



SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS, JULY 5, 1992

PREPARED FOR READY REFERENCE, CONSULT THE STATE LAW AND STATE EMPLOYMENT SECURITY AGENCY FOR AUTHORITATIVE INFORMATION

State	BENEFITS								COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁵	TAXES 1992 Taxable wage base	
	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) <u>1/3/</u>	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period				
				Min.*	Max.*		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷ Min. ⁸ Max.			
Ala.	1-1/2 x hqw	0	1/24 of average of 2 highest qtrs.	\$22	\$160	\$15	1/3	15+	26	20 wks.	\$ 8,000
Alaska	\$1,000; wages in 2 qtrs.	1	4.4-.095% of annual wages, + \$24 per dep. up to \$72	44-68	212-284	3/4 wages over \$50	Weighted schedule of bpw in relation to hqw	16 ⁷	26 ⁷	Any time	22,600
Ariz.	1-1/2 x hqw; \$1,000 in HQ.	1	1/25	40	185	\$30	1/3	12+	26	20 wks	7,000
Ark.	27 x wba; wages in 2 qtrs.	1	1/26, up to 66-2/3% of State aww	43	240	2/5	1/3	9	26	10 days	8,000
Calif.	\$1,300 in HQ or \$900 in HQ with BP wages equal to 1-1/4 x HQ	12/	1/23-1/33 ^{12/}	40	230	Greater of \$25 or 25% of wages	1/2	14+ ⁷	26 ⁷	Over \$100 in any qtr.	7,000
Colo.	40	1	60% of 1/26 of claimant's 2 highest qtrs up to 50% of bpw	25	250	1/4 wba	1/3	13+	26	Any time	10,000
Conn.	40	0	1/26, up to 60% of State aww + \$10 per dep. up to 1/2 wba or 5 deps.	15-22	288-338	1/3 wages	Uniform	26 ⁷	26 ⁷	20 wks.	7,100
Del.	36	0	12/	20	245	Greater of \$10 or 30% of wba	1/2	24	26	20 wks.	8,500
D.C.	1-1/2 x hqw; not less than \$900; \$300 in 1 qtr.	1	1/23, up to 55% of State aww + \$5 per dep. up to \$20	13	335 ⁴	1/5 wages	1/2	26 ⁷	26 ⁷	Any time	8,000
Fla.	20 wks. employment at average of \$20 or more	1	1/2 claimant's aww	10	225	8 x Fed. hourly min. wage	1/2 wks. employment	10	26	20 wks.	7,000

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				Min.*	Max.*		Proportion of base-period wages ⁶	Min. ⁸				Max.
Ga.	150% of hqw, wages in 2 qtrs. <u>10/</u>	0 ²	1/50 of 2 highest qtrs. <u>12/</u>	\$37	\$185	\$30	1/4	9+	26	20 wks	\$ 8,500	
Hawaii	26; wages in 2 qtrs.	1	1/21 up to 70% of State aww	5	306	\$50	Uniform	26 ⁷	26 ⁷	Any time	22,700	
Idaho	1-1/4 x hqw; not less than \$1,144.01 in 1 qtr.; wages in 2 qtrs.	1	1/26 up to 60% of State aww	44	223	1/2 wba	Weighted schedule of bpw in relation to hqw	10	25	20 wks. or \$300 in any quarter	18,600	
Ill.	\$1,600; \$440 outside HQ	1	49% of claimant aww in 2 highest qtrs. up to 49% of State aww ¹²	51	214-279	1/2 wba	Uniform	26	25	20 wks.	9,000	
Ind.	1-1/4 x hqw; not less than \$2,500; \$1,500 in last 2 qtrs.	1	5% of 1st \$1,000 in HQ, 4% of remaining HQ wages	50	140-181	Greater of \$3 or 20% of wba from other than BP employer	28%	14	25	20 wks.	7,000	
Iowa	1-1/4 x hqw; not less than 1.5 x a HQ amount computed at 3.5% of the state-wide aww.	0	<u>3/12/</u>	30-36	200-245	1/4 wba	1/3	11+	26	20 wks.	12,800	
Kans.	30; wages in 2 qtrs.	1	4.25% of hqw up to 60% of State aww	59	239	Lesser of \$47 or 25% of wba	1/3	10	26	20 wks.	8,000	
Ky.	1-1/2 x hqw; 8 x wba in last 2 qtrs; \$750 in 1 qtr. and \$750 in other qtrs.	0	1.185% of BP wages up to 55% of State aww	22	217	1/5 wages	1/3	15	26	20 wks.	8,000	
La.	1-1/2 x hqw	1	1/25 of 4 qtrs. <u>13/17/</u>	10	181	Lesser of 1/2 wba or \$50	27%	8	26	20 wks.	8,500	
Maine	2 x annual aww in each of 2 qtrs. & 6 x annual aww in BP	1	1/22 up to 52% of State aww +\$10 per dep. up to 1/2 wba <u>17/</u>	35-52	198-297	\$25	1/3	21+-22	26	20 wks.	7,000	

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				Min.*	Max.*		Proportion of base-period wages ⁶	Min. ⁸ Max.				
								Min. ⁸				Max.
Md.	1-1/2 x hqw; \$576.01 in 1 qtr; wages in 2 qtrs.	0	1/24 + \$8 per dep. up to \$40	\$25-33	\$223 ⁴	\$35	Uniform	26	26	Any time	\$ 7,000	
Mass.	30; not less than \$1,800	1	1/21-1/26 up to 57.5% of State aww, + \$25 per dep. up to 1/2 wba ³	14-21	296-444	1/3 wba	36%	10+-30	30	13 wks.	10,800	
Mich.	20 wks. employment at 20 x State min. hourly wage <u>10/20/</u>	0	70% of claimant's after tax earnings (ATE) up to a maximum of 58% of State aww	42	283	Up to 1/2 wba ⁵	3/4 wks. employment	13+	26	20 wks. or \$1,000 in CY	9,500	
Minn.	1-1/4 x hqw, at least \$1,000 in HQ; 15 wks. employment	1 ⁹	<u>1/26</u> ^{12/}	38	279	Greater of \$50 or 25% of wages	1/3	10+	26	20 wks.	13,800	
Miss.	40; \$780 in 1 qtr. wages in 2 qtrs.	1	1/26	30	165	\$40	1/3	13+	26	20 wks.	7,000	
Mo.	1-1/2 x hqw; \$1,000 in 1 qtr; wages in 2 qtrs. ¹⁰	1 ⁹	4.5%	45	175	\$20	1/3	11+	26	20 wks.	7,000	
Mont.	1-1/2 x hqw; 7% of aaw in BP or 50% of aaw	1	1% of BP wages or 1.9% of wages in 2 HQ's up to 60% of State aww	52	209	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	\$1,000 in current or preceding year	14,000	
Neb.	\$1,200; \$400 in each of 2 qtrs.	1	1/20-1/24	20	154	1/2 wba	1/3	20	26	20 wks.	7,000	
Nev.	1-1/2 x hqw <u>19/</u>	0	1/25, up to 50% of State aww	16	217	1/4 wages	1/3	12+	26	\$225 in any qtr.	14,500	
N.H.	\$2,800; \$1,200 in each of 2 qtrs.	0	0.8-1.4% of annual wages	32	188	1/5 wba	Uniform	26	26	20 wks.	7,000	
N.J.	20 wks. employment at 20% of aww; or 12 x aww	1 ⁹	60% of claimant's aww + d.a. up to 56-2/3% of State aww	66	308 ⁴	Greater of \$5 or 1/5 wba	3/4 wks. employment	15	26	\$1,000 in any year	15,300	

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				Min.*	Max.*		Proportion of base-period wages ⁶	Min. ⁸			
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	\$37	\$185	1/5 wba	3/5	19	26	20 wks. or \$450 in any qtr.	\$12,100
N.Y.	20 wks. employment ^{10,19}	1 ¹¹	50% of claimant's aww	40	300	<u>11/</u>	Uniform	26	26	\$300 in any qtr.	7,000
N.C.	1-1/2 x hqw not less than 6 x State aww	1	1/52 of 2 highest qtrs up to 66-2/3% of State aww	22	258	10% aww in 2 highest qtrs.	Weighted schedule of bpw in relation to hqw	13-26	23	20 wks.	12,100
N.Dak.	1-3/10 x hqw	1	1/65 of the 2 highest qtrs; and 1/2 total wages in the 3rd qtr., up to 60% of the State aww ¹³	43	212	60% of wba	Weighted schedule of bpw in relation to hqw	12	25	20 wks.	12,200
Ohio	20 wks. employment with wages in each wk. of 27.5% of State aww	1	1/2 claimant's aww + d.a. of \$1-\$83 based on claimant's aww and number of dep. ^{3,16}	42	211-294	1/5 wba	20 x wba; wba for each qualifying wk. in excess of 20	20	26	20 wks.	8,250
Okla.	40% taxable wages and 1-1/2 x hqw; \$10,100	1	1/25 ¹⁸	16	229 <u>18/</u>	\$7	40% of taxable wage	20+ ¹⁴	26 ¹⁴	20 wks.	10,100
Oreg.	18 wks; not less than \$1,000 in BP	1	1.25% of bpw up to 64% of State aww	63	271	1/3 wba	1/3	5+ ⁷	26 ⁷	18 wks. or \$225 in any qtr.	17,000
Pa.	37 + - 40; \$800 in HQ and \$1,320 in BP; at least 20% of bpw outside HQ	1	1/23-1/25 up to 66-2/3% of State aww + \$5 for 1 dep; \$3 for 2d	35-40	304-312 <u>18/</u>	Greater of \$6 or 40% wba	At least 16 credit wks. for min., 18 for max.	16	26	Any time	8,000
P.R.	40 x wba not less than \$280; \$75 in 1 qtr.; wages in 2 qtrs.	1	1/11-1/26; up to 50% of State aww	7	133	wba	Uniform	26 ⁷	26 ⁷	Any time	7,000

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R.I.	19/	1	4.62% of hqw up to 67% of State aww + greater of \$10 or 5% of the benefit rate per dep. up to 5 depts.	\$41-51	\$294-367	1/5 wba	36%	15+	25	Any time	\$15,200
S.C.	1-1/2 x hqw; not less than \$900; \$540 in 1 qtr.	1	1/26 up to 66-2/3% of State aww	20	191	1/4 wba	1/3	15	26	20 wks.	7,000
S.Dak.	\$728 in HQ; 20 x wba outside HQ	1	1/26 up to 62% of State aww ¹⁷	28	154	1/4 wages over \$25	1/3	18+	26	20 wks.	7,000
Tenn.	40; \$780.01 in highest 2 qtrs.	1	1/26-1/32 of average 2 highest qtrs.	30	170	\$30	1/4	12+	26	20 wks.	7,000
Tex.	37 x wba	1 ⁹	1/25 ¹⁶	38	231	Greater of \$5 or 1/4 wba	27%	9+	26	20 wks.	9,000
Utah	1-1/2 x hqw; 10/	1	1/26 up to 60% of State insured average FY weekly wage	14	230	3/10 wba	27%	10	26	\$140 in CQ in current or preceding CY	15,000
Vt.	\$1,163 in a qtr; BP wages of 40% of total HQ wages	1	<u>12/</u>	25	199	Greater of 30% of wba or \$40	Uniform	26	26	20 wks.	8,000
Va.	50; wages in 2 qtrs.	1	1/50 of the 2 highest qtrs.	65	208	\$25	1/4	12	26	20 wks.	8,000
V.I.	1-1/2 x hqw; \$858 in HQ or \$858 in HQ and 39 x wba in BP	1	1/26 up to 50% of State aww	32	203	wages in excess of \$15	1/3	13+	26	Any time	20,500

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				Min.*	Max.*		Proportion of base-period wages ⁶	Benefit weeks for total un-employment ⁷			
								Min. ⁸	Max.		
Wash.	680 hours	1	1/25 of average of 2 highest qtrs. wages up to 55% of State aww ¹³	\$68	\$273	1/4 wages over \$5	1/3	16+-30	30	Any time	\$17,600
W.Va.	\$2,200 and wages in 2 qtrs.	1	1.0% of annual wages up to 66-2/3% of State aww ^{17/}	24	270	\$25	Uniform	26	26	20 wks.	8,000
Wisc.	30 x wba; 8 x wba outside HQ	0	4% of hqw up to max. wba	45	240	\$20 plus 33% of wages in excess of \$20	40%	13+	26	20 wks.	10,500
Wyo.	1.4 x hqw, 5% of State aaw in HQ and 8% of State aaw in BP	1	4% of hqw up to 55% of State aww ^{18/}	40	200	Wages in excess of 50% of wba	3/10	11-26	26	\$500 in current or preceding CY	10,900

*In a few instances data shown is effective a few days after date shown.

¹Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; fiscal year, FY; high quarter, HQ; high-quarter wages, hqw; average annual wage, aaw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.; quarter, qtr.; week, wk.

²Unless otherwise noted, waiting period same for total or partial unemployment. In Ga. by interpretation. In Calif. it may be suspended by the Governor if compliance would hinder or delay the effects of any state of war emergency or state of emergency.

³When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba.. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-3 depts.. In Iowa, and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant has no more than 2 quarters work.

⁴When 2 amounts given, higher includes da.. Higher for min. wba includes max. allowance for one dep.. In D.C., Md., and N.J., same max. with or without dep.

⁵In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets.

⁷Benefits extended under State program when unemployment in State reaches specified levels; Alaska, Calif., by 50%; Conn. by 13 weeks; D.C. by 10 weeks; Oreg. by 25%. In Hawaii benefits extended by 13 weeks when a manmade or disaster causes damage to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings.

⁹Waiting period compensable if claimant unemployed after 9 consecutive weeks, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid equaling 3 x wba, Tex.; after any 4 weeks in BY, Minn..

¹⁰Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$80 or more, N.Y.; 14 weeks of employment and BP wages equal to 20 x the State aww, Mich.; BP wages in 2 qtrs. of 1-1/2 x the min. Missouri taxable wage base for that year, Mo.; 20 wks. of work with 5% of monetary BP wage requirement (8% of insured average FY wage for preceding FY in BP) in each week, Utah; wages in 2 qtrs., 40 x wba in BP, Ga..

¹¹For N.Y., waiting period in 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days; fourth and each subsequent day of total unemployment in week for which not more than \$300 is paid.

¹²To 57% State aww if claimant has nonworking spouse; 64% if he has dep. child, Ill.; 1/19-1/23 up to 65% of State aww for claimants with dep., Iowa; 1/46 of wages in highest 2 qtrs if the trust fund balance is at least \$90 million or as 1/52 of wages in highest 2 qtrs. if the trust fund balance is less than \$90 million, and the max. wba will be \$205, Del.; a State aww ranging from 60% to 66-2/3% depending on the balance in the fund, Minn.; wages in the 2 highest qtrs. divided by 45, Vt.; if HQ wages exceed \$4,966.99, the max. wba will be 39% of these wages divided by 13, Calif.; 1/25 of HQ if alternative qualifying wages are used, Cal..

¹³Up to 66-2/3% of State aww. La. 62% of State aww depending on the trust fund reserves or 65% of State aww depending on trust fund reserves and the State's average contribution rate if below the nationwide average for the preceding yr. N.Dak.; 60% of State aww if fund balance equals or exceeds 2.4% of total contributions paid, Wash..

¹⁴Duration can be much less than 26 wks. for individuals with only one BP ER, Okla..

¹⁵\$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁶Max. amount adjusted annually; by same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).

¹⁷The min. and max. wba's are frozen indefinitely, La.. The max. wba is frozen indefinitely, S.Dak.; until June 1993, Maine.

¹⁸wba's will be reduced by 5% or by the reduction determined by a trigger mechanism, but the wba may not be reduced to less than half the max. wba, Pa.; wba's over \$90 will be reduced to 85% of the computed amount when revenues in the fund are inadequate to pay benefits, Wyo.; the greater of \$197 or 60%, 57.5%, 55%, 52.5% or 50% of State aww of the second preceding CY depending on the condition of the fund, Okla..

¹⁹Qualifying wages are 200 times min. hourly wage in 1 qtr. and BP wages of 1-1/2 times HQ, however the BP wages must be at least 400 times min. hourly wage, R.I.; with min. aww greater of 21 times the min. hourly wage in effect on Feb. 4, 1991, or \$80, N.Y.; BP wages of 1-1/2 x HQ or wages in 3 of the 4 qtrs. in the BP, Nev..

²⁰As a result of a recent Mich. Court of Appeals decision, the min. amount of earnings needed to establish a credit wk. was reduced, therefore the wages needed in each wk. changed from 30 to 20 x State min. hourly wage, Mich..