

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U. S. Department of Labor Washington, D.C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL DFAS
	August 31, 2005

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 27-05, Change 1

TO: STATE WORKFORCE AGENCIES

FROM: CHERYL ATKINSON s/s
 Administrator
 Office of Workforce Security

SUBJECT: Preliminary Estimates of Calendar Year (CY) 2005 Average Employer Contribution Rates

1. Purpose. To reissue estimated employer contribution rates for CY 2005 because of a typographical error in the attachment to UIPL 27-05 dated August 1, 2005.
2. Background. The attached tables contain preliminary estimates of unemployment insurance (UI) average employer contribution rates reported by state agencies. The first table contains estimates for CY 2005 and actual rates for CY 2004 and CY 2003. The rates shown are UI taxes as a percentage of wages up to the state taxable wage base. To permit comparison of data among states with different taxable wage bases, estimated tax rates for each year are also shown based on total wages. The second table ranks the states for CY 2005 by their level of UI taxation relative to total wages.
3. Action Required. State Administrators are requested to provide this information to the appropriate staff.
4. Inquiries. Questions should be directed to the appropriate Regional Office.
5. Attachments. Tabulation of average employer contribution rates: (1) by state, calendar years 2003-2005; (2) by tax rate based on total wages, CY 2005.

RESCISSIONS None	EXPIRATION DATE August 31, 2006
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