



**FISCAL DATA FOR  
STATE UNEMPLOYMENT INSURANCE SYSTEMS  
2013 – 2022**



**November 2023**

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# FISCAL DATA FOR STATE UNEMPLOYMENT INSURANCE SYSTEMS 2013 – 2022

## I. Summary of Results

The National Foundation publishes this Bulletin as an annual “report card” on the financial condition and related performance indicators for state unemployment insurance (UI) programs. The data for the Bulletin are provided by DOL and state UI agencies.

This issue of the Bulletin analyzes the fiscal status and solvency of state UI systems from 2013 – 2022. Some data is also provided for 2023, which indicate how the COVID – 19 pandemic is still substantially impacting the economy and the UI system. That impact includes a flurry of federal and state bills, laws, and regulations, all of which UWC and the National Foundation followed and analyzed for continuing impact.

This edition of the Bulletin unfortunately does not include a measure of socialized costs. Those costs for many years were reflected in an Experience Rating Index (ERI) developed by the Department of Labor (DOL). DOL replaced the ERI in 2015 with a new and more accurate measure of socialized costs, the One Year Marginal Tax Cost of Additional Layoffs. DOL discontinued that measure because the agency decided it was too confusing. DOL hopes to publish a simpler version of the measure in the near future.

- 1. Unemployment Rates.** The seasonally adjusted U-3, U-6, and insured unemployment rates (IUR) in December 2022 were 3.5%, 6.5%, and 1.1% respectively. These rates steadily declined for several years as the economy recovered from the recession that started in 2008, increased dramatically because of COVID – 19, and then started to decline again as the pandemic abated. The rates were 3.9%, 7.2%, and 1.2% respectively in October 2023.

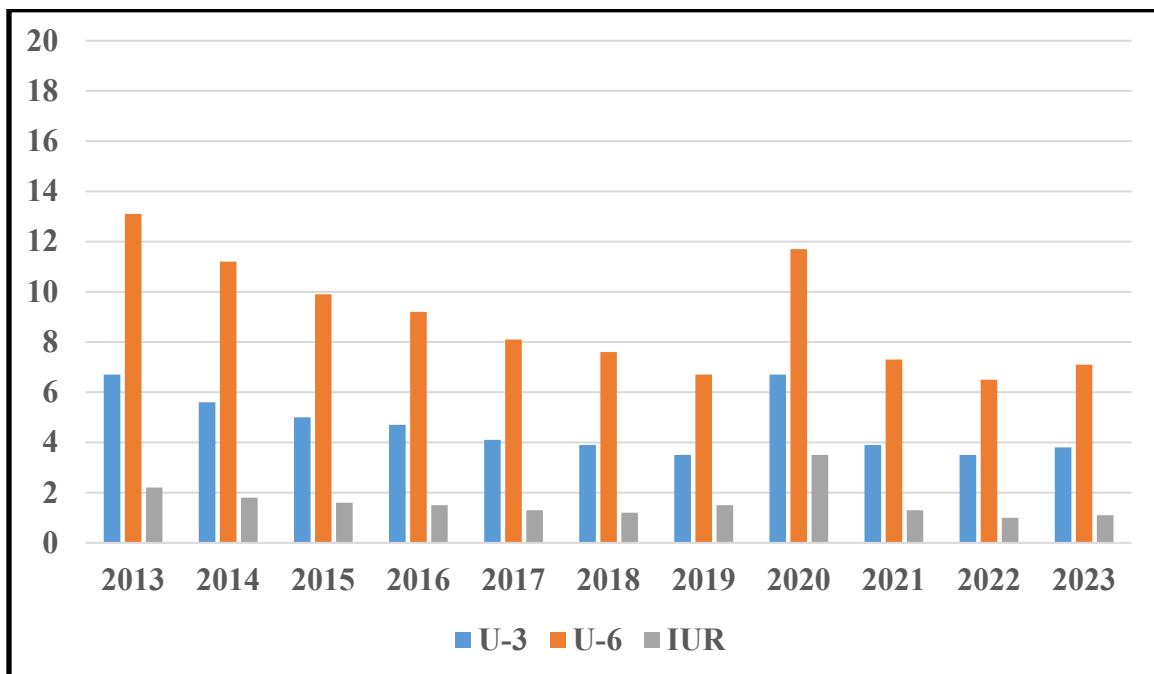
DOL defines the U-6 as the “total unemployed, plus all persons marginally attached to the labor force, plus total employed part time for economic reasons, as a percent of the civilian labor force plus all persons marginally attached to the labor force.” DOL also defines “persons marginally attached to the labor force” as those who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months. Discouraged workers, a subset of the marginally attached, have given a job-market related reason for not currently looking for work. Persons employed part time for economic reasons are those who want and are available for full-time work but have had to settle for a part-time schedule.” The IUR measures the unemployment rate for workers who are in covered employment who may be eligible to receive UI benefits.

- 2. State Tax Revenues.** State tax revenues increased by \$3.35 billion (8.3%) from 2021 to 2022, as the economy continued its recovery from the COVID – 19 pandemic. That followed a larger (13.0%) increase from 2020 to 2021. State tax revenues had decreased every year from 2013 to 2019, largely because many states moved to lower tax rate tables as the recession receded and benefit claims consequently declined from historic highs. That trend ended because of the COVID – 19 pandemic.

3. **Benefits Paid.** Benefits paid decreased by \$20.01 billion (-45.2%) from 2021 to 2022 as many of the [additional](#) supplemental benefit programs Congress enacted during the worst of the COVID – 19 pandemic expired. Benefits paid had increased by an unprecedented \$116.34 billion (426.3%) from 2019 to 2020 because of those programs, and as millions of laid off workers filed state UI benefit claims. For the first time since 2019, state tax revenues exceeded benefits paid in 2022, in this case by \$19.68 billion, which was more proof that the economy was recovering from the COVID – 19 pandemic. Benefits paid exceeded state tax revenues by \$3.68 billion in 2021 and \$107.71 billion in 2020. State tax revenues had exceeded benefits paid for each of the previous years starting in 2013, at least partially because some states enacted legislation restricting benefit eligibility after the recession.
4. **Trust Fund Balances.** Trust fund balances increased by \$16.81 billion (43.0%) from 2021 to 2022. That followed \$14.39 billion (58.3%) increase from 2020 to 2021. The increases again happened because the economy was recovering from the COVID – 19 pandemic. Those increases reversed the \$51 billion (-67.4%) decrease from 2019 to 2020, which was the first decrease since 2013. Trust fund balances had previously increased every year as the economy recovered from the recession.
5. **Average High Cost Multiple.** The state trust fund solvency rate for all states is indicated by the average high cost multiple (AHCM). DOL recommends a minimum AHCM of 1.0. States vary considerably in their AHCM.

## II. Analysis

### UNEMPLOYMENT RATES

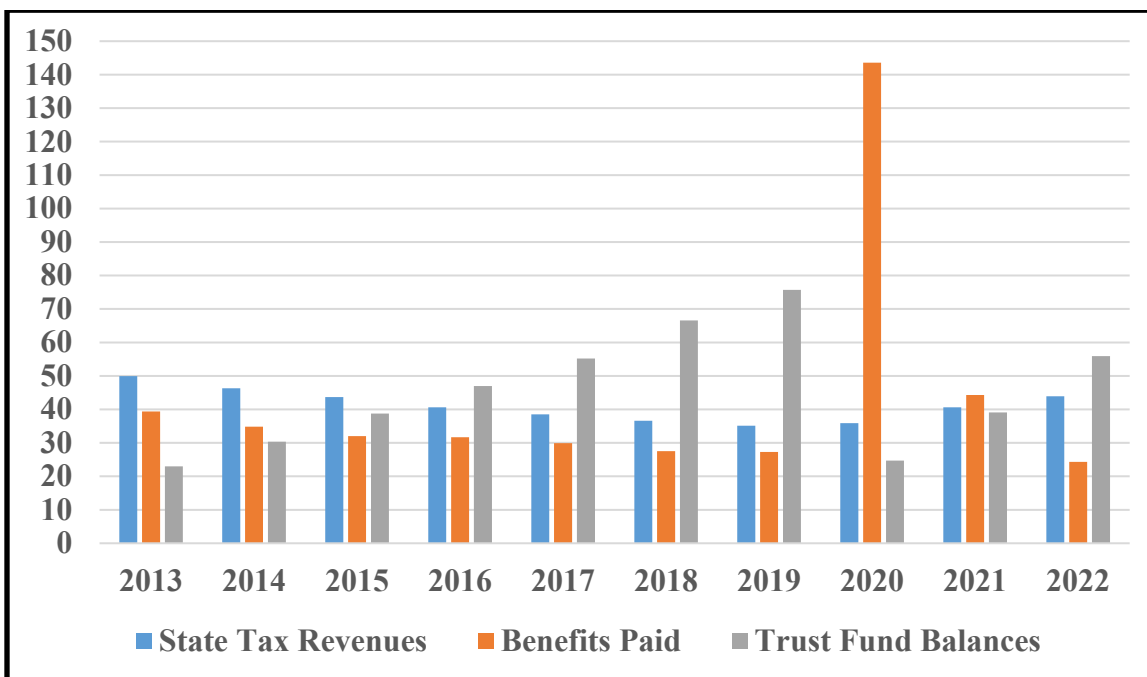


Readers should first note that the unemployment data is the latest for each calendar year, except 2023. The U-3, U-6, and IUR data for 2023 are from October.

The data for each measure of unemployment reflect the economy during and after the recession. Each measure increased dramatically during the recession, before beginning to abate as the economy recovered. The U-3, U-6, and IUR in December 2022 were 3.5%, 6.5%, and 1.1% respectively. The graph also shows the dramatic increase in each rate from 2019 to 2020 because of the COVID – 19 pandemic. The rates then declined to 3.9%, 7.2%, and 1.2% by October 2023 as the economy recovered.

The effects of the recession, the slow recovery, and then the COVID – 19 pandemic are also detailed in the following chart, which illustrates national trends in Employer Taxes, Benefits Paid, and Trust Fund Balances from 2013 to 2022:

### STATE UNEMPLOYMENT INSURANCE SYSTEMS (in billions)



**State Tax Revenues.** State UI taxes are deposited in state accounts in the Unemployment Trust Fund (UTF). These revenues pay state UI benefits and the state share of EB. Table 1 shows the amount of UI taxes collected from each state from 2013 to 2022. State tax revenues increased by \$3.35 billion (8.3%) from 2021 to 2022, but decreased by \$6.0 billion (-12.0%) from 2013 to 2022.

Many states moved to higher tax rate tables and imposed additional surcharges and surtaxes during and immediately after the 2008 recession. Beginning in 2010, state trust funds for states subject to FUTA offset credit reductions began to receive additional funds due to the FUTA penalty tax increases. The penalty tax funds are deposited into individual state UI trust funds. As more states became subject to FUTA offset credit reduction penalties the amount of FUTA tax revenue credited to state UI trust funds increased. Tax revenues decreased each year from 2013 to 2019 as the economy recovered, and many states consequently moved to lower tax rate tables. But they increased from 2020 to 2022, at least partially because many states again moved to higher tax rate tables and imposed additional surcharges during the COVID – 19 pandemic.

**Benefits Paid.** Table 2 shows the amount of UI benefits (Regular State Benefits and State Share of Extended Benefits) paid from 2013 to 2022. Benefits paid decreased by \$20.01 billion (-45.2%) from 2021 to 2022, after decreasing by \$99.37 billion from 2020 to 2021 (-69.2%). They increased by \$116.34 billion (426.3%) from 2019 to 2020. Until 2020, the amount of benefits paid declined each year from 2013 to 2019 as the economy recovered from the 2008 recession. The amount then increased dramatically in 2020 because of the COVID – 19 pandemic, but decreased substantially as it abated. Benefits paid decreased by \$15.12 billion (-38.4%) from 2013 to 2022.

The cost of EB is typically split between the federal government and the states. However, the “American Recovery and Reinvestment Act of 2009” (ARRA) (P.L. 111-5) began temporary full funding of all EB through the FUTA funded Extended Unemployment Compensation Account. The “Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010” (P.L. 111-312) extended this policy until January 4, 2012. The “Middle Class Tax Relief and Job Creation Act of 2012” (P.L. 112-96) extended the temporary full funding through the end of 2012, and it was further extended through 2013. At the beginning of the COVID – 19 pandemic there was a similar provision enacted in the Families First Coronavirus Response Act (P.L. 116-127). More information about federal benefit legislation enacted since 2008 is available [here](#) on the DOL website. (Scroll down to “Chronology of Federal Unemployment Compensation Laws.”)

**Trust Fund Balances.** Table 3 shows the trust fund balances at the end of each year from 2013 to 2022. Trust fund balances increased by \$16.81 billion (43.0%) from 2021 to 2022, after increasing by \$14.39 billion (58.3%) from 2020 to 2021. Until 2020, trust fund balances increased every year from 2013 to 2019 as the economy recovered from the 2008 recession. Trust fund balances then declined dramatically in 2020 because of the COVID – 19 pandemic, but increased substantially as it abated. Trust fund balances increased by \$32.91 billion (143.27%) from 2013 to 2022.

These balances represent the amount of money in each state UTF account, minus Title XII federal loans. Trust fund balances are especially important because tax schedules in many states are automatically increased based on the amount in the state account on a date prescribed by law (typically June 30 of the prior year).

**State (Trust Fund) Advances.** The federal government extends interest-bearing Title XII advances to states on request when state UTF balances are insufficient to pay UI benefits. As of November 16, 2023, the interest rate on these advances was approximately 1.68%. Please note that section 4103 of PL 116-127 (“Families First Coronavirus Response Act”) deferred the accrual of interest on state advances until September 6, 2021, leaving states with remaining loan balances responsible to pay daily interest. Interest payments were due on September 30, 2022, as a condition of meeting federal conformity and compliance under 26 USC 3304 (a)(17) of the Internal Revenue Code and Section 303 (c)(3) of the Social Security Act. State unemployment contributions may not be used as the source of payment.

The states and territory with outstanding loan balances as of November 16, 2023, are listed in the following table:

### TRUST FUND ADVANCES

State	Outstanding Balance Amount (\$)	State	Outstanding Balance Amount (\$)
California	19,096,279,256	Virgin Islands	87,659,178
New York	6,894,288,902		
		Total	26,078,227,336

Employers in California and New York will pay approximately \$84 per employee (instead of the normal \$42 per employee), and employers in the Virgin Islands will pay approximately \$315 per employee, a historic high. Some states have taken measures to reduce or eliminate balances due on loans. New York requested a partial deferral of interest in 2021 that was [approved](#) by DOL. States may also borrow from other lenders (e.g., by issuing bonds) to repay the loans.

Title XII advances incur interest charges at the federal funds rate. The interest on these advances is due on September 30<sup>th</sup>. Table 4 shows the interest payments on Title XII advances for fiscal years 2013 to 2022. Total interest payments decreased by \$6.04 million (-0.9%) during this period. An improving economy meant that fewer states needed advances. There were no interest payments in 2020 because as already noted they were completely deferred by PL 116-127. Eleven states and the Virgin Islands paid \$650.02 million in interest payments in 2022.

One exception to the September 30<sup>th</sup> deadline is for advance amounts after January 1<sup>st</sup> that are repaid before October 1<sup>st</sup> of the same year, and if the state avoids borrowing for the balance of that year. This “cash flow” advance provision has been used by a number of states to avoid paying interest. However, beginning in 2014 this special provision is only available to states that meet new financing standards established by DOL in regulations. The financing standards include a state trust fund solvency minimum of an AHCM of at least 0.5 that increases in later years to the 1.0 recommended level.

Generally, if a state advance under Title XII is due and unpaid as of January 1<sup>st</sup> of a particular year, a balance still remains unpaid as of January 1<sup>st</sup> of the following year, and is not repaid by November 10<sup>th</sup> of that year, federal law automatically recoups the funds by increasing the FUTA rate in 0.3% (5.0% of the 6.0% full FUTA rate) increments for each year a state has a balance outstanding.

States also earn interest on any trust fund balances. Table 5 shows the interest earned on trust fund balances for fiscal years 2013 to 2022. According to DOL, the interest earned is the fiscal year accumulation of the quarterly interest earnings on state positive balances. The rate of interest applicable for each calendar year is the rate that state trust fund balances earned in the fourth quarter of the previous calendar year. Total interest payments increased by \$239.56 million (46.4%) from 2021 to 2022, after decreasing by \$567.84 million (-52.4%) from 2020 to 2021 and by \$667.67 million (-38.1%) from 2019 to 2020. The decreases happened because of the COVID – 19 pandemic. Total interest payments increased by \$1.26 billion (257.36%) from 2013 to 2019, as trust fund balances recovered with an improving economy.

**“Add-on” Reductions.** States with an outstanding Title XII loan after three or more consecutive January firsts are also subject to an additional 2.7% “Add-on” reduction in their FUTA offset credit if they fail to meet solvency standards. At the fifth year, states are subject to a solvency review to determine whether another FUTA offset credit reduction should be applied. This Benefit Cost Rate Add-on compares the benefits and taxing effort by a state over five years. The Add-on imposes an additional FUTA offset credit reduction in order to increase the FUTA revenue that is deposited in the state’s unemployment trust fund account. DOL can waive the BCR Add-on if a state application demonstrates that the state made no net reduction in solvency through administrative, legislative or judicial means in the year ending September 30<sup>th</sup>. Unless it is zero, the BCR Add-on replaces the 2.7% Add-on, when calculating the total reduction in the FUTA offset credit.

**Trust Fund Solvency.** This Bulletin contains many methods for examining the solvency of state UI trust funds. No one method can completely measure such solvency in every state. The states have differing economic characteristics that are constantly changing, and significant differences in their experience rating mechanisms. Tax rate tables and fund “triggers” also react more quickly in some states than in others to replenish trust fund reserves. Tax rates should ideally ameliorate the effects of a recession by accumulating reserves during economic expansions and reducing the need for tax increases when the economy is weak. However, maintaining “high” reserves can take money out of the economy that could otherwise be used to encourage job growth. High reserves may also tempt elected officials to expand benefits and eligibility or to adopt tax reductions that may make the trust fund financially vulnerable in the future.

- **Average High Cost Multiple.** The Average High Cost Multiple (AHCM) is DOL’s recommended test for assessing state trust fund solvency. DOL recommends a minimum AHCM of 1.0. The AHCM is determined by dividing the Calendar Year Reserve Ratio (Trust Fund as a percentage of Total Wages) by the Average High Cost Rate. The Average High Cost Rate is the average of the three highest calendar year benefit cost rates in the last 20 years or a period including three recessions, whichever is longer. Benefit cost rates are benefits paid (including the state share of EB but excluding reimbursable benefits) as a percentage of total wages in taxable employment. Only 16 states had an AHCM of at least 1.0. The AHCM for each state for 2022 is listed in the following table:

**AHCM FOR 2022**

State	AHCM		State	AHCM
Alabama	0.99		Nebraska	1.45
Alaska	1.96		Nevada	0.37
Arizona	0.85		New Hampshire	0.91
Arkansas	1.13		New Jersey	0.09
California	0.00		New Mexico	0.62
Colorado	0.01		New York	0.00
Connecticut	0.00		North Carolina	0.98
Delaware	1.29		North Dakota	1.02
Dist. of Col.	0.38		Ohio	0.32



Florida	0.44		Oklahoma	0.44
Georgia	0.39		Oregon	1.99
Hawaii	0.21		Pennsylvania	0.04
Idaho	1.44		Puerto Rico	0.57
Illinois	0.00		Rhode Island	0.65
Indiana	0.61		South Carolina	1.05
Iowa	1.32		South Dakota	1.77
Kansas	1.39		Tennessee	0.71
Kentucky	0.44		Texas	0.22
Louisiana	0.68		Utah	1.13
Maine	1.73		Vermont	0.83
Maryland	0.92		Virginia	0.82
Massachusetts	0.72		Virgin Islands	0.00
Michigan	0.33		Washington	0.60
Minnesota	0.63		West Virginia	0.81
Mississippi	1.21		Wisconsin	0.55
Missouri	0.54		Wyoming	2.18
Montana	1.38			

- **High Cost Multiple.** The High Cost Multiple (HCM) is a second measure for assessing trust fund solvency. Table 6 indicates the HCM and national ranking for each state from 2013 to 2022. The HCM is the reserve ratio for each state presented as a multiple of the highest cost rate for any consecutive 12 months. The HCM is computed as: (Trust Fund/Total Wages)/High Cost Rate (HCR). DOL defines the HCR as “the highest historical ratio of benefits to wages for a 12-month period.” A multiple of at least 1.5 is considered an adequate reserve, which means that the state should be able to pay unemployment benefits for about 18 months when the cost rate is as high as in any prior year. Only Alaska, Maine, Oregon, South Dakota, and Wyoming had a multiple of at least 1.5 in 2022. The HCM for each state for 2022 is listed in the following table:

#### HCM FOR 2022

State	HCM		State	HCM
Alabama	0.88		Nebraska	1.36
Alaska	1.54		Nevada	0.28
Arizona	0.74		New Hampshire	0.72
Arkansas	0.89		New Jersey	0.08
California	N.A.		New Mexico	0.49
Colorado	0.00		New York	N.A.
Connecticut	N.A.		North Carolina	0.75
Delaware	1.15		North Dakota	0.70
Dist. of Col.	0.29		Ohio	0.27
Florida	0.40		Oklahoma	0.32
Georgia	0.27		Oregon	1.66
Hawaii	0.11		Pennsylvania	0.04

Idaho	1.13		Puerto Rico	0.40
Illinois	N.A.		Rhode Island	0.60
Indiana	0.41		South Carolina	0.82
Iowa	1.17		South Dakota	1.62
Kansas	1.16		Tennessee	0.62
Kentucky	0.35		Texas	0.18
Louisiana	0.47		Utah	0.68
Maine	1.50		Vermont	0.62
Maryland	0.81		Virginia	0.74
Massachusetts	0.59		Virgin Islands	N.A.
Michigan	0.27		Washington	0.52
Minnesota	0.48		West Virginia	0.60
Mississippi	1.03		Wisconsin	0.41
Missouri	0.43		Wyoming	1.99
Montana	1.26			

**Ratio of Year End Reserves to Total Wages (Reserve Ratio).** Table 7 shows the ratio of year end reserves to total wages (reserve ratio) from 2013 to 2022. This ratio is determined for each state by dividing the total year end reserves in a calendar year by the total amount of wages paid during the same period. “US Aggregate” in this table is the aggregated state trust fund balances as of December 31, 2021, divided by the estimated total wages for the 12 months ending on that same date. DOL recommends a reserve ratio of at least 1.0. Sixteen states met that reserve level in 2021. Four states and the Virgin Islands had a reserve ratio of 0.0. The average reserve ratio was 0.82 in 2022. That was a significant decrease from the 2020 reserve ratio of 1.04, less than half the 1.69 average reserve ratio for 2019, and the lowest from 2013 – 2022. Reserve ratios then increased every year starting in 2013 as the economy recovered from the recession. The following table ranks states by their 2022 reserve ratio, with a higher ranking (1 being the highest) indicating a higher reserve ratio:

#### STATES RANKED BY 2022 RESERVE RATIO

State	Rank		State	Rank
Alabama	18		Nebraska	8
Alaska	1		Nevada	40
Arizona	21		New Hampshire	20
Arkansas	6		New Jersey	46
California	49		New Mexico	30
Colorado	48		New York	49
Connecticut	49		North Carolina	17
Delaware	7		North Dakota	16
Dist. of Col.	41		Ohio	43
Florida	36		Oklahoma	36
Georgia	39		Oregon	3
Hawaii	45		Pennsylvania	47
Idaho	9		Puerto Rico	33

Illinois	49		Rhode Island	28
Indiana	31		South Carolina	15
Iowa	12		South Dakota	4
Kansas	10		Tennessee	26
Kentucky	36		Texas	44
Louisiana	27		Utah	14
Maine	5		Vermont	22
Maryland	19		Virginia	23
Massachusetts	25		Virgin Islands	49
Michigan	42		Washington	32
Minnesota	29		West Virginia	24
Mississippi	13		Wisconsin	34
Missouri	35		Wyoming	2
Montana	11			

**Cost to Employers.** There are several different ways to assess the costs to employers.

- Ratio of Benefits to Total Wages. Table 8 shows the ratio of benefits to total wages from 2013 to 2022. This ratio is determined for each state by dividing the total amount of benefits paid in a calendar year by the total amount of wages paid during the same period. “US Aggregate” is the aggregated total benefits for the four quarters as of December 31, 2022, divided by the estimated total wages as of that same date. The average state ratio was 0.23 in 2022, much less than the 0.48 in 2021, and the 1.80 in 2020, but consistent with the ratio of 0.40 in 2019. (The ratio spiked in 2020 because benefits paid greatly exceeded total wages as a result of the COVID-19 pandemic.)
- Average Employer Tax Rates for Taxable and Total Wages. Table 9 shows average employer tax rates using taxable and total wages from 2013 to 2022. These ratios are determined for each state by dividing the total employer taxes paid in a calendar year by the total amount of taxable and total wages paid during the same period. “US Aggregate” is calculated using the aggregated total benefits for the four quarters as of December 31, 2022, divided by the estimated total wages as of that same date. The average total wage ratio was 0.5 in 2022 for the fourth consecutive year, and the lowest from 2013 to 2022.

Taxable wages are wages that are subject to state UI taxes. The taxable wage base for each state is the maximum amount of wages paid to an employee by a given employer during a calendar year which are subject to state UI taxes. Wages above this amount are not taxed. The ratio for taxable wages was 1.6 in 2022, which was a decrease from the 1.8 in 2021, but the same as in 2020. The ratio declined steadily from a high of 3.0 in 2013 as the 2008 recession ended and the economy improved.

**Average Benefit Duration.** Table 10 shows the average benefit duration (ABD), namely the average amount of time that UI recipients received benefits in each state from 2013 to 2022. The ABD is computed by dividing the number of weeks compensated for the year by the number of first UI payments. Because the ABD is sensitive to economic conditions and other factors, it is instructive to compare the current ABD to the ABD in prior periods with comparable unemployment rates. This comparison shows that the ABD has steadily increased after each

recession and recovery. The ABD was 14.2 weeks in 2022, a significant decrease from the 17.8 weeks in 2021, and the lowest from 2013 to 2022.

**Contribution Levels.** Table 11 shows the estimated employer contributions per covered employee and for every one hundred dollars of wages paid for 2022. Table 12 shows the estimated employer contributions per covered employee at the minimum and maximum tax rates in each state for 2022. Table 13 shows how much of each dollar of contributions paid benefits in the previous computation year, and went into the UI trust funds in each state for 2022.

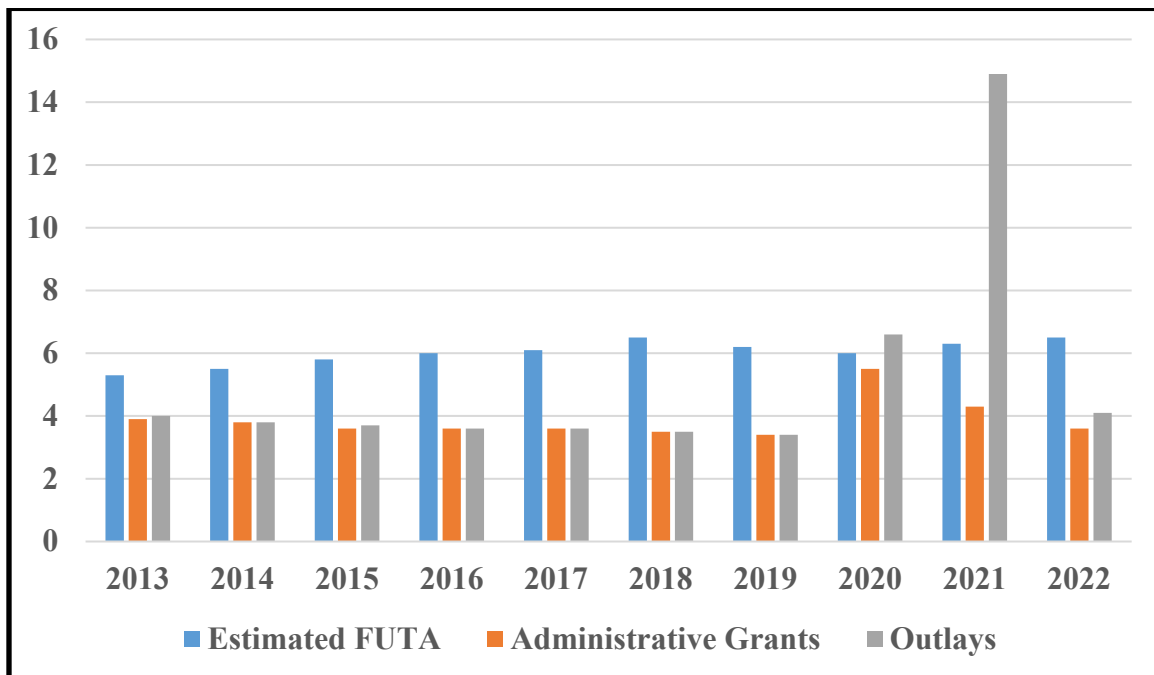
According to DOL, “for the amount going to pay benefits in the previous computation year, a value greater than one dollar means that benefits were greater than contributions and the difference is being taken from the UI trust fund. If the value is less than one, contributions are greater than benefits and the remaining amount is being put into the UI trust fund. During periods of high unemployment and low solvency, states may reasonably have values above one, and during periods of low unemployment and high solvency, states will reasonably be expected to have values below one.” Please note that DOL has only estimated this data.

**Average Tax and Minimum Adequate Financing Rates.** Table 14 shows how the average tax rate in each state compares to its minimum adequate financing rate, as determined by DOL. In 2022, most states had average tax rates below their minimum adequate financing rates. Only eight states had a positive difference. The states with the largest positive difference were Alaska (0.70), Delaware (0.15), Maine (0.85), Oregon (0.84), and South Dakota (0.14). The states and territory with the largest negative difference were California (-9.28), Massachusetts (-4.11), New York (-5.16), Pennsylvania (-4.53), and the Virgin Islands (-4.02). (Idaho had no difference.)

**Proportion of Employers at Effective Tax Rates of  $\leq 0.5\%$  to  $2.0\%$ .** Table 15 shows the proportion of employers at effective tax rates less than or equal to  $0.5\%$  and greater than  $2.0\%$ . (The tax rates are on total wages.) Please note that DOL no longer provides the estimated proportion of employers in each state at the statutory minimum and maximum tax rates. A majority of employers in most states paid an effective tax rate of less than or equal to  $0.5\%$ . No state had a majority of its employers paying an effective tax rate of greater than  $2.0\%$ . The states with the largest percentage of employers in that tax bracket were Iowa (12.3%), Montana (10.0%), New Jersey (11.0%), Rhode Island (17.0%), and Washington (13.0%).

**UI/ES Administrative Financing.** State UI administrative agencies are financed from FUTA revenue collected from employers. Congress appropriates FUTA funds for administrative financing each year. The appropriation is then allocated among the states according to a formula administered by DOL. Table 16 provides the UI/ES Administrative Financing data for each state for each year. (The data for each year from 1981 to 2022 is available [here](#) on the DOL website.) The cumulative data for 2013 to 2022 is detailed in the following chart:

## FUTA RECEIPTS VS. OUTLAYS (in billions)



- “Estimated FUTA” includes money from the share of receipts transferred to the Extended Unemployment Compensation Account (EUCA), and those retained in the Employment Security Administration Account (ESAA).

“Estimated FUTA” in 2022 was \$6.5 billion. It increased by \$0.2 billion (3.2%) from 2021 to 2022, and by \$1.2 billion (22.6%) from 2013 to 2022.

- “Administrative Grants” includes the following:
  - UI -- state administrative costs for Unemployment Insurance (UI) excluding postage and a portion of National Activities;
  - ES -- state administrative costs for employment services (ES) excluding postage and a portion of National Activities. ES fiscal year data are estimated from program year data and adjusted for the general revenue share of ES funding (approximately 3% of the total);
  - Other -- includes veteran’s employment programs and Bureau of Labor Statistics Labor Market Information programs.

“Administrative Grants” were \$3.6 billion in 2022. They decreased by \$0.7 billion (-16.3%) from 2021 to 2022, and by \$0.3 billion (-7.7%) from 2013 to 2022.

- “Outlays” is the sum of:
  - Administrative Grants;
  - Federal Accounts Distribution, which is the distribution of funds from the federal trust fund accounts to state trust fund accounts. It includes Reed Act distributions, UI Modernization distributions, and Hurricane Katrina transfers;

- Federal share of Federal-State EB, and shareable regular benefits;
- Estimated amount of Emergency Unemployment Compensation (EUC) benefits funded from FUTA.

“Outlays” were \$4.1 billion in 2022. They decreased by \$10.8 billion (-72.5%) from 2021 to 2022, but increased by \$0.1 billion (2.5%) from 2012 to 2023. Outlays decreased substantially from 2021 to 2022 as COVID – 19 pandemic programs ended.

There was a special “Reed Act” type distribution of \$8 billion to state budget accounts in 2002, and the Temporary Extended Unemployment Compensation (TEUC) program during 2002 and 2003. The Reed Act is a federal statute which provides that when the balances in all three federal trust fund accounts exceed their statutory ceilings on October 1, the excess will be distributed to the individual state trust fund accounts. These funds are proportionally allocated to each state according to how their share of FUTA wages compares to the total amount of FUTA wages during the prior calendar year. Reed Act funds may be used to maintain trust fund solvency and for the payment of regular unemployment benefits.

A state legislature may also appropriate Reed Act funds for the administration of its UI law and public employment offices. There were Reed Act distributions in 1956, 1957, and 1958, when a total of \$138 million was distributed. There was a \$15 million distribution in 1998, and “special” distributions of \$100 million per year in fiscal years 2000, 2001, and 2002. The special distributions were restricted to use for UI administration. In 2002, Congress legislated the special “Reed Act” type distribution as part of the “Job Creation and Worker Assistance Act of 2002” (H.R. 3090). Beginning in 2008, and continuing through the ARRA, there were significant increases in EB and EUC payouts, resulting from 100% reimbursement of the state share of regular EB and special EUC provisions. The following table lists all such distributions from 2002 to 2021, as well as those for EB, EUC, and TEUC:

**REED ACT, EB, EUC, and TEUC DISTRIBUTIONS**  
(in millions)

Year	Reed Act	EB	EUC	TEUC
2002	8,100.0	72.5	0.0	7,516.6
2003	0.0	165.8	0.0	10,278.5
2004	0.0	73.2	0.0	3,923.9
2005	0.0	2.0	0.0	0.0
2006	0.0	11.2	0.0	0.0
2007	0.0	0.0	0.0	0.0
2008	0.0	1.7	3,458.2	0.0
2009	0.0	4,242.0	17,575.9	0.0
2010	0.0	7,388.7	0.0	0.0
2011	0.0	11,951.3	0.0	0.0
2012	0.0	4,825.2	0.0	0.0
2013	0.0	137.2	0.0	0.0
2014	0.0	1.1	0.0	0.0
2015	0.0	2.3	0.0	0.0

2016	0.0	0.0	0.0	0.0
2017	0.0	0.3	0.0	0.0
2018	0.0	0.3	0.0	0.0
2019	0.0	0.0	0.0	0.0
2020	0.0	1,123.3	0.0	0.0
2021	0.0	10,611.5	0.0	0.0
2022	0.0	430.8	0.0	0.0
Total (\$)	8,100	41,040.4	21,034.1	21,719

The ARRA funded unemployment compensation payments to states including certain benefit eligibility expansion provisions. The total amount available was \$7 billion, of which approximately \$4.4 billion was distributed before September 30, 2011, the last date on which payments could be made. The payments were calculated like Reed Act distributions, so each state’s share was “based on its proportionate share of FUTA taxable wages multiplied by the \$7 billion.” Each state’s share was deposited into its FUA account, and could be used for benefits or employment services. The eligibility provisions were as follows:

- To obtain the first one-third of its share, a state had to allow claimants to qualify with an alternate base period if they could not do so using the regular base period.
- States that qualified under the base period provision could obtain the remaining two-thirds of the state’s share if its UI law contained at least two of the following options:
  - Benefits were payable to certain claimants who were only seeking part time work.
  - Benefits would not be denied to claimants who were separated from work for certain compelling family reasons.
  - An additional 26 weeks of benefits would be paid to exhaustees who were enrolled in and making satisfactory progress in certain training programs.
  - Claimants received at least an additional \$15 per dependent per week, subject to certain specified total limits.

A separate list of “Unemployment Insurance Modernization Incentive Payment State Certifications” [details](#) how much of an incentive payment each state or territory received. More information about the program is explained in Unemployment Insurance Program Letter (UIPL) 14-09, which is available [here](#).

DOL focused again on UI modernization during and after the COVID – 19 pandemic. It did so primarily through a new [program](#) in 2021 that is designed to help states modernize their outdated UI systems, and also “prevent fraud, promote equitable access, and ensure timely benefits.” The program uses “tiger teams” to provide these and other types of direct technical assistance to the states. The multi-disciplinary “tiger teams” include “fraud specialists, equity and customer service experience specialists, UI program specialists, behavioral insights specialists, business intelligence analysts, computer systems engineers/architects and project managers.” The teams “conduct intensive discovery assessments, provide resources for identification verification and propose solutions to address fraud and equitable access.” A progress report about the UI Tiger Team Initiative is available [here](#).

DOL also issued many UIPLs during the COVID – 19 pandemic about UI modernization, fraud, identity theft, overpayments, and identity verification, including [UIPL No. 28-20 and Changes 1 – 5](#), [UIPL No. 16-21](#), [UIPL No. 19-21](#), [UIPL No.20-21 and Change 1](#), [UIPL No.22-21 and Change 1](#), [UIPL No. 23-21 and Changes 1 – 3](#), and [UIPL No. 02-22 and Changes 1 – 2](#).

**Fiscal Year (FY) 2024 State UI Allocations (Planning Targets).** The State UI Allocations show the base funding amounts distributed to states for the administration of UI programs. In addition to the amounts shown, states may receive additional funds each quarter for actual UI claims workload above the base. The allocations for 2024 are as follows:

**FY 2024 STATE UI ALLOCATIONS (PLANNING TARGETS)**  
(in millions)

State	Allocation (\$)		State	Allocation (\$)
Alabama	25,753,603		Nebraska	14,198,130
Alaska	24,040,902		Nevada	23,350,214
Arizona	36,174,778		New Hampshire	10,917,468
Arkansas	17,407,052		New Jersey	117,938,648
California	338,846,600		New Mexico	13,813,698
Colorado	37,934,743		New York	163,746,137
Connecticut	45,315,162		North Carolina	51,179,878
Delaware	8,752,014		North Dakota	7,374,431
Dist. of Col.	9,090,933		Ohio	73,682,288
Florida	79,527,483		Oklahoma	21,462,471
Georgia	52,239,949		Oregon	46,151,568
Hawaii	14,443,198		Pennsylvania	119,640,584
Idaho	14,565,136		Puerto Rico	12,023,986
Illinois	148,149,071		Rhode Island	13,143,645
Indiana	41,242,515		South Carolina	27,026,897
Iowa	27,211,308		South Dakota	4,720,927
Kansas	20,136,738		Tennessee	33,927,687
Kentucky	29,069,842		Texas	142,532,348
Louisiana	24,947,955		Utah	22,144,698
Maine	14,020,319		Vermont	8,014,600
Maryland	55,987,715		Virginia	1,640,345
Massachusetts	55,487,356		Virgin Islands	40,105,445
Michigan	131,360,842		Washington	87,698,620
Minnesota	41,988,541		West Virginia	10,649,664
Mississippi	20,308,026		Wisconsin	63,189,134
Missouri	39,049,850		Wyoming	7,836,768
Montana	7,890,090		Total	2,499,052,000



**Benefit Accuracy Management (BAM) Data.** Benefit payment accuracy and integrity are an important measure of a state’s performance. Table 17 shows the Benefit Accuracy Management (BAM) data for 2022. The BAM program is designed to determine the accuracy of paid intrastate claims in three major UI programs. The sample size represents the number of weekly claims examined by investigators. The over and under payment percentages estimate the number of claims that were accurately computed. (The BAM data capture only detected overpayments and therefore may significantly understate the true amount of improper payments, much of which is not detected.)

In its PIIA 2022 Benefit Accuracy Measurement Annual Report, DOL states that the “Payment Integrity Information Act (PIIA) of 2019 requires agencies to examine the risk of erroneous payments in all programs and activities they administer.” The PIAA of 2019 defines the term improper payment as:

“(A) ...any payment that should not have been made or that was made in an incorrect amount, including an overpayment or underpayment, under a statutory, contractual, administrative, or other legally applicable requirement; and

(B) includes—(i) any payment to an ineligible recipient; (ii) any payment for an ineligible good or service; (iii) any duplicate payment; (iv) any payment for a good or service not received, except for those payments where authorized by law; and (v) any payment that does not account for credit for applicable discounts. Agencies (including state and local entities receiving federal funds) are required to review all programs and activities they administer and identify those that may be susceptible to significant erroneous payments. A program automatically becomes ‘High-Priority’ when its annual reported monetary loss improper payment estimate is greater than or equal to \$100,000,000, regardless of the Improper and Unknown Payment rate. The UI program meets this criterion.

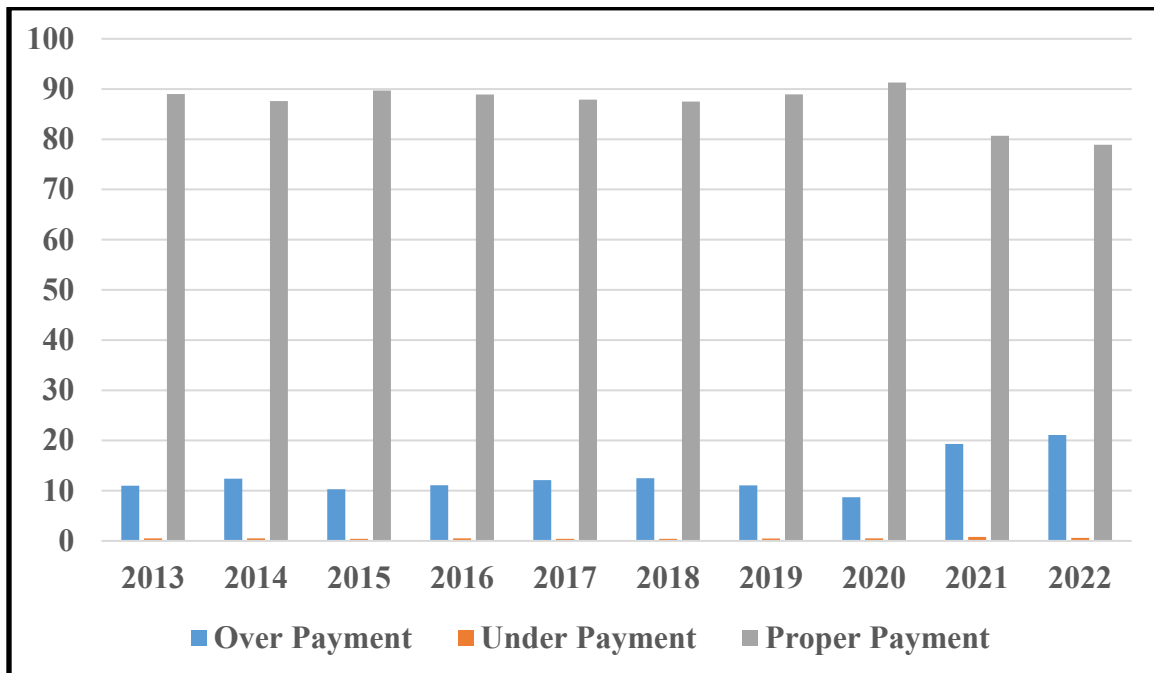
“With the enactment of PIIA, the Federal Office of Management of Budget (OMB) published new [reporting](#) requirements. The OMB publication introduces the new category of payment accuracy classification of payments (technically improper payments) and provides clarification on identifying and reporting unknown payments:

An unknown payment [unk] is a payment for which a determination cannot be made about whether it is proper or improper. It includes situations where a program is still conducting research or going through the review of a payment at the time that it must finish sampling and report its results, the payment will be considered as unk for reporting purposes that year. These payments contribute to the improper payment rate. OMB requires agencies to report the resolution of unknown payments when sufficient information is subsequently obtained.

A technically improper payment is a payment made to an otherwise qualified recipient in the right amount, but the payment failed to meet all regulatory and/or statutory requirements. An example of this is where the state paid the right claimant the correct amount but failed to send the claimant required literature on benefits rights and responsibilities or a combined wage claim option was not offered to the claimant, but the failure did not affect payment accuracy in either state.”

The report is [available](#) on the DOL website under “Current Data.” BAM data for 2013 to 2022 is detailed in the following chart:

### BENEFIT ACCURACY MANAGEMENT (BAM) DATA (percentages)



From 2021 to 2022: (1) the overpayment percentage increased from 19.3% to 21.1% (9.3%), (2) the underpayment percentage decreased from 0.8% to 0.6% (-25.0%), and (3) the proper payment percentage decreased from 80.7% to 78.9% (-2.2%). The high overpayment percentages in 2021 and 2022 were caused by the rapid and chaotic distribution of the additional supplemental benefit programs enacted by Congress during the COVID – 19 pandemic.

The BAM data show that approximately \$839.72 million in benefits were overpaid nationally in 2022, even after recoveries of any such amounts by the states. The states and jurisdiction with the highest overpayment rates in 2022 were the District of Columbia (27.76%), Florida (40.37%), Massachusetts (23.31%), Rhode Island (41.91%), and Virginia (29.73%). The states with the lowest overpayment rates were Arizona (4.09%), Idaho (6.51%), Missouri (4.33%), North Dakota (6.16%), and Utah (6.00%).

On June 10, 2011, DOL issued UIPL No. 19-11, which is “an immediate call to action to all state administrators to ensure that UI integrity is a top priority and to develop state specific strategies to bring down the UI improper payment rate.” The UIPL is available [here](#) on the DOL website, and “provides information to state workforce agencies about a national strategic plan to aggressively target UI overpayment prevention and to request that all states participate in a federal-state collaboration to significantly reduce each state’s and the national UI improper payment rates.” The UIPL asks the states to immediately implement the following recommendations in order to reduce their overpayment rate:

- Conduct weekly and daily crossmatches with the National Directory of New Hires (NDNH) and the State Directory of New Hires (SDNH).
- Review the wording of the state’s continued claims certification form or telephone script to assess whether any questions or language should be made clearer to ensure claimants understand what is being asked.
- Implement the State Information Data Exchange System (SIDES) as quickly as feasible. SIDES “enables more rapid and accurate communications between state agencies and employers or employers’ third party administrators.”
- Implement a cross-functional integrity task force.

The UIPL also notes that DOL “has collaborated with the National Association of State Workforce Agencies to form a federal-state Integrity Workgroup to develop and implement a national action agenda for reducing overpayments.” DOL is also providing additional assistance to states with the highest overpayment rates, until their error rates drop below 10% for at least six months. More information is available [here](#) on the DOL website.

DOL focused again on UI integrity during and after the COVID – 19 pandemic, primarily by issuing TENS (training and employment notices) and UIPLs, including [TEN No. 24-21](#), [TEN 06-22](#), and [UIPL No 01-22](#).

The high error rates and increases in overpayment generally may in part have been a direct result of the recession. State UI agencies were inundated with claims as well as a variety of new federal and state programs to administer on behalf of the unemployed. In 2021, the leading estimated causes of overpayment by percent of dollars overpaid were: benefit year earnings (27.78%), separation issues (27.49%), other eligibility (10.95%), work search (10.35%), and other issues (9.02%). According to DOL, the BAM operational rate includes those overpayments that the states are reasonably expected to detect and establish for recovery – fraud and nonfraud recoverable overpayments (excluding work search), employment service (ES) registration, base period wage issues and miscellaneous causes, such as benefits paid during a period of disqualification, redeterminations, and back pay awards.

**UI, EB, and EUC Overpayments.** Starting in 2012, DOL developed management information measures to assess the extent to which states are detecting and recovering overpayments in the EB and EUC programs. These measures were announced in UIPL No. 29-12 (August 21, 2012), which is available [here](#) on the DOL website. Table 18 shows UI, EB, and EUC overpayments. The states with the highest recoveries in 2022 were Alaska (116.05%), Arizona (1,565.02%), Massachusetts (159.49%), South Dakota (144.79%), and Wyoming (111.60%). The states with the lowest recoveries were Florida (4.98%), Maryland (2.94%), Nevada (1.98%), New Hampshire (-24.79%), and Virginia (2.19%).

**Active, Inactive, Reimbursable, and Ineffective Benefits.** The state UI taxes employers pay are sometimes insufficient to finance the UI benefits collected by employees based on their employment with the employer charged for the claim. This may be because the employer was already at the maximum tax rate or ceased business operations. State laws also specify that the employer is not charged for certain types of benefits (“noncharging”). In either of these situations, benefits are subsidized by all employers and are therefore considered “socialized.”

Table 19 reports the benefits assigned to active and inactive employers, as well as reimbursable benefits, and benefits in excess of taxes from maximum rate employers. These are reported as a percentage of total benefits. Inactive employers are no longer in business, so benefits paid to their employees cannot be collected. Reimbursable benefits are payments made by nonprofit organizations to state trust funds for monies the funds paid to the employees of the nonprofits. Please also note that employer taxes do not completely fund benefits paid in excess of taxes for maximum rate employers.

Ineffective charges often increase dramatically during recessions, at least partially because the cost of UI claims for some employers can easily exceed their tax contributions in the same year. The tax rates for these employers will not be increased to reflect the cost of their claims and new experience rating until the next year, after the ineffective charges have already been incurred. The new and presumably higher tax rates typically reduce ineffective charges in the next year, unless the employer again incurs UI claims which exceed its contributions.

Through 2004, these “socialized” costs were reflected by DOL in an Experience Rating Index (ERI) for each state. Starting in 2005, DOL replaced the ERI with a report entitled “Significant Measures of State UI Tax Systems.” UWC used data from this report to try and approximate the ERI for 2005 and all subsequent years through 2013. Starting in 2014, DOL began measuring the One Year Marginal Tax Cost of Additional Layoffs to assess these socialized costs. This new measure attempted to show the average change in the next year on the tax rates of employers who make additional layoffs. But DOL discontinued this measure because the agency decided it was too confusing.

**Appendix.** The remaining pages of this Bulletin contain the tables summarized above.

TABLE 1 (CONTINUED): STATE UNEMPLOYMENT INSURANCE TAXES COLLECTED - 2022

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
NEBRASKA	85,130	72,172	91,846	76,216	78,869	80,217	97,253	105,773	117,123	137,300
NEVADA	774,486	624,263	702,838	684,852	675,691	613,604	572,492	547,763	511,633	1,135,165
NEW HAMPSHIRE	129,371	133,284	41,237	36,617	59,428	57,176	57,542	73,006	121,722	168,157
NEW JERSEY	2,793,030	2,268,624	2,087,869	2,134,308	2,253,202	2,245,197	2,636,377	2,750,543	2,867,294	2,995,314
NEW MEXICO	143,529	124,519	150,075	129,535	141,261	162,849	343,023	339,839	220,469	211,616
NEW YORK	3,161,106	2,982,967	2,555,274	2,308,199	2,509,538	2,812,640	3,187,731	3,556,242	3,667,277	3,195,683
NORTH CAROLINA	660,386	601,174	311,287	507,212	523,397	853,237	1,248,929	1,518,582	1,413,316	1,323,326
NORTH DAKOTA	76,968	61,631	459,772	103,561	140,775	184,921	141,679	109,266	122,557	106,605
OHIO	1,166,227	1,132,231	1,065,182	1,091,780	1,135,077	1,287,315	1,087,782	1,143,833	1,183,458	1,197,653
OKLAHOMA	345,904	386,356	338,076	250,459	248,609	233,449	216,661	240,421	383,923	562,561
OREGON	1,172,515	1,143,237	910,476	950,450	919,341	1,000,984	949,128	995,583	1,037,015	1,079,153
PENNSYLVANIA	2,242,998	2,289,765	2,565,406	2,921,557	2,982,751	3,046,505	3,156,720	3,075,736	3,038,236	3,085,787
PUERTO RICO	194,153	166,214	125,699	159,393	174,327	161,457	180,182	172,733	203,051	205,690
RHODE ISLAND	342,875	244,526	202,530	217,990	226,596	237,141	279,742	268,421	266,321	260,660
SOUTH CAROLINA	345,076	251,360	249,612	285,748	338,842	361,506	251,543	444,670	483,189	458,002
SOUTH DAKOTA	44,130	77,550	82,037	32,193	30,777	36,835	40,011	38,403	44,333	44,093
TENNESSEE	258,980	257,316	279,434	267,049	265,058	292,729	299,886	355,879	383,803	617,232
TEXAS	2,695,259	2,393,082	2,095,512	2,355,417	2,503,025	2,585,082	2,317,273	2,218,353	2,331,651	2,614,181
UTAH	308,397	203,417	167,154	158,693	170,009	191,558	214,447	265,964	326,469	364,067
VERMONT	64,802	69,846	108,849	105,871	128,529	140,589	142,338	144,405	143,202	143,528
VIRGINIA	390,367	422,007	570,004	378,675	433,257	492,013	566,326	677,796	749,821	791,121
VIRGIN ISLANDS	18,810	12,023	17,606	18,972	8,881	0	9,486	8,112	8,133	8,211
WASHINGTON	2,161,493	1,605,673	1,209,899	1,094,096	1,095,900	1,113,796	1,182,626	1,337,368	1,364,379	1,377,074
WEST VIRGINIA	153,266	362,158	181,150	199,756	216,767	198,410	191,852	206,639	213,648	216,445
WISCONSIN	369,031	501,958	622,275	572,465	614,685	708,405	869,141	1,072,989	1,142,759	1,220,576
WYOMING	60,507	199,056	81,128	76,189	72,187	64,148	61,285	75,182	118,797	137,726
US TOTAL	\$43,932,584	\$40,583,192	\$35,925,932	\$35,141,033	\$36,584,697	\$38,448,141	\$40,621,669	\$43,691,311	\$46,305,017	\$49,927,790
STATE AVERAGE	\$828,917	\$765,721	\$677,848	\$663,038	\$690,277	\$725,437	\$766,447	\$824,364	\$873,680	\$942,034

**TABLE 2: STATE UNEMPLOYMENT BENEFITS PAID - 2022**

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	58,664	138,654	803,342	143,534	149,071	162,513	186,487	201,007	240,441	281,574
ALASKA	58,694	121,112	319,360	81,276	93,369	114,120	133,016	119,822	140,939	161,904
ARIZONA	174,558	386,092	1,444,347	198,468	222,415	246,376	266,080	284,863	338,348	359,810
ARKANSAS	64,259	95,803	416,159	98,567	104,386	132,413	162,372	232,976	249,532	305,893
CALIFORNIA	4,862,007	8,223,254	25,628,654	5,004,513	5,025,829	5,326,215	5,278,449	5,291,551	5,889,568	6,118,125
COLORADO	409,641	1,043,437	2,668,274	375,206	380,991	438,670	514,975	510,150	504,854	560,369
CONNECTICUT	416,996	781,701	2,122,129	611,460	651,463	699,047	702,910	701,156	728,043	846,875
DELAWARE	42,642	77,964	313,162	62,694	63,144	71,205	72,223	77,674	86,791	99,747
DIST. OF COLUMBIA	56,489	189,631	645,897	112,295	120,889	127,095	109,237	110,479	135,310	152,982
FLORIDA	343,010	743,300	3,540,226	319,530	345,034	386,275	401,185	511,775	807,825	994,231
GEORGIA	282,576	794,313	4,190,473	298,453	300,567	323,927	347,874	408,082	509,378	663,863
HAWAII	158,537	295,472	1,646,333	157,383	155,880	169,642	140,702	149,879	187,597	215,957
IDAHO	78,468	95,502	264,122	83,767	81,578	97,851	99,827	102,219	121,245	143,338
ILLINOIS	1,496,196	3,094,021	6,697,733	1,735,147	1,721,862	1,876,688	1,916,171	1,841,942	2,060,716	2,301,491
INDIANA	204,157	457,268	1,684,369	237,901	248,994	273,626	318,488	345,221	427,517	531,298
IOWA	253,914	404,662	1,254,246	381,788	364,713	402,625	423,511	417,570	402,612	418,800
KANSAS	103,070	322,166	975,781	132,304	142,602	178,088	205,344	254,893	293,911	354,801
KENTUCKY	198,935	317,955	1,530,203	286,401	296,959	284,595	332,290	326,556	361,643	441,791
LOUISIANA	95,852	309,036	1,449,096	121,386	137,379	171,815	225,301	203,027	170,339	195,540
MAINE	82,734	151,891	564,325	84,533	85,619	89,177	100,337	116,399	142,596	159,664
MARYLAND	299,907	576,510	1,808,828	411,622	459,285	513,205	536,363	563,492	666,955	736,075
MASSACHUSETTS	1,498,918	1,958,821	6,355,036	1,428,183	1,479,393	1,505,443	1,486,961	1,506,906	1,687,609	1,607,845
MICHIGAN	628,020	1,240,869	5,289,300	772,951	733,142	799,503	852,523	818,327	979,633	1,149,072
MINNESOTA	849,269	1,304,420	3,545,302	799,652	783,624	797,213	827,570	769,179	811,668	868,944
MISSISSIPPI	38,467	115,151	636,036	61,796	65,475	80,529	92,979	100,613	143,689	171,810
MISSOURI	170,404	369,405	1,180,962	235,894	265,147	283,765	279,813	324,418	389,297	469,333
MONTANA	76,032	98,188	282,626	92,954	100,257	106,442	108,973	102,144	103,223	126,046

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TABLE 2 (CONTINUED): STATE UNEMPLOYMENT BENEFITS PAID - 2022

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
NEBRASKA	54,643	93,723	350,102	62,506	68,557	72,428	70,993	85,913	100,947	116,733
NEVADA	232,193	713,708	2,738,572	275,640	286,186	302,180	315,166	353,511	379,492	452,406
NEW HAMPSHIRE	25,254	81,396	349,923	43,252	47,799	52,697	57,923	67,344	82,894	102,698
NEW JERSEY	1,809,436	2,159,455	5,941,822	1,962,101	1,970,739	2,021,505	1,985,707	2,063,379	2,291,760	2,357,595
NEW MEXICO	131,838	303,636	843,110	128,180	131,653	156,962	190,656	182,255	203,496	218,465
NEW YORK	2,268,659	4,401,664	14,331,430	2,122,635	2,129,214	2,254,834	2,275,319	2,392,330	2,632,261	3,150,748
NORTH CAROLINA	141,241	306,236	1,536,877	169,496	169,686	196,584	218,888	274,840	440,747	1,027,345
NORTH DAKOTA	63,091	104,891	383,146	80,080	93,384	119,378	189,104	168,712	89,292	90,639
OHIO	604,655	1,081,349	3,947,042	813,920	863,086	914,538	962,871	962,742	1,037,075	1,194,420
OKLAHOMA	166,260	944,034	1,304,863	237,931	207,265	250,227	372,305	341,036	226,467	253,217
OREGON	446,501	766,191	2,153,278	486,540	466,283	476,198	470,020	504,510	555,579	644,098
PENNSYLVANIA	1,266,893	2,422,902	6,933,532	1,771,903	1,774,556	1,928,996	2,226,166	2,229,270	2,375,387	2,624,888
PUERTO RICO	129,644	281,434	1,088,730	98,960	108,113	144,989	126,208	151,966	174,370	212,492
RHODE ISLAND	134,925	239,125	627,206	143,987	146,140	151,003	151,587	157,278	182,838	205,445
SOUTH CAROLINA	107,591	223,454	1,101,958	151,121	157,955	176,294	181,973	153,501	173,558	251,160
SOUTH DAKOTA	21,472	29,923	107,918	25,541	24,909	27,499	26,150	24,075	26,292	28,882
TENNESSEE	117,183	321,794	1,450,763	186,219	201,890	206,928	226,668	274,518	319,144	439,108
TEXAS	1,805,987	3,052,006	11,165,462	2,125,874	2,044,093	2,513,879	3,056,483	2,758,703	2,211,879	2,355,162
UTAH	141,937	192,663	636,118	144,285	149,038	156,761	174,804	167,013	185,286	222,950
VERMONT	50,207	107,000	388,996	64,950	65,208	67,660	70,330	72,318	75,331	87,703
VIRGINIA	153,860	467,981	2,281,970	267,944	285,827	337,119	385,234	387,963	491,797	575,129
VIRGIN ISLANDS	10,040	25,131	46,191	7,890	20,468	13,768	8,786	11,734	11,505	16,779
WASHINGTON	936,874	1,372,904	4,328,984	968,196	913,755	1,051,895	970,455	960,345	1,036,198	1,151,817
WEST VIRGINIA	97,044	157,313	558,524	182,656	133,798	149,164	241,634	224,909	207,184	219,837
WISCONSIN	295,317	645,119	1,598,319	391,032	397,746	432,510	486,488	580,251	696,968	857,454
WYOMING	39,732	63,439	180,838	47,987	46,555	65,311	118,354	90,999	62,280	82,540
US TOTAL	\$24,254,893	\$44,265,069	\$143,631,995	\$27,290,484	\$27,482,970	\$29,899,370	\$31,682,233	\$32,033,735	\$34,851,306	\$39,376,888
STATE AVERAGE	\$457,639	\$835,190	\$2,710,038	\$514,915	\$518,547	\$564,139	\$597,778	\$604,410	\$657,572	\$742,960

**TABLE 3: STATE UNEMPLOYMENT TRUST FUND BALANCES AS OF DECEMBER 31 OF EACH YEAR - 2022**

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	912,109	628,074	394,013	704,456	631,051	560,164	517,881	445,381	329,082	223,622
ALASKA	537,638	389,717	304,155	500,978	471,314	454,832	448,294	447,613	405,842	352,537
ARIZONA	1,474,471	1,200,625	71,845	1,097,520	871,051	574,040	321,477	102,435	2,208	25,745
ARKANSAS	899,859	844,136	800,298	846,047	742,675	641,543	522,460	384,596	237,708	97,251
CALIFORNIA	464,376	577,169	133,311	3,260,790	2,231,396	11,715	11,711	11,631	5,949	31,927
COLORADO	27,307	51,861	40,780	1,153,504	964,545	792,103	689,300	681,243	643,259	544,521
CONNECTICUT	83,307	86,707	52,234	706,021	568,773	449,127	358,759	125,576	158,543	141,126
DELAWARE	400,477	271,537	167,897	172,631	153,175	129,262	105,060	72,368	22,159	24,617
DIST. OF COLUMBI	179,913	87,886	63,217	521,252	475,988	434,082	398,696	351,252	305,513	293,274
FLORIDA	2,267,642	1,433,336	866,112	4,071,520	3,872,081	3,626,300	3,254,655	2,666,016	1,851,234	798,920
GEORGIA	1,379,919	923,398	155,907	2,559,982	2,199,750	1,814,994	1,399,247	941,924	495,147	26,499
HAWAII	214,059	70,828	500	597,674	555,477	520,365	514,229	474,739	398,358	301,090
IDAHO	946,396	844,112	790,901	713,790	654,766	584,761	501,289	458,989	482,940	403,389
ILLINOIS	785,321	336,346	183,221	1,946,242	1,923,563	1,598,622	1,494,661	1,540,766	1,306,858	1,004,494
INDIANA	1,350,234	923,480	402,587	895,342	653,186	381,759	77,678	26,645	4,436	6,148
IOWA	1,612,541	1,395,210	1,001,808	1,260,137	1,188,972	1,118,226	1,014,237	943,250	945,878	865,594
KANSAS	1,183,233	801,461	445,843	998,545	825,504	642,940	544,671	456,523	218,683	99,480
KENTUCKY	751,415	338,210	26,358	618,704	540,208	433,218	223,913	3,501	0	0
LOUISIANA	832,802	237,173	50,269	1,062,228	982,344	909,569	877,791	904,485	885,899	815,975
MAINE	645,653	565,109	463,172	508,554	465,423	426,024	392,746	356,865	314,904	296,781
MARYLAND	1,489,626	1,250,458	84,017	1,273,595	1,191,203	1,116,819	1,046,785	957,921	848,316	874,703
MASSACHUSETTS	3,907,462	2,853,502	33,528	1,725,208	1,212,906	998,796	974,691	925,787	949,290	707,302
MICHIGAN	1,761,224	963,175	797,185	4,661,101	4,210,290	3,646,237	3,165,003	2,689,825	2,078,852	1,543,097
MINNESOTA	1,752,237	50,638	210,371	1,705,264	1,645,875	1,598,373	1,569,259	1,664,584	1,463,265	1,122,384
MISSISSIPPI	653,502	596,480	586,987	710,211	685,887	655,646	631,413	599,570	543,340	510,776
MISSOURI	812,382	609,225	437,908	1,070,141	942,973	826,487	663,948	377,527	104,870	66,288
MONTANA	501,807	423,412	385,273	374,980	348,527	314,979	311,264	309,990	267,433	209,941

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**TABLE 3: STATE UNEMPLOYMENT TRUST FUND BALANCES AS OF DECEMBER 31 OF EACH YEAR - 2022**

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	912,109	628,074	394,013	704,456	631,051	560,164	517,881	445,381	329,082	223,622
ALASKA	537,638	389,717	304,155	500,978	471,314	454,832	448,294	447,613	405,842	352,537
ARIZONA	1,474,471	1,200,625	71,845	1,097,520	871,051	574,040	321,477	102,435	2,208	25,745
ARKANSAS	899,859	844,136	800,298	846,047	742,675	641,543	522,460	384,596	237,708	97,251
CALIFORNIA	464,376	577,169	133,311	3,260,790	2,231,396	11,715	11,711	11,631	5,949	31,927
COLORADO	27,307	51,861	40,780	1,153,504	964,545	792,103	689,300	681,243	643,259	544,521
CONNECTICUT	83,307	86,707	52,234	706,021	568,773	449,127	358,759	125,576	158,543	141,126
DELAWARE	400,477	271,537	167,897	172,631	153,175	129,262	105,060	72,368	22,159	24,617
DIST. OF COLUMBI	179,913	87,886	63,217	521,252	475,988	434,082	398,696	351,252	305,513	293,274
FLORIDA	2,267,642	1,433,336	866,112	4,071,520	3,872,081	3,626,300	3,254,655	2,666,016	1,851,234	798,920
GEORGIA	1,379,919	923,398	155,907	2,559,982	2,199,750	1,814,994	1,399,247	941,924	495,147	26,499
HAWAII	214,059	70,828	500	597,674	555,477	520,365	514,229	474,739	398,358	301,090
IDAHO	946,396	844,112	790,901	713,790	654,766	584,761	501,289	458,989	482,940	403,389
ILLINOIS	785,321	336,346	183,221	1,946,242	1,923,563	1,598,622	1,494,661	1,540,766	1,306,858	1,004,494
INDIANA	1,350,234	923,480	402,587	895,342	653,186	381,759	77,678	26,645	4,436	6,148
IOWA	1,612,541	1,395,210	1,001,808	1,260,137	1,188,972	1,118,226	1,014,237	943,250	945,878	865,594
KANSAS	1,183,233	801,461	445,843	998,545	825,504	642,940	544,671	456,523	218,683	99,480
KENTUCKY	751,415	338,210	26,358	618,704	540,208	433,218	223,913	3,501	0	0
LOUISIANA	832,802	237,173	50,269	1,062,228	982,344	909,569	877,791	904,485	885,899	815,975
MAINE	645,653	565,109	463,172	508,554	465,423	426,024	392,746	356,865	314,904	296,781
MARYLAND	1,489,626	1,250,458	84,017	1,273,595	1,191,203	1,116,819	1,046,785	957,921	848,316	874,703
MASSACHUSETTS	3,907,462	2,853,502	33,528	1,725,208	1,212,906	998,796	974,691	925,787	949,290	707,302
MICHIGAN	1,761,224	963,175	797,185	4,661,101	4,210,290	3,646,237	3,165,003	2,689,825	2,078,852	1,543,097
MINNESOTA	1,752,237	50,638	210,371	1,705,264	1,645,875	1,598,373	1,569,259	1,664,584	1,463,265	1,122,384
MISSISSIPPI	653,502	596,480	586,987	710,211	685,887	655,646	631,413	599,570	543,340	510,776
MISSOURI	812,382	609,225	437,908	1,070,141	942,973	826,487	663,948	377,527	104,870	66,288
MONTANA	501,807	423,412	385,273	374,980	348,527	314,979	311,264	309,990	267,433	209,941

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**TABLE 3 (CONTINUED): STATE UNEMPLOYMENT TRUST FUND BALANCES AS OF DECEMBER 31 OF EACH YEAR - 2022**

(in thousands)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
NEBRASKA	526,766	503,996	469,365	456,243	441,800	425,098	417,264	390,813	363,728	358,777
NEVADA	926,809	323,646	4,490	1,940,101	1,488,685	1,059,507	721,165	447,023	238,932	97,231
NEW HAMPSHIRE	361,710	195,742	118,829	307,998	311,354	297,804	291,139	289,375	281,890	241,056
NEW JERSEY	500,809	51,667	192,973	2,888,365	2,599,598	2,212,908	1,906,250	1,194,644	496,388	33,023
NEW MEXICO	406,703	390,399	53,957	469,559	454,730	431,323	413,219	250,993	84,291	56,769
NEW YORK	5,063	73,781	474,590	2,651,483	2,373,468	1,924,721	1,299,535	288,063	1,981	18,575
NORTH CAROLINA	3,798,793	3,227,350	2,774,325	4,003,198	3,592,731	3,172,224	2,443,617	1,362,916	219,020	222,385
NORTH DAKOTA	286,861	264,263	298,065	225,975	197,995	145,799	79,841	132,881	193,072	165,501
OHIO	1,289,353	621,987	21,742	1,264,072	943,446	629,433	495,850	341,272	345,479	51,016
OKLAHOMA	438,518	250,531	181,407	1,116,304	1,074,345	1,008,585	1,009,598	1,153,136	1,237,584	1,067,524
OREGON	5,302,554	4,522,049	3,840,546	5,054,858	4,486,683	3,942,776	3,357,079	2,843,549	2,316,257	1,832,348
PENNSYLVANIA	255,379	29,385	67,203	3,435,424	2,778,535	2,083,619	1,412,673	966,815	540,400	263,121
PUERTO RICO	347,912	268,627	168,794	684,689	615,992	537,269	505,676	440,946	409,381	372,241
RHODE ISLAND	420,525	206,631	177,378	537,930	450,962	360,917	265,948	131,921	16,262	282
SOUTH CAROLINA	1,451,149	1,213,222	1,173,067	1,098,191	919,712	734,895	523,967	307,378	191,098	179,947
SOUTH DAKOTA	195,395	170,650	119,803	136,388	127,711	121,235	112,279	99,458	84,764	65,997
TENNESSEE	1,266,033	1,111,157	1,149,091	1,273,986	1,175,137	1,096,251	1,008,706	915,945	833,520	770,978
TEXAS	2,046,524	1,036,951	74,692	1,934,397	1,542,291	924,348	691,949	1,304,925	1,690,364	1,395,933
UTAH	1,090,908	902,095	763,313	1,172,615	1,129,574	1,077,211	1,014,246	946,273	820,594	659,509
VERMONT	261,345	241,012	222,169	516,159	464,156	389,954	310,194	230,963	152,934	85,353
VIRGINIA	1,534,596	1,049,763	146,223	1,464,142	1,323,663	1,148,066	966,776	769,647	473,102	219,464
VIRGIN ISLANDS	12,151	197	1,180	11,010	N.A.	373	3,359	2,478	5,728	12,362
WASHINGTON	3,133,242	1,790,198	1,797,985	4,778,076	4,609,820	4,374,067	4,134,119	3,873,638	3,410,343	3,015,547
WEST VIRGINIA	382,097	317,496	20,452	191,401	169,934	83,882	81,127	82,372	105,433	101,772
WISCONSIN	1,355,615	1,122,716	1,131,908	1,971,405	1,740,206	1,479,554	1,164,856	746,895	214,956	4,732
WYOMING	450,893	424,679	281,416	376,906	338,063	304,238	297,077	345,994	353,634	289,461
US TOTAL	\$55,874,615	\$39,063,455	\$24,674,660	\$75,677,292	\$66,559,494	\$55,227,040	\$46,958,627	\$38,781,315	\$30,351,101	\$22,968,385
STATE AVERAGE	\$1,054,238	\$737,046	\$465,560	\$1,427,873	\$1,255,840	\$1,042,020	\$886,012	\$731,723	\$572,662	\$433,366

**TABLE 4: STATE INTEREST PAYMENTS ON TITLE XII ADVANCES - 2022**

STATE	2022	2021**	2020*	2019	2018	2017	2016	2015	2014	2013
ALABAMA										
ARIZONA								830,392	144,393	5,538,285
ARKANSAS								195	2,169,186	5,716,085
CALIFORNIA	333,471,020	29,246,038			10,528,206	49,753,231	111,337,060	171,051,109	217,391,421	259,038,660
COLORADO	12,917,888	1,518,884								
CONNECTICUT	6,810,330	1,085,913					1,072,201	7,386,376	13,088,011	16,129,536
DELAWARE								24,989	1,378,929	1,987,884
FLORIDA										9,267,145
GEORGIA									2,932,575	13,330,035
HAWAII	19,585	3,544								
IDAHO										
ILLINOIS	57,331,438	6,384,286								
INDIANA							503,357	14,254,631	28,987,577	43,050,811
KANSAS										
KENTUCKY							108,317	5,072,032	13,095,534	20,541,262
MASSACHUSETTS	33,500,234	3,396,727								
MICHIGAN										
MINNESOTA	13,583,324	1,664,944								
MISSOURI									4,694,946	12,756,226
NEVADA									1,424,741	16,655,301
NEW JERSEY	6,300,017	423,239							2,815,516	17,086,851
NEW YORK***	155,766,552	3,383,098						20,559,887	59,569,089	84,499,526
NORTH CAROLINA								5,351,598	35,261,746	62,496,337
OHIO							11,667,790	27,580,525	37,157,095	44,495,535
PENNSYLVANIA	8,847,818	1,136,910							1,235,520	
RHODE ISLAND								34,169	2,262,919	5,005,360
SOUTH CAROLINA								3,159,274	10,310,168	16,778,109
TEXAS	19,767,040	8,946,681								
VERMONT										1,140,593
VIRGINIA										
VIRGIN ISLANDS	1,708,165	144,612		1,448,711	1,562,011	1,492,658	1,596,565	1,765,938	1,979,318	1,644,316
WISCONSIN									5,939,889	18,902,209
<b>TOTAL</b>	<b>\$650,023,411</b>	<b>\$57,334,876</b>	<b>\$0</b>	<b>\$1,448,711</b>	<b>\$12,090,217</b>	<b>\$51,245,889</b>	<b>\$126,285,290</b>	<b>\$257,071,115</b>	<b>\$441,838,573</b>	<b>\$656,060,067</b>
<b>STATE AVERAGE</b>	<b>\$54,168,618</b>	<b>\$4,777,906</b>	<b>\$0</b>	<b>\$1,448,711</b>	<b>\$6,045,109</b>	<b>\$25,622,945</b>	<b>\$21,047,548</b>	<b>\$19,774,701</b>	<b>\$23,254,662</b>	<b>\$32,803,003</b>

\*Section 1202(b)(10)(A) of the Social Security Act as amended by Section 4103 of PL 116-127 deferred the accrual of interest on state advances until December 31, 2020.

\*\*Section 1202(b)(10)(A) of the Social Security Act as amended by Section 9021 of PL 117-2 deferred the accrual of interest on state advances until September 6, 2021.

\*\*\*Title XII Section 1202(b)(3)(C) provides that a state may defer payment of three-fourths of interest due on outstanding advances under Title XII Section 1201 SSA on or before September 30 of a given year if the state's rate of insured unemployment (IUR) during the first six months of the preceding calendar year equaled or exceeded 7.5 percent. One-third of the remaining interest must be paid on or before September 30 of each of the three succeeding calendar years and no interest accrues on the outstanding interest balance. New York paid one-fourth of the accrued FY 2021 interest (\$13,528,377.15) on September 30, 2021 and an additional one-fourth of the accrued FY 2021 interest on September 30, 2022 along with the full amount of accrued FY 2022 interest.

TABLE 5: STATE INTEREST EARNINGS - 2022

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	13,508,656	10,790,161	10,935,041	16,641,445	14,144,461	12,325,903	11,250,417	9,498,758	7,224,960	4,810,456
ALASKA	7,454,994	6,074,583	9,745,050	11,602,374	10,475,047	9,983,472	9,951,769	9,778,835	8,933,794	7,579,692
ARIZONA	22,872,594	10,998,282	16,652,115	24,934,232	17,812,078	11,134,974	5,785,932	1,933,641	207,609	332,777
ARKANSAS	14,394,674	15,920,770	18,091,147	19,480,611	16,097,501	13,374,394	10,530,860	7,449,548	2,941,305	105,190
CALIFORNIA	0	0	22,848,244	74,739,395	44,142,943	26,902	0	0	0	0
COLORADO	198,967	0	12,417,390	26,101,513	20,718,632	16,699,395	15,373,796	15,671,576	14,540,806	13,950,074
CONNECTICUT	43,110	0	6,752,673	16,198,041	11,926,443	9,474,688	6,146,623	907,375	0	0
DELAWARE	5,768,824	3,982,050	2,296,023	4,044,807	3,309,624	2,652,007	2,206,056	1,145,882	255,199	0
DIST. OF COLUMBIA	2,428,199	1,230,760	8,017,989	12,343,539	10,677,555	9,659,327	8,730,608	7,834,671	7,315,666	7,562,670
FLORIDA	29,063,827	18,636,660	62,654,456	96,745,972	86,935,045	78,677,558	68,586,813	54,769,806	34,625,880	12,659,207
GEORGIA	19,667,677	4,464,625	29,527,612	58,510,076	47,051,148	36,943,726	27,321,793	17,737,261	7,378,672	0
HAWAII	2,712,494	162,248	6,138,739	13,934,764	12,328,727	11,606,583	11,336,003	10,111,993	8,633,251	5,025,175
IDAHO	14,693,383	15,499,101	16,068,245	16,321,624	14,123,071	11,957,658	10,519,236	10,850,818	10,649,258	8,926,154
ILLINOIS	1,380,452	0	15,740,180	47,866,619	41,318,107	33,633,026	34,679,616	34,403,035	28,171,435	21,730,171
INDIANA	19,579,132	9,394,467	10,416,247	19,247,138	12,468,096	5,706,782	1,446,931	164,589	0	0
IOWA	24,306,266	21,229,666	25,697,229	28,855,119	25,699,614	23,214,535	21,360,671	21,446,440	21,058,252	18,830,262
KANSAS	17,162,272	11,182,045	18,557,602	22,380,691	17,114,852	13,513,912	11,522,045	8,112,605	4,361,475	2,060,380
KENTUCKY	9,390,160	2,562,405	5,247,349	14,511,759	11,544,324	7,891,787	3,227,240	233,653	0	0
LOUISIANA	8,624,909	2,105,008	12,831,247	25,046,120	21,981,081	20,323,754	20,424,110	21,193,291	20,734,457	19,913,774
MAINE	10,013,044	9,180,229	10,718,112	11,671,956	10,167,469	9,082,573	8,329,939	7,628,291	7,155,043	6,963,467
MARYLAND	23,098,509	7,347,241	17,178,196	30,372,662	26,999,133	24,990,283	23,380,101	21,430,144	21,485,034	21,922,738
MASSACHUSETTS	31,616,737	3,355,287	14,381,112	37,045,069	26,179,332	22,642,030	21,515,213	21,785,133	18,790,904	14,081,323
MICHIGAN	23,720,822	16,130,715	67,167,351	108,366,977	91,121,256	77,461,297	66,807,587	56,449,614	44,501,145	31,406,884
MINNESOTA	12,746,784	0	15,050,021	39,065,111	35,916,931	34,169,720	35,910,374	35,669,620	30,508,202	18,691,250
MISSISSIPPI	10,285,613	11,514,102	12,698,947	16,899,174	15,393,303	14,458,946	13,932,990	13,234,312	12,552,111	12,290,539
MISSOURI	15,996,617	10,378,360	17,240,210	24,612,250	20,544,451	17,143,952	12,296,201	6,002,832	1,352,698	0
MONTANA	7,553,812	7,561,158	7,266,855	8,608,961	7,390,285	6,830,314	6,861,459	6,611,270	5,586,784	4,547,216
NEBRASKA	8,450,020	9,141,310	10,157,327	10,837,244	9,905,535	9,449,081	9,131,136	8,758,203	8,890,042	8,714,531
NEVADA	10,697,020	1,371,485	23,597,020	41,686,177	29,709,695	20,158,052	13,219,955	8,100,455	3,694,543	472,091
NEW HAMPSHIRE	4,521,111	2,991,076	4,163,450	7,471,841	6,996,557	6,613,620	6,539,094	6,577,267	6,310,774	5,293,579
NEW JERSEY	3,951,392	22,448	30,646,777	66,992,107	55,980,868	46,771,318	36,392,886	20,486,691	8,169,214	708,702
NEW MEXICO	6,513,750	3,530,416	5,375,018	11,267,217	10,253,629	9,518,377	7,636,483	3,901,808	1,751,350	1,627,180
NEW YORK	0	0	18,842,003	64,296,672	51,980,184	39,446,311	22,341,141	5,931,259	0	0
NORTH CAROLINA	57,769,111	58,135,408	80,834,710	91,639,925	77,920,537	63,574,873	43,650,865	14,415,466	0	0
NORTH DAKOTA	4,359,572	5,203,911	5,382,827	4,966,347	3,747,271	2,181,813	1,895,285	3,707,397	4,031,058	3,759,777
OHIO	16,856,084	3,041,035	10,135,653	28,015,118	19,054,094	13,551,474	6,378,370	0	0	0
OKLAHOMA	6,012,415	4,012,517	15,590,594	26,952,308	24,053,371	22,740,440	24,354,501	28,153,201	28,036,174	23,040,794
OREGON	80,714,744	80,614,372	108,506,856	115,096,593	96,793,451	81,880,283	70,007,088	59,559,523	49,612,937	39,807,838
PENNSYLVANIA	2,838,265	0	37,522,678	77,618,149	57,335,134	41,451,467	28,466,258	19,569,298	10,939,600	9,408,702
PUERTO RICO	5,361,815	5,738,445	10,775,269	16,054,084	13,107,733	12,050,136	10,817,742	10,009,211	9,456,788	9,274,228
RHODE ISLAND	4,744,879	3,292,932	8,126,749	11,862,493	9,224,671	6,964,663	4,433,234	1,632,451	95,253	0
SOUTH CAROLINA	22,270,004	23,170,290	22,258,529	24,777,012	19,362,286	14,620,883	9,817,521	3,814,473	26,876	0
SOUTH DAKOTA	2,975,929	3,141,616	2,841,226	3,122,775	2,786,544	2,569,166	2,348,218	2,093,051	1,768,730	1,410,958
TENNESSEE	19,888,138	22,162,410	27,429,969	30,011,714	26,335,879	24,096,771	21,959,298	20,565,959	19,695,057	17,748,394
TEXAS	29,710,399	2,001,399	16,296,269	48,609,227	33,452,170	22,135,583	25,633,939	40,750,840	40,917,926	35,395,232
UTAH	16,387,443	15,206,599	22,942,038	27,643,897	25,238,977	23,341,337	22,002,749	20,416,198	17,639,377	14,360,368
VERMONT	4,053,999	4,455,818	8,607,441	11,811,417	9,808,874	7,843,251	6,078,697	4,386,169	2,867,331	1,324,928
VIRGINIA	22,937,681	6,843,346	17,400,356	34,249,820	29,064,056	24,658,987	20,451,919	15,425,475	9,386,387	4,650,171
VIRGIN ISLANDS	0	0	0	0	0	0	0	0	0	0
WASHINGTON	36,090,687	34,540,258	77,761,199	113,004,274	102,635,108	95,095,663	90,044,756	83,836,380	76,427,325	70,920,436
WEST VIRGINIA	5,931,523	1,646,527	1,444,580	4,711,674	2,998,596	1,726,713	1,408,009	2,375,275	2,496,239	2,729,736
WISCONSIN	27,862,960	20,423,182	37,924,093	44,861,619	36,939,645	29,729,533	21,833,382	11,238,871	2,228,249	0
WYOMING	7,179,102	6,415,476	7,744,464	8,609,546	7,295,712	6,602,001	7,082,286	8,114,672	7,653,144	6,319,301
<b>US TOTAL</b>	<b>\$756,360,571</b>	<b>\$516,802,199</b>	<b>\$1,084,642,477</b>	<b>\$1,752,317,249</b>	<b>\$1,435,561,086</b>	<b>\$1,164,351,294</b>	<b>\$983,359,195</b>	<b>\$805,874,586</b>	<b>\$631,058,314</b>	<b>\$490,356,345</b>
<b>STATE AVERAGE</b>	<b>\$14,270,954</b>	<b>\$9,750,985</b>	<b>\$20,464,952</b>	<b>\$33,062,590</b>	<b>\$27,086,058</b>	<b>\$21,968,892</b>	<b>\$18,553,947</b>	<b>\$15,205,181</b>	<b>\$11,906,761</b>	<b>\$9,252,007</b>

**TABLE 6: STATES RANKED BY HIGH COST MULTIPLE (HCM) - 2022**  
(lowest to highest)

STATE	2022		2021		2020		2019		2018		2017		2016		2015		2014		2013	
	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK
ALABAMA	0.88	35	0.61	23	0.23	13	0.43	17	0.41	15	0.37	14	0.36	15	0.32	15	0.24	11	0.17	8
ALASKA	1.54	45	1.22	38	0.55	22	0.87	39	0.85	40	0.86	40	0.83	35	0.79	35	0.73	28	0.66	21
ARIZONA	0.74	30	0.66	25	0.04	1	0.35	13	0.28	9	0.21	8	0.13	5	0.04	4	N.A.	N.A.	N.A.	N.A.
ARKANSAS	0.89	36	0.89	34	0.67	25	0.72	34	0.67	32	0.57	27	0.50	23	0.38	16	0.25	13	N.A.	N.A.
CALIFORNIA	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.14	1	0.09	1	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
COLORADO	0.00	1	N.A.	N.A.	N.A.	N.A.	0.64	29	0.54	25	0.50	24	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
CONNECTICUT	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.23	5	0.18	3	0.16	5	0.13	5	0.01	1	N.A.	N.A.	N.A.	N.A.
DELAWARE	1.15	39	0.85	31	0.31	16	0.33	11	0.31	12	0.26	11	0.23	9	0.16	6	0.05	2	N.A.	N.A.
DIST. OF COLUMBIA	0.29	10	0.14	4	0.05	2	0.65	30	0.60	28	0.59	29	0.58	26	0.53	25	0.49	20	0.49	15
FLORIDA	0.40	13	0.24	11	0.11	6	0.58	25	0.59	27	0.56	26	0.55	25	0.48	24	0.35	14	0.16	7
GEORGIA	0.27	6	0.22	10	0.05	2	0.58	25	0.52	24	0.45	22	0.37	16	0.26	13	0.15	7	N.A.	N.A.
HAWAII	0.11	4	0.04	1	N.A.	N.A.	1.12	48	1.07	48	1.02	45	1.08	42	1.05	40	0.93	33	0.73	24
IDAHO	1.13	38	1.13	36	0.91	33	0.88	43	0.85	40	0.83	39	0.77	33	0.73	30	0.80	30	N.A.	N.A.
ILLINOIS	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.25	6	0.26	7	0.21	8	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
INDIANA	0.41	15	0.32	13	0.14	8	0.34	12	0.28	9	0.16	5	0.03	1	0.01	1	N.A.	N.A.	N.A.	N.A.
IOWA	1.17	41	1.11	35	0.65	24	0.82	36	0.80	37	0.76	36	0.73	31	0.69	28	0.73	28	0.70	23
KANSAS	1.16	40	0.82	30	0.36	18	0.85	38	0.71	34	0.58	28	0.52	24	0.44	22	0.21	9	0.10	3
KENTUCKY	0.35	12	0.15	6	N.A.	N.A.	0.31	10	0.29	11	0.23	10	0.13	5	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
LOUISIANA	0.47	18	0.14	4	N.A.	N.A.	0.46	19	0.42	16	0.41	17	0.41	18	0.41	20	0.41	17	0.40	11
MAINE	1.50	44	1.44	39	0.77	29	0.87	39	0.85	40	0.79	37	0.77	33	0.73	30	0.67	24	0.65	20
MARYLAND	0.81	33	0.74	28	0.05	2	0.48	20	0.46	20	0.44	20	0.44	21	0.42	21	0.39	16	0.41	12
MASSACHUSETTS	0.59	22	N.A.	N.A.	N.A.	N.A.	0.25	6	0.19	5	0.16	5	0.17	8	0.16	6	0.18	8	0.00	1
MICHIGAN	0.27	6	0.17	8	0.11	6	0.66	31	0.62	30	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
MINNESOTA	0.48	19	N.A.	N.A.	N.A.	N.A.	0.66	31	0.66	31	0.65	30	0.69	28	0.74	32	0.70	25	0.56	18
MISSISSIPPI	1.03	37	0.86	32	0.86	32	1.04	47	1.02	46	1.00	43	0.99	38	0.97	38	0.89	32	0.87	27
MISSOURI	0.43	17	0.36	16	0.20	10	0.49	22	0.45	19	0.40	15	0.34	13	0.20	11	0.06	3	N.A.	N.A.
MONTANA	1.26	42	1.18	37	0.73	27	0.74	35	0.73	35	0.67	31	0.71	30	0.72	29	0.65	23	0.53	17

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**TABLE 6 (CONTINUED): STATES RANKED BY HIGH COST MULTIPLE (HCM) - 2022**  
(lowest to highest)

STATE	2022		2021		2020		2019		2018		2017		2016		2015		2014		2013	
	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK	HCM	RANK
NEBRASKA	1.36	43	1.46	40	0.83	31	0.83	37	0.83	39	0.82	38	0.85	36	0.83	37	0.80	30	0.83	26
NEVADA	0.28	9	0.11	2	N.A.	N.A.	1.14	49	0.95	44	0.69	32	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.08	2
NEW HAMPSHIRE	0.72	29	0.40	18	0.16	9	0.41	16	0.44	18	0.42	18	0.43	20	0.46	23	0.46	18	0.41	12
NEW JERSEY	0.08	3	N.A.	N.A.	N.A.	N.A.	0.39	14	0.36	14	0.32	12	0.29	12	0.18	10	0.08	5	N.A.	N.A.
NEW MEXICO	0.49	20	0.53	20	N.A.	N.A.	0.99	46	1.04	47	1.01	44	1.02	40	0.61	27	0.21	9	0.15	6
NEW YORK	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.20	3	0.20	6	0.15	4	0.11	4	0.02	3	N.A.	N.A.	N.A.	N.A.
NORTH CAROLINA	0.75	32	0.70	26	0.57	23	0.87	39	0.81	38	0.75	35	0.63	27	0.39	18	N.A.	N.A.	N.A.	N.A.
NORTH DAKOTA	0.70	28	0.71	27	0.81	30	0.57	24	0.51	22	0.40	15	0.23	9	0.31	14	0.47	19	0.45	14
OHIO	0.27	6	0.16	7	N.A.	N.A.	0.19	2	0.13	2	0.10	1	0.08	2	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
OKLAHOMA	0.32	11	0.21	9	0.22	12	1.24	51	1.24	40	1.21	47	1.28	44	1.44	43	1.59	37	1.43	30
OREGON	1.66	47	1.53	41	1.43	35	1.93	53	1.81	52	1.68	49	1.51	45	1.37	42	1.20	36	1.02	28
PENNSYLVANIA	0.04	2	N.A.	N.A.	N.A.	N.A.	0.39	14	0.33	13	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
PUERTO RICO	0.40	13	0.24	11	0.23	13	0.87	39	0.79	36	0.72	34	0.69	28	0.59	26	0.56	22	0.51	16
RHODE ISLAND	0.60	23	0.33	15	0.21	11	0.63	28	0.55	26	0.44	20	0.35	14	0.17	8	0.02	1	N.A.	N.A.
SOUTH CAROLINA	0.82	34	0.76	29	0.52	20	0.48	20	0.42	16	0.35	13	0.27	11	0.17	8	N.A.	N.A.	N.A.	N.A.
SOUTH DAKOTA	1.62	46	1.62	42	0.75	28	0.92	44	0.94	43	0.88	41	0.86	37	0.78	34	0.70	25	0.58	19
TENNESSEE	0.62	25	0.62	24	0.41	19	0.45	18	0.46	20	0.42	18	0.41	18	0.39	18	0.38	15	0.37	10
TEXAS	0.18	5	0.12	3	N.A.	N.A.	0.27	8	0.26	7	0.14	3	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
UTAH	0.68	27	0.86	32	0.54	21	0.94	45	0.99	45	0.99	42	1.01	39	1.00	39	0.93	33	0.79	25
VERMONT	0.62	25	0.60	22	0.69	26	1.58	52	1.48	51	1.26	48	1.05	41	0.80	36	0.55	21	0.31	9
VIRGINIA	0.74	30	0.52	19	0.08	5	0.60	27	0.61	29	0.51	25	0.47	22	0.38	16	0.24	11	0.11	4
VIRGIN ISLANDS	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	0.28	9	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
WASHINGTON	0.52	21	0.32	13	0.23	13	0.67	33	0.68	33	0.71	33	0.74	32	0.74	32	0.70	25	0.66	21
WEST VIRGINIA	0.60	23	0.55	21	N.A.	N.A.	0.22	4	0.18	3	0.10	1	0.10	3	0.10	5	0.13	6	0.13	5
WISCONSIN	0.41	15	0.37	17	0.32	17	0.56	23	0.51	22	0.45	22	0.38	17	0.25	12	0.07	4	N.A.	N.A.
WYOMING	1.99	48	2.09	43	0.96	34	1.20	50	1.16	49	1.12	46	1.11	43	1.13	41	1.18	35	1.02	28
STATE AVERAGE	0.70		0.65		0.45		0.65		0.62		0.58		0.56		0.52		0.52		0.51	

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**TABLE 7: RATIO OF YEAR END RESERVES TO TOTAL WAGES (RESERVE RATIO) - 2022**  
(as a percentage)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	0.97	0.76	0.52	0.93	0.87	0.80	0.78	0.69	0.53	0.37
ALASKA	3.65	3.09	2.35	3.78	3.73	3.73	3.60	3.40	3.15	2.87
ARIZONA	0.88	0.83	0.06	0.87	0.74	0.51	0.31	0.10	0.00	0.03
ARKANSAS	1.65	1.76	1.82	1.94	1.78	1.54	1.34	1.03	0.66	0.28
CALIFORNIA	0.00	0.00	0.00	0.32	0.23	0.00	0.00	0.00	0.00	0.00
COLORADO	0.02	0.00	0.00	0.83	0.75	0.64	0.61	0.61	0.62	0.56
CONNECTICUT	0.00	0.00	0.00	0.78	0.65	0.51	0.42	0.15	0.19	0.18
DELAWARE	1.61	1.26	0.84	0.85	0.78	0.66	0.59	0.40	0.13	0.15
DIST. OF COLUMBIA	0.35	0.19	0.14	1.20	1.14	1.08	1.07	0.98	0.89	0.90
FLORIDA	0.44	0.34	0.23	1.08	1.09	1.06	1.03	0.89	0.66	0.30
GEORGIA	0.39	0.41	0.08	1.24	1.12	0.95	0.78	0.56	0.31	0.02
HAWAII	0.21	0.33	0.00	2.52	2.41	2.29	2.41	2.36	2.10	1.64
IDAHO	1.44	2.70	2.94	2.79	2.72	2.63	2.45	2.32	2.55	2.30
ILLINOIS	0.00	0.00	0.00	0.66	0.67	0.57	0.56	0.59	0.53	0.42
INDIANA	0.61	0.71	0.35	0.75	0.56	0.34	0.07	0.03	0.00	0.01
IOWA	1.32	2.24	1.70	2.16	2.09	2.00	1.91	1.82	1.91	1.84
KANSAS	1.39	1.26	0.75	1.68	1.44	1.15	1.02	0.86	0.42	0.20
KENTUCKY	0.44	0.45	0.00	0.87	0.80	0.64	0.35	0.01	0.00	0.00
LOUISIANA	0.68	0.33	0.00	1.42	1.34	1.27	1.27	1.26	1.27	1.23
MAINE	1.73	2.43	2.25	2.48	2.39	2.26	2.18	2.08	1.90	1.86
MARYLAND	0.92	0.98	0.07	1.05	1.02	0.97	0.97	0.92	0.86	0.90
MASSACHUSETTS	0.72	0.25	0.00	0.79	0.59	0.50	0.53	0.51	0.56	0.44
MICHIGAN	0.33	0.48	0.45	2.46	2.28	2.00	1.86	1.66	1.34	1.05
MINNESOTA	0.63	0.00	0.00	1.30	1.30	1.27	1.36	1.46	1.37	1.09
MISSISSIPPI	1.21	1.59	1.71	2.04	2.02	1.97	1.95	1.92	1.76	1.72
MISSOURI	0.54	0.51	0.40	0.97	0.89	0.80	0.68	0.40	0.12	0.08
MONTANA	1.38	2.17	2.26	2.25	2.19	2.04	2.14	2.18	1.99	1.62
NEBRASKA	1.45	1.30	1.30	1.30	1.31	1.29	1.33	1.29	1.25	1.30
NEVADA	0.37	0.49	0.00	3.14	2.55	1.92	1.44	0.94	0.53	0.23
NEW HAMPSHIRE	0.91	0.54	0.40	1.02	1.08	1.06	1.08	1.15	1.15	1.04
NEW JERSEY	0.09	0.00	0.00	1.29	1.21	1.05	0.95	0.61	0.27	0.02
NEW MEXICO	0.62	1.35	0.00	1.63	1.67	1.67	1.67	1.00	0.35	0.24
NEW YORK	0.00	0.00	0.00	0.49	0.46	0.38	0.27	0.06	0.00	0.00
NORTH CAROLINA	0.98	1.51	1.45	2.13	2.02	1.85	1.54	0.96	0.12	0.16
NORTH DAKOTA	1.02	1.72	1.84	1.33	1.20	0.93	0.54	0.73	1.09	1.05
OHIO	0.32	0.27	0.00	0.58	0.45	0.31	0.26	0.18	0.19	0.03
OKLAHOMA	0.44	0.39	0.29	1.70	1.69	1.66	1.74	1.97	2.18	1.96
OREGON	1.99	5.07	4.67	6.20	5.81	5.41	4.83	4.41	3.84	3.28
PENNSYLVANIA	0.04	0.00	0.00	1.33	1.13	0.87	0.63	0.43	0.25	0.13
PUERTO RICO	0.57	1.42	1.00	3.85	3.54	3.17	3.03	2.63	2.48	2.23
RHODE ISLAND	0.65	0.99	0.94	2.77	2.39	1.30	1.51	0.76	0.10	0.00
SOUTH CAROLINA	1.05	1.41	1.52	1.40	1.24	1.01	0.78	0.49	0.32	0.32
SOUTH DAKOTA	1.77	1.09	0.84	0.98	0.96	0.93	0.91	0.83	0.74	0.62
TENNESSEE	0.71	0.77	0.90	0.99	0.96	0.92	0.90	0.86	0.83	0.80
TEXAS	0.22	0.16	0.00	0.31	0.26	0.16	0.13	0.24	0.33	0.30
UTAH	1.13	1.22	1.18	1.89	1.97	2.01	2.04	2.03	1.88	1.60
VERMONT	0.83	2.22	2.23	5.04	4.71	4.03	3.34	2.54	1.76	1.00
VIRGINIA	0.82	0.52	0.08	0.79	0.75	0.67	0.61	0.50	0.63	0.15
VIRGIN ISLANDS	0.00	0.00	0.00	0.80	0.01	0.04	0.36	0.28	0.32	1.45
WASHINGTON	0.60	0.82	0.93	2.55	2.65	2.73	2.83	2.85	2.67	2.51
WEST VIRGINIA	0.81	1.45	0.00	0.86	0.75	0.40	0.41	0.40	0.52	0.50
WISCONSIN	0.55	0.94	1.03	1.76	1.61	1.41	1.17	0.78	0.23	0.01
WYOMING	2.18	4.31	2.85	3.65	3.49	3.38	3.35	3.43	3.57	3.09
US AGGREGATE	0.54	0.52	0.28	0.88	0.82	0.71	0.63	0.54	0.44	0.35
STATE AVERAGE	0.82	1.04	0.80	1.69	1.57	1.41	1.32	1.16	1.01	0.87

**TABLE 8: RATIO OF BENEFITS TO TOTAL WAGES - 2022**

(as a percentage)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	0.05	0.14	0.85	0.19	0.17	0.19	0.23	0.25	0.32	0.38
ALASKA	0.31	0.68	1.87	0.61	0.56	0.70	0.80	0.71	0.87	1.04
ARIZONA	0.09	0.22	0.90	0.16	0.16	0.19	0.22	0.24	0.30	0.33
ARKANSAS	0.10	0.16	0.75	0.23	0.20	0.27	0.34	0.51	0.57	0.71
CALIFORNIA	0.33	0.57	2.00	0.49	0.43	0.50	0.52	0.56	0.66	0.72
COLORADO	0.20	0.56	1.58	0.27	0.25	0.31	0.39	0.40	0.42	0.50
CONNECTICUT	0.32	0.64	1.84	0.68	0.58	0.64	0.65	0.66	0.71	0.84
DELAWARE	0.14	0.28	1.19	0.31	0.25	0.30	0.31	0.35	0.40	0.48
DIST. OF COLUMBIA	0.09	0.34	1.21	0.26	0.24	0.27	0.24	0.26	0.33	0.39
FLORIDA	0.06	0.14	0.77	0.08	0.08	0.98	0.11	0.15	0.25	0.32
GEORGIA	0.09	0.29	1.71	0.14	0.13	0.15	0.17	0.21	0.28	0.38
HAWAII	0.45	0.92	5.57	0.66	0.51	0.57	0.50	0.56	0.74	0.89
IDAHO	0.18	0.24	0.76	0.33	0.27	0.36	0.39	0.42	0.52	0.66
ILLINOIS	0.35	0.79	1.85	0.58	0.49	0.56	0.59	0.59	0.69	0.79
INDIANA	0.11	0.28	1.13	0.20	0.17	0.20	0.25	0.28	0.36	0.46
IOWA	0.29	0.50	1.65	0.65	0.50	0.58	0.63	0.65	0.65	0.71
KANSAS	0.14	0.46	1.47	0.22	0.23	0.30	0.35	0.45	0.53	0.67
KENTUCKY	0.19	0.33	1.73	0.40	0.35	0.35	0.42	0.44	0.50	0.63
LOUISIANA	0.09	0.32	1.61	0.16	0.15	0.20	0.26	0.24	0.21	0.24
MAINE	0.24	0.48	1.94	0.41	0.32	0.35	0.41	0.50	0.64	0.73
MARYLAND	0.17	0.34	1.16	0.34	0.31	0.36	0.39	0.43	0.53	0.60
MASSACHUSETTS	0.47	0.66	2.32	0.65	0.58	0.63	0.65	0.69	0.82	0.82
MICHIGAN	0.23	0.50	2.28	0.41	0.32	0.37	0.41	0.41	0.52	0.63
MINNESOTA	0.43	0.71	2.07	0.61	0.48	0.51	0.56	0.54	0.60	0.66
MISSISSIPPI	0.07	0.24	1.41	0.18	0.15	0.19	0.23	0.25	0.37	0.46
MISSOURI	0.10	0.25	0.84	0.21	0.20	0.22	0.23	0.28	0.35	0.43
MONTANA	0.29	0.42	1.34	0.56	0.52	0.59	0.63	0.61	0.65	0.82
NEBRASKA	0.10	0.18	0.74	0.18	0.16	0.17	0.18	0.22	0.27	0.33
NEVADA	0.26	0.90	3.96	0.45	0.43	0.49	0.55	0.66	0.74	0.92
NEW HAMPSHIRE	0.05	0.18	0.88	0.14	0.13	0.15	0.17	0.21	0.27	0.35
NEW JERSEY	0.56	0.73	2.17	0.88	0.75	0.81	0.82	0.89	1.01	1.07
NEW MEXICO	0.30	0.77	2.28	0.44	0.38	0.48	0.59	0.57	0.66	0.73
NEW YORK	0.28	0.57	2.04	0.39	0.31	0.36	0.37	0.41	0.47	0.59
NORTH CAROLINA	0.05	0.12	0.65	0.09	0.08	0.97	0.11	0.15	0.25	0.61
NORTH DAKOTA	0.26	0.47	1.80	0.47	0.44	0.59	0.93	0.75	0.43	0.48
OHIO	0.19	0.36	1.41	0.37	0.32	0.36	0.39	0.41	0.46	0.54
OKLAHOMA	0.20	1.23	1.79	0.36	0.29	0.37	0.56	0.51	0.35	0.41
OREGON	0.35	0.65	2.00	0.60	0.47	0.52	0.54	0.62	0.73	0.90
PENNSYLVANIA	0.33	0.68	2.08	0.69	0.56	0.64	0.77	0.79	0.87	0.99
PUERTO RICO	0.46	1.11	4.68	0.56	0.46	0.62	0.54	0.64	0.73	0.88
RHODE ISLAND	0.11	0.86	2.42	0.74	0.59	0.63	0.65	0.70	0.85	1.00
SOUTH CAROLINA	0.47	0.21	1.13	0.19	0.17	0.20	0.22	0.20	0.24	0.36
SOUTH DAKOTA	0.09	0.14	0.55	0.18	0.14	0.16	0.16	0.15	0.18	0.20
TENNESSEE	0.06	0.18	0.93	0.14	0.14	0.15	0.17	0.22	0.27	0.38
TEXAS	0.20	0.38	7.14	0.34	0.29	0.39	0.49	0.45	0.39	0.44
UTAH	0.14	0.22	0.80	0.23	0.22	0.25	0.30	0.30	0.36	0.45
VERMONT	0.29	0.68	2.64	0.63	0.46	0.49	0.53	0.56	0.61	0.73
VIRGINIA	0.06	0.19	1.01	0.15	0.14	0.17	0.20	0.21	0.28	0.33
VIRGIN ISLANDS	0.59	1.47	2.47	0.57	1.35	0.94	0.61	0.84	0.83	1.20
WASHINGTON	0.33	0.51	1.78	0.52	0.42	0.55	0.55	0.58	0.66	0.78
WEST VIRGINIA	0.29	0.51	1.91	0.82	0.44	0.54	0.90	0.82	0.77	0.83
WISCONSIN	0.18	0.41	1.10	0.35	0.29	0.33	0.38	0.48	0.60	0.76
WYOMING	0.27	0.47	1.42	0.46	0.37	0.55	0.97	0.71	0.50	0.69
US AGGREGATE	0.24	0.47	1.65	0.39	0.34	0.39	0.43	0.46	0.52	0.61
STATE AVERAGE	0.23	0.48	1.80	0.40	0.35	0.43	0.44	0.47	0.52	0.63



**TABLE 9: AVERAGE EMPLOYER TAX RATES FOR TAXABLE AND TOTAL WAGES - 2022**

STATE	2022		2021		2020		2019		2018		2017		2016		2015		2014		2013	
	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES
ALABAMA	1.3	0.2	1.6	0.3	1.1	0.2	1.2	0.3	1.3	0.3	1.5	0.3	1.7	0.4	2.1	0.5	2.4	0.5	2.9	0.7
ALASKA	2.2	1.4	2.0	1.2	1.5	0.9	1.6	1.0	1.6	1.0	1.8	1.2	2.0	1.3	2.3	1.4	2.9	1.8	3.2	2.0
ARIZONA	1.4	0.2	2.2	0.4	1.5	0.3	1.7	0.3	2.3	0.4	2.3	0.4	2.3	0.5	2.3	0.5	2.3	0.5	2.4	0.5
ARKANSAS	1.0	0.2	1.2	0.3	1.2	0.2	1.5	0.4	1.6	0.4	1.8	0.6	2.2	0.7	2.8	0.9	3.2	1.1	3.3	1.1
CALIFORNIA	3.2	0.4	3.7	0.4	4.0	0.5	4.1	0.5	4.3	0.6	4.5	0.6	4.7	0.7	4.9	0.8	5.1	0.8	5.2	0.8
COLORADO	1.7	0.5	1.7	0.4	1.4	0.4	1.5	0.4	1.6	0.4	2.0	0.5	2.1	0.6	2.3	0.6	2.6	0.7	2.8	0.7
CONNECTICUT	3.1	0.6	3.1	0.7	3.2	0.7	3.3	0.8	3.4	0.8	3.6	0.9	3.8	0.9	3.9	0.9	4.0	1.0	4.2	1.0
DELAWARE	2.1	0.5	2.7	0.7	1.4	0.4	1.3	0.4	1.5	0.5	1.6	0.5	1.8	0.6	2.1	0.7	2.4	0.7	2.8	0.6
DIST. OF COLUMBIA	2.3	0.3	2.6	0.8	2.4	0.3	2.4	0.3	2.5	0.3	2.6	0.4	2.7	0.4	2.8	0.4	2.8	0.4	2.8	0.4
FLORIDA	0.8	0.1	0.8	0.1	0.6	0.1	0.7	0.1	0.8	0.2	1.2	0.2	1.6	0.3	2.2	0.5	3.0	0.7	3.6	0.8
GEORGIA	1.2	0.2	1.2	0.3	1.2	0.3	1.3	0.3	1.5	0.3	1.7	0.4	1.9	0.4	2.1	0.5	2.4	0.6	2.6	0.6
HAWAII	1.3	0.9	1.5	1.0	1.2	0.8	1.1	0.8	1.1	0.8	1.0	0.7	1.2	0.8	1.6	1.1	2.3	1.6	3.0	2.1
IDAHO	0.6	0.4	0.6	0.4	0.7	0.5	0.7	0.5	0.8	0.5	1.2	0.8	1.2	0.9	1.4	1.0	1.9	1.3	2.6	1.8
ILLINOIS	2.5	0.5	2.2	0.5	2.1	0.5	2.2	0.5	2.6	0.6	2.9	0.7	3.2	0.8	3.5	0.9	4.0	1.0	4.6	1.2
INDIANA	1.4	0.3	1.6	0.4	1.6	0.4	1.6	0.4	1.8	0.4	2.0	0.5	2.3	0.6	2.6	0.7	2.9	0.7	3.0	0.8
IOWA	1.3	0.7	1.3	0.7	1.2	0.7	1.3	0.7	1.3	0.7	1.6	0.9	1.5	0.8	1.4	0.8	1.8	1.0	2.2	1.2
KANSAS	1.2	0.4	1.4	0.5	1.1	0.4	1.2	0.5	1.3	0.5	1.1	0.5	1.4	0.6	2.4	0.9	2.4	0.8	2.7	0.9
KENTUCKY	1.6	0.4	1.7	0.4	1.7	0.4	1.8	0.5	2.0	0.5	2.7	0.7	3.1	0.8	3.2	0.9	3.3	0.9	3.4	0.9
LOUISIANA	1.3	0.2	1.3	0.3	1.3	0.3	1.5	0.3	1.5	0.3	1.6	0.3	1.6	0.3	1.6	0.3	1.7	0.4	1.8	0.4
MAINE	2.2	0.6	2.1	0.6	1.8	0.5	1.8	0.6	1.8	0.6	1.9	0.6	2.2	0.7	2.6	0.9	2.7	0.9	3.1	1.1
MARYLAND	2.4	0.4	3.9	0.6	1.8	0.3	1.8	0.4	2.1	0.4	2.3	0.4	2.6	0.5	2.9	0.6	2.9	0.6	4.2	0.9
MASSACHUSETTS	2.3	0.5	2.9	0.7	3.0	0.7	3.9	0.9	3.0	0.8	2.7	0.7	2.7	0.7	2.9	0.8	3.8	1.0	4.0	1.1
MICHIGAN	2.9	0.5	2.9	0.6	3.0	0.6	3.1	0.6	3.2	0.7	3.4	0.7	3.7	0.8	4.0	0.9	4.5	1.0	5.3	1.2
MINNESOTA	1.0	0.5	1.1	0.5	1.1	0.5	1.1	0.5	1.2	0.6	1.3	0.6	1.4	0.7	1.6	0.8	2.1	1.0	2.5	1.2
MISSISSIPPI	0.4	0.2	0.4	0.2	0.5	0.2	0.5	0.2	0.6	0.2	0.7	0.3	0.9	0.3	1.1	0.4	1.3	0.5	1.7	0.7
MISSOURI	1.2	0.3	1.1	0.3	1.1	0.3	1.1	0.3	1.2	0.3	1.4	0.4	1.9	0.6	2.0	0.6	2.2	0.7	2.3	0.7
MONTANA	1.2	0.8	1.1	0.7	1.1	0.7	1.2	0.8	1.3	0.9	1.1	0.7	1.2	0.8	1.6	1.1	1.8	1.2	1.8	1.2

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TABLE 9 (CONTINUED): AVERAGE EMPLOYER TAX RATES FOR TAXABLE AND TOTAL WAGES - 2022

STATE	2022		2021		2020		2019		2018		2017		2016		2015		2014		2013	
	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES	TAXABLE WAGES	TOTAL WAGES
NEBRASKA	0.9	0.2	0.8	0.2	0.9	0.2	0.9	0.2	1.0	0.2	1.0	0.2	1.2	0.3	1.3	0.3	1.5	0.4	1.8	0.5
NEVADA	1.8	1.0	1.7	0.9	1.8	1.0	1.9	1.1	2.0	1.1	2.0	1.1	2.0	1.1	2.0	1.2	2.0	1.2	2.3	1.3
NEW HAMPSHIRE	1.6	0.4	1.8	0.4	1.0	0.2	0.5	0.1	0.9	0.2	0.9	0.2	0.9	0.3	1.2	0.3	1.9	0.6	2.7	0.8
NEW JERSEY	1.9	0.8	1.7	0.7	1.6	0.7	1.6	0.7	1.8	0.8	1.9	0.9	2.5	1.1	2.8	1.2	3.0	1.3	3.2	1.4
NEW MEXICO	0.7	0.4	0.8	0.4	0.7	0.4	0.8	0.4	0.9	0.5	1.5	0.8	2.6	1.3	2.3	1.2	1.6	0.8	1.6	0.9
NEW YORK	3.0	0.5	3.7	0.6	2.3	0.4	2.2	0.4	2.5	0.5	3.1	0.6	3.6	0.7	4.2	0.7	4.5	0.8	4.5	0.7
NORTH CAROLINA	0.6	0.3	0.6	0.3	0.6	0.2	0.6	0.3	0.6	0.3	1.2	0.5	1.9	0.8	2.3	1.0	2.1	1.0	2.4	1.0
NORTH DAKOTA	0.7	0.4	0.6	0.4	0.8	0.5	0.9	0.5	1.3	0.7	1.8	1.1	1.3	0.8	1.0	0.6	1.1	0.7	1.2	0.7
OHIO	2.3	0.4	2.4	0.5	2.1	0.4	2.2	0.5	2.3	0.5	2.8	0.6	2.4	0.6	2.6	0.6	2.7	0.6	2.9	0.7
OKLAHOMA	0.9	0.4	1.1	0.5	0.7	0.3	0.9	0.4	1.0	0.4	0.9	0.4	0.9	0.4	1.1	0.4	1.6	0.7	2.3	1.0
OREGON	2.0	1.2	2.2	1.3	1.7	1.0	1.9	1.2	1.9	1.2	2.2	1.4	2.3	1.4	2.6	1.6	2.9	1.7	3.1	1.9
PENNSYLVANIA	3.4	0.6	3.5	0.7	3.6	0.7	4.9	1.0	5.1	1.1	5.5	1.2	5.9	1.2	6.1	1.3	6.4	1.3	6.6	1.3
PUERTO RICO	3.2	0.8	2.9	0.8	2.7	0.7	2.8	0.8	3.2	0.9	3.27	0.9	3.4	1.0	3.5	1.0	3.5	1.1	3.6	1.1
RHODE ISLAND	2.5	1.0	2.5	1.1	2.2	0.9	2.5	1.1	2.6	1.1	3.0	1.3	3.5	1.5	3.6	1.5	3.7	1.6	3.8	1.6
SOUTH CAROLINA	1.0	0.3	0.9	0.3	0.9	0.3	1.3	0.5	1.4	0.5	1.4	0.5	1.6	0.6	2.0	0.7	2.4	0.8	2.5	0.8
SOUTH DAKOTA	0.8	0.2	0.6	0.2	0.6	0.2	0.6	0.2	0.6	0.2	0.7	0.3	0.8	0.3	0.8	0.3	1.0	0.4	1.1	0.4
TENNESSEE	0.9	0.2	1.0	0.2	1.1	0.2	1.1	0.2	1.1	0.2	1.2	0.2	1.2	0.3	1.4	0.3	1.5	0.4	2.8	0.6
TEXAS	2.0	0.3	2.0	0.4	1.8	0.3	2.0	0.4	2.2	0.4	2.5	0.5	2.3	0.5	2.4	0.5	2.6	0.5	2.9	0.6
UTAH	0.7	0.4	0.5	0.3	0.4	0.2	0.4	0.2	0.5	0.3	0.6	0.4	0.8	0.5	1.0	0.6	1.3	0.8	1.5	0.9
VERMONT	1.6	0.5	1.8	0.5	2.3	0.9	2.7	1.0	3.2	1.2	3.7	1.5	3.7	1.5	3.9	1.5	4.0	1.6	4.0	1.6
VIRGINIA	1.1	0.2	1.3	0.2	1.0	0.2	1.2	0.2	1.4	0.2	1.7	0.3	2.0	0.4	2.4	0.4	2.7	0.5	2.9	0.5
VIRGIN ISLANDS	2.4	1.4	2.4	1.5	2.4	1.3	2.4	1.4	1.6	0.9	1.6	0.9	1.6	0.9	1.6	1.0	1.6	0.9	1.2	0.7
WASHINGTON	1.2	0.7	1.1	0.6	0.9	0.5	0.9	0.5	1.1	0.6	1.2	0.7	1.3	0.8	1.6	0.9	1.7	1.0	1.8	1.0
WEST VIRGINIA	2.5	0.6	2.6	0.8	2.6	0.8	2.8	0.9	3.0	1.0	2.8	0.9	2.8	0.9	3.0	1.0	3.0	1.0	3.1	1.0
WISCONSIN	1.2	0.3	1.4	0.4	1.5	0.4	1.6	0.5	1.8	0.5	2.2	0.7	2.7	0.9	3.4	1.1	3.7	1.2	4.0	1.3
WYOMING	1.0	0.5	2.1	1.0	1.0	0.5	1.5	0.7	1.6	0.8	1.4	0.7	1.4	0.7	1.7	0.9	2.6	1.3	3.1	1.5
US AGGREGATE	1.7	0.4	1.9	0.5	1.7	0.5	1.9	0.5	2.0	0.5	2.3	0.6	2.5	0.7	3.0	0.9	3.0	0.8	3.0	1.0
STATE AVERAGE	1.6	0.5	1.8	0.5	1.6	0.5	1.7	0.5	1.8	0.6	1.9	0.6	2.2	0.7	2.4	0.8	2.7	0.9	3.0	1.0

**TABLE 10: STATE UNEMPLOYMENT BENEFITS -- AVERAGE BENEFIT DURATION - 2022**  
(in weeks)

STATE	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
ALABAMA	7.7	8.2	9.0	13.4	13.3	13.7	14.2	14.5	15.4	15.8
ALASKA	16.6	18.5	16.1	17.0	17.9	18.2	18.1	17.3	18.6	19.4
ARIZONA	13.1	13.9	14.8	14.6	15.3	15.6	15.4	15.7	16.0	16.1
ARKANSAS	9.2	11.5	10.1	10.1	11.2	12.1	13.0	14.1	14.4	15.0
CALIFORNIA	16.3	22.3	18.3	17.4	17.6	17.8	17.5	17.5	18.1	17.4
COLORADO	12.5	14.6	14.1	13.7	13.9	14.6	14.7	14.4	14.9	14.9
CONNECTICUT	12.7	19.6	21.4	16.0	16.8	17.3	17.4	17.7	17.8	18.1
DELAWARE	15.3	16.8	17.4	16.8	17.2	17.6	19.2	19.1	21.6	20.2
DIST. OF COLUMBIA	16.2	20.2	21.9	16.9	18.6	18.2	17.8	17.9	19.2	18.8
FLORIDA	9.8	11.6	9.4	9.2	9.2	9.2	9.8	11.4	17.5	19.2
GEORGIA	9.7	16.5	16.0	8.1	8.0	8.4	8.5	9.3	10.4	11.3
HAWAII	15.5	20.1	19.1	15.3	15.1	15.6	14.2	15.2	16.6	16.6
IDAHO	8.8	11.6	10.0	9.7	9.8	11.0	11.4	11.9	12.5	12.5
ILLINOIS	15.0	18.9	15.5	16.2	16.5	17.3	17.1	16.7	18.0	17.9
INDIANA	11.1	15.9	11.7	12.5	12.5	13.2	13.6	13.9	15.3	15.6
IOWA	10.7	13.5	12.2	12.2	12.8	13.4	13.0	12.7	12.9	13.7
KANSAS	10.3	7.8	7.1	11.6	11.6	11.2	11.1	12.0	13.6	16.1
KENTUCKY	18.5	17.8	13.3	18.2	18.8	18.7	18.8	18.3	20.2	22.0
LOUISIANA	15.9	19.3	17.1	15.3	16.1	16.9	15.4	16.7	15.2	15.3
MAINE	13.5	17.1	13.7	13.8	13.1	13.3	13.2	13.3	14.3	15.0
MARYLAND	16.4	19.4	13.9	17.7	18.4	19.0	19.1	16.5	17.3	17.3
MASSACHUSETTS	16.1	22.8	15.3	16.9	17.4	17.2	17.5	18.0	18.1	17.3
MICHIGAN	10.5	15.6	13.9	11.4	12.1	12.0	12.3	12.4	13.0	13.6
MINNESOTA	15.7	20.7	N.A.	15.8	16.5	16.5	16.4	15.8	16.8	17.2
MISSISSIPPI	10.4	15.6	13.9	12.9	13.5	14.1	14.2	13.9	15.6	15.7
MISSOURI	11.9	15.0	13.9	12.9	12.3	12.1	12.0	13.1	14.1	14.7
MONTANA	10.9	14.4	N.A.	12.4	15.4	15.7	15.5	14.8	16.3	17.7
NEBRASKA	11.5	14.7	14.3	11.6	12.0	12.2	11.8	12.3	12.5	12.6
NEVADA	13.2	16.3	17.6	14.5	15.1	14.8	15.8	16.1	16.1	17.6
NEW HAMPSHIRE	9.4	16.8	10.6	12.1	12.5	12.6	12.8	13.2	14.1	15.2
NEW JERSEY	16.8	21.4	18.6	17.8	18.1	18.4	17.9	18.0	18.5	18.9
NEW MEXICO	15.1	22.2	17.8	16.6	17.4	17.9	17.8	17.2	19.1	18.7
NEW YORK	17.5	18.9	19.3	16.4	16.9	16.9	17.3	17.3	18.3	18.9
NORTH CAROLINA	9.0	12.3	9.9	8.7	8.9	9.3	9.3	11.0	14.1	17.4
NORTH DAKOTA	12.2	14.3	11.9	12.0	13.4	13.4	13.5	12.3	11.9	12.1
OHIO	12.2	15.0	13.1	13.8	14.9	14.6	14.8	14.6	15.5	16.5
OKLAHOMA	13.4	25.7	11.3	14.7	16.5	17.2	17.9	15.7	16.6	16.6
OREGON	15.0	14.7	13.5	15.0	15.1	15.1	15.3	15.7	17.1	18.5
PENNSYLVANIA	14.4	19.2	15.7	14.9	15.6	15.8	16.4	16.1	16.9	17.7
PUERTO RICO	14.2	19.7	17.0	16.6	19.3	15.3	18.2	18.7	19.5	20.4
RHODE ISLAND	13.6	8.1	13.7	14.7	14.8	15.2	14.8	15.3	16.0	16.4
SOUTH CAROLINA	10.0	15.0	12.4	12.2	12.5	11.8	11.8	11.0	11.8	12.7
SOUTH DAKOTA	13.1	14.1	10.0	13.7	14.6	14.4	13.4	13.7	14.3	14.6
TENNESSEE	11.1	14.3	14.1	12.9	15.1	13.1	13.1	13.1	13.8	15.0
TEXAS	13.9	18.1	15.9	14.5	15.6	15.2	16.7	15.4	15.9	16.0
UTAH	10.7	13.0	12.1	12.0	12.3	12.6	12.5	12.1	13.2	13.3
VERMONT	11.5	17.2	15.3	13.2	13.5	13.4	13.0	13.9	13.6	13.8
VIRGINIA	22.9	6.5	6.8	10.9	14.9	15.5	15.3	15.4	16.1	16.1
VIRGIN ISLANDS	26.0	23.8	17.4	16.7	27.2	11.9	15.3	17.3	17.4	19.4
WASHINGTON	13.2	19.3	18.7	16.9	16.0	15.0	14.8	14.9	15.5	16.2
WEST VIRGINIA	12.6	16.4	14.5	14.1	14.2	15.1	16.6	14.9	16.1	15.9
WISCONSIN	11.7	N.A.	15.2	12.1	12.7	13.0	12.9	14.1	15.3	15.9
WYOMING	12.1	15.1	14.0	12.6	14.0	15.6	16.8	14.4	14.6	15.4
STATE AVERAGE	14.2	17.8	15.3	14.8	15.3	15.4	15.5	15.5	16.4	16.8

**TABLE 11: CONTRIBUTION LEVELS - 2022****ESTIMATED EMPLOYER CONTRIBUTIONS (AVERAGE)**

	<b>PER COVERED EMPLOYEE</b>	<b>FOR EVERY \$100 OF WAGES PAID</b>
<b>STATE</b>		
ALABAMA	118	0.23
ALASKA	865	1.36
ARIZONA	121	0.20
ARKANSAS	122	0.22
CALIFORNIA	328	0.36
COLORADO	303	0.45
CONNECTICUT	522	0.63
DELAWARE	340	0.49
DIST. OF COLUMBIA	271	0.25
FLORIDA	66	0.12
GEORGIA	185	0.23
HAWAII	543	0.88
IDAHO	211	0.41
ILLINOIS	379	0.51
INDIANA	161	0.28
IOWA	356	0.67
KANSAS	242	0.44
KENTUCKY	223	0.38
LOUISIANA	135	0.24
MAINE	349	0.58
MARYLAND	418	0.37
MASSACHUSETTS	524	0.52
MICHIGAN	344	0.54
MINNESOTA	345	0.46
MISSISSIPPI	59	0.15
MISSOURI	148	0.26
MONTANA	314	0.77
NEBRASKA	108	0.19
NEVADA	680	0.98
NEW HAMPSHIRE	312	0.37
NEW JERSEY	644	0.82
NEW MEXICO	157	0.36
NEW YORK	466	0.47
NORTH CAROLINA	178	0.26
NORTH DAKOTA	276	0.42
OHIO	273	0.44
OKLAHOMA	219	0.40
OREGON	834	1.19
PENNSYLVANIA	398	0.62
PUERTO RICO	242	0.78
RHODE ISLAND	629	0.98
SOUTH CAROLINA	161	0.34
SOUTH DAKOTA	124	0.25
TENNESSEE	78	0.15
TEXAS	260	0.34
UTAH	197	0.38
VERMONT	343	0.43
VIRGINIA	124	0.17
VIRGIN ISLANDS	671	1.52
WASHINGTON	725	0.69
WEST VIRGINIA	352	0.60
WISCONSIN	185	0.32
WYOMING	268	0.44
<b>STATE AVERAGE</b>	<b>\$319</b>	<b>\$0.49</b>

**TABLE 12: CONTRIBUTION LEVELS - 2022****ESTIMATED CONTRIBUTIONS PER COVERED EMPLOYEE AT THE TAX BASE**

	<b>MINIMUM RATE</b>	<b>MAXIMUM RATE</b>
<b>STATE</b>		
ALABAMA	56	504
ALASKA	452	2,441
ARIZONA	6	1,465
ARKANSAS	10	600
CALIFORNIA	105	434
COLORADO	128	1,766
CONNECTICUT	75	810
DELAWARE	44	1,189
DIST. OF COLUMBIA	171	666
FLORIDA	7	378
GEORGIA	4	770
HAWAII	103	2,993
IDAHO	93	2,511
ILLINOIS	26	920
INDIANA	48	703
IOWA	0	2,610
KANSAS	28	1,064
KENTUCKY	32	972
LOUISIANA	7	462
MAINE	64	739
MARYLAND	85	893
MASSACHUSETTS	141	2,156
MICHIGAN	0	599
MINNESOTA	190	3,572
MISSISSIPPI	0	756
MISSOURI	0	594
MONTANA	0	2,332
NEBRASKA	0	486
NEVADA	92	1,976
NEW HAMPSHIRE	14	980
NEW JERSEY	239	2,547
NEW MEXICO	95	1,550
NEW YORK	180	1,068
NORTH CAROLINA	17	1,613
NORTH DAKOTA	31	3,721
OHIO	27	873
OKLAHOMA	74	1,860
OREGON	429	2,576
PENNSYLVANIA	129	993
PUERTO RICO	70	378
RHODE ISLAND	295	2,411
SOUTH CAROLINA	0	756
SOUTH DAKOTA	0	1,395
TENNESSEE	1	700
TEXAS	0	540
UTAH	0	2,912
VERMONT	62	837
VIRGINIA	8	496
VIRGIN ISLANDS	462	1,848
WASHINGTON	0	3,375
WEST VIRGINIA	135	675
WISCONSIN	0	1,498
WYOMING	0	2,355
STATE AVERAGE	\$80	\$1,421

**TABLE 13: CONTRIBUTION LEVELS - 2022****FOR EVERY ONE DOLLAR IN CONTRIUBTIONS THE AMOUNT GOING****TO PAY BENEFITS IN  
THE PREVIOUS COMP. INTO THE TRUST FUND**

<b>STATE</b>		
ALABAMA	1.61	-0.61
ALASKA	1.39	-0.39
ARIZONA	3.65	-2.65
ARKANSAS	0.47	0.53
CALIFORNIA	3.70	-2.70
COLORADO	2.78	-1.78
CONNECTICUT	1.92	-0.92
DELAWARE	0.29	0.71
DIST. OF COLUMBIA	3.67	-2.67
FLORIDA	3.96	-2.96
GEORGIA	3.74	-2.74
HAWAII	1.24	-0.24
IDAHO	0.82	0.18
ILLINOIS	2.73	-1.73
INDIANA	2.39	-1.39
IOWA	1.61	-0.61
KANSAS	2.26	-1.26
KENTUCKY	0.55	0.45
LOUISIANA	4.61	-3.61
MAINE	1.35	-0.35
MARYLAND	1.50	-0.50
MASSACHUSETTS	0.81	0.19
MICHIGAN	2.28	-1.28
MINNESOTA	1.96	-0.96
MISSISSIPPI	6.42	-5.42
MISSOURI	2.06	-1.06
MONTANA	0.92	0.08
NEBRASKA	0.64	0.36
NEVADA	2.12	-1.12
NEW HAMPSHIRE	0.10	0.90
NEW JERSEY	0.62	0.38
NEW MEXICO	5.48	-4.48
NEW YORK	1.41	-0.41
NORTH CAROLINA	0.89	0.11
NORTH DAKOTA	1.57	-0.57
OHIO	1.86	-0.86
OKLAHOMA	2.85	-1.85
OREGON	1.15	-0.15
PENNSYLVANIA	2.38	-1.38
PUERTO RICO	0.14	0.86
RHODE ISLAND	0.98	0.02
SOUTH CAROLINA	1.76	-0.76
SOUTH DAKOTA	0.75	0.25
TENNESSEE	1.17	-0.17
TEXAS	0.61	0.39
UTAH	1.37	-0.37
VERMONT	1.41	-0.41
VIRGINIA	3.48	-2.48
VIRGIN ISLANDS	0.57	0.43
WASHINGTON	1.25	-0.25
WEST VIRGINIA	1.66	-0.66
WISCONSIN	2.67	-1.67
WYOMING	0.74	0.26
STATE AVERAGE	1.89	-0.89

**TABLE 14: AVERAGE TAX AND MINIMUM ADEQUATE FINANCING RATES - 2022**

	<b>AVERAGE TAX RATE</b>	<b>MINIMUM ADEQUATE FINANCING RATE</b>	<b>DIFFERENCE</b>
<b>STATE</b>			
ALABAMA	1.25	2.11	-0.86
ALASKA	2.20	1.50	0.70
ARIZONA	1.33	2.97	-1.64
ARKANSAS	0.91	1.47	-0.56
CALIFORNIA	3.16	12.44	-9.28
COLORADO	1.63	3.79	-2.16
CONNECTICUT	3.06	6.07	-3.01
DELAWARE	2.02	1.87	0.15
DIST. OF COLUMBIA	2.34	5.34	-3.00
FLORIDA	0.79	2.22	-1.43
GEORGIA	1.18	3.25	-2.07
HAWAII	1.32	4.58	-3.26
IDAHO	0.62	0.62	0.00
ILLINOIS	2.46	6.35	-3.89
INDIANA	1.35	2.66	-1.31
IOWA	1.26	1.77	-0.51
KANSAS	1.23	1.34	-0.11
KENTUCKY	1.58	5.14	-3.56
LOUISIANA	1.33	4.31	-2.98
MAINE	2.25	1.40	0.85
MARYLAND	2.36	4.60	-2.24
MASSACHUSETTS	2.33	6.44	-4.11
MICHIGAN	2.86	6.20	-3.34
MINNESOTA	0.96	2.93	-1.97
MISSISSIPPI	0.44	1.08	-0.64
MISSOURI	1.16	1.95	-0.79
MONTANA	1.21	1.08	0.13
NEBRASKA	0.91	1.31	-0.40
NEVADA	1.76	3.08	-1.32
NEW HAMPSHIRE	1.71	1.60	0.11
NEW JERSEY	1.84	3.72	-1.88
NEW MEXICO	0.70	2.76	-2.06
NEW YORK	2.92	8.08	-5.16
NORTH CAROLINA	0.63	0.61	0.02
NORTH DAKOTA	0.74	1.55	-0.81
OHIO	2.35	4.87	-2.52
OKLAHOMA	0.89	2.07	-1.18
OREGON	2.00	1.16	0.84
PENNSYLVANIA	3.35	7.88	-4.53
PUERTO RICO	3.29	6.51	-3.22
RHODE ISLAND	2.45	3.58	-1.13
SOUTH CAROLINA	1.13	1.26	-0.13
SOUTH DAKOTA	0.80	0.66	0.14
TENNESSEE	0.94	2.10	-1.16
TEXAS	1.99	5.17	-3.18
UTAH	0.68	0.76	-0.08
VERMONT	1.44	3.61	-2.17
VIRGINIA	1.12	2.75	-1.63
VIRGIN ISLANDS	2.40	6.42	-4.02
WASHINGTON	1.23	1.92	-0.69
WEST VIRGINIA	2.54	4.93	-2.39
WISCONSIN	1.21	2.32	-1.11
WYOMING	0.94	1.51	-0.57
<b>STATE AVERAGE</b>	<b>1.63</b>	<b>3.35</b>	<b>-1.72</b>

**TABLE 15: PROPORTION OF EMPLOYERS AT TAX RATES FROM <=.5% TO > 2.0% - 2022**

	<=.5%	.5%-1.0%	1.0%-1.5%	1.5%-2.0%	>2.0%
<b>STATE</b>					
ALABAMA	90.9	4.6	3.9	0.5	0.1
ALASKA	NA	NA	NA	NA	NA
ARIZONA	91.0	4.0	2.0	2.0	0.0
ARKANSAS	NA	NA	NA	NA	NA
CALIFORNIA	79.0	21.0	1.0	0.0	0.0
COLORADO	76.0	17.0	2.0	3.0	2.0
CONNECTICUT	82.1	7.7	2.5	2.4	5.3
DELAWARE	NA	NA	NA	NA	NA
DIST. OF COLUMBIA	87	4.0	8.0	1.0	0.0
FLORIDA	97.8	1.9	0.3	0.0	0.0
GEORGIA	96.0	3.0	1.0	0.0	0.0
HAWAII	52.0	14.0	29.0	1.0	4.0
IDAHO	94.0	0.0	5.0	0.0	1.0
ILLINOIS	83.6	6.1	3.8	3.5	3.0
INDIANA	92.0	2.0	5.0	1.0	0.0
IOWA	76.9	5.7	2.8	2.3	12.3
KANSAS	72.0	19.0	6.0	2.0	1.0
KENTUCKY	NA	NA	NA	NA	NA
LOUISIANA	79.0	21.0	0.0	0.0	0.0
MAINE	43.0	16.0	26.0	7.0	9.0
MARYLAND	77.8	14.5	2.5	1.9	3.4
MASSACHUSETTS	NA	NA	NA	NA	NA
MICHIGAN	82.1	7.7	2.5	2.4	5.3
MINNESOTA	83.5	5.0	2.2	1.4	7.9
MISSISSIPPI	93.8	3.3	0.7	0.6	1.6
MISSOURI	72.0	23.0	2.0	3.0	0.0
MONTANA	42.0	45.0	3.0	0.0	10.0
NEBRASKA	NA	NA	NA	NA	NA
NEVADA	NA	NA	NA	NA	NA
NEW HAMPSHIRE	65.0	32.0	2.0	1.0	1.0
NEW JERSEY	45.0	31.0	10.0	3.0	11.0
NEW MEXICO	91.0	3.0	2.0	1.0	4.0
NEW YORK	68.0	22.0	1.0	9.0	0.0
NORTH CAROLINA	80.0	16.0	1.0	0.0	2.0
NORTH DAKOTA	84.0	9.0	0.0	0.0	8.0
OHIO	70.0	15.0	8.0	6.0	1.0
OKLAHOMA	NA	NA	NA	NA	NA
OREGON	NA	NA	NA	NA	NA
PENNSYLVANIA	76.6	11.4	3.4	3.9	4.6
PUERTO RICO	NA	NA	NA	NA	NA
RHODE ISLAND	24.0	31.0	15.0	13.0	17.0
SOUTH CAROLINA	91.7	4.8	0.7	1.5	1.3
SOUTH DAKOTA	93.0	2.0	2.0	1.0	3.0
TENNESSEE	97.0	1.0	1.0	1.0	0.0
TEXAS	NA	NA	NA	NA	NA
UTAH	91.7	2.9	2.4	0.5	2.5
VERMONT	74.5	4.3	6.2	12.3	2.7
VIRGINIA	97.7	1.9	0.3	0.1	0.0
VIRGIN ISLANDS	NA	NA	NA	NA	NA
WASHINGTON	62.0	14.0	8.0	3.0	13.0
WEST VIRGINIA	51.0	29.0	11.0	2.0	7.0
WISCONSIN	71.0	19.0	7.0	1.0	3.0
WYOMING	NA	NA	NA	NA	NA
<b>STATE AVERAGE</b>	76.9	12.4	4.8	2.4	3.7

\*The tax rates are on total wages.



**TABLE 16: UI/ES ADMINISTRATIVE FINANCING - 2022 (FISCAL YEAR)**  
(in millions)

STATE	FUTA REVENUE COLLECTED	ADMIN GRANTS	FED ACT DIST	BENEFITS PAID FEDERAL SHARE		TOTAL FUTA RETURNED	% of FUTA RETURNED
				EB	EUC		
ALABAMA	86.2	39.0	0.0	0.0	0.0	39.0	45.2
ALASKA	12.9	31.0	0.0	3.9	0.0	34.9	270.5
ARIZONA	138.1	59.0	0.0	0.1	0.0	59.1	42.8
ARKANSAS	53.3	26.3	0.0	0.0	0.0	26.3	49.3
CALIFORNIA	802.9	484.5	0.0	38.1	0.0	522.6	65.1
COLORADO	131.8	55.8	0.0	1.9	0.0	57.7	43.8
CONNECTICUT	71.1	62.3	0.0	40.4	0.0	102.7	144.4
DELAWARE	18.8	11.7	0.0	0.1	0.0	11.8	62.8
DIST. OF COLUMBIA	26.1	13.4	0.0	2.4	0.0	15.8	60.5
FLORIDA	419.6	138.1	0.0	2.2	0.0	140.3	33.4
GEORGIA	215.1	84.6	0.0	0.5	0.0	85.1	39.6
HAWAII	25.0	19.3	0.0	1.4	0.0	20.7	82.8
IDAHO	33.0	21.8	0.0	0.0	0.0	21.8	66.1
ILLINOIS	262.3	192.0	0.0	2.5	0.0	194.5	74.2
INDIANA	136.7	54.9	0.0	0.0	0.0	54.9	40.2
IOWA	63.7	36.7	0.0	0.0	0.0	36.7	57.6
KANSAS	61.9	26.6	0.0	0.4	0.0	27.0	43.6
KENTUCKY	82.1	41.5	0.0	0.1	0.0	41.6	50.7
LOUISIANA	81.8	41.7	0.0	0.0	0.0	41.7	51.0
MAINE	25.3	19.8	0.0	0.0	0.0	19.8	78.3
MARYLAND	106.3	79.6	0.0	0.5	0.0	80.1	75.4
MASSACHUSETTS	156.4	90.9	0.0	1.4	0.0	92.3	59.0
MICHIGAN	187.6	162.3	0.0	0.0	0.0	162.3	86.5
MINNESOTA	116.8	56.1	0.0	0.0	0.0	56.1	48.0
MISSISSIPPI	47.1	27.4	0.0	0.0	0.0	27.4	58.2
MISSOURI	117.8	54.9	0.0	0.0	0.0	54.9	46.6
MONTANA	18.9	14.8	0.0	0.0	0.0	14.8	78.3
NEBRASKA	41.2	20.6	0.0	0.0	0.0	20.6	50.0
NEVADA	68.4	36.9	0.0	0.3	0.0	37.2	54.4
NEW HAMPSHIRE	28.7	16.2	0.0	0.1	0.0	16.3	56.8
NEW JERSEY	178.5	145.5	0.0	289.7	0.0	435.2	243.8
NEW MEXICO	33.7	22.9	0.0	16.7	0.0	39.6	117.5
NEW YORK	394.7	254.1	0.0	1.7	0.0	255.8	64.8
NORTH CAROLINA	198.8	80.1	0.0	0.8	0.0	80.9	40.7
NORTH DAKOTA	17.2	12.7	0.0	0.0	0.0	12.7	73.8
OHIO	228.6	105.3	0.0	1.7	0.0	107.0	46.8
OKLAHOMA	67.4	33.5	0.0	0.1	0.0	33.6	49.9
OREGON	81.8	71.5	0.0	2.6	0.0	74.1	90.6
PENNSYLVANIA	244.5	167.7	0.0	1.1	0.0	168.8	69.0
PUERTO RICO	30.5	20.6	0.0	0.3	0.0	20.9	68.5
RHODE ISLAND	20.2	18.3	0.0	0.0	0.0	18.3	90.6
SOUTH CAROLINA	94.0	41.5	0.0	0.1	0.0	41.6	44.3
SOUTH DAKOTA	16.9	10.6	0.0	0.0	0.0	10.6	62.7
TENNESSEE	137.0	53.1	0.0	0.0	0.0	53.1	38.8
TEXAS	603.7	239.0	0.0	12.8	0.0	251.8	41.7
UTAH	68.0	32.9	0.0	0.0	0.0	32.9	48.4
VERMONT	11.4	11.0	0.0	0.0	0.0	11.0	96.5
VIRGINIA	166.6	68.7	0.0	0.3	0.0	69.0	41.4
VIRGIN ISLANDS	1.2	3.6	0.0	0.0	0.0	3.6	300.0
WASHINGTON	149.7	111.8	0.0	6.6	0.0	118.4	79.1
WEST VIRGINIA	23.0	18.9	0.0	0.0	0.0	18.9	82.2
WISCONSIN	119.6	86.8	0.0	0.0	0.0	86.8	72.6
WYOMING	11.1	11.3	0.0	0.0	0.0	11.3	101.8
US TOTAL OR %	6,535.0	3,641.1	0.0	430.8	0.0	4,071.9	62.3

**TABLE 17: STATE UNEMPLOYMENT BENEFIT ACCURACY MEASUREMENT (BAM) - 2022<sup>1</sup>**

STATE	SAMPLE SIZE	TOTAL AMOUNT PAID (\$)	IMPROPERLY PAID (\$)	OVERPAYMENT (percentage)	UNDERPAYMENT (percentage)	PROPER PAYMENT (percentage)
ALABAMA	497	56,686,561	6,880,811	11.98	0.16	88.02
ALASKA	516	60,807,805	4,795,609	7.41	0.48	92.59
ARIZONA	492	160,079,386	6,758,520	4.09	0.00	95.91
ARKANSAS	480	60,254,153	4,493,980	7.17	0.29	92.83
CALIFORNIA	392	4,870,771,799	948,143,541	17.73	1.73	82.27
COLORADO	468	223,147,983	19,597,860	7.72	1.07	92.28
CONNECTICUT	501	364,983,072	71,123,262	19.30	0.19	80.70
DELAWARE	39	14,241,404	2,375,252	16.68	0.00	83.32
DIST. OF COLUMBIA	489	56,930,869	16,033,797	27.76	0.40	72.24
FLORIDA	486	349,068,542	140,911,354	40.37	0.00	59.63
GEORGIA	486	292,873,755	31,861,325	10.88	0.00	89.12
HAWAII	344	161,907,775	12,068,735	7.06	0.40	92.94
IDAHO	378	79,132,747	5,627,524	6.51	0.60	93.49
ILLINOIS	480	1,465,667,459	225,430,941	14.23	1.15	85.77
INDIANA	496	200,636,421	20,291,980	10.11	0.00	89.89
IOWA	153	189,945,899	17,954,818	9.28	0.17	N.A.
KANSAS	508	100,768,399	19,339,890	18.71	0.49	81.29
KENTUCKY	522	127,523,470	16,638,795	12.50	0.60	87.50
LOUISIANA	481	102,844,274	23,539,450	22.77	0.12	77.23
MAINE	360	75,831,783	6,628,280	8.41	0.33	91.59
MARYLAND	484	297,411,709	41,215,021	13.72	0.14	86.28
MASSACHUSETTS	404	1,321,580,375	321,138,847	23.31	0.99	76.69
MICHIGAN	490	603,676,980	105,299,520	17.31	0.13	82.69
MINNESOTA	495	887,184,983	78,102,178	8.57	0.23	91.43
MISSISSIPPI	481	32,789,662	2,406,637	7.34	0.00	92.66
MISSOURI	490	173,051,028	7,618,466	4.33	0.07	95.67
MONTANA	372	87,055,954	7,054,628	7.43	0.67	92.57
NEBRASKA	360	55,838,153	7,637,930	13.47	0.21	86.53
NEVADA	514	221,532,974	40,852,900	18.01	0.43	81.99
NEW HAMPSHIRE	368	22,791,737	1,718,583	6.99	0.56	93.01
NEW JERSEY	492	1,760,855,166	375,781,166	20.20	1.14	79.80
NEW MEXICO	402	108,518,808	9,965,375	8.77	0.41	91.23
NEW YORK	489	2,339,844,081	503,779,966	20.69	0.84	79.31
NORTH CAROLINA	530	147,686,862	24,611,969	16.61	0.05	83.39
NORTH DAKOTA	361	64,152,110	3,977,492	6.16	0.04	93.84
OHIO	471	584,060,709	50,309,568	8.41	0.20	91.59
OKLAHOMA	525	168,224,877	23,554,555	13.86	0.15	86.14
OREGON	495	455,851,757	53,597,669	11.36	0.40	88.64
PENNSYLVANIA	489	1,300,246,237	234,788,611	17.90	0.16	82.10
PUERTO RICO	483	140,460,772	13,477,922	9.10	0.50	90.90
RHODE ISLAND	433	138,669,295	58,686,998	41.91	0.41	58.09
SOUTH CAROLINA	522	99,367,268	9,331,773	9.39	0.00	90.61
SOUTH DAKOTA	361	23,102,431	2,411,116	10.06	0.37	89.94
TENNESSEE	479	116,807,940	24,804,184	21.16	0.07	78.84
TEXAS	487	1,471,560,627	131,862,710	8.93	0.03	91.07
UTAH	479	135,867,396	8,551,755	6.00	0.30	94.00
VERMONT	306	50,817,138	4,198,194	7.67	0.60	92.33
VIRGINIA	502	145,006,534	43,185,753	29.73	0.05	70.27
WASHINGTON	456	905,015,357	117,543,057	12.72	0.27	87.28
WEST VIRGINIA	481	99,660,523	7,216,783	6.75	0.49	93.25
WISCONSIN	484	298,855,010	60,247,892	19.61	0.55	80.39
WYOMING	363	41,202,642	4,296,141	9.91	0.52	90.09
<b>US TOTAL OR %</b>	<b>23,116</b>	<b>\$23,312,850,651</b>	<b>\$3,979,721,083</b>	<b>21.10</b>	<b>0.62</b>	<b>78.90</b>
<b>STATE AVERAGE</b>	<b>453</b>	<b>\$457,114,719</b>	<b>\$78,033,747</b>	<b>14.08</b>	<b>0.38</b>	<b>84.45</b>

<sup>1</sup>These data are based on a completion rate of 96.67%.

**TABLE 18: UI, EB, AND EUC OVERPAYMENTS - 2022<sup>1</sup>**

STATE	OVERPAYMENTS ESTABLISHED	OVERPAYMENTS WAIVED	ADJUSTED OVERPAYMENTS <sup>2</sup>	OVERPAYMENTS RECOVERED	RECOVERY RATE <sup>3</sup> (percentage)
ALABAMA	15,798,333	0	15,798,333	2,005,556	12.69
ALASKA	4,212,676	33,537	4,179,139	4,849,870	116.05
ARIZONA	19,050,471	17,516,363	1,534,108	24,009,128	1,565.02
ARKANSAS	8,745,819	195,729	8,550,090	4,679,338	54.73
CALIFORNIA	343,306,354	18,976,353	324,330,001	117,203,215	36.14
COLORADO	65,001,497	13,445,041	51,556,456	17,950,617	34.82
CONNECTICUT	22,930,287	7,812,839	15,117,448	8,314,736	55.00
DELAWARE	3,718,411	1,487	3,716,924	1,627,792	43.79
DIST. OF COLUMBIA	8,763,418	436,185	8,327,233	4,715,044	56.62
FLORIDA	125,384,499	3,392,340	121,992,159	6,080,946	4.98
GEORGIA	33,226,786	5,902,103	27,324,683	13,946,729	51.04
HAWAII	6,532,124	219,454	6,312,670	2,750,921	43.58
IDAHO	7,555,371	346,828	7,208,543	5,462,255	75.77
ILLINOIS	204,890,598	3,720,388	201,170,210	28,158,618	14.00
INDIANA	42,187,387	359,423	41,827,964	20,629,160	49.32
IOWA	31,894,619	385,297	31,509,322	15,557,971	49.38
KANSAS	6,079,559	20,504	6,059,055	5,617,071	92.71
KENTUCKY	64,144,377	3,526,358	60,618,019	8,217,629	13.56
LOUISIANA	14,849,137	767,674	14,081,463	3,678,203	26.12
MAINE	3,864,027	425,533	3,438,494	2,322,603	67.55
MARYLAND	166,550,032	1,462,042	165,087,990	4,847,476	2.94
MASSACHUSETTS	149,872,758	143,725,119	6,147,639	9,804,921	159.49
MICHIGAN	225,992,510	22,930,570	203,061,940	21,212,540	10.45
MINNESOTA	31,620,295	0	31,620,295	13,438,046	42.50
MISSISSIPPI	26,312,295	0	26,312,295	17,497,645	66.50
MISSOURI	38,254,104	0	38,254,104	16,251,087	42.48
MONTANA	3,098,930	186,832	2,912,098	2,513,163	86.30
NEBRASKA	1,598,014	0	1,598,014	783,077	49.00
NEVADA	235,490,400	24,848	235,465,552	4,672,940	1.98
NEW HAMPSHIRE	8,049,385	22,947,206	-14,897,821	3,693,842	-24.79
NEW JERSEY	423,425,233	3,098,398	420,326,835	268,933,713	63.98
NEW MEXICO	22,390,693	0	22,390,693	10,016,366	44.73
NEW YORK	95,976,529	0	95,976,529	29,841,586	31.09
NORTH CAROLINA	52,341,043	201,764	52,139,279	13,537,701	25.96
NORTH DAKOTA	11,558,330	185,069	11,373,261	4,931,992	43.36
OHIO	122,237,768	29,864,962	92,372,806	18,124,576	19.62
OKLAHOMA	12,669,600	0	12,669,600	5,168,500	40.79
OREGON	103,713,748	17,589,448	86,124,300	20,050,611	23.28
PENNSYLVANIA	118,402,203	110,802	118,291,401	26,897,153	22.74
PUERTO RICO	6,343,089	0	6,343,089	1,586,580	25.01
RHODE ISLAND	6,099,850	1,220,224	4,879,626	1,764,500	36.16
SOUTH CAROLINA	17,524,501	171,799	17,352,702	7,187,449	41.42
SOUTH DAKOTA	1,217,646	81,565	1,136,081	1,644,988	144.79
TENNESSEE	14,536,226	310,171	14,226,055	5,806,895	40.82
TEXAS	120,474,845	49,524	120,425,321	127,852,768	106.17
UTAH	6,006,733	157,962	5,848,771	6,026,859	103.04
VERMONT	3,573,113	2,577,134	995,979	1,069,578	107.39
VIRGINIA	329,980,097	68,665,798	261,314,299	5,714,540	2.19
VIRGIN ISLANDS	472,213	3,852	468,361	235,529	50.29
WASHINGTON	73,637,803	8,816,646	64,821,157	28,610,717	44.14
WEST VIRGINIA	4,651,397	0	4,651,397	983,835	21.15
WISCONSIN	25,486,951	1,828,917	23,658,034	17,899,352	75.66
WYOMING	1,472,201	139,820	1,332,381	1,486,886	111.60
US TOTAL	\$3,493,166,285	\$403,833,908	\$3,089,332,377	\$997,864,813	32.30
STATE AVERAGE	\$68,493,457	\$7,915,570	\$60,575,145	\$19,565,977	80.88

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<sup>1</sup>UI includes state UI, UCFE, and UCX overpayments.

<sup>2</sup>Adjusted overpayments exclude overpayments waived.

<sup>3</sup>The recovery rate is the ratio of overpayments recovered to overpayments established in the same time period. However, the amounts recovered for any quarter may be from overpayments established in many previous time periods. In the past few years, state implementation of the Treasury Offset Program to recover overpayments through federal tax offset has resulted in a higher recovery of overpayments than previously established. Due to this high recovery of overpayments established in previous quarters, the recovery rate ratio may exceed 100% for a few states.

**TABLE 19: BENEFITS ASSIGNED TO INDIVIDUAL EMPLOYER EXPERIENCE RATING - 2022**

	BENEFITS ASSIGNED TO ACTIVE EMPLOYERS	BENEFITS ASSIGNED TO INACTIVE EMPLOYERS	REIMBURSABLE BENEFITS	BENEFITS IN EXCESS OF TAXES FROM MAXIMUM RATED EMPLOYERS
	(as a percentage of total benefits)			
STATE				
ALABAMA	76	1	8	4
ALASKA	0	0	8	N.A.
ARIZONA	2	0	7	0
ARKANSAS	N.A.	N.A.	N.A.	N.A.
CALIFORNIA	100	0	11	30
COLORADO	5	0.2	3	0
CONNECTICUT	0.2	0	14	0
DELAWARE	N.A.	N.A.	N.A.	N.A.
DIST. OF COLUMBIA	3	0	10	0
FLORIDA	18	1	8	0
GEORGIA	6	0.1	2	0
HAWAII	72	3	4	2
IDAHO	14	0.5	5	0
ILLINOIS	93	5	10	10
INDIANA	91	9	6	3
IOWA	52	3	8	3
KANSAS	9	0.4	3	0
KENTUCKY	N.A.	N.A.	N.A.	N.A.
LOUISIANA	20	0.6	1	1
MAINE	30	2	14	0.2
MARYLAND	89	2	6	0
MASSACHUSETTS	N.A.	N.A.	N.A.	N.A.
MICHIGAN	17	0.4	9	0
MINNESOTA	35	2	12	4
MISSISSIPPI	16	1	8	0.2
MISSOURI	80	2	4	0.1
MONTANA	52	4	8	2
NEBRASKA	N.A.	N.A.	N.A.	N.A.
NEVADA	40	1	6	N.A.
NEW HAMPSHIRE	91	9	4	0
NEW JERSEY	85	7	7	0
NEW MEXICO	40	2	9	0.2
NEW YORK	0	0	10	9
NORTH CAROLINA	18	41	10	0
NORTH DAKOTA	7	0.1	5	3
OHIO	20	1	3	0
OKLAHOMA	0	0	7	N.A.
OREGON	95	5	13	N.A.
PENNSYLVANIA	21	1	10	2
PUERTO RICO	N.A.	N.A.	N.A.	N.A.
RHODE ISLAND	44	2	7	0
SOUTH CAROLINA	33	2	7	0
SOUTH DAKOTA	76	6	6	0
TENNESSEE	9	1	7	0
TEXAS	N.A.	N.A.	N.A.	N.A.
UTAH	52	4	4	0
VERMONT	73	13	13	15
VIRGINIA	74	7	0	0.5
VIRGIN ISLANDS	N.A.	N.A.	N.A.	N.A.
WASHINGTON	72	8	3	0
WEST VIRGINIA	41	4	9	0
WISCONSIN	79	0.9	10	0.2
WYOMING	N.A.	N.A.	N.A.	N.A.
STATE AVERAGE	42	3	7	2