

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS
JULY 2008

| | BENEFITS | | | | | | COVERAGE | TAXES | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------|------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------|
| | Earnings/ Employment Needed in Base Period to Qualify ¹ | Computation of Weekly Benefit Amount | Weekly Benefit Amount ² | | Weekly Earnings Disregarded ³ | Calculation of Number of Benefit Weeks ⁴ | Number of Benefit Weeks ⁵ | Size of Payroll (Length of Employment/ Wages Paid) ⁶ | Wages Subject to Tax | Minimum & Maximum Rates ⁷ (New Employer Rate) ⁸ |
| | | | Mini- mum | Maxi- mum | | | | | | |
| AL | 1½ x HQW; qualify for at least minimum WBA | 1/26 avg of 2 highest qtrs | \$45 | \$235 | \$15 | Lesser of 1/3 BPW or 26 x WBA | 15-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.44% 6.04% (2.70%) |
| AK | \$1,000; wages in 2 qtrs | 0.9-4.4% of annual wages + \$24 per dep up to \$72 | \$44-68 | \$248- 320 | ¼ wages over \$50 | Weighted schedule of BPW to HQW | 16-26 | Any size | \$31,300 | 1.0% 5.4% (1.5%) |
| AZ | 1½ x HQW; \$1,500 in 1 qtr or wages in 2 qtrs; wages in 1 qtr sufficient to qualify for maximum WBA, and BPW ≥ taxable wage base | 1/25 HQW | \$60 | \$240 | \$30 | Lesser of 1/3 BPW or 26 WBA | 12-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.02% 5.4% (2.0%) |
| AR | 27 x WBA; wages in 2 qtrs | 1/26 HQW | \$77 | \$431 | 40% WBA | Lesser of 26 x WBA or 1/3 BPW | 9-26 | One employee for 10 or more days in a CY | \$10,000 | 0.1% 10.0% (2.9%) |
| CA | \$1,300 in HQ, or \$900 in HQ with BPW = 1½ x HQ | 1/23 to 1/26 HQW | \$40 | \$450 | Greater of \$25 or 25% of wages | Lesser of 26 x WBA or ½ BPW | 14-26 | Over \$100 in any qtr | \$7,000 | 1.3% 5.4% (3.4%) |
| CO | 40 x WBA or \$2,500, whichever is greater | 50% of 1/52 of 2 consecutive BP HQW | \$25 | \$431- 475 | ¼ WBA | Lesser of 26 x WBA or 1/3 BPW | 13-26 | 20 weeks or \$1,500 in any qtr | \$10,000 | 0.0% 5.4% (1.7%) |
| CT | 40 x WBR | 1/26 avg of 2 highest qtrs + \$15 per dep, up to 5; DA capped at WBA (For construction workers, 1/26 HQ) | \$15-30 | \$501- 576 | 1/3 wages | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$15,000 | 0.5% 5.4% (3.1%) |
| DE | 36 x WBA | 1/46 total wages in 2 highest qtrs | \$20 | \$330 | Greater of \$10 or 30% of WBA | ½ BPW | 24-26 | 20 weeks or \$1,500 in any qtr | \$10,500 | 0.3% 8.2% (2.1%) |
| DC | 1½ x HQW or within \$70; not less than \$1,950 in 2 qtrs; \$1,300 in 1 qtr | 1/26 HQW | \$50 | \$359 | 1/5 wages | Lesser of 26 x WBA or ½ BPW | 19-26 | Any size | \$9,000 | 1.3% 6.6% (2.7%) |
| FL | 1½ x HQW; minimum \$3,400; wages in 2 qtrs | 1/26 HQW | \$32 | \$275 | 8 x federal hourly mini- mum wage | 25% BPW | 9-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.10% 5.40% (2.7%) |
| GA | wages in 2 qtrs & 150% x HQW or HQW divided by 21 for WBA w/ total earnings at least 40 x WBA | 1/42 of wages in highest 2 qtrs or 1/22 HQW | \$44 | \$330 | \$50 | Lesser of 26 x WBA or ¼ BPW | 6-26 | 20 weeks or \$1,500 in any qtr | \$8,500 | 0.03% 5.4% (2.70%) |
| HI | 26 x WBA; wages in 2 qtrs (\$10,983 in HQ for maximum & \$13,598 in BP) | 1/21 HQW | \$5 | \$523 | \$150 | Uniform duration | 26 | Any size | \$13,000 | 0.0% 5.4% (1.7%) |

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| | | | Mini- mum | Maxi- mum | | | | | | |
| ID | 1¼ x HQW; not less than the minimum qualifying wages in 1 qtr \$1,508 | 1/26 HQW | \$58 | \$364 | ½ WBA | Weighted schedule of BPW to HQW | 10-26 | 20 weeks or \$1,500 in any qtr | \$32,200 | 0.262% 5.4% (1.0%) |
| IL | \$1,600; \$440 outside HQ | 48% of claimant's AWW in 2 highest qtrs | \$51-70 | \$369-511 | ½ WBA | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$12,000 | 0.2% 6.6% (2.8%) |
| IN | 1¼ x HQW totaling at least \$1,650 in last 2 qtrs; not less than \$2,750 in BP | 5% of 1 st \$2,000 of wage credits in HQ, 4% of remaining HQW credits; wage credits limited to \$9,250 | \$50 | \$390 | Greater of \$3 or 20% of WBA from other than BP employer | Lesser of 28% of BPW or 26 x WBA | 8-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 1.1% 5.6% (2.7%) |
| IA | 1¼ x HQW; 3.5% of the statewide AAW in HQ; ½ HQW in qtr not the HQ | 1/19 – 1/23 HQW for claimants with depts | \$53-65 | \$361-443 | ¼ WBA | 1/3 BPW | 9-26 | 20 weeks or \$1,500 in any qtr | \$22,800 | 0.0% 8.0% (1.0%) |
| KS | 30 x WBA; wages in 2 qtrs | 4.25% HQW | \$105 | \$423 | 25% of WBA | 1/3 BPW | 10-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.00% 7.40% (4.00% or 6.00%) |
| KY | 1½ x HQW; 8 x WBA in last 2 qtrs; \$750 in HQ; \$750 outside HQ | 1.3078% BPW | \$39 | \$415 | 1/5 wages | 1/3 BPW | 15-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.60% 9.75% (2.70%) |
| LA | \$1,200; 1½ x HQW | 1/25 of the avg of wages in 4 qtrs of BP | \$10 | \$284 | Lesser of ½ WBA or \$50 | 26 x WBA | 26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.10% 6.20% (InAvg) |
| ME | 2 x AWW in 2 different BP qtrs; total BPW = 6 x AWW | 1/22 avg wages paid in 2 highest qtrs of BP + \$10 per dep up to ½ WBA | \$60-90 | \$344-516 | \$25 | 1/3 BPW | 14-26 | 20 weeks or \$1,500 in any qtr | \$12,000 | 0.42% 5.40% (1.53%) |
| MD | 1½ x HQW; \$576.01 in HQ | 1/24 HQW + \$8 per dep up to 5 depts | \$25-65 | \$380 | \$100 | Uniform duration | 26 | Any size | \$8,500 | 0.3% 7.5% (2.4%) |
| MA | 30 x WBA; \$3,300 minimum | 50% AWW + \$25 per dep up to ½ WBA | \$32-48 | \$600-900 | 1/3 WBA | 36% BPW | 10-30 | 13 weeks or \$1,500 in any qtr | \$14,000 | 1.12% 10.96% (2.53%) |
| MI | 1½ x HQW; at least \$2,774 in HQ (from 1/6/08 thru 1/3/09); or wages in 2 or more BP qtrs totaling at least 20 x state AWW | 4.1% HQW + \$6 for each dep up to 5 | \$113-143 | \$362 | WBA reduced by 50¢ for every \$1 earned. Earnings and benefits limited to 1½ x WBA | 43% BP wages | 14-26 | 20 weeks or \$1,000 in CY | \$9,000 | 0.06% 10.30% (2.7%) |
| MN | At least \$1,000 in HQ; \$250 outside HQ | For maximum 50% of AWW in BP to a maximum of 66 2/3% of state AWW or 50% of AWW in BP HQ to a maximum of 43% of state AWW | \$38 | \$351 based on HQW & \$538 based on total BPW | WBA reduced by 55¢ for every \$1 earned | Lesser of 1/3 BPW or 26 x WBA | 10-26 | Any size | \$25,000 | 0.40% 9.3% (2.32%) |
| MS | 40 x WBA; \$780 in HQ; wages in 2 qtrs | 1/26 HQW | \$30 | \$230 | \$40 | 1/3 BPW | 13-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.4% 5.4% (2.7%) |

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| | | | Mini- mum | Maxi- mum | | | | | | |
| MO | 1½ x HQW; \$1,500 in 1 qtr; or wages in 2 qtrs of BP = 1½ maximum taxable wage base | 4.00% of the avg of the 2 HQWs | \$35 | \$320 | Greater of 20% WBA or \$20 | Lesser of 26 x WBA or 1/3 BPW | 8-26 | 20 weeks or \$1,500 in any qtr | \$12,000 | 0.0% 6.0% (2.7%) |
| MT | BPW = 1½ x HQW & total wages ≥ 7% of AAW or BPW ≥ 50% of AAW | 1% BPW or 1.9% wages in 2 HQs | \$120 | \$407 | ½ wages in excess of ¼ WBA | Weighted schedule of BPW to HQW | 8-28 | \$1,000 in current or preceding year | \$23,800 | 0.00% 6.12% (InAvg) |
| NE | \$2,651; \$800 in each of 2 qtrs; \$800 in HQ | ½ AWW | \$30 | \$298 | ¼ WBA | Lesser of 26 x WBA or 1/3 BPW | 14-26 | 20 weeks or \$1,500 in any qtr | \$9,000 | 0.00% 5.4% (1.29%) |
| NV | 1½ x HQW; or wages in 3 of 4 qtrs of BP | 1/25 HQW | \$16 | \$393 | ¼ wages | Lesser of 26 x WBA or 1/3 BPW | 12-26 | \$225 in any qtr | \$25,400 | 0.25% 5.40% (2.95%) |
| NH | \$2,800; \$1,400 in each of 2 qtrs | 1%-1.1% annual wages | \$32 | \$427 | 30% WBA | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.10% 6.50% (2.7%) |
| NJ | 20 weeks employment at 20 x state hourly minimum wage or 1,000 x state hourly minimum wage | 60% of claimant's AWW + DA | \$85-97 | \$560 | Greater of 20% WBA or \$5 | 100% base weeks worked in base year up to 26 | 1-26 | \$1,000 in any year | \$27,700 | 0.1825% 5.4% (2.6825%) |
| NM | \$1,603.74 in HQW and wages in at least 1 other qtr | 53.5% of AWW paid in BP qtr in which wages were highest | \$66-99 | \$355- 455 | 1/5 WBA | Lesser of 26 x WBA or 60% BPW | Up to 26 | 20 weeks or \$450 in any qtr | \$19,900 | 0.030% 5.40% (2.0%) |
| NY | 1½ x HQW; \$1,600 in HQ | 1/26 HQW unless HQW ≤ \$3,575 then, 1/25 HQW | \$64 | \$405 | None. All employment affects WBA | Uniform duration | 26 | \$300 in any qtr | \$8,500 | 0.5% 8.5% (3.4%) |
| NC | 6 x AWW; wages in 2 qtrs of BP | 1/26 HQW | \$39 | \$457 | 10% AWW in HQ | (BPW / HQW) x 8 2/3 | 13-26 | 20 weeks or \$1,500 in any qtr | \$18,600 | 0.0% 5.7% (1.20%) |
| ND | 1½ x HQW; wages in 2 qtrs | 1/65 of wages in 2 HQs + ½ wages in 3 rd HQ | \$43 | \$406 | 60% WBA | Weighted schedule of BPW to HQW | 12-26 | 20 weeks or \$1,500 in any qtr | \$22,100 | 0.20% 9.86% (1.17%) |
| OH | 20 weeks employment with wages averaging 27.5% of state AWW; wages in 4 qtrs | ½ claimant's AWW + DA of \$1-\$124 based on claimant's AWW and number of dep | \$103 | \$365- 493 | 1/5 WBA | 20 x WBA + 1 x WBA for each quali- fying week in excess of 20 | 20-26 | 20 weeks or \$1,500 in any qtr | \$9,000 | 0.5% 9.2% (2.7%) |
| OK | \$1,500 and 1½ x HQW | 1/23 HQW | \$16 | \$392 | \$100 | Weighted schedule of BPW to HQW | 18-26 | 20 weeks or \$1,500 in any qtr | \$13,600 | 0.1% 5.50% (1.5%) |
| OR | 6 x WBA since prior initial claim and total base year earnings ≥ 1½ x HQW; or 500 hours of employment in BP | 1.25% BPW | \$113 | \$482 | 1/3 WBA or 10 x \$7.95 (i.e., the state minimum wage) | 1/25 BPW | 3-26 | 18 weeks or \$1,000 in any qtr | \$30,200 | 0.7% 5.4% (2.1%) |
| PA | \$800 in HQ; \$1,320 in BP; at least 20% of BPW outside HQ; 16 credit weeks in BP | 1/23-1/25 HQW + \$5 for 1 dep; \$3 for 2 nd dep | \$35-43 | \$539- 547 | Greater of \$6 or 40% WBA | At least 16 credit weeks for minimum, 18 for maximum | 16 or 26 | Any size | \$8,000 | 0.3% 9.2% (3.5%) |

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| | | | Mini- mum | Maxi- mum | | | | | | |
| PR | 40 x WBA; \$280 minimum; \$75 in 1 qtr; wages in 2 qtrs | 1/11- 1/26 HQW | \$7 | \$133 | WBA | Uniform duration | 26 | Any size | \$7,000 | 1.4% 5.4% (2.9%) |
| RI | 1½ x HQW. 200 x minimum hourly wage in 1 qtr and 400 x minimum hourly wage in BP; or 1,200 x minimum hourly wage in BP | 4.62% HQW + greater of \$10 or 5% of the benefit rate per dep up to 5 depts | \$68-118 | \$528-660 | 1/5 WBA | 36% BPW | 8-26 | Any size | \$14,000 | 1.69% 9.79% (2.43%) |
| SC | 1½ x HQW; \$900 minimum; \$540 in HQ | 1/26 HQW | \$20 | \$326 | ¼ WBA | 1/3 BPW | Up to 26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.54% 5.40% (2.64%) |
| SD | \$728 in HQ; 20 x WBA outside HQ | 1/26 HQW | \$28 | \$298 | ¼ wages over \$25 | 1/3 BPW | 15-26 | 20 weeks or \$1,500 in any qtr | \$9,000 | 0.0% 8.5% (1.20%) |
| TN | 40 x WBA; \$780.01 avg wages in highest 2 qtrs; BPW outside HQW ≥ the lesser of 6 x WBA or \$900 | 1/26 of avg 2 highest qtrs | \$30 | \$275 | Greater of \$50 or ¼ WBA | Lesser of 26 x WBA or ¼ BPW | 13-26 | 20 weeks or \$1,500 in any qtr | \$7,000 | 0.30% 10.00% (2.7%) |
| TX | 37 x WBA; wages in at least 2 qtrs | 1/25 HQW | \$57 | \$378 | Greater of \$5 or ¼ WBA | 27% BPW | 10-26 | 20 weeks or \$1,500 in any qtr | \$9,000 | 0.10% 6.10% (2.70%) |
| UT | \$2,800 and (1) 1½ x HQW or (2) \$140 for 20 weeks | 1/26 HQW | \$26 | \$427 | 30% WBA | 27% BPW | 10-26 | Any size | \$26,700 | 0.10% 9.10% (1.1%) |
| VT | \$2,058 HQW + BPW ≥ 40% HQW | Wages in the 2 highest qtrs divided by 45 | \$64 | \$425 | Greater of 30% WBA or \$40 | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 1.1% 7.7% (1.0%) |
| VA | \$2,700 in highest 2 qtrs of BP | 1/50 of the 2 highest qtrs | \$54 | \$378 | \$50 | ½ BPW | 12-26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 0.10% 6.20% (2.5%) |
| VI | 1½ x HQW and \$858 in HQ; or \$858 in HQ and 39 x WBA in BP | 1/26 HQW | \$33 | \$454 | 25% in excess of \$15 | 1/3 BPW | 13-26 | Any size | \$21,800 | 0.0% 6.0% (1.0%) |
| WA | 680 hours; wages in BP or alternate BP | 3.85% of avg of high 2 qtrs in BP | \$129 | \$541 | ¼ wages over \$5 | Lesser of 26 x WBA or 1/3 BPW | 1-26 | Any size | \$34,000 | 0.38% 6.02% (InAvg) |
| WV | \$2,200 and wages in 2 qtrs | 1% annual wages | \$24 | \$424 | \$60 | Uniform duration | 26 | 20 weeks or \$1,500 in any qtr | \$8,000 | 1.5% 7.5% (2.7%) |
| WI | 35 x WBA and 4 x WBA outside HQ | 4% HQW up to maximum WBA | \$53 | \$355 | \$30 plus 33% of wages in excess of \$30 | 40% BPW | 12-26 | 20 weeks or \$1,500 in any qtr | \$10,500 | 0.0% 8.9% (3.25% or 3.40%) |
| WY | 1.4 x HQW; at least 8% of statewide AAW | 4% HQW | \$30 | \$415 | 50% WBA | Lesser of 26 x WBA or 30% BPW | 11-26 | Any size | \$20,100 | 0.27% 9.03% (InAvg) |

This document is prepared for general reference and may not reflect all the details of a state's law. Consult the state agency or the state law for authoritative information. More detailed information may be found in the *Comparison of State Unemployment Insurance Laws*, which also includes information on Temporary Disability Insurance Programs, at www.workforcesecurity.doleta.gov/unemploy/laws.asp. This is also the website for this document.

KEY:

| | | | |
|--------------------------------|-----------------------------|---------------------------|--------------------------|
| Avg - Average | AAW - Average Annual Wage | AWW - Average Weekly Wage | BP - Base Period |
| BPW - Base Period Wages | CQ - Calendar Quarter | CY - Calendar Year | Dep – Dependent |
| DA - Dependents Allowance | HQ - High Quarter | HQW - High Quarter Wages | InAvg – Industry Average |
| MBA - Maximum Benefit Amount | WBA - Weekly Benefit Amount | "=" - Equal To | ">" - Greater Than |
| "≥" - Greater Than or Equal To | "≤" - Less Than or Equal To | "%" - Percent | "+" – Plus |
| Qtrs - Quarters | "x" – Times | | |

OTHER PROVISIONS OF LAW:

Waiting Week – Most states require a 1-week waiting period where the claimant must meet all eligibility conditions before benefits are payable. The following states do not require a waiting week: AL, CT, DE, GA, IA, KY, MD, MI, NV, NH, NJ, VT, WI, WY. The waiting week may be paid after a specified period of unemployment in KS, MO, TN, and TX. In some states, it may be suspended under certain conditions.

Base Periods – Almost all qualifying earnings are determined using a BP consisting of the first 4 of the last 5 completed CQs. A few states use a different BP. In the following states, more recent earnings may be used in an alternative BP under certain conditions: CT, DC, GA, HI, ME, MA, MI, MN, NH, NJ, NM, NY, NC, OH, OK, RI, VA, VT, WA, WI.

FOOTNOTES:

¹ Reflects basic qualifying formula. Some states have alternative qualifying formulas.

² When two amounts given, higher includes DA; the higher figure for both the minimum and maximum WBAs includes DA for the maximum number of depts. If state has a DA and only one amount is given, the maximum is the same with or without the allowance. The total amount of DA payable in any week is limited by a cap.

³ This column lists the amount of weekly earnings that are disregarded (will not reduce the WBA). However, earnings in excess of those listed will be deducted from the WBA, resulting in a reduced payment.

⁴ For states that use earnings, further calculation is needed to derive the number of benefit weeks--take the amount obtained from the formula listed (which is the claimant's MBA) and divide it by the claimant's WBA. States with uniform duration do not have to calculate the number of benefit weeks since it is fixed.

⁵ Lists number of benefit weeks for only the regular program for total unemployment. In states with uniform duration, all eligible claimants receive the same number of benefit weeks (in IL the maximum amount payable cannot exceed one's BPW, resulting in some claimants being paid less than 26 weeks). For WA the maximum number of benefit weeks decreases from 30 to the lesser of 26 or 1/3 BPW if the state unemployment rate falls to 6.8% or below. In some states, additional weeks of benefits are payable under limited circumstances such as high unemployment, continuation of approved training, or workforce dislocations.

⁶ Coverage is determined by the size of the employing unit's payroll or the number of days or weeks worked during a CY and applies to employing units who during any CQ in the current or immediately preceding CY paid wages of \$1,500 or more, or to employing units who employ one or more workers on at least 1 day in each of 20 weeks during the current or immediately preceding CY; such employing units are liable for taxes, and the workers accrue benefit rights. For those states with "Any size," all workers are covered regardless of payroll size or weeks worked. States may have different thresholds for agricultural, domestic, and nonprofit employing units.

⁷ Rates apply only to experience rated employers for the current year and do not include applicable surtaxes, penalties, or surcharges and taxes for non UI purposes.

⁸ New employer rate shown is basic rate. Higher rates may apply depending on industry classification and/or other factors in AK, CO, DE, IL, KS (6.0% applies to all construction employers), KY (9.50% entry rate for contract construction), MA (7.17% minimum rate for construction workers), MD (3.6% for foreign contractors), MI, MN, MO, NE, NJ, ND, OH, PA, SD, TN, UT, WV, WY. Also, for AK 4.15% until assigned rate based on InAvg; NJ rate depends on rate schedule in effect; for WA 90% of InAvg of earlier cohort of new employers; for WI 3.25% with taxable payroll under \$500,000 and 3.40% over \$500,000.

If you have any questions, please contact **Loryn Lancaster** at **202-693-2994** or **Daniel Hays** at **202-693-3011**.