

## Unemployment Insurance Tax Index, 2011 – 2012

State	FY 2012		FY 2011		Change from 2011 to 2012	
	Score	Rank	Score	Rank	Score	Rank
Alabama	5.62	11	5.67	11	-0.05	0
Alaska	4.90	28	5.23	21	-0.33	-7
Arizona	6.39	1	6.38	2	0.01	1
Arkansas	5.43	17	5.29	19	0.14	2
California	5.54	13	5.46	15	0.08	2
Colorado	5.09	23	5.32	17	-0.23	-6
Connecticut	4.81	32	4.76	32	0.05	0
Delaware	6.16	3	5.90	8	0.26	5
Florida	5.92	5	6.14	3	-0.22	-2
Georgia	5.11	22	5.20	22	-0.09	0
Hawaii	4.87	30	5.16	23	-0.30	-7
Idaho	3.83	48	3.76	47	0.07	-1
Illinois	4.22	43	4.27	41	-0.05	-2
Indiana	5.51	16	5.62	12	-0.11	-4
Iowa	4.68	35	4.68	35	0.00	0
Kansas	5.91	6	5.90	7	0.01	1
Kentucky	3.83	47	3.62	48	0.22	1
Louisiana	5.94	4	5.93	5	0.02	1
Maine	4.50	40	4.18	43	0.32	3
Maryland	4.06	45	3.93	46	0.13	1
Massachusetts	3.36	49	3.21	49	0.15	0
Michigan	4.15	44	4.14	44	0.01	0
Minnesota	4.69	34	4.52	37	0.17	3
Mississippi	5.83	8	6.02	4	-0.19	-4
Missouri	5.79	9	5.79	10	0.00	1
Montana	5.19	20	5.27	20	-0.08	0
Nebraska	5.60	12	5.60	13	0.00	1
Nevada	4.44	42	4.39	40	0.05	-2
New Hampshire	4.53	39	4.52	38	0.01	-1
New Jersey	4.99	25	5.02	27	-0.02	2
New Mexico	5.53	14	5.44	16	0.09	2
New York	3.86	46	4.03	45	-0.17	-1
North Carolina	5.87	7	5.93	6	-0.05	-1
North Dakota	4.82	31	4.94	29	-0.11	-2
Ohio	5.66	10	5.79	9	-0.13	-1
Oklahoma	6.37	2	6.63	1	-0.25	-1
Oregon	4.69	33	4.68	36	0.01	3
Pennsylvania	4.64	37	4.40	39	0.24	2
Rhode Island	3.02	50	2.88	50	0.14	0
South Carolina	4.56	38	4.18	42	0.37	4
South Dakota	4.44	41	4.69	34	-0.25	-7
Tennessee	4.91	27	4.70	33	0.21	6
Texas	5.53	15	5.48	14	0.05	-1
Utah	5.05	24	5.10	26	-0.06	2
Vermont	5.25	19	5.31	18	-0.06	-1
Virginia	4.67	36	4.86	31	-0.20	-5
Washington	5.29	18	5.12	24	0.16	6
West Virginia	4.96	26	4.89	30	0.07	4
Wisconsin	5.12	21	5.12	25	-0.01	4
Wyoming	4.89	29	4.97	28	-0.08	-1
DC	5.05		5.06		-0.01	

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.  
Source: Tax Foundation

**Tax Foundation**  
[www.taxfoundation.org](http://www.taxfoundation.org)

