

# SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, MAY 1, 1938

State and type of fund	Size of firm	Contributions for 1938 (percentage of wages)	Benefits					Duration (maximum times weekly benefit payable in 52 weeks)
			Month first payable	Waiting period	Percentage of weekly wages	Maximum per week	Minimum per week	
ALABAMA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent.	January 1938.	3 weeks	50 percent.	\$15	None.	20
ALASKA: Pooled, merit rating.	do.	Employer, 2.7 percent.	January 1939.	2 weeks	do.	15	\$5 or ¼ of wages.	16
ARIZONA: Pooled, merit rating.	Employer of 3 or more in 20 weeks.	do.	January 1938.	do.	do.	15	do.	14
ARKANSAS: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.	January 1939.	do.	do.	15	do.	16
CALIFORNIA: Pooled, merit rating. Exempted guaranteed employment and unemployment benefit plans.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent, not to exceed 50 percent of general employer rate.	January 1938.	4 weeks	do.	15	\$7.	20.
COLORADO: Pooled, merit rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	January 1939.	2 weeks	do.	15	\$5 or ¼ of wages.	16
CONNECTICUT: Pooled, merit rating.	Employer of 5 or more in 20 weeks.	do.	January 1938.	do.	4 percent of wages in previous quarter of highest earnings.	15	\$7.50 or 6 percent of wages in previous quarter of highest earnings.	13
DELAWARE: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.	January 1939.	do.	50 percent.	15	\$5.	13
DISTRICT OF COLUMBIA: Pooled, merit rating.	Employer of 1 or more.	Employer, 3 percent.	January 1938.	3 weeks	40 percent, plus allowance for dependents to maximum of 65 percent.	15	None.	26.6
FLORIDA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	January 1939.	do.	50 percent.	15	\$5 or ¼ of wages.	16
GEORGIA: Pooled.	do.	do.	do.	2 weeks	do.	15	do.	16
HAWAII: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.	do.	3 weeks	do.	15	\$5.	15
IDAHO: Pooled, merit rating.	do.	do.	September 1938.	do.	do.	15	\$5 or ¼ of wages.	20
ILLINOIS: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	do.	July 1939.	do.	do.	16	do.	16
INDIANA: ½ employer reserve, ¼ pooled. Guaranteed employment accounts.	do.	do.	April 1938.	2 weeks.	4 percent of wages in previous quarter of highest earnings.	15	\$5.	15
IOWA: Pooled, merit rating.	Employer of 8 or more in 15 weeks.	do.	July 1938.	do.	50 percent.	15	\$5 or weekly wage.	15
KANSAS: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	do.	January 1939.	do.	4 percent of wages in a previous quarter of highest earnings.	15	\$5 or 6 percent of wages in previous quarter of highest earnings.	(1)
KENTUCKY: Employer reserve; employee contributions and earnings from investment pooled.	Employer of 4 or more in 3 quarters, to each of 4 of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent, not to exceed 50 percent of employer's contribution.	do.	3 weeks.	50 percent.	15	\$4.	15
LOUISIANA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 0.5 percent.	January 1938.	4 weeks.	do.	15	\$5 or ¼ of wages.	25

<sup>1</sup> 8 percent of wages credited to account.

PROPERTY OF  
THE UNEMPLOYMENT INSURANCE  
REFERENCE LIBRARY

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS,  
MAY 1, 1938—Continued.

State and type of fund	Size of firm	Contributions for 1938 (percentage of wages)	Benefits					Duration (max- imum times weekly benefit pay- able in 52 weeks)
			Month first payable	Waiting period	Percentage of weekly wages	Maxi- mum per week	Minimum per week	
MAINE: Pooled.....	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	January 1938.	2 weeks.	50 percent.....	\$15	\$5 or 3/4 of wages...	16
MARYLAND: Pooled....	Employer of 4 or more in 20 weeks.	do.....	do.....	do.....	do.....	15	do.....	16
MASSACHUSETTS: Pooled.	Employer of 8 or more in 20 weeks; 1939 and after, employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1 percent.	do.....	3 weeks.	1/2 of wages in pre- vious quarter of highest earn- ings.	15	\$5.....	(*)
MICHIGAN: Pooled, merit rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 3 percent.	July 1938.....	do.....	4 percent of wages in previous quarter of high- est earnings.	16	\$7 or 6 percent of wages in pre- vious quarter of highest earnings.	16
MINNESOTA: Pooled, merit rating. Guar- anteed employment accounts.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	January 1938.	2 weeks.	50 percent.....	15	\$6 or 1/2 of wages...	16
MISSISSIPPI: Pooled.....	Employer of 8 or more in 20 weeks.	do.....	April 1938.....	do.....	1/26 of wages in previous quarter of highest earn- ings.	15	None.....	14
MISSOURI: Pooled, merit rating.	do.....	do.....	January 1939.	3 weeks.	4 percent of wages in previous quarter of high- est earnings.	15	\$5 or 6 percent of wages in pre- vious quarter of highest earn- ings.	12
MONTANA: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.....	July 1939.....	do.....	50 percent.....	15	\$7 or 3/4 of wages...	16
NEBRASKA: Employer reserve; earnings from investment pooled.	Employer of 8 or more in 20 weeks.	do.....	January 1939.	2 weeks.	do.....	15	\$5 or 3/4 of wages...	16
NEVADA: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.....	do.....	do.....	do.....	15	\$7 or 3/4 of wages...	18
NEW HAMPSHIRE: Pooled, merit rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	do.....	January 1938.	3 weeks.	1/26 of wages in previous quarter of highest earn- ings.	15	\$5 or 3/4 of wages...	16
NEW JERSEY: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent; employee, 1 percent.	January 1939.	2 weeks.	50 percent.....	15	do.....	16
NEW MEXICO: Pooled, merit rating.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent.	December 1938.	do.....	do.....	15	do.....	16
NEW YORK: Pooled...	Employer of 4 or more for 15 days.	Employer, 3 percent; but for employers subject to title IX tax, amount to equal 2.7 percent.	January 1938.	3 weeks.	do.....	15	\$7.....	16
NORTH CAROLINA: Pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do.....	2 weeks.	do.....	15	\$5 or 3/4 of wages...	16
NORTH DAKOTA: Pooled, merit rating.	do.....	do.....	January 1939.	do.....	do.....	15	do.....	16
OHIO: Pooled, merit rating.	Employer of 3 or more at any one time.	do.....	do.....	3 weeks.	do.....	15	None.....	16

\* Over 28.3, depending upon prior earnings.

† Within 12 months.

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS,  
MAY 1, 1938--Continued.

State and type of fund	Size of firm	Contributions for 1938 (percentage of wages)	Benefits					Duration (maximum times weekly benefit pay- able in 52 weeks)
			Month first payable	Waiting period	Percentage of weekly wages	Maxi- mu m pe- we ek	Minimum per week	
OKLAHOMA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2-7 percent.	December 1938.	2 weeks.	50 percent.	15	\$8 or 1/4 of wages.	16
OREGON: 0.5 percent pooled, remainder employer reserve.	Employer of 4 or more in any one day with pay roll of \$500 in any calendar quarter.	do.	January 1938.	do.	do.	15	\$7 or 1/4 of wages.	16
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	do.	do.	3 weeks.	do.	15	\$7.50.	13
RHODE ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1.5 percent.	do.	2 weeks.	do.	15	\$7.50 or 1/4 of wages.	20
SOUTH CAROLINA: Pooled, merit rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	July 1938.	do.	do.	15	\$5 or 1/4 of wages.	22.6
SOUTH DAKOTA: 1/2 employer reserve, 1/4 pooled.	do.	do.	January 1939.	3 weeks.	do.	15	do.	14
TENNESSEE: Pooled, merit rating.	do.	do.	January 1938.	do.	do.	15	do.	16
TEXAS: Pooled, merit rating.	do.	do.	do.	2 weeks.	do.	15	do.	16
UTAH: Pooled, merit rating.	Employer of 4 or more in 20 weeks.	do.	do.	do.	do.	15	\$7 or 1/4 of wages.	16
VERMONT: Pooled, merit rating, employer reserve as employer elects.	Employer of 8 or more in 20 weeks.	do.	do.	3 weeks.	do.	15	\$5 or 1/4 of wages.	14
VIRGINIA: Pooled.	do.	do.	do.	2 weeks.	do.	15	\$3.	16
WASHINGTON: Pooled, merit rating.	do.	do.	January 1939.	do.	do.	15	\$7 or 1/4 of wages.	16
WEST VIRGINIA: Pooled, merit rating.	do.	do.	January 1938.	do.	do.	15	\$5 or 1/4 of wages.	12
WISCONSIN: Employer reserve; earnings from investment pooled. Exempt plans for government units.	Employer of 8 or more in 18 weeks; 1938, employer of 7 or more in 18 weeks; 1939, employer of 6 or more in 18 weeks.	do.	July 1936.	3 weeks.	do.	15	None.	20
WYOMING: Pooled, merit rating.	Employer of 1 or more in 20 weeks.	do.	January 1939.	2 weeks.	60 percent.	18	\$7 or 1/4 of wages.	14

Source: Social Security Bulletin, May 1938, pp. 65-67

REFERENCE LIBRARY  
 THE UNEMPLOYMENT INSURANCE  
 PROPERTY OF