

AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 2001-2003

STATE	TAXBASE	BASE	2003 ESTIMATED		2002 ACTUAL		2001 ACTUAL	
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
United States			2.1 %	0.6 %	1.80 %	0.54 %	1.70 %	0.51 %
Alabama	8,000	01/1983	1.4	0.5	1.40	0.41	1.26	0.39
Alaska	26,700	01/2003	1.9	1.2	2.50	1.58	2.60	1.64
Arizona			0.8	0.2	0.83	0.21	0.87	0.23
Arkansas	9,000	01/1994	2.5	0.9	1.91	0.68	1.75	0.65
California			3.1	0.6	2.50	0.51	2.57	0.53
Colorado	10,000	01/1988	1.1	0.3	0.85	0.26	0.85	0.26
Connecticut	15,000	01/1999	2.4	0.7	2.53	0.80	1.36	0.43
Delaware	8,500	01/1987	2.3	0.6	1.62	0.38	1.67	0.41
Dist. of Columbia	9,000	01/1997	2.1	0.4	2.17	0.41	2.21	0.44
Florida			1.4	0.4	1.12	0.30	1.12	0.30
Georgia	8,500	01/1991	0.5	0.2	0.53	0.14	0.51	0.14
Hawaii	30,200	01/2003	1.7	1.2	1.22	0.83	1.14	0.79
Idaho	27,600	01/2003	1.2	0.8	1.18	0.82	1.19	0.80
Illinois	9,000	01/1988	2.8	0.7	2.27	0.57	2.05	0.52
Indiana			1.8	0.5	1.24	0.31	1.08	0.27
Iowa	19,200	01/2003	1.5	0.8	1.22	0.66	1.19	0.64
Kansas	8,000	01/1994	2.5	0.7	1.41	0.52	1.32	0.49
Kentucky	8,000	01/1982	2.4	0.7	2.22	0.66	1.65	0.50
Louisiana			1.7	0.5	1.59	0.43	1.52	0.42
Maine	12,000	01/2003	1.4	0.6	1.84	0.76	2.75	1.17
Maryland	8,500	01/1993	1.6	0.4	1.32	0.34	1.37	0.36
Massachusetts	10,800	01/1992	2.6	0.8	2.31	0.67	2.30	0.66
Michigan	9,000	01/2003	3.5	0.9	2.68	0.72	2.59	0.71
Minnesota	22,000	01/2003	1.4	0.7	0.92	0.44	0.91	0.43
Mississippi			1.8	0.6	1.58	0.49	1.32	0.42
Missouri	7,500	01/2003	1.9	0.2	1.51	0.37	1.37	0.34
Montana	19,700	01/2003	1.1	0.7	1.11	0.74	1.09	0.71
Nebraska			2.0	0.4	1.29	0.35	1.00	0.28
Nevada	21,500	01/2003	1.3	0.8	1.29	0.75	1.30	0.76
New Hampshire	8,000	01/1994	0.8	0.2	0.79	0.20	0.79	0.20
New Jersey	23,900	01/2003	1.7	0.7	1.87	0.85	2.03	0.91
New Mexico	16,000	01/2003	0.9	0.5	0.90	0.47	0.89	0.46
New York	8,500	01/1999	4.2	0.9	3.56	0.71	2.99	0.59
North Carolina	15,900	01/2003	1.7	0.8	0.87	0.39	0.69	0.31
North Dakota	18,000	01/2003	1.6	0.9	1.28	0.71	1.24	0.69
Ohio	9,000	01/1995	1.6	0.5	1.61	0.46	1.42	0.42
Oklahoma	11,700	01/2003	1.1	0.4	0.78	0.30	0.44	0.17
Oregon	26,000	01/2003	2.3	1.4	1.89	1.15	1.74	1.06
Pennsylvania	8,000	01/1984	4.2	1.0	3.66	0.91	3.60	0.92
Puerto Rico			3.4 *	1.3 *	3.40	1.31	3.44	1.37
Rhode Island	12,000	01/2003	2.8	1.1	2.93	1.09	2.99	1.14
South Carolina			1.9	0.5	1.61	0.44	1.39	0.39
South Dakota			0.6	0.2	0.63	0.19	0.62	0.19
Tennessee			2.4	0.6	1.93	0.49	1.53	0.40
Texas	9,000	01/1989	1.3	0.4	1.34	0.37	1.19	0.33
Utah	22,500	01/2003	0.5	0.3	0.49	0.29	0.46	0.27
Vermont	8,000	01/1983	2.0	0.6	1.96	0.58	2.03	0.61
Virginia	8,000	01/1991	0.2	0.1	0.27	0.16	2.66	1.50
Virgin Islands	18,000	01/2003	1.0	0.3	0.58	0.15	0.58	0.15
Washington	28,500	01/2003	2.5	1.5	2.07	1.21	2.08	1.17
West Virginia	8,000	01/1981	2.8	0.9	2.77	0.88	2.88	0.94
Wisconsin	10,500	01/1986	1.9 *	0.6 *	1.92	0.63	1.84	0.63
Wyoming	14,700	01/2003	0.8	0.4	0.80	0.39	1.19	0.58

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE WORKFORCE AGENCIES

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