

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1989-1991

| STATE | TAXBASE \$7,000 EXCEPT AS SHOWN | BASE CHANGE DATE | 1991 ESTIMATED | | 1990 ESTIMATED | | 1989 ACTUAL | |
|----------------|---------------------------------------|------------------------|-------------------|-------|-------------------|-------|----------------|-------|
| | | | TAX- ABLE | TOTAL | TAX- ABLE | TOTAL | TAX- ABLE | TOTAL |
| United States | \$7,000 | | 1.9% | 0.7% | 2.0% | 0.8% | 2.16% | 0.85% |
| Alabama | 8,000 | 01/83 | 1.0 | 0.4 | 1.4 | 0.6 | 1.44 | 0.61 |
| Alaska | 22,400 | 01/91 | 3.2 | 2.1 | 4.1 | 2.8 | 4.84 | 3.23 |
| Arizona | | | 1.0 | 0.3 | 1.2 | 0.4 | 1.21 | 0.36 |
| Arkansas | 8,000 | 01/91 | 2.2 | 1.0 | 2.2 | 1.0 | 2.21 | 0.99 |
| California | | | 2.0 | 0.6 | 2.0 | 0.6 | 2.20 | 0.70 |
| Colorado | 10,000 | 01/88 | 1.3 | 0.6 | 1.6 | 0.7 | 1.84 | 0.81 |
| Connecticut | 7,100 | 01/83 | 2.2 | 0.6 | 1.9 | 0.5 | 1.73 | 0.49 |
| Delaware | 8,500 | 01/87 | 2.4 | 0.7 | 2.3 | 0.7 | 2.10 | 0.66 |
| Dist. Columbia | 8,000 | 01/83 | 1.8 | 0.5 | 1.8 | 0.5 | 1.60 | 0.40 |
| Florida | | | 1.0 | 0.4 | 0.8 | 0.3 | 0.87 | 0.34 |
| Georgia | 8,500 | 01/90 | 1.4 | 0.5 | 1.4 | 0.5 | 1.38 | 0.51 |
| Hawaii | 7,000 | 01/91 | 1.3 | 0.9 | 1.3 | 0.9 | 1.26 | 0.86 |
| Idaho | 18,000 | 01/91 | 1.1 | 0.8 | 1.8 | 1.2 | 2.15 | 1.45 |
| Illinois | 9,000 | 01/88 | 2.4 | 0.8 | 2.6 | 0.9 | 2.94 | 1.07 |
| Indiana | | | 1.3 | 0.4 | 1.4 | 0.5 | 1.42 | 0.47 |
| Iowa | 12,200 | 01/91 | 1.6 | 0.8 | 1.6 | 0.9 | 1.96 | 1.03 |
| Kansas | 8,000 | 01/84 | 2.4 | 0.9 | 2.4 | 1.0 | 2.49 | 0.99 |
| Kentucky | 8,000 | 01/82 | 1.9 | 0.8 | 1.9 | 0.8 | 2.10 | 0.90 |
| Louisiana | 8,500 | 01/88 | 2.1 | 0.9 | 2.2 | 0.7 | 2.86 | 0.95 |
| Maine | | | 2.4 | 0.9 | 2.3 | 0.9 | 2.42 | 0.96 |
| Maryland | | | 1.7 | 0.4 | 1.1 | 0.3 | 1.24 | 0.33 |
| Massachusetts | | | 3.7 | 1.2 | 2.8 | 0.8 | 2.14 | 0.73 |
| Michigan | 9,500 | 01/86 | 3.9 | 1.4 | 3.8 | 1.4 | 3.73 | 1.37 |
| Minnesota | 13,300 | 01/91 | 1.5 | 0.7 | 2.0 | 1.0 | 2.09 | 1.89 |
| Mississippi | | | 1.2 | 0.5 | 1.2 | 0.5 | 1.27 | 0.50 |
| Missouri | | | 1.5 | 0.5 | 1.4 | 0.4 | 1.49 | 0.45 |
| Montana | 13,400 | 01/91 | 1.0 | 0.7 | 1.3 | 0.9 | 1.50 | 1.00 |
| Nebraska | | | 1.0 | 0.4 | 1.1 | 0.4 | 1.30 | 0.51 |
| Nevada | 13,800 | 01/91 | 1.0 | 0.6 | 1.4 | 0.8 | 1.48 | 0.85 |
| New Hampshire | | | 0.8 | 0.3 | 0.7 | 0.3 | 0.75 | 0.26 |
| New Jersey | 14,400 | 01/91 | 1.8 | 0.8 | 1.8 | 0.8 | 2.06 | 0.93 |
| New Mexico | 11,700 | 01/91 | 1.5 | 0.9 | 1.7 | 0.9 | 1.83 | 0.98 |
| New York | | | 2.3 | 0.6 | 1.9 | 0.5 | 1.87 | 0.53 |
| North Carolina | 11,500 | 01/91 | 0.8 | 0.4 | 1.0 | 0.6 | 0.98 | 0.49 |
| North Dakota | 11,800 | 01/91 | 1.2 | 0.7 | 1.7 | 0.9 | 2.31 | 1.25 |
| Ohio | 8,000 | 01/84 | 2.3 | 0.8 | 2.4 | 0.9 | 2.71 | 0.98 |
| Oklahoma | 9,700 | 01/91 | 1.3 | 0.5 | 1.8 | 0.7 | 2.40 | 1.10 |
| Oregon | 16,000 | 01/90 | 2.6 | 1.6 | 2.8 | 1.7 | 3.11 | 1.89 |
| Pennsylvania | 8,000 | 01/84 | 3.4 | 1.2 | 3.4 | 1.2 | 3.67 | 1.34 |
| Puerto Rico | | | 5.4 | 2.9 | 5.4 | 2.9 | 5.40 | 3.00 |
| Rhode Island | 14,400 | 01/91 | 2.6 | 1.4 | 2.5 | 1.3 | 2.60 | 1.42 |
| South Carolina | | | 1.8 | 0.7 | 1.9 | 0.7 | 1.87 | 0.75 |
| South Dakota | | | 0.5 | 0.2 | 0.6 | 0.3 | 0.53 | 0.23 |
| Tennessee | | | 1.5 | 0.6 | 1.6 | 0.6 | 1.66 | 0.63 |
| Texas | 9,000 | 01/83 | 1.8 | 0.6 | 1.8 | 0.7 | 2.84 | 1.15 |
| Utah | 14,500 | 01/91 | 1.2 | 0.7 | 1.5 | 0.8 | 1.60 | 0.90 |
| Vermont | 8,000 | 01/83 | 2.7 | 1.0 | 3.0 | 1.2 | 3.06 | 1.29 |
| Virgin Islands | 19,500 | 01/91 | 2.4 | 1.7 | 2.1 | 1.6 | 1.70 | 1.30 |
| Virginia | 8,000 | 01/91 | 0.7 | 0.3 | 0.8 | 0.3 | 0.86 | 0.30 |
| Washington | 16,800 | 01/91 | 2.3 | 1.4 | 2.3 | 1.4 | 2.70 | 1.63 |
| West Virginia | 8,000 | 01/81 | 3.1 | 1.2 | 2.1 | 0.9 | 2.20 | 0.90 |
| Wisconsin | 10,500 | 01/86 | 2.0 | 0.9 | 2.4 | 1.1 | 3.06 | 1.43 |
| Wyoming | 10,500 | 01/91 | 2.6 | 1.3 | 3.2 | 1.5 | 3.22 | 1.58 |

NOTE: STATE ESTIMATED AND ACTUAL RATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES.

United States Department of Labor
Employment and Training Administration
06/07/1991