16-Dec-08

State Unemployment Insurance Contribution Levels, 2008

State	Contributions per Covered Employee ($)	Contributions per Employee at the Taxable Wage Base: at Minimum Rate ($)	at Average Rate ($)	at Maximum Rate ($)
Alabama	134	35	113	483
Alaska	410	313	470	1,690
Arizona	130	1	94	378
Arkansas	270	80	244	670
California	399	105	289	434
Colorado	203	--	162	540
Connecticut	437	180	406	915
Delaware	206	11	221	840
District of Columbia	249	135	189	612
Florida	122	7	95	378
Georgia	154	2	127	459
Hawaii	192	--	95	702
Idaho	171	84	242	1,739
Illinois	475	96	447	864
Indiana	227	77	190	392
Iowa	304	--	364	1,824
Kansas	173	--	168	592
Kentucky	273	48	230	780
Louisiana	116	7	98	434
Maine	195	50	190	648
Maryland	183	26	155	638
Massachusetts	596	157	561	1,534
Michigan	511	5	444	927
Minnesota	397	140	465	2,675
Mississippi	153	49	127	378
Missouri	258	--	257	1,092
Montana	192	31	269	1,547
Nebraska	135	22	124	486
Nevada	300	62	315	1,328
New Hampshire	139	8	116	520
New Jersey	444	83	570	1,496
New Mexico	174	6	179	1,075
New York	377	43	296	723
North Carolina	276	--	294	1,272
North Dakota	179	44	215	2,179
Ohio	281	36	245	828
Oklahoma	201	14	204	748
Oregon	399	211	503	1,631
Pennsylvania	452	147	386	798
Rhode Island	511	237	483	1,203
South Carolina	181	87	146	427
South Dakota	82	--	77	765
Tennessee	141	28	117	700
Texas	126	20	105	560
Utah	113	25	137	2,311
Vermont	277	64	240	520
Virginia	108	10	89	498
Washington	437	--	526	1,696
West Virginia	257	120	222	600
Wisconsin	300	5	278	1,029
Wyoming	226	54	242	1,815
US Average	**255**	**58**	**246**	**963**

Source: U.S. Department of Labor, Office of Workforce Security, Significant Measures of State UI Tax Systems, October 2008
http://workforcesecurity.doleta.gov/unemploy/pdf/sigmeasuitaxsys08.pdf