

STATES ARRAYED: TAX RATE BASD ON TOTAL WAGES

TAXBAS\$7,000		AVERAGE TAX RATE		AS OF 3/31/91 LOANS OUTSTANDING
EXCEPT AS SHOWN			TAXABLE TOTAL	(MILLIONS \$)
Puerto Rico			5.48 2.9\$	
Alaska	\$22,400	01/91	3.2 2.1	
Virgin Islands	19,500	01/91	2.4 1.7	
Oregon	16,000	01/90	2.6 1.6	
Washington	16,800	01/91	2.3 1.4	
Michigan	9,500	01/86	3.9 1.4	\$417.5
Rhode Island	14,400	01/91	2.6 1.4	
Wyoming	10,500	01/91	2.6 1.3	
Massachusetts			3.7 1.2	
Pennsylvania	8,000	01/84	3.4 1.2	
West Virginia	8,000	01/81	3.1 1.2	
Vermont	8,000	01/83	2.7 1.0	
Arkansas	8,000	01/91	2.2 1.0	
Kansas	8,000	01/84	2.4 0.9	
Hawaii	7,000	01/91	1.3 0.9	
Maine			2.4 0.9	
'Wisconsin	10,500	01/86	2.0 0.9	
Louisiana	8,500	01/88	2.1 0.9	
New Mexico	11,700	01/91	1.5 0.9	
Jilin 0 is	9,000	01/88	2.4 0.8	
Iowa	12,200	01/91	1.6 0.8	
New Jersey	14,400	01/91	1.8- 0.8	
Ohio	8,000	01/84	2.3 0.8	
Kentucky	8,000	01/82	1.9 0.8	
Idaho	18,000	01/91	1.1 0.8	
Montana	13,400	01/91	1.0 0.7	
Delaware	8,500	01/87	2.4 0.7	
Minnesota	13,300	01/191	1.5 0.7	
Utah	14,500	01/191	1.2 0.7	
South Carolina			1.8 0.7	
North Dakota	11,800	01./191	1.2 0.7	

United States	\$7,000		1.9 0.7	\$529.0
Texas	9,000		1.8- <u>0.6</u>	-----
New York			2.3 0.6	
Connecticut	7,100	01/83	2.2 0.6	\$111.5
California			2.0 0.6	
Colorado	10,000	01/138	1.3 0.6	
Nevada	13,800	01/91	1.0 0.6	
Tennessee			1.5 0.6	

Georgia	8,500	01/90	1.4	0.5
Missouri			1.5	0.5
Oklahoma	9,700	01/91	1.3	0.5
Mississippi			1.2	0.5
			1.8	0.5
Maryland			1.7	0.4
North Carolina	11,500	01/91	0.8	0.4
Alabama	8,000	01/133	1.0	0.4
Indiana			1.3	0.4
Nebraska			1.0	0.4
Florida			1.0	0.4
Arizona			1.0	0.3
New Hampshire			0.8	0.3
Virginia	8,000	01/91	0.7	0.3
South Dakota			0.5	0.2

United States Department of Labor

Employment and Training Administration

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