

<b>State</b>	<b>Abbreviation</b>	<b>FIPS</b>	<b>Mandatory</b>
Alabama	AL	1	Y
Florida	FL	12	Y
Georgia	GA	13	Y
Kentucky	KY	21	N
Mississippi	MS	28	N
North Carolina	NC	37	Y
South Carolina	SC	45	Y
Tennessee	TN	47	N
Connecticut	CT	9	Y
Maine	ME	23	Y
Massachusetts	MA	25	N
New Hampshire	NH	33	Y
New York	NY	36	Y
Rhode Island	RI	44	Y
Vermont	VT	50	Y
Puerto Rico	PR	72	Y
Virgin Islands	VI	78	Y
Illinois	IL	17	N
Indiana	IN	18	N
Iowa	IA	19	Y
Michigan	MI	26	N
Minnesota	MN	27	Y
Nebraska	NE	31	Y
North Dakota	ND	38	Y
Ohio	OH	39	Y
South Dakota	SD	46	N
Wisconsin	WI	55	N
Arkansas	AR	5	N
Colorado	CO	8	Y
Kansas	KS	20	Y
Louisiana	LA	22	Y
Missouri	MO	29	N
Montana	MT	30	N
New Mexico	NM	35	N
Oklahoma	OK	40	Y
Texas	TX	48	N
Utah	UT	49	Y
Wyoming	WY	56	N
Delaware	DE	10	N
District of Columbia	DC	11	N
Maryland	MD	24	Y
New Jersey	NJ	34	Y
Pennsylvania	PA	42	N
Virginia	VA	51	Y

West Virginia	WV	54 Y
Alaska	AK	2 N
Arizona	AZ	4 N
California	CA	6 Y
Hawaii	HI	15 Y
Idaho	ID	16 N
Nevada	NV	32 Y
Oregon	OR	41 Y
Washington State	WA	53 N

**State Law (Mandatory Only)**

Administrative Rule No. 480-6-1-.01

Florida Statutes, Chapter 443

the Official Code of Georgia Annotated Section 34-8-121

Employment Security Law of North Carolina, Section GS 96-4(i)(1)

Section 41-29-120 (except for employers with less than twenty-one employees)

CGS §31-2

law, 26 MRSA 1082

RSA 282-A-117

Section 531 of the New York labor law

Section 28-42-38 (b) of the RI Employment Security Law Chapters 42-44

Vermont Statute Title 21, CR. 17, Section 1314

Puerto Rico Law No. 15

Sections 309, 313, Chapter 12, Title 24 of the Virgin Islands Code

Section 96.11-6a, Code of Iowa

Minnesota Law Section 268.044, SUBD. 1

Nebraska Employment Security Law, Section 48-612

Section 52-02-02 of the North Dakota Century Code, Section 27-02-03-01 of the North Dakota Administrative Code

Ohio Unemployment Compensation Law, Section 4141.20

Colorado Law C.R.S. 8-72-107, 8-76-102.5, and 8-81-101

K.S.A. 44-714(e) Kansas Employment Security Law

Louisiana Employment Security Law, Revised Statutes 23:1660

OESC rule 240:10-5-94

Utah Code 35A-4-312

Maryland Unemployment Insurance Law, Section 8-625 ( c )

New Jersey Unemployment Compensation Law, Section 43:21-11

Virginia Unemployment Compensation Act, Section 60.2-114

West Virginia Unemployment Compensation Law Section 21 A-10-11

Section 320.5 of the California Unemployment Insurance Code and Section 320-1 Title 22 of the California Code of Regulations  
Hawaii Revised Statutes (HRS), Section 371-11(3)

Nevada State Law, NRS 612.220 and NAC 612.030

Oregon State Law, ORS 657.660