

TAXATION

Table 201.-- Computation of Flexible Taxable Wage Bases

State	Computed as --		Period of time used --		
	% of State average annual wage (13 States)	Other (5 States)	Preceding CY (8 States)	12 months ending June 30 (6 States)	Second preceding CY (3 States)
AK	75 ^{1/}	*****	*****	X	*****
HI	100 ^{1/}	*****	*****	X	*****
ID	100 ^{1/}	*****	*****	*****	X
IA	*****	66-2/3% ^{4/}	X	*****	*****
LA	*****	^{3/}	*****	*****	*****
MN	60 ^{1/}	*****	X	*****	*****
MT	80 ^{1/}	*****	X	*****	*****
NV	66-2/3 ^{1/}	*****	X	*****	*****
NJ	*****	28xState aww ^{1/}	X	*****	*****
NM	65 ^{1/}	*****	*****	X	*****
NC	50 ^{1/}	*****	*****	*****	*****
ND	70 ^{1/}	*****	*****	X	*****
OK	50 ^{1/}	*****	*****	*****	X
OR	80 ^{1/}	*****	*****	*****	X
UT	*****	75 ^{2/}	*****	X	*****
VT	*****	*****	X	*****	*****
VI	60 ^{1/}	*****	*****	X	*****
WA	*****	115 ^{2/}	X ^{2/}	*****	*****
WY	55 ^{1/}	*****	X	*****	*****

^{1/}Rounded to nearest \$100, AK, HI, ID, MN, MT, NV, NC, ND, OK, and VI; higher \$100, IA, NJ, NM, UT; nearest \$1,000, OR; lower \$100, WY.

^{2/}115 percent of the previous year's taxable wage base rounded to the lower \$100, but not to exceed 80 percent of aaw for the 2nd preceding CY rounded to the lower \$100, WA; 75 percent of the prior average fiscal year wage rounded to the higher \$100, UT.

^{3/}The taxable wage base depends on the condition of the fund; it could be \$7,000, \$7,700, or \$8,500, (for 2001 the wage base is \$7,000), LA.

^{4/}66-2/3 percent of the State aww, multiplied by 52, or the Federal taxable wage base, IA.