

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1989-1991

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1991 ESTIMATED TAXABLE TOTAL		1990 ESTIMATED TAXABLE TOTAL		1989 ACTUAL TAXABLE TOTAL	
United States	\$ 7, 000		1. 9%	0.7%	2.0	0.8	2.16%	0.85%
Alabama	8,000	01/83	1.0	0.4	1.4	0.6	1.44	0.61
Alaska	22,400	01/91	3.2	2.1	4.1	2.8	4.84	3.23
Arizona			1.0	0.3	1.2	0.4	1. 21	0.36
Arkansas	8,000	01/91	2.2	1.0	2.2	1.0	2.21	0.99
California			2.0	0.6	2.0	0.6	2.20	0.70
Colorado	10,000	01/88	1.3	0.6	1.-6	0.7	1. 84	0.81
Connecticut	7,100	01/83	2.2	0.6	1.9	0.5	1. 73	0.49
Delaware	8,500	01/87	2.4	0.7	2.3	0.7	2.10	0.66
Dist. Of Columbia	8,000	01/83	1.8	0.5	1.8	0.5	1. 60	0.40
Florida			1.0	0.4	0.8	0.3	0.87'	0.34
Georgia	8,500	01/90	1.4	0.5	1.4	0.5	1. 38	0.51
Hawaii	7,000	01/91	1.3	0.9	1.3	0.9	1. 26	0.86
Idaho	18,000	01/91	1.1	0.8	1.8	1.2	2.15	1.45
Illinois	9,000	01/88	2.4	0.8	2.6	0.9	2.94	1. 07
Indiana			1.3	0.4	1.4	0.5	1. 42	0.47
Iowa	12,200	01/91	1.6	0.8	1.6	0.9	1. 96	1. 03
Kansas	8,000	01/84	2.4	0.9	2.4	1.0	2.49	0.99
Kentucky	8,000	01/82	1.9	0.8	1.9	0.8	2.10	0.90
Louisiana	8,500	01/88	2.1	0.9	2.2	0.7	2.86	0.95
Maine			2.4	0.9	2.3	0.9	2.42	0.96
Maryland			1.7	0.4	1.1	0.3	1. 24	0.33
Massachusetts			3.7	1.2	2.8	0.8	2.14	0.73
Michigan	9,500	01/86	3.9	1.4	3.8	1.4	3.73	1. 37
Minnesota	13,300	01/91	1.5	0.7	2.0	1.0	2.09	1. 89
Mississippi			1.2	0.5	1.2	0.5	1.27	0.50
Missouri			1.5	0.5	1.4	0.4	1.49	0.45
Montana	13,400	01/91	1.0	0.7	1.3	0.9	1. 50	1. 00
Nebraska			1.0	0.4	1.1	0.4	1. 30	0.51
Nevada	13,800	01/91	1.0	0.6	1.4	0.8	1.48	0.85
New Hampshire			0.8	0.3	0.7	0.3	0.15	0.26
New Jersey	14,400	01/91	1.8	0.8	1.8	0.8	2.06	0.93
New Mexico	11,700	01/91	1.5	0.9	1.7	0.9	1. 83	0.98
New York			2.3	0.6	1.9	0.5	1. 87	0.53
North Carolina	11,500	01/91	0.8	0.4	1.0	0.6	0.98	0.49
North Dakota	11,800	01/91	1.2	0.7	1.7	0.9	2.31	1. 25
Ohio	8,000	01/84	2.3	0.8	2.4	0.9	2.71	0.98
Oklahoma	9,700	01/91	1.3	0.5	1.8	0.7	2.40	1.10
Oregon	16,000	01/90	2.6	1.6	2.8	1.7	3.11	1. 89
Pennsylvania	8,000	01/84	3.4	1.2	3.4	1.2	3.67	1. 34
Puerto Rico			5.4	2.9	5.4	2.9	5.4,0	3.00
Rhode Island	14,400	01/91	2.6	1.4	2.5	1.3	2.60	1.42
South Carolina			1.8	0.7	1.9	0.7	1.87	0.75
South Dakota			0.5	0.2	0.6	0.3	0.53	0.23
Tennessee			1.5	0.6	1.6	0.6	1.66	0.63
Texas	9,000	01/83	1.8	0.6	1.8	0.7	2.84	1.15
Utah	14,500	01/91	1.2	0.7	1.5	0.8	1.60	0.90
Vermont	8,000	01/83	2.7	1.0	3.0	1.2	3.06	1.29
Virgin Islands	19,500	01/91	2.4	1.7	2.1	1.6	1. 70	1.30

Virginia	8,000	01/91	0.7	0.3	0.8	0.3	0.86	0.30
Washington	16,800	01/91	2.3	1.4	2.3	1.4	2.70	1.63
West Virginia	8,000	01/81	301	1.2	2.1	0.9	2.20	0.90
Wisconsin	10,500	01/86	2.0	0.9	2.4	1.1	3.06	1.43
Wyoming	10,500	01/91	2.6	1.3	3.2	1.5	3.22	1.58

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

United States Department of Labor  
Employment and Training Administration  
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