

PREFACE

The Comparison of State Unemployment Insurance Laws provides state-by-state information on workers covered, benefit eligibility, methods of financing, and other areas of interest in the Unemployment Insurance (UI) program. It also includes information on the temporary disability programs operated in six states. The Comparison is published annually. This edition reflects the status of state laws enacted as of January 1, 2006.

The Comparison is issued solely for informational, reference, and research purposes. It is not an official interpretation of state UI laws. The state statute should be consulted for the full text of state law. Unless otherwise noted, the Comparison generally reflects state law, but not official interpretations of state laws, which are found in state rules and regulations, administrative and court decisions, and attorney general's opinions.

We recognize that the Comparison is useful only if it contains accurate data. States are encouraged to advise us of any needed corrections, either through their Regional Offices or the contacts listed below. All users are invited to provide comments on the Comparison. We would like to thank those states that supplied updates and corrections.

The Comparison is available on-line at www.workforcesecurity.doleta.gov. (Click on "Laws;" then scroll down to "State Law Information.") Other documents available on-line are listed in Appendix II of the Comparison.

Any comments or corrections may be sent to Suzanne Schwartz Simonetta at 202-693-3225 or at simonetta.suzanne@dol.gov, or to Loryn Lancaster at 202-693-2994 or at lancaster.loryn@dol.gov. Comments may be mailed to either of the above at the following address:

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