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BENEFITS

COVERAGE

TAXES

State	Qualifications (number times weekly benefit amount unless otherwise indicated) ¹	Waiting period ² (weeks)	Computation of weekly benefit amount (fraction of high-quarter wages unless otherwise indicated) ³	Weekly benefit amount for total unemployment ⁴ (in dollars)		Earnings disregard in computing weekly benefit for partial unemployment ⁵	Duration in 52-week period		Benefit for total unemployment ⁷	Size of firm (minimum number of employees and/or size of payroll)	Employer contribution rates for 1965 (percentage of wages)	
				Minimum	Maximum		Minimum ⁶	Maximum			Minimum	Maximum
Alabama	1 1/2 times high-quarter wages but not less than \$468	21	1/26	12	38	\$6	1/3	13	26	4 in 20 weeks	90.5	92.7
Alaska	1 1/4 times high-quarter wages but not less than \$300	1	1.8-1.1% of Annual wages, plus \$5 for each dependent up to lesser of wha or \$25	410-15	345-70	Greater of \$10 or 1/2 basic wha	50-20%	15	26	1 at any time	91.5	94.0
Arizona	30; and wages in 2 quarters	1	1/25	10	43	\$10	1/3	10	26	3 in 20 weeks	90.2	92.7
Arkansas	30; and wages in 2 quarters	1	1/26 up to 50% of State average weekly wage	15	38	\$5	1/3	10	26	1 in 10 days	0.5	3.6
California	\$720	1	1/24-1/27	25	65	\$12	1/2	712-14+	76	1 and over \$100 in any quarter	92.2	93.5
Colorado	30	1	60% of claimant's usual full time weekly wage up to 50% of State average weekly wage.	14	51	\$3	1/3	10	26	4 in 20 weeks	0	2.7
Connecticut	\$750; and wages in 2 quarters	1	1/26, plus \$5 for each dependent up to 1/2 wha	10-15	50-75	\$3	1/3	7.8+-26	76	3 in 13 weeks	1.5	2.7
Delaware	30	0	1/25	7	50	\$2	37%	11+	26	1 in 20 weeks	90.7	93.6
District of Columbia	1 1/2 times high-quarter wages but not less than \$276; with \$130 in 1 quarter	1	1/23 up to 50% of State average weekly wage, plus \$1 for each dependent up to \$3	8-9	455	2/5 wha	1/2	17+	34	1 at any time	0.1	2.7
Florida	20 weeks of employment at average of \$20 or more	1	1/2 of claimant's average weekly wage	10	33	\$5	1/2 weeks of employment	10	26	4 in 20 weeks or 4 in 8 weeks and over \$6,000 in any quarter	0.1	4.0
Georgia	36; with \$175 in 1 quarter and wages in 2 quarters	1	1/25	8	35	\$8	1/4	9	26	4 in 20 weeks	0.25	4.2
Hawaii	30; and 14 weeks of employment	10 ¹	1/25 up to 66-2/3 percent of State average weekly wage	5	62	\$2	Uniform	726	726	1 at any time	90.7	93.0

THE STATE OF ALABAMA
 DEPARTMENT OF LABOR
 BUREAU OF EMPLOYMENT SECURITY
 MONTGOMERY, ALABAMA

BENEFITS 2

COVERAGE TAXES

State	Wage or employment qualifications (number times weekly benefit amount unless otherwise indicated) ¹	Waiting period ² (weeks)	Computation of weekly benefit amount (fraction of high-quarter wages unless otherwise indicated) ³	Weekly benefit amount for total unemployment ⁴ (in dollars)		Earnings disregarded in computing weekly benefit for partial unemployment ⁵	Duration in 52-week period		Weeks of benefit for total unemployment ⁷	Size of firm (minimum number of employees and/or size of payroll)	Employer contribution rates for 1955 (percentage of wages) ⁸	
				Minimum	Maximum		Minimum	Maximum			Minimum	Maximum
I Idaho	33+ -36+ but not less than \$372; with \$365 in 1 quarter and wages in 2 quarters	1	1/25-1/26 up to greater of 52-1/2% of state average weekly wage or \$40	17	48	1/2 wha	531-29%	710	726	1 and \$150 in any quarter	.9	2.5
Illinois	\$800; with \$175 outside high quarter	1	1/20-1/26 up to \$42; up to \$30-\$70 for claimants with 1-4 dependents	10	42-70	\$7	637-33%	7810-26	726	4 in 20 weeks	.1	4.0
Indiana	\$500; with \$300 in last 2 quarters	1	1/25 up to \$40; up to \$43 for claimants with nonworking spouse	10	40-43	\$3 from other than base-period employer	1/4	12+	26	4 in 20 weeks	.1	2.7
Iowa	\$300; with \$200 in 1 quarter and \$100 in another quarter	2, 10 ¹	1/22 up to 50% of State average weekly wage	9	49	\$6	1/3	11+	26	4 in 20 weeks	0	2.7
Kansas	30	1	1/25 up to 50 percent of State average weekly wage	10	49	\$8	1/3	10	26	4 in 20 weeks or 25 in 1 week	0	2.7
Kentucky	1 3/8 times high-quarter wages; with 8 times wha in last 2 quarters and \$250 in 1 quarter	1	1/25	12	40	1/5 wages	1/3	15	26	4 in 20 weeks or 4 in 3 quarters of preceding year and \$50 per quarter for each worker	.6	4.0
Louisiana	30	10 ¹	1/20-1/25	10	40	\$5	2/5	12	28	4 in 20 weeks	.9	2.7
Maine	\$400 (eff. 4/1/66 \$600)	10 ¹	2.1-1.2% of annual wages (eff. 4/1/66 1/25 up to 50 percent of State average weekly wage)	9 9 4/1/66 10	34 (eff. 4/1/66 50 percent of State average weekly wage)	\$10	Uniform (eff. 4/1/66 1/3)	26 26 4/1/66 20)	26	4 in 20 weeks	.7	2.7
Maryland	1 1/2 times high-quarter wages; with \$192.01 in 1 quarter and wages in 2 quarters	0	1/24, plus \$2 for each dependent up to \$8	10-12	48	\$7	Uniform	26	26	1 at any time	.8	4.2
Massachusetts	\$700	1	1/19-1/31, plus \$6 for each dependent up to claimant's average weekly wage	10-16	50 (4/1/66)	\$10	36%	26+ ⁸ -25+	30	1 in 13 weeks	91.1	9.9
Michigan	14 weeks of employment at \$15.01 or more	10 ¹	63-35% of average weekly wage; plus dependent's allowance of \$1.29 based on claimant's average weekly wage and number of dependents	410-12	43-72	Up to 1/2 wha ⁵	3/4 weeks of employment	10+	26	1 in 20 weeks or \$1,000 in any year	90	94.6

State	Requirements	1	2, 3-1/4% of annual wages (eff. 7/1/66)	12 (eff. 7/1/66)	38 (eff. 7/1/66)	96	6 1/2-11% (eff. 7/1/66)	18 (eff. 1/1/66)	26	1 in 20 weeks or 4 in 20 weeks ¹¹	9.6	9.0
Missouri	\$520 (eff. 7/1/66) 17 weeks of employment at \$26 or more but not less than \$320)	1	2, 3-1/4% of annual wages (eff. 7/1/66) 20 percent of claimant's average weekly wages)	12 (eff. 7/1/66)	38 (eff. 7/1/66)	96	6 1/2-11% (eff. 7/1/66) 7/10 weeks of em- ment)	18 (eff. 1/1/66)	26	1 in 20 weeks or 4 in 20 weeks ¹¹	9.6	9.0
Mississippi	36; with \$190.01 in 1 quarter and wages in 2 quarters	1	1/26 up to lesser of 5% of State average weekly wage or \$30	8	30	\$5	1/3	12	26	4 in 20 weeks	1.24	2.7
Minnesota	17 weeks of employment at \$15 or more	1	1/26	2	45	\$10	1/2	10-26	26	4 in 20 weeks	0	3.6
Montana	1-1/2 times high-quarter wages; with \$285 in 1 quarter	21	1/20-1/25	15	34	(2/)	(6/)	13	26	1 in 20 weeks or over \$500 in a year	.5	2.7
Nebraska	\$600; with \$200 in each of 2 quarters	1	1/19-1/23	12	40	Up to 1/2 wba ⁵	1/3	11	26	4 in 20 weeks or \$10,000 in any quarter	.1	2.7
Nevada	35	0	1/25, plus \$5 for each dependent up to lesser of \$20 or 6% of high-quarter wages	16-24	41-61	\$5	1/3	11	26	1 and \$225 in any quarter	9.6	9.0
New Hampshire	\$600; with \$100 in each of 2 quarters	21	1.7-1.1% of annual wages	13	49	\$3	Uniform	26	26	4 in 20 weeks	0.3	4.0
New Jersey	17 weeks of employment at \$15 or more	101	39-51% of claimant's average weekly wage	10	50	Greater of \$5 or 1/5 wba	3/4 weeks of employment	12+	26	4 in 20 weeks	7.7	9.9
New Mexico	30-37 1/2; with \$136 in 1 quarter	1	1/26	10	36	\$3	3/5	18	30	1 and \$450 in any quarter or 2 in 15 weeks	.1	3.0
New York	20 weeks of employment at average of \$15 or more ¹²	2, 131	67-90% of claimant's average weekly wage	10	55	(13/)	Uniform	26	26	1 and \$300 in any quarter	1.9	4.2
North Carolina	\$550; wages outside the high quarter of at least 20% of the minimum of wage bracket that includes claimant's base-period wages.	1	2.0-1.0% of annual wages	12	42	1/2 wba	Uniform	7-6	7-6	4 in 20 weeks	.4	3.7
North Dakota	40; and wages in 2 quarters	1	1/26 up to 30% of State average weekly wage	15	46	1/2 wba	(6/)	18	26	4 in 20 weeks	1.1	7.0
Ohio	20 weeks of employment at \$20 or more	1	1/2 of claimant's average weekly wage plus \$5 for first dependent and \$3 each for next 2 dependents	410-15	342-55	1/5 wba	20 times wba for first 20 credit weeks plus 1 week for each 2 additional credit weeks	20	26	3 at any time	.6	4.7
Oklahoma	1-1/2 times high-quarter wages but not less than \$300; or \$3,000	1	1/26	10	32	\$7	1/3	10	39	4 in 20 weeks	0.4	2.7
Oregon	20 weeks of employment at average of \$20 or more but not less than \$700	1	1.25% of base-period wages	20	44	1/3 wba	1/3	11+	26	1 and \$225 in any quarter	9.1, 2	9.7
Pennsylvania	36; with \$120 in high quarter or 20% of base-period wages in another quarter	1	1/25 or 1/2 of full-time weekly wage if greater	10	45	Greater of \$6 or 30% wba	1/2	7-8	7-30	1 at any time	9.1, 0	9.4, 0
Puerto Rico	21-30 but not less than \$150; with \$90 in 1 quarter and wages in 2 quarters	1	1/15-1/25	7	20	wba	Uniform	7-12	7-12	4 at any time	2.7	3.1
Rhode Island	20 weeks of employment at \$20 or more; or \$1280	1	3% of claimant's average weekly wage up to 30% of State average weekly wage; plus \$5 for each dependent up to \$12	12-15	47-59	\$5	3/5 weeks of employment	12	26	1 at any time	9.7	9.7

- 1 Weekly benefit amount abbreviated in columns and footnotes as "wba".
- 2 Unless otherwise noted, waiting period is the same for total or partial unemployment. In Alabama, Iowa, and New Hampshire waiting period for partial benefits is 2 weeks; in New York 2-4 weeks; and in West Virginia no waiting period is required for partial unemployment. No partial benefits are paid in Montana but earnings not exceeding greater of \$15 or 1 day's work of 8 hours disregarded for total unemployment.
- 3 When States use a weighted high-quarter formula, annual-wage formula, or average-weekly-wage formula, approximate fractions or percentages are figured at midpoint of lowest and highest normal wage brackets. When dependents' allowances are provided, the fraction applies to the basic benefit amount. In Alaska, maximum point for interstate claimants is \$20; in Ohio and Wyoming, maximum amount for interstate claimants may be less than that shown.
- 4 When 2 amounts are given, higher includes dependents' allowances. In Illinois and Minnesota who includes maximum allowance for one dependent; Michigan—for one dependent child or 2 dependents other than a child; Ohio—for a dependent spouse or a dependent child if there is no spouse. In the District of Columbia and Maryland, same maximum with or without dependents. In Massachusetts maximum augmented payment not shown since such augmentation is limited only by the claimant's average weekly wage. In Alaska no dependents' allowances are paid to interstate claimants.
- 5 In States noted full wba is paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.
- 6 With the exception of Montana and North Dakota, States noted have a weighted schedule, with percent of benefits based on bottom of lowest and highest wage brackets. In Montana, duration is 13, 20 and 26 weeks, depending on quarters of employment. In North Dakota, 18, 22, and 26 weeks, depending on amount of base-period earnings.
- 7 Benefits are extended when unemployment in State reaches specified levels: California, Connecticut, Hawaii, Idaho, Illinois, Pennsylvania, and Vermont; by 50% and in North Carolina, by 8 weeks. In Puerto Rico, benefits are extended by 40 weeks in certain industries, occupations, or establishments when a special unemployment situation exists.
- 8 For claimants with minimum qualifying wages and minimum wba. In States noted, range of duration applies to claimants with minimum qualifying wages in base period; longer duration applies with the minimum wba; the shorter duration applies with maximum possible concentration of wages in the high quarter, and therefore the highest wba possible for such base-period earnings.
- 9 Rate represents minimum and maximum rates assigned to employers during calendar year 1965. Alabama, Alaska, and New Jersey also require employee taxes. Contributions required on wages up to \$3,000 in all States except: Tennessee (\$3,300), Arizona, Delaware, Idaho, Massachusetts, Michigan, Oregon, Pennsylvania, Rhode Island, Vermont, West Virginia, and Wisconsin (\$3,600); Nevada (\$3,800); California (\$4,100); Utah (\$4,200); Hawaii (\$4,300); Minnesota (\$4,800), and Alaska (\$7,200).
- 10 Waiting period becomes compensable if claimant is entitled to 12 consecutive weeks of benefits (Hawaii); 5 consecutive weeks (Iowa); is unemployed for at least 6 weeks and is not disqualified (Louisiana); commences other full-time work within 13 weeks after being laid off indefinitely or for a definite period of more than 4 weeks (Michigan); when benefits become payable for third consecutive week following waiting period (New Jersey); when benefits become payable for fourth consecutive week following waiting period (Maine); after benefits are paid for 4 weeks (Texas).
- 11 Employers of fewer than 4 employees (not subject to the Federal Unemployment Tax Act) outside corporate limits of cities of 10,000 or more population are not liable for contributions.
- 12 Or 15 weeks in last year and 40 weeks in last 2 years at average weekly wage of \$15 or more (New York); or 14 weeks in base period and 55 weeks in those 52 weeks plus any base period which ended not more than 10 weeks before the start of those 52 weeks (Wisconsin).
- 13 For New York, waiting period is 4 "effective days" accumulated in 1-4 weeks; partial benefits are 1/4 of wba for each 1 to 3 effective days. "Effective day": the fourth and each subsequent day of total unemployment in a week for which not more than \$55 is paid.