



Significant Provisions of State Unemployment Insurance Laws, JANUARY 3, 1982

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

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁶	TAXES			
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		1981 Tax rates (percent of wages) ⁹	Min.	Max.	
				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸						Max.
Ala.	1-1/2 x hqw; not less than \$522.01	0	1/24	\$15	\$90	\$6	1/3	11+	26	20 weeks	⁹ 0.5	⁹ 4.0		
Alaska	\$1,000; wages in 2 quarters	1	3.4-0.9% of annual wages, + \$24 per dep. up to \$72	34-58	150-222	3/4 wages over \$50	Weighted schedule of bpw in relation to hqw	16	26	Any time	⁹ 1.0	⁹ 5.1		
Ariz.	1-1/2 x hqw; \$725 in HQ	1	1/25	25	95	\$15	1/3	12+	26	20 weeks	0.10	2.80		
Ark.	30 x hqw divided by 26; wages in 2 quarters	1	1/26 up to 66-2/3% of State aww ^{14/}	31	136	2/5	1/3	10	26	10 days	⁹ 0.7	⁹ 5.6		
Calif.	8 wks. employment at \$20 & BP wages of \$900 or total BP wages of \$1,740	1	1/24-1/31	30	136	Lesser of \$25 and 25% of wages	1/2	⁷ 12+-15	⁷ 26	Over \$100 in any quarter	⁹ 0.7	4.0		
Colo.	30	1	60% of 1/13 of claimant's hqw up to 50% of State aww	25	176	1/4 wba	1/3	7+-10	26	13 weeks or \$500 in CQ	0.0	4.5		
Conn.	40	0	1/26, up to 60% of State aww + \$10 per dep. up to 1/2 wba	15-22	146-196	1/3 wages	Uniform	⁷ 26	⁷ 26	20 weeks	1.5	6.0		
Del.	36	0	1/26, up to 66-2/3% of State aww ^{14/}	20	150	Greater of \$10 or 30% of wba	1/2	18	26	20 weeks	1.6	6.5		
D.C.	1-1/2 x hqw; not less than \$450; \$300 in 1 quarter	1	1/23 up to 66-2/3% of State aww + \$1 per dep. up to \$3	13-14	206 ⁴	1/5 wages	1/2	17+	34	Any time	⁹ 1.0	⁹ 5.4		
Fla.	20 weeks employment at average of \$20 or more	1	1/2 claimant's aww	10	125	\$5	1/2 weeks employment	10	26	20 weeks	0.1	4.5		
Ga.	1-1/2 x hqw	² 1	1/25+\$1.00	27	115	\$8	1/4	4	26	20 weeks	0.07	5.71		
Hawaii	30; 14 weeks employment	1	1/25 up to 66-2/3% of State aww	5	169	\$2	Uniform	⁷ 26	⁷ 26	Any time	⁹ 0.6	⁹ 4.5		

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				Min.	Max.		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷					
								Min. ⁸	Max.				
Idaho	1-1/4 x hqw; not less than \$910.01 in 1 quarter; wages in 2 quarters	1	1/26 up to 60% of State aww	\$36	\$145	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 weeks or \$300 in any quarter	90.7	93.8	
Ill.	\$1,600; \$440 outside HQ	1	1/4 claimant aww up to 50% of State aww ¹³	45	148-198	1/2 wba	Uniform	26	26	20 weeks	90.4	95.3	
Ind.	1-1/4 x hqw; not less than \$1,500; \$900 in last 2 quarters	1	4.3% of high quarter 3/ wage credits	40	84-141	20% of wba from other than BP employer	1/4	9+	26	20 weeks	0.3	3.3	
Iowa	1-1/4 x hqw \$200 in qtr other than HQ	0	3/ 13/	17-18	146-176	1/4 wba	1/3	15	26	20 weeks	90.0	96.0	
Kans.	30; wages in 2 quarters	1	4.25% of hqw up to 60% of State aww	37	149	\$8	1/3	10	26	20 weeks	.05	3.80	
Ky.	1-3/8 x hqw; 8 x wba in last 2 quarters; \$500 in 1 quarter and \$500 in other quarters	0	1/23 up to 55% of State aww	22	140	1/5 wages	1/3	15	26	20 weeks	1.3	6.7	
La.	30	10 ¹	1/20-1/25 ¹⁴	10	183	1/2 wba	2/5	12	28	20 weeks	0.15	3.35	
Maine	2 x annual aww in each of 2 qtrs. & 7 x annual aww in BP	1	1/22 up to 52% of State aww + \$5 per dep. to 1/2 wba	20-25	115-173	\$10	1/3	7+-22	26	20 weeks	2.4	5.0	
Md.	1-1/2 x hqw; \$576.01 in 1 quarter; wages in 2 quarters	0	1/24 + \$3 per dep. up to \$12	25-28	140	\$10	Uniform	26	26	Any time	0.1	5.0	
Mass.	30; not less than \$1,200	1	1/21-1/26 up to 57.5% of State aww, + \$6 per dep. up to 1/2 wba	12-18	156-234	40% not less than \$10 nor more than \$30	36%	9+-30	30	13 weeks	2.9	6.7	

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Min.	Max.	Min.	Max.	Min.	Max.							
Mich.	18 weeks employment at 20 x State min. hourly wage	0	70% of claimant's after tax earnings (ATE) up to a maximum of 58% of State aww.	⁴ 41-44	182	Up to 1/2 wba	3/4 weeks employment	13+	26	20 weeks or \$1,000 in CY	1.0	9.0
Minn.	15 weeks employment at \$50 or more	¹⁰ ₁	<u>13/</u>	30	177	\$25	7/10 weeks employment	11	26	20 weeks	⁹ 1.0	⁹ 7.5
Miss.	36; \$160 in 1 quarter wages in 2 quarters	1	1/26	10	90	\$5	1/3	12	26	20 weeks	1.7	4.0
Mo.	30 x wba; \$300 in 1 quarter; wages in 2 quarters	¹⁰ ₁	4.5%	15	105	\$10	1/3	10-13+	26	20 weeks	4.1	4.9
Mont.	20 weeks employment at \$50 or more	1	1/2 wks. of claimant's employment	36	145	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	Over \$500 in current or preceding year	⁹ 1.7	⁹ 4.4
Neb.	\$600; \$200 in each of 2 quarters	1	1/19-1/23	12	106	1/2 wba	1/3	17	26	20 weeks	0.1	3.7
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State aww	16	136	1/4 wages	1/3	11	26	\$225 in any quarter	⁹ 0.6	⁹ 3.0
N.H.	\$1,700; \$800 in each of 2 quarters	0	1.8-1.2% of annual wages	26	132	1/5 wba	Uniform	26	26	20 weeks	.01	6.5
N.J.	20 weeks employment at \$30 or more; or \$2,200	¹⁰ ₁	66-2/3% of claimant's aww up to 50% of State aww	20	145	Greater of \$5 or 1/5 wba	3/4 weeks employment	15	26	\$1,000 in any year	⁹ 1.2	⁹ 6.2
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	26	130	1/5 wba	3/5	18+	26	20 weeks or \$450 in any quarter	⁹ 0.6	⁹ 5.1
N.Y.	20 weeks employment at average of \$40 or more	¹² ₁	67-50% of claimant's aww	25	125	(12)	Uniform	26	26	\$300 in any quarter	1.5	5.2

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N.C.	1-1/2 x hqw; not less than 6 x State aww	1	1/26 up to 66-2/3% of State aww	15	152	10% aww in HQ	1/3 bpw	13	26	20 weeks	0.1	5.7	
N.Dak.	40 x min. wba; wages in 2 quarters	1	1/26 up to 67% of State aww	42	156	1/2 wba	Weighted schedule of bpw in relation to hqw	12	26	20 weeks	⁹ 0.5	⁹ 5.0	
Ohio	20 weeks employment at \$20 or more	¹⁰ 1	1/2 claimant's aww + d.a. of \$1-79 based on claimant's aww and number of dep. <u>3/</u> <u>17/</u>	10	147-233	1/5 wba	20 x wba + wba for each credit week in excess of 20	20	26	20 weeks	1.1	4.8	
Okla.	1-1/2 x hqw; not less than \$1,000 in BP; \$6,000	1	1/25 up to 66-2/3% of State aww	16	176	\$7	1/3	20+	26	20 weeks	0.1	3.1	
Oreg.	18 weeks; less than \$1,000 in BP	1	1.25% of bpw up to 58% of State aww	41	158	1/3 wba	1/3	8+	26	18 weeks or \$225 in any quarter	⁹ 2.2	⁹ 3.6	
Pa.	37 +-40, \$800 in HQ and \$1,320 in BP; at least 20% of bpw outside HQ	¹⁰ 1	1/23-1/25 up to 66-3% of State aww + \$5 for 1 dep; \$3 for 2d	\$35-40	190-198	Greater of \$6 or 40% wba	At least 18 credit weeks for min., 24 for max.	26	30	Any time	2.35	6.45	
P.R.	40 x wba not less than \$280, \$75 in 1 quarter; wages in 2 quarters	1	1/11-1/26; up to 50% of State aww	7	84	wba	Uniform	⁷ 20	⁷ 20	Any time	⁹ 2.95	⁹ 2.95	
R.I.	20 weeks employment at \$62 or more; or \$3,720	1	55% of claimant's aww up to 60% of State aww, + \$5 per dep. up to \$20	35-40	143-163	\$5	3/5 weeks employment	12	26	Any time	⁹ 2.8	⁹ 6.0	
S.C.	1-1/2 x hqw; not less than \$300; \$180 in 1 quarter	1	1/26 up to 66-2/3% of State aww	10	118	1/4 wba	1/3	10	26	20 weeks	1.3	4.10	
S. Dak.	\$728 in HQ; 30 x wba outside HQ	1	1/26 up to 62% of State aww	28	129	1/4 wages up to 1/2 wba	1/3	18+	26	20 weeks	0.6	6.1	

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				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸						Max.
Tenn.	36; \$494.01 in 1 quarter	1	1/26-1/31	20	110	\$30	1/3	12	26	20 weeks	.30	4.4		
Tex.	1-1/2 x hqw; not less than \$500 or 2/3 FICA tax base	¹⁰ 1	1/25 ¹⁷	21	147	Greater of \$5 or 1/4 wba	27%	9	26	20 weeks	0.1	4.0		
Utah	19 weeks employment at \$20 or more; not less than \$700	1	1/26 up to 65% of State aww	10	166	3/10 wba than regular employer	Weighted schedule of bpw in relation to hqw	10-22	36	\$140 in CQ in current or preceding CY	⁹ 1.3	⁹ 2.8		
V.I.	26+30; not less than \$99 in 1 quarter and wages in 2 quarters	1	1/23-1/25	15	104	1/4 wages in excess of \$5	Uniform	26	26	Any time	⁹ 3.7	⁹ 3.7		
Vt.	20 weeks employment at \$35 or more	1	1/2 claimant's aww for highest 20 weeks up to 60% of State aww	18	135	\$15 + \$3 for each dep. up to 5	Uniform	26	26	20 weeks	1.7	6.0		
Va.	50; wages in 2 quarters	0	1/25	44	138	Greater of 1/3 wba or \$10	1/3	12	26	20 weeks	0.05	4.5		
Wash.	680 hours	1	1/25 of average of 2 highest quarter wages up to 55% of State aww	45	163	\$5 + 1/4 wages	1/3	16+30	30	Any time	⁹ 3.0	⁹ 3.0		
W.Va.	\$1,150 and wages in 2 quarters	1	1.5-1.0% of annual wages up to 70% of State aww	18	194	\$25	Uniform	28	28	20 weeks	⁹ 2.5	⁹ 8.5		
Wisc.	15 weeks employment; average of \$64.01 or more with 1 employer	0	50% of claimant's aww up to 66-2/3% of State aww	34	179	Up to 1/2 wba <u>5</u> /	8/10 weeks employment	1-12+	34	20 weeks	0.5	6.5		
Wyo.	1-6/10 x hqw; not less than \$600 in 1 quarter	1	1/25 up to 55% of State aww	24	165	Greater of \$15 or 25% wba	3/10	12-26	26	\$500 in current or preceding CY	0.38	3.08		

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

² Unless otherwise noted, waiting period same for total or partial unemployment. Waiting period may be suspended if Governor declares State of emergency following disaster, N.Y. In Ga. no waiting week if claimant unemployed not through own fault.

³ When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts. In Iowa, Mich. and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant had no more than 2 quarters work.

⁴ When 2 amounts given, higher includes da. Higher for min. wba includes max. allowance for one dep.; Mich. higher amount if more than 1 dependent exemption allowed. In D.C. and Md., same max. with or without dep.

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

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

⁷ Benefits extended under State program when unemployment in State reaches specified levels: Calif., Hawaii, by 50%; Conn. by 13 weeks. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸ For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings. Wis. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage; upper end to claimants with 15 weeks or more of such wages.

⁹ Represents min.-max. rates assigned employers in CY 1981. Ala., Alaska, N.J. require employee taxes. Contributions for 1982 required on wages up to \$6,000 in all States except Pa., Mo., and Ala., \$6,600; Ark., 6,900; Ill., \$7,000; D.C., \$7,500; Minn., Mont., V.I., and W.Va.; \$8,000; N.J., \$8,200; N.Mex., \$8,500; R.I., \$8,600; Iowa, \$8,700; N.Dak., \$9,240; Nev., \$9,300; Wash., \$10,800; Oreg., \$11,000; Hawaii, \$13,100; Idaho, \$13,200; Utah, \$13,300; Alaska, \$14,600; P.R., all wages.

¹⁰ Waiting period compensable if claimant unemployed at least 6 weeks and not disqualified, La.; after 9 consecutive weeks benefits paid, Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid 4 weeks, Pa., Tex., after any 4 weeks in BY, Minn.; after 3d week of total unemployment, Ohio.

¹¹ Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$40 or more, N.Y.

¹² For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$125 is paid.

¹³ To 60% State aww if claimant has nonworking spouse; 66-2/3% if he had dep. child, Ill.; 1/19-1/23 up to 58% of State aww for claimants with dep., Iowa; 60% of first \$85, 40% of next \$85, 50% of balance. Max. set at 66-2/3%, Minn.

¹⁴ Up to 66-2/3% of State aww, La. 1/52 up to 66-2/3% and max. wba frozen until January 1984, Ark., 63% until 1983, Del.

¹⁶ \$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁷ Max. amount adjusted annually: by same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).