

STATE OF THE UNION

FACT SHEET

SUPPLEMENTAL MATERIALS

- Annex A -- Proposed Tax Rates for Married Taxpayers
- Annex B -- Proposed Tax Rates for Single Taxpayers
- Annex C -- Six-Point Electric Utility Proposal
- Annex D -- Tables on Effects of Tax Reduction Proposal
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Tax Rate Schedule for President's
Tax Reduction Proposals
(Married Taxpayers Filing Jointly)

Taxable income		Present rates	Proposed rates	Proposed rates
bracket			for 1976	for 1977
\$ 0	\$ 1,000	14 %	13 %	12 %
1,000	2,000	15	14.5	14
2,000	3,000	16	15.5	15
3,000	4,000	17	16	15
4,000	6,000	19	17.5	16
6,000	8,000	19	18	17
8,000	10,000	22	21.5	21
10,000	12,000	22	22	22
12,000	16,000	25	25	25
16,000	20,000	28	28.5 <u>1/</u>	29 <u>1/</u>
20,000	24,000	32	33 <u>1/</u>	34 <u>1/</u>
24,000	28,000	36	36	36
28,000	32,000	39	39	39
32,000	36,000	42	42	42
36,000	40,000	45	45	45
40,000	44,000	48	48	48
44,000	52,000	50	50	50
52,000	64,000	53	53	53
64,000	76,000	55	55	55
76,000	88,000	58	58	58
88,000	100,000	60	60	60
100,000	120,000	62	62	62
120,000	140,000	64	64	64
140,000	160,000	66	66	66
160,000	180,000	68	68	68
180,000	200,000	69	69	69
200,000	---	70	70	70

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1/ While two rates are increased in the higher brackets, taxpayers with income taxed in those brackets will benefit from rate reductions in the lower brackets so that on balance the changes in rates reduce taxes even for those affected by the increased rates.

Annex B

Tax Rate Schedule for President's
Tax Reduction Proposals
(Single Taxpayers)

Taxable income		Present rates	Proposed rates	Proposed rates
bracket			for 1976	for 1977
\$ 0	\$ 500	14 %	13 %	12 %
500	1,000	15	14	13
1,000	1,500	16	15.5	15
1,500	2,000	17	16	15
2,000	3,000	19	17.5	16
3,000	4,000	19	18	17
4,000	5,000	21	19.5	18
5,000	6,000	21	20	19
6,000	8,000	24	22.5	21
8,000	10,000	25	24.5	24
10,000	12,000	27	27	27
12,000	14,000	29	29	29
14,000	16,000	31	31	31
16,000	18,000	34	34	34
18,000	20,000	36	36	36
20,000	22,000	38	38	38
22,000	26,000	40	40	40
26,000	32,000	45	45	45
32,000	38,000	50	50	50
38,000	44,000	55	55	55
44,000	50,000	60	60	60
50,000	60,000	62	62	62
60,000	70,000	64	64	64
70,000	80,000	66	66	66
80,000	90,000	68	68	68
90,000	100,000	69	69	69
100,000	--	70	70	70

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SIX POINT ELECTRIC UTILITY PROPOSAL

- increase the investment tax credit permanently to 12 percent;
- permit immediate investment tax credit on progress payments for construction;
- extend the five-year amortization provision for pollution control facilities;
- permit five-year amortization of the costs of converting or replacing petroleum-fueled facilities;
- permit a utility to elect to begin depreciation of accumulated construction progress expenditures during the construction period;
- permit shareholders to postpone tax on dividends paid by the utility by electing to take additional common stock in lieu of cash dividends.

The provisions regarding the investment tax credit and depreciation would apply only if the tax benefits are "normalized" for rate-making purposes.

TABLES

1. Revenue Losses of Individual Income Tax Reduction Compared to 1974 Law
2. Total Tax Liability Under Various Tax Laws
3. Income Distribution of Liability Under President's Proposal for 1977 Compared with Revenue Adjustment Act Unextended
4. Distribution of Tax Liabilities Under President's Proposal for 1976 Compared with Revenue Adjustment Act Unextended by Size of Adjusted Gross Income
5. Distribution of Tax Liabilities Under President's Proposal for 1977 Compared with Revenue Adjustment Act Extended by Size of Adjusted Gross Income
6. Distribution of Tax Liabilities Under President's Proposal for 1976 Compared with Revenue Adjustment Act Extended by Size of Adjusted Gross Income
7. Comparison of Individual Income Tax Provisions
8. Tax Liabilities Under Various Tax Laws for Single Person Without Dependents, with Itemized Deduction of 16 Percent of Adjusted Gross Income
9. Tax Liabilities Under Various Tax Laws for Family with No Dependents, Filing Jointly with Itemized Deductions of 16 Percent of Adjusted Gross Income
10. Tax Liabilities Under Various Tax Laws for Family with 1 Dependent, Filing Jointly with Itemized Deductions of 16 Percent of Adjusted Gross Income
11. Tax Liabilities Under Various Tax Laws for Family with 2 Dependents, Filing Jointly with Itemized Deductions of 16 Percent of Adjusted Gross Income
12. Tax Liabilities Under Various Tax Laws for Family with 4 Dependents, Filing Jointly with Itemized Deductions of 16 Percent of Adjusted Gross Income
13. Projected Poverty Levels Compared to Tax-Free Income Levels

Note: In these tables "Revenue Adjustment Act Unextended" refers to the full-year tax liability change enacted by the Revenue Adjustment Act of 1975, and "Revenue Adjustment Act Extended" refers to a doubling of the Revenue Adjustment Act changes to permit continued use of present withholding tax tables through 1976.

Table 1

Revenue Losses of Individual Income Tax Reduction Compared to 1974 Law
(1976 Levels of Income)
(\$ billions)

	Revenue Adjustment Act - unextended	Revenue Adjustment Act - extended	President's proposal for 1976	President's proposal for 1977
1. Standard Deduction	-1.8	-3.9	-4.1	-4.2
2. Personal Exemption Deduction	-	-	-5.4	-10.6
3. Per Capita Exemption/ Taxable Income Tax Credit	-4.9	-9.5	-4.6	-
4. Rate Reductions	-	-	-3.6	-6.8
5. Earned Income Credit ^{1/}	<u>-0.7</u>	<u>-1.4</u>	<u>-0.7</u>	<u>-</u>
Total	-7.4	-14.9	-18.5	-21.6
Total excluding earned income credit ^{2/}	-6.7	-13.5	-17.8	-21.6

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^{1/} Includes outlay portion.

^{2/} Revenue loss of tax liability changes that affect withholding tax tables.

Table 2

Total Tax Liability Under Various Tax Laws
(1975 Levels of Income)

	(\$ millions)					
	: Revenue	: Revenue	: President's	: President's		
: Adjusted gross	: 1974	: 1975	: Adjustment	: Adjustment	: proposed	: proposed
income class	law	law 1/	Act unextended	Act extended	1976 law	1977 law
(\$000)						
Up to 0	44	44	44	44	44	44
0 - 5	2,000	1,165	1,430	998	872	775
5 - 10	14,069	11,514	12,247	10,391	9,702	9,102
10 - 15	23,122	21,099	21,536	19,818	18,563	17,609
15 - 20	23,706	21,944	22,381	21,066	20,264	19,520
20 - 30	28,022	26,782	27,148	26,216	25,470	24,714
30 - 50	16,950	16,579	16,696	16,430	16,174	15,913
50 - 100	12,064	11,962	11,995	11,923	11,803	11,681
100 or over	<u>9,445</u>	<u>9,425</u>	<u>9,431</u>	<u>9,416</u>	<u>9,385</u>	<u>9,354</u>
TOTAL	129,422	120,514	122,906	116,303	112,366	108,711

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Note: Estimates exclude net refunds under E.I.C.; they are treated as expenditures.

1/ Includes effect of home purchase credit.

Table 3

Income Distribution of Liability Under President's Proposal
for 1977 Compared with Revenue Adjustment Act Unextended

(1975 Levels of Income)

Adjusted gross income class	Total of tax liability		Tax cut caused by the President's proposal for 1977		
	Revenue Adjustment Act unextended	President's proposal for 1977	Amount	Percent distribution	As percent of tax under Revenue Adjustment Act unextended
(\$000)	(..... \$ billions		(.....percent.....)		
Up to 5	1.5	0.8	0.7	4.6%	44.4%
5 - 10	12.2	9.1	3.1	22.2	25.7
10 - 15	21.5	17.6	3.9	27.7	18.2
15 - 20	22.4	19.5	2.9	20.2	12.8
20 - 30	27.1	24.7	2.4	17.1	9.0
30 - 50	16.7	15.9	0.8	5.5	4.7
50 - 100	12.0	11.7	0.3	2.2	2.6
100 +	9.4	9.4	0.1	0.5	0.8
TOTAL	122.9	108.7	14.2	100.0	11.5

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Note: Estimates exclude net refunds under E.I.C.; they are treated as expenditures.

Table 4

Distribution of Tax Liabilities Under President's Proposal for 1976 Compared
with Revenue Adjustment Act Unextended by Size of Adjusted Gross Income
(1975 Levels of Income)

Adjusted gross income class (\$000)	Total tax liability		Tax cut caused by President's proposal for 1976		
	Revenue	Proposed	Amount	Percent	As percent of tax under Revenue Ad- justment Act extended
	Adjustment Act- unextended	1976 law			
	(..... \$ billions		(..... percent		
Up to 5	1.5	0.9	0.6	5.3%	37.8%
5 - 10	12.2	9.7	2.5	24.1	20.8
10 - 15	21.5	18.7	2.9	27.3	13.4
15 - 20	22.4	20.3	2.1	20.1	9.5
20 - 30	27.1	25.5	1.7	15.9	6.2
30 - 50	16.7	16.2	0.5	5.0	3.1
50 - 100	12.0	11.8	0.2	1.8	1.6
100 +	9.4	9.4	*	0.4	0.5
TOTAL	122.9	112.4	10.5	100.0	8.6

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January 6, 1976

Note: Estimates exclude net refunds of E.I.C.; they are treated as expenditures.

Table 5

Distribution of Tax Liabilities Under President's Proposal
for 1977 Compared with Revenue Adjustment Act Extended
by Size of Adjusted Gross Income
(1975 Level of Income)

Adjusted gross income class	Total tax liability		Tax cut caused by the President's proposal for 1977		
	Revenue Adjustment Act extended	President's proposal for 1977	Amount	Percent distribution	As percent of tax under Revenue Adjustment Act extended
(\$000)	(\$ billions)				
Up to 5	1.0	0.8	.2	2.9%	21.4%
5 - 10	10.4	9.1	1.3	17.0	12.4
10 - 15	19.8	17.6	2.2	29.1	11.1
15 - 20	21.1	19.5	1.5	20.4	7.3
20 - 30	26.2	24.7	1.5	19.8	5.7
30 - 50	16.4	15.9	0.5	6.8	3.1
50 - 100	11.9	11.7	0.2	3.2	2.0
100 +	9.4	9.4	0.1	0.8	0.7
TOTAL	116.3	108.7	7.6	100.0	6.5

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Note: Estimates exclude net refunds under E.I.C.; they are treated as expenditures.

Table 6

Distribution of Tax Liabilities Under President's Proposal
for 1976 Compared with Revenue Adjustment Act Extended
by Size of Adjusted Gross Income
(1975 Level of Income)

Adjusted gross income class (\$000)	Total tax liability		Tax cut caused by the President's proposal for 1977		
	Revenue	President's	Amount	Percent	As percent of tax under
	Adjustment Act Extended:	proposal for 1976		distribution	Revenue Adjustment Act Extended
	(..... \$ billions) (..... percent) (..... percent)				
Up to 5	1.0	0.9	0.1	3.2%	12.1%
5 - 10	10.4	9.7	0.7	17.5	6.6
10 - 15	19.8	18.7	1.2	29.6	5.9
15 - 20	21.1	20.3	0.8	20.4	3.8
20 - 30	26.2	25.5	0.7	18.9	2.8
30 - 50	16.4	16.2	0.3	6.5	1.6
50 - 100	11.9	11.8	0.1	3.0	1.0
100 +	9.4	<u>9.4</u>	<u>0.03</u>	<u>0.8</u>	<u>0.3</u>
TOTAL	116.3	112.4	3.9	100.0	3.4

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Note: Estimates exclude net refunds under E.I.C.; they are treated as expenditures.

Table 7

Comparison of Individual Income Tax Provisions

	1974 Law	1975 Law	Revenue Adjustment Act - unextended 1/	Revenue Adjustment Act extended 2/	President's proposal for 1976	President proposal for 1977
1. Standard Deduction						
(a) Minimum standard						
Single returns	\$1,300	\$1,600	\$1,500	\$1,700	\$1,750	\$1,800
Joint returns	\$1,300	\$1,900	\$1,700	\$2,100	\$2,300	\$2,500
(b) Percentage standard	15%	16%	16%	16%	16%	-
(c) Maximum standard						
Single returns	\$2,000	\$2,300	\$2,200	\$2,400	\$2,100	\$1,800
Joint returns	\$2,000	\$2,600	\$2,400	\$2,800	\$2,650	\$2,500
2. Personal Exemption Deduction	\$750	\$750	\$750	\$750	\$875	\$1,000
3. Tax Credit						
(a) Per capita	None	\$30	\$17.50	\$35	\$17.50	None
(b) Percent of taxable income	None	None	1% up to \$90	2% up to \$180	1% up to \$90	None
4. Rate Reductions	None	None	None	None	See Annex	See Annex
5. Earned Income Credit	None	10% up to \$400	5% up to \$200	10% up to \$400	5% up to \$200	None
6. Home purchase credit	None	5% of value up to \$2,000	None	None	None	None

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1/ Full-year tax liability change enacted by Revenue Adjustment Act of 1975.

2/ Doubling of Revenue Adjustment Act changes to permit continued use or present withholding tax tables through 1976. These provisions are actually contained in the Act but will be inoperative without further legislation.

Table 8

Tax Liabilities Under Various Tax Laws for Single Person Without Dependents, With Itemized Deduction of 16 Percent of Adjusted Gross Income 1/

Adjusted gross income class	Tax Liability					
	1972-74 law	1975 law <u>2/</u>	Revenue Adjustment Act	Revenue Adjustment Act extended	Proposed 1976 law	Proposed 1977 law
\$ 5,000	\$ 490	\$ 404	\$ 425	\$ 363	\$ 334	\$ 307
7,000	889	796	800	714	677	641
10,000	1,506	1,476	1,430	1,331	1,278	1,227
15,000	2,589	2,559	2,499	2,409	2,358	2,307
20,000	3,847	3,817	3,757	3,667	3,609	3,553
25,000	5,325	5,295	5,235	5,145	5,080	5,015
30,000	6,970	6,940	6,880	6,790	6,722	6,655
40,000	10,715	10,685	10,625	10,535	10,455	10,375
50,000	15,078	15,048	14,988	14,897	14,811	14,725

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1/ If standard deduction exceeds itemized deduction, family uses standard deduction.

2/ Assumes that taxpayer is not eligible for the Home Purchase Credit.

Table 9

Tax Liabilities Under Various Tax Laws for Family with
No Dependents, Filing Jointly with Itemized Deductions
of 16 Percent of Adjusted Gross Income 1/

Adjusted gross income class	Tax Liability					
	1972-74 law	1975 law <u>2/</u>	Revenue Adjustment Act	Revenue Ad- justment Act extended	Proposed 1976 law	Proposed 1977 law
\$ 5,000	\$ 322	\$ 170	\$ 225	\$ 130	\$ 88	\$ 60
7,000	658	492	548	448	387	335
10,000	1,171	1,054	1,084	948	872	800
15,000	2,062	2,002	1,972	1,882	1,827	1,750
20,000	3,085	3,025	2,995	2,905	2,842	2,780
25,000	4,240	4,180	4,150	4,060	4,006	3,950
30,000	5,564	5,504	5,474	5,384	5,358	5,328
40,000	8,702	8,642	8,612	8,522	8,481	8,444
50,000	12,380	12,320	12,290	12,200	12,140	12,080

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1/ If standard deduction exceeds itemized deduction, family uses standard deduction.

2/ Assumes that taxpayer is not eligible for the Home Purchase Credit.

Table 10

Tax Liabilities Under Various Tax Laws for Family
with 1 Dependent, Filing Jointly with Itemized Deductions
of 16 Percent of Adjusted Gross Income 1/

Adjusted gross income class	Tax Liability					
	1972-74 law	1975 law <u>2/</u>	Revenue Adjustment Act	Revenue Ad- justment Act extended	Proposed 1976 law	Proposed 1977 law
\$ 5,000	\$ 207	\$ 29	\$ 95	\$ 0	\$ 0	\$ 0
7,000	526	336	406	289	234	190
10,000	1,028	882	949	820	726	640
15,000	1,897	1,807	1,807	1,717	1,635	1,535
20,000	2,897	2,807	2,807	2,717	2,624	2,530
25,000	4,030	3,940	3,940	3,850	3,757	3,660
30,000	5,324	5,234	5,234	5,144	5,070	4,988
40,000	8,406	8,316	8,316	8,226	8,140	8,054
50,000	12,028	11,938	11,937	11,847	11,739	11,630

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1/ If standard deduction exceeds itemized deduction, family uses standard deduction.

2/ Assumes that taxpayer is not eligible for the Home Purchase Credit. Also assumes that taxpayer is not eligible for the Earned Income Credit. Taxpayers maintaining a home in the United States for a dependent child are eligible for the Earned Income Credit (EIC) if they earn less than \$8,000 and if their adjusted gross income is less than \$8,000. If the effects of the EIC were included, the table would have these entries (negative entries represent direct payments to the taxpayer):

AGI	1975 Law	Revenue Adjustment Act	Revenue Ad- justment Act Extended	Proposed 1976 Law
\$5,000	- \$271	-\$55	-\$300	- \$150
\$7,000	+ \$236	\$356	\$189	+ \$184

Table 11

Tax Liabilities Under Various Tax Laws for Family
with 2 Dependents, Filing Jointly with Itemized Deductions
of 16 Percent of Adjusted Gross Income 1/

Adjusted gross income class	Tax Liability					
	1972-74 law	1975 law <u>2/</u>	Revenue Adjustment Act	Revenue Ad- justment Act extended	Proposed 1976 law	Proposed 1977 law
\$ 5,000	\$ 98	\$ 0	0	0	\$ 0	\$ 0
7,000	402	186	\$ 268	\$ 135	89	60
10,000	886	709	797	651	555	485
15,000	1,732	1,612	1,642	1,552	1,446	1,325
20,000	2,710	2,590	2,620	2,530	2,405	2,280
25,000	3,820	3,700	3,730	3,640	3,507	3,370
30,000	5,084	4,964	4,994	4,904	4,781	4,648
40,000	8,114	7,994	8,024	7,934	7,799	7,664
50,000	11,690	11,570	11,600	11,510	11,345	11,180

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1/ If standard deduction exceeds itemized deduction, family uses standard deduction.

2/ Assumes that taxpayer is not eligible for the Home Purchase Credit. Also assumes that taxpayer is not eligible for the Earned Income Credit. Taxpayers maintaining a home in the United States for a dependent child are eligible for the Earned Income Credit (EIC) if they earn less than \$8,000 and if their adjusted gross income is less than \$8,000. If the effects of the EIC were included, the table would have these entries (negative entries represent direct payments to the taxpayer):

AGI	1975 Law	Revenue Adjustment Act	Revenue Ad- justment Act Extended	Proposed 1976 Law
\$5,000	- \$300	-\$150	-\$300	- \$150
\$7,000	+ \$ 86	\$218	\$35	+ \$ 39

Table 12

**Tax Liabilities Under Various Tax Laws for Family
with 4 Dependents, Filing Jointly with Itemized Deductions
of 16 Percent of Adjusted Gross Income 1/**

Adjusted gross income class	Tax Liability					
	1972-74 law	1975 law <u>2/</u>	Revenue Adjustment Act	Revenue Ad- justment Act extended	Proposed 1976 law	Proposed 1977 law
\$ 5,000	\$ 0	\$ 0	0	0	\$ 0	\$ 0
7,000	170	0	7	0	0	0
10,000	603	372	\$ 481	\$ 308	240	190
15,000	1,402	1,222	1,297	1,192	1,078	965
20,000	2,335	2,155	2,230	2,125	1,966	1,816
25,000	3,400	3,220	3,295	3,190	3,002	2,830
30,000	4,604	4,424	4,499	4,394	4,191	4,008
40,000	7,529	7,349	7,424	7,319	7,101	6,896
50,000	11,015	10,835	10,910	10,805	10,542	10,280

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1/ If standard deduction exceeds itemized deduction, family uses standard deduction.

2/ Assumes that taxpayer is not eligible for the Home Purchase Credit. Also assumes that taxpayer is not eligible for the Earned Income Credit. Taxpayers maintaining a home in the United States for a dependent child are eligible for the Earned Income Credit (EIC) if they earn less than \$8,000 and if their adjusted gross income is less than \$8,000. If the effects of the EIC were included, the table would have these entries (negative entries represent direct payments to the taxpayer):

AGI	1975 Law	Revenue Adjustment Act	Revenue Ad- justment Act Extended	Proposed 1976 Law
\$5,000	- \$300	-\$150	-\$300	- \$150
\$7,000	- \$100	-\$43	-\$100	- \$ 50

Table 13

Projected Poverty Levels 1/ Compared to Tax-Free Income Levels 2/

	1975		1976				1977	
	Poverty level	Tax-free income	Poverty level	Revenue Ad-justment Act Extended	Tax-free income Revenue Ad-justment Act Unextended	President's proposal	Poverty level	Tax-free income President's proposal
Single person	\$2,790	\$ 2,560	\$2,970	\$2,380	\$2700	\$2,760	\$3,150	\$2,800
Married couple:								
No dependents	3,610	3,830	3,840	3,450	4100	4,320	4,080	4,500
1 dependent	4,300	4,790	4,570	4,320	5100	5,330	4,850	5,500
2 dependents	5,500	5,760	5,850	5,200	6100	6,340	6,200	6,500
3 dependents	6,490	6,720	6,900	6,080	7080	7,350	7,320	7,500
4 dependents	7,300	7,670	7,770	6,980	8070	8,360	8,240	8,500
Single person, over 65	2,580	3,310	2,740	3,120	3450	3,640	2,910	3,800
Couple, both over 65	3,260	5,330	3,460	4,950	5600	6,070	3,670	6,500

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1/ Assuming these annual values of the consumer price index (1967 equals 100):

1975 -- 161

1976 -- 172

1977 -- 182

2/ Taxpayers not eligible for earned income credit.

POTENTIALLY QUALIFIED LABOR MARKET AREAS

Labor Market	Unemployment Rate
<u>Alabama</u>	
Anniston	13.0
Birmingham	7.6
Florence	11.4
Gadsden	13.5
Huntsville	9.2
<u>Alaska</u>	
Anchorage*	7.0
<u>Arizona</u>	
Phoenix	10.9
Tucson	7.9
<u>Arkansas</u>	
Fayetteville-Springdale	8.3
Fort Smith	9.3
Pine Bluff	8.4
<u>California</u>	
Anaheim-Santa Ana-Garden Grove	8.3
Bakersfield	8.4
Fresno	9.1
Los Angeles-Long Beach	9.9
Modesto	13.6
Oxnard-Simi Valley-Ventura	8.6
Riverside-San Bernardino-Ontario	11.6
Sacramento	9.0
Salinas-Seaside-Monterey	8.4
San Diego	10.3
San Francisco-Oakland	9.9
San Jose	8.5
Santa Barbara-Santa Maria-Lompoc	7.4
Santa Cruz	11.3
Santa Rosa	12.1
Stockton	9.9
<u>Connecticut</u>	
Bridgeport	12.0
Bristol	14.7
Danbury	10.6
Hartford	11.1
Meriden	11.1
New Britain	12.9
New Haven-West Haven	9.7
New London-Norwich	7.7
Norwalk	8.5
Stamford	7.3
Waterbury	12.1

*Eligibility in question pending release of December 1975 Labor Statistics

Labor Market

Unemployment Rate

Delaware

Wilmington 9.6

District of Columbia

8.1

Florida

Daytona Beach 11.5

Fort Lauderdale-Hollywood 15.4

Fort Myers 12.7

Jacksonville 7.4

Lakeland-Winter Haven 10.9

Melbourne-Titusville-Cocoa 14.5

Miami 10.9

Orlando 11.8

Pensacola 8.3

Sarasota 12.8

Tampa-St. Petersburg 11.3

West Palm Beach-Boca Raton 13.2

Georgia

Albany 8.7

Atlanta 9.6

Augusta 7.9

Columbus 7.5

Macon 8.4

Savannah 8.3

Illinois

Chicago 8.6

Decatur 9.5

Kankakee 9.7

Rockford 10.5

Indiana

Anderson 11.0

Bloomington 10.2

Evansville 7.8

Fort Wayne 9.8

Gary-Hammond-East Chicago 7.8

Indianapolis 7.4

Muncie 10.5

South Bend 7.5

Iowa

Dubuque 7.4

Kentucky

Louisville 8.1

Owensboro 8.8

Labor Market	Unemployment Rate
<u>Louisiana</u>	
Alexandria	11.2
Lake Charles	9.6
Monroe	9.5
New Orleans	8.2
Shreveport	9.2
<u>Maine</u>	
Lewiston-Auburn	10.3
Portland	8.2
<u>Maryland</u>	
Baltimore	8.5
<u>Massachusetts</u>	
Boston	12.0
Brockton	12.3
Fall River	13.3
Fitchburg-Leominster	14.7
Lawrence-Haverhill	14.0
Lowell	12.8
New Bedford	15.3
Pittsfield	11.5
Springfield-Chicopee-Holyoke	12.4
Worcester	12.3
<u>Michigan</u>	
Ann Arbor	12.3
Battle Creek	11.9
Bay City	13.3
Detroit	14.6
Flint	15.3
Grand Rapids	11.2
Jackson	11.3
Kalamazoo-Portage	10.1
Lansing-East Lansing	11.8
Muskegon-Norton Shores-Muskegon Heights	14.5
Saginaw	11.3
<u>Minnesota</u>	
Duluth-Superior	8.9
<u>Mississippi</u>	
Biloxi-Gulfport*	7.0
<u>Missouri</u>	
Kansas City	8.1
St. Louis	8.6
<u>Montana</u>	
Great Falls	7.9
<u>Nebraska</u>	
Omaha	7.7

*Eligibility in question pending release of December 1975 Labor Statistics

Labor Market	Unemployment Rate
<u>Nevada</u>	
Las Vegas	10.7
Reno	8.2
<u>New Hampshire</u>	
Manchester	8.2
<u>New Jersey</u>	
Atlantic City	10.7
Jersey City	12.3
Long Branch-Asbury Park	8.6
Newark	10.3
New Brunswick-Perth Amboy-Sayreville	9.2
Paterson-Clifton-Passaic	11.7
Trenton	7.6
Vineland-Millville-Bridgeton	13.6
<u>New Mexico</u>	
Albuquerque	7.9
<u>New York</u>	
Albany-Troy-Schenectady	8.2
Binghamton	8.3
Buffalo	13.6
Elmira	10.1
Nassau-Suffolk	8.1
New York	11.2
Rochester	8.0
Syracuse	9.8
Utica-Rome	10.7
<u>North Carolina</u>	
Asheville	10.2
Burlington	9.4
Charlotte-Gastonia	9.0
Greensboro-Winston-Salem-High Point	8.4
Wilmington	8.9
<u>Ohio</u>	
Akron	8.8
Canton	8.6
Cincinnati	7.9
Cleveland	7.7
Dayton	7.7
Hamilton-Middletown	11.6
Lima	9.0
Lorain-Elyria	8.7
Mansfield	10.3
Springfield	8.6
Toledo	9.6
Youngstown-Warren	10.5
<u>Oregon</u>	
Eugene-Springfield	11.6
Portland	9.5
Salem	9.0

Labor Market	Unemployment Rate
<u>Pennsylvania</u>	
Allentown-Bethlehem-Easton	8.0
Altoona	9.2
Erie	8.7
Northeast Pennsylvania	10.4
Philadelphia	10.2
Pittsburgh	8.6
Williamsport	9.6
York	8.1
<u>Rhode Island</u>	
Providence-Warwick-Pawtucket	14.5
<u>South Carolina</u>	
Charleston	9.4
Columbia	8.0
Greenville-Spartanburg	10.1
<u>Tennessee</u>	
Clarksville-Hopkinsville	7.6
Memphis	7.6
Nashville-Davidson	7.3
<u>Texas</u>	
Beaumont-Port Arthur-Orange	8.6
Brownsville-Harlingen-San Benito	11.3
Corpus Christi	7.5
El Paso	10.2
Laredo	16.8
Longview	7.8
McAllen-Pharr-Edinburgh	10.6
San Antonio	8.8
Sherman-Denison	11.9
Texarkana	9.2
Tyler	7.9
Waco	8.1
<u>Utah</u>	
Provo-Orem	7.9
Salt Lake City-Ogden	7.4
<u>Vermont</u>	10.0
<u>Virginia</u>	
Lynchburg	7.5
<u>Washington</u>	
Seattle-Everett	9.2
Spokane	9.0
Tacoma	9.8
Yakima	9.9

Labor Market	Unemployment Rate
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<u>West Virginia</u>	
Huntington-Ashland	7.5
Parkersburg-Marietta	10.3
Wheeling	7.9
<u>Wisconsin</u>	
Eau Claire	8.4
Milwaukee	8.1