STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE $7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	2002 AVERAGE TAX RATE TAXABLE	TOTAL	AS OF 06/30/2002 LOANS OUTSTANDING (MILLIONS)
Puerto Rico			3.4 *	1.4 *	
Alaska	26,000	01/2002	2.0	1.3	
Washington	28,500	01/2002	2.1	1.2	
Oregon	25,000	01/2002	1.9	1.2	
Rhode Island	12,000	01/2002	2.7	1.1	
West Virginia	8,000	01/1981	2.9	1.0	
Pennsylvania	8,000	01/1984	3.7	0.9	
Hawaii	29,300	01/2002	1.2	0.8	
Maine	12,000	01/2002	1.8	0.8	
Idaho	27,600	01/2002	1.2	0.8	
Nevada	20,900	01/2002	1.3	0.8	
Arkansas	9,000	01/1994	2.0	0.8	
Michigan	9,500	01/1986	2.6	0.7	
North Dakota	17,400	01/2002	1.3	0.7	
New York	8,500	01/1999	3.6	0.7	
Montana	18,900	01/2002	1.1	0.7	
Massachusetts	10,800	01/1992	2.3	0.7	
Iowa	18,600	01/2002	1.2	0.6	
Kentucky	8,000	01/1982	2.1	0.6	
Kansas	8,000	01/1994	1.9	0.6	
Wisconsin	10,500	01/1986	2.0	0.6	
Vermont	8,000	01/1983	2.1	0.6	
California			2.7	0.6	
Illinois	9,000	01/1988	2.3	0.6	
United States			1.8 %	0.5	$0
Mississippi			1.6	0.5	
New Mexico	15,900	01/2002	0.9	0.5	
Tennessee			2.0	0.5	
New Jersey	23,500	01/2002	1.1	0.5	
Delaware	8,500	01/1987	1.8	0.5	
Louisiana			1.6	0.4	
South Carolina			1.6	0.4	
Dist. of Columbia	9,000	01/1997	2.2	0.4	
Connecticut	15,000	01/1999	1.3	0.4	
Minnesota	21,000	01/2002	0.9	0.4	
Alabama	8,000	01/1983	1.4	0.4	
North Carolina	15,500	01/2002	0.9	0.4	
Ohio	9,000	01/1995	1.4	0.4	
Texas	9,000	01/1989	1.3	0.4	
Wyoming	14,700	01/2002	0.8	0.4	
Maryland	8,500	01/1993	1.6	0.4	
Florida			1.1	0.3	
Nebraska			1.4	0.3	
Utah	22,000	01/2002	0.5	0.3	
Indiana			1.1	0.3	
South Dakota			0.6	0.2	
Oklahoma	10,500	01/2002	0.6	0.2	
Missouri			1.5	0.2	
Colorado	10,000	01/1988	0.8	0.2	
Arizona			0.8	0.2	
New Hampshire	8,000	01/1994	0.8	0.2	
Georgia	8,500	01/1991	0.5	0.1	
Virginia	8,000	01/1991	0.5	0.1	
Virgin Islands	15,900	01/2002	0.2	0.1	

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE EMPLOYMENT SECURITY AGENCIES
* PRIOR YEAR'S DATA USED BECAUSE ESTIMATE FOR CURENT YEAR IS UNAVAILABLE.

UNITED STATES DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION