

PROPERTY OF

THE UNEMPLOYMENT INSURANCE

FEDERAL SECURITY SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, MAY 1946

SOCIAL SECURITY ADMINISTRATION
I. S. C. 57

Prepared for ready reference and comparative purposes. Because of the impossibility of giving qualifications and alternatives in brief summary form, the State law and State Unemployment Security Agency should be consulted for authoritative information. In general, the State laws cover employment in most types of business and industry, except employment for railroads which is covered by a separate Federal law.

(1) State and type of fund $\frac{1}{2}$	(2) Size of firms covered (number of employees and/or size of pay roll)	(3) Eligibility	(4) Initial waiting period weeks	(5) Weekly benefit rate total unemployment	(6) Maximum payment per week	(7) Minimum payment per week	(8) Weekly benefit rate partial unemployment	(9) Duration in 52-week period (lesser amount below applies)		(10) Maximum number of weeks payable
								Total amount of benefits (proportion of wages)		
ALABAMA: Pooled; experience rating; employee contributions determined by experience rating ALASKA: Pooled	Employer of 8 or more in 20 weeks; effective 1/1/46 also all employers liable to Federal tax Employer of 1 or more at any time	30 times wage $\frac{2}{3}$ including \$75.01 in 1 quarter $\frac{3}{4}$ 25 times wage (effective 10/1/46 \$150)	1 2	1/26 of high quarter's wages, established by table in law 1/20 of high quarter's wages	\$20 10/1/46 $\frac{2}{3}$ (\$25)	\$4 10/1/46 $\frac{1}{4}$ (\$8)	2/3 less wages in excess of \$2.00 who less wages in excess of \$5.00	1/3 in 4 quarters (effective 10/1/46 minimum 8 weeks) 1/6 in 8 to 12 quarters	20 15 (effective 10/1/46 25) 14	
ARIZONA: Pooled; experience rating	Employer of 3 or more in 20 weeks; also all employers liable to Federal tax	14 times wage	1	1/26 of high quarter's wages	15	3	who less wages in excess of \$3.00 who less wages in excess of \$3.00	1/3 in 4 quarters	16	
ARKANSAS: Pooled; experience rating	Employer of 1 or more in 10 days	22 times wage	1	1/20 of high quarter's wages, established by table in law	4/20	4/10	who less wages in excess of \$3.00	According to schedule of wage classes	4/5/23-4	
CALIFORNIA: Pooled; experience rating; employee contributions 1 percent of wages up to \$3,000 not to exceed 50 percent of employer's general rate for disability benefits COLORADO: Pooled; experience rating	Employer of 1 or more at any time and pay roll of \$100 during same calendar quarter Employer of 5 or more in 20 weeks	\$300 30 times wage	1 2	1/20 of full-time weekly wage or 1/25 of high quarter's wages Established by weighted table in law	4/20 15	4/10 5	who less wages, plus \$2.00 who less wages in excess of \$3.00	1/3 in 4 quarters	16	
CONNECTICUT: Pooled; experience rating	Employer of 4 or more in 13 weeks; also all employers liable to Federal tax	\$240	1	1/25 of high quarter's wages	4/5/26	1/8-12	who less wages, plus \$2.00	1/4 in 4 quarters, according to schedule of wage classes $\frac{1}{4}$	4/20	
DELAWARE: Pooled; experience rating	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax	30 times wage or \$200 if 75 percent of wages are seasonal	1	1/25 of high quarter's wages	18	7	who less wages in excess of \$2.00	1/4 in 4 quarters, minimum 11 weeks	22	

State and type of fund <input checked="" type="checkbox"/>	Size of firms covered (number of employees and/or size of pay roll)	Eligibility	Initial waiting period weeks	Weekly benefit rate total unemployment	Maximum payment per week	Minimum payment per week	Weekly benefit rate payable unemployment	Duration in 52-week period (Lesser amount below applies)	
								Net amount of benefits (proportion of wages)	Maximum number of weeks payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DISCOUNT OF COLUMBIA: Pooled; experience rating	Employer of 1 or more at any time	Lesser of 25 times the or \$250	1	1/23 of high quarter's wages, established by table in law, plus allowance for dependents up to maximum of \$20	5/ \$20	5/ \$6	who less wages in excess of 2/5 of who	1/2 in 4 quarters	20
FLORIDA: Pooled; experience rating	Employer of 8 or more in 20 weeks; also employer with a \$5,000 quarterly pay roll; also all employers liable to Federal tax	30 times the	1	Established by weighted table in law	15	5	who less wages in excess of \$2.00	1/4 in 4 quarters	16
GEORGIA: Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	Schedule requiring 25, 30 and 40 times the	2	Established by weighted table in law	18	4	who less wages in excess of \$3.00	Uniform duration (Uniform duration)	16
HAWAII: Pooled; experience rating	Employer of 1 or more at any time	30 times the	1	1/25 of high quarter's wages, established by table in law	25	5	who less wages	Uniform duration (Uniform duration)	20
IDAHO: Pooled; experience rating	Employer with \$78 or more wages payable in 1 quarter	Schedule requiring 28 to 52 times the including \$78 earned in 1 quarter	2	Established by weighted table in law	18	5	who less wages in excess of lesser of 1/2 who or \$5.00	1/4 in 4 quarters	17
ILLINOIS: Pooled; experience rating	Employer of 6 or more in 20 weeks; also all employers liable to Federal tax	\$225	1	1/20 of high quarter's wages	20	10	who less wages in excess of \$2.00 10/	According to schedule of wage classes, minimum 10 weeks	26
INDIANA: Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	\$250 of which \$150 is in the last 2 quarters of base period	1	1/25 of high quarter's wages	20	5	who less wages 10/	1/4 in 4 quarters	20
IOWA: Pooled; experience rating	Employer of 8 or more in 15 weeks; also all employers liable to Federal tax	18 times the	2	1/23 of high quarter's wages	18	5	who less wages in excess of \$3.00	1/3 in 4 quarters	18
KANSAS: Pooled; experience rating	Employer of 8 or more in 20 weeks or 25 or more in 1 week; also all employers liable to Federal tax	\$200, or \$100 in 2 quarters	1	1/25 of high quarter's wages	16	5	who less wages in excess of \$2.00	1/3 in 4 quarters	20
KENTUCKY: Employer reserve; earnings from investment 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 in 20 weeks	\$200	1	Based on schedule of annual wages	16	5	who less 4/5 of earnings	Uniform duration (Uniform duration)	20
LOUISIANA: Pooled; experience rating	Employer of 4 or more in 20 weeks	30 times the	1	1/25 of high quarter's wages	18	3	who less wages in excess of \$2.00	1/4 in 4 quarters	20

MAINE: Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	\$200	1	Based on schedule of annual wages	4/20	4/5	\$2.00 who less wages in excess of \$3.00	Uniform duration	20 (Uniform duration)
MARIANA: Pooled; experience rating	Employer of 1 or more at any time; also all employers liable to Federal tax	30 times who	None	1/20 of high quarter's wages, established by table in law	20	7	who less wages in excess of \$2.00	1/4 in 4 quarters	25
MASSACHUSETTS: Pooled; experience rating	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax	\$150	1	1/20 of high quarter's wages, established by table in law	4/25	4/6	who less wages	3/10 in 4 quarters	23
MICHIGAN: Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	\$250 including wages in 2 different quarters	1	1/20 of high quarter's wages	20	10 or average weekly wage in high quarter	who minus lesser of 3/4 of wages earned or wages in excess of \$3.00	1/4 in 4 quarters, 12/ min- num 12 weeks	20
MINNESOTA: Pooled; experience rating	Employer of 1 or more in 20 weeks (of 8 or more outside cities with population of 10,000 or more); also all employers liable to Federal tax	\$200	2	Based on schedule of annual wages	20	7	who less wages in excess of \$3.00	According to schedule of wage classes	20
MISSISSIPPI: Pooled	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	30 times who	2	1/26 of high quarter's wages	15	3	who less wages in excess of \$2.00	Uniform duration	14 (Uniform duration)
MISSOURI: Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	40 times who including wages in 3 different quarters	1	1/25 of high quarter's wages	20	13/3	who less 5/6 of wages	1/4 in 8 quarters	13/20
MONTANA: Pooled	Employer of 1 or more in 20 weeks, or annual pay roll over \$500	30 times who	2	1/25 of high quarter's wages	15	5	No provision	Uniform duration	16 (Uniform duration)
NEBRASKA: Employer reserve; earnings in pooled account; experience rating	Employer of 8 or more in 20 weeks; or pay roll of \$10,000 in calendar quarter; also all employers liable to Federal tax	\$200	2	1/25 of high quarter's wages	18	5	who less wages in excess of \$3.00	1/3 in 4 quarters	18
NEVADA: Pooled; experience rating	Employer with \$225 or more wages payable in 1 quarter; also certain specified employment covered by Federal act	25 times who for \$8-12 who; twice who multiplied by itself for \$13-15 who; 30 times who for \$16-18 who including wages of 5 times who in some quarter other than high quarter	1	1/20 of high quarter's wages; plus allowance of \$3 for first 2 dependents and \$6 for 3 or more dependents	4/18	4/8	who less wages in excess of \$3.00	1/3 in 4 quarters	20
NEW HAMPSHIRE: Pooled; experience rating	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax	\$200	1	Based on schedule of annual wages	4/20	6	who less wages in excess of \$2.00	Uniform duration	4/20 (Uniform duration)

<p>NEW JERSEY: Pooled; experience rating; employee contributions less 1 percent of wages up to \$3,000 NEW MEXICO: Pooled; experience rating</p>	<p>Employer of 4 or more in 20 weeks</p>	<p>\$150</p>	<p>1</p>	<p>1/22 of high quarter's wages</p>	<p>22</p>	<p>9</p>	<p>who less wages in excess of \$3.00</p>	<p>1/3 in 4 quarters, minimum 10 weeks</p>	<p>26</p>
<p>NEW YORK: Pooled; experience rating</p>	<p>Employer of 4 or more in 15 days</p>	<p>30 times who including \$70 in 1 calendar quarter</p>	<p>1</p>	<p>1/23 of high quarter's wages, established by table in law</p>	<p>15</p>	<p>5</p>	<p>who less wages in excess of \$3.00</p>	<p>1/3 in 4 quarters</p>	<p>16</p>
<p>NOHOK CAROLINA: 9/10 contributions to employer reserved; remainder pooled; experience rating NOHOK DELAWARE: Pooled; experience rating</p>	<p>Employer of 5 or more in 20 weeks; also all employers liable to Federal tax</p>	<p>\$130</p>	<p>1</p>	<p>Based on schedule of annual wages</p>	<p>20</p>	<p>4</p>	<p>who less wages in excess of \$2.00</p>	<p>Uniform duration</p>	<p>16 (Uniform duration)</p>
<p>OHIO: Pooled; experience rating</p>	<p>Employer of 3 or more at any one time</p>	<p>20 weeks' employment and \$160</p>	<p>2</p>	<p>Established by weighted table in law</p>	<p>4/21</p>	<p>5</p>	<p>who less wages in excess of \$2.00</p>	<p>Uniform duration (17/)</p>	<p>20</p>
<p>OKLAHOMA: Pooled; experience rating</p>	<p>Employer of 6 or more in 20 weeks</p>	<p>20 times who</p>	<p>1</p>	<p>Based on schedule of base-year wages</p>	<p>18</p>	<p>10</p>	<p>who less wages in excess of \$2.00</p>	<p>According to schedule of base-year wages</p>	<p>20</p>
<p>OREGON: Pooled; experience rating</p>	<p>Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500</p>	<p>\$200</p>	<p>1</p>	<p>Based on schedule of base-year wages</p>	<p>18</p>	<p>6</p>	<p>who less wages in excess of \$2.00</p>	<p>According to schedule of base-year wages</p>	<p>20</p>
<p>PENNSYLVANIA: Pooled; experience rating</p>	<p>Employer of 1 or more at any time; also all employers liable to Federal tax</p>	<p>30 times who</p>	<p>1</p>	<p>1/25 of high quarter's wages, established by table in law</p>	<p>4/20</p>	<p>8</p>	<p>who less wages in excess of \$3.00</p>	<p>According to schedule of wage classes, minimum 9 weeks</p>	<p>4/20</p>
<p>RHODE ISLAND: Pooled; employee contributions suspended 7/1/46 to 6/30/48 15/</p>	<p>Employer of 4 or more in 20 weeks; also all employers liable to Federal tax</p>	<p>\$100</p>	<p>1</p>	<p>Established by weighted table in law</p>	<p>4/18</p>	<p>6.75</p>	<p>who less wages in excess of \$3.00 from odd jobs</p>	<p>Uniform duration</p>	<p>4/16 (Uniform duration)</p>
<p>SOUTH CAROLINA: Pooled; experience rating</p>	<p>Employer of 8 or more in 20 weeks</p>	<p>40 times who (30 times if who is \$1)</p>	<p>1</p>	<p>1/26 of high quarter's wages, established by table in law</p>	<p>4/20</p>	<p>4</p>	<p>who less wages in excess of \$1.00</p>	<p>Uniform duration</p>	<p>20</p>
<p>SOUTH DAKOTA: Employer or reserve; earnings pooled; experience rating TENNESSEE: Pooled; experience rating</p>	<p>Employer of 5 or more in 20 weeks; also all employers liable to Federal tax</p>	<p>\$125</p>	<p>1</p>	<p>Based on schedule of high quarter's wages, established by table in law</p>	<p>15</p>	<p>6</p>	<p>who less wages in excess of \$2.00</p>	<p>According to schedule of base-period earnings</p>	<p>16 (Uniform duration)</p>
<p>TEXAS: Pooled; experience rating</p>	<p>Employer of 8 or more in 20 weeks; also all employers liable for Federal tax</p>	<p>9 times benefit rate for 2-week period</p>	<p>1</p>	<p>1/26 of high quarter's wages, established by table in law</p>	<p>21/36 (for 2-week period)</p>	<p>5</p>	<p>2-week benefit rate less wages, plus \$1.00</p>	<p>1/5 in 4 quarters</p>	<p>9 times benefit for 2-week period</p>
<p>UTAH: Pooled</p>	<p>Employer with wages of \$140 or more in 1 quarter</p>	<p>30 times who</p>	<p>1</p>	<p>1/20 of high quarter's wages</p>	<p>22/17-25</p>	<p>5</p>	<p>who less wages in excess of \$3.00</p>	<p>Uniform duration</p>	<p>22/23 (Uniform duration)</p>

(1) State and type of fund 1/ weeks	(2) Size of firms covered (number of employees and/or size of pay roll)	(3) Eligibility	(4) Initial waiting- period weeks	(5) Weekly benefit rate total unemployment	(6) Maximum payment per week	(7) Minimum payment per week	(8) Weekly benefit rate partial unemployment	(9) Duration in 52-week period (lesser amount below applies)	
								Total amount of benefits (proportion of wages)	Maximum number of weeks payable
VERMONT: Pooled; experience rating	Employer of 5 or more in 20 weeks; also all employers liable to Federal tax	30 times who	2	Established by weighted table in law	20	6	who less wages in excess of \$3.00	Uniform duration	20 (Uniform duration)
VIRGINIA: Pooled; experience rating	Employer of 5 or more in 20 weeks	25 times who effective 7/1/46 20 times for \$5 25 times for \$6-15)	1	1/25 of high quarter's wages, established by table in law	15	4 (effective 7/1/46 \$5)	who less wages in excess of \$2.00	1/4 in 4 quarters, minimum 6 weeks	16
WASHINGTON: Pooled	Employer of 1 or more at any time; also all employers liable for Federal tax	\$300	1	Based on schedule of annual wages	25	10	who less wages in excess of \$5.00 10/	According to schedule of wage classes	26
WEST VIRGINIA: Pooled; experience rating	Employer of 5 or more in 20 weeks; also all employers liable to Federal tax	\$300	1	Based on schedule of annual wages	20	8	who less wages in excess of \$3.00	Uniform duration	21 (Uniform duration)
WISCONSIN: Pooled experience rating	Employer of 6 or more in 15 weeks or annual pay roll of \$5,000; also employer with more than \$10,000 quarterly pay roll; also all employers liable to Federal tax	14 weeks' employment within 52 weeks	2	Based on schedule of average weekly wage, established by table in law	20	23/ 8	who less wages	From any one employer's account, 1 week's benefit to each 2 weeks of employment not exceeding 46 weeks within 52 weeks preceding close of employment	23
WYOMING: Pooled; experience rating	Employer of 1 or more in 20 weeks, and \$150 or more wages payable in 1 quarter; or \$500 in 1 year	25 times who including \$70 in 1 quarter	2	1/20 of high quarter's wages	20	7	who less wages in excess of \$3.00	1/4 in 4 quarters	20

- 1/ Annual wages in excess of \$3,000 per worker excluded from employer contributions in all 48 States, Alaska, District of Columbia and Hawaii.
- 2/ Wba--abbreviation for "weekly benefit amount."
- 3/ Individual must have worked less than 160 hours and earned less than \$1.20 during the 3 weeks preceding unemployment.
- 4/ Provision for reduction of balance of fund is imperiled.
- 5/ The greatest possible duration is 23.4 times wba. Effective 5/21/47 disability benefits will be payable in same amounts as unemployment compensation. Duration will be the same for either unemployment or disability but combined benefits may not exceed 1 1/2 times total benefits for unemployment.
- 6/ \$22 maximum basic benefit plus \$2.00 per dependent up to 3.
- 7/ Primary benefit \$8, increased with dependents' benefits, not to exceed 70 percent of benefit amount.
- 8/ Same maximum with or without dependents; below maximum wba plus \$1 for each dependent up to 3.
- 9/ Minimum wba may be increased \$1 for each dependent up to 3.
- 10/ In Illinois benefits are reduced by 1/3 of wba for each normal workday during which the individual is unable to or unavailable for work; also an eligible individual unemployed for 6 or less consecutive days shall be paid benefits equal to 1/7 of wba for each such day, less any wages payable during such period. In Indiana benefits are reduced by 1/3 of wba for each normal workday during which individual is unable to or unavailable for work. In Washington benefits are reduced by 1/6 for each day individual is unavailable, but if unavailable for 3 or more days is ineligible for entire week.
- 11/ \$20 maximum basic benefit plus \$2 per dependent up to the lesser of \$28 or average weekly wage in high quarter.
- 12/ Lesser of \$200 or 30 percent of base-period wages if such wages are \$250-\$500.
- 13/ Minimum benefit is actually 50 cents, but it is paid at rate of \$3.00, resulting in shorter duration in such cases.
- 14/ No partial benefits paid, but earnings not exceeding the greater of \$7 or 1 day's work of 8 hours are disregarded.
- 15/ Benefits are paid for each accumulation of 4 "effective days." "Effective day" is defined as the 4th and every subsequent day of total unemployment in a week in which not more than \$24 is paid to the individual.
- 16/ Actually, an accumulation of 4 "effective days." See footnote 15 above.
- 17/ 18 weeks duration for those employed 20 calendar weeks in base period; 19 weeks for 21-24 weeks of employment; and 22 weeks for more than 24 weeks of employment.
- 18/ Employee contribution of 0.5 percent of wages up to \$3,000 collected for unemployment has been suspended for 2 years, 7/1/46-6/30/48. The 0.5 percent has been added to the 1 percent for cash sickness compensation fund, making the total contribution 1.5 percent.
- 19/ The greatest possible duration is 20.25 times wba.
- 20/ Rate is 1/20 and 1/25 of high quarter's wages for 2 lowest weekly benefit amounts (\$5 and \$6).
- 21/ The maximum is \$16, and the minimum is \$5, but benefits are paid in 2-week periods.
- 22/ Wba adjusted with cost-of-living index; statutory maximum \$20 reduced 20 percent when index is 98.5 or below, increased 20 percent when index is at or above 125; maximum annual benefits not affected; therefore, if weekly benefit amount is decreased or increased, duration will range from 27.0-18.4 weeks.
- 23/ Minimum payment is actually \$6, but paid at rate of \$8, resulting in shorter duration in such cases.

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