

EXPERIENCE RATING INDEX
1988 - 1995

STATE	1988	1989	1990	1991	1992	1993	1994	1995
Alabama	71	78	74	56	49	64	52	57
Alaska			(Payroll Decline System - ERI Does Not Pertain)					
Arizona	80	80	83	78	69	76	81	83
Arkansas	48	47	56	60	58	53	INA	INA
California	65	67	68	64	52	53	53	58
Colorado	45	53	60	65	64	62	68	66
Connecticut	62	64	58	47	42	49	59	60
Delaware	INA	51	71	70	INA	54*	47*	57
Dist. of Columbia	47	56	72	72	62	INA	64	80
Florida	68	66	50	56	53	INA	75	72
Georgia	61	65	62	65	52	58	75	79
Hawaii	71	56	66	63	32	36	33	44
Idaho	55	64	58	53	44	54	50	60
Illinois	72*	76*	76*	78*	74*	71*	79*	82
Indiana	81	91	94	84	78	75	75	75
Iowa	78	77	67	70	74	67	66	62
Kansas	64	73	69	69	57	58	59	18**
Kentucky	79	79	75	72	58	66	72	63
Louisiana	42	87	85	88	83	77	75	77
Maine	62	60	60	52	41	50	60	59
Maryland	INA	72	62	62	65	INA	INA	42
Massachusetts	55	54	50	40	43	47	58	58
Michigan	80	67	72	70	63	73	77	78
Minnesota	67	66	69	62	58	64	69	INA
Mississippi	40	54	53	42	51	53	50	52
Missouri	61	58	59	61	55	63	70	63
Montana	54	58	62	61	55	62	63	61
Nebraska	61	57	63	60	57	56	55	57
Nevada	66	67	68	63	41	59	72	77
New Hampshire	INA	INA	81	72	55	68	77	82
New Jersey	INA	78	75	70	63	51	38	61
New Mexico	51	59	63	63	62	62	67	64
New York	80	73	61	55	51	82	84	85
North Carolina	INA	INA	INA	50	44	42	31	INA
North Dakota	62	65	57	64	60	56	64	59
Ohio	70	74	74	70	65	65	73	71
Oklahoma	50	64	60	47*	28*	34*	47*	52
Oregon	59	63	56	60	51	50	48	45
Pennsylvania	66	69	65	62	56	57	64	64
Puerto Rico	INA	INA	INA	INA	INA	INA	INA	83
Rhode Island	75	69	68	58	55	64	75	72
South Carolina	58	62	65	61	54	52	58	56
South Dakota	59	38	48	45	49	44	47	53
Tennessee	INA	69	66	68	71	73	73	65
Texas	53	58	55	52	51	49	INA	53
Utah	61	70	70	69	66	61	66	68
Vermont	70	66	63	58	54	48	51	48
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA
Virginia	65	68	70	61	51	66	77	81
Washington	60	63	63	61	57	48	39	47
West Virginia	83	51	56	58	56	62	59	58
Wisconsin	90	82	78	66	65	70	70	69
Wyoming	38	62	INA	55	63	60	INA	46

INA - Information Not Available.

DE and OK are benefit-wage states. The numbers provided by these states are estimates.

* Revised data.

** Kansas assigned a zero tax rate to all positive balance employers.