

# THE UNEMPLOYMENT INSURANCE REFERENCE LIBRARY

SOCIAL SECURITY BOARD  
I. S. C. 57

## SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, OCTOBER 1945

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.

State and type of fund <sup>1/</sup>	Size of firms covered (number of employees and/or size of pay roll)	Eligibility	Initial waiting-period weeks	Weekly benefit rate to total unemployment	Maximum payment per week	Minimum payment per week	Weekly benefit rate partial unemployment	Duration in 52-week period (lesser amount below applies)	
								Total amount of benefits (proportion of wages)	Maximum number of weeks payable
(1) ALABAMA: Pooled; experience rating; employee contributions determined by experience rating ALASKA: Pooled	(2) 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	(3) 30 times the $\frac{2}{3}$ including \$75.01 in 1 quarter $\frac{2}{3}$	(4) 1	(5) 1/26 of high quarter's wages, established by table in Law	(6) \$20	(7) \$4	(8) the $\frac{2}{3}$ less wages in excess of \$2.00	(9) 1/3 in 4 quarters	(10) 20
ARIZONA: Pooled; experience rating	Employer of 3 or more in 20 weeks; also all employers liable to Federal tax	14 times the	1	50 percent of full-time weekly wage or 1/26 of high quarter's wages	15	5	the less wages in excess of \$3.00	1/6 in 8 to 12 quarters	14
ARKANSAS: Pooled; experience rating	Employer of 1 or more in 10 days	22 times the	1	1/26 of high quarter's wages	15	3	the less wages in excess of \$3.00	1/3 in 4 quarters	16
CALIFORNIA: Pooled; experience rating; employee contributions 1 percent of wages up to \$3,000 not to exceed 50 percent of employer's general rate	Employer of 4 or more in 20 weeks until 12/31/45, effective 1/1/46 employer of 1 or more at any time and pay roll of \$100 during same calendar quarter Employer of 8 or more in 20 weeks	\$300	1	1/20 of high quarter's wages, established by table in Law	15	10	the less wages in excess of \$3.00	According to schedule of wage classes	16
COLORADO: Pooled; experience rating	Employer of 8 or more in 20 weeks	30 times the	2	50 percent of full-time weekly wage or 1/25 of high quarter's wages	15	5	the 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	\$144 until 1/1/46, \$240 after 1/1/46	1	Established by weighted table in Law	15	6	the less wages, plus \$2.00	20 percent in 4 quarters, according to schedule of wage classes $\frac{1}{4}$	16
DELAWARE: Pooled; experience rating	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax	30 times the or \$200 if 75 percent of wages are seasonal	1	1/25 of high quarter's wages	18	7	the less wages in excess of \$2.00	1/4 in 4 quarters, minimum 11 weeks	22

(1) State and type of fund	(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 (lessor amount below applies)		(10) Maximum number of weeks payable
								Total amount of benefits (proportion of wages)		
DISPERSON OF COLUMBIA: Pooled; experience rating	Employer of 1 or more at any time	Lesser of 25 times vba or \$250	1	1/23 of high quarter's wages, established by table in law, plus allowance for dependents up to maximum of \$20	\$/ \$20	9/ \$6	vba less wages in excess of 2/5 of vba	1/2 in 4 quarters	20	
FLORIDA: Pooled; experience rating	Employer of 6 or more in 20 weeks; also all employers liable to Federal tax; also employer with a \$5,000 quarterly pay roll	30 times vba	1	Established by weighted table in law	18	4	vba less wages in excess of \$3.00	1/4 in 4 quarters	16	
GEORGIA: Pooled; experience rating	Employer of 6 or more in 20 weeks; also all employers liable to Federal tax	Schedule re-quiring 25, 30 and 40 times vba	2	Established by weighted table in law	18	5	vba less wages in excess of 1/2 vba or \$5.00	Uniform duration	16 (Uniform duration)	
HAWAII: Pooled; experience rating	Employer of 1 or more at any time	30 times vba	1	1/25 of high quarter's wages, established by table in law	25	5	vba less wages in excess of 1/2 vba or \$5.00	Uniform duration	20 (Uniform duration)	
IDAH0: Pooled; experience rating	Employer with \$76 or more wages payable in 1 quarter	Schedule re-quiring 26 to 52 times vba including \$76 earned in 1 quarter	2	Established by weighted table in law	18	5	vba less wages in excess of \$2.00	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	vba less wages in excess of \$2.00	According to schedule of wage classes, minimum 10 weeks	26	
INDIANA: Pooled with individual employer reserve; experience rating	Employer of 6 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	vba less wages in excess of \$3.00	1/4 in 4 quarters	20	
IOWA: Pooled; experience rating	Employer of 6 or more in 15 weeks; also all employers liable to Federal tax	16 times vba	2	1/23 of high quarter's wages	18	5	vba less wages in excess of \$2.00	1/3 in 4 quarters	18	
KANSAS: Pooled; experience rating	Employer of 6 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	vba 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, or of more than \$50 payable in each such quarter, or of 6 or more in 20 weeks	\$200	1	Based on schedule of annual wages	16	5	1-week benefit rate for unemployment less 4/5 of earnings in a 1-week period	Uniform duration	20 (Uniform duration)	

LOUISIANA: Pooled; experience rating	Employer of 4 or more in 20 weeks	30 times vba	1	1/25 of high quarter's wages	15		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	vba less wages in excess of \$2.00	Uniform duration	20 (Uniform duration)
MARYLAND: Pooled; experience rating	Employer of 1 or more at any time; also all employers liable to Federal tax	30 times vba	None	1/20 of high quarter's wages, established by law	20	vba less wages in excess of \$2.00	1/4 in 4 quarters	26
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 law	4/21	vba 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	vba minus lesser of 3/4 of wages earned or wages in excess of \$3.00	1/4 in 4 quarters, 12/ minimum 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	vba 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 vba	2	1/26 of high quarter's wages	15	vba 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 vba including wages in 3 different quarters	1	1/25 of high quarter's wages	16	vba less 5/6 of wages	20 percent in 8 quarters	13/16
MONTANA: Pooled	Employer of 1 or more in 20 weeks, or annual pay roll over \$500	30 times vba	2	1/25 of high quarter's wages	15	No provision	Uniform duration	16 (Uniform duration)
NEBRASKA: Employer reserves; earnings in pooled account; experience rating	Employer of 8 or more in 20 weeks; effective 1/1/46, 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	vba less wages in excess of \$3.00	1/3 in 4 quarters	18
NEVADA: Pooled; experience rating	Employer with \$25 or more wages payable in 1 quarter; also certain specified employment covered by Federal act	25 times vba for \$6-12 vba; twice vba multiplied by itself for \$13-15 vba; 30 times vba for \$16-18 vba including wages of 5 times vba 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	vba 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	vba less wages in excess of \$2.00	Uniform duration	4/20 (Uniform duration)

<b>NEW JERSEY:</b> Pooled; experience rating; employee contribution 1 percent of wages up to \$3,000	Employer of 4 or more in 20 weeks	\$150	30 times who including 470 in 1 calendar quarter	1	1/22 of high quarter's wages	22	9	who less wages in excess of \$3.00	1/3 in 4 quarters, minimum 10 weeks	26
<b>NEW MEXICO:</b> Pooled; experience rating	Employer with \$150 or more wages paid in 1 quarter, or employer of 2 or more in 15 weeks	30 times who including 470 in 1 calendar quarter	1	1/26 of high quarter's wages, established by table in law	15	5	who less wages in excess of \$3.00	1/3 in 4 quarters	16	
<b>NEW YORK:</b> Pooled with individual employer reserve; experience rating	Employer of 4 or more in 15 days	30 times who	16/1	1/23 of high quarter's wages, established by table in law 15/	20	4	who less wages in excess of \$2.00	Uniform duration 15/	16	
<b>NEW HAMPSHIRE:</b> 9/10 contributions to employer reserve; remainder pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	\$130	1	Based on schedule of annual wages	20	4	who less wages in excess of \$2.00	Uniform duration	16	
<b>NEW HAMPSHIRE:</b> Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	28 times who	1	1/23 of high quarter's wages, established by table in law	20	5	who less wages in excess of \$3.00	Uniform duration	20	
<b>OHIO:</b> Pooled; experience rating	Employer of 3 or more at any one time	20 weeks' employment and \$160	2	Established by weighted table in law	4/21	4/5	who less wages in excess of \$2.00	(11/)	4/22	
<b>OKLAHOMA:</b> Pooled; experience rating	Employer of 8 or more in 20 weeks	20 times who	1	1/20 of high quarter's wages	18	6	who less wages in excess of \$2.00	1/3 in 4 quarters	20	
<b>OREGON:</b> Pooled; experience rating	Employer of 4 or more in any 1 day in any calendar quarter with pay roll of \$500	\$200	1	6 percent of high quarter's wages	18	10	who less wages in excess of \$2.00	According to schedule of wage classes	20	
<b>PENNSYLVANIA:</b> Pooled; experience rating	Employer of 1 or more at any time; also all employers liable to Federal tax	30 times who	1	1/25 of high quarter's wages, established by table in law	4/20	4/8	who less wages in excess of \$3.00	According to schedule of wage classes, minimum 9 weeks	4/20	
<b>RHODE ISLAND:</b> Pooled; employee contributions 0.5 percent of wages up to \$3,000	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax	\$100	1	Established by weighted table in law	4/18	4/6.75	who less wages in excess of \$3.00 from odd jobs	According to schedule of wage classes	4/19/ 20.25	
<b>SOUTH CAROLINA:</b> Pooled; experience rating	Employer of 8 or more in 20 weeks	40 times who (30 times if who is \$4), \$125	1	1/26 of high quarter's wages, established by table in law	4/20	4/4	who less wages in excess of \$1.00	Uniform duration	4/16	
<b>SOUTH DAKOTA:</b> Employer or reserve; earnings pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	\$125	1	Based on schedule of annual wages	15	6	who less wages in excess of \$2.00	According to schedule of wage classes	20	
<b>TENNESSEE:</b> Pooled; experience rating	Employer of 8 or more in 20 weeks	30 times who (25 times if who is \$5)	1	1/26 of high quarter's wages, established by table in law 20/	15	5	who less wages in excess of \$3.00	Uniform duration	16	
<b>TEXAS:</b> Pooled; experience rating	Employer of 8 or more in 20 weeks; also all employers liable for Federal tax	9 times base-rate for 2-week period	1	1/13 of high quarter's wages (for 2-week period)	22/36	22/10	2-week benefit rate less wages, plus \$1.00	1/5 in 4 quarters	9 times base-rate for 2-week period	
<b>UTAH:</b> Pooled	Employer with \$140 or more wages payable in 1 quarter	30 times who	1	1/20 of high quarter's wages	22/17-25	22/5-7	who less wages in excess of \$3.00	Uniform duration 22/	22/23	

(1) State and type of fund <input checked="" type="checkbox"/>	(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 8 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 8 or more in 20 weeks	25 times who	1	1/25 of high quarter's wages, established by table in law based on schedule of annual wages	15	4	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	According to schedule of wage classes	26
WEST VIRGINIA: Pooled; experience rating	Employer of 8 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 with individual employer reserve; experience rating	Employer of 6 or more in 18 weeks or annual pay roll of \$0,000; also employer with more than \$10,000 quarterly pay roll; also all employers liable to Federal tax	14 weeks' employment with one employer <i>Good 4/1/46</i>	2	Schedule of average weekly wage	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
WORKING: 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/ ~~When~~ abbreviation for "weekly benefit amount."
- 3/ Individual must have worked less than 160 hours and earned less than \$120 during the 3 weeks preceding unemployment.
- 4/ Provision for reduction if solvency of fund is imperiled.
- 5/ The greatest possible duration is 23 1/4 times ~~the~~.
- 6/ \$22 maximum basic benefit plus \$2.00 per dependent up to 3.
- 7/ Primary benefit \$8, increased with dependents' benefits, not to exceed 50 percent of benefit amount.
- 8/ Same maximum with or without dependents; below maximum ~~the~~ plus \$1 for each dependent up to 3.
- 9/ Minimum ~~the~~ may be increased \$1 for each dependent up to 3.
- 10/ Partial benefits are reduced by 1/3 of ~~the~~ for each normal work day during which the individual is unable to, or unavailable for, work. Also in Illinois an eligible individual unemployed for 6 or less consecutive days, shall be paid benefits equal to 1/7 of ~~the~~ for each such day, less any wages payable during such period.
- 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 \$250-800.
- 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 \$5.00 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/ Employees pay in addition 1 percent into cash sickness compensation fund.
- 19/ The greatest possible duration is 20.25 times ~~the~~.
- 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 \$18, and the minimum is \$5, but benefits are paid in 2-week periods.
- 22/ ~~the~~ 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 1/4 weeks. (835)
- 23/ Minimum payment is actually \$6, but paid at rate of \$8, resulting in shorter duration in such cases.