	20.8%	6,506	5.6%	33,539	29.1%	115,450	45	
Nevada	RR ²	INA	INA	INA	INA	49,139	13.5%	365,223	INA	
New Hampshire	RR	INA	INA	15,580	14.2%	18,018	16.4%	110,099	INA	
New Jersey	RR	648,827	31.4%	207,449	10.0%	274,803	13.3%	2,067,147	45	
New Mexico	RR	19,717	18.1%	7,318	6.7%	23,620	21.7%	108,715	53	
New York	RR	688,776	21.6%	234,512	7.4%	94,121	3.0%	3,188,142	68	
North Carolina	RR	INA	INA	INA	INA	INA	INA	INA	INA	
North Dakota	RR ²	996	2.3%	2,814	6.4%	5,160	11.7%	44,112	80	
Ohio	RR	INA	INA	INA	INA	158,970	11.2%	1,424,067	INA	
Oklahoma ¹	BWR	101,341	43.4%	32,459	13.9%	38,744	16.6%	233,313	26	
Oregon	BR ²	235,910	28.8%	67,981	8.3%	155,499	19.0%	819,307	44	
Pennsylvania	BR ³	INA	INA	189,415	7.9%	276,881	11.5%	2,408,456	INA	
Puerto Rico	RR	REPORT NOT SUBMITTED								
Rhode Island	RR	33,408	18.4%	11,035	6.1%	18,193	10.0%	181,853	66	
South Carolina	RR	141,222	32.4%	56,042	12.8%	61,621	14.1%	436,459	41	
South Dakota	RR	10,206	34.4%	1,606	5.4%	4,961	16.7%	29,628	43	
Tennessee	RR	99,446	16.9%	89,108	15.1%	67,001	11.4%	588,486	57	
Texas	BR	343,936	16.3%	198,513	9.4%	395,204	18.7%	2,114,856	56	
Utah	BR	INA	INA	22,480	9.7%	54,001	23.3%	231,843	INA	
Vermont	BR ²	31,190	33.7%	11,948	12.9%	17,819	19.2%	92,684	34	
Virgin Islands	RR	REPORT NOT SUBMITTED								
Virginia	BR	302,584	51.5%	34,137	5.8%	37,141	6.3%	587,299	36	
Washington	BR ²	INA	INA	INA	INA	INA	INA	INA	INA	
West Virginia	RR	29,777	21.4%	17,283	12.4%	11,090	8.0%	138,867	58	
Wisconsin	RR	257,194	27.6%	44,817	4.8%	161,782	17.3%	933,381	50	
Wyoming	BR	6,109	21.8%	494	1.8%	5,113	18.3%	28,003	58	

DE is Benefit-Wage states and is not required to report Ineffective Charges.

AK is a Payroll Decline state and is not required to report Ineffective Charges.

¹ State supplied estimate of IEC

² State uses an array method for assigning tax rates.

³ State also uses reserve ratio elements in its system.

RR - Reserve Ratio; BR - Benefit Ratio; BWR - Benefit Wage Ratio; PD - Payroll Decline

INA- Information Not Available

NA -Not Applicable

* Reported data failed consistency checks