

16-Dec-08

State Unemployment Insurance Benefit Charging, 2008

| State                | Share of Benefits:               |                 |                                   |                                       |
|----------------------|----------------------------------|-----------------|-----------------------------------|---------------------------------------|
|                      | Charged to Taxable Employers (%) | Non-Charged (%) | Charged to Inactive Employers (%) | Charged to Reimbursable Employers (%) |
| Alabama              | 75                               | 17              | 3                                 | 4                                     |
| Alaska               | NA                               | --              | NA                                | 7                                     |
| Arizona              | 84                               | 8               | 2                                 | 6                                     |
| Arkansas             | 69                               | 26              | 1                                 | 4                                     |
| California           | 82                               | 7               | 7                                 | 5                                     |
| Colorado             | 86                               | 4               | 5                                 | 5                                     |
| Connecticut          | 80                               | 6               | 8                                 | 6                                     |
| Delaware             | 63                               | 25              | 5                                 | 7                                     |
| District of Columbia | NA                               | NA              | NA                                | NA                                    |
| Florida              | 67                               | 20              | 9                                 | 4                                     |
| Georgia              | 84                               | 6               | 7                                 | 3                                     |
| Hawaii               | 71                               | 17              | 7                                 | 6                                     |
| Idaho                | 78                               | 16              | 1                                 | 4                                     |
| Illinois             | 87                               | 5               | 3                                 | 4                                     |
| Indiana              | 71                               | 15              | 10                                | 5                                     |
| Iowa                 | 77                               | 15              | 5                                 | 3                                     |
| Kansas               | 75                               | 16              | 6                                 | 3                                     |
| Kentucky             | 88                               | 3               | 5                                 | 4                                     |
| Louisiana            | 60                               | 33              | 1                                 | 5                                     |
| Maine                | 63                               | 30              | 1                                 | 6                                     |
| Maryland             | 69                               | 19              | 5                                 | 7                                     |
| Massachusetts        | 84                               | 10              | --                                | 6                                     |
| Michigan             | 84                               | 3               | 9                                 | 4                                     |
| Minnesota            | 82                               | 8               | 2                                 | 8                                     |
| Mississippi          | NA                               | NA              | NA                                | NA                                    |
| Missouri             | 83                               | 11              | --                                | 5                                     |
| Montana              | 70                               | 15              | 7                                 | 8                                     |
| Nebraska             | 63                               | 23              | 7                                 | 7                                     |
| Nevada               | 80                               | 12              | 7                                 | 2                                     |
| New Hampshire        | 81                               | 5               | 9                                 | 5                                     |
| New Jersey           | 71                               | 16              | 8                                 | 6                                     |
| New Mexico           | 76                               | 10              | 5                                 | 9                                     |
| New York             | 84                               | 3               | 5                                 | 9                                     |
| North Carolina       | NA                               | NA              | NA                                | NA                                    |
| North Dakota         | 81                               | 11              | 4                                 | 4                                     |
| Ohio                 | 80                               | 10              | 6                                 | 4                                     |
| Oklahoma             | 65                               | 18              | 11                                | 5                                     |
| Oregon               | 75                               | 14              | 5                                 | 7                                     |
| Pennsylvania         | 76                               | 9               | 6                                 | 9                                     |
| Rhode Island         | 78                               | 10              | 6                                 | 6                                     |
| South Carolina       | 73                               | 13              | 9                                 | 4                                     |
| South Dakota         | 78                               | 13              | 4                                 | 5                                     |
| Tennessee            | 71                               | 13              | 11                                | 4                                     |
| Texas                | 59                               | 36              | --                                | 5                                     |
| Utah                 | 66                               | 23              | 6                                 | 5                                     |
| Vermont              | 67                               | 20              | 6                                 | 7                                     |
| Virginia             | 83                               | 9               | 4                                 | 3                                     |
| Washington           | 65                               | 17              | 14                                | 5                                     |
| West Virginia        | 72                               | 9               | 15                                | 4                                     |
| Wisconsin            | 78                               | 15              | 3                                 | 4                                     |
| Wyoming              | 74                               | 17              | 2                                 | 7                                     |
| <b>US Average</b>    | <b>75</b>                        | <b>13</b>       | <b>6</b>                          | <b>5</b>                              |

Source: U.S. Department of Labor, Office of Workforce Security, Significant Measures of State UI Tax Systems, October 2008  
<http://workforcesecurity.doleta.gov/unemploy/pdf/sigmeasuitaxsys08.pdf>