

## PREFACE

The Comparison of State Unemployment Insurance Laws provides state-by-state information on workers covered, benefit eligibility, methods of financing, and other areas of interest in the Unemployment Insurance (UI) program. It also includes information on the temporary disability programs operated in six states. The Comparison is published annually. This edition reflects the provisions of state law as of January 1, 2010.

Special notes for 2010 edition:

- In early 2010, some states amended their financing provisions retroactive to January 1, 2010. While we have made every effort to include these amendments in this edition, publication deadlines may have prevented us from including some such amendments. For the same reason, some 2010 benefit enactments (such as those creating alternative base periods) that became effective during 2010 may not be included. We plan to publish on-line an update sheet for such amendments concerning key provisions.
- In 2009, many state amended their laws to qualify for UI Modernization incentive payments under the American Recovery and Reinvestment Act of 2009. While the Comparison contains some information reflecting these amendments, more definitive information about states qualifying for an incentive payment should be obtained at: <http://www.oui.doleta.gov/unemploy/laws.asp#modern>.

The Comparison is issued solely for informational, reference, and research purposes. It is not an official interpretation of state UI laws. The state statute should be consulted for the full text of state law. Unless otherwise noted, the Comparison generally reflects state law, but not official interpretations of state laws, which are found in state rules and regulations, administrative and court decisions, and opinions of attorneys general.

We recognize that the Comparison is useful only if it contains accurate data. States are encouraged to advise us of any needed corrections, either through their Regional Offices or the contacts listed below. All users are invited to provide comments on the Comparison. We would like to thank those states that supplied updates and corrections.

The Comparison is available on-line at <http://www.oui.doleta.gov/unemploy/statelaws.asp#Statelaw>. Other documents available on-line are listed in Appendix II of the Comparison.

Any comments or corrections may be directed to one of the following staff:

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Comments may also be mailed to either of the above at the following address:

U.S. Department of Labor  
Employment and Training Administration, OUI/DL  
Room S-4231  
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State specific information on filing a claim for unemployment benefits, employment assistance, or employer information is available online at <http://www.unemploymentinsurance.doleta.gov>. Click on the blue map, and on the next screen, click on the appropriate state.