

**Appendix III:—Significant provisions of State unemployment insurance laws,
January 5, 1997**

State and taxable wage base	Computation (fraction of high-quarter wages unless otherwise indicated) ²	Weekly benefit amount for total unemployment ¹		Duration of benefits (weeks)	
		Minimum	Maximum	Minimum ⁴	Maximum
Alabama (\$8,000)	1/24 of average of two highest quarters	\$22	\$180	15+	26
Alaska (\$24,200)	4.4–0.9% of annual wages, plus \$24 per dependent up to \$72	44–68	248–320	³ 16	³ 26
Arizona (\$7,000)	1/25	40	185	12+	26
Arkansas (\$9,000)	1/26 up to 66 2/3% of State average weekly wage	49	273	9	26
California (\$7,000)	⁵ 1/23–1/33	40	230	³ 14+	³ 26
Colorado (\$10,000)	60% of 1/26 of two highest quarters, up to 50% of 1/52 of base period wages	25	283	13+	26
Connecticut (\$12,000)	1/26 of two highest quarters, up to 60% of State average weekly wage, plus \$10 per dependent up to 1/2 weekly benefit amount or five dependents	15–25	353–403	³ 26	³ 26
Delaware (\$8,500)	⁽⁵⁾	20	⁶ 300	24	26
District of Columbia (\$10,000)	1/26 up to 50% of State average weekly wage, plus \$5 per dependent up to \$20	50	¹ 359	³ 20	³ 26
Florida (\$7,000)	1000	32	250	26	26
Georgia (\$8,500)	1/50 of two highest quarters ⁵	37	215	9+	26
Hawaii (\$26,000)	1/21 up to 70% of State average weekly wage	5	351	³ 26	³ 26
Idaho (\$22,800)	1/26 up to 60% of State average weekly wage	44	259	10	26
Illinois (\$9,000)	49.5% of claimant's average weekly wage in two highest quarters, up to 49.5% of State average weekly wage ⁵	51	257–341	26	26
Indiana (\$7,000)	5% of first \$1,750 in high quarter, 4% of remaining high quarter wages	87	217	8+	26
Iowa (\$15,200)	^(2,5)	34–41	231–283	11+	26
Kansas (\$8,000)	4.25% of high quarter wages, up to 60% of State average weekly wage	67	270	10	26
Kentucky (\$8,000)	1.185% of base period wages, up to 55% of State average weekly wage	22	246	15	26
Louisiana (\$7,700)	1/25 of 4 quarters ⁷	10	⁶ 193	26	26
Maine (\$7,000)	1/22 up to 52% of State average weekly wage, plus \$10 per dependent up to 1/2 weekly benefit amount	36–54	210–315	26	26
Maryland (\$8,500)	1/24 plus \$8 per dependent up to \$40	25–33	¹ 250	26	26

See footnotes at end of table.

Appendix III:—Significant provisions of State unemployment insurance laws,
January 5, 1997—Continued

State and taxable wage base	Computation (fraction of high-quarter wages unless otherwise indicated) ²	Weekly benefit amount for total unemployment ¹		Duration of benefits (weeks)	
		Minimum	Maximum	Minimum ⁴	Maximum
Massachusetts (\$10,800)	1/21–1/26 up to 57.5% of State average weekly wage, plus \$25 per dependent up to 1/2 weekly benefit amount ²	14–21	362–543	10+–30	30
Michigan (\$9,500)	70% of claimant's after-tax earnings, up to a maximum of 58% of State average weekly wage	60	300	15	26
Minnesota (\$16,300)	⁵ 1/26	38	314	10+	26
Mississippi (\$7,000)	1/26	30	180	13+	26
Missouri (\$8,000)	4.5%	45	175	11+	26
Montana (\$16,000)	1% of base period wages or 1.9% of wages in two highest quarters, up to 60% of State average weekly wage	57	230	8	26
Nebraska (\$7,000)	1/20–1/24	20	184	20	26
Nevada (\$17,200)	1/25 up to 50% of State average weekly wage	16	247	12+	26
New Hampshire (\$8,000)	0.8–1.1% of annual wages	32	228	26	26
New Jersey (\$18,600)	60% of claimant's average weekly wage, plus dependents' allowance, up to 56 2/3% of State average weekly wage	60	¹ 374	³ 15	³ 26
New Mexico (\$14,200)	1/26, not less than 10% nor more than 50% of State average weekly wage	43	218	19	26
New York (\$7,000)	50% of claimant's average weekly wage	40	300	26	26
North Carolina (\$12,100)	1/26 of high quarter wages, up to 66 2/3% of State average weekly wage	25	310	13-26	26
North Dakota (\$14,200)	1/65 of two highest quarters and 1/2 total wages in third quarter, up to 60% of State average weekly wage ⁷	43	251	12	26
Ohio (\$9,000)	1/2 claimant's average weekly wage, plus dependents' allowance of \$1-\$83 based on the claimant's average weekly wage and number of dependents ^{2,7}	66	257-345	20	26
Oklahoma (\$11,000)	⁶ 1/25	16	⁶ 251	⁹ 20+	⁹ 26
Oregon (\$20,000)	1.25% of base period wage, up to 64% of State average weekly wage	73	314	³ 4+	³ 26
Pennsylvania (\$8,000)	1/23–1/25 up to 66 2/3% of State average weekly wage plus \$5 for one dependent; \$3 for second	35–40	⁶ 362–370	16	26

See footnotes at end of table.

Appendix III:—Significant provisions of State unemployment insurance laws,
January 5, 1997—Continued

State and taxable wage base	Computation (fraction of high-quarter wages unless otherwise indicated) ²	Weekly benefit amount for total unemployment ¹		Duration of benefits (weeks)	
		Minimum	Maximum	Minimum ⁴	Maximum
Puerto Rico (\$7,000)	1/11–1/26 up to 50% of State average weekly wage	7	152	³ 26	³ 26
Rhode Island (\$17,600)	4.62% of high quarter wages up to 67% of State average weekly wage, plus greater of \$10 or 5% of the benefit rate per dependent up to five dependents	41–51	336–420	15+	26
South Carolina (\$7,000)	1/26 up to 66 2/3% of State average weekly wage	20	221	15	26
South Dakota (\$7,000)	1/26 up to 50% of State average weekly wage	28	187	15+	26
Tennessee (\$7,000)	1/26 of average two highest quarters	30	220	12+	26
Texas (\$9,000)	⁸ 1/25	44	266	9+	26
Utah (\$17,800)	1/26 up to 60% of State insured average fiscal year weekly wage	17	272	10	26
Vermont (\$8,000)	⁽⁵⁾	31	217	26	26
Virgin Islands (\$14,000)	1/26 up to 50% of State average weekly wage	32	231	13+	26
Virginia (\$8,000)	1/50 of wage in two highest quarters	65	¹⁰ 224	12	26
Washington (\$21,300)	1/25 of average of two highest quarters, up to 70% of State average weekly wage	78	365	16+–30	30
West Virginia (\$8,000)	1.0% of annual wage up to 66 2/3% of State average weekly wage	24	296	26	26
Wisconsin (\$10,500)	4% of high-quarter wages up to maximum weekly benefit amount	53	282	12	26
Wyoming (\$12,200)	4% of high-quarter wages up to 55% of State average weekly wage ⁶	17	236	12–26	26

¹ When two amounts are given, the higher includes dependents' allowances. In the District of Columbia, Maryland, and New Jersey the maximum is the same with or without dependents' allowances. Higher for minimum weekly benefit amount includes maximum allowance for one dependent.

² When States use a weighted high quarter, annual wage, or average weekly wage formula, approximate fractions or percentages are figured at midpoint of lowest and highest normal wage brackets. When dependents' allowances are provided, the fraction applies to the basic weekly benefit amount. In some States, variable amounts above maximum basic benefits are limited to claimants with specified number of dependents and earnings in excess of amounts applicable to maximum basic weekly benefit amount. In Indiana, dependents' allowances are paid only to claimants with earnings in excess of that needed to qualify for a basic weekly benefit amount and who have one to three dependents. In Iowa and Ohio, claimants may be eligible for an augmented amount at all benefit levels but benefit amounts above the basic maximum are available only to claimants in dependency classes whose high-quarter wages or average weekly wage are higher than that required for a maximum basic benefit. In Massachusetts, for claimants with an average weekly wage in excess of \$66 the weekly benefit amount is computed at 1/26 of the two highest quarters of earnings or 1/13 of highest quarter if the claimant has no more than two quarters work.

³ Benefits extended under State program when unemployment in State reaches specified levels: Alaska and California by 50%; Oregon by 25%; Connecticut by 13 weeks; District of Columbia by 10 weeks. In Hawaii, benefits extended by 13

weeks when man made or natural disaster causes damages to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families. In Puerto Rico, benefits extended by 32 weeks in certain industries, occupations, or establishments when special unemployment situations exist. In all States, benefits may be extended during periods of high unemployment by 50% for up to 13 weeks under the Federal-State Extended Unemployment Compensation Program.

⁴ For claimants with minimum qualifying wages and minimum weekly benefit amount. When two amounts are shown, range of duration applies to claimants with minimum qualifying wages in base period; longer duration applies with minimum weekly benefit amount; shorter duration applies with maximum possible concentration of wages in the high quarter; therefore the highest weekly benefit amount possible for such base period earnings.

⁵ To 58.5% State average weekly wage if claimant has nonworking spouse; 65.5% if claimant has dependent child, Illinois; 1/19-1/23 up to 65% of the State average weekly wage for claimants with dependent, Iowa; 1/46 of wages in highest two quarters if the trust fund balance is at least \$90 million or is 1/52 of wages in highest two quarters if the trust fund balance is less than \$90 million, Delaware; a State average weekly wage ranging from 60% to 66-2/3% depending on the balance of the fund, Minnesota; wages in the two highest quarters divided by 45, Vermont; if high quarter wages exceed \$4,966.99, the maximum weekly benefit amount will be 39% of these wages divided by 13, California; 1/25 of highest quarter if alternative qualifying wages are used, Georgia.

⁶ Weekly benefit amount will be reduced by 5% or by the reduction determined by a trigger mechanism, but the weekly benefit amount may not be reduced to less than half the maximum weekly benefit amount, Pennsylvania; weekly benefit amount over \$90 will be reduced to 85% of the computed amount when revenues in the fund are inadequate to pay benefits, Wyoming; the greater of \$197 or 60%, 57.5%, 55%, 52.5%, or 50% of State average weekly wage of the second preceding calendar year depending on the condition of the fund, Oklahoma; if the trust fund balance is less than \$165 million but more than \$150 million, the maximum weekly benefit amount will be \$245, if the trust fund balance is less than \$150 million but equal to or greater than \$90 million, the maximum weekly benefit amount will be \$225, and if the trust fund balance is less than \$90 million the maximum weekly benefit amount will be \$205, Delaware; weekly benefit amount reflects a 7% decrease and a 5% discount from the computed maximum of \$205, Louisiana.

⁷ Up to 66-2/3% of State average weekly wage, Louisiana; 62% of State average weekly wage depending on the trust fund reserves or 65% of State average weekly wage depending on trust fund reserves and the State's average contribution rate if below the nationwide average for the preceding year, North Dakota.

⁸ Maximum amount adjusted annually: by same percentage increase as occurs in State average weekly wage, Ohio; by \$7 for each \$10 increase in average weekly wage of manufacturing production workers, Texas.

⁹ Duration can be much less than 26 weeks for individuals with only one base period employer, Oklahoma.

¹⁰ On July 8, 1996, the maximum weekly benefit amount increased to \$224 in Virginia.

Source: *Significant Provisions of State Unemployment Insurance Laws*, Department of Labor, Washington, DC, January 5, 1997.