

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 1990-1992

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	1992		1991		1990	
			TAX- ABLE	TOTAL	TAX- ABLE	TOTAL	TAX- ABLE	TOTAL
United States\$	7,000		2.1%	0.8%	1.8%	0.7%	1.96%	0.73%
Alabama	8,000	01/83	1.1	0.5	1.0	0.4	1.35	0.57
Alaska	22,600	01/92	2.7	1.8	3.2	2.1	4.11	2.66
Arizona			1.2	0.3	1.1	0.3	1.19	0.34
Arkansas	8,000	01/91	2.2	1.0	2.1	0.9	2.20	1.00
California			2.6	0.7	2.0	0.6	2.07	0.63
Colorado	10,000	01/88	1.4	0.6	1.3	0.6	1.60	0.70
Connecticut	7,100	01/83	2.8	0.7	2.2	0.6	1.82	0.46
Delaware	8,500	01/87	1.9	0.8	2.4	0.7	2.30	0.65
Dist. Columbia	8,0000	1/83	2.9	0.7	2.0	0.5	2.00	0.50
Florida			1.5	0.5	1.0	0.4	0.75	0.28
Georgia	8,500	01/91	1.5	0.6	1.3	0.5	1.32	0.51
Hawaii	22,700	01/92	0.7	0.5	1.3	0.6	1.29	0.87
Idaho	18,600	01/92	1.8	1.2	1.3	0.9	1.74	1.17
Illinois	9,000	01/88	2.5	0.8	2.3	0.8	2.61	0.92
Indiana			1.2	0.4	1.3	0.4	1.40	0.50
Iowa	12,800	01/92	1.6	0.8	1.6	0.8	1.61	0.85
Kansas	8,000	01/84	2.4	0.9	2.4	0.9	2.47	0.96
Kentucky	8,000	01/82	2.0	0.7	2.0	0.7	2.00	0.70
Louisiana	8,500	01/88	1.9	0.8	2.1	0.9	2.21	0.74
Maine			3.2	1.1	2.4	0.9	2.31	0.87
Maryland			3.3	0.7	1.4	0.3	1.17	0.30
Massachusetts			4.2	1.7	3.7	1.2	2.80	0.80
Michigan	9,500	01/86	4.1	1.4	3.9	1.4	3.80	1.40
Minnesota	13,800	01/92	1.5	0.7	1.5	0.8	1.98	0.96
Mississippi			1.8	0.8	1.0	0.4	1.20	0.52
Missouri			1.9	0.7	1.5	0.5	1.25	0.39
Montana	14,000	01/92	1.2	0.8	1.0	0.7	1.30	0.90
Nebraska			0.9	0.3	0.9	0.3	1.05	0.40
Nevada	14,000	01/92	1.0	0.6	1.0	0.6	1.38	0.80
New Hampshire			2.0	0.6	0.8	0.3	0.74	0.25
New Jersey	15,3000	1/92	2.0	0.9	1.8	0.8	1.83	0.84
New Mexico	12,1000	1/92	1.5	0.8	1.5	0.8	1.53	0.82
New York			3.3	0.8	2.3	0.6	1.90	0.51
North Carolina	12,1000	1/92	1.0	0.5	1.0	0.5	1.01	0.58
North Dakota	12,2000	1/92	1.4	0.8	1.2	0.7	1.64	0.88
Ohio	8,250	01/92	2.5	1.0	2.3	0.8	2.44	0.86
Oklahoma	10,100	01/92	1.2	0.5	1.3	0.5	1.71	0.65
Oregon	17,000	01/92	2.6	1.6	2.6	1.6	2.78	1.72
Pennsylvania	8,000	01/84	3.9	1.3	3.4	1.2	3.42	1.20
Puerto Rico			1.9	1.9	5.4	2.9	5.40	2.90
Rhode Island	15,2000	1/92	3.5	1.8	2.5	1.4	2.49	1.37
South Carolina			1.8	0.7	1.8	0.7	1.86	0.71
South Dakota			0.6	0.3	0.5	0.2	0.66	0.28
Tennessee			1.9	0.7	1.5	0.6	1.60	0.61
Texas	9,000	01/83	1.3	0.5	1.0	0.4	1.86	0.73
Utah	15,000	01/92	1.0	0.6	1.2	0.7	1.49	0.66
Vermont	8,000	01/83	2.5	0.9	2.5	1.0	2.94	1.19
Virgin Islands	19,5000	1/91	1.5	1.2	1.5	1.1	2.14	1.58
Virginia	8,000	01/91	0.9	0.3	0.8	0.3	0.82	0.28
Washington	17,600	01/92	2.3	1.4	2.3	1.4	2.30	1.38
West Virginia	8,0000	1/81	2.9	1.1	2.9	1.1	2.10	0.90
Wisconsin	10,500	01/86	2.0	0.9	2.1	0.9	2.47	1.13

Wyoming	10,900	01/92	2.3	1.1	2.5	1.2	3.23	1.56
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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 07/06/1992

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE \$7,000 EXCEPT AS SHOWN		1992 AVERAGE TAX RATE		3/31/92 LOANS OUTSTANDING (MILLIONS)
			TAXABLE	TOTAL	
Puerto Rico			1.9	1.9	
Rhode Island	15,200	01/92	3.5	1.8	
Alaska	22,600	01/92	2.7	1.8	
Massachusetts			4.2	1.7	\$492.1
Oregon	17,000	01/92	2.6	1.6	
Washington	17,600	01/92	2.3	1.4	
Michigan	9,500	01/86	4.1	1.4	\$561.3
Pennsylvania	8,000	01/84	3.9	1.3	
Idaho	18,600	01/92	1.8	1.2	
Virgin Islands	19,500	01/91	1.5	1.2	
Wyoming	10,900	01/92	2.3	1.1	
West Virginia	8,000	01/81	2.9	1.1	
Maine			3.2	1.1	
Arkansas	8,000	01/91	2.2	1.0	
Ohio	8,250	01/92	2.5	1.0	
Kansas	8,000	01/84	2.4	0.9	
Vermont	8,000	01/83	2.5	0.9	
New Jersey	15,300	01/92	2.0	0.9	
Wisconsin	10,500	01/86	2.0	0.9	
Illinois	9,000	01/88	2.5	0.8	
Iowa	12,800	01/92	1.6	0.8	
New York			3.3	0.8	
Delaware	8,500	01/87	1.9	0.8	
Montana	14,000	01/92	1.2	0.8	
Louisiana	8,500	01/88	1.9	0.8	
Mississippi			1.8	0.8	
North Dakota	12,200	01/92	1.4	0.8	
New Mexico	12,100	01/92	1.5	0.8	
United States	\$7,000		2.1%	0.8%	\$1,591.6
California			2.6	0.7	
Dist. Columbia	8,000	01/83	2.9	0.7	\$10.1
Kentucky	8,000	01/82	2.0	0.7	
Minnesota	13,800	01/92	1.5	0.7	
Connecticut	7,100	01/83	2.8	0.7	\$528.1
Maryland			3.3	0.7	
South Carolina			1.8	0.7	
Missouri			1.9	0.7	
Tennessee			1.9	0.7	
Nevada	14,500	01/92	1.0	0.6	
Colorado	10,000	01/88	1.4	0.6	
Utah	15,000	01/92	1.0	0.6	
New Hampshire			2.0	0.6	
Georgia	8,500	01/91	1.5	0.6	
Florida			1.5	0.5	
Hawaii	22,700	01/92	0.7	0.5	
North Carolina	12,100	01/92	1.0	0.5	
Texas	9,000	01/83	1.3	0.5	

Alabama	8,000	01/83	1.1	0.5
Oklahoma	10,100	01/92	1.2	0.5
Indiana			1.2	0.4
Arizona			1.2	0.3
Nebraska			0.9	0.3
Virginia	8,000	01/9	10.9	0.3
South Dakota			0.6	0.3

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