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## SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, FEBRUARY 1, 1940<sup>1</sup>

State and type of fund	Size of firms covered	Contribution rate for 1940 (percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	BENEFITS	
								Duration in a given 52-week period <sup>2</sup>	Total amount of benefits as a proportion of wages earned in prior period <sup>3</sup>
ALABAMA: Pooled	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000.	J a n . 1938.	3	1/2 of high quarter's wages, established by table in law.	\$15	\$2	20	1/2 in 4 quarters.
ALASKA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n . 1939.	2	1/2 of high quarter's wages.	16	\$5	16	Do.
ARIZONA: Pooled, experience rating.	Employer of 3 or more in 20 weeks.	do.	J a n . 1938.	2	50 percent of full-time weekly wage.	15	\$5 or 1/2 of full-time weekly wage.	14	1/2 in 8 to 12 quarters.
ARKANSAS: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n . 1939.	2	1/2 of high quarter's wages.	15	\$3	16	1/2 in 4 quarters.
CALIFORNIA: Pooled, experience rating. Exempt unemployment benefit and guaranteed employment plans.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000, not to exceed 50 percent of general employer rate.	J a n . 1938.	2	1/2 of high quarter's wages, established by table in law.	18	\$10		26 to 54 percent in 4 quarters, according to schedule of wage classes.
COLORADO: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	J a n . 1939.	2	1/2 of high quarter's wages.	15	\$5	16	1/2 in 4 quarters.
CONNECTICUT: Pooled, experience rating.	Employer of 5 or more in 20 weeks.	do.	J a n . 1938.	2	Established by weighted table in law.	15	do	13	15 1/2 to 22 percent in 4 quarters, according to schedule of wage classes.
DELAWARE: Pooled, experience rating.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	do.	J a n . 1939.	2	1/2 of high quarter's wages.	15	do	13	1/2 in 4 quarters.
DISTRICT OF COLUMBIA: Pooled, experience rating.	Employer of 1 or more.	Employer, 3 percent.	J a n . 1938.	3	40 percent of average weekly wage, plus allowance for dependents up to maximum of 65 percent.	15	None	16	1 week's benefit to 3 weeks of employment in past 104 weeks, plus additional benefits at 1 to 20 in past 260 weeks.
FLORIDA: Pooled, experience rating. Guaranteed employment plans.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J a n . 1939.	2	1/2 of high quarter's wages, established by table in law.	15	\$3	16	1/2 in 8 to 12 quarters.
GEORGIA: Pooled	do	Employer, 2.7 percent.	do	2	1/2 of high quarter's wage.	15	\$5 or 1/2 of full-time weekly wage.	16	1/2 in 8 to 12 quarters.

<sup>1</sup> Prepared for ready reference and comparison purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State Employment Security Agency should be consulted for authoritative information.  
<sup>2</sup> The lesser of the alternative amounts given in the two columns is used.

BENEFITS

State and type of fund	Size of firms covered	Contribution rate for 1940 (percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Duration in a given 52-week period <sup>1</sup>	
								Maximum number of times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
HAWAII: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	J a n . 1939.	2	1/2 of high quarter's wages.	\$15	\$5	16	1/2 in 4 quarters.
IDAH0: Pooled.	Employer with \$78 or more wages payable in 1 quarter.	do.	S e p t . 1938.	2	Established by weighted table in law.	18	do.	17	1/2 in 4 quarters.
ILLINOIS: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating.	J u l y 1939.	2	1/2 of high quarter's wages.	15	None.	15	16 percent in 5 quarters. <sup>2,4</sup>
INDIANA: Contributions of 0.135 percent of employer's payroll pooled, remainder employer reserve. Guaranteed employment accounts.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	A p r . 1938.	2	50 percent of full-time weekly wage.	15	\$5 or full-time weekly wage.	15	1/2 in 8 quarters.
IOWA: Pooled, experience rating.	Employer of 8 or more in 15 weeks; also all employers liable to Federal tax.	do.	J a n . 1939.	2	1/2 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages. <sup>5</sup>	15	16 percent in 4 quarters.
KANSAS: Pooled, experience rating.	Employer of 4 or more in 3 quarters of preceding year, to each of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 0.5 percent.	J a n . 1938.	2	50 percent of full-time weekly wage.	18	do.	18	Do.
LOUISIANA: Pooled, experience rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	do.	2	Based on schedule of annual wages.	15	\$3	16 (uniform duration)	Uniform duration.
MAINE: Pooled.	Employer of 4 or more in 20 weeks.	do.	do.	2	1/2 of high quarter's wages, established by table in law. <sup>6</sup>	15	do. <sup>7</sup>	(8)	12 1/2 percent in 7 quarters. <sup>8</sup>
MARYLAND: Pooled.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	do.	2	1/2 of high quarter's wages.	16	\$7, if high quarter's wages \$100-\$175; \$6, if less than \$100.	16	1/2 in 4 quarters. <sup>9</sup>
MASSACHUSETTS: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent on wages up to \$3,000.	J u l y 1938.	2	1/2 of high quarter's wages.	15	do.	16	1/2 in 4 quarters. <sup>9</sup>
MICHIGAN: Pooled, experience rating.	Employer of 1 or more in 20 weeks and of 8 or more outside cities with population of 10,000 or more.	Employer, 2.7 percent.	J a n . 1938.	2	do.	15	\$5	16	1/2 in 4 quarters.
MINNESOTA: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	A p r . 1938.	2	1/2 of high quarter's wages.	15	None.	14	1/2 in 8 to 12 quarters.
MISSISSIPPI: Pooled.	Employer of 8 or more in 20 weeks.	do.	J a n . 1939.	3	1/2 of high quarter's wages.	15	\$5 or 6 percent of high quarter's wages.	12	16 percent in 8 to 12 quarters.

MO ANNA: Pooled	Employer of 1 or more in 20 weeks, if year's pay roll over \$500.	do	July 1939.	2	do	15	\$5	16 (uniform duration)	Uniform duration.
NEBRASKA: Employer reserve; earnings in pooled account.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	Jan. 1939.	2	50 percent of full-time weekly wage.	15	\$5	16	1/4 in 4 quarters.
NEVADA: Pooled, experience rating.	Employer with \$225 or more wages payable in 1 quarter.	Employer, 2.7 percent.	do	2	1/2 of high quarter's wages.	15	do	18	Do.
NEW HAMPSHIRE: Pooled, experience rating.	Employer of 4 or more in 20 weeks, also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	2	1/2 of high quarter's wages.	15	do	16	1/4 in 4 quarters.
NEW JERSEY: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000 per employer.	Jan. 1939.	2	do	15	do	16	Do.
NEW MEXICO: Pooled, experience rating.	Employer with \$450 or more wages payable in 1 quarter, or employer of 2 or more in 13 weeks.	Employer, 2.7 percent.	Dec. 1938.	2	1/2 of high quarter's wages, established by table in law.	15	\$3	16	1/4 in 4 quarters.
NEW YORK: Pooled	Employer of 4 or more in 15 days.	Employer, 3 percent on wages up to \$3,000; but for employers subject to title IX tax, not more than 2.7 percent of such wages.	Jan. 1938.	3	1/2 of high quarter's wages, established by table in law.	15	\$7	13 (uniform duration)	Uniform duration.
NORTH CAROLINA: 1/2 of contributions to employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do	2	Based on schedule of annual wages.	15	\$1.50	16 (uniform duration)	Do.
NORTH DAKOTA: Pooled, experience rating.	do	do	Jan. 1939.	2	50 percent of full-time weekly wage.	15	\$5	16	1/4 in 4 quarters.
OHIO: Pooled, experience rating.	Employer of 3 or more at any one time.	Employer, 2.7 percent on wages up to \$3,000.	do	3	50 percent of average weekly wage.	15	None	16 (within any 12 months, uniform duration)	Uniform duration.
OKLAHOMA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	Dec. 1938.	2	50 percent of full-time weekly wage.	15	\$8 or 1/2 of full-time weekly wage.	16	1/4 in 4 quarters.
OREGON: Pooled, experience rating.	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500.	Employer, 2.7 percent on wages up to \$3,000.	Jan. 1938.	3	1/2 of high quarter's wages.	15	\$7	16	Do.
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	do	3	50 percent of full-time weekly wage.	15	\$7.50	13	1/4 in 8 quarters.

<sup>1</sup> Payable in any "benefit period".

<sup>2</sup> Including uncompleted quarter in which waiting period is served.

<sup>3</sup> But benefits are paid at the rate of \$5 per week until benefit rights are exhausted, even though the computed minimum is less than \$5.

<sup>4</sup> Effective March 31, 1940, based on weighted table in law.

<sup>5</sup> Effective April 1, 1940, \$6.

<sup>6</sup> Effective April 1, 1940, the base of 20 weeks or 30 percent of wages earned in 4 quarters.

<sup>7</sup> Lesser of \$200 or 30 percent of base period wages if such wages are less than \$800.

THE EMPLOYMENT DIVISION  
 PROTECTIVE DIVISION  
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State and type of fund	Size of firms covered	Contribution rate for 1940 (Percentage of wages)	Month first payable	Weeks of initial waiting period	Weekly benefit rate	Maximum per week	Minimum per week	Duration in a given 52-week period <sup>1</sup>	
								Maximum number times weekly benefit amount payable	Total amount of benefits as a proportion of wages earned in prior period
RHODE ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1.5 percent on wages up to \$3,000.	J a n . 1938.	2	Established by weighted table in law.	\$16	\$6	16	18 to 30 percent in 4 quarters, according to schedule of wage classes. Uniform duration.
SOUTH CAROLINA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	J u l y 1938.	2	1/2 of high quarter's wages established by table in law.	15	\$3	16	Uniform duration.
SOUTH DAKOTA: 1/2 employer reserve, remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, determined by experience rating. Contributions are on wages up to \$3,000.	J a n . 1939.	3	Based on schedule of annual wages.	15	do	14	Do.
TENNESSEE: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	J a n . 1938.	2	1/2 of high quarter's wages, established by table in law.	15	\$4	16	Do.
TEXAS: Pooled, experience rating.	do	do	do	1	1/2 of high quarter's wages (for 2-week period).	30 (for 2-week period)	\$10 (for 2-week period).	8 times benefit (for 2-week period)	1/2 in 4 quarters.
UTAH: Pooled, experience rating.	Employer with \$140 or more wages payable in 1 quarter.	do	do	2	1/4 of high quarter's wages.	16	\$5	16	Do.
VERMONT: Employer's contribution over 0.54 percent to employer's reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	do	3	50 percent of full-time weekly wage.	15	\$5 or 1/2 of full-time weekly wage.	14	1/2 in 4 quarters.
VIRGINIA: Pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do	2	do	15	\$3	16	1/2 in 8 quarters.
WASHINGTON: Pooled.	do	do	do	2	1/2 of high quarter's wages.	15	\$7	16	1/2 in 4 quarters.
WEST VIRGINIA: Pooled, experience rating.	do	do	do	3	Based on schedule of annual wages.	15	\$3	14	Uniform duration.
WISCONSIN: Employer reserve; earnings pooled. Experiment plans for governmental units. <sup>10</sup>	Employer of 6 or more in 18 weeks.	Employer, determined by experience rating. Contributions are on wages up to \$3,000 (except when employer contributes more than 2.7 percent).	J u l y 1936.	2	50 percent of average weekly wage.	15	\$6, except for individual whose currently applicable benefit rate is \$5.11	14	From any one employer's account, 1 week's benefit to each 4 weeks of employment with- in 52 weeks preceding close of employment. <sup>12</sup> 1/2 in 4 quarters.
WYOMING: Pooled, experience rating.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in 1 quarter.	Employer, 2.7 percent.	J a n . 1939.	2	1/2 of high quarter's wages.	18	\$5	14	1/2 in 4 quarters.

<sup>10</sup> Effective April 1, 1940, provision for exempt plans for governmental units is repealed.  
<sup>11</sup> Effective for employers newly liable after December 31, 1939, and for all employers April 1, 1940, 1 week's benefit to 3 weeks of such employment.  
<sup>12</sup> After April 1, 1940, minimum is \$6 in all cases.