As of Dec. 29, 2011, 26 states plus the Virgin Islands were borrowing money from the Federal Unemployment Account to help pay growing claims for unemployment insurance benefits, with outstanding loans then totaling more than $36.4 billion. New York and California are among the top borrowers of federal funds, with a combined total of more than $13.2 billion in loans. Pennsylvania is close behind, having borrowed $3.2 billion. On a per-capita basis, state borrowing ranges from a low of $6.79 in Alabama and $21.99 in Kansas to a high of $303.27 in Indiana and $283.08 in Nevada.

For more details, see this BLOG post [2]