

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1993-1995

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1995 ESTIMATED		1994 ESTIMATED		1993 ACTUAL	
			TAX- ABLE	TOTAL	TAX- ABLE	TOTAL	TAX- ABLE	TOTAL
United States	\$7,000		2.3%	0.8%	2.4%	0.8%	2.37%	0.87%
Alabama	8,000	01/83	1.1	0.4	1.1	0.4	1.60	0.63
Alaska	23,900	01/95	2.0	1.4	2.0	1.3	2.04	1.31
Arizona			1.9	0.5	1.7	0.5	1.49	0.41
Arkansas	9,000	01/94	2.2	1.0	2.2	1.0	3.00	1.30
California			3.6	0.9	3.4	1.0	3.57	0.94
Colorado	10,000	01/88	1.2	0.5	1.4	0.6	1.47	0.58
Connecticut	10,000	01/95	4.4	1.2	4.3	1.0	3.40	0.86
Delaware	8,500	01/87	2.9	0.9	2.9	0.9	2.60	0.79
Dist. of Colum.	10,000	01/95	3.6	0.9	3.7	0.9	3.70	0.90
Florida			1.8	0.6	2.0	0.7	1.82	0.63
Georgia	8,500	01/91	1.4	0.5	1.6	0.6	1.53	0.54
Hawaii	25,500	01/95	1.9	1.3	1.0	0.7	0.99	0.70
Idaho	21,000	01/95	1.4	0.9	1.4	0.9	1.76	1.18
Illinois	9,000	01/88	3.4	1.0	3.5	1.1	2.91	0.94
Indiana			1.4	0.4	1.4	0.4	1.20	0.37
Iowa	14,200	01/95	1.0	0.5	1.3	0.7	1.52	0.79
Kansas	8,000	01/94	0.7	0.3	2.2	0.8	2.48	0.89
Kentucky	8,000	01/82	2.1	0.8	2.1	0.8	2.15	0.80
Louisiana	8,500	01/88	1.8	0.7	1.8	0.7	1.76	0.69
Maine			3.6	1.1	4.2	1.4	4.08	1.42
Maryland	8,500	01/93	3.2	1.0	3.5	1.2	3.16	1.04
Massachusetts	10,800	01/92	3.8	1.5	4.0	1.5	3.91	1.54
Michigan	9,500	01/86	4.4	1.4	4.5	1.4	4.15	1.33
Minnesota	15,300	01/94	1.6	0.8	1.9	0.9	1.79	0.86
Mississippi			2.2	0.9	2.1	0.9	2.26	0.93
Missouri	8,500	01/94	2.0	0.5	2.6	0.6	2.25	0.78
Montana	15,500	01/95	1.3	0.9	1.3	0.8	1.30	0.90
Nebraska			0.8	0.3	1.0	0.3	1.13	0.40
Nevada	16,400	01/95	1.5	0.9	1.5	0.9	1.50	0.84
New Hampshire	8,000	01/94	1.8	0.5	2.3	0.7	2.22	0.66
New Jersey	17,600	01/95	1.9	0.9	1.6	0.7	1.30	0.60
New Mexico	13,500	01/95	1.6	0.8	1.6	0.9	1.57	0.84
New York			4.5	1.0	4.6	1.0	4.71	1.10
North Carolina	11,300	01/95	0.6	0.2	0.7	0.4	0.93	0.46
North Dakota	13,400	01/95	1.1	0.6	1.2	0.7	1.49	0.81
Ohio	9,000	01/95	2.8	1.0	2.8	1.0	2.82	0.96
Oklahoma	10,700	01/94	1.1	0.4	1.1	0.4	1.11	0.41
Oregon	19,000	01/94	1.4	0.8	1.5	0.9	2.62	1.62
Pennsylvania	8,000	01/84	4.9	1.5	5.0	1.6	4.83	1.55
Puerto Rico			2.9	0.9	2.8	0.7	2.90	1.00
Rhode Island	16,800	01/95	3.6	2.1	3.6	2.1	3.60	2.00
South Carolina			1.9	0.6	1.9	0.6	1.83	0.64
South Dakota			0.6	0.3	0.5	0.2	0.50	0.20
Tennessee			1.9	0.6	1.8	0.6	1.80	0.59
Texas	9,000	01/89	1.3	0.5	1.6	0.4	1.55	0.56
Utah	16,500	01/95	0.9	0.5	1.0	0.6	0.95	0.52
Vermont	8,000	01/83	2.5	0.9	2.7	1.0	2.66	1.00
Virgin Islands	13,900	01/94	1.5*	1.2*	1.5*	1.2*	1.50	1.16
Virginia	8,000	01/91	1.4	0.5	1.5	0.5	1.28	0.43
Washington	19,900	01/94	2.0	1.2	2.0	1.2	2.30	1.40
West Virginia	8,000	01/81	3.1	1.2	3.1	1.2	3.10	1.20
Wisconsin	10,500	01/86	2.2	0.9	2.2	0.9	2.17	0.90
Wyoming	11,900	01/95	1.5	0.7	1.6	0.8	2.20	1.04

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

* Prior year's data used for missing data

AVERAGE EMPLOYER CONTRIBUTION RATES BY STATE BASED ON CALENDAR YEAR AVERAGE 1993-1995

STATE	TAXES EXCEPT SOCIAL SECURITY TAXES	BASE \$7,000	ESTIMATED TAX RATE	1995 AVERAGE	1994 AS ESTIMATED	DOANS OUTSTANDING	CLASSIFICATION	DATE
Rhode Island	16,800	01/84	2.4%	0.8%	2.37%	0.87%	TEURA	September 26, 1995
Massachusetts	10,800	01/92	1.5	0.4	1.60	0.95		
Alabama	9,800	01/88	1.1	0.444	1.4	0.4		
Alaska	22,900	01/95	2.0	1.240	2.0	1.2		
Hawaii	25,500	01/95	1.9	0.159	1.3	0.5		
Arkansas	8,000	01/81	3.6	0.391	3.2	1.0		
Washington	19,900	01/98	1.2	0.250	1.2	0.6		
Virginia	10,900	01/94	2.9	0.396	2.2	0.9		
Delaware	8,500	01/87	2.9	0.392	3.0	0.9		
Maryland	18,800	01/93	3.6	0.392	3.0	0.9		
Florida	9,800	01/88	1.4	0.252	1.0	0.7		
Georgia	9,800	01/94	1.4	0.252	1.6	0.6		
New York	25,500	01/95	1.9	0.1435	1.0	0.7		
Ohio	22,000	01/95	1.9	0.1435	1.0	0.7		
Illinois	22,000	01/98	3.4	1.104	0.9	1.1		
Dakota	8,500	01/87	1.4	0.249	0.2	0.4		
Mississippi	14,200	01/95	1.0	0.232	0.9	0.7		
Kansas	18,000	01/94	2.1	0.183	0.9	0.8		
Montana	18,800	01/93	2.1	0.183	0.9	0.8		
Wyoming	8,800	01/88	1.8	0.275	0.9	0.7		
Arizona	18,500	01/93	3.2	1.109	0.9	1.2		
New Jersey	10,800	01/92	3.8	0.156	0.9	1.5		
Michigan	10,500	01/94	1.6	0.185	0.9	1.4		
Minnesota	15,400	01/94	1.6	0.185	0.9	0.9		
Mississippi	19,000	01/94	2.2	0.194	0.8	0.9		
New Mexico	28,500	01/94	2.0	0.156	0.6	0.6		
Montana	8,000	01/82	0.8	0.231	0.8	0.3		
Nebraska	18,400	01/95	1.5	0.150	0.9	0.9		
New Hampshire	17,600	01/95	1.9	0.9	1.5	0.7		
New Jersey	14,900	01/95	1.6	0.185	0.9	0.9		
New York	14,900	01/95	1.6	0.185	0.9	0.9		
North Carolina	14,900	01/95	1.6	0.185	0.9	0.9		
South Dakota	13,400	01/95	1.1	0.169	0.8	0.7		
Florida	13,400	01/95	1.1	0.169	0.8	0.7		
Alabama	19,400	01/94	1.4	0.181	0.5	0.9		
North Dakota	8,500	01/94	4.9	0.150	0.8	1.6		
Pennsylvania	16,500	01/94	2.0	0.150	0.8	1.6		
Puerto Rico	18,800	01/95	3.6	2.114	2.1	2.0		
Rhode Island	14,200	01/95	1.9	0.160	0.9	0.6		
South Carolina	8,000	01/94	0.6	0.138	0.5	0.2		
New Hampshire	3,900	01/89	1.3	0.153	0.6	0.4		
Texas	18,900	01/95	1.9	0.169	0.8	0.6		
Virginia	18,000	01/88	2.5	0.192	0.5	1.0		
Vermont	13,900	01/94	1.5*	1.124	0.4*	1.2*		
Virgin Islands	10,000	01/94	1.4	0.151	0.4	0.5		
Oklahoma	8,000	01/81	3.1	1.026	0.3	1.2		
Washington	10,500	01/86	2.2	0.098	0.2	0.9		
Wyoming	52,900	01/95	1.5	0.160	0.5	0.2		

NOTE: STATE ESTIMATED AND ACTUAL RATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES.
 * Prior year's data based on Total Wages, Calendar Year 1995.
 * Prior year's data used for missing data

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RESCISSIONS None	EXPIRATION DATE September 30, 1996
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