



SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS, JANUARY 7, 1966

PREPARED FOR READY REFERENCE, CONSULT THE STATE LAW AND STATE EMPLOYMENT SECURITY AGENCY FOR AUTHORITATIVE INFORMATION

State	BENEFITS									COVERAGE	TAXES
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) <u>1/3</u>	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		
				Min. ⁶	Max. ⁶		Proportion of base-period wages ⁸	Min. ⁸			
Ala.	1 - 1/2 x hqw	0	1/24 of average of 2 highest qtrs.	\$22	\$180	\$15	1/3	15+	26	20 wks.	\$ 8,000
Alaska	\$1,000; wages in 2 qtrs.	1	4.4-0.9% of annual wages, + \$24 per dep. up to \$72	44-66	212-264	2/4 wages over \$50	Weighted schedule of bpw in relation to hqw	16 ⁷	26 ⁷	Any time	24,400
Ariz.	1 - 1/2 x hqw; \$1,000 in HQ.	1	1/25	40	185	\$30	1/3	12+	26	20 wks	7,000
Ark.	27 x wba; wages in 2 qtrs.	1	1/26 up to 66-2/3% of State aww	47	264	2/5	1/3	9	26	10 days	9,000
Calif.	\$1,300 in HQ or \$800 in HQ with BP wages equal to 1 - 1/4 x HQ	1 ³	1/23-1/23 ¹²	40	230	Greater of \$25 or 25% of wages	1/2	14+ ⁷	26 ⁷	Over \$100 in any qtr.	7,000
Colo.	40	1	60% of 1/26 of claimant's 2 highest qtrs. up to 50% of 1/23 of bpw	25	272	1/4 wba	1/3	13+	26	Any time	10,000
Conn.	40	0	1/26 of 2 highest qtrs., up to 60% of State aww + \$10 per dep. up to 1/2 wba or 5 depts.	15-25	350-400	1/3 wages	Uniform	26 ⁷	26 ⁷	20 wks.	11,000
Del.	36	0	<u>12</u>	30	300 <u>18</u>	Greater of \$10 or 30% of wba	1/2	24	26	20 wks.	8,500
D.C.	1 - 1/2 x hqw; not less than \$1,960; \$1,300 in 1 qtr.	1	1/26, up to 50% of State aww + \$5 per dep. up to \$20	50	359 ⁴	1/5 wages	1/2	20 ⁷	26 ⁷	Any time	10,000
Fla.	20 wks. employment at average of \$20 or more	1	1/2 claimant's aww	10	250	8 x Fed. hourly min. wage	1/2 wks. employment	10	26	20 wks.	7,000
Ga.	150% of hqw, wages in 2 qtrs. ¹⁰	0 ³	1/50 of 2 highest qtrs. ¹²	37	205	\$30	1/4	9+	26	20 wks.	8,800
Hawaii	26; wages in 2 qtrs.	1	1/21 up to 70% of State aww	5	347	\$50	Uniform	26 ⁷	26 ⁷	Any time	25,800
Idaho	1 - 1/4 x hqw; not less than \$1,144.01 in 1 qtr.; wages in 2 qtrs.	1	1/26 up to 80% of State aww	44	248	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 wks. or \$300 in any qtr.	21,600

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁵	TAXES 1996 Taxable wage base
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,2}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period				
				Min. ⁶	Max. ⁶		Proportion of base-period wages ⁸	Benefit weeks for total unemployment ⁷			
								Min. ⁸	Max.		
Ill.	\$1,600; \$440 outside HQ	1	49.5% of claimant aww in 2 highest qtrs. up to 49.5% of State aww ¹²	\$61	\$251-332	1/2 wba	Uniform	26	26	20 wks.	\$ 8,000
Ind.	1 - 1/4 x hqw; not less than \$2,750; \$1,650 in last 2 qtrs.	1	5% of 1st \$1,750 in HQ 4% of remaining HQ wages	67	217	Greater of \$3 or 20% of wba from other than BP employer	28%	8+	26	20 wks.	7,000
Iowa	1 - 1/4 x hqw; not less than 1.5 x a HQ amount computed at 3.5% of the statewide saw.	0	3/12/	33-40	224-274	1/4 wba	1/3	11+	26	20 wks.	14,700
Kans.	30; wages in 2 qtrs.	1	4.25% of hqw up to 60% of State aww	65	260	25% of wba	1/3	10	26	20 wks.	8,000
Ky.	1 - 1/2 x hqw; 8 x wba in last 2 qtrs; \$750 in 1 qtr. and \$750 in other qtrs.	0	1.185% of BP wages up to 55% of State aww	22	238	1/5 wages	1/3	15	26	20 wks.	8,000
La.	\$1,200; 1 - 1/2 x hqw	1	1/25 of 4 qtrs. 13/17/	10	181 18/	Lesser of 1/2 wba or \$50	27%	26	26	20 wks.	8,500
Maine	2 x annual aww in each of 2 qtrs. & 6 x annual aww in BP	1	1/22 up to 52% of State aww +\$10 per dep. up to 1/2 wba	35-52	202-303	\$25	1/3	21+-22	26	20 wks.	7,000
Md.	1 - 1/2 x hqw; \$676.01 in 1 qtr; wages in 2 qtrs.	0	1/24 + \$8 per dep. up to \$40	25-33	250 ⁴	\$35	Uniform	26	26	Any time	8,500
Mass.	30; not less than \$2,000	1	1/21-1/26 up to 57.5% of State aww, + \$25 per dep. up to 1/2 wba ³	14-21	247-521	1/3 wba	36%	10+-30	30	13 wks.	10,800
Mich.	20 wks. employment at 20 x State min. hourly wage ¹⁰ 20/	0	70% of claimant's after tax earnings (ATE) up to a maximum of 58% of State aww	42	293 17/	Up to 1/2 wba ⁶	2/4 wks. employment	15	26	20 wks. or \$1,000 in CY	9,500
Minn.	1 - 1/4 x hqw, at least \$1,000 in HQ; 15 wks. employment	1	1/26 ¹³	98	303	Greater of \$50 or 25% of wages	1/3	10+	26	20 wks.	15,800
Miss.	40; \$780 in 1 qtr. wages in 2 qtrs.	1	1/26	30	180	\$40	1/3	13+	26	20 wks.	7,000
Mo.	1 - 1/2 x hqw; \$1,000 in 1 qtr; wages in 2 qtrs. ¹⁰	1 ⁹	4.5%	45	175	\$20	1/3	11+	26	20 wks.	8,500
Mont.	1 - 1/2 x hqw; 7% of saw in BP or 50% of saw.	1	1% of BP wages or 1.8% of wages in 2 HQ's up to 60% of State aww	57	228	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	\$1,000 in current or preceding year	15,800

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁸	TAXES 1966 Taxable wage base
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period				
				Min. ⁶	Max. ⁶		Proportion of base-period wages ⁸	Benefit weeks for total unemployment ⁷			
						Min. ⁸		Max.			
Neb.	\$1,200; \$400 in each of 3 qtrs.	1	1/20-1/24	\$20	\$184	1/2 wba	1/3	20	26	20 wks.	\$ 7,000
Nev.	1 - 1/2 x hqw ¹⁹	0	1/25, up to 50% of State aww	16	237	1/4 wages	1/3	12+	26	\$225 in any qtr.	16,600
N.H.	\$2,800; \$1,200 in each of 3 qtrs.	0	0.8-1.1% of annual wages	32	216	30% of wba	Uniform	26	26	20 wks.	8,000
N.J.	20 wks. employment at 20% of aww; or 12 x aww <u>21/</u>	1 ⁹	60% of claimant's aww + d.a. up to 56-2/3% of State aww	60	362 ⁴	Greater of \$5 or 1/5 wba	3/4 wks. employment	15	26	\$1,000 in any year	18,000
N.Mex.	1 - 1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	42	212	1/5 wba	3/5	19	26	20 wks. or \$450 in any qtr.	13,900
N.Y.	20 wks. employment ^{18, 19}	1 ¹¹	50% of claimant's aww	40	300	<u>11/</u>	Uniform	26	26	\$300 in any qtr.	7,000
N.C.	1 - 1/2 x hqw not less than 5 x State aww	1	1/26 of HQ up to 66-2/3% of State aww	25	297	10% aww in HQ	Weighted schedule of bpw in relation to hqw	13-26	26	20 wks.	11,600
N. Dak.	1 - 1/2 x hqw	1	1/65 of the 3 highest qtrs; and 1/2 total wages in the 3rd qtr., up to 60% of the State aww ¹²	43	243	60% of wba	Weighted schedule of bpw in relation to hqw	12	26	20 wks.	13,900
Ohio	20 wks. employment with wages in each wk. of 27.5% of State aww	1	1/2 claimant's aww + d.a. of \$1-63 based on claimant's aww and number of dep. ^{2,14}	66	253-339	1/5 wba	20 x wba; wba for each qualifying wk. in excess of 20	20	26	20 wks.	9,000
Okl.	\$1,500 and 1 - 1/2 x hqw; \$10,700	1	1/25 ¹⁶	16	247 <u>18/</u>	\$100	40% of taxable wage	20+ ¹⁴	26 ¹⁴	20 wks.	10,900
Oreg.	18 wks; not less than \$1,000 in BP	1	1.25% of bpw up to 64% of State aww	70	301	1/3 wba	1/3	4+ ⁷	26 ⁷	18 wks. or \$225 in any qtr.	20,000
Pa.	37 + - 40; \$800 in HQ and \$1,320 in BP; at least 20% of bpw outside HQ	1	1/23-1/25 up to 66-2/3% of State aww + \$5 for 1 dep; \$3 for 2d	35-40	352-360 <u>18/</u>	Greater of \$6 or 40% wba	At least 16 credit wks. for min., 18 for max	16	26	Any time	8,000
P.R.	40 x wba not less than \$280; \$75 in 1 qtr.; wages in 2 qtrs.	1	1/11-1/26; up to 50% of State aww	7	133	wba	Uniform	26 ⁷	26 ⁷	Any time	7,000
R.I.	<u>19/</u>	1	4.62% of hqw up to 87% of State aww + greater of \$10 or 5% of the benefit rate per dep. up to 5 depts.	41-51	324-404	1/5 wba	36%	15+	26	Any time	17,000

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				Min. ⁶	Max. ⁶		Proportion of base-period wages ⁸	Benefit weeks for total unemployment ⁷			
								Min. ⁸	Max.		
S.C.	1 - 1/2 x hqw; not less than \$900; \$540 in 1 qtr.	1	1/26 up to 66-2/3% of State aww	\$20	\$213	1/4 wba	1/3	15	26	20 wks.	\$1,000
S.Dak.	\$728 in HQ; 20 x wba outside HQ	1	1/26 up to 50% of State aww	28	180	1/4 wages over \$25	1/3	15+	26	20 wks.	7,000
Tenn.	40; \$780.01 in highest 2 qtrs. ¹⁰	1	1/26 of average 2 highest qtrs.	30	200	\$30	1/4	12+	26	20 wks.	7,000
Tex.	37 x wba	1 ⁹	1/26 ¹⁰	43	353	Greater of \$5 or 1/4 wba	27%	9+	26	20 wks.	3,000
Utah	1 - 1/2 x hqw 10/	1	1/26 up to 60% of State insured average FY weekly wage	17	263	3/10 wba	27%	10	26	\$140 in CQ in current or preceding CY	17,200
Vt.	\$1,163 in a qtr; BP wages of 40% of total HQ wages	1	12/	25	212	Greater of 30% of wba or \$40	Uniform	26	26	20 wks.	5,000
Va.	50; wages in 2 qtrs.	1	1/50 of the 2 highest qtrs.	65	208	\$25	1/4	12	26	20 wks.	8,000
V.I.	1 - 1/2 x hqw; \$858 in HQ or \$858 in HQ and 39 x wba in BP	1	1/26 up to 50% of State aww	32	214	wages in excess of \$15	1/3	13+	26	Any time	13,400
Wash.	680 hours	1	1/26 of average of 2 highest qtrs. wages up to 70% of State aww	75	350	1/4 wages over \$5	1/3	16+ 30	30	Any time	20,300
W.Va.	\$2,200 and wages in 2 qtrs.	1	1.0% of annual wages up to 66-2/3% of State aww ¹¹	24	390	\$60	Uniform	26	26	20 wks.	8,000
Wis.	30 x wba; 8 x wba outside HQ	0	4% of hqw up to max. wba	52	274	\$30 plus 23% of wages in excess of \$30	40%	12+	26	20 wks.	10,500
Wyo.	1.4 x hqw; 8% of State aww in BP	1	4% of hqw up to 55% of State aww 18/	16	233	Wages in excess of 50% of wba	3/10	12-26	26	\$500 in current or preceding CY	12,100

⁹In a few instances data shown is effective a few days after date shown.

¹Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; fiscal year, FY; high quarter, HQ; high-quarter wages, hqw; average annual wage, aaw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.; quarter, qtr.; week, wk.

²Unless otherwise noted, waiting period same for total or partial unemployment. In Ga. by interpretation. In Calif. it may be suspended by the Governor if compliance would hinder or delay the effects of any state of war emergency or state of emergency.

³When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-3 depts. In Iowa, and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/26 of 2 highest quarters of earnings or 1/13 of highest quarter if claimant has no more than 2 quarters work.

⁴When 2 amounts given, higher includes da. Higher for min. wba includes max. allowance for one dep. In D.C., Md., and N.J., same max. with or without dep.

⁵In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets.

⁷Benefits extended under State program when unemployment in State reaches specified levels; Alaska, Calif., by 50%; Conn. by 13 weeks; D.C. by 10 weeks; Oreg. by 25%. In Hawaii benefits extended by 13 weeks when a manmade or disaster causes damage to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings.

⁹Waiting period compensable if claimant unemployed after 9 consecutive weeks, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid equaling 3 x wba, Tex.

¹⁰Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$80 or more, N.Y.; 14 weeks of employment and BP wages equal to 20 x the State aww, Mich.; BP wages in 2 qtrs. of 1-1/2 x the min. Missouri taxable wage base for that year, Mo.; 20 wks. of work with 5% of monetary BP wage requirement (8% of insured average FY wage for preceding FY in BP) in each week, Utah.; wages in 2 qtrs., 40 x wba in BP, Ga.

¹¹For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$300 is paid.

¹²To 58.5% State aww if claimant has nonworking spouse; 65.5% if he has dep. child, Ill.; 1/19-1/23 up to 61% of State aww for claimants with dep. Low. 1/46 of wages in highest 2 qtrs. if the trust fund balance is at least \$90 million, or as 1/52 of wages in highest 2 qtrs. if the trust fund balance is less than \$90 million, Del.; a State aww ranging from 60% to 36-2/3% depending on the balance in the fund, Minn.; wages in the 2 highest qtrs. divided by 45, Vt.; if HQ wages exceed \$4,966.99, the max. wba will be 39% of these wages divided by 13, Calif.; 1/25 of HQ if alternative qualifying wages are used, Ga.

¹³Up to 66-2/3% of State aww, La. 62% of State aww depending on the trust fund reserves or 65% of State aww depending on trust fund reserves and the State's average contribution rate if below the nationwide average for the preceding yr., N.Dak.

¹⁴Duration can be much less than 26 wks. for individuals with only one BP ER, Okla.

¹⁵\$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁶Max. amount adjusted annually: by same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).

¹⁷The min. and max. wba's are frozen indefinitely, La. The max. wba is frozen until 1997, Mich.

¹⁸Wba's will be reduced by 5% or by the reduction determined by a trigger mechanism, but the wba may not be reduced to less than half the max. wba, Pa.; wba's over \$90 will be reduced to 85% of the computed amount when revenues in the fund are inadequate to pay benefits, Wyo.; the greater of \$197 or 60%, 57.5%, 55%, 52.5% or 50% of State aww of the second preceding CY depending on the condition of the fund, Okla.; if the trust fund balance is less than \$165 million but more than \$150 million, the max. wba will be \$245, if the trust fund balance is less than \$150 million but equal to or greater than \$90 million, the max. wba will be \$225, and if the trust fund balance is less than \$90 million, the max. wba will be \$205, Del.; wba reflects a 7% decrease and a 5% discount from the computed maximum of \$205, La.

¹⁹Qualifying wages are 200 times min. hourly wage in 1 qtr. and BP wages of 1-1/2 times HQ, however the BP wages must be at least 400 times min. hourly wage, R.I.; with min. aww, greater of 21 times the min. hourly wage in effect on Feb. 4, 1991, or \$80, N.Y.; BP wages of 1-1/2 x HQ or wages in 3 of the 4 qtrs. in the BP, Nev.; claimant with BP earnings outside HQ of less than the lesser of 6 x wba or \$900 will not be eligible for benefits, Tenn.

²⁰As a result of a recent Michigan Court Appeals decision, the min. amount of earnings needed to establish a credit wk. was reduced, therefore the wages needed in each wk. changed from 30 to 20 x State min. hourly wage, Mich.

²¹Several alternate qualifying requirements are available, see N.J. unemployment insurance law for details.