

Table C. State UI financing

State	Taxable wage base (2004)	Minimum employer tax rate (2004)	Maximum employer tax rate (2004)	Average tax rate on taxable wages (2003)	Average high cost multiple (2003)
Alabama	\$ 8,000	0.44%	6.04%	1.7%	0.40
Alaska	\$ 27,100	1.00%	5.40%	2.4%	0.81
Arizona	\$ 7,000	0.05%	5.40%	0.8%	1.20
Arkansas	\$ 10,000	0.90%	10.80%	2.3%	0.16
California	\$ 7,000	1.50%	6.20%	2.9%	0.13
Colorado	\$ 10,000	0.00%	5.40%	1.0%	0.18
Connecticut	\$ 15,000	1.90%	6.80%	2.8%	0.48
Delaware	\$ 8,500	0.30%	8.20%	1.7%	1.52
District of Columbia	\$ 9,000	1.60%	7.00%	2.1%	1.05
Florida	\$ 7,000	0.10%	5.40%	1.3%	0.87
Georgia	\$ 8,500	0.00%	5.40%	0.6%	0.67
Hawaii	\$ 31,000	0.00%	5.40%	1.5%	1.54
Idaho	\$ 27,600	0.20%	5.40%	1.2%	0.42
Illinois	\$ 9,800	0.90%	8.60%	2.8%	N.A.
Indiana	\$ 7,000	0.10%	5.40%	1.8%	0.83
Iowa	\$ 19,700	0.00%	8.00%	1.4%	1.05
Kansas	\$ 8,000	0.05%	7.40%	1.7%	0.56
Kentucky	\$ 8,000	0.30%	10.00%	2.3%	0.38
Louisiana	\$ 7,000	0.14%	6.20%	1.7%	1.26
Maine	\$ 12,000	0.44%	5.40%	1.6%	1.72
Maryland	\$ 8,500	0.30%	7.50%	1.4%	0.57
Massachusetts	\$ 14,000	1.12%	10.96%	2.5%	0.03
Michigan	\$ 9,000	0.06%	10.30%	3.2%	0.34
Minnesota	\$ 22,000	0.47%	9.55%	1.2%	N.A.
Mississippi	\$ 7,000	0.40%	5.40%	1.7%	1.84
Missouri	\$ 8,000	0.00%	5.40%	1.8%	N.A.
Montana	\$ 20,300	0.13%	6.50%	1.1%	1.36
Nebraska	\$ 7,000	0.05%	5.40%	1.6%	0.74
Nevada	\$ 22,000	0.25%	5.40%	1.3%	0.80
New Hampshire	\$ 8,000	0.01%	6.50%	0.9%	1.39
New Jersey	\$ 24,300	0.30%	5.40%	1.6%	0.58
New Mexico	\$ 16,800	0.03%	5.40%	1.0%	2.64
New York	\$ 8,500	0.09%	8.90%	4.1%	N.A.
North Carolina	\$ 16,200	0.00%	5.70%	1.5%	N.A.
North Dakota	\$ 18,500	0.49%	10.09%	1.5%	0.44
Ohio	\$ 9,000	0.20%	7.50%	1.7%	0.27
Oklahoma	\$ 14,300	0.30%	7.80%	1.1%	0.86
Oregon	\$ 27,000	1.20%	5.40%	2.1%	0.97
Pennsylvania	\$ 8,000	0.30%	9.20%	3.9%	0.18
Rhode Island	\$ 14,000	1.66%	9.76%	3.0%	0.56
South Carolina	\$ 7,000	1.24%	6.10%	1.9%	0.60
South Dakota	\$ 7,000	0.00%	7.00%	0.7%	0.64
Tennessee	\$ 7,000	0.45%	10.00%	2.4%	0.52
Texas	\$ 9,000	0.07%	8.47%	2.1%	N.A.
Utah	\$ 22,700	0.40%	8.40%	0.6%	0.94
Vermont	\$ 8,000	0.40%	5.40%	2.0%	1.98
Virginia	\$ 8,000	0.20%	6.30%	0.9%	0.27
Washington	\$ 30,200	0.57%	5.40%	2.3%	0.52
West Virginia	\$ 8,000	1.50%	7.50%	2.8%	0.47
Wisconsin	\$ 10,500	0.00%	9.75%	2.2%	0.57
Wyoming	\$ 15,900	0.29%	8.84%	0.8%	1.35
United States	--	--	--	2.1%	0.42

Sources: EPI analysis of state UI laws and U.S. Department of Labor, Significant Provisions of State Unemployment Insurance Laws (January 2004).