

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	2003 AVERAGE TAX RATE		AS OF 06/30/2003 LOANS OUTSTANDING (MILLIONS)
			TAXABLE	TOTAL	
Washington	28,500	01/2003	2.5	1.5	
Oregon	26,000	01/2003	2.3	1.4	
Puerto Rico			3.4 *	1.3	
Hawaii	30,200	01/2003	1.7	1.2	
Alaska	26,700	01/2003	1.9	1.2	
Rhode Island	12,000	01/2003	2.8	1.1	
Pennsylvania	8,000	01/1984	4.2	1.0	
Michigan	9,000	01/2003	3.5	0.9	
Arkansas	9,000	01/1994	2.5	0.9	
West Virginia	8,000	01/1981	2.8	0.9	
New York	8,500	01/1999	4.2	0.9	\$166
North Dakota	18,000	01/2003	1.6	0.9	
Idaho	27,600	01/2003	1.2	0.8	
Iowa	19,200	01/2003	1.5	0.8	
Nevada	21,500	01/2003	1.3	0.8	
North Carolina	15,900	01/2003	1.7	0.8	
Massachusetts	10,800	01/1992	2.6	0.8	
New Jersey	23,900	01/2003	1.7	0.7	
Connecticut	15,000	01/1999	2.4	0.7	
Kansas	8,000	01/1994	2.5	0.7	
Montana	19,700	01/2003	1.1	0.7	
Illinois	9,000	01/1988	2.8	0.7	
Kentucky	8,000	01/1982	2.4	0.7	
Minnesota	22,000	01/2003	1.4	0.7	\$119
Wisconsin	10,500	01/1986	1.9 *	0.6	
California			3.1	0.6	
Maine	12,000	01/2003	1.4	0.6	
Vermont	8,000	01/1983	2.0	0.6	
United States			2.1 %	0.6	\$366
Tennessee			2.4	0.6	
Mississippi			1.8	0.6	
Delaware	8,500	01/1987	2.3	0.6	
South Carolina			1.9	0.5	
New Mexico	16,000	01/2003	0.9	0.5	
Ohio	9,000	01/1995	1.6	0.5	
Indiana			1.8	0.5	
Alabama	8,000	01/1983	1.4	0.5	
Louisiana			1.7	0.5	
Oklahoma	11,700	01/2003	1.1	0.4	
Texas	9,000	01/1989	1.3	0.4	\$81
Dist. of Columbia	9,000	01/1997	2.1	0.4	
Florida			1.4	0.4	
Nebraska			2.0	0.4	
Wyoming	14,700	01/2003	0.8	0.4	
Maryland	8,500	01/1993	1.6	0.4	
Colorado	10,000	01/1988	1.1	0.3	
Utah	22,500	01/2003	0.5	0.3	
Virgin Islands	18,000	01/2003	1.0	0.3	
New Hampshire	8,000	01/1994	0.8	0.2	
South Dakota			0.6	0.2	
Arizona			0.8	0.2	
Georgia	8,500	01/1991	0.5	0.2	
Missouri	7,500	01/2003	1.9	0.2	
Virginia	8,000	01/1991	0.2	0.1	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE WORKFORCE AGENCIES
07/09/03

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