

## Unemployment Insurance Taxes -- Key Measures, 2010

States	Average Tax Rate on Total Wages	Average Tax Rate on Taxable Wages	Average Tax per Employee at Taxable Wage Base	Taxable Wage Base	Minimum Tax Rate	Maximum Tax Rate
Alabama	0.60%	2.39%	\$191	\$8,000	0.59%	6.74%
Alaska	1.00%	1.31%	\$447	\$34,100	1.00%	5.40%
Arizona	0.42%	2.00%	\$140	\$7,000	0.02%	5.90%
Arkansas	0.96%	3.03%	\$364	\$12,000	1.00%	6.90%
California	0.86%	4.96%	\$347	\$7,000	1.50%	6.20%
Colorado	0.56%	2.18%	\$218	\$10,000	0.00%	5.40%
Connecticut	0.96%	3.76%	\$564	\$15,000	1.90%	6.80%
Delaware	0.63%	2.60%	\$273	\$10,500	0.10%	8.00%
District of Columbia	0.38%	2.49%	\$224	\$9,000	1.60%	7.00%
Florida	0.76%	3.68%	\$257	\$7,000	0.36%	5.40%
Georgia	0.51%	2.25%	\$191	\$8,500	0.03%	5.40%
Hawaii	0.68%	1.89%	\$644	\$34,100	0.20%	5.40%
Idaho	1.92%	2.82%	\$939	\$33,300	0.96%	6.80%
Illinois	0.69%	2.39%	\$299	\$12,520	0.65%	7.25%
Indiana	0.63%	2.98%	\$209	\$7,000	1.10%	5.60%
Iowa	1.28%	2.43%	\$595	\$24,500	0.00%	9.00%
Kansas	0.94%	4.02%	\$322	\$8,000	0.11%	7.40%
Kentucky	0.88%	3.60%	\$288	\$8,000	1.00%	10.00%
Louisiana	0.36%	1.63%	\$114	\$7,700	0.11%	6.20%
Maine	0.96%	2.68%	\$322	\$12,000	0.78%	7.19%
Maryland	0.86%	4.79%	\$407	\$8,500	2.20%	13.50%
Massachusetts	1.26%	4.89%	\$685	\$14,000	1.26%	12.27%
Michigan	1.21%	5.30%	\$477	\$9,000	0.06%	10.30%
Minnesota	0.78%	1.64%	\$443	\$27,000	0.69%	10.84%
Mississippi	0.45%	1.73%	\$121	\$7,000	0.70%	5.40%
Missouri	0.67%	2.14%	\$278	\$13,000	0.00%	9.75%
Montana	1.18%	1.93%	\$502	\$26,000	0.42%	6.12%
Nebraska	0.87%	3.23%	\$291	\$9,000	0.00%	8.66%
Nevada	0.71%	1.25%	\$338	\$27,000	0.25%	5.40%
New Hampshire	0.26%	1.24%	\$124	\$10,000	0.05%	7.00%
New Jersey	1.05%	2.41%	\$716	\$29,700	0.30%	5.40%
New Mexico	0.74%	1.43%	\$297	\$20,800	0.03%	5.40%
New York	0.74%	4.58%	\$389	\$8,500	0.90%	8.90%
North Carolina	0.64%	1.51%	\$297	\$19,700	0.00%	6.84%
North Dakota	0.33%	1.41%	\$348	\$24,700	0.20%	10.00%
Ohio	0.64%	2.92%	\$263	\$9,000	0.40%	9.00%
Oklahoma	0.22%	0.57%	\$85	\$14,900	0.10%	5.50%
Oregon	1.66%	2.71%	\$871	\$32,100	1.80%	5.40%
Pennsylvania	1.17%	5.78%	\$462	\$8,000	2.24%	13.56%
Rhode Island	1.37%	3.74%	\$711	\$19,000	1.69%	9.79%
South Carolina	0.52%	2.25%	\$158	\$7,000	1.24%	6.10%
South Dakota	0.47%	1.51%	\$151	\$10,000	0.00%	8.50%
Tennessee	0.70%	3.25%	\$293	\$9,000	0.50%	10.00%
Texas	0.63%	2.81%	\$253	\$9,000	0.72%	8.60%
Utah	0.40%	0.71%	\$200	\$28,300	0.20%	9.20%
Vermont	0.86%	3.52%	\$352	\$10,000	1.10%	7.70%
Virginia	0.31%	1.56%	\$125	\$8,000	0.10%	6.20%
Washington	1.26%	2.17%	\$799	\$36,800	0.98%	6.02%
West Virginia	0.93%	2.97%	\$356	\$12,000	1.50%	7.50%
Wisconsin	1.12%	3.65%	\$438	\$12,000	0.27%	9.80%
Wyoming	1.10%	2.31%	\$526	\$22,800	0.56%	10.00%