

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1998 AVERAGE TAX RATE		AS OF 06/30/98 LOANS OUTSTANDING (MILLIONS)
			TAXABLE	TOTAL	
Rhode Island	18,200	01/98	3.5	1.9	
Alaska	24,100	01/98	2.3	1.5	
Washington	22,500	01/98	2.3	1.4	
Hawaii	26,400	01/98	1.8	1.3	
Oregon	21,000	01/98	2.1	1.3	
Virgin Islands	14,300	01/98	1.9	1.3	
Connecticut	13,000	01/98	3.5	1.1	
Pennsylvania	8,000	01/84	3.9	1.1	
Maine			3.6	1.1	
Massachusetts	10,800	01/92	3.0	1.0	
New Jersey	19,300	01/98	2.1	1.0	
West Virginia	8,000	01/81	2.9	1.0	
Vermont	8,000	01/83	2.6	0.9	
Michigan	9,500	01/86	3.1	0.9	
Montana	16,500	01/98	1.3	0.9	
Nevada	18,000	01/98	1.4	0.8	
Arkansas	9,000	01/94	2.0	0.8	
Idaho	23,000	01/98	1.2	0.8	
California			3.0	0.8	
Illinois	9,000	01/88	2.5	0.7	
Puerto Rico			3.3	0.7	
Wisconsin	10,500	01/86	1.9	0.7	
Wyoming	12,500	01/98	1.4	0.7	
Delaware	8,500	01/87	2.3	0.7	
New Mexico	14,700	01/98	1.3	0.7	
United States			1.9 %	0.6 %	\$0
North Dakota	14,800	01/98	1.1	0.6	
Minnesota	17,200	01/98	1.2	0.6	
New York			3.1	0.6	
Dist. of Columbia	9,000	01/97	2.3	0.6	
Kentucky	8,000	01/82	1.7	0.6	
Ohio	9,000	01/95	1.6	0.6	
Louisiana		01/98	1.6	0.5	
Mississippi			1.4	0.5	
Maryland	8,500	01/93	1.8	0.5	
Tennessee			1.5	0.5	
Iowa	15,700	01/95	0.9	0.5	
Kansas	8,000	01/94	1.4	0.5	
Utah	18,500	01/98	0.8	0.5	
South Carolina			1.5	0.5	
Missouri	8,500	01/98	1.7	0.5	
Texas	9,000	01/89	1.3	0.4	
Alabama	8,000	01/83	1.2	0.4	
Indiana			1.4	0.4	
Colorado	10,000	01/88	1.1	0.4	
North Carolina	12,600	01/98	0.7	0.3	
Arizona			1.3	0.3	
Georgia	8,500	01/91	0.9	0.3	
Oklahoma	11,400	01/98	0.8	0.3	
Florida			0.9	0.3	
South Dakota			0.6	0.2	
Virginia	8,000	01/91	0.6	0.2	
Nebraska			0.4	0.1	
New Hampshire	8,000	01/94	0.4	0.1	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES.
ACTUAL RATES WERE COMPUTED USING ES202 DATA.

**UNITED STATES DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION**

08/18/98