

Actual and Potential FUTA Credit Reductions

(Payable on a \$7,000 taxable wage base)

State	CY 2009	CY 2010	CY 2011	CY 2012*
Alabama			**	0.6%
Arizona				0.3%
Arkansas			0.3%	0.6%
California			0.3%	0.6%
Colorado				0.3%
Connecticut			0.3%	0.6%
Delaware				0.3%
Florida			0.3%	0.6%
Georgia			0.3%	0.6%
Illinois			0.3%	0.6%
Indiana		0.3%	0.6%	0.9%
Kansas				0.3%
Kentucky			0.3%	0.6%
Michigan	0.3%	0.6%	0.9%	***
Minnesota			0.3%	0.6%
Missouri			0.3%	0.6%
Nevada			0.3%	0.6%
New Jersey			0.3%	0.6%
New York			0.3%	0.6%
North Carolina			0.3%	0.6%
Ohio			0.3%	0.6%
Pennsylvania			0.3%	0.6%
Rhode Island			0.3%	0.6%
South Carolina		0.3%	****	0.9%
Vermont				0.3%
Virgin Islands			0.3%	0.6%
Virginia			0.3%	0.6%
Wisconsin			0.3%	0.6%

* These rates assume each state still has a loan balance on November 10, 2012, and no state qualifies for an additional reduction under FUTA, Section 3302(c), avoidance under Section 3302(g) or cap under Section 3302(f).

** AL did not have a loan balance on 11/10/11

*** MI did not have a loan balance on 1/1/12

**** SC qualified for avoidance for 2011.

Credit Reduction	Cost per \$7,000 Worker
0.3%	\$21
0.6%	\$42
0.9%	\$63

o If there are any questions, please contact Mike Miller at 202-693-2930 or miller.michael@dol.gov

DOL/ETA/OUI
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