

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 2000-2002

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STATE	TAXBASE	BASE	2002 ESTIMATED		2001 ACTUAL		2000 ACTUAL	
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
United States			1.8%	0.5%	1.71%	0.51%	1.75%	0.53%
Alabama	8,000	01/1983	1.4	0.4	1.26	0.39	1.07	0.34
Alaska	26,000	01/2002	2.0	1.3	2.60	1.64	2.70	1.75
Arizona			0.8	0.2	0.87	0.23	1.07	0.29
Arkansas	9,000	01/1994	2.0	0.8	1.75	0.65	1.91	0.72
California			2.7	0.6	2.57	0.53	2.66	0.53
Colorado	10,000	01/1988	0.8	0.2	0.85	0.26	0.86	0.27
Connecticut	15,000	01/1999	1.3	0.4	1.36	0.43	1.53	0.49
Delaware	8,500	01/1987	1.8	0.5	1.67	0.41	1.85	0.48
Dist. of Columbia	9,000	01/1997	2.2	0.4	2.21	0.44	2.26	0.48
Florida			1.1	0.3	1.12	0.30	0.78	0.22
Georgia	8,500	01/1991	0.5	0.1	0.51	0.14	0.47	0.14
Hawaii	29,300	01/2002	1.2	0.8	1.14	0.79	1.68	1.15
Idaho	27,600	01/2002	1.2	0.8	1.19	0.80	1.19	0.76
Illinois	9,000	01/1988	2.3	0.6	2.05	0.52	2.19	0.57
Indiana			1.1	0.3	1.08	0.27	1.42	0.37
Iowa	18,600	01/2002	1.2	0.6	1.19	0.64	1.20	0.64
Kansas	8,000	01/1994	1.9	0.6	1.32	0.49	1.13	0.43
Kentucky	8,000	01/1982	2.1	0.6	1.65	0.50	1.86	0.59
Louisiana			1.6	0.4	1.52	0.42	1.33	0.38
Maine	12,000	01/2002	1.8	0.8	2.75	1.17	2.61	1.15
Maryland	8,500	01/1993	1.6	0.4	1.37	0.36	1.47	0.40
Massachusetts	10,800	01/1992	2.3	0.7	2.30	0.66	2.34	0.68
Michigan	9,500	01/1986	2.6	0.7	2.59	0.71	2.65	0.73
Minnesota	21,000	01/2002	0.9	0.4	0.91	0.43	0.98	0.46
Mississippi			1.6	0.5	1.32	0.42	1.54	0.50
Missouri			1.5	0.2	1.37	0.34	1.26	0.34
Montana	18,900	01/2002	1.1	0.7	1.09	0.71	1.05	0.70
Nebraska			1.4	0.3	1.00	0.28	0.79	0.23
Nevada	20,900	01/2002	1.3	0.8	1.30	0.76	1.30	0.76
New Hampshire	8,000	01/1994	0.8	0.2	0.79	0.20	0.77	0.20
New Jersey	23,500	01/2002	1.1	0.5	2.03	0.91	2.02	0.87
New Mexico	15,900	01/2002	0.9	0.5	0.89	0.46	1.17	0.60
New York	8,500	01/1999	3.6	0.7	2.99	0.59	3.15	0.65
North Carolina	15,500	01/2002	0.9	0.4	0.69	0.31	0.64	0.28
North Dakota	17,400	01/2002	1.3	0.7	1.24	0.69	1.24	0.69
Ohio	9,000	01/1995	1.4	0.4	1.42	0.42	1.47	0.44
Oklahoma	10,500	01/2002	0.6	0.2	0.44	0.17	0.38	0.15
Oregon	25,000	01/2002	1.9	1.2	1.74	1.06	2.08	1.21
Pennsylvania	8,000	01/1984	3.7	0.9	3.60	0.92	3.67	0.96
Puerto Rico			3.4 *	1.4 *	3.44	1.37	3.40	1.41
Rhode Island	12,000	01/2002	2.7	1.1	2.99	1.14	3.17	1.24
South Carolina			1.6	0.4	1.39	0.39	1.40	0.41
South Dakota			0.6	0.2	0.62	0.19	0.62	0.20
Tennessee			2.0	0.5	1.53	0.40	1.54	0.42
Texas	9,000	01/1989	1.3	0.4	1.19	0.33	1.28	0.37
Utah	22,000	01/2002	0.5	0.3	0.46	0.27	0.42	0.24
Vermont	8,000	01/1983	2.1	0.6	2.03	0.61	2.41	0.75
Virginia	8,000	01/1991	0.5	0.1	0.58	0.15	0.59	0.15
Virgin Islands	15,900	01/2002	0.2	0.1	2.65	1.50	2.54	1.48
Washington	28,500	01/2002	2.1	1.2	2.08	1.17	2.10	1.13
West Virginia	8,000	01/1981	2.9	1.0	2.88	0.94	2.88	0.97
Wisconsin	10,500	01/1986	2.0	0.6	1.84	0.63	1.87	0.65
Wyoming	14,700	01/2002	0.8	0.4	1.19	0.58	1.36	0.65

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES

* PRIOR YEAR'S DATA USED BECAUSE ESTIMATE FOR CURENT YEAR IS UNAVAILABLE.

UNITED STATES DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION