2014 Alaska Unemployment Insurance Actuarial Report

ALASKA DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

Unemployment Insurance Actuarial Report

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Executive Summary

In the past two years, Alaska's unemployment insurance system received fewer claims and paid out less in benefits. The Extended Benefits program that had been in place on and off since 2008 became unnecessary by calculation in April 2013 and has been unavailable since May of that year. Likewise, the federally enacted Emergency Unemployment Compensation program, which was a mainstay of the recent national recession, has faded from existence.

While the UI trust fund paid out significantly more in benefit dollars during the past decade's recession, the financing system has weathered the downturn well and is in good shape to respond to future state labor market turbulence.

Benefit Costs

Alaska disbursed $186.9 million in unemployment compensation (UC) in 2014, of which $134.3 million was chargeable to the trust fund for tax calculation purposes. The remainder is mostly attributed to reimbursable employers and interstate payments for those with wages in multiple states.

This is the fourth consecutive year that over-the-year benefit costs have decreased. Annual UC payments were down $82.6 million from the $269.5 million disbursed in 2013.

Revenues

In 2014, employers and employees contributed a combined $190.5 million in UI tax contributions. These contributions reflected an average combined tax rate of 2.59 percent (0.62 percent for employees and 1.97 percent for employers) assessed on taxable wages, which were $37,400. The trust fund also earned $8.9 million in interest, which will offset future contribution rates.

Fund Balance

The unemployment insurance trust fund ended 2014 with $406.4 million in reserves, an increase of $54 million from 2013's ending balance. The resulting reserve ratio was 3.17 percent — near the center of the range statute defines as fully solvent, which is 3.0 to 3.3 percent of covered wages.

Claimant Statistics

Roughly 50,000 people collected unemployment compensation in 2014, a decrease of nearly 22 percent or just under 14,000 from 2013. The average regular benefit duration was 11.5 weeks, and the average weekly payment was $236.58.

Covered Employment and Wages

Alaska's nonagriculture wage and salary employment continued to grow in 2014, albeit slowly, by just 1,295 average annual jobs over the prior year. This growth rate of 0.39 percent was the lowest in the past decade aside from the drop of 0.29 percent in 2009.

Meanwhile, the combined total wages of taxable and reimbursable employment increased 4.4 percent — just below the 10-year average growth rate of 4.5 percent — to reach $16.5 billion. Taxable wages grew 1.7 percent over the same period, totaling just over $7.7 billion.

The statewide unemployment rate averaged 6.8 percent throughout 2014, virtually unchanged from 2013. The insured unemployment rate, or IUR, averaged 4.35 percent for the year and ranged from a high of 5.92 in February to a low of 2.96 in October.

Chapter 1

Unemployment Insurance Benefit Financing System

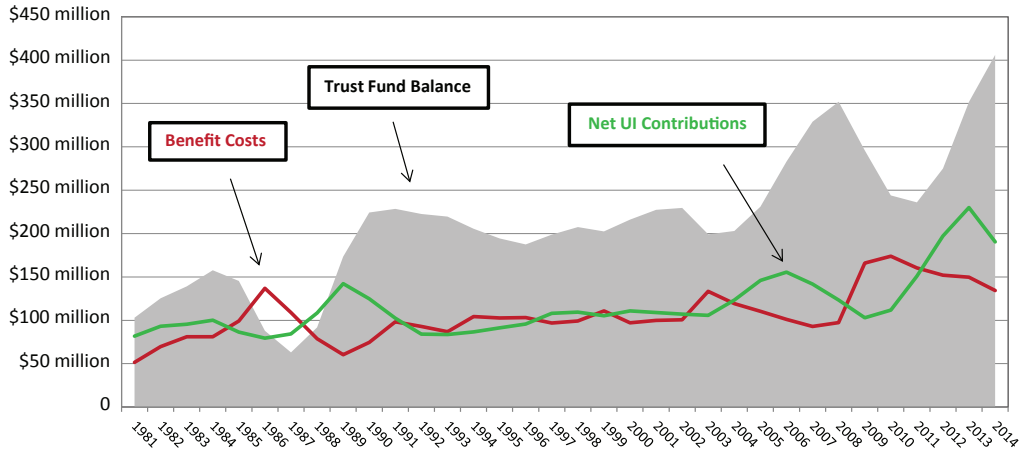
Trust fund used for paying benefits

Every state has a trust fund designated solely to pay unemployment insurance liabilities. To meet those liabilities, a UI system must function well and maintain its solvency.

In 1980, the Alaska Legislature implemented the bulk of the current auto-adjusting system. Tax rates adjust annually to reflect changes in benefit costs, wages, and the trust fund reserve ratio while the base on which taxes are assessed adjusts to changes in statewide average earnings.

Figure 1.1 **UI Trust Fund End-of-Year Balance**

Benefit costs and payroll contributions, 1981 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

These components provide both forward-looking and backward-looking parameters for maintaining fund solvency. The system is backward-looking in the sense that it looks at costs already borne by UI payments and attributes a rate of recapture based on three years of data. It is forward-looking in that it seeks to maintain a certain amount of wages in reserve — 3.0 to 3.3 percent — in case of a future downturn. The final tax rate applied in any given year takes into account both cost recapture and future readiness.

Benefit payments drive revenue needs

The UI system is designed to cover benefit costs. To best gauge the level of benefit payments relative to the current size of the economy, costs are expressed as a ratio of benefits paid to total wages, called the benefit cost rate or BCR. The BCR is a measure of replacement coverage for unemployment benefit payments as well as a measure of the effects of those benefits on a state's economy.

In general, the average benefit cost rate in Alaska is higher than in other states due to Alaska's highly seasonal employment and the relatively large portion of the unemployed who receive UI benefits (the recipiency rate).

Over the past decade, Alaska's BCR has averaged 1.4 percent. In 2014, Alaska's BCR was 1.2 percent. (See Table 1.1.)

Tax contributions are the fund's main income source

Alaska's UI taxes assessed on employers and employees are the principal source of income for the UI trust fund. Tax contributions to the fund in 2014 totaled $190.5 million — 79 percent of total revenues — and were down 17.2 percent (or $39.5 million) from 2013. (See Table 1.2.)

Alaska's UI taxes are assessed on wages up to a taxable wage base, defined in AS 23.20.175(c) as 75 percent of the average annual earnings in covered employment for the immediately preceding year ending June 30. The state taxable wage base was $37,400 in 2014 and increased to $38,700 for tax year 2015.

How tax rates are calculated

Alaska's employer and employee UI taxes have three components: (1) the average benefit cost rate, or ABCR; (2) individual employer experience factors; and (3) the trust fund solvency adjustment, or TFSA. Tax rates are calculated in November and apply to the following calendar year. Below is the current formula for calculating tax rates.

- Employer tax rate = ([0.73 X ABCR] X experience factor) + TFSA

- Employee tax rate = (0.27 X ABCR)

The ABCR is similar to the BCR, but for tax rate calculation the ABCR is defined as the cost of benefits (minus interest earnings) over the most recent three-year period ending June 30 (state fiscal year), divided by the total payroll of contributing employers over the earliest three of the previous four SFYs, inflated by the ratio of taxable to total wages of contributing employers in the most recent state fiscal year. (See Table 1.5.)

The ABCR measures benefit payments that must be replaced by contributions (taxes). Basing tax rate calculations on a three-year period helps smooth changes. This averaging provides a more stable rate from year to year, which is a key feature but one that requires a buffer, or reserve.

Employers pay 73 percent[1] of the average benefit cost rate, and employees pay the remaining 27 percent. Employee rates are not experience-rated and are therefore uniform. Employer rates, however, vary according to an experience-rating system and may also include a surtax or credit to help maintain the solvency of the trust fund within its statutory range.

Experience rating assigns employers to 20 tax rate classes

Employers with a higher incidence of worker layoffs will generally have a larger impact on unemployment and the payment of UI benefits. Each state has an experience-rating system to recognize that such employers should contribute a larger share to the UI trust fund.

Alaska has three types of employers that pay taxes. Most are in the experience-rated group: the "E class." The experience-rated have at least four quarters of wage history prior to June 30 of the year preceding the tax year to qualify for experience rating.

The industry-rated group, or "I class," contains new employers or those with fewer than four quarters of wage history; they pay a standard industry tax rate.

The penalty-rated group, "P class," includes employers that either failed to report on a timely basis or are delinquent in their payments. The P class employers are taxed at the maximum rate, which can be no less than 5.4 percent.

In 2014, 89.5 percent of all contributing employers were experience-rated, 9.3 percent were industry-rated, and 1.2 percent were penalty-rated. (See Table 1.4.)

Currently, the State of Alaska uses what is referred to as a payroll decline method of experience rating. While this is an indirect measure of experience with unemployment, the advantage of using the payroll decline method is its simplicity and administrative cost-effectiveness. The logic behind its use is that employers with larger changes in payroll are most likely responsible for more compensable unemployment than employers with a lower payroll decline, and should therefore contribute more to cover the higher benefit costs of their former employees.

In a payroll decline rating system, each employer's percent decline in payroll from one quarter to the next is averaged for the prior four to 12 quarters. The resulting decline quotients of all employers are then arrayed in ascending order and divided into 21 rate classes. Each class accounts for roughly 5 percent of the total statewide payroll except the 20th and 21st rate classes, which account for 4.99 percent and 0.01 percent, respectively.

Class 21 is the "standard rate class" added in 1984 in response to federal legislation requiring a standard tax rate of 5.4 percent from which the state could reduce tax rates in accordance with experience. In practice, no employer is assigned Class 21 by experience rating alone, but rather by direct assignment under administrative penalty. Therefore, in practice it is used as a penalty class.

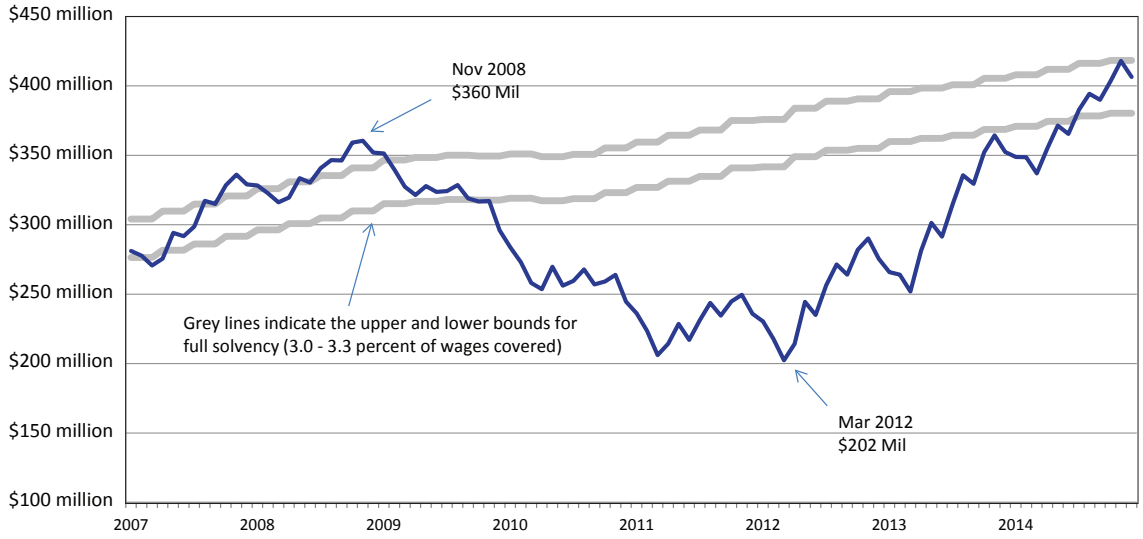
Experience factors are assigned to each rate class — the higher the rate class, the greater the experience factor. Experience factors range from 0.4 to 1.65, according to a schedule in AS 23.20.290(c). (See Table 1.5.)

Trust fund solvency

Discussion of UI system financing so far has revolved around cost recapture, or backward-looking components, and the equitable distribution of such costs by experience rating. While cost recapture is vital to keeping the system whole, it is also necessary to anticipate future benefit costs. To prepare for a reasonable number of elevated claims load scenarios, a readiness component, or forward-looking element, is also incorporated into the UI financing system.

[1]Revised 2010

Figure 1.2 UI Trust Fund Balance, Monthly



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

To absorb benefit payments in periods of elevated demand, the unemployment insurance trust fund targets a reserve of between 3.0 and 3.3 percent of covered wages.

Application of the solvency adjustment

Because it would be burdensome and unnecessary to try to recapture an entire solvency shortfall in a single year, statute dictates that the solvency tax may not increase by more than 0.3 percentage points from one year to the next. This limit allows for a multi-year recovery and helps prevent more dramatic tax rate rises from year to year. The goal is to replenish the fund incrementally, allowing the system to be prepared for the next cycle of elevated demand for benefits.

The trust fund solvency adjustment, or TFSA, applies uniformly to all employers and ranges from -0.4 percent to 1.1 percent depending on the trust fund reserve rate, according to a formula in AS 23.20.290(f). During 2014, there was a 0.29 percent solvency tax in effect, which reflected a 2.71 percent reserve ratio.

In 2015, no solvency tax was applied to the fundamental cost-based tax rate because the trust fund reserve ratio was 3.09 percent at tax calculation time, within the statutory target of 3.0 to 3.3 percent.

Administration of the UI program funded by a federal tax

Separate from state-imposed taxes used solely to finance benefit payments, employers pay an additional federal tax to cover the costs of administering the UI program. The Federal Unemployment Tax Act, or FUTA, imposes a tax of 6.0 percent on a base of $7,000 in wages. However, as long as state law conforms to federal law, employers receive an offsetting credit of 5.4 percent on the FUTA tax rate, making the effective tax rate 0.6 percent. The net result is a yearly maximum $42 tax for each employee. The federal government estimates that in federal fiscal year 2014, employers in Alaska contributed $13.2 million in FUTA tax revenues. (See Table 1.6.)

The purpose of the FUTA credit is to encourage state programs to comply with federal guidelines; as a result, conformity to federal law is frequently the reason for adopting new state provisions. Alaska's Employment Security Act currently conforms to federal law.

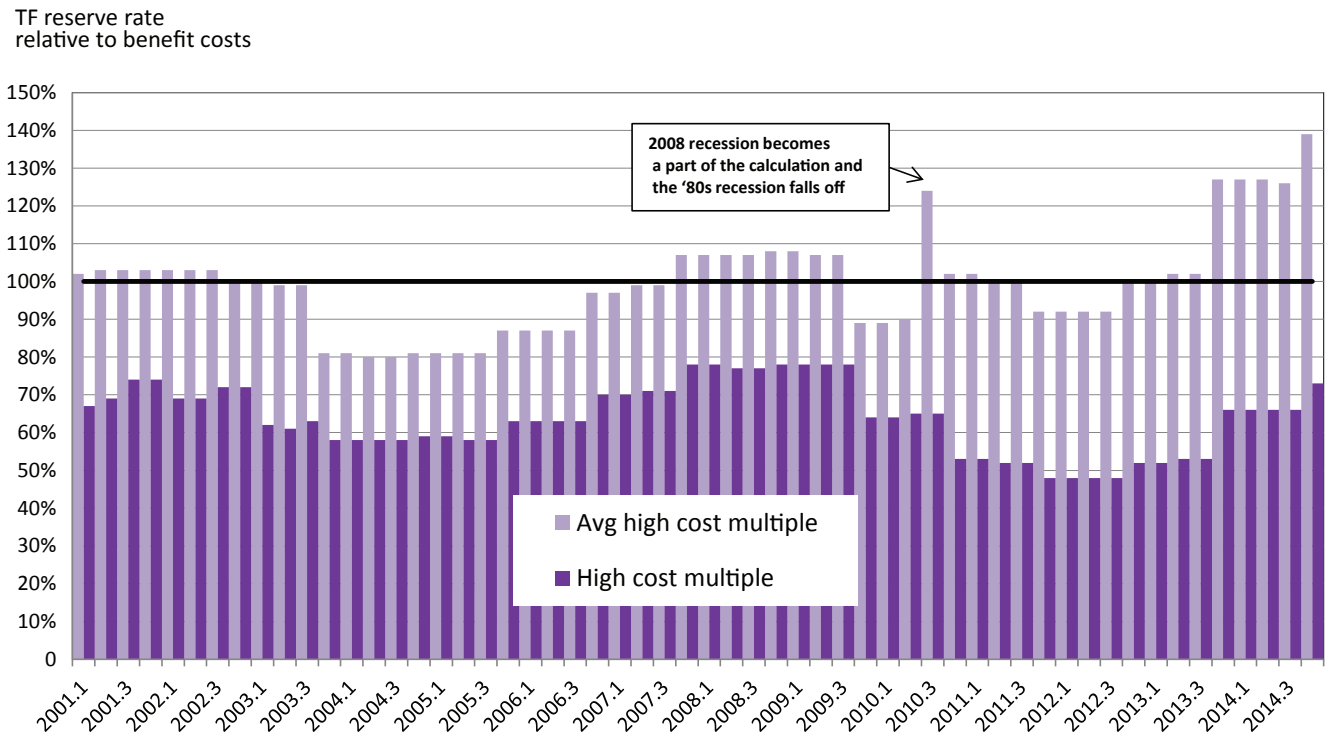
The federal government pays for the administration of each state's unemployment program through administrative grants. In federal fiscal year 2014, Alaska received $33.8 million in administrative grants, including $26.8 million for unemployment insurance administrative costs and $7.0 million for employment services, such as job training. Alaska's total administrative grants amounted to 256.1 percent of state FUTA contributions — in other words, the state receives roughly $2.56 in grant funding for every $1.00 paid in FUTA taxes. (See Table 1.6.)

Trust fund revenue includes direct reimbursements

While the state trust fund disburses all regular benefits,

Figure 1.3 Other Measures of Trust Fund Adequacy

Cost multiples, 1st Quarter 2001 through 4th Quarter 2014



Source: U.S. Department of Labor, Employment and Training Administration, UI Data Summary

extended benefits and supplemental state benefits are financed differently. As mentioned earlier, employer taxes are the fund's major source of revenue — but revenues also come from a variety of other sources.

The federal government reimburses the trust fund for 100 percent of regular and extended benefits paid to former federal employees through its UCFE program and former military employees through its UCX program, as well as a portion (about 50 percent) of all nonfederal extended benefit payments. The federal government also pays interest on the trust fund balance. In 2013 and 2014, the trust fund earned more than $16.5 million in interest, which helped offset benefit costs. (See Table 1.2.)

Nonprofit organizations and state and local government agencies that opt to reimburse the trust fund directly instead of paying taxes reimburse 100 percent of the regular UI benefits and extended benefits paid to their former employees. Reimbursable employers paid back $12.2 million in 2014. (See tables 1.2 and 1.7.)

Training programs receive a share of employee UI tax revenue

The Alaska Department of Labor and Workforce Development administers two employment training programs that are supported by a share of the unemployment insurance taxes employees pay.

The State Training and Employment Program (STEP), created in 1989, was legislatively reauthorized six times and made permanent in 2009. The Technical and Vocational Education Program (TVEP) was enacted in 2000. Both programs began with identical funding definitions (AS 23.15.630 and AS 23.15.835, respectively) providing an amount equal to 0.10 percent of taxable wages collected in taxes from employees. The funding formula for TVEP has increased twice since inception. The first increase, effective in 2009, was by 50 percent to 0.15 percent of taxable wages. Beginning in 2015, the TVEP rate was increased to 0.16 percent.

For 2015 and beyond, at the employee minimum UI tax rate of 0.5 percent, the share of employee taxes allocated for STEP is 20 percent (0.10 / 0.5), and for TVEP it's 32 percent (.16 / 0.5). As a result, a maximum of 52 percent of collected employee tax funds are dedicated to the two training programs and not deposited into the UI trust fund. However, as the employee tax moves away from the minimum rate, the resulting percentage of the total tax paid allocated to training programs decreases.

In 2013, STEP and TVEP received $18.8 million, and in 2014 they received $19.6 million. During the last five years, the department has provided more than $90.2 million in support for the training programs from the UI financing system.

Table 1.1 Benefit Cost Rate

2005 to 2014

	Taxable Employment			Reimbursable Employment		
Year	Benefits Paid (In Thousands)	Total Wages (Lagged 1 Yr) (In Thousands)	Benefit Cost Rate (Percent)	Benefits Paid (In Thousands)	Total Wages (Lagged 1 Yr) (In Thousands)	Benefit Cost Rate (Percent)
2005	$121,260	$8,170,491	1.5%	$9,890	$2,411,561	0.4%
2006	$113,787	$8,629,441	1.3%	$8,284	$2,519,453	0.3%
2007	$107,410	$9,214,930	1.2%	$7,897	$2,600,402	0.3%
2008	$114,155	$9,877,150	1.2%	$7,826	$2,691,732	0.3%
2009	$179,562	$10,507,640	1.7%	$12,108	$2,826,216	0.4%
2010	$185,124	$10,637,463	1.7%	$15,169	$3,024,074	0.5%
2011	$169,400	$10,898,425	1.6%	$14,033	$3,163,922	0.4%
2012	$159,040	$11,390,626	1.4%	$12,868	$3,274,322	0.4%
2013	$157,746	$11,999,195	1.3%	$12,201	$3,372,235	0.4%
2014	$144,436	$12,364,344	1.2%	$11,012	$3,467,292	0.3%

Note: Taxable employment benefits paid includes Net UI + SSB, state share EB, and net wage combining interstate.
Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 1.2 Trust Fund Deposits and Disbursements

2005 to 2014

Deposits

Year	U.I. Tax Contributions[1] (ex. reimb.)	Federal Share Extended Benefits	Amounts Rec'd From Reimb. Employers	Interstate Benefits Wage Combining	Federal Emerg. Comp[2]	Net Penalty[3]	Other[4]	Trust Fund Interest Earned	Total Revenue Deposited[5]
2005	$145,990,785	$1,978,258	$10,692,011	$1,435,969	$235,400	$11,120,449	$4,703,701	$10,050,126	$186,206,698
2006	$155,630,450	0	$9,101,144	$1,143,862	0	$12,130,828	$3,719,601	$11,922,978	$193,648,864
2007	$141,857,022	0	$7,769,782	$1,381,191	$16,900	$12,728,892	$3,534,700	$14,555,870	$181,844,357
2008	$123,294,511	$1,760,900	$8,498,168	$1,139,703	$9,857,900	$14,773,157	$4,160,400	$16,226,742	$179,711,481
2009	$102,925,167	$24,725,886	$10,912,421	$2,628,686	$57,078,819	$16,649,388	$11,794,907	$14,800,781	$241,516,056
2010	$111,699,985	$37,397,073	$15,332,275	$4,046,388	$98,633,056	$16,923,833	$18,325,023	$11,037,930	$313,395,563
2011	$150,876,106	$18,306,737	$14,860,497	$2,748,887	$104,680,250	$17,868,163	$8,902,300	$8,195,716	$326,438,656
2012	$197,162,141	$5,132,361	$13,155,741	$2,127,352	$96,153,600	$18,656,384	$6,894,300	$6,813,917	$346,095,795
2013	$230,041,831	$432	$12,745,377	$2,691,038	$67,091,600	$19,606,134	$6,725,700	$7,579,692	$346,481,804
2014	$190,467,739	$255,594	$12,174,813	$1,999,803	$1,615,375	$20,351,281	$5,200,344	$8,933,794	$240,998,743

Disbursements

Year	Regular Benefits + SSB	Extended Benefit Payments	Reimb. Benefit Payments	Interstate Benefits Wage Combining	Federal Emerg. Comp.[2]	Training And Building Fund	Other[4]	Total Benefits Disbursed[5]	Reserve Fund Balance[6]
2005	$108,545,340	$4,079,233	$9,890,482	$12,114,777	-$270,168	$11,295,341	$12,536,018	$158,191,022	$230,973,776
2006	$102,806,753	-$305,756)	$8,284,330	$12,277,205	-$448,030	$12,041,918	$6,758,048	$141,414,467	$283,208,172
2007	$95,880,401	-$4,260)	$7,897,265	$12,912,576	$31,663	$12,628,147	$6,678,243	$136,024,035	$329,028,495
2008	$100,630,213	$3,464,794	$7,825,589	$12,949,475	$10,835,942	$14,756,828	$9,626,379	$160,089,219	$351,909,621
2009	$160,374,040	$26,367,374	$12,107,607	$17,957,371	$58,175,601	$16,606,203	$5,899,685	$297,487,880	$295,937,797
2010	$171,463,019	$37,684,897	$15,168,986	$17,011,630	$97,845,340	$16,994,436	$8,562,741	$364,731,049	$244,602,311
2011	$157,292,889	$17,236,761	$14,032,924	$14,976,753	$103,591,824	$17,846,713	$10,210,225	$335,188,089	$235,852,878
2012	$144,796,244	$3,428,825	$12,867,725	$16,379,383	$96,768,472	$18,259,636	$13,946,753	$306,447,039	$275,501,635
2013	$143,947,724	-$340,746	$12,201,378	$16,534,278	$67,022,264	$19,553,480	$10,652,784	$269,571,161	$352,412,278
2014	$130,377,061	-$229,250	$11,012,079	$16,087,402	-$891,989	$20,369,479	$10,216,055	$186,940,838	$406,470,183

[2]TEUC: Temporary Emergency Unemployment Compensation, March 2002 to April 2004
EUC-08: Emergency Unemployment Compensation 2008, July 2008 to April 2011
[3]Net collections of penalties and fines
[4]PSE, DUA, TRA, transfer to Training and Building fund, prior year refunds, child support withholding transfers, federal UCFE and UCX benefits and receipts, federal share of regular benefits
[5]Deposits from all sources including federal and all disbursements made to claimants
[6]Amount available for benefits in trust fund on December 31

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor

Table 1.3 Tax Base, Average Employer and Employee Tax Rates, and Ratio of Taxable to Total Wages

2005 to 2014

Year	Wages in Taxable Employment (Thousands)		Taxable wages as a percentage of Total Wages	Tax Base	Average Employer Tax Rate		Average Employee Tax Rate	
	Total Wages	Taxable Wages			Percent of Taxable Wages	Percent of Total Wages	Percent of Taxable Wages	Percent of Total Wages
2005	$8,629,441	$5,436,868	63.0%	$27,900	2.50%	1.58%	0.50%	0.3%
2006	$9,214,930	$5,720,285	62.1%	$28,700	2.43%	1.51%	0.51%	0.3%
2007	$9,877,150	$6,074,631	61.5%	$30,100	1.94%	1.19%	0.50%	0.3%
2008	$10,506,492	$6,391,729	60.8%	$31,300	1.50%	0.91%	0.50%	0.3%
2009	$10,636,240	$6,455,222	60.7%	$32,700	1.15%	0.70%	0.50%	0.3%
2010	$10,897,265	$6,718,998	61.7%	$34,100	1.31%	0.81%	0.50%	0.3%
2011	$11,390,626	$6,963,554	61.1%	$34,600	1.87%	1.14%	0.58%	0.4%
2012	$11,999,195	$7,327,255	61.1%	$35,800	2.38%	1.45%	0.66%	0.4%
2013	$12,364,344	$7,608,675	61.5%	$36,900	2.64%	1.62%	0.68%	0.4%
2014	$12,806,848	$7,745,447	60.5%	$37,400	1.97%	1.19%	0.62%	0.4%

Note: Data revised for 2014 handbook.

Sources: Alaska Statutes 23.20.175 and 23.20.290, Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 1.4 Employer Accounts by Rate Type and Average Tax Rates by Industry

2014 Employers by Rate Type

Industry	Experience Rated E-Rated No.	Experience Rated Percent of E-Rated	Industry Rated I-Rated No.	Industry Rated Percent of I-Rated	Penalty Rated P-Rated No.	Penalty Rated Percent of P-Rated	Total Rated Employers Total No.	Total Rated Employers Grand Total
Agriculture, Forestry, Fishing,[1] and Hunting	186	1.1%	13	0.8%	3	1.4%	202	1.1%
Mining	196	1.2%	16	0.9%	2	0.9%	214	1.2%
Utilities	83	0.5%	1	0.1%	0	0	84	0.5%
Construction	2,279	14.0%	306	18.1%	25	11.3%	2,610	14.3%
Manufacturing	473	2.9%	32	1.9%	4	1.8%	509	2.8%
Wholesale Trade	595	3.7%	25	1.5%	4	1.8%	624	3.4%
Retail Trade	1,746	10.7%	112	6.6%	21	9.5%	1,879	10.3%
Transporation and Warehousing	781	4.8%	80	4.7%	13	5.9%	874	4.8%
Information	232	1.4%	28	1.7%	1	0.5%	261	1.4%
Finance and Insurance	476	2.9%	59	3.5%	3	1.4%	538	3.0%
Real Estate and Rental and Leasing	566	3.5%	73	4.3%	4	1.8%	643	3.5%
Professional and Technical Services	1,789	11.0%	222	13.1%	11	5.0%	2,022	11.1%
Management of Companies	48	0.3%	6	0.4%	0	0	54	0.3%
Administrative and Waste Services	970	6.0%	91	5.4%	17	7.7%	1,078	5.9%
Educational Services	236	1.4%	31	1.8%	2	0.9%	269	1.5%
Health Care and Social Assistance	1,633	10.0%	135	8.0%	11	5.0%	1,779	9.8%
Arts, Entertainment, and Recreation	500	3.1%	37	2.2%	10	4.5%	547	3.0%
Accommodations and Food Services	1,599	9.8%	142	8.4%	35	15.8%	1,776	9.8%
Other Services, except Public Administration	1,352	8.3%	175	10.3%	20	9.0%	1,547	8.5%
Public Administration	333	2.0%	4	0.2%	16	7.2%	353	1.9%
Unclassified	221	1.4%	106	6.3%	20	9.0%	347	1.9%
Total	**16,294**	**100.0%**	**1,694**	**100.0%**	**222**	**100.0%**	**18,210**	**100.0%**
Percent of Grand Total		89.5%		9.3%		1.2%		100.0%

Employer Average Tax Rates (Experience Rated Firms)

	2008	2009	2010	2011	2012	2013	2014	2015
Agriculture, Forestry, Fishing,[1] and Hunting	2.26%	1.81%	1.99%	2.65%	3.23%	3.58%	2.82%	2.32%
Mining	1.98%	1.62%	1.75%	2.37%	2.94%	3.23%	2.49%	2.01%
Utilities	1.65%	1.34%	1.44%	1.88%	2.34%	2.69%	1.97%	1.58%
Construction	2.25%	1.80%	1.95%	2.63%	3.24%	3.51%	2.74%	2.21%
Manufacturing	1.97%	1.60%	1.77%	2.41%	2.97%	3.20%	2.44%	1.96%
Wholesale Trade	1.87%	1.49%	1.61%	2.20%	2.70%	3.93%	2.22%	1.78%
Retail Trade	1.84%	1.46%	1.60%	2.17%	2.65%	2.91%	2.19%	1.75%
Transporation and Warehousing	1.88%	1.52%	1.67%	2.25%	2.73%	2.97%	2.27%	1.84%
Information	1.73%	1.37%	1.51%	2.02%	2.54%	2.78%	2.14%	1.74%
Finance and Insurance	1.67%	1.39%	1.51%	2.01%	2.49%	2.73%	2.02%	1.64%
Real Estate and Rental and Leasing	1.78%	1.47%	1.60%	2.14%	2.64%	2.86%	2.15%	1.72%
Professional and Technical Services	1.85%	1.50%	1.63%	2.19%	2.72%	2.99%	2.28%	1.84%
Management of Companies	1.86%	1.54%	1.71%	2.22%	2.85%	3.01%	2.39%	1.92%
Administrative and Waste Services	2.00%	1.60%	1.75%	2.34%	2.88%	3.12%	2.40%	1.94%
Educational Services	1.93%	1.55%	1.70%	2.29%	2.79%	3.08%	2.37%	1.95%
Health Care and Social Assistance	1.55%	1.28%	1.38%	1.83%	2.27%	2.55%	1.87%	1.51%
Arts, Entertainment, and Recreation	2.12%	1.70%	1.81%	2.46%	3.01%	3.29%	2.52%	2.05%
Accommodations and Food Services	1.99%	1.58%	1.70%	2.27%	2.79%	3.05%	2.32%	1.87%
Other Services, except Public Administration	1.71%	1.39%	1.51%	2.04%	2.50%	2.77%	2.05%	1.63%
Public Administration	1.84%	1.44%	1.58%	2.16%	2.67%	2.94%	2.21%	1.74%
Unclassified	2.08%	1.71%	1.80%	2.40%	2.97%	3.21%	2.46%	1.97%

Notes: Fishing excludes nearly all commercial fish harvesting employment. Percentages may not sum to 100 due to rounding. Experience-rated firms have at least four quarters of reported wages to qualify for experience rating. Experienced employers are assigned to one of 20 rate classes based on their average payroll decline experience (regardless of their industry).Industry-rated firms are newer employers with fewer than four quarters of reportable wages. They are assigned to the tax class that is closest to their industry average. Penalty-rated firms are those who have failed to submit quarterly reports or pay taxes on schedule.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section, Taxable Wages within Sise of Payroll Code, Report BTA4310P

Table 1.5 UI Tax Rate Calculations and Tax Rates by Rate Class

2015

Tax Rate Calculations

	SFY 2011	SFY 2012	SFY 2013	SFY 2014	
(1) Benefit Cost (Ben-Reimb-Int)		154,611,839	153,899,815	142,761,564	
(2) Total Wages (taxable employers)	11,160,623,142	11,814,799,175	12,140,914,580	12,607,962,045	
(3) Taxable Wages				7,731,612,883	
(4) Benefit Cost for 3 Prev SFY					$451,273,218
(5) Total Wages, First 3 of Last 4 SFY					$35,116,336,897
(6) 3-Yr Benefit Cost/Total Payroll (4)/(5)					0.012851
(7) Taxable/Total Wages, Last SFY (3)/(2)					0.613233
(8) Average Benefit Cost Rate (6)/(7)					0.020956
(9) UI Trust Fund Balance, Sep 30					$390,077,010
(10) Total Wages, Last SFY					$12,607,962,045
(11) UI Trust Fund Reserve Rate (9)/(10)					0.030939
(12) Solvency Adjustment					0.0000
Tax Rates (the Percent of Taxable Wages)					
(13) Average Employer Tax Rate: (0.73 x ABCR) + TFSA = (0.73 x #8) + #12					**1.53%**
(14) Average Employee Tax Rate: (0.27 x ABCR) = (0.27 x #8)					**0.57%**

Tax Rates for Employees and Experience Rated Employers

Rate Class	Experience Factor	Employee Tax Rate Percent	Employer Tax Rate Percent	Total Tax Rate Percent
1	0.40	0.57%	1.00%	1.57%
2	0.45	0.57%	1.00%	1.57%
3	0.50	0.57%	1.00%	1.57%
4	0.55	0.57%	1.00%	1.57%
5	0.60	0.57%	1.00%	1.57%
6	0.65	0.57%	1.00%	1.57%
7	0.70	0.57%	1.07%	1.64%
8	0.80	0.57%	1.22%	1.79%
9	0.90	0.57%	1.38%	1.95%
10	**1.00**	**0.57%**	**1.53%**	**2.10%**
11	**1.00**	**0.57%**	**1.53%**	**2.10%**
12	1.10	0.57%	1.68%	2.25%
13	1.20	0.57%	1.84%	2.41%
14	1.30	0.57%	1.99%	2.56%
15	1.35	0.57%	2.07%	2.64%
16	1.40	0.57%	2.14%	2.71%
17	1.45	0.57%	2.22%	2.79%
18	1.50	0.57%	2.29%	2.86%
19	1.55	0.57%	2.37%	2.94%
20	1.60	0.57%	2.45%	3.02%
21	1.65	0.57%	5.40%	5.97%

Notes:
Total payroll, taxable payroll, and UI benefit costs are all for employees (current or former) of contributing (taxable) employers only. Reimbursable employers are excluded.
Employee Tax Rate: Statutory minimum tax rate for employee is 0.50%. (Line 14)
Employer Tax Rate: Statutory minimum tax rate for employer is 1.00%.

Sources: Alaska Statutes 23.20.290
Alaska Department of Labor & Workforce Development, Research and Analysis Section: Quarterly Census Employment and Wages (QCEW) report to the U.S. Department of Labor; Unemployment Insurance Financial Transaction Summary, ETA 2-112 report

Table 1.6 Administrative Costs

2004 to 2014

Federal Fiscal Year[1]	FUTA Collections (in millions)	UI Admin. Grants (in millions)	Employment Security Admin. Grants (In millions)	Other Grants (In millions)	Total Administrative Grants (In millions)	Total Administrative Grants As a Percentage of FUTA
2004	$14.7	$21.3	$7.8	$1.9	$29.1	198.0%
2005	$15.4	$21.3	$7.7	$2.0	$29.0	188.3%
2006	$16.1	$19.1	$7.6	$1.9	$26.7	165.8%
2007	$16.3	$20.6	$7.4	$1.4	$28.0	171.8%
2008	$16.5	$22.1	$7.4	$1.2	$29.5	178.8%
2009	$16.3	$27.8	$8.5	$1.2	$36.3	222.7%
2010	$16.4	$25.5	$10.6	$1.3	$36.1	220.1%
2011	$16.6	$25.6	$7.4	$1.3	$33.0	198.8%
2012	$12.8	$24.2	$7.4	$1.2	$31.6	246.9%
2013	$12.9	$23.8	$7.3	$1.1	$31.1	241.1%
2014	$13.2	$26.8	$7.0	$1.1	$33.8	256.1%

[1]The federal fiscal year is a 12-month period begining Oct. 1 of the prior year, ending Sept. 30 of the following year. For example, FFY 2013 would include activity between Oct. 1, 2012 and Sept. 30, 2013. The data table presented here uses a revised data series for 1981 to 2007, issued by USDOL in January 2009.

Source: U.S. Department of Labor, Employment and Training Administration, Office of Workforce Security
Web site: www.ows.doleta.gov/unemploy/budget.asp. Select the link: "Estimated FUTA Receipts vs. Amounts Returned."

Table 1.7 Collections, UI Regular Benefits Paid

Reimbursable employment, 2005 to 2014

Year	Collections: Total	Collections: Private Nonprofit	Collections: Government (State & Local)	Benefits Paid: Total	Benefits Paid: Private Nonprofit	Benefits Paid: Government (State & Local)	Total Collections Less Benefits Paid
2005	$10,692,011	$1,385,980	$9,306,031	$9,890,482	$1,118,780	$8,771,702	$801,529
2006	$9,101,144	$1,199,128	$7,902,016	$8,284,330	$850,751	$7,433,579	$816,814
2007	$7,769,782	$990,146	$6,779,635	$7,897,265	$917,077	$6,980,188	-$127,484
2008	$8,498,168	$1,220,277	$7,277,891	$7,825,589	$889,612	$6,935,977	$672,579
2009	$10,912,421	$1,272,116	$9,640,305	$12,107,607	$1,147,965	$10,959,642	-$1,195,186
2010	$15,332,275	$1,735,071	$13,597,204	$15,168,986	$1,481,034	$13,687,952	$163,290
2011	$14,860,497	$1,863,240	$12,997,257	$14,032,924	$1,649,717	$12,383,207	$827,574
2012	$13,155,741	$2,173,057	$10,982,684	$12,867,725	$1,842,133	$11,025,593	$288,016
2013	$12,745,377	$2,322,614	$10,422,764	$12,201,378	$1,862,748	$10,338,629	$544,000
2014	$12,174,813	$2,165,050	$10,009,763	$11,012,079	$1,620,903	$9,391,177	$1,162,733
10-Year Total							**$3,953,865**

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor

Table 1.8 Collections, Benefits Paid, Trust Fund Reserves, and Average Employer Tax Rate as a Percentage of Wages

1985 to 2014

	Percent of Total Wages				Percent of Taxable Wages			
Year	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate
1985	1.9%	2.6%	3.3%	1.47%	2.9%	3.8%	4.8%	2.17%
1986	2.0%	3.7%	2.2%	1.59%	2.9%	5.4%	3.2%	2.34%
1987	2.3%	3.1%	1.7%	1.96%	3.3%	4.6%	2.5%	2.88%
1988	2.8%	2.2%	2.4%	2.49%	4.3%	3.3%	3.6%	3.67%
1989	3.2%	1.6%	3.9%	2.76%	4.8%	2.4%	5.9%	4.14%
1990	2.7%	1.9%	4.8%	2.34%	4.1%	3.0%	7.4%	3.51%
1991	2.1%	2.3%	4.7%	1.72%	3.2%	3.5%	7.2%	2.66%
1992	1.7%	2.3%	4.4%	1.40%	2.6%	3.6%	6.8%	2.15%
1993	1.6%	1.9%	4.2%	1.26%	2.5%	3.0%	6.5%	1.96%
1994	1.6%	2.2%	3.7%	1.28%	2.4%	3.3%	5.7%	1.98%
1995	1.6%	2.1%	3.4%	1.33%	2.5%	3.2%	5.3%	2.04%
1996	1.7%	2.0%	3.3%	1.42%	2.6%	3.1%	5.0%	2.17%
1997	1.8%	1.9%	3.3%	1.52%	2.8%	2.9%	5.2%	2.33%
1998	1.7%	1.8%	3.3%	1.46%	2.7%	2.8%	5.2%	2.25%
1999	1.6%	1.9%	3.2%	1.31%	2.6%	3.0%	4.9%	2.06%
2000	1.6%	1.6%	3.2%	1.38%	2.5%	2.5%	4.9%	2.14%
2001	1.5%	1.6%	3.1%	1.35%	2.4%	2.5%	5.0%	2.08%
2002	1.4%	1.5%	3.1%	1.25%	2.3%	2.4%	4.9%	1.99%
2003	1.4%	1.9%	2.6%	1.16%	2.2%	3.0%	4.1%	1.85%
2004	1.5%	1.6%	2.5%	1.38%	2.4%	2.5%	4.0%	2.19%
2005	1.7%	1.4%	2.7%	1.57%	2.7%	2.2%	4.2%	2.50%
2006	1.7%	1.2%	3.1%	1.53%	2.7%	2.0%	5.0%	2.43%
2007	1.4%	1.1%	3.3%	1.20%	2.3%	1.8%	5.4%	1.94%
2008	1.2%	1.1%	3.3%	0.92%	1.9%	1.8%	5.5%	1.50%
2009	1.0%	1.7%	2.8%	0.70%	1.6%	2.8%	4.6%	1.15%
2010	1.0%	1.7%	2.2%	0.80%	1.7%	2.8%	3.6%	1.31%
2011	1.3%	1.5%	2.1%	1.15%	2.2%	2.4%	3.4%	1.87%
2012	1.6%	1.3%	2.3%	1.45%	2.7%	2.2%	3.8%	2.38%
2013	1.9%	1.3%	2.9%	1.61%	3.0%	2.1%	4.6%	2.64%
2014	1.5%	1.1%	3.2%	1.78%	2.5%	1.9%	5.2%	2.90%

Note: Net benefits paid by taxable employers include regular unemployment benefits plus all state supplemental benefit payments plus Alaska's share of extended benefit payments for taxable employers plus the net of benefits paid minus receipts for interstate wage combining.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Chapter 2

Claims, Claimants, and Benefit Payments by Industry

Regular benefits: The nation's fundamental UI program

Created by the Employment Security Act of 1937, the regular benefits program was loosely modeled after work separation benefit programs in Europe at the time. In 2014, the unemployment insurance system covered 315,123 jobs in Alaska. From those, 49,826 individuals filed for and collected at least one week of benefits. (See Figure 2.4.)

Average weekly claims in 2014 were 10,659, down 10.8 percent from 2013.

Monetary Eligibility

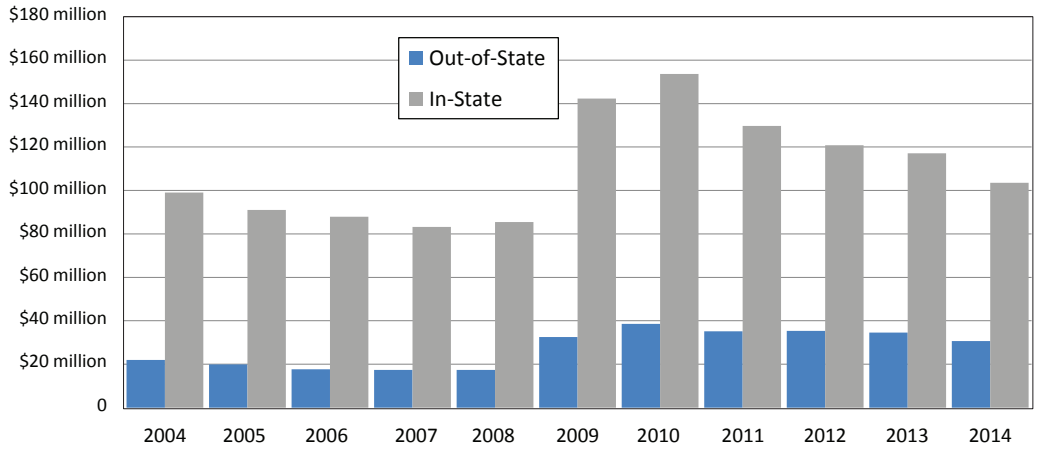
Eligibility for regular benefits, revised in 2009, requires a person to have earned at least $2,500 in wages in the base period with at least $250 earned outside the highest wage quarter of the base period.

A claimant's base period is the earliest four of the five most recently completed quarters. While base period wages are related to a claimant's actual wages over a given period, they aren't always identical. For computing payable benefits:

- If 90 percent or more of wages were paid in one calendar quarter, base period wages are the sum of the remaining wages in the other three quarters multiplied by 10; or
- If the insured worker was paid less than 90 percent of wages in one calendar quarter, the base period wages are simply the wages during that period.
- The weekly benefit amount a claimant can receive depends on the base period wages. Once those have been determined, the benefit schedule dictates the weekly amount. The minimum weekly benefit amount (revised 2009) is $56, which corresponds to $2,500 in base period wages and increases by $2 for each additional $250 in wages. The maximum weekly benefit amount (in place since 2009) is $370 for base period wages of $41,750 or more. (See Table 2.3.)

Figure 2.1 **Amount of UI Payments, Regular Benefits**

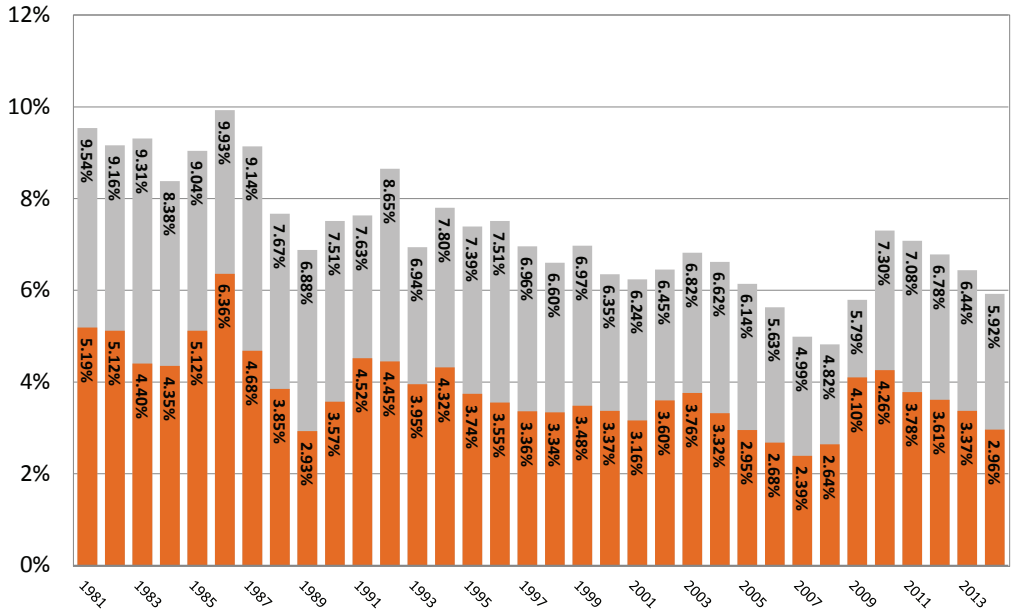
2004 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Figure 2.2 Insured Unemployment Rate

Highest and Lowest Weeks, 1981 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

In 2014, Alaska's average weekly benefit amount was $236.58. Claimants were eligible for an average of 20.8 weeks of benefits, but the actual average duration was 11.5 weeks. (See Table 2.5.)

Claimants with children receive an additional allowance

Alaska is one of 13 states that provide additional benefits to UI claimants with dependents. The allowance increases the maximum amount payable during the claim because it is added to the basic weekly benefit.

Dependent benefits add the concept of need to a system that is fundamentally an insurance program. In Alaska, for example, the dependent allowance can exceed the base weekly benefit amount for individuals earning less than $4,500 during their base period.

Claimants are eligible to receive $24 per dependent, up to a maximum of $72 per week for three children. To qualify for dependent benefits, the child must be younger than 18 and be an unmarried child or stepchild of the claimant who is lawfully in the claimant's physical custody or depends on the claimant for more than 50 percent of his or her support. A dependent may also be a legal ward of the claimant of any age who is dependent on the claimant for more than 50 percent of his or her support and physically or mentally unable to work.

In 2014, the UI program paid $9.5 million in dependent benefits to roughly 18,000 people receiving regular UI benefits. Dependent allowance recipients accounted for 36.6 percent of all regular UI claimants. (See Table 2.13.)

Claimants who received the maximum three-child allowance represented 9.0 percent of all claimants. The total dependent allowances paid in 2014 amounted to 6.7 percent of the regular UI benefit dollars paid that year.

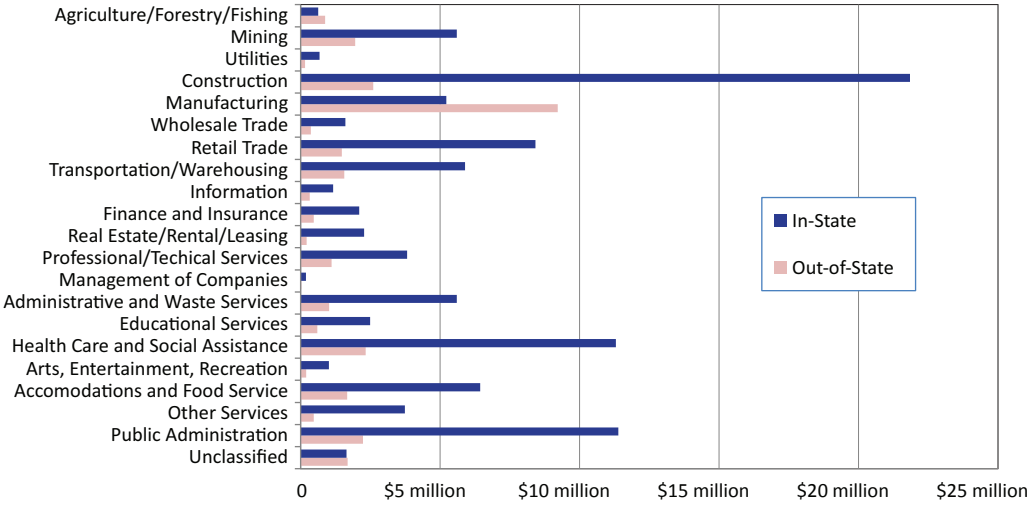
Duration of benefits depends on work stability

The length of time a person may claim benefits varies in each state; in Alaska, it varies with each claimant. Alaska sets the potential duration of benefits by dividing base period earnings by earnings in the highest quarter. The intent is to set a benefit duration that reflects how long the person was employed. A higher ratio reflects more stable earnings and therefore a longer potential duration for benefits.

The potential duration of benefits is defined by a schedule in AS 23.20.350(e) and ranges from 16 weeks with a ratio of less than 1.50 to 26 weeks with a ratio of 3.50 or more. (See Table 2.4.) Claimants with a ratio of less than 1.50

Figure 2.3 UI Regular Benefit Payments by Industry

FOR IN-STATE AND OUT-OF-STATE CLAIMANTS, 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

have earned more than two-thirds of their wages in one quarter.

In Alaska's highly seasonal economy, the amount paid to claimants in late winter is frequently double the amount disbursed in the late summer. The state's duration schedule contributes to this high winter claims load by providing a minimum of 16 weeks of benefits to claimants without a disqualification. These long duration periods take many claimants into December.

Benefit duration shorter for workers who quit or were fired

All states either disqualify or postpone benefits for claimants who voluntarily quit work without good cause or are fired for misconduct. Most states have decided to disqualify such claimants.

Alaska and two other states postpone or reduce benefits rather than disqualify. These claimants who quit or are fired for misconduct must wait six weeks for their benefits to begin, including the week waiting period for all claimants. Their benefits are also reduced by three times their weekly benefit amount.

Alaska's policy is the most lenient in the nation. The primary argument for the short waiting period is that the disqualification should be no longer than it takes the average person to find work. The rationale is that after the six-week waiting period, a worker's continuing unemployment is no longer due to leaving their previous employer but rather to the unavailability of work.

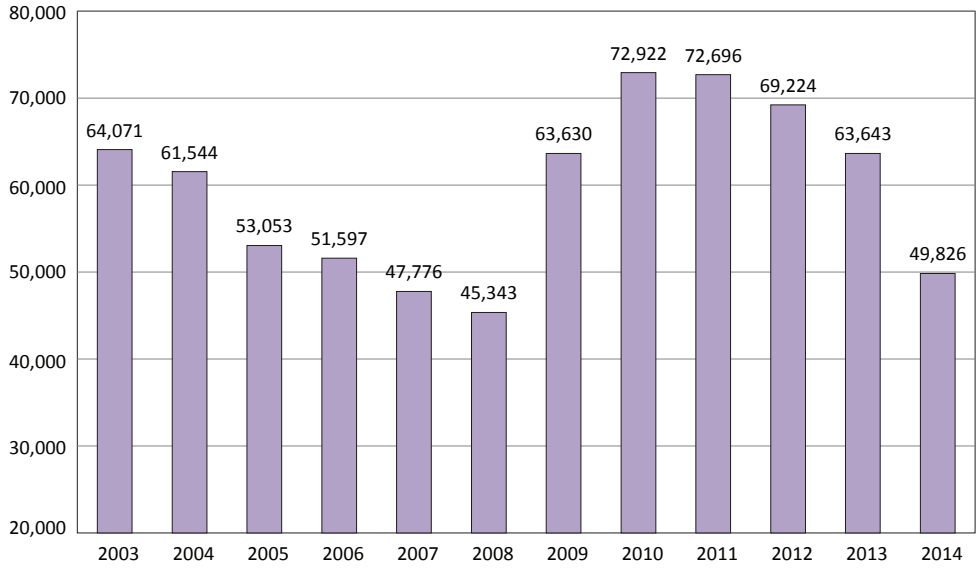
Alaska sent roughly 23 percent of regular UI payments outside Alaska

Alaska sent 22.9 percent, or $30.5 million, of its regular benefit payments to claimants living outside the state in 2014 and 22.8 percent out of state in 2013. (See tables 2.09 and 2.11.) Interstate claimants are people who earned wages in Alaska during their base period but lived out of state when UI benefits were paid. (See Figure 2.1.)

More than half (51.4 percent) of the benefits sent out of state in 2014 went to the West Coast: California (23.5 percent), Washington (20.8 percent), and Oregon (7.1 percent). Workers in the manufacturing industry received 63.8 percent of the out-of-state payments in 2014. (See Table 2.11.)

Figure 2.4 UI Claimants Receiving At Least One Week's Benefit Payment During Year

2003 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Table 2.1 **Insured Unemployment**

1993 TO 2014

Year	Covered Employment	Insured Unemployment	Insured Unemployment Rate (IUR) Percent
1993	226,475	12,213	5.4%
1994	223,455	13,554	6.1%
1995	237,816	12,885	5.4%
1996	239,746	13,120	5.5%
1997	244,255	12,095	5.0%
1998	250,251	12,140	4.9%
1999	252,228	12,866	5.1%
2000	258,428	12,290	4.8%
2001	265,945	12,224	4.6%
2002	271,349	13,980	5.2%
2003	274,755	14,259	5.2%
2004	279,161	13,471	4.8%
2005	285,455	12,443	4.4%
2006	290,310	11,649	4.0%
2007	294,016	10,503	3.6%
2008	297,925	10,995	3.7%
2009	296,720	14,277	4.8%
2010	299,017	13,896	4.6%
2011	304,844	13,325	4.4%
2012	310,941	12,520	4.0%
2013	313,057	11,959	3.8%
2014	315,123	10,659	3.4%

Notes: Insured unemployment is a weekly average of claimants derived from total weeks claimed in a calendar year divided by 52. Covered employment excludes the federal government.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor; ETA 5-159 report to the U.S. Department of Labor, Line 201-10 and 201-11

Table 2.2 UI Claimant Characteristics

2014

	Number	Percent of Total
Total	49,826	100.0%
Gender:		
Male	31,003	62.2%
Female	18,823	37.8%
Age:		
Less than 21	653	1.3%
21-24	3,936	7.9%
25-34	14,330	28.8%
35-44	10,323	20.7%
45-54	10,724	21.5%
55-64	8,057	16.2%
65+	1,803	3.6%
Number of Dependents:		
0	31,572	63.4%
1	7,826	15.7%
2	5,921	11.9%
3+	4,507	9.0%
Ethnic Background:		
Alaska Native/American Indian	11,811	23.7%
Asian and Pacific Islander	5,255	10.5%
Black	2,572	5.2%
Hispanic	3,383	6.8%
White	26,397	53.0%
Other	404	0.8%
No Information	4	0
Industry:		
Agriculture, Forestry, Fishing,[1] and Hunting	551	1.1%
Mining	2,319	4.7%
Oil and Gas	45	0.1%
Other Mining	2,274	4.6%
Utilities	264	0.5%
Construction	7,777	15.6%
Manufacturing	7,056	14.2%
Food Products	6,482	13.0%
Wood Products	100	0.2%
Other Manufacturing	474	1.0%
Trade	4,907	9.8%
Transportation and Warehousing	2,858	5.7%
Information	448	0.9%
Finance and Insurance	777	1.6%
Real Estate and Rental and Leasing	934	1.9%
Professional and Technical Service	1,622	3.3%
Mangement of Companies	80	0.2%
Administrative and Waste Services	2,434	4.9%
Educational Services	1,082	2.2%
Health Care and Social Assistance	4,529	9.1%
Arts, Entertainment, and Recreation	551	1.1%
Accommodation and Food Services	4,067	8.2%
Other Services, except PA	1,614	3.2%
Public Administration	4,627	9.3%
Unclassified/Unknown	1,329	2.7%

	Number	Percent of Total
Occupation:		
Agriculture, Forestry, Fishing,[1] and Hunting	747	1.5%
Benchwork	199	0.4%
Clerical and Sales	6,655	13.4%
Machine Trades	1,221	2.5%
Processing	4,959	10.0%
Professional, Technical, Managerial	5,862	11.8%
Service	7,293	14.6%
Structural Work	10,251	20.6%
Miscellaneous and Unknown	12,639	25.4%
Average Annual Earnings:		
$1,000- $9,999	8,308	16.7%
$10,000-$19,999	11,694	23.5%
$20,000-$29,999	9,397	18.9%
$30,000-$39,999	6,618	13.3%
$40,000-$49,999	4,437	8.9%
$50,000-$59,999	2,823	5.7%
$60,000-$69,999	2,025	4.1%
$70,000-$79,999	1,407	2.8%
$80,000-$89,999	964	1.9%
$90,000+	2,153	4.3%
Geographic Location:		
Aleutians East Borough	140	0.3%
Aleutians West Census Area	409	0.8%
Anchorage, Municipality	12,254	24.6%
Bethel Census Area	1,666	3.3%
Bristol Bay Borough	52	0.1%
Denali Borough	167	0.3%
Dillingham Census Area	312	0.6%
Fairbanks North Star Borough	4,308	8.6%
Haines Borough	194	0.4%
Hoonah-Angoon CA	276	0.6%
Juneau, City and Borough	1,387	2.8%
Kenai Peninsula Borough	3,457	6.9%
Ketchikan Gateway Borough	920	1.8%
Kodiak Island Borough	1,131	2.3%
Lake and Peninsula Borough	158	0.3%
Matanuska-Susitna Borough	5,516	11.1%
Nome Census Area	720	1.4%
North Slope Borough	298	0.6%
Northwest Arctic Borough	688	1.4%
Petersburg CA	269	0.5%
Prince of Wales-Hyder CA	589	1.2%
Sitka, City and Borough	405	0.8%
Skagway, Municipality	146	0.3%
Southeast Fairbanks Census Area	542	1.1%
Valdez-Cordova Census Area	696	1.4%
Kusilvak Census Area	1,018	2.0%
Wrangell, City and Borough	150	0.3%
Yakutat, City and Borough	52	0.1%
Yukon-Koyukuk Census Area	689	1.4%
Alaska Area Unknown	268	0.5%
Total In-State	**38,877**	**78.0%**
Out-of-State	**10,949**	**22.0%**

[1]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up 100 due to rounding.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UI Claimant Characteristics Files

Table 2.3 Schedule of UI Weekly Benefit Amounts

EFFECTIVE JANUARY 1, 2009

Base Period Wages At Least	Base Period Wages Less Than	Weekly Benefit Amount
0	$2,500	0
$2,500	$2,750	$56
$2,750	$3,000	$58
$3,000	$3,250	$60
$3,250	$3,500	$62
$3,500	$3,750	$64
$3,750	$4,000	$66
$4,000	$4,250	$68
$4,250	$4,500	$70
$4,500	$4,750	$72
$4,750	$5,000	$74
$5,000	$5,250	$76
$5,250	$5,500	$78
$5,500	$5,750	$80
$5,750	$6,000	$82
$6,000	$6,250	$84
$6,250	$6,500	$86
$6,500	$6,750	$88
$6,750	$7,000	$90
$7,000	$7,250	$92
$7,250	$7,500	$94
$7,500	$7,750	$96
$7,750	$8,000	$98
$8,000	$8,250	$100
$8,250	$8,500	$102
$8,500	$8,750	$104
$8,750	$9,000	$106
$9,000	$9,250	$108
$9,250	$9,500	$110
$9,500	$9,750	$112
$9,750	$10,000	$114
$10,000	$10,250	$116
$10,250	$10,500	$118
$10,500	$10,750	$120
$10,750	$11,000	$122
$11,000	$11,250	$124
$11,250	$11,500	$126
$11,500	$11,750	$128
$11,750	$12,000	$130
$12,000	$12,250	$132
$12,250	$12,500	$134
$12,500	$12,750	$136
$12,750	$13,000	$138
$13,000	$13,250	$140
$13,250	$13,500	$142
$13,500	$13,750	$144
$13,750	$14,000	$146
$14,000	$14,250	$148
$14,250	$14,500	$150
$14,500	$14,750	$152
$14,750	$15,000	$154
$15,000	$15,250	$156
$15,250	$15,500	$158
$15,500	$15,750	$160
$15,750	$16,000	$162
$16,000	$16,250	$164
$16,250	$16,500	$166
$16,500	$16,750	$168
$16,750	$17,000	$170
$17,000	$17,250	$172
$17,250	$17,500	$174
$17,500	$17,750	$176
$17,750	$18,000	$178
$18,000	$18,250	$180
$18,250	$18,500	$182
$18,500	$18,750	$184
$18,750	$19,000	$186
$19,000	$19,250	$188
$19,250	$19,500	$190
$19,500	$19,750	$192
$19,750	$20,000	$194
$20,000	$20,250	$196
$20,250	$20,500	$198
$20,500	$20,750	$200
$20,750	$21,000	$202
$21,000	$21,250	$204
$21,250	$21,500	$206
$21,500	$21,750	$208
$21,750	$22,000	$210
$22,000	$22,250	$212
$22,250	$22,500	$214
$22,500	$22,750	$216
$22,750	$23,000	$218
$23,000	$23,250	$220
$23,250	$23,500	$222
$23,500	$23,750	$224
$23,750	$24,000	$226
$24,000	$24,250	$228
$24,250	$24,500	$230
$24,500	$24,750	$232
$24,750	$25,000	$234
$25,000	$25,250	$236
$25,250	$25,500	$238
$25,500	$25,750	$240
$25,750	$26,000	$242
$26,000	$26,250	$244
$26,250	$26,500	$246
$26,500	$26,750	$248
$26,750	$27,000	$250
$27,000	$27,250	$252
$27,250	$27,500	$254
$27,500	$27,750	$256
$27,750	$28,000	$258
$28,000	$28,250	$260
$28,250	$28,500	$262
$28,500	$28,750	$264
$28,750	$29,000	$266
$29,000	$29,250	$268
$29,250	$29,500	$270
$29,500	$29,750	$272
$29,750	$30,000	$274
$30,000	$30,250	$276
$30,250	$30,500	$278
$30,500	$30,750	$280
$30,750	$31,000	$282
$31,000	$31,250	$284
$31,250	$31,500	$286
$31,500	$31,750	$288
$31,750	$32,000	$290
$32,000	$32,250	$292
$32,250	$32,500	$294
$32,500	$32,750	$296
$32,750	$33,000	$298
$33,000	$33,250	$300
$33,250	$33,500	$302
$33,500	$33,750	$304
$33,750	$34,000	$306
$34,000	$34,250	$308
$34,250	$34,500	$310
$34,500	$34,750	$312
$34,750	$35,000	$314
$35,000	$35,250	$316
$35,250	$35,500	$318
$35,500	$35,750	$320
$35,750	$36,000	$322
$36,000	$36,250	$324
$36,250	$36,500	$326
$36,500	$36,750	$328
$36,750	$37,000	$330
$37,000	$37,250	$332
$37,250	$37,500	$334
$37,500	$37,750	$336
$37,750	$38,000	$338
$38,000	$38,250	$340
$38,250	$38,500	$342
$38,500	$38,750	$344
$38,750	$39,000	$346
$39,000	$39,250	$348
$39,250	$39,500	$350
$39,500	$39,750	$352
$39,750	$40,000	$354
$40,000	$40,250	$356
$40,250	$40,500	$358
$40,500	$40,750	$360
$40,750	$41,000	$362
$41,000	$41,250	$364
$41,250	$41,500	$366
$41,500	$41,750	$368
$41,750	$42,000	$370
$42,000		$370

Source: Alaska Statute 23.20.350(d).

The benefit schedule was amended effective Jan 1, 2009.

Benefits for wages at least $1,000 but under $2,500 were deleted.

Benefits for wages at least $26,750 but under $42,000 were added.

Table 2.4 Schedule of Weekly Benefits Duration

EFFECTIVE OCTOBER 1, 1980

Ratio of Base Period Earnings to High Quarter Earnings	Duration of Benefits (in Weeks)
Less than 1.50	16
1.50-1.99	18
2.00-2.49	20
2.50-2.99	22
3.00-3.49	24
3.50 or more	26

Source: Alaska Statute 23.20.350(e)

Table 2.5 Data for UI Regular Benefits

2004 TO 2014

			Average Duration in Weeks				Maximum Weekly Benefit Amount	
Year	Weeks Claimed	Number of Final Payments	Potential	Actual	Actual for Exhausts	Avg Weekly Benefit	Benefits Without Dependents	Benefits With Dependents
2004	841,885	20,192	20.9	12.0	19.3	$193.71	$248	$320
2005	770,712	17,847	20.8	12.4	19.4	$193.91	$248	$320
2006	714,443	16,069	20.8	11.6	19.2	$197.63	$248	$320
2007	652,529	15,015	21.0	11.4	19.4	$200.09	$248	$320
2008	678,301	15,736	21.0	12.3	19.6	$202.16	$248	$320
2009	898,931	20,809	21.1	13.0	19.9	$241.12	$370	$442
2010	907,657	25,653	20.9	12.7	19.5	$239.37	$370	$442
2011	846,908	21,941	20.8	12.4	19.5	$241.92	$370	$442
2012	835,609	20,771	20.9	11.9	19.6	$244.59	$370	$442
2013	794,811	19,560	20.9	11.9	19.7	$250.04	$370	$442
2014	703,193	16,398	20.8	11.5	20.8	$236.58	$370	$442

Notes: Payment data are for taxable and reimbursable benefits.
Exhaustion: Those receiving payments for the maximum number of weeks available to them in a particular program.
Dependents benefit is $24 per dependent, to a maximum of three (total maximum $72).
Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: ETA 5159 report to the U.S. Department of Labor; and Claimant Characteristics Report

Table 2.6 Data for Extended Benefits

2004 to 2014

Year	Number of Weeks Claimed	Number of Final Payments	Average Weekly Benefit
2004	56,042	3,131	$187.26
2005	33,585	1,199	$181.06
2006	0	0	$254.00
2007	0	0	0
2008	27,065	1,172	$192.59
2009	141,499	6,877	$218.21
2010	182,948	8,237	$230.76
2011	87,681	3,930	$225.09
2012	28,571	475	$223.96
2013	11	1	$80.86
2014	0	0	N/A

Table 2.7 Data for State Supplemental Benefits

2004 to 2014

Year	Number of Weeks Claimed	Number of Final Payments	Average Weekly Benefit
2004	1,423	114	$99.62
2005	1,165	73	$101.79
2006	0	0	0
2007	0	0	0
2008	846	52	$98.97
2009	2,766	201	$105.93
2010	2,316	93	$120.53
2011	1,115	40	$121.63
2012	528	0	$130.82
2013	29	0	$125.92
2014	0	0	N/A

Sources for Tables 2.6 and 2.7: Alaska Department of Labor and Workforce Development, Research and Analysis Section; and Claims and Payment Activities, ETA 5159 report to the U.S. Department of Labor

Table 2.8 UI Regular Benefit Payments by Industry

INTRASTATE, 2011 TO 2014

Industry	Number of Weeks Paid				Number of First Payments			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing, and Hunting	2,750	3,992	3,164	3,170	235	293	247	223
Mining	25,692	24,028	27,279	18,124	1,785	1,804	1,765	1,229
Utilities	2,832	2,572	2,718	2,665	166	172	182	177
Construction	103,463	87,302	81,580	77,817	6,832	6,161	5,761	5,805
Manufacturing	40,358	38,479	35,742	29,768	2,821	2,709	2,456	2,183
Wholesale Trade	8,653	8,173	7,605	6,685	524	548	447	468
Retail Trade	61,721	56,758	52,948	46,345	3,833	3,548	3,313	3,040
Transportation and Warehousing	34,982	32,465	29,243	26,124	2,346	2,268	2,086	1,855
Information	7,182	6,381	5,693	4,270	439	368	329	280
Finance and Insurance	10,696	10,725	9,626	8,946	649	630	612	517
Real Estate, Rental, and Leasing	14,102	13,222	12,834	10,800	815	858	757	686
Professional and Technical Services	16,230	16,805	17,885	14,404	1,009	1,163	1,148	940
Management of Companies	612	739	756	735	34	48	51	56
Administrative and Waste Services	31,991	31,021	30,162	26,367	1,986	2,067	1,925	1,783
Educational Services	16,994	14,346	13,985	12,203	1,176	928	981	827
Health Care and Social Assistance	53,518	52,426	50,944	47,787	3,279	3,229	3,149	2,931
Arts, Entertainment, and Recreation	8,051	7,820	7,429	6,076	552	516	497	399
Accommodation and Food Services	54,593	51,755	43,717	37,725	3,539	3,403	2,962	2,604
Other Services, except Public Administration	21,474	22,120	19,255	17,985	1,435	1,464	1,278	1,211
Public Administration	56,798	52,192	61,358	52,880	3,622	3,318	4,050	3,506
Unclassified	7,686	6,039	9,182	7,351	494	431	627	515

	Amount of Payments				Payment Percent Distribution			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing, and Hunting	$566,598	$815,522	$645,783	$624,050	0.5%	0.7%	0.6%	0.6%
Mining	$7,800,606	$7,475,352	$8,450,810	$5,599,545	6.2%	6.4%	7.2%	5.4%
Utilities	$736,007	$658,962	$701,315	$678,481	0.6%	0.6%	0.6%	0.7%
Construction	$28,972,796	$24,210,388	$22,551,481	$21,842,265	23.1%	20.7%	19.3%	21.2%
Manufacturing	$6,828,605	$6,696,677	$6,334,585	$5,221,655	5.5%	5.7%	5.4%	5.1%
Wholesale Trade	$2,035,701	$1,877,160	$1,799,479	$1,605,248	1.6%	1.6%	1.5%	1.6%
Retail Trade	$11,137,336	$10,344,951	$9,727,794	$8,416,157	8.9%	8.8%	8.3%	8.2%
Transportation and Warehousing	$7,373,275	$6,918,343	$6,386,371	$5,894,427	5.9%	5.9%	5.5%	5.7%
Information	$1,931,821	$1,698,548	$1,558,702	$1,161,870	1.5%	1.5%	1.3%	1.1%
Finance and Insurance	$2,531,550	$2,582,670	$2,321,400	$2,101,323	2.0%	2.2%	2.0%	2.0%
Real Estate, Rental, and Leasing	$2,906,879	$2,702,265	$2,734,187	$2,270,416	2.3%	2.3%	2.3%	2.2%
Professional and Technical Services	$4,035,321	$4,263,859	$4,686,673	$3,815,958	3.2%	3.6%	4.0%	3.7%
Management of Companies	$179,517	$213,711	$201,317	$191,443	0.1%	0.2%	0.2%	0.2%
Administrative and Waste Services	$6,557,055	$6,384,867	$6,432,844	$5,596,730	5.2%	5.5%	5.5%	5.4%
Educational Services	$3,271,063	$2,856,633	$2,843,232	$2,489,296	2.6%	2.4%	2.4%	2.4%
Health Care and Social Assistance	$11,797,775	$11,685,554	$11,800,087	$11,299,943	9.4%	10.0%	10.1%	11.0%
Arts, Entertainment, and Recreation	$1,240,079	$1,172,941	$1,188,017	$1,014,776	1.0%	1.0%	1.0%	1.0%
Accommodation and Food Services	$8,606,515	$8,410,854	$7,303,685	$6,437,987	6.9%	7.2%	6.2%	6.2%
Other Services, except Public Administration	$4,327,890	$4,365,438	$3,897,091	$3,734,210	3.5%	3.7%	3.3%	3.6%
Public Administration	$10,959,306	$10,362,525	$13,355,432	$11,383,634	8.8%	8.9%	11.4%	11.0%
Unclassified	$1,435,977	$1,234,704	$2,138,570	$1,642,920	1.1%	1.1%	1.8%	1.6%

Notes: Payment data include taxable and reimbursable.
Fishing excludes nearly all commercial fish harvesting employment.
Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.8 (continued) UI Regular Benefit Payments by Industry

INTRASTATE, 2011 TO 2014

Industry	Average Weekly Payments				Average Duration in Weeks			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing, and Hunting	$206.04	$204.29	$204.10	$196.86	11.7	13.6	12.8	14.2
Mining	$303.62	$311.11	$309.79	$308.96	14.4	13.3	15.5	14.7
Utilities	$259.89	$256.21	$258.03	$254.59	17.1	15.0	14.9	15.1
Construction	$280.03	$277.32	$276.43	$280.69	15.1	14.2	14.2	13.4
Manufacturing	$169.20	$174.03	$177.23	$175.41	14.3	14.2	14.6	13.6
Wholesale Trade	$235.26	$229.68	$236.62	$240.13	16.5	14.9	17.0	14.3
Retail Trade	$180.45	$182.26	$183.72	$181.60	16.1	16.0	16.0	15.2
Transportation and Warehousing	$210.77	$213.10	$218.39	$225.63	14.9	14.3	14.0	14.1
Information	$268.98	$266.19	$273.79	$272.10	16.4	17.3	17.3	15.3
Finance and Insurance	$236.68	$240.81	$241.16	$234.89	16.5	17.0	15.7	17.3
Real Estate, Rental, and Leasing	$206.13	$204.38	$213.04	$210.22	17.3	15.4	17.0	15.7
Professional and Technical Services	$248.63	$253.73	$262.04	$264.92	16.1	14.4	15.6	15.3
Management of Companies	$293.33	$289.19	$266.29	$260.47	18.0	15.4	14.8	13.1
Administrative and Waste Services	$204.97	$205.82	$213.28	$212.26	16.1	15.0	15.7	14.8
Educational Services	$192.48	$199.12	$203.31	$203.99	14.5	15.5	14.3	14.8
Health Care and Social Assistance	$220.44	$222.90	$231.63	$236.46	16.3	16.2	16.2	16.3
Arts, Entertainment, and Recreation	$154.03	$149.99	$159.92	$167.01	14.6	15.2	14.9	15.2
Accommodation and Food Services	$157.65	$162.51	$167.07	$170.66	15.4	15.2	14.8	14.5
Other Services, except Public Administration	$201.54	$197.35	$202.39	$207.63	15.0	15.1	15.1	14.9
Public Administration	$192.95	$198.55	$217.66	$215.27	15.7	15.7	15.2	15.1
Unclassified	$186.83	$204.46	$232.91	$223.50	15.6	14.0	14.6	14.3

Notes: Payment data include taxable and reimbursable.
Fishing excludes nearly all commercial fish harvesting employment.
Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.9 UI Regular Benefit Payments[1] by Industry

Interstate, 2011 to 2014

Industry	Number of Weeks Paid 2011	2012	2013	2014	Number of First Payments 2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	1,989	3,312	3,813	2,875	165	210	227	159
Mining	7,150	7,447	7,762	5,793	464	476	500	337
Utilities	346	295	369	539	18	20	27	31
Construction	11,902	9,873	8,662	8,337	706	588	532	533
Manufacturing	52,654	54,031	50,559	47,777	3,576	3,504	3,416	3,283
Wholesale Trade	1,511	1,381	1,458	1,297	82	81	76	69
Retail Trade	9,227	9,039	8,143	6,594	490	500	428	341
Transportation and Warehousing	9,195	8,050	7,427	6,287	554	506	473	392
Information	1,663	1,115	1,191	1,050	66	62	65	60
Finance and Insurance	2,266	2,114	2,035	1,670	115	100	116	92
Real Estate, Rental, and Leasing	1,274	1,180	1,259	846	74	70	70	47
Professional and Technical Services	3,956	4,137	4,424	3,781	238	238	266	253
Management of Companies	34	140	105	67	0	9	6	4
Administrative and Waste Services	5,222	5,163	5,234	4,056	315	319	295	226
Educational Services	3,475	3,168	2,735	2,368	190	155	143	143
Health Care and Social Assistance	10,066	10,167	10,338	8,400	539	529	552	428
Arts, Entertainment and Recreation	1,760	1,355	1,063	905	95	80	70	55
Accommodation and Food Services	12,732	11,306	11,148	8,957	817	708	690	561
Other Services, except Public Administration	1,970	2,238	2,128	1,819	118	112	120	107
Public Administration	5,151	5,511	8,491	7,942	282	305	509	451
Unclassified	8,764	8,384	10,087	7,691	647	566	647	495

	Amount of Payments 2011	2012	2013	2014	Payment Percent Distribution 2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	$491,373	$884,620	$1,087,270	$878,462	1.5%	2.6%	3.1%	2.9%
Mining	$2,311,976	$2,447,241	$2,609,570	$1,957,644	6.9%	7.2%	7.5%	6.4%
Utilities	$106,356	$93,809	$113,266	$160,617	0.3%	0.3%	0.3%	0.5%
Construction	$3,497,239	$2,950,141	$2,622,828	$2,602,923	10.4%	8.7%	7.6%	8.5%
Manufacturing	$9,649,210	$10,221,255	$9,656,202	$9,216,844	28.8%	30.2%	27.9%	30.2%
Wholesale Trade	$392,575	$364,841	$400,234	$365,425	1.2%	1.1%	1.2%	1.2%
Retail Trade	$1,820,828	$1,923,791	$1,791,551	$1,472,609	5.4%	5.7%	5.2%	4.8%
Transportation and Warehousing	$2,195,949	$1,890,947	$1,763,027	$1,566,087	6.5%	5.6%	5.1%	5.1%
Information	$469,751	$307,039	$326,813	$324,920	1.4%	0.9%	0.9%	1.1%
Finance and Insurance	$638,399	$596,176	$598,687	$470,647	1.9%	1.8%	1.7%	1.5%
Real Estate, Rental, and Leasing	$314,677	$306,340	$322,182	$214,111	0.9%	0.9%	0.9%	0.7%
Professional and Technical Services	$1,101,062	$1,202,737	$1,267,905	$1,103,184	3.3%	3.6%	3.7%	3.6%
Management of Companies	$10,449	$44,364	$33,835	$24,031	0.0%	0.1%	0.1%	0.1%
Administrative and Waste Services	$1,261,232	$1,218,520	$1,251,893	$1,019,182	3.8%	3.6%	3.6%	3.3%
Educational Services	$847,873	$824,787	$685,028	$598,246	2.5%	2.4%	2.0%	2.0%
Health Care and Social Assistance	$2,601,875	$2,735,047	$2,816,891	$2,326,930	7.8%	8.1%	8.1%	7.6%
Arts, Entertainment, and Recreation	$298,210	$235,641	$199,897	$197,803	0.9%	0.7%	0.6%	0.6%
Accommodation and Food Services	$2,038,321	$1,933,312	$1,991,031	$1,663,401	6.1%	5.7%	5.8%	5.4%
Other Services, except Public Administration	$461,909	$515,557	$517,226	$464,402	1.4%	1.5%	1.5%	1.5%
Public Administration	$1,376,441	$1,476,530	$2,338,237	$2,234,107	4.1%	4.4%	6.8%	7.3%
Unclassified	$1,656,684	$1,640,518	$2,220,586	$1,681,312	4.9%	4.9%	6.4%	5.5%

[1]Payment data include taxable and reimbursable.
[2]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.9 (continued) UI Regular Benefit Payments[1] by Industry

INTERSTATE, 2011 TO 2014

Industry	Average Weekly Payments				Average Duration in Weeks			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	$247.05	$267.10	$285.15	$305.55	12.1	15.8	16.8	18.1
Mining	$323.35	$328.62	$336.20	$337.93	15.4	15.6	15.5	17.2
Utilities	$307.39	$318.00	$306.95	$297.99	19.2	14.8	13.7	17.4
Construction	$293.84	$298.81	$302.80	$312.21	16.9	16.8	16.3	15.6
Manufacturing	$183.26	$189.17	$190.99	$192.91	14.7	15.4	14.8	14.6
Wholesale Trade	$259.81	$264.19	$274.51	$281.75	18.4	17.0	19.2	18.8
Retail Trade	$197.34	$212.83	$220.01	$223.33	18.8	18.1	19.0	19.3
Transportation and Warehousing	$238.82	$234.90	$237.38	$249.10	16.6	15.9	15.7	16.0
Information	$282.47	$275.37	$274.40	$309.45	25.2	18.0	18.3	17.5
Finance and Insurance	$281.73	$282.01	$294.20	$281.82	19.7	21.1	17.5	18.2
Real Estate, Rental, and Leasing	$247.00	$259.61	$255.90	$253.09	17.2	16.9	18.0	18.0
Professional and Technical Services	$278.33	$290.73	$286.60	$291.77	16.6	17.4	16.6	14.9
Management of Companies	$307.32	$316.89	$322.24	$358.67	0.0	15.6	17.5	16.8
Administrative and Waste Services	$241.52	$236.01	$239.18	$251.28	16.6	16.2	17.7	17.9
Educational Services	$243.99	$260.35	$250.47	$252.64	18.3	20.4	19.1	16.6
Health Care and Social Assistance	$258.48	$269.01	$272.48	$277.02	18.7	19.2	18.7	19.6
Arts, Entertainment, and Recreation	$169.44	$173.90	$188.05	$218.57	18.5	16.9	15.2	16.5
Accommodation and Food Services	$160.09	$171.00	$178.60	$185.71	15.6	16.0	16.2	16.0
Other Services, except Public Administration	$234.47	$230.37	$243.06	$255.31	16.7	20.0	17.7	17.0
Public Administration	$267.22	$267.92	$275.38	$281.30	18.3	18.1	16.7	17.6
Unclassified	$189.03	$195.67	$220.14	$218.61	13.5	14.8	15.6	15.5

[1]Payment data include taxable and reimbursable.
[2]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.10 UI Regular Benefit Payments[1] by Industry

Intrastate and Interstate Total, 2011 to 2014

Industry	Number of Weeks Paid				Number of First Payments			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	4,739	7,304	6,977	6,045	400	503	474	382
Mining	32,842	31,475	35,041	23,917	2,249	2,280	2265	1,566
Utilities	3,178	2,867	3,087	3,204	184	192	209	208
Construction	115,365	97,175	90,242	86,154	7,538	6,749	6293	6,338
Manufacturing	93,012	92,510	86,301	77,545	6,397	6,213	5872	5,466
Wholesale Trade	10,164	9,554	9,063	7,982	606	629	523	537
Retail Trade	70,948	65,797	61,091	52,939	4,323	4,048	3741	3,381
Transportation and Warehousing	44,177	40,515	36,670	32,411	2,900	2,774	2559	2,247
Information	8,845	7,496	6,884	5,320	505	430	394	340
Finance and Insurance	12,962	12,839	11,661	10,616	764	730	728	609
Real Estate, Rental, and Leasing	15,376	14,402	14,093	11,646	889	928	827	733
Professional and Technical Services	20,186	20,942	22,309	18,185	1,247	1,401	1414	1,193
Management of Companies	646	879	861	802	34	57	57	60
Administrative and Waste Services	37,213	36,184	35,396	30,423	2,301	2,386	2220	2,009
Educational Services	20,469	17,514	16,720	14,571	1,366	1,083	1124	970
Health Care and Social Assistance	63,584	62,593	61,282	56,187	3,818	3,758	3701	3,359
Arts, Entertainment, and Recreation	9,811	9,175	8,492	6,981	647	596	567	454
Accommodation and Food Services	67,325	63,061	54,865	46,682	4,356	4,111	3652	3,165
Other Services, except PA	23,444	24,358	21,383	19,804	1,553	1,576	1398	1,318
Public Administration	61,949	57,703	69,849	60,822	3,904	3,623	4559	3,957
Unclassified	16,450	14,423	19,269	15,042	1,141	997	1274	1,010

	Amount of Payments				Payment Percent Distribution			
	2011	2012	2013	2014	2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	$1,057,971	$1,700,142	$1,733,053	$1,502,512	0.7%	1.1%	1.1%	1.1%
Mining	$10,112,582	$9,922,593	$11,060,380	$7,557,189	6.4%	6.6%	7.3%	5.7%
Utilities	$842,363	$752,771	$814,581	$839,098	0.5%	0.5%	0.5%	0.6%
Construction	$32,470,035	$27,160,529	$25,174,309	$24,445,188	20.5%	18.0%	16.6%	18.3%
Manufacturing	$16,477,815	$16,917,932	$15,990,787	$14,438,499	10.4%	11.2%	10.5%	10.8%
Wholesale Trade	$2,428,276	$2,242,001	$2,199,713	$1,970,673	1.5%	1.5%	1.5%	1.5%
Retail Trade	$12,958,164	$12,268,742	$11,519,345	$9,888,766	8.2%	8.1%	7.6%	7.4%
Transportation and Warehousing	$9,569,224	$8,809,290	$8,149,398	$7,460,514	6.0%	5.8%	5.4%	5.6%
Information	$2,401,572	$2,005,587	$1,885,515	$1,486,790	1.5%	1.3%	1.2%	1.1%
Finance and Insurance	$3,169,949	$3,178,846	$2,920,087	$2,571,970	2.0%	2.1%	1.9%	1.9%
Real Estate, Rental, and Leasing	$3,221,556	$3,008,605	$3,056,369	$2,484,527	2.0%	2.0%	2.0%	1.9%
Professional and Technical Services	$5,136,383	$5,466,596	$5,954,578	$4,919,142	3.2%	3.6%	3.9%	3.7%
Management of Companies	$189,966	$258,075	$235,152	$215,474	0.1%	0.2%	0.2%	0.2%
Administrative and Waste Services	$7,818,287	$7,603,387	$7,684,737	$6,615,912	4.9%	5.0%	5.1%	5.0%
Educational Services	$4,118,936	$3,681,420	$3,528,260	$3,087,542	2.6%	2.4%	2.3%	2.3%
Health Care and Social Assistance	$14,399,650	$14,420,601	$14,616,978	$13,626,873	9.1%	9.6%	9.6%	10.2%
Arts, Entertainment, and Recreation	$1,538,289	$1,408,582	$1,387,914	$1,212,579	1.0%	0.9%	0.9%	0.9%
Accommodation and Food Services	$10,644,836	$10,344,166	$9,294,716	$8,101,388	6.7%	6.9%	6.1%	6.1%
Other Services, except PA	$4,789,799	$4,880,995	$4,414,317	$4,198,612	3.0%	3.2%	2.9%	3.1%
Public Administration	$12,335,747	$11,839,055	$15,693,669	$13,617,741	7.8%	7.9%	10.3%	10.2%
Unclassified	$3,092,661	$2,875,222	$4,359,156	$3,324,232	1.9%	1.9%	2.9%	2.5%

[1]Payment data include taxable and reimbursable.
[2]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.10 (continued) UI Regular Benefit Payments[1] by Industry

Intrastate and Interstate Total, 2011 to 2014

Industry	Average Weekly Payments				Average Duration in Weeks			
	2011	2012	2013	2013	2011	2012	2013	2014
Agriculture, Forestry, Fishing,[2] and Hunting	$223.25	$232.77	$248.40	$248.55	11.8	14.5	14.7	15.8
Mining	$307.92	$315.25	$315.64	$315.98	14.6	13.8	15.5	15.3
Utilities	$265.06	$262.56	$263.87	$261.89	17.3	14.9	14.8	15.4
Construction	$281.45	$279.50	$278.96	$283.74	15.3	14.4	14.3	13.6
Manufacturing	$177.16	$182.88	$185.29	$186.20	14.5	14.9	14.7	14.2
Wholesale Trade	$238.91	$234.67	$242.71	$246.89	16.8	15.2	17.3	14.9
Retail Trade	$182.64	$186.46	$188.56	$186.80	16.4	16.3	16.3	15.7
Transportation and Warehousing	$216.61	$217.43	$222.24	$230.18	15.2	14.6	14.3	14.4
Information	$271.52	$267.55	$273.90	$279.47	17.5	17.4	17.5	15.6
Finance and Insurance	$244.56	$247.59	$250.41	$242.27	17.0	17.6	16.0	17.4
Real Estate, Rental, and Leasing	$209.52	$208.90	$216.87	$213.34	17.3	15.5	17.0	15.9
Professional and Technical Services	$254.45	$261.04	$266.91	$270.51	16.2	14.9	15.8	15.2
Management of Companies	$294.07	$293.60	$273.11	$268.67	19.0	15.4	15.1	13.4
Administrative and Waste Services	$210.10	$210.13	$217.11	$217.46	16.2	15.2	15.9	15.1
Educational Services	$201.23	$210.20	$211.02	$211.90	15.0	16.2	14.9	15.0
Health Care and Social Assistance	$226.47	$230.39	$238.52	$242.53	16.7	16.7	16.6	16.7
Arts, Entertainment and Recreation	$156.79	$153.52	$163.44	$173.70	15.2	15.4	15.0	15.4
Accommodation and Food Services	$158.11	$164.03	$169.41	$173.54	15.5	15.3	15.0	14.7
Other Services, except PA	$204.31	$200.39	$206.44	$212.01	15.1	15.5	15.3	15.0
Public Administration	$199.13	$205.17	$224.68	$223.89	15.9	15.9	15.3	15.4
Unclassified	$188.00	$199.35	$226.23	$221.00	14.4	14.5	15.1	14.9

[1]Payment data include taxable and reimbursable.
[2]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up to 100 due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.11 UI Regular Benefits Payments[1] by Industry

Interstate as a Percentage of Total, 2011 to 2014

Industry	Percentage of Weeks Paid to Interstate				Percentage of First Payments to Interstate				Percentage of Payments to Interstate			
	2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014
Totals (including unclassified)	20.8%	21.7%	22.1%	22.0%	20.3%	20.3%	21.0%	20.5%	21.1%	22.4%	22.8%	22.9%
Agriculture, Forestry, Fishing,[2] and Hunting	42.0%	45.3%	54.7%	47.6%	41.3%	41.7%	47.9%	41.6%	46.4%	52.0%	62.7%	58.5%
Mining	21.8%	23.7%	22.2%	24.2%	20.6%	20.9%	22.1%	21.5%	22.9%	24.7%	23.6%	25.9%
Utilities	10.9%	10.3%	12.0%	16.8%	9.8%	10.4%	12.9%	14.9%	12.6%	12.5%	13.9%	19.1%
Construction	10.3%	10.2%	9.6%	9.7%	9.4%	8.7%	8.5%	8.4%	10.8%	10.9%	10.4%	10.6%
Manufacturing	56.6%	58.4%	58.6%	61.6%	55.9%	56.4%	58.2%	60.1%	58.6%	60.4%	60.4%	63.8%
Wholesale Trade	14.9%	14.5%	16.1%	16.2%	13.5%	12.9%	14.5%	12.8%	16.2%	16.3%	18.2%	18.5%
Retail Trade	13.0%	13.7%	13.3%	12.5%	11.3%	12.4%	11.4%	10.1%	14.1%	15.7%	15.6%	14.9%
Transportation and Warehousing	20.8%	19.9%	20.3%	19.4%	19.1%	18.2%	18.5%	17.4%	22.9%	21.5%	21.6%	21.0%
Information	18.8%	14.9%	17.3%	19.7%	13.1%	14.4%	16.5%	17.6%	19.6%	15.3%	17.3%	21.9%
Finance and Insurance	17.5%	16.5%	17.5%	15.7%	15.1%	13.7%	15.9%	15.1%	20.1%	18.8%	20.5%	18.3%
Real Estate, Rental, and Leasing	8.3%	8.2%	8.9%	7.3%	8.3%	7.5%	8.5%	6.4%	9.8%	10.2%	10.5%	8.6%
Professional and Technical Services	19.6%	19.8%	19.8%	20.8%	19.1%	17.0%	18.8%	21.2%	21.4%	22.0%	21.3%	22.4%
Management of Companies	5.3%	15.9%	12.2%	8.4%	0	15.8%	10.5%	6.7%	5.5%	17.2%	14.4%	11.2%
Administrative and Waste Services	14.0%	14.3%	14.8%	13.3%	13.7%	13.4%	13.3%	11.2%	16.1%	16.0%	16.3%	15.4%
Educational Services	17.0%	18.1%	16.4%	16.3%	13.9%	14.3%	12.7%	14.7%	20.6%	22.4%	19.4%	19.4%
Health Care and Social Assistance	15.8%	16.2%	16.9%	15.0%	14.1%	14.1%	14.9%	12.7%	18.1%	19.0%	19.3%	17.1%
Arts, Entertainment, and Recreation	17.9%	14.8%	12.5%	13.0%	14.7%	13.4%	12.3%	12.1%	19.4%	16.7%	14.4%	16.3%
Accommodation and Food Services	18.9%	17.9%	20.3%	19.2%	18.8%	17.2%	18.9%	17.7%	19.1%	18.7%	21.4%	20.5%
Other Services, except Public Administration	8.4%	9.2%	10.0%	9.2%	7.6%	7.1%	8.6%	8.1%	9.6%	10.6%	11.7%	11.1%
Public Administration	8.3%	9.6%	12.2%	13.1%	7.2%	8.4%	11.2%	11.4%	11.2%	12.5%	14.9%	16.4%
Unclassified	53.3%	58.1%	52.3%	51.1%	56.7%	56.8%	50.8%	49.0%	53.6%	57.1%	50.9%	50.6%

[1]Data include both taxable and reimbursable.
[2]Fishing excludes nearly all commercial fish harvesting employment.
Note: Percentages may not add up to 100 percent due to rounding.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.12 Amount of UI Benefit Payments by Borough or Census Area

2014

Census Areas	Regular UI	EB	EUC 08	SSB	All Programs Total
Aleutians East Borough	$278,553	0	$3,593	0	$282,146
Aleutians West CA	$771,437	0	$1,744	0	$773,181
Anchorage, Municipality	$34,162,292	0	$180,751	0	$34,343,043
Bethel CA	$3,820,368	0	$30,417	0	$3,850,785
Bristol Bay Borough	$158,607	0	$1,600	0	$160,207
Denali Borough	$446,330	0	$4,713	0	$451,043
Dillingham CA	$752,658	0	$40,066	0	$792,724
Fairbanks North Star B	$12,363,083	0	$3,485	0	$12,366,568
Haines Borough	$461,578	0	$2,075	0	$463,653
Hoonah-Angoon CA	$564,935	0	$14,870	0	$579,805
Juneau, City and Borough	$3,594,194	0	$36,831	0	$3,631,025
Kenai Peninsula B	$9,220,130	0	$10,015	0	$9,230,145
Ketchikan Gateway B	$2,263,445	$2,118	$4,079	0	$2,269,642
Kodiak Island Borough	$1,968,173	0	$2,143	0	$1,970,316
Lake and Peninsula B	$427,402	0	$81,958	0	$509,360
Matanuska-Susitna B	$15,726,306	0	$13,521	0	$15,739,827
Nome CA	$1,762,392	0	$3,787	0	$1,766,179
North Slope Borough	$756,407	0	$15,589	0	$771,996
Northwest Arctic B	$1,756,000	0	$2,439	0	$1,758,439
Petersburg CA	$718,833	0	$8,230	0	$727,063
Prince of Wales-Hyder	$1,628,937	0	$2,564	0	$1,631,501
Sitka, City and Borough	$964,911	0	$265	0	$965,176
Skagway, Municipality	$357,034	0	$9,470	0	$366,504
Southeast Fairbanks CA	$1,537,963	0	$6,220	0	$1,544,183
Valdez-Cordova CA	$1,811,957	0	$19,315	0	$1,831,272
Kusilvak CA	$2,150,195	0	$1,233	0	$2,151,428
Wrangell Borough	$426,899	0	$142	0	$427,041
Yakutat Borough	$124,860	0	$11,503	0	$136,363
Yukon-Koyukuk CA	$1,628,592	0	$169,553	0	$1,798,145
Area Unknown	$413,093	0	$1,628	0	$414,721

Note: The EUC program began in July 2008 and was effective through 2013.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UC-217 report, Benefit Payments by Industry and Area

Table 2.13 Claimants With Dependents

2005 to 2014

Year	Number of Claimants with Dependents	All Reg UI Claimants	Percent Claimants with Dependents	Weeks Compensated with Dependents	All Weeks Compensated	Percent Weeks Compensated with Dependents	Amount of Dependent Benefits
2005	21,631	52,861	40.9%	273,529	653,646	41.8%	$12,351,912
2006	20,437	51,597	39.6%	245,339	598,796	41.0%	$11,050,296
2007	18,589	47,776	38.9%	217,065	542,965	40.0%	$9,692,664
2008	17,751	45,343	39.1%	220,911	556,108	39.7%	$9,880,752
2009	21,059	58,369	36.1%	277,671	755,797	36.7%	$12,146,136
2010	22,635	63,551	35.6%	295,842	806,017	36.7%	$12,890,472
2011	22,157	61,449	36.1%	285,021	763,482	37.3%	$12,435,480
2012	20,871	57,532	36.3%	254,922	681,872	37.4%	$11,166,600
2013	20,201	55,265	36.6%	248,314	657,650	37.8%	$10,886,424
2014	18,254	49,826	36.6%	217,023	574,016	37.8%	$9,563,832

Notes: The allowance is $24.00 per dependent per week, with a maximum of $72.00. Data are for state regular UI program only.
Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: annual claimant characteristics report

Table 2.14 Average Weekly Percentage of Unemployed Receiving Benefits

2014

State	Average Weekly Unemployed	Average Weeks Compensated	Compensated as Percent of Unemployed	Rank
Alabama	139,925	22,176	15.8%	42
Alaska	24,100	10,993	45.6%	1
Arizona	212,150	29,691	14.0%	45
Arkansas	83,325	17,529	21.0%	29
California	1,407,350	391,537	27.8%	16
Colorado	146,350	26,907	18.4%	35
Connecticut	124,600	47,033	37.7%	3
Delaware	26,575	6,932	26.1%	17
Dist. of Columbia	28,650	8,989	31.4%	9
Florida	588,800	66,724	11.3%	49
Georgia	346,200	37,839	10.9%	51
Hawaii	28,675	8,613	30.0%	12
Idaho	37,225	8,661	23.3%	25
Illinois	468,125	121,718	26.0%	18
Indiana	190,575	33,054	17.3%	39
Iowa	75,050	23,109	30.8%	10
Kansas	70,125	16,464	23.5%	24
Kentucky	140,925	24,589	17.4%	38
Louisiana	121,225	15,941	13.1%	47
Maine	40,125	9,741	24.3%	23
Maryland	180,950	40,746	22.5%	27
Massachusetts	206,150	76,847	37.3%	5
Michigan	342,200	68,838	20.1%	30
Minnesota	128,025	41,254	32.2%	8
Mississippi	95,775	14,407	15.0%	43
Missouri	189,200	32,011	16.9%	41
Montana	24,525	7,393	30.1%	11
Nebraska	35,525	6,870	19.3%	32
Nevada	106,175	24,393	23.0%	26
New Hampshire	32,400	5,724	17.7%	37
New Jersey	301,500	114,868	38.1%	2
New Mexico	60,650	13,030	21.5%	28
New York	613,200	173,772	28.3%	15
North Carolina	291,900	37,803	13.0%	48
North Dakota	11,200	4,039	36.1%	7
Ohio	325,475	62,059	19.1%	33
Oklahoma	82,350	14,016	17.0%	40
Oregon	134,150	33,726	25.1%	21
Pennsylvania	362,425	134,598	37.1%	6
Puerto Rico	159,550	28,745	18.0%	36
Rhode Island	43,325	10,691	24.7%	22
South Carolina	132,775	13,749	10.4%	52
South Dakota	16,100	1,771	11.0%	50
Tennessee	205,625	27,856	13.5%	46
Texas	667,100	125,068	18.7%	34
Utah	52,925	10,320	19.5%	31
Vermont	13,675	5,108	37.4%	4
Virginia	219,125	32,428	14.8%	44
Washington	211,175	53,212	25.2%	20
West Virginia	49,550	14,771	29.8%	14
Wisconsin	173,400	51,889	29.9%	13
Wyoming	13,200	3,374	25.6%	19
United States	**9,616,500**	**2,214,379**	**23.0%**	

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UI Data Summary, Quarters 1-4, 2013, Produced by the U.S. Department of Labor

Chapter 3

UI Covered Employment and Wages

Ninety-eight percent of Alaska's workers are covered by unemployment insurance

State and federal unemployment insurance programs covered an average of 330,101 workers in Alaska in 2014 — 98.0 percent of all nonagricultural wage and salary workers. (See Table 3.1 and Figure 3.1.) State programs covered 93.6 percent, and federal programs covered 4.4 percent.

The remaining 2.0 percent of workers not covered by UI insurance include full-commission salespeople, elected and appointed officials, and unpaid family workers. Most commercial fishermen are also excluded from coverage.

Most employers pay UI taxes

In Alaska, most employers are assigned tax rates each calendar year and pay taxes each quarter on their employees' "taxable wages." However, a few select employers such as nonprofit organizations and state and local government agencies exercise their option to reimburse the state directly for any UI benefits paid to their former employees. Reimbursable employment accounted for roughly one-fifth of covered employment in 2014, or 21.9 percent. (See Table 3.2.)

Employment

Average monthly covered employment (which excludes federal government but includes reimbursable employers) rose by 1,924 jobs — or 0.6 percent — over the year, to 315,211 in 2014.

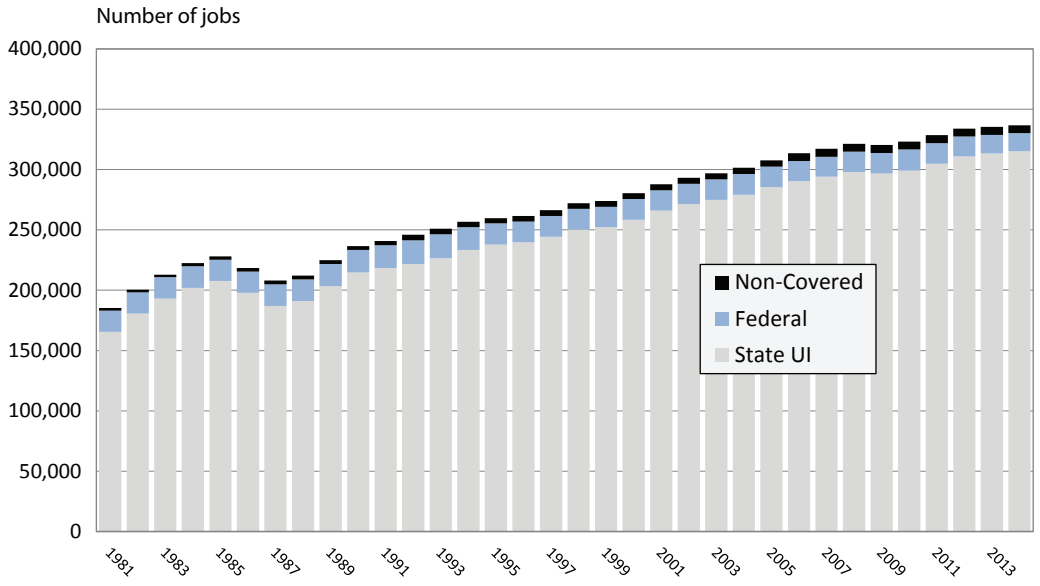
Eleven of the 19 main private industries either gained jobs or were flat, with the highest increases in trade (744), mining (614), construction (518), and accommodations, food service, and drinking places (479). On the other hand, local government lost 439 jobs, mostly in education. (See Table 3.2.)

Wages

Total covered wages grew by $707,739 million, or 4.5 percent, to just over $16.5 billion in 2014. Private indus-

Figure 3.1 Employment by Type of UI Coverage

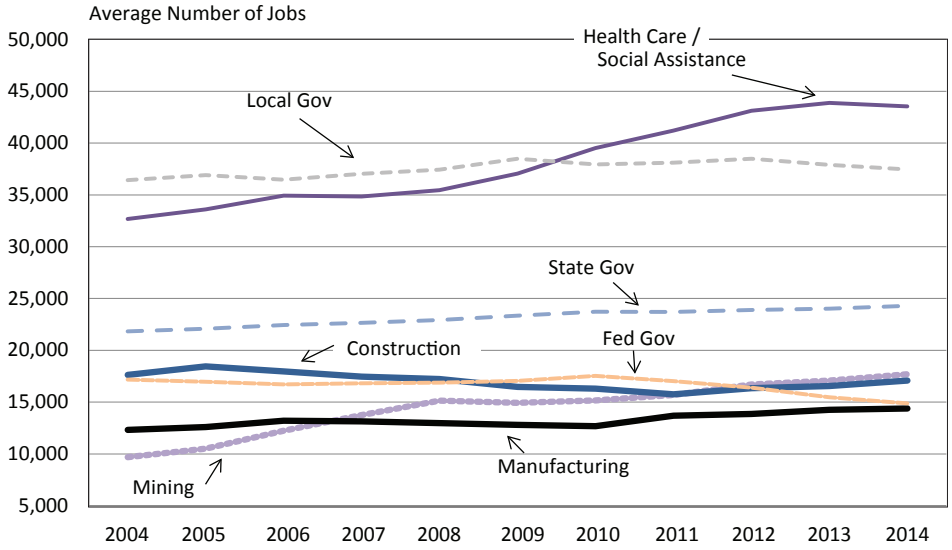
1981 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Figure 3.2 Average Monthly Covered Employment

2004 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

try gained $613.5 million in wages while state and local government grew by a combined $94 million, or 3.0 percent. In the private sector, construction gained the most percentage-wise at 9.0 percent, while mining was a close second at 8.8 percent. Other notable increases were in information, management of companies, administrative and waste services, and accommodations and food service. (See Table 3.3 and Figure 3.3.)

Meanwhile, taxable wages grew 1.75 percent, or by $133 million in 2014 – less than half the previous year's rate. Private health care and social assistance wages that were subject to UI taxes declined by 7.14 percent, or $68.9 million. (See Table 3.4.)

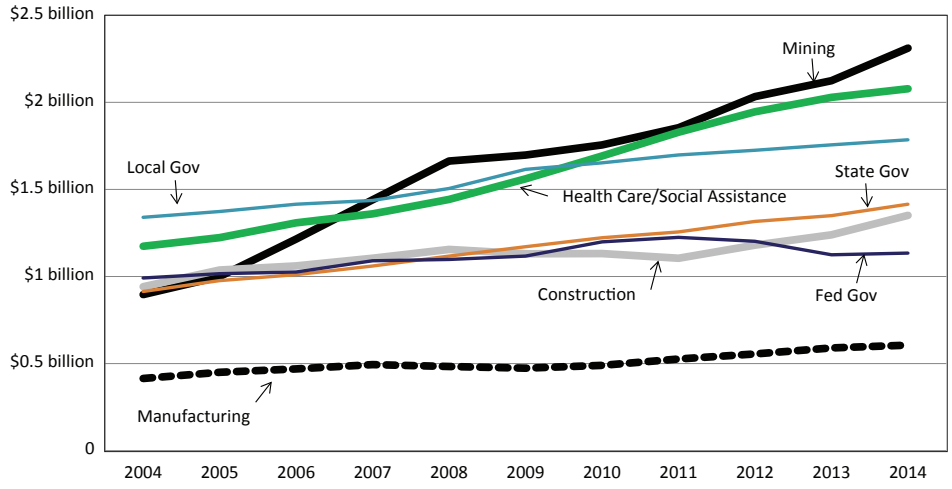
Average annual earnings continue to increase

In 2014, average annual wages in covered employment grew by an average of $1,937, or 3.8 percent, to $52,471.

By industry, mining's average annual wages were highest at $130,671. At the other end of the spectrum, arts, entertainment, and recreation posted the lowest average at $20,651. Government wage growth was below average at 3.64 and 2.84 percent for state and local government, respectively. Average annual wages for those two branches of government were $58,253 and $47,681. (See Table 3.6.)

Figure 3.3 Total Covered Wages

2004 to 2014



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

Table 3.1 Nonagricultural Wage and Salary Employment

Covered and Noncovered, 2003 to 2014

Year	Total Nonagricultural Wage and Salary Employment	State UI Taxable and Reimbursable Employment	Percent of Total	Alaska Federal Government Employment	Percent of Total	Noncovered Employment	Percent of Total
2003	296,909	274,755	92.5%	17,104	5.8%	5,050	1.7%
2004	301,558	279,161	92.6%	17,170	5.7%	5,227	1.7%
2005	307,537	285,455	92.8%	16,974	5.5%	5,108	1.7%
2006	313,485	290,310	92.6%	16,714	5.3%	6,461	2.1%
2007	317,236	294,016	92.7%	16,557	5.2%	6,663	2.1%
2008	321,232	297,925	92.7%	16,889	5.3%	6,418	2.0%
2009	320,300	296,720	92.6%	17,055	5.3%	6,525	2.0%
2010	323,120	299,017	92.5%	17,540	5.4%	6,563	2.0%
2011	328,446	304,793	92.8%	17,037	5.2%	6,616	2.0%
2012	333,890	310,925	93.1%	16,390	4.9%	6,575	2.0%
2013	335,394	313,287	93.4%	15,471	4.6%	6,636	2.0%
2014	336,689	315,211	93.6%	14,890	4.4%	6,588	2.0%

Note: Percentages may not add up to 100 due to rounding.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3.2 Average Monthly Covered Employment by Industry/Ownership

2011 to 2014

	Employment				Percent			
	2011	2012	2013	2014	2011	2012	2013	2014
Total Taxable and Reimbursable	**304,793**	**310,925**	**313,287**	**315,211**	**100%**	**100%**	**100%**	**100%**
Private Industry	242,972	248,547	251,388	253,474	79.7%	79.9%	80.2%	80.4%
Agriculture, Forestry, Fishing, and Hunting	1,248	1,068	1,072	1,090	0.5%	0.4%	0.4%	0.4%
Mining	15,683	16,704	17,079	17,693	6.5%	6.7%	6.8%	7.0%
Utilities	2,106	2,114	2,130	2,112	0.9%	0.9%	0.8%	0.8%
Construction	15,757	16,353	16,554	17,071	6.5%	6.6%	6.6%	6.7%
Manufacturing	13,682	13,854	14,253	14,388	5.6%	5.6%	5.7%	5.7%
Transportation and Warehousing	19,179	19,602	19,409	19,312	7.9%	7.9%	7.7%	7.6%
Trade	41,991	42,044	42,478	43,222	17.3%	16.9%	16.9%	17.1%
Information	6,314	6,197	6,148	6,235	2.6%	2.5%	2.4%	2.5%
Finance and Insurance	8,687	8,301	7,026	6,911	3.6%	3.3%	2.8%	2.7%
Real Estate, Rental, and Leasing	4,828	4,761	4,849	4,855	2.0%	1.9%	1.9%	1.9%
Professional and Technical Services	14,398	14,812	14,994	14,757	5.9%	6.0%	6.0%	5.8%
Management of Companies	1,238	1,817	3,048	2,992	0.5%	0.7%	1.2%	1.2%
Administrative and Waste Services	11,467	11,991	12,064	12,180	4.7%	4.8%	4.8%	4.8%
Educational Services	2,294	2,208	2,259	2,256	0.9%	0.9%	0.9%	0.9%
Health Care and Social Assistance	41,206	43,111	43,879	43,537	17.0%	17.3%	17.5%	17.2%
Arts, Entertainment, and Recreation	4,715	4,830	4,835	4,785	1.9%	1.9%	1.9%	1.9%
Accommodation and Food Services	27,674	28,454	28,857	29,336	11.4%	11.4%	11.5%	11.6%
Other Services, except Public Administration	10,161	9,951	10,065	10,125	4.2%	4.0%	4.0%	4.0%
Unclassified	346	379	392	618	0.1%	0.2%	0.2%	0.2%
State Government	23,707	23,885	24,012	24,289	7.8%	7.7%	7.7%	7.7%
Education	5,815	5,833	5,867	6,031	24.5%	24.4%	24.4%	24.8%
Public Administration	16,802	16,988	17,139	17,239	70.9%	71.1%	71.4%	71.0%
All Other	1,090	1,064	1,006	1,019	4.6%	4.5%	4.2%	4.2%
Local Government	38,115	38,493	37,887	37,448	12.5%	12.4%	12.1%	11.9%
Education	21,528	21,508	21,120	20,645	56.5%	55.9%	55.7%	55.1%
Health Care and Social Assistance	1,165	1,199	1,261	1,299	3.1%	3.1%	3.3%	3.5%
Public Administration	14,791	15,148	14,939	14,944	38.8%	39.4%	39.4%	39.9%
All Other	631	638	567	560	1.7%	1.7%	1.5%	1.5%

Table 3.2 **Average Monthly Covered Employment by Industry/Ownership, cont.**

2011 to 2014

	Employment				Percent			
	2011	2012	2013	2014	2011	2012	2013	2014
Reimbursables Only	**66,437**	**66,927**	**66,818**	**68,963**	**21.8%**	**21.5%**	**21.3%**	**21.9%**
Private Industry	13,065	13,238	13,462	15,743	19.7%	19.8%	20.1%	22.8%
Agriculture, Forestry, Fishing,[2] and Hunting	33	31	35	35	0.2%	0.2%	0.3%	0.2%
Mining	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Transportation and Warehousing	0	0	0	0	0	0	0	0
Trade	0	0	0	0	0	0	0	0
Information	52	55	57	56	0.4%	0.4%	0.4%	0.4%
Finance and Insurance	0	0	0	0	0	0	0	0
Real Estate, Rental, and Leasing	0	0	0	0	0	0	0	0
Professional and Technical Services	174	178	188	478	1.3%	1.3%	1.4%	3.0%
Management of Companies	6	6	6	27	0	0	0	0.2%
Administrative and Waste Services	2	2	1	1	0	0	0	0
Educational Services	281	311	261	250	2.1%	2.4%	1.9%	1.6%
Health Care and Social Assistance	11,516	11,643	11,748	13,720	88.1%	88.0%	87.3%	87.1%
Arts, Entertainment, and Recreation	114	115	120	124	0.9%	0.9%	0.9%	0.8%
Accommodation and Food Services	0	0	24	30	0	0	0.2%	0.2%
Other Services, except Public Administration	888	897	1,023	1,024	6.8%	6.8%	7.6%	6.5%
Unclassified	0	0	0	0	0	0	0	0
State Government	23,401	23,599	23,699	23,991	35.2%	35.3%	35.5%	34.8%
Education	5,814	5,832	5,866	6,031	24.8%	24.7%	24.8%	25.1%
Public Administration	16,802	16,988	17,139	17,239	71.8%	72.0%	72.3%	71.9%
Local Government	29,971	30,091	29,657	29,229	45.1%	45.0%	44.4%	42.4%
Education	21,528	21,508	21,120	20,645	71.8%	71.5%	71.2%	70.6%
Health Care and Social Assistance	1,067	1,101	1,154	1,190	3.6%	3.7%	3.9%	4.1%
Public Administration	7,367	7,471	7,370	7,384	24.6%	24.8%	24.9%	25.3%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3.3 Total Covered Wages by Industry/Ownership

2011 to 2014

	Wages in Thousands				Percent			
	2011	2012	2013	2014	2011	2012	2013	2014
Total Taxable and Reimbursable	**$14,665,840**	**$15,371,293**	**$15,831,634**	**$16,539,373**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Private Industry	$11,711,679	$12,330,416	$12,725,359	$13,338,913	79.9%	80.2%	80.4%	80.6%
Agriculture, Forestry, Fishing, and Hunting	$56,266	$49,878	$53,145	$54,329	0.5%	0.4%	0.4%	0.4%
Mining	$1,854,839	$2,033,607	$2,124,384	$2,311,925	15.8%	16.5%	16.7%	17.3%
Utilities	$159,944	$170,331	$175,984	$174,681	1.4%	1.4%	1.4%	1.3%
Construction	$1,105,498	$1,179,762	$1,239,263	$1,351,311	9.4%	9.6%	9.7%	10.1%
Manufacturing	$526,738	$555,541	$590,288	$605,897	4.5%	4.5%	4.6%	4.5%
Transportation and Warehousing	$1,129,251	$1,169,367	$1,171,790	$1,198,179	9.6%	9.5%	9.2%	9.0%
Trade	$1,352,430	$1,381,042	$1,405,068	$1,460,343	11.5%	11.2%	11.0%	10.9%
Information	$369,242	$364,502	$369,961	$388,672	3.2%	3.0%	2.9%	2.9%
Finance and Insurance	$517,257	$510,434	$411,338	$420,958	4.4%	4.1%	3.2%	3.2%
Real Estate, Rental, and Leasing	$182,443	$185,123	$191,984	$199,741	1.6%	1.5%	1.5%	1.5%
Professional and Technical Services	$974,420	$1,018,783	$1,054,871	$1,084,765	8.3%	8.3%	8.3%	8.1%
Management of Companies	$95,527	$134,960	$232,918	$246,111	0.8%	1.1%	1.8%	1.8%
Administrative and Waste Services	$472,871	$503,730	$506,402	$533,683	4.0%	4.1%	4.0%	4.0%
Educational Services	$69,711	$68,321	$70,644	$68,780	0.6%	0.6%	0.6%	0.5%
Health Care and Social Assistance	$1,828,983	$1,946,350	$2,028,291	$2,078,501	15.6%	15.8%	15.9%	15.6%
Arts, Entertainment, and Recreation	$87,902	$92,661	$96,233	$98,822	0.8%	0.8%	0.8%	0.7%
Accommodation and Food Services	$570,423	$598,982	$619,699	$662,644	4.9%	4.9%	4.9%	5.0%
Other Services, except Public Administration	$347,781	$354,922	$368,968	$374,041	3.0%	2.9%	2.9%	2.8%
Unclassified	$10,154	$12,120	$14,128	$25,527	0.1%	0.1%	0.1%	0.2%
State Government	$1,256,537	$1,316,317	$1,349,695	$1,414,890	8.6%	8.6%	8.5%	8.6%
Education	$306,510	$314,424	$315,663	$328,666	24.4%	23.9%	23.4%	23.2%
Public Administration	$881,208	$927,655	$965,447	$1,017,098	70.1%	70.5%	71.5%	71.9%
All Other	$68,819	$74,238	$68,584	$69,126	5.5%	5.6%	5.1%	4.9%
Local Government	$1,697,624	$1,724,560	$1,756,580	$1,785,570	11.6%	11.2%	11.1%	10.8%
Education	$946,319	$951,868	$968,045	$975,534	55.7%	55.2%	55.1%	54.6%
Health Care and Social Assistance	$61,519	$66,895	$72,198	$78,143	3.6%	3.9%	4.1%	4.4%
Public Administration	$657,905	$673,735	$687,876	$705,407	38.8%	39.1%	39.2%	39.5%
All Other	$31,881	$32,062	$28,462	$26,486	1.9%	1.9%	1.6%	1.5%

Table 3.3 Total Covered Wages by Industry/Ownership, cont.

2011 to 2014

	Wages in Thousands				Percent			
	2011	2012	2013	2014	2011	2012	2013	2014
Reimbursables Only	**$3,271,562**	**$3,369,939**	**$3,464,829**	**$3,729,371**	**22.3%**	**21.9%**	**21.9%**	**22.5%**
Private Industry	$613,698	$629,815	$660,940	$838,818	18.8%	18.7%	19.1%	22.5%
Agriculture, Forestry, Fishing,[2] and Hunting	$1,229	$1,193	$1,371	$1,417	0.2%	0.2%	0.2%	0.2%
Mining	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Transportation and Warehousing	0	0	0	0	0	0	0	0
Trade	0	0	0	0	0	0	0	0
Information	0	0	0	0	0	0	0	0
Finance and Insurance	0	0	0	0	0	0	0	0
Real Estate, Rental, and Leasing	0	0	0	0	0	0	0	0
Professional and Technical Services	$9,295	$9,215	$10,028	$32,746	1.5%	1.5%	1.5%	3.9%
Management of Companies	$418	$386	$425	$1,826	0.1%	0.1%	0.1%	0.2%
Administrative and Waste Services	$51	$34	$27	$6	0	0	0	0
Educational Services	$8,450	$9,400	$7,877	$7,696	1.4%	1.5%	1.2%	0.9%
Health Care and Social Assistance	$566,163	$580,824	$607,031	$759,731	92.3%	92.2%	91.8%	90.6%
Arts, Entertainment, and Recreation	$3,821	$3,604	$3,792	$4,038	0.6%	0.6%	0.6%	0.5%
Accommodation and Food Services	0	0	$654	$838	0	0	0.1%	0.1%
Other Services, except Public Administration	$24,271	$25,158	$29,736	$30,520	4.0%	4.0%	4.5%	3.6%
Unclassified	0	0	0	0	0	0	0	0
State Government	$1,236,635	$1,295,431	$1,328,470	$1,394,513	37.8%	38.4%	38.3%	37.4%
Education	$306,483	$314,397	$315,643	$328,666	24.8%	24.3%	23.8%	23.6%
Public Administration	$881,208	$927,655	$965,447	$1,017,098	71.3%	71.6%	72.7%	72.9%
Local Government	$1,421,229	$1,444,693	$1,475,420	$1,496,040	43.4%	42.9%	42.6%	40.1%
Education	$946,319	$951,868	$968,045	$975,534	66.6%	65.9%	65.6%	65.2%
Health Care and Social Assistance	$57,236	$62,222	$66,678	$72,827	4.0%	4.3%	4.5%	4.9%
Public Administration	$416,792	$429,628	$439,693	$446,545	29.3%	29.7%	29.8%	29.8%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3.4 Taxable Wages by Industry/Ownership

2011 to 2014

	Wages in Thousands				Percent			
	2011	2012	2013	2014	2011	2012	2013	2014
Total	**$6,962,888**	**$7,328,677**	**$7,611,956**	**$7,745,141**	**100.0%**	**100.0%**	**100.0%**	**100.0%**
Private Industry	$6,746,297	$7,106,906	$7,388,872	$7,516,371	96.9%	97.0%	97.1%	97.0%
Agriculture, Forestry, Fishing,[2] and Hunting	$41,387	$36,912	$38,666	$40,447	0.6%	0.5%	0.5%	0.5%
Mining	$662,324	$724,774	$761,459	$784,127	9.8%	10.2%	10.3%	10.4%
Utilities	$73,607	$77,814	$80,278	$80,250	1.1%	1.1%	1.1%	1.1%
Construction	$693,507	$742,820	$785,216	$832,168	10.3%	10.5%	10.6%	11.1%
Manufacturing	$410,843	$425,284	$465,485	$471,670	6.1%	6.0%	6.3%	6.3%
Transportation and Warehousing	$603,844	$634,597	$642,763	$656,719	9.0%	8.9%	8.7%	8.7%
Trade	$1,022,460	$1,048,529	$1,073,721	$1,119,475	15.2%	14.8%	14.5%	14.9%
Information	$198,016	$199,898	$205,916	$211,301	2.9%	2.8%	2.8%	2.8%
Finance and Insurance	$282,759	$277,994	$243,949	$243,881	4.2%	3.9%	3.3%	3.2%
Real Estate, Rental, and Leasing	$133,267	$134,588	$141,330	$145,223	2.0%	1.9%	1.9%	1.9%
Professional and Technical Services	$500,437	$530,055	$549,731	$539,045	7.4%	7.5%	7.4%	7.2%
Management of Companies	$50,153	$72,074	$117,093	$120,797	0.7%	1.0%	1.6%	1.6%
Administrative and Waste Services	$334,641	$359,137	$361,628	$372,572	5.0%	5.1%	4.9%	5.0%
Educational Services	$45,876	$44,330	$49,188	$47,594	0.7%	0.6%	0.7%	0.6%
Health Care and Social Assistance	$850,837	$918,982	$965,004	$896,102	12.6%	12.9%	13.1%	11.9%
Arts, Entertainment, and Recreation	$74,539	$78,982	$81,773	$82,762	1.1%	1.1%	1.1%	1.1%
Accommodation and Food Services	$518,792	$546,838	$566,857	$596,965	7.7%	7.7%	7.7%	7.9%
Other Services, except Public Administration	$240,093	$242,787	$248,003	$255,042	3.6%	3.4%	3.4%	3.4%
Unclassified	$8,917	$10,513	$10,812	$20,229	0.1%	0.1%	0.1%	0.3%
State Government	$11,075	$11,344	$11,604	$11,480	0.2%	0.2%	0.2%	0.1%
Education	$27	$25	$21	0	0.2%	0.2%	0.2%	0
Public Administration	0	0	0	0	0	0	0	0
All Other	$11,047	$11,319	$11,584	$11,480	99.8%	99.8%	99.8%	100.0%
Local Government	$205,517	$210,427	$211,480	$217,290	3.0%	2.9%	2.8%	2.8%
Education	0	0	0	0	0	0	0	0
Health Care and Social Assistance	$3,076	$3,281	$3,615	$3,629	1.5%	1.6%	1.7%	1.7%
Public Administration	$187,240	$185,602	$188,688	$194,270	91.1%	88.2%	89.2%	89.4%
All Other	$15,201	$21,544	$19,178	$19,391	7.4%	10.2%	9.1%	8.9%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3.5 Taxable as a Share of Total Wages by Industry/Ownership

2011 to 2014

	2011	2012	2013	2014
Total	**47.5%**	**47.7%**	**48.1%**	**46.8%**
Private Industry	57.6%	57.6%	58.1%	56.3%
Agriculture, Forestry, Fishing,[2] and Hunting	73.6%	74.0%	72.8%	74.4%
Mining	35.7%	35.6%	35.8%	33.9%
Utilities	46.0%	45.7%	45.6%	45.9%
Construction	62.7%	63.0%	63.4%	61.6%
Manufacturing	78.0%	76.6%	78.9%	77.8%
Transportation and Warehousing	53.5%	54.3%	54.9%	54.8%
Trade	75.6%	75.9%	76.4%	76.7%
Information	53.6%	54.8%	55.7%	54.4%
Finance and Insurance	54.7%	54.5%	59.3%	57.9%
Real Estate, Rental, and Leasing	73.0%	72.7%	73.6%	72.7%
Professional and Technical Services	51.4%	52.0%	52.1%	49.7%
Management of Companies	52.5%	53.4%	50.3%	49.1%
Administrative and Waste Services	70.8%	71.3%	71.4%	69.8%
Educational Services	65.8%	64.9%	69.6%	69.2%
Health Care and Social Assistance	46.5%	47.2%	47.6%	43.1%
Arts, Entertainment, and Recreation	84.8%	85.2%	85.0%	83.7%
Accommodation and Food Services	90.9%	91.3%	91.5%	90.1%
Other Services, except Public Administration	69.0%	68.4%	67.2%	68.2%
Unclassified	87.8%	86.7%	76.5%	79.2%
State Government	0.9%	0.9%	0.9%	0.8%
Education	0	0	0	0
Public Administration	0	0	0	0
All Other	16.1%	15.2%	16.9%	16.6%
Local Government	12.1%	12.2%	12.0%	12.2%
Education	0	0	0	0
Health Care and Social Assistance	5.0%	4.9%	5.0%	4.6%
Public Administration	28.5%	27.5%	27.4%	27.5%
All Other	47.7%	67.2%	67.4%	73.2%

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Table 3.6 Avg Annual Wages in Covered Employment by Industry/Ownership

2011 to 2014

	2011	2012	2013	2014
Total	**$48,117**	**$49,437**	**$50,534**	**$52,471**
Private Industry	$48,202	$49,610	$50,620	$52,624
Agriculture, Forestry, Fishing,[2] and Hunting	$45,094	$46,713	$49,599	$49,866
Mining	$118,273	$121,746	$124,386	$130,671
Utilities	$75,956	$80,592	$82,631	$82,729
Construction	$70,159	$72,146	$74,863	$79,157
Manufacturing	$38,499	$40,101	$41,414	$42,111
Transportation and Warehousing	$58,881	$59,656	$60,374	$62,045
Trade	$32,207	$32,848	$33,078	$33,787
Information	$58,480	$58,821	$60,176	$62,337
Finance and Insurance	$59,545	$61,489	$58,545	$60,909
Real Estate, Rental, and Leasing	$37,793	$38,887	$39,595	$41,146
Professional and Technical Services	$67,677	$68,781	$70,353	$73,507
Management of Companies	$77,162	$74,287	$76,410	$82,263
Administrative and Waste Services	$41,238	$42,008	$41,977	$43,815
Educational Services	$30,385	$30,949	$31,279	$30,491
Health Care and Social Assistance	$44,386	$45,147	$46,225	$47,741
Arts, Entertainment, and Recreation	$18,643	$19,184	$19,903	$20,651
Accommodation and Food Services	$20,613	$21,051	$21,475	$22,588
Other Services, except Public Administration	$34,226	$35,669	$36,660	$36,941
Public Administration	N/A	N/A	N/A	N/A
Unclassified	$29,368	$31,980	$36,063	$41,322
State Government	$53,003	$55,111	$56,209	$58,253
Education	$52,710	$53,904	$53,801	$54,496
Public Administration	$52,446	$54,608	$56,331	$59,001
All Other	$63,165	$69,756	$68,158	$67,853
Local Government	$44,540	$44,802	$46,364	$47,681
Education	$43,958	$44,256	$45,836	$47,252
Health Care and Social Assistance	$52,817	$55,781	$57,243	$60,180
Public Administration	$44,479	$44,477	$46,046	$47,203
All Other	$50,544	$50,254	$50,197	$47,275

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

Appendix A

Data Sources and Limitations

Limitations of data

The data in this report are from several sources, each with its limitations. Much of the data come from established printed reports produced from the state's mainframe system. While reports can come from the same source, data that appear similar are not necessarily comparable because the programs that produce the reports are run at different times and use different selection criteria.

Differences also occur when tables are derived from different sources. Each table has the data source stated underneath. The reader should also be cautious of other limitations. Percentages may not add up to 100 due to rounding at one or two digits. Monetary data are reported to the full dollar amount whenever possible in the publication. The dollar amounts in some tables are rounded to the nearest $1,000 because of space limitations. Finally, industry groupings may include subcategories in manufacturing and mining, which must be subtracted when adding the columns.

The North American Industry Classification System (NAICS) replaced the Standard Industrial Classification (SIC) system in 2003, which interrupted the time series data. Two categories, construction and mining, are relatively unchanged by the transition. The majority, however, are either new or include a different mix of industries. Essentially, this was the beginning of a new time series of industry data.

Chapter 1: Unemployment Insurance Benefit Financing System

Chapter 1 discusses financial transactions, Alaska's UI Trust Fund, and Alaska's benefit financing structure. One of the major subjects of the chapter is benefit cost. Therefore, it draws heavily from the ETA 2112 report and the QCEW quarterly reports (the U.S. Department of Labor's Quarterly Census of Employment and Wages report).

Chapter 2: Claims, Claimants, and Benefit Payments by Industry

Chapter 2 focuses on benefit payment data derived from the department's Employment Training Administration (ETA) reports and special runs on the state's mainframe system.

Payments by industry and area, Tables 2.8 to 2.12, are derived from the UC217 report, which is a monthly compilation of data by two-digit NAICS code and a three-digit FIPS or geographic area code.

Data in Tables 2.5, 2.6, and 2.7 are derived from the U.S. Department of Labor's Claims Activity Report (ETA 5159). Data in Table 2.2 are derived from the Claimant Characteristics file. This file results from a special compilation of information on all claimants who received unemployment compensation during a specified year. Occupations are listed according to classifications in the "Dictionary of Occupational Titles" (often referred to as the DOT codes). Ethnic information is voluntarily submitted at the time of initial filing.

Chapter 3: UI Covered Employment and Wages

Chapter 3 provides information on employment and wage data derived from the Quarterly Census of Employment and Wages report (QCEW).

QCEW is derived from quarterly wage and employment data submitted to the Alaska Department of Labor and Workforce Development by employers in Alaska. The Department of Labor derives some QCEW information from estimates for delinquent employers.

The QCEW data represent all employers covered by Alaska's unemployment insurance system. They consist of Alaska employers' reported average monthly employment, total wages, and taxable wages. Employers' tax assessments, to be paid into the UI Trust Fund, are also included.

All data found in the chapters are broken out by industry, area, ownership, and tax status.

Average monthly employment is an estimate, based on reported employment data for the pay period that includes the 12th day of the month, of the number of active jobs each month. Readers should be cautious when deriving annual wages from these figures, as they represent average annual wages per job, not per worker. Wages, in contrast, are the total wages paid during each quarter.

Chapter 3 presents industries according to NAICS sectors. Specific industries, based on three-digit NAICS codes, are

included because of their relevance to the Alaska economy. The same sectors are used for benefit payments in chapters 1 and 2. Employment, wages, and average wages (annual, monthly) information are also broken out by ownership: private, state government, and local government. Federal employment is excluded from all industry and ownership displays, because federal employees and members of the military are not covered by the state unemployment insurance program.

Appendix B

2014 Edition

Summary of Major Changes In the Alaska Employment Security Act

	Part 1: Coverage Provisions of the Alaska Employment Security Act, 1937–2014
April 2, 1937	Alaska Employment Security Law enacted. Employers with eight or more employees in 20 weeks of the year are liable for taxes. The following types of employment are excluded from coverage: agriculture; domestic service; officers and crews on vessels; service performed by a parent, spouse, or child under 21; government; nonprofit organizations; and those covered under a federal unemployment program. Employers not subject to the law may elect coverage with permission of the commission. Ch. 4, ESLA 1937
July 1, 1945	Coverage extended to employers of one or more people at any time. Ch.7, SLA 1945
Mar. 20, 1947	List of excluded services extended. Additional exclusions include newsboys and students. Any employment liable for a tax under the Federal Unemployment Tax Act (FUTA) will be automatically covered under the state U.I. law. Ch. 48, SLA 1947
Mar. 17, 1959	Employees in finance, insurance, and real estate paid on a commission basis are excluded from coverage. Ch. 46, SLA 1959
April 17, 1961	Faculty of nonprofit universities excluded. Ch. 108, SLA 1961
Jan. 1, 1972	Coverage made mandatory for employees of nonprofit organizations, state hospitals, and institutes of higher education employing four or more in 20 weeks of the year. These employers are allowed to elect coverage on a reimbursable basis. Reimbursable financing also made available, by election, to any political subdivision. Ch. 94, SLA 1971
Jan. 1, 1972	Fishermen covered. Ch. 94, SLA 1971
April 1, 1977	Fishermen earning wages on a share basis excluded from coverage. Ch. 122, SLA 1977
Jan. 1, 1978	Coverage made mandatory for most employees of state and local governments. Coverage also extended to certain domestic and agricultural workers. Ch. 122, SLA 1977
July 1, 1984	Executive officers of nongovernmental corporations are excluded. Ch. 106, SLA 1984
Sept. 27, 1995	Certain direct sellers of consumer products are excluded. Ch. 97, SLA 1995
May 28, 2009	Reimbursable financing available to federally recognized tribes. Ch. 27, SLA 2009

	Part 2: Financing Provisions of the Alaska Employment Security Act, 1937–2014
April 2, 1937	All wages paid to employees covered under the law are assessed a uniform tax of 1.8 percent. Ch. 4, ESLA 1937
Jan. 1, 1938	Uniform tax increased to 2.7 percent of total covered wages. Ch. 4, ESLA 1937
Mar. 26, 1941	Taxable wages limited to first $3,000 of wages paid to an employee. Ch. 40, SLA 1941
June 30, 1947	Credits against the tax are available to qualified employers if there is a fund surplus. The credit is based on the individual employer's annual payroll decline. Ch. 74, SLA 1947

Jan. 1, 1955	Tax base increased to first $3,600 of wages. An employee tax of 0.5 percent is also assessed. Employer tax credit is eliminated. Ch. 5, ESLA 1955
April 4, 1957	Tax base increased to first $4,200 of wages. Ch. 169, SLA 1957
Mar. 30, 1960	Uniform employer tax increased to 2.9 percent. Uniform employee tax increased to 0.6 percent. Tax base increased to $7,200. Ch. 60, SLA 1960
Oct. 1, 1960	Individual employer and employee tax rates made variable depending on quarterly payroll declines of employer. Employer tax rates range from 1.5 percent to 4.0 percent with an average tax rate of 2.9 percent. Employee tax rates range from 0.3 percent to 0.9 percent averaging 0.65 percent. Ch. 60, SLA 1960
Jan. 1, 1974	Employee tax made uniform and employer tax left variable. The tax base is $10,000. There are 10 alternative tax rate schedules with the appropriate schedule determined by the "reserve multiple," which measures the ability of the fund to meet potential benefit payments. Ch. 43, SLA 1973
Jan. 1, 1981	Tax base will be 60 percent of the average annual wage for calendar years 1981 and 1982 and will be 75 percent of the average annual wage for future years. Ten alternative tax rate schedules are replaced with 20 "experience factors." An employer's yearly rate calculation will be 82 percent of the benefit cost rate times the experience factor. A solvency tax will be added across the board if the "reserve ratio" of the fund is under 3.2 percent. Employee tax will be a uniform 18 percent of the benefit cost rate. Ch. 9, SLA 1980
Oct. 1, 1984	The amount of interest earned on the trust fund balance will be deducted from the amount of benefits in the calculation of average benefit cost rate. Ch. 106, SLA 1984
Jan. 1, 1985	A new rate class, Class 21, is established and assigned an experience rating of 1.65 and a minimum employer tax rate of 5.4 percent. Solvency adjustments changed to provide a surcharge if the trust fund reserve rate falls below 3.0 percent and a credit if the reserve rate equals or exceeds 3.3 percent. Ch. 106, SLA 1984
Sept. 13, 1987	Interest on funds borrowed from the federal government to cover shortfalls in the trust fund may be paid out of employee contributions. Ch. 82, SLA 1987
July 1, 1989	Training programs pilot project to be funded by transfer of 0.1 percent of taxable wages from amount contributed by employees. Ch. 95, SLA 1989
June 30, 1993	Training programs pilot project extended until 1996. Ch.17, SLA 1993
July 1, 1996	Training programs (STEP) extended until June 30, 2002. Ch.116, SLA 1996
Jan. 1, 1997	Employer's yearly rate calculation will be 80 percent of the benefit cost rate times the experience factor. (No change in the solvency tax provision). Employee tax will be a uniform 20 percent of the benefit cost rate. Ch.116, SLA 1996
July 1, 2000	Technical and Vocational Education Program (TVEP) created. Program to be funded by transfer of 0.1 percent of taxable wages from amount contributed by employees. Ch. 132, SLA 2000
July 1, 2002	Training programs (STEP) extended until June 30, 2003. Ch.86, SLA 2002
July 1, 2003	Training programs (STEP) extended until June 30, 2004. Ch.49, SLA 2003
July 1, 2004	Training programs (STEP) extended until June 30, 2008. Ch.89, SLA 2004
July 1, 2008	Training programs (STEP) extended until June 30, 2010. Ch.46, SLA 2008
July 1, 2008	Technical and Vocational Education Program (TVEP) expanded. Program to be funded by transfer of 0.15 percent (from 0.10) of taxable wages from amount contributed by employees. Ch. 47, SLA 2008

Jan. 1, 2009	For 2009, the employer's yearly rate calculation will be 76 percent of the benefit cost rate times the experience factor (no change in the solvency tax provision). The 2009 employee tax will be a uniform 24 percent of the benefit cost rate. For 2010 and future years, the employer's yearly rate calculation will be 73 percent of the benefit cost rate times the experience factor, and the employee tax will be a uniform 27 percent of the benefit cost rate. Ch.45, SLA 2008
June 24, 2009	Training programs (STEP) made permanent. Ch 36, SLA 2009
July 1, 2013	A limitation on the decrease in the solvency surcharge was removed from AS 23.20.290(f). Table identifying the previous solvency surcharge to be implemented has been removed and replaced with a formula calculating out to 1/100th of a percentage point. Ch.50, SLA 2013
July 1, 2013	AS. 23.20.291 was adopted to give the department's commissioner the discretion to prevent tax rate increases, in whole or in part, if the average high cost multiple is .8 or greater. Ch.50, SLA 2013

Part 3: Benefit Provisions of the Alaska Employment Security Act, 1937–2014

April 2, 1937	Benefits first made payable Jan. 1, 1939. Minimum payment is $5; maximum is $15. Weekly benefit amount (WBA) set at 50 percent of full-time weekly wage. Total benefit payments not to exceed 16 times the WBA. Ch. 4, ELSA 1937
Jan. 17, 1939	Minimum payment is $5; maximum is $16. WBA set at one-twentieth of high quarter wages. Total benefit payments not to exceed either 16 times the WBA or a third of base year earnings. Ch. 1, SLA 1939
Oct. 1, 1946	Minimum payment is $8; maximum is $25. Maximum reduced to $20 if the fund balance is less than $2 million on Jan. 1. Total benefit payments not to exceed either 25 times the WBA or a third of base year earnings. Ch. 32, ESLA 1946
July 1, 1949	WBA is increased by 20 percent for each dependent of the claimant, up to three. Ch. 25, SLA 1949
July 1, 1951	Minimum payment is $8; maximum is $30. Ch. 11, SLA 1951
July 1, 1953	Minimum payment is $8; maximum is $35. WBA now based on total wages in base year. Total benefit payments limited to 26 times the WBA for most claimants. Ch. 99, SLA 1953
July 3, 1955	Minimum payment is $10; maximum is $45. Maximum limited to $25 for claimants residing outside the territory. WBA is increased by $5 for each dependent of the claimant, up to five. Claimants with dependents residing outside the territory are disqualified for the dependent allowance. Ch. 5, ESLA 1955
Mar. 30, 1960	Maximum WBA for interstate claimants reduced to $20. Ch. 60, SLA 1960
July 1, 1966	Minimum payment is $10; maximum is $55. Total benefit payments limited to 28 times the WBA for most claimants. Ch. 112, SLA 1966
July 1, 1969	Minimum payment is $18; maximum is $60. Ch. 106, SLA 1969
Jan. 29, 1971	Depending on the level of national and state unemployment rates, benefit payments may be extended. Extended benefit payments not to exceed one-half of total benefits available under the regular program. Ch. 106, SLA 1971
Jan. 1, 1972	Discrimination against nonresident claimants ends. Ch. 106, SLA 1971
July 1, 1973	Minimum payment is $18; maximum is $90. Dependent allowance set at $10 per dependent, up to three. Ch. 43, SLA 1973

Oct. 1, 1980	Minimum payment is $34; maximum payment is $150 for basic WBA. Dependent allowance set at $24 per dependent, up to three. Dependent allowance increases if an additional dependent is acquired by birth or adoption. Potential duration of benefits (16 to 26 weeks) is determined by the ratio of total base period wages to high quarter wages. Ch 9, SLA 1980
Oct. 31, 1981	Weekly benefits are reduced dollar for dollar upon receipt of periodic payments based on wages used to establish a benefit year. Ch. 114, SLA 1981
Sept. 26, 1982	Child support obligations may be deducted from weekly benefit checks. Ch. 115, SLA 1982
Jan. 1, 1983	Minimum payment is $34; maximum payment is $156 for basic WBA. Ch. 115, SLA 1982
Oct. 1, 1984	Minimum payment is $38; maximum payment is $188 for basic WBA. Ch. 106, SLA 1984
Oct. 1, 1990	Minimum payment is $44; maximum payment is $212 for basic WBA. Ch. 167, SLA 1990
Jan. 1, 1997	Minimum payment is $44; maximum payment is $248 for basic WBA. Ch. 116, SLA 1996
Jan. 1, 2009	Minimum payment is $56; maximum payment is $370 for basic WBA. Ch. 45, SLA 2008

Part 4: Qualifying Provisions of the Alaska Employment Security Act, 1937–2014

April 2, 1937	To qualify for benefits, a claimant must have: 1) been unemployed in two of the last 13 weeks preceding claim; 2) have wages in the first three of the last four calendar quarters totaling more than 16 times the WBA; and 3) be ready and able to work. The claimant is disqualified for five additional weeks upon quitting the last employment without good cause. Ch. 4, ESLA 1937
Jan. 17, 1939	Total wages in base year must equal or exceed 25 times the WBA. Ch. 1, SLA 1939
Mar. 26, 1941	Claimant must have been unemployed for two weeks in the benefit year including the week in which the claim was filed. Ch. 40, SLA 1941
July 1, 1945	Women are disqualified during the last two months of pregnancy and the month following pregnancy. Ch. 50, SLA 1945
Oct. 1, 1946	Minimum required wages in base year set at $150. Ch. 32, SLA 1946
June 30, 1947	Waiting period reduced to one week. Ch. 74, SLA 1947
July 1, 1953	Minimum wage requirement set at $300. Seasonal workers are disqualified for benefits for unemployment not occurring during their regular working season. Ch. 99, SLA 1953
July 3, 1955	Minimum wage requirement set at $450 or 1.25 times high quarter wages. Women are disqualified until they subsequently earn $120 if they leave work: 1) to get married; 2) to live with their husband; or 3) due to pregnancy. Any week of unemployment due to a labor dispute is disqualified. A claimant found guilty of fraud is disqualified for 26 weeks. Ch. 5, ESLA 1955
April 4, 1957	Minimum wage requirement set at $500 or 1.25 times high quarter wages. Ch. 169, SLA 1957
April 7, 1962	Claimants are not disqualified while attending a training course to improve their skills. Ch. 63, SLA 1962
July 1, 1969	Minimum wage requirement set at $750, $100 of which must have been earned outside the quarter with the highest wages. Ch. 106, SLA 1969
Jan. 1, 1972	Women no longer disqualified during pregnancy. Ch. 106, SLA 1971

Oct. 1, 1980	Minimum wage requirement set at $1,000 with at least 10 percent earned outside the quarter of highest wages. If a claimant earns more than 90 percent of the base period wages in one quarter, base period wages used for determining benefits will be reduced to 10 times the wages paid in the base period outside the high quarter. The six-week disqualification for voluntary quit and misconduct includes a reduction of potential benefits by three times the basic WBA. The six-week disqualification is lifted if the claimant returns to work and earns eight times the WBA. Ch. 9, SLA 1980
Oct. 31, 1981	A waiting week must be served for each new benefit year. Extended benefit claimants must actively seek work and may not refuse an offer of "suitable" work. Claimants filing for extended benefits from a state not triggered onto extended benefits are eligible for no more than two weeks of benefits. Ch. 114, SLA 1981
June 26, 1982	The national "on" and "off" trigger indicators for extended benefits are repealed in conformity with federal law. Ch. 115, SLA 1982
Sept. 26, 1982	In conformity with federal law, the state "on" indicator for extended benefits is increased to 6 percent insured unemployment rate. In conformity with federal law, a claimant is not eligible for extended benefits unless total base period wages equal or exceed 40 times the weekly benefit entitlement including dependent benefits. Supplemental state benefits are provided for claimants otherwise eligible for extended benefits except for the new 40 times the WBA requirement. All other conditions of extended benefits apply to supplemental state benefits. Ch. 115, SLA 182
June 16, 1984	State interim benefits provided for noncertified teachers of indigenous languages and school employees in other than an instructional, research or principal capacity. Ch. 106, SLA 1984
July 2, 1989	An insured worker is ineligible for benefits for one year if discharged for commission of a felony or theft in connection with work. Ch. 100, SLA 1989
Nov. 15, 1991	An agreement with the U.S. Department of Labor allows the temporary payment of benefits under the Emergency Unemployment Act of 1991 (PL 102-162) in place of extended benefits.
July 1, 1993	The implementation of the Emergency Unemployment Compensation (EUC) program, 26 U.S.C. 3304. Eligibility for supplemental state benefits (SSB) remains in effect during a period in which extended benefits (EB) are triggered "off," but during which EUC benefits are payable. The eligibility for extended benefits set Oct. 3, 1993 requires the claimant meet the existing 40 times WBA requirement, or have a total of 1.5 times the base period high quarter wage. The total amount of extended benefits payable is the lowest of: (1) 80 percent of total regular benefits, (2) 20 times the WBA or (3) 46 times the WBA minus total regular benefits paid. In addition to the existing extended benefits triggers, extended benefits are "on" if the state three-month total unemployment rate (TUR) is 6.5 percent, and is 110 percent of the same three-month period in either of the prior two years. Extended benefits are "off" if there is no "on" indicator, or if the state is eligible for the EUC program. Ch. 28, SLA 1993
Jan. 1, 2009	Minimum wage requirement set (from $1,000) to $2,500, with at least 10 percent ($250) in a second quarter. Ch. 45, SLA 2008.
Jan. 1, 2010	Alternative Base Period (last four completed quarters) created for those who fail to qualify for a benefit with the standard base period. Ch. 27 SLA 2009

Appendix C
Glossary

Alaska geography (area definitions): Geographic entities within Alaska. (1) Largest areas are the boroughs (legal boundaries) and census areas (statistical boundaries, equivalent to boroughs). (2) Cities are defined by their legal descriptions. (3) Census designated places (CDPs) are unincorporated established communities.

alternate base period: The most recent completed calendar quarters immediately preceding the first day of an individual's benefit year. The alternate base period is a secondary examination for qualifying wages (a safety net), and is used only when an individual fails to qualify for a benefit with the traditional base period. Alaska adopted the alternate base period to begin in 2010. (See "base period.")

average annual wages: Total wages in covered employment, divided by average monthly covered employment.

average high cost rate: The average of the three highest calendar benefit cost rates (from last 20 years, or a period including three recessions, if longer). Part of a federal solvency measure. (See "average high cost multiple.")

average high cost multiple (AHCM): A federal solvency measure. The reserve ratio divided by the average high cost rate. One of two federal solvency measures used to evaluate and compare the states.

average monthly covered employment: The sum of all reported covered employment for a 12-month period, divided by 12.

average weekly benefit amount (AWBA): A UI program statistical measure: the total benefits paid for full-time unemployment, divided by the number of weeks compensated.

average weekly wages: Average annual wages in covered employment, divided by 52.

base period: The earliest four of the five most recently completed calendar quarters immediately preceding the first day of an individual's benefit year. (See "alternate base period.")

base period wages: (1) If workers were paid 90 percent or more of their wages in a single quarter of the base period, the BPW are the wages in the other three quarters times 10. (2) If the workers were not paid 90 percent or more of their wages in a single quarter of the base period, the BPW are the wages during the base period.

benefit: Monetary amount payable (weekly) to an individual under AS.23.20.

benefit cost rate: A cost of benefits measure (percent) calculated as the ratio of regular benefits paid in the current year, divided by total wages in the previous year.

benefit year: A one-year period beginning with the Sunday of the week an insured worker files a request for determination of insured status.

claimant: An individual who has filed a request for determination of insured status, a notice of unemployment, a certification for waiting week credit, or a claim for benefits.

combined wages (interstate wage combining): Earnings during a base period that were paid in more than one state for determining the share of liability in each state.

coverage: The determination, by the state, whether an employing unit should be considered an employer subject to the state's unemployment insurance laws.

covered employment: The number of people employed during the pay period that included the 12th of each month, by place of work. Workers who are not covered include agricultural workers, self-employed workers, some employed students, most fishermen, full-commissioned sales workers, private railroad workers, and elected and appointed officials.

decline quotient: An estimate of an employer's experience with unemployment, determined by dividing the decline in payroll within two consecutive quarters by the payroll of the earlier quarter. An employer's annual quotient is the average of all declines for the last 12 quarters, with a minimum of four quarters' wage records required for the calculation.

dependent benefits (or dependents' allowance [DA]): Benefits in addition to the weekly benefit amount paid to claimants with dependents, up to three dependents per claimant. Alaska's DA is $24, and the maximum for three is $72.

Disaster Unemployment Assistance (DUA): A federal program funded by the Federal Emergency Management Agency in which UI benefits are authorized by the President of the United States for individuals unemployed as a result of a major disaster.

duration: The number of weeks in which payments were received by an individual (actual), or qualified for (potential), for each program. Average duration is the number of weeks paid per program in a 12-month period, divided by the number of first payments received in that program during that period.

earnings replacement: The proportion of average weekly wages replaced by the UI weekly benefit amount. In general, the U.S. unemployment insurance system's goal is 50 percent.

Emergency Unemployment Compensation (1991) (EUC): A federally funded program similar to extended benefits, paying additional weeks of benefits, beginning November 17, 1991 and ending April 30, 1994. Alaska elected to pay EUC benefits instead of EB during that time.

Emergency Unemployment Compensation 2008 (EUC08): A federally funded program similar to the 1990s EUC program. Benefits were first payable for the week ending July 12, 2008, and the last week payable (first extended to April 30, 2011) was re-extended to June 9, 2012 and extended again to the end of 2012. The four tiers of the program provided up to 20, 14, 13, and six weeks of benefits, for a total of up to 53 maximum available weeks. Tiers three and four were available for Alaska based on the state's total unemployment rate figures (three-month average TUR >= 6.0 for tier three, and >= 8.5 for tier four). Tier four payments ended July 3, 2010 and were again paid in 2011 from Jan. 16 to June 11, and in 2012 from Jan 22 to May 12. One hundred percent federal funding for EB was also provided during most of this period (through 2011 to phase out in 2012).

Employment and Training Administration (ETA): A division of the U.S. Department of Labor.

Employment Security Act: Title 23, Chapter 20 of the Alaska Statutes (AS 23.20), which governs the Unemployment Insurance Program. It started in 1937. Appendix B contains a summary of changes.

exhausts: A person was paid all the weeks available for a specific UI benefit program.

experience rating: A method of measuring an employer's experience with unemployment. Alaska's employers (those eligible for experience rating) are ranked by their average quarterly decline quotient and are assigned to one of 20 tax rate classes, each with an experience factor between 0.40 and 1.60. A special penalty class 21 (with a factor of 1.65) was created in 1985 for firms that are delinquent in filing quarterly reports or making tax payments. New employers are assigned tax rates based on an industry average rate.

extended benefits (EB): Additional benefits available after regular state UI benefits have been exhausted, but only when an extended benefits period is in effect. EB was enacted by Congress in 1970, and by Alaska in 1971.

extended benefits period: A period during which extended benefit payments are authorized, usually defined as a period of 13 weeks or more as determined by unemployment rate data. Section 23.20.408 of the Alaska Employment Security Act defines the conditions required for an extended benefits period.

Federal Additional Compensation (FAC): Part of the 2009 federal economic stimulus programs. FAC provided an additional $25 to the weekly benefit amount of all recipients. The first Alaska FAC payable was the week ending Feb. 28, 2009. The last Alaska week payable (originally July 3, 2010) was Dec.11, 2010.

federal fiscal year: Oct. 1 of the prior calendar year through Sept. 30 of the current calendar year. For example: federal fiscal year 2014 is from Oct. 1, 2013 to Sept. 30, 2014.

Federal Supplemental Benefits (FSB): A federally funded program similar to the Federal Supplemental Compensation (FSC) that was in effect between 1975 and 1978.

Federal Supplemental Compensation (FSC): A federally funded program in effect from October 1982 to April 1985 that provided additional payments after regular benefits had been exhausted and extended benefits had been exhausted or an extended benefits period was not in effect.

final payment: The last payment of a weekly benefits entitlement. (See "exhausts.")

first payment: The first payment for a week of unemployment claimed under a specific program.

Federal Unemployment Tax Act (FUTA): U.S. employers pay a national FUTA tax, and receive credit (reduction of FUTA tax owed) for UI taxes payed to approved state UI programs.

high cost rate: The highest benefit cost rate of historical record (for Alaska = 4.33% for year 1958).

high cost multiple (HCM): A measure of trust fund adequacy, TF as a percentage of total wages divided by the high cost rate. The high cost rate is the highest historical ratio of benefits to wages for a 12-month period.

high quarter: The quarter of the base period with the greatest reported wages.

high unemployment period (HUP): A definition in the trigger for extended benefits that increases the maximum number of EB weeks payable from 13 to 20. The HUP is in effect if the three-month average total unemployment rate (TUR) is 8.0 percent or greater. HUP was in effect from 2009 week 19 through 2010 week 42, and again in 2011 for weeks 8 through 20.

industry: The classification of an employer establishment by primary economic activity, according to a government coding system (NAICS). (See "North American Industry Classification System.")

insured unemployment: The number of people filing continued claims for full regular benefits or partial regular benefits, or who are in a waiting week status during a given week.

insured unemployment rate (IUR): Ratio of insured unemployed, expressed as a percentage of average covered employment. It is computed as the average insured unemployment for a 13-week period, divided by average covered employment lagged six months. The IUR is computed weekly.

interstate claims, payments: Claims made by, or payments made to, people residing in other states who worked in Alaska, and for which Alaska is at least partially liable for unemployment compensation.

intrastate claims, payments: Claims made by, or payments made to, people residing within Alaska, including payments from other liable states.

Local Area Unemployment Statistics (LAUS): A federal-state cooperative statistical program that provides labor force and unemployment rate data for areas within the state.

local offices: Unemployment insurance (UI) claims centers. Until December 1995, there were 20 offices, including the mail claims and interstate unit. Beginning in late 1996, the local offices were reorganized into three UI call centers for UI claims purposes. Most claims are now filed through the Internet or by phone.

mail claims: Claims that were filed by mail to the mail claims center by people residing more than 55 miles from the nearest local office. Claims from rural areas are now handled through the call center system.

North American Industry Classification System (NAICS): A national standardized system to classify employers into industries. The first year of NAICS-based data in Alaska was 2003.

nonagricultural wage and salary employment: Employment that does not include self-employed workers, unpaid family workers, domestics, most fishermen, and agricultural workers, by place of work rather than residence.

ownership: Classification of employers according to legal proprietorship (private industry or federal, state, or local government) rather than by type of economic activity.

regular benefits (or state UI program): The main benefits program in the UI system, financed by a state-administered tax system.

reimbursable: A contribution system where certain employers can elect to reimburse the state UI trust fund directly for benefits paid to former employees, rather than pay taxes under the experience rating system. Eligible employers include state and local governments, schools, nonprofits, tribal corporations, and hospitals (nonprofit, tribal, or government).

reserve rate: The measure of UI Trust Fund Solvency, computed as the balance of the fund on September 30 divided by total wages paid by taxable employers during the last state fiscal year. The reserve rate determines the inclusion of a solvency tax or credit, if any, for the next tax year, according to the table in AS 23.20.290 (f).

reserve ratio: In general, it is the trust fund balance as a percent of total wages. See "reserve rate" for Alaska

program specifics. The reserve ratio is used in several prevalent solvency measures.
solvency adjustment: A *surcharge* added to employer taxes when the trust fund balance falls below 3.0 percent of the total payroll, or a *credit* lowering taxes when the balance rises above 3.3 percent.

Standard Industrial Classification System (SIC): A national standardized system to classify employers into industries, in effect through 2002. It was succeeded by NAICS.

state fiscal year: July 1 of the prior calendar year through June 30 of the current calendar year. For example, state fiscal year 2014 is from July 1, 2013 to June 30, 2014.

State Interim Benefits (SIB): A special Alaska program (started in 1984) which, for a few years, paid benefits to certain noninstructional educational employees between sessions.

State Supplemental Benefits (SSB): A special Alaska program (created in 1982) that pays benefits to claimants who have been denied extended benefits because they do not meet the federal requirement that they earn 40 times their weekly benefit amount in their base period.

State Training and Employment Program (STEP): A state administered training program, started in July 1989, funded by a share of worker UI tax funds, as defined by AS 23.15.620 – 645. (See "TVEP.")

state UI regular program: An insurance program designed to provide temporary compensation for those who are involuntarily unemployed, funded through employer and employee taxes and reimbursements.

supplemental payments: Payments made to claimants who were paid previously but may have been underpaid for various reasons.

tax base: The maximum amount of each employee's wages subject to state unemployment insurance taxes. It is calculated (for each tax year) as 75 percent of the average annual wage (using last state fiscal year data).

tax rate class: Alaska's experience-rated employers are assigned to one of 20 tax rate classes, or to a 21st penalty class. New employers are assigned to the rate class closest to the mathematical average tax rate of experience-rated employers in the same industry. Classes 10 and 11 contain the average tax rate for the tax year. There is one tax rate for all employees.

taxable wages: The portion of total wages (payroll) of employers within the experience rating system that is subject to state unemployment tax provisions. Since 1983, the taxable wage base is defined as 75 percent of the average annual wage (using last state fiscal year data).

Technical and Vocational Education Program (TVEP): A state administered training program, started in July 2000, funded by a share of worker UI tax funds, as defined by AS 23.15.820 – 850. (See "STEP.")

Temporary Emergency Unemployment Compensation (TEUC): A federal program enacted by Congress following the attacks of Sept. 11, 2001. Benefits were first payable the week ending March 16, 2002. The last week for new claims was the week ending Dec. 27, 2003. The last week the program paid claims for was the week ending April 3, 2004.

total labor force: All people age 16 and older residing in a specific area who are either employed, unemployed and seeking employment, or involved in a labor dispute.

total unemployment: All people age 16 and older who did not work during the survey week, but were available and seeking work or were waiting to report for work within 30 days.

total unemployment rate (TUR): An expression of the number of unemployed people as a percent of the total civilian labor force. It is defined as the total unemployment divided by the total labor force. The TUR is the "official" quoted rate of unemployment, issued monthly.

total wages: The total of all wages and salaries (taxable and reimbursable) paid by covered employers. It includes bonuses, tips, cash value of meals, lodging, and other gratuities furnished with the job.

trade readjustment allowance (TRA): An allowance authorized under the federal Trade Act of 1974 for providing benefits and training to workers whose employment opportunities have been impacted by adjustments to federal regulations on international trade.

Training and Building Fund: An account separate from the UI trust fund that receives interest and penalties paid by taxed employers. It is used to support training and to provide office space.

trust fund: A state fund (at the U.S. Treasury) to receive and disburse unemployment insurance funds.

trust fund reserve: As an accounting definition, it is the sum of amounts in the trust fund, plus balances in the state's clearing account and benefit payment account, as well as interest credited for the last quarter of the calendar year. The reserve of the trust fund, programmatically, is the amount beyond current inflows and outflows, designed to maintain fund solvency in recession when tax revenues lag far behind benefit payments.

Unemployment Compensation for Federal Employees (UCFE): A federally funded insurance program designed to provide temporary compensation for former employees of the federal government who are involuntarily unemployed.

Unemployment Compensation for Ex-Servicemen (UCX): A federally funded insurance program, similar to UCFE, designed to provide temporary unemployment compensation for former members of the armed forces.

UI: Unemployment insurance

UI claims center (or call center): Offices in Anchorage, Fairbanks, and Juneau (including mail claims and interstate claims centers) that process UI claims. In-person claims filing was phased out in 1996 and 1997. In-state claims are filed through the Internet, on an automated telephone system (VICTOR), and by mail.

waiting week: The first week of claimed unemployment, for which there is no disqualification. No payment is made for the waiting week, but is made for subsequent qualifying weeks. States that have no waiting week provision will not receive the federal share for the first week of any claimant's extended benefits payment.

weekly benefit amount (WBA): The benefit paid (actual) or entitled to (potential) per week.

week claimed: A claim for a waiting week credit, or benefit, for a week of unemployment.

weeks paid: The number of weeks claimed that received a benefit payment.