

State	Abbreviation	FIPS Mandatory
Alabama	AL	1 Y
Florida	FL	12 Y
Georgia	GA	13 Y
Kentucky	KY	21 N
Mississippi	MS	28 Y
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 Y
New Mexico	NM	35 Y
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

MS Code Ann §71-5-117, Regulation 604.01

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 Admin

Ohio Unemployment Compensation Law, Section 4141.20

C.R.S. §§ 8-1-107(2), 8-1-114, 8-1-117, and 8-6-107(2)

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

Louisiana Employment Security Law, Revised Statutes 23:1660

Montana Code Annotated 39-51-603

NMAC 11.3.400.428

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 Ca
Hawaii Revised Statutes Sections 371-11 and 201-13.8

Nevada State Law, NRS 612.220 and NAC 612.030
Oregon State Law, ORS 657.660