AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1994-1996

STATE	TAXBASE $7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1996 ESTIMATED		1995 ESTIMATED		1994 ACTUAL	
			TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
United States	7,000	01/83	2.4 %	0.8 %	2.4 %	0.9 %	2.55 %	0.92 %
Alabama	8,000	01/83	1.0	0.4	1.1	0.4	1.07	0.42
Alaska	24,400	01/96	2.2	1.5	2.0	1.4	1.98	1.29
Arizona			1.7	0.4	1.9	0.5	1.69	0.46
Arkansas	9,000	01/94	2.0	1.0	2.1	1.0	2.20	0.98
California			3.8	1.0	3.6	0.9	3.42	0.95
Colorado	10,000	01/88	1.1	0.4	1.3	0.5	1.41	0.56
Connecticut	11,000	01/96	4.0	1.2	4.2	1.3	4.11	1.17
Delaware	8,500	01/87	2.6	0.8	2.9	0.9	2.90	0.91
Dist. of Columbia	10,000	01/95	3.4	0.9	3.5	0.9	3.80	1.00
Florida			1.6	0.5	1.8	0.6	1.97	0.67
Georgia	8,500	01/91	1.4	0.5	1.4	0.5	1.58	0.56
Hawaii	25,800	01/96	2.2	1.6	2.2	1.6	1.06	0.76
Idaho	21,600	01/96	1.8	1.2	1.4	0.9	1.40	0.95
Illinois	9,000	01/88	2.7	0.8	3.4	1.1	3.41	1.10
Indiana			1.4	0.4	1.4	0.4	1.38	0.43
Iowa	14,700	01/96	0.9	0.5	1.0	0.5	1.30	0.69
Kansas	8,000	01/94	0.9	0.3	0.7	0.3	2.32	0.83
Kentucky	8,000	01/82	2.0	0.7	2.1	0.8	2.14	0.77
Louisiana	8,500	01/88	1.7	0.7	1.8	0.7	1.94	0.75
Maine			3.7	1.2	3.8	1.3	4.22	1.45
Maryland	8,500	01/93	2.3	0.8	3.2	1.0	3.53	1.15
Massachusetts	10,800	01/92	3.7	1.3	3.8	1.4	3.93	1.52
Michigan	9,500	01/86	4.4 *	1.4 *	4.4	1.4	4.50	1.40
Minnesota	15,800	01/96	1.4	0.7	1.6	0.8	1.91	0.94
Mississippi			1.3	0.5	2.1	0.8	2.20	0.85
Missouri	8,500	01/94	2.0	0.5	2.0	0.5	2.61	0.63
Montana	15,800	01/96	1.2	0.8	1.4	0.9	1.40	0.90
Nebraska			0.6	0.2	0.8	0.2	0.92	0.25
Nevada	16,600	01/96	1.5	0.9	1.5	0.9	1.54	0.91
New Hampshire	8,000	01/94	1.0	0.3	1.8	0.5	2.31	0.73
New Jersey	18,000	01/96	2.6	1.2	1.9	0.9	1.60	0.70
New Mexico	13,900	01/96	1.4	0.6	1.6	0.7	1.60	0.86
New York			4.4	1.0	4.5	1.0	4.68	1.10
North Carolina	11,600	01/96	0.3	0.1	0.6	0.3	0.65	0.32
North Dakota	13,900	01/96	1.0	0.5	1.1	0.6	1.22	0.66
Ohio	9,000	01/95	2.6	0.9	2.7	0.9	2.77	0.95
Oklahoma	10,900	01/96	1.1	0.4	1.1	0.4	1.14	0.43
Oregon	20,000	01/96	2.1	1.3	1.4	0.8	1.54	0.96
Pennsylvania	8,000	01/84	4.1	1.2	4.8	1.5	4.99	1.57
Puerto Rico			2.9 *	0.9 *	2.9	0.9	2.80	0.70
Rhode Island	17,000	01/96	3.7	2.1	3.7	2.1	3.60	2.10
South Carolina			2.0	0.7	1.9	0.6	1.87	0.64
South Dakota			0.5	0.2	0.5	0.2	0.54	0.21
Tennessee			1.8	0.6	1.8	0.6	1.81	0.59
Texas	9,000	01/89	1.5	0.5	1.7	0.7	1.40	0.63
Utah	17,200	01/96	0.8	0.5	1.0	0.5	0.99	0.51
Vermont	8,000	01/83	2.6	0.9	2.5	0.9	3.02	1.12
Virginia	8,000	01/91	1.2	0.4	1.5	0.5	1.44	0.48
Virgin Islands	13,400	01/96	1.8	1.2	2.0	1.3	1.64	1.10
Washington	20,300	01/96	2.0	1.2	2.0	1.2	1.96	1.21
West Virginia	8,000	01/81	3.0	1.1	3.0	1.1	3.10	1.10
Wisconsin	10,500	01/86	2.2 *	0.9 *	2.2	0.9	2.22	0.91
Wyoming	12,100	01/96	1.4	0.7	1.5	0.7	1.57	0.75

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

* PRIOR YEAR'S DATA USED BECAUSE ESTIMATE FOR CURRENT YEAR WAS UNAVAILABLE.

UNITED STATES DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION

07/30/96

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE $7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1996 AVERAGE TAX RATE TAXABLE	TOTAL	AS OF 6/30/96 LOANS OUTSTANDING (MILLIONS)
Rhode Island	17,000	01/96	3.7	2.1	
F[illegible]	25,800	01/96	2.2	1.6	
A[illegible]	24,400	01/96	2.2	1.5	
Michigan	9,500	01/86	4.4 *	1.4 *	
Massachusetts	10,800	01/92	3.7	1.3	
Oregon	20,000	01/96	2.1	1.3	
Maine			3.7	1.2	
Connecticut	11,000	01/96	4.0	1.2	
Pennsylvania	8,000	01/84	4.1	1.2	
New Jersey	18,000	01/96	2.6	1.2	
Washington	20,300	01/96	2.0	1.2	
Idaho	21,600	01/96	1.8	1.2	
Virgin Islands	13,400	01/96	1.8	1.2	
West Virginia	8,000	01/81	3.0	1.1	
California			3.8	1.0	
Arkansas	9,000	01/94	2.0	1.0	
New York			4.4	1.0	
Ohio	9,000	01/95	2.6	0.9	
Nevada	16,600	01/96	1.5	0.9	
Vermont	8,000	01/83	2.6	0.9	
Puerto Rico			2.9 *	0.9 *	
Dist. of Columbia	10,000	01/95	3.4	0.9	
Wisconsin	10,500	01/86	2.2 *	0.9 *	
United States	7,000	01/83	2.4 %	0.8 %	$0
Illinois	9,000	01/88	2.7	0.8	
Montana	15,800	01/96	1.2	0.8	
Delaware	8,500	01/87	2.6	0.8	
Maryland	8,500	01/93	2.3	0.8	
Kentucky	8,000	01/82	2.0	0.7	
Minnesota	15,800	01/96	1.4	0.7	
S[illegible]arolina			2.0	0.7	
[illegible]	12,100	01/96	1.4	0.7	
L[illegible]a	8,500	01/88	1.7	0.7	
New Mexico	13,900	01/96	1.4	0.6	
Tennessee			1.8	0.6	
Florida			1.6	0.5	
North Dakota	13,900	01/96	1.0	0.5	
Texas	9,000	01/89	1.5	0.5	
Mississippi			1.3	0.5	
Georgia	8,500	01/91	1.4	0.5	
Iowa	14,700	01/96	0.9	0.5	
Utah	17,200	01/96	0.8	0.5	
Missouri	8,500	01/94	2.0	0.5	
Arizona			1.7	0.4	
Colorado	10,000	01/88	1.1	0.4	
Oklahoma	10,900	01/96	1.1	0.4	
Indiana			1.4	0.4	
Virginia	8,000	01/91	1.2	0.4	
Alabama	8,000	01/83	1.0	0.4	
New Hampshire	8,000	01/94	1.0	0.3	
Kansas	8,000	01/94	0.9	0.3	
South Dakota			0.5	0.2	
Nebraska			0.6	0.2	
North Carolina	11,600	01/96	0.3	0.1	

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

* PRIOR YEAR'S DATA USED BECAUSE CURRENT DATA WAS UNAVAILABLE.

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