

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U. S. Department of Labor Washington, D.C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL DFAS
	August 31, 2005

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 27-05, Change 1

TO: STATE WORKFORCE AGENCIES

FROM: CHERYL ATKINSON s/s
 Administrator
 Office of Workforce Security

SUBJECT: Preliminary Estimates of Calendar Year (CY) 2005 Average Employer Contribution Rates

1. Purpose. To reissue estimated employer contribution rates for CY 2005 because of a typographical error in the attachment to UIPL 27-05 dated August 1, 2005.
2. Background. The attached tables contain preliminary estimates of unemployment insurance (UI) average employer contribution rates reported by state agencies. The first table contains estimates for CY 2005 and actual rates for CY 2004 and CY 2003. The rates shown are UI taxes as a percentage of wages up to the state taxable wage base. To permit comparison of data among states with different taxable wage bases, estimated tax rates for each year are also shown based on total wages. The second table ranks the states for CY 2005 by their level of UI taxation relative to total wages.
3. Action Required. State Administrators are requested to provide this information to the appropriate staff.
4. Inquiries. Questions should be directed to the appropriate Regional Office.
5. Attachments. Tabulation of average employer contribution rates: (1) by state, calendar years 2003-2005; (2) by tax rate based on total wages, CY 2005.

RESCISSIONS None	EXPIRATION DATE August 31, 2006
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AVERAGE EMPLOYER CONTRIBUTION RATES, BY STATE, CALENDAR YEARS 2003-2005

STATE	TAXBASE \$7,000 EXCEPT AS SHOWN	BASE CHANGE DATE	2005 ESTIMATED		2004 ACTUAL		2003 ACTUAL	
			TAXABLE	TOTAL	TAXABLE	TOTAL	TAXABLE	TOTAL
United States			2.8 %	0.8 %	2.68 %	0.77 %	2.17 %	0.64 %
Alabama	8,000	1/1/1993	2.1	0.6	1.85	0.51	1.71	0.49
Alaska	27,900	1/1/2005	2.5	1.6	2.67	1.68	2.37	1.49
Arizona			1.1	0.2	1.05	0.26	0.83	0.21
Arkansas	10,000	1/1/2004	2.6	1.0	2.53	0.92	2.37	0.86
California			4.4	0.9	4.50	0.85	3.01	0.60
Colorado	10,000	1/1/1998	2.5	0.7	1.88	0.55	1.04	0.31
Connecticut	15,000	1/1/1999	3.0	0.9	3.13	0.92	2.83	0.87
Delaware	8,500	1/1/1987	2.5	0.6	2.07	0.47	1.79	0.41
Dist. of Columbia	9,000	1/1/1995	2.6	0.6	2.42	0.43	2.10	0.39
Florida			2.1	0.6	1.83	0.46	1.34	0.35
Georgia	8,500	1/1/1990	2.1	0.6	2.40	0.63	0.56	0.15
Hawaii	32,300	1/1/2005	1.2	0.8	1.22	0.82	1.71	1.17
Idaho	28,000	1/1/2005	1.3	0.9	1.26	0.85	1.23	0.84
Illinois	10,500	1/1/2005	4.7	1.2	4.13	1.03	2.95	0.72
Indiana			3.2	0.8	2.37	0.56	1.87	0.45
Iowa	20,400	1/1/2005	1.3	0.7	1.57	0.83	1.52	0.82
Kansas	8,000	1/1/1984	3.5	0.9	2.33	0.83	1.79	0.65
Kentucky	8,000	1/1/1982	2.8	0.8	2.58	0.71	2.35	0.67
Louisiana			1.4	0.4	1.76	0.45	1.68	0.44
Maine	12,000	1/1/2000	1.7	0.7	1.51	0.60	1.50	0.61
Maryland	8,500	1/1/1993	2.6	0.6	2.70	0.65	1.47	0.36
Massachusetts	14,000	1/1/2004	4.1	1.3	3.79	1.22	2.49	0.71
Michigan	9,000	1/1/2003	4.5	1.1	4.03	0.99	3.36	0.84
Minnesota	23,000	1/1/2003	1.9	0.9	1.61	0.75	1.36	0.66
Mississippi			2.1	0.6	2.25	0.66	1.69	0.51
Missouri	11,000	1/1/2005	2.1	0.5	1.97	0.51	1.88	0.47
Montana	21,000	1/1/2004	1.2	0.8	1.23	0.81	1.10	0.74
Nebraska			2.5	0.7	1.76	0.45	1.71	0.45
Nevada	22,900	1/1/2005	1.4	0.8	1.36	0.77	1.33	0.76
New Hampshire	8,000	1/1/1994	1.1	0.3	1.92	0.45	1.04	0.25
New Jersey	24,900	1/1/2005	2.0	0.9	1.80	0.81	1.66	0.76
New Mexico	17,200	1/1/2005	0.9	0.4	0.81	0.41	0.98	0.51
New York	8,500	1/1/1999	4.2	0.8	4.27	0.80	4.22	0.82
North Carolina	16,700	1/1/2005	1.8	0.8	1.73	0.76	1.67	0.75
North Dakota	19,400	1/1/2005	1.6	0.9	1.59	0.85	1.54	0.84
Ohio	9,000	1/1/1995	2.3	0.6	2.19	0.59	1.75	0.49
Oklahoma	13,800	1/1/2005	1.5	0.6	1.81	0.82	1.21	0.49
Oregon	27,000	1/1/2004	2.6	1.5	2.77	1.68	2.25	1.37
Pennsylvania	8,000	1/1/1994	5.3	1.2	4.29	1.01	3.98	0.97
Puerto Rico			3.3	2.6	3.30	1.21	3.36	1.26
Rhode Island	16,000	1/1/2005	3.2	1.3	3.19	1.26	3.05	1.10
South Carolina			2.3	0.6	2.23	0.58	1.99	0.53
South Dakota			0.7	0.2	0.75	0.21	0.70	0.20
Tennessee			2.5	0.6	2.73	0.65	2.56	0.63
Texas	9,000	1/1/1989	2.2	0.6	2.40	0.62	2.25	0.61
Utah	23,200	1/1/2005	1.1	0.6	1.06	0.61	0.63	0.37
Vermont	8,000	1/1/1983	2.6	0.7	2.06	0.58	2.00	0.57
Virginia	8,000	1/1/2005	2.2	0.5	1.80	0.42	0.98	0.24
Virgin Islands	18,600	1/1/1991	0.2	0.1	0.20	0.11	0.20	0.11
Washington	30,500	1/1/2005	2.8	1.6	2.81	1.70	2.38	1.40
West Virginia	8,000	1/1/1981	2.8	0.8	2.86	0.87	2.77	0.86
Wisconsin	10,500	1/1/1986	3.0	0.9	2.64	0.83	2.22	0.72
Wyoming	16,400	1/1/2005	1.3	0.6	1.12	0.55	0.82	0.39

NOTE: STATE ESTIMATES WERE FURNISHED BY STATE WORKFORCE AGENCIES

UNITED STATES DEPARTMENT OF LABOR
EMPLOYMENT AND TRAINING ADMINISTRATION

STATES ARRAYED BY TAX RATE BASED ON TOTAL WAGES

	TAXBASE	BASE	2005 AVERAGE		AS OF 07/01/2005 LOANS OUTSTANDING (MILLIONS)
	\$7,000 EXCEPT AS SHOWN	CHANGE DATE	TAXABLE	TOTAL	
Puerto Rico			3.3	2.6	
Washington	30,500	1/1/2005	2.8	1.6	
Alaska	27,900	1/1/2005	2.5	1.6	
Oregon	27,000	1/1/2004	2.6	1.5	
Massachusetts	14,000	1/1/2004	4.1	1.3	
Rhode Island	16,000	1/1/2005	3.2	1.3	
Illinois	10,500	1/1/2005	4.7	1.2	
Pennsylvania	8,000	1/1/1994	5.3	1.2	
Michigan	9,000	1/1/2003	4.5	1.1	
Wisconsin	10,500	1/1/1986	3.0	1.0	
Arkansas	10,000	1/1/2004	2.6	1.0	
Kansas	8,000	1/1/1984	3.5	0.9	
New Jersey	24,900	1/1/2005	2.0	0.9	
Minnesota	23,000	1/1/2003	1.9	0.9	\$77
Connecticut	15,000	1/1/1999	3.0	0.9	
Idaho	28,000	1/1/2005	1.3	0.9	
North Dakota	19,400	1/1/2005	1.6	0.9	
California			4.4	0.9	
New Hampshire	8,000	1/1/1994	1.1	0.3	
United States			2.8 %	0.8	\$663
West Virginia	8,000	1/1/1981	2.8	0.8	
Hawaii	32,300	1/1/2005	1.2	0.8	
Montana	21,000	1/1/2004	1.2	0.8	
New York	8,500	1/1/1999	4.2	0.8	\$183
Nevada	22,900	1/1/2005	1.4	0.8	
North Carolina	16,700	1/1/2005	1.8	0.8	\$114
Indiana			3.2	0.8	
Kentucky	8,000	1/1/1982	2.8	0.8	
Maine	12,000	1/1/2000	1.7	0.7	
Vermont	8,000	1/1/1983	2.6	0.7	
Iowa	20,400	1/1/2005	1.3	0.7	
Colorado	10,000	1/1/1998	2.5	0.7	
Nebraska			2.5	0.7	
Mississippi			2.1	0.6	
Wyoming	16,400	1/1/2005	1.3	0.6	
Texas	9,000	1/1/1989	2.2	0.6	
Utah	23,200	1/1/2005	1.1	0.6	
Alabama	8,000	1/1/1993	2.1	0.6	
Georgia	8,500	1/1/1990	2.1	0.6	
Maryland	8,500	1/1/1993	2.6	0.6	
Ohio	9,000	1/1/1995	2.3	0.6	
South Carolina			2.3	0.6	
District of Columbia	9,000	1/1/1995	2.6	0.6	
Oklahoma	13,800	1/1/2005	1.5	0.6	
Tennessee			2.5	0.6	
Delaware	8,500	1/1/1987	2.5	0.6	
Florida			2.1	0.6	
Virginia	8,000	1/1/1991	2.0	0.5	
New Mexico	17,200	1/1/2005	0.9	0.4	
Louisiana			1.4	0.4	
Arizona			1.1	0.2	
South Dakota			0.7	0.2	
Missouri	11,000	1/1/2005	2.1	0.5	\$289
Virgin Islands	18,600	1/1/2005	0.2	0.1	

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