

A scenic landscape photograph of a river with rapids and a snow-capped mountain in the background. The river flows over dark, jagged rocks, creating white, frothy water. In the background, a large mountain with patches of snow rises above a line of green shrubs and trees. The sky is filled with dramatic, grey clouds.

# Alaska Unemployment Insurance ACTUARIAL REPORT

2020



# Alaska Unemployment Insurance Actuarial Report 2020

Published December 2021

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**On the cover:** The Delta Wild and Scenic River Watershed originates south of the Denali Highway and includes all of the Upper and Lower Tangle Lakes, the Tangle River, and the Delta River. The Delta River drains north through the Alaska Range, eventually joining the Tanana River and emptying into the Yukon River. The watershed includes 150,000 acres of land, 160 miles of streams, and 21 lakes.

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# Executive Summary

Under AS 23.20.022, the Department of Labor and Workforce Development's commissioner submits this actuarial study of the unemployment tax and benefit structures to the governor at least every other year.

In 2020, the pandemic prompted a dramatic rise in unemployment insurance claims as businesses statewide shut down to contain the virus. For perspective, nearly 68,000 claims were filed every week by early May, which represented about 22 percent of the state's jobs.

The century-old UI system wasn't designed to meet the wage replacement needs of a society-wide shutdown, but in 2020 it was able to support most people who were out of work and still maintain solvency.

Alaska's wage replacement rate has historically ranked low at about 27 percent on average — well below the 50 percent suggested nationally. Alaska's rate in 2020 was 48 percent for the average filer, who had been making \$684 per week. However, the temporary federal pandemic relief funds boosted the rate close to 100 percent for those filers. Congress enacted the Federal Pandemic Unemployment Compensation weekly add-on, or FPUC, in April. The benefit was an extra \$600 per week, which was lowered to \$300 a week in August.

Last year's circumstances were extraordinary. However, under most economic conditions, UI is designed to provide balanced support rather than replace 100 percent of a claimant's lost wages. Based on years of research, the system is set up to provide enough income to prevent further hardship after losing work, but not so much that it creates a disincentive to find a new job promptly.

## Benefit costs

Benefit recipients receive a mixture of federal and state dollars, and 2020 was no exception. Of the nearly \$1 billion in payments across most programs in 2020, \$586 million came from federal add-ons and federally funded extension programs. That excludes the Pandemic Unemployment Assistance program, PUA, which Congress created in the early months of the pandemic as a catch-all program for anyone who didn't qualify under one of the traditional programs, such as the self-employed.

Aside from PUA, Alaska disbursed \$954.2 million in 2020, up \$839.5 million from 2019. For 2021, we expect roughly \$412.9 million in benefit costs. (See Chapter 1.)

## Revenues

In 2020, employers and employees contributed a combined \$115.7 million in UI taxes. These contributions

reflected an average combined total tax rate of 1.50 percent (0.50 for employees and 1.00 for employers) assessed on taxable wages (\$41,500).

The fund also earned \$9.7 million in interest, which will offset future contribution rates.

## Fund balance

The trust fund had \$306.9 million in reserves at the end of 2020, down about \$196.9 million (or -39 percent) from 2019's ending balance of \$503.8 million.

Despite the significant drop in the fund's value, Alaska continues to meet its funding goals to maintain solvency. The statutory target for the reserve ratio, which is the fund balance as a percentage of Alaska's covered wages, is 3.0 to 3.3 percent. The reserve ratio at the end of 2020 was 2.4 percent. Even after almost a year of elevated payouts, the reserve ratio didn't fall far below the target range.

## Claimant statistics

In 2020, 87,288 filers collected benefits, which was an increase of 203.3 percent (or 58,507) from 2019. The average duration for regular benefits was 13.4 weeks and the average weekly payment, excluding the federal add-on, was \$243.85. Both were up significantly from 2019.

## Covered employment and wages

Alaska had 302,598 nonagriculture wage and salary jobs in 2020. That was a sizable 8 percent drop from the year before due to the pandemic. The percent decline was the third-largest since the 1980s and reflects 26,540 fewer state UI taxable and reimbursable jobs and 468 estimated noncovered jobs.

Federal jobs, which are covered under their own system, declined by 573, mostly because the 2020 Census work ended. (See Table 3.1)

Wages for covered employment totaled \$17.07 billion, which was a 1.7 percent decrease (-\$299.7 million) from 2019. For reimbursable employers, wages grew from \$4.1 billion to \$4.3 billion last year. Taxable wages decreased from roughly \$8.1 billion in 2019 to \$7.7 billion in 2020.

The seasonally adjusted unemployment rate averaged 7.9 percent for 2020, from a low of 5.0 percent in January to a high of 11.8 percent in April. The insured unemployment rate, which is the share collecting benefits as a percent of those covered, averaged 8.34 percent and ranged from 15.25 percent in early July to 2.64 percent in January.

# 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, the financial structure of the system must function well and maintain solvency.

In 1980, the Alaska Legislature implemented the bulk of the current 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.

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

## Benefit payments drive the bulk of revenue needs

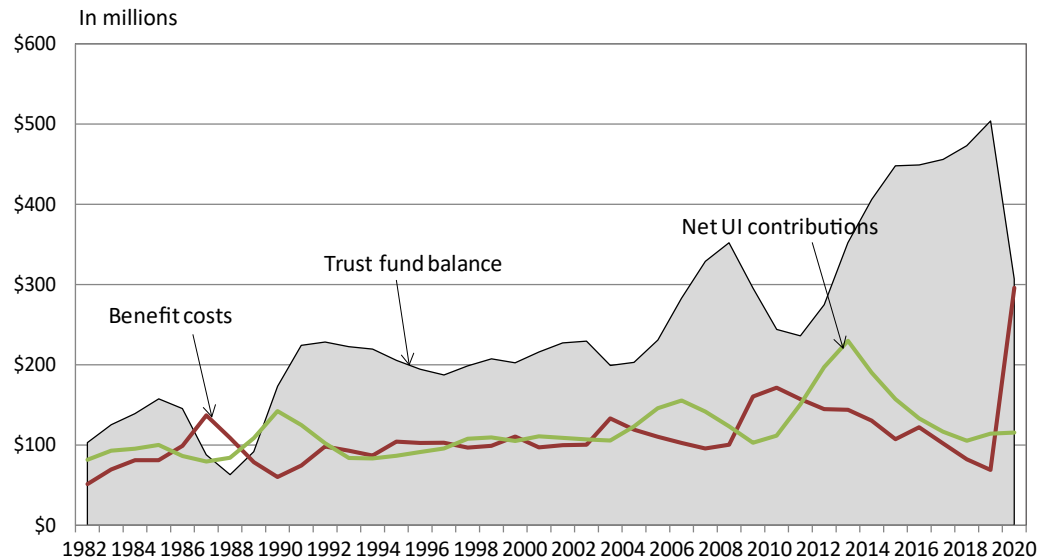
For tax calculation, benefit payments are expressed as a ratio of benefits paid to the total wages of tax-paying employers. This ratio is the benefit cost rate, or BCR for short. A three-year tax rate is calculated to smooth out tax rates in any given year. (See Table 1.5 for a detailed breakdown of the most recent year's tax rate calculation.)

Over the past decade, Alaska's benefit cost rate has averaged 1.2 percent. This rate had been falling, reaching a low

Figure 1.1

## UI Trust Fund End-of-Year Balance

Benefit Costs and Payroll Contributions, 1982 to 2020



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

of 0.7 percent in 2019. In 2020, however, Alaska's BCR rose to 2.3 percent, which was triple the previous year's rate. (See Table 1.1.)

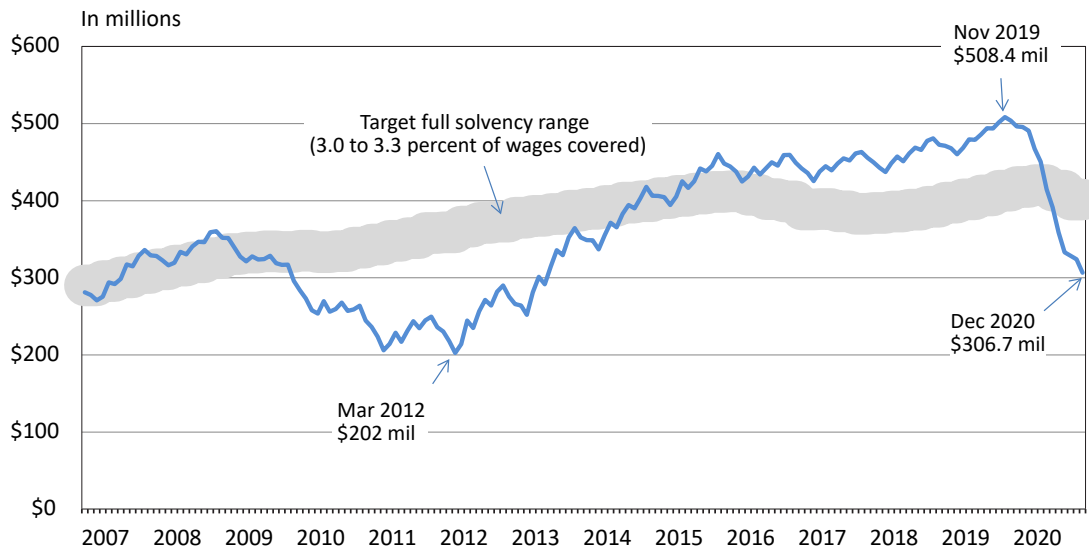
## Payroll tax contributions are the fund's main income source

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 2020 totaled \$115.7 million, up 1.2 percent from 2019. In addition to payroll contributions, the fund earned \$9.7 million in interest. (See Table 1.2.) Interest earnings offset benefit costs in the tax rate calculation.

Alaska's UI taxes are assessed on wages up to a taxable wage base, defined in Alaska Statute 23.20.175(c) as 75 percent of the average annual earnings in covered employment for the immediately preceding state fiscal year (ending June 30). The state taxable wage base was set at \$41,500 in 2020, an increase of \$1,600 from the previous year.

**Figure 1.2 UI Trust Fund Balance, Monthly**

2007 to 2020



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

## How tax rates are calculated

Alaska's UI taxes on employers and employees 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 =  $([0.73 \times \text{ABCR}] \times \text{experience factor}) + \text{TFSA}$
- Employee tax rate =  $(0.27 \times \text{ABCR})$

The average benefit cost rate is similar to the benefit cost rate, but for tax rate calculation the ABCR is defined as the cost of benefits (minus interest earnings) over the most recent three state fiscal years, divided by the total payroll of contributing employers over the first three of the last four state fiscal years, 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 taxes. Basing tax rates on a three-year average helps mitigate single-year rate changes. This stable contribution rate from year to year is a key feature of the system, but it requires a buffer, or reserve, to allow for a smoothed cost recapture.

As of 2010, employers pay 73 percent of the average ben-

efit cost rate and employees pay the remaining 27 percent. Employee rates are not experience-rated, so they are uniform. Employer rates, however, vary according to an experience rating system and may include a surtax or credit to help maintain the trust fund's solvency. However, employer and employee rates are at minimums of 1.0 percent and 0.50 percent, respectively, and maximums of 6.5 percent and 1.0 percent.

## Experience rating assigns employers to 20 tax rate classes

Because employers with more worker layoffs generally have a larger impact on unemployment and the payment of UI benefits, federal guidelines require each state to have an experience rating system.

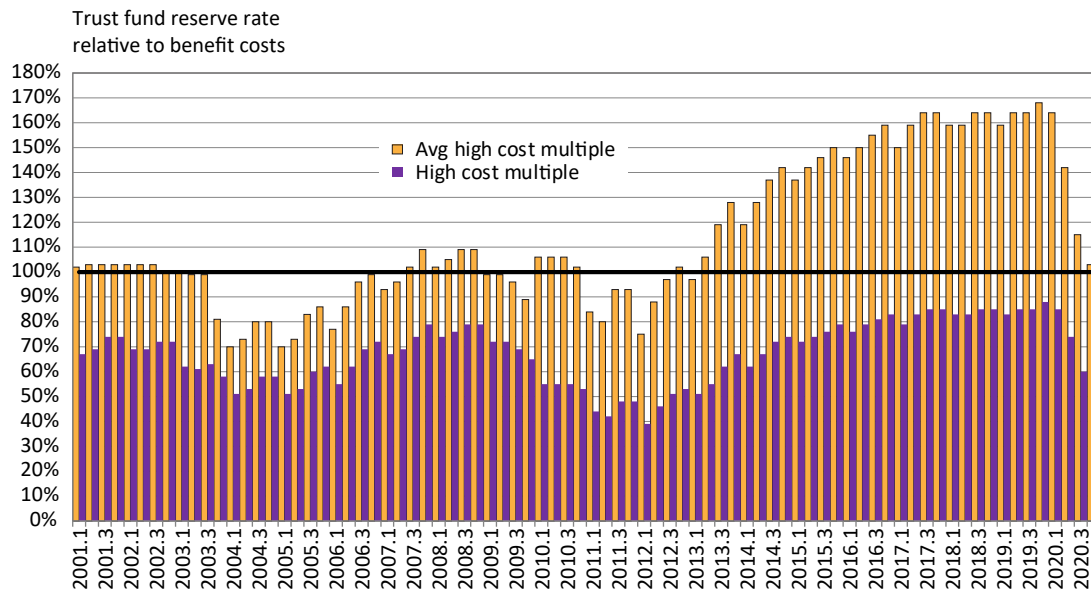
Alaska has three broad groups for assigning tax rates. Most employers fall into the experience-rated group, or "E class." Those that qualify as an experience-rated firm have at least four quarters of wage history before June 30 of the year preceding the tax year.

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. P class employers are taxed at what is considered the "standard" rate, which can be no

## Figure 1.3 Other Measures of Trust Fund Adequacy

Cost Multiples, 1st Quarter 2001 Through 4th Quarter 2020



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

less than 5.4 percent.

In 2020, 89.2 percent of all contributing employers were experience-rated, 9.8 percent were industry-rated, and 1.0 percent were penalty-rated. (See Table 1.4.)

The State of Alaska uses a payroll decline method of experience rating. While this is an indirect measure of experience with unemployment, the advantage is its simplicity and cost-effectiveness to administer. The logic behind the payroll decline method is that employers with larger changes in payroll are likely responsible for more compensable unemployment than employers with less payroll decline, and should 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 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, the highest rate, 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 rates according to experience. In practice, no employer is assigned Class 21 by experience rating alone, but by direct assignment under administrative penalty. Therefore, in practice, it is used as the penalty "P 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

The system financing discussed so far revolves 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 be prepared for a reasonable number of elevated claims load scenarios, the system also includes a readiness component, or forward-looking element.

While the average benefit cost ratio accounts for this cost recapture, the final rate may also incorporate a solvency adjustment to keep the fund balance within an ideal range. This adjustment can be a surcharge or credit. To absorb benefit payments in periods of elevated demand, the fund's reserve should be able to pay between 3.0 and 3.3 percent of the state's covered wages. This targeted percentage was determined by what proved sufficient during Alaska's most severe recession, which was during the 1980s. The single-year costs in 1986 rose as high as 3.38 percent of covered wages.

### Application of the solvency adjustment

State statute dictates that the solvency surcharge may not



**Table 1.1      Benefit Cost Rate**

2011 to 2020

Year	Taxable Employment			Reimbursable Employment		
	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)
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%
2015	\$122,741	\$12,814,900	1.0%	\$9,379	\$3,691,886	0.3%
2016	\$140,678	\$13,086,381	1.1%	\$9,154	\$3,921,715	0.2%
2017	\$120,092	\$12,338,999	1.0%	\$8,371	\$3,978,218	0.2%
2018	\$98,957	\$12,196,828	0.8%	\$7,678	\$3,913,701	0.2%
2019	\$84,027	\$12,620,670	0.7%	\$6,381	\$4,038,554	0.2%
2020	\$307,982	\$13,262,054	2.3%	\$22,222	\$4,114,937	0.5%

Note: 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 2112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW)

increase by more than 0.3 percentage points from one year to the next. This limit allows for a multi-year recovery and prevents dramatic tax rate rises from year to year. Given a sufficient reserve pre-recession, the goal is to replenish the fund incrementally, allowing the system to be prepared for the next cycle of elevated benefit demand.

The trust fund solvency adjustment applies uniformly to all employers, regardless of the assigned rate class. This adjustment ranges from -0.4 percent to 1.1 percent depending on the trust fund reserve rate, according to AS 23.20.290(f).

In 2020, a credit of 0.40 percent was applied to the fundamental cost-based tax rate for employers, instead of a surcharge, as the trust fund exceeded the high end of the targeted 3.0 to 3.3 percent reserve ratio range. The reserve ratio was 3.82 percent at tax calculation time. This high solvency proved helpful just six months later when the pandemic hit.

## 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 an official tax of 6.0 percent on a base of \$7,000 in wages. However, as long as state law conforms to federal law and

there are no outstanding loans to the trust fund, 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 maximum \$42 tax for each employee.

In federal fiscal year 2020, employers in Alaska contributed \$12.4 million in FUTA taxes. (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 conforms to federal law.

The federal government pays for the administration of each state's unemployment program through administrative grants. In federal fiscal year 2020, Alaska received \$38.5 million in administrative grants, including \$31.5 million for unemployment insurance administrative costs and \$7 million for employment services. Alaska's total administrative grants amounted to 310.5 percent of state FUTA contributions. In other words, the state receives roughly \$3.11 in grant funding for every dollar paid in FUTA taxes. (See Table 1.6.)

## Trust fund revenue includes direct reimbursements

While the state trust fund disburses all regular benefits, extended benefits, and supplemental state benefits, they are financed differently.



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. As mentioned earlier, the trust fund earned roughly \$9.7 million in interest, which offsets benefit costs and mitigates solvency taxes. (See Table 1.2.)

Nonprofit organizations and state and local government agencies that opt to reimburse the trust fund instead of paying taxes pay back 100 percent of the regular UI benefits and extended benefits paid to their former employees.

Through 1988, nonprofit agencies reimbursed only half the extended benefits, but the Alaska Legislature changed the law in 1989. Reimbursable employers paid back \$14.9 million in 2020. (See tables 1.2 and 1.7.)

## Training programs receive a share of employees' UI tax contributions

The Alaska Department of Labor and Workforce Development administers two employment training programs that are supported by a portion of the unemployment insurance taxes that employees pay. This is legally possible because it is taken from employee contributions. By federal law, no

employer contributions to the UI system can be used for anything but paying unemployment benefits. The State Training and Employment Program, or STEP, created in 1989, was 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) that provide an amount equal to 0.10 percent of taxable wages.

While the STEP program funding rate has remained constant, the rate for TVEP has increased twice since its inception. The first increase, effective in 2009, was by 50 percent to 0.15 percent of taxable wages. Then, in 2015, the TVEP rate was increased by an additional 1/100th of a percentage point to 0.16 percent.

At the employee minimum UI tax rate of 0.5 percent, the share of employee tax contributions allocated for STEP ( $0.10 / 0.5$ ) is 20 percent and for TVEP ( $.16 / 0.5$ ) is 32 percent. As a result, at the minimum employee tax, a combined 52 percent of collected employee tax contributions are dedicated to the two training programs and therefore not deposited into the UI trust fund. However, as the employee tax moves up from the minimum rate, the resulting percentage of the total tax that is allocated to training programs decreases.

In 2020, STEP and TVEP received \$19.1 million. During the last five years, employee tax contributions have provided more than \$100 million to the training programs.

# Table 1.2 Trust Fund Deposits and Disbursements

2007 to 2020

## Deposits

Year	UI Tax Contributions (ex. reimb.)	Federal Share Extended Benefits	Amounts Rec'd From Reimb. Employers	Interstate Benefits Wage Combining	Federal Emerg. Comp. <sup>1</sup>	Net Penalty <sup>2</sup>	Other <sup>3</sup>	Trust Fund Interest Earned	Total Revenue Deposited <sup>4</sup>
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
2015	\$157,355,840	-\$107,100	\$9,403,554	\$1,469,663	-\$1,012,000	\$21,105,260	\$3,503,600	\$9,778,835	\$201,497,652
2016	\$133,321,498	-\$92,300	\$9,285,108	\$3,371,640	-\$868,809	\$20,896,798	\$2,837,000	\$9,951,769	\$178,702,705
2017	\$116,565,296	\$664,130	\$8,490,108	\$1,425,846	-\$485,927	\$20,371,703	\$2,754,263	\$9,983,472	\$159,768,892
2018	\$105,361,536	\$1,359,928	\$7,826,381	\$1,548,831	-\$431,849	\$20,641,194	\$2,415,485	\$10,475,047	\$149,196,553
2019	\$114,308,510	-\$41,539	\$6,507,862	\$1,219,164	-\$205,112	\$10,398,414	\$1,985,376	\$11,602,374	\$145,775,048
2020	\$115,740,445	\$6,625,879	\$14,952,483	\$4,040,628	\$591,058,956	\$382,812	\$14,781,494	\$9,745,050	\$757,327,746

## Disbursements

Year	Regular Benefits + SSB	Extended Benefit Payments	Reimb. Benefit Payments	Interstate Benefits Wage Combining	Federal Emerg. Comp. <sup>1</sup>	Training And Building Fund	Other <sup>3</sup>	Total Benefits Disbursed <sup>4</sup>	Reserve Fund Balance <sup>5</sup>
2007	\$95,880,401	-\$2,183	\$7,897,265	\$12,912,576	\$31,663	\$12,628,147	\$6,676,166	\$136,024,035	\$329,028,495
2008	\$100,630,213	\$1,715,119	\$7,825,589	\$12,949,475	\$10,835,942	\$14,756,828	\$11,376,054	\$160,089,219	\$351,909,621
2009	\$160,374,040	\$3,859,727	\$12,107,607	\$17,957,371	\$58,175,601	\$16,606,203	\$28,407,332	\$297,487,880	\$295,937,797
2010	\$171,463,019	\$695,395	\$15,168,986	\$17,011,630	\$97,845,340	\$16,994,436	\$45,552,243	\$364,731,049	\$244,602,311
2011	\$157,292,889	-\$120,273	\$14,032,924	\$14,976,753	\$103,591,824	\$17,846,713	\$27,567,259	\$335,188,089	\$235,852,878
2012	\$144,796,244	-\$8,611	\$12,867,725	\$16,379,383	\$96,768,472	\$18,259,636	\$17,384,188	\$306,447,039	\$275,501,635
2013	\$143,947,724	-\$45,253	\$12,201,378	\$16,534,278	\$67,022,264	\$19,553,480	\$10,357,291	\$269,571,161	\$352,412,278
2014	\$130,377,061	-\$28,211	\$11,012,079	\$16,087,402	-\$891,989	\$20,369,479	\$10,015,016	\$186,940,838	\$406,470,183
2015	\$107,260,211	-\$22,797	\$9,379,205	\$16,973,554	-\$981,221	\$21,132,710	\$5,939,004	\$159,680,666	\$448,287,169
2016	\$122,273,218	-\$9,935	\$9,154,423	\$21,786,658	-\$911,957	\$20,844,232	\$4,674,467	\$177,811,107	\$449,178,767
2017	\$102,109,821	\$701,252	\$8,370,751	\$18,706,661	-\$480,504	\$20,439,742	\$3,354,231	\$153,201,955	\$455,745,704
2018	\$81,825,592	\$1,638,878	\$7,678,237	\$16,886,908	-\$434,260	\$20,628,189	\$4,129,787	\$132,353,332	\$472,697,596
2019	\$69,134,015	-\$19,287	\$6,381,133	\$16,131,736	-\$199,322	\$21,312,672	\$1,956,012	\$114,696,959	\$503,775,686
2020	\$296,154,143	\$30,007	\$22,222,251	\$15,838,231	\$586,195,431	\$20,539,511	\$13,246,055	\$954,225,628	\$306,877,804

<sup>1</sup>EUC-08: Emergency Unemployment Compensation 2008, July 2008 to December 2013; and Pandemic Emergency Unemployment Compensation (PEUC): March 2020 to December 2020

<sup>2</sup>Net collections of penalties and fees

<sup>3</sup>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

<sup>4</sup>Deposits from all sources including federal and all disbursements made to claimants

<sup>5</sup>Amount available for benefits in trust fund on Dec. 31

Source: 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

**Table 1.3 Tax Base, Average Employer and Employee Tax Rates, and Ratio of Taxable to Total Wages**  
2011 to 2020

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
2011	\$11,400,750	\$6,967,044	61.1%	\$34,600	1.87%	1.14%	0.58%	0.4%
2012	\$12,000,422	\$7,330,479	61.1%	\$35,800	2.38%	1.45%	0.66%	0.4%
2013	\$12,364,557	\$7,612,142	61.6%	\$36,900	2.64%	1.63%	0.68%	0.4%
2014	\$12,814,900	\$7,751,931	60.5%	\$37,400	1.97%	1.19%	0.62%	0.4%
2015	\$13,086,381	\$8,003,041	61.2%	\$38,700	1.53%	0.94%	0.57%	0.3%
2016	\$12,338,999	\$7,840,089	63.5%	\$39,700	1.28%	0.81%	0.50%	0.3%
2017	\$12,195,754	\$7,766,520	63.7%	\$39,800	1.01%	0.64%	0.50%	0.3%
2018	\$12,620,670	\$7,850,431	62.2%	\$39,500	1.00%	0.62%	0.50%	0.3%
2019	\$13,262,054	\$8,121,663	61.2%	\$39,900	1.00%	0.61%	0.50%	0.3%
2020	\$12,754,252	\$7,775,682	61.0%	\$41,500	1.00%	0.61%	0.50%	0.3%

Sources: Alaska Statutes 23.20.175 and 23.20.290; and Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)



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

**2020 Employers, Assigned to 2021 Tax Rates, By Rate Type**

Industry	Experience Rated		Industry Rated		Penalty Rated		Total Rated Employers	
	E-Rated No.	Percent of E-Rated	I-Rated No.	Percent of I-Rated	P-Rated No.	Percent of P-Rated	Total No.	Total Percent
Agriculture, Forestry, Fishing, and Hunting	244	1.4%	37	2.0%	2	1.1%	283	1.5%
Mining	186	1.1%	16	0.9%	3	1.6%	205	1.1%
Utilities	87	0.5%	2	0.1%	0	0	89	0.5%
Construction	2,269	13.2%	251	13.4%	28	14.7%	2,548	13.2%
Manufacturing	513	3.0%	38	2.0%	3	1.6%	554	2.9%
Wholesale Trade	596	3.5%	35	1.9%	2	1.1%	633	3.3%
Retail Trade	1,692	9.8%	116	6.2%	22	11.6%	1,830	9.5%
Transportation and Warehousing	863	5.0%	85	4.5%	12	6.3%	960	5.0%
Information	244	1.4%	49	2.6%	3	1.6%	296	1.5%
Finance and Insurance	499	2.9%	65	3.5%	1	0.5%	565	2.9%
Real Estate and Rental and Leasing	601	3.5%	67	3.6%	5	2.6%	673	3.5%
Professional and Technical Services	1,895	11.0%	292	15.5%	5	2.6%	2,192	11.4%
Management of Companies	64	0.4%	8	0.4%	2	1.1%	74	0.4%
Administrative and Waste Services	982	5.7%	122	6.5%	24	12.6%	1,128	5.9%
Educational Services	292	1.7%	41	2.2%	0	0	333	1.7%
Health Care and Social Assistance	1,813	10.6%	195	10.4%	12	6.3%	2,020	10.5%
Arts, Entertainment, and Recreation	561	3.3%	43	2.3%	7	3.7%	611	3.2%
Accommodations and Food Services	1,770	10.3%	115	6.1%	17	8.9%	1,902	9.9%
Other Services, except Public Administration	1,399	8.1%	201	10.7%	23	12.1%	1,623	8.4%
Public Administration	355	2.1%	7	0.4%	7	3.7%	369	1.9%
Unclassified	257	1.5%	95	5.1%	12	6.3%	364	1.9%
<b>Total</b>	<b>17,182</b>	<b>100%</b>	<b>1,880</b>	<b>100%</b>	<b>190</b>	<b>100%</b>	<b>19,252</b>	<b>100%</b>
Percent of Grand Total		89.2%		9.8%		1.0%		100.0%

**Average Tax Rates For Experience Rated Firms**

	2014	2015	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, <sup>1</sup> and Hunting	2.82%	2.32%	1.98%	1.64%	1.25%	1.19%	1.05%	1.85%
Mining	2.49%	2.01%	1.75%	1.50%	1.19%	1.17%	1.04%	1.82%
Utilities	1.97%	1.58%	1.36%	1.20%	1.04%	1.03%	1.01%	1.43%
Construction	2.74%	2.21%	1.88%	1.55%	1.20%	1.17%	1.04%	1.84%
Manufacturing	2.44%	1.96%	1.69%	1.39%	1.13%	1.10%	1.03%	1.70%
Wholesale Trade	2.22%	1.78%	1.56%	1.30%	1.08%	1.07%	1.01%	1.58%
Retail Trade	2.19%	1.75%	1.54%	1.29%	1.09%	1.08%	1.02%	1.61%
Transportation and Warehousing	2.27%	1.84%	1.58%	1.34%	1.11%	1.10%	1.02%	1.57%
Information	2.14%	1.74%	1.59%	1.27%	1.07%	1.06%	1.01%	1.48%
Finance and Insurance	2.02%	1.64%	1.45%	1.23%	1.06%	1.04%	1.01%	1.49%
Real Estate and Rental and Leasing	2.15%	1.72%	1.51%	1.28%	1.08%	1.07%	1.01%	1.57%
Professional and Technical Services	2.28%	1.84%	1.61%	1.35%	1.11%	1.09%	1.02%	1.59%
Management of Companies	2.39%	1.92%	1.61%	1.35%	1.08%	1.06%	1.01%	1.54%
Administrative and Waste Services	2.40%	1.94%	1.69%	1.42%	1.14%	1.12%	1.03%	1.69%
Educational Services	2.37%	1.95%	1.70%	1.39%	1.12%	1.10%	1.02%	1.69%
Health Care and Social Assistance	1.87%	1.51%	1.36%	1.17%	1.04%	1.03%	1.01%	1.47%
Arts, Entertainment, and Recreation	2.52%	2.05%	1.79%	1.49%	1.19%	1.17%	1.05%	1.87%
Accommodations and Food Services	2.32%	1.87%	1.62%	1.36%	1.13%	1.11%	1.03%	1.78%
Other Services, except Public Administration	2.05%	1.63%	1.44%	1.23%	1.07%	1.05%	1.01%	1.53%
Public Administration	2.21%	1.74%	1.53%	1.27%	1.06%	1.04%	1.00%	1.49%
Unclassified	2.46%	1.97%	1.73%	1.43%	1.16%	1.14%	1.03%	1.74%

Notes: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Percentages may not sum to 100 due to rounding. Experience-rated firms have at least four quarters of reported wages. Experienced employers are assigned to one of 20 rate classes based on their average payroll decline experience, regardless of 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 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 Size of Payroll Code, Report BTA4310P

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

2021

### Tax Rate Calculations

	SFY 2017	SFY 2018	SFY 2019	SFY 2020
(1) Benefit Cost (Ben-Reimb-Int)	\$120,693,125	\$99,471,369	\$77,546,641	\$169,809,774
(2) Total Wages (taxable employers)	\$12,264,880,187	\$12,330,954,293	\$12,915,650,019	\$13,105,854,449
(3) Taxable Wages				\$7,983,520,162
(4) Benefit Cost for 3 Prev SFY				\$346,827,785
(5) Total Wages, First 3 of Last 4 SFY				\$37,511,484,499
(6) 3-Yr Benefit Cost/Total Payroll (4)/(5)				0.009246
(7) Taxable/Total Wages, Last SFY (3)/(2)				0.609157
(8) Average Benefit Cost Rate (6)/(7)				0.015178
(9) UI Trust Fund Balance, Sep 30				\$336,603,108
(10) Total Wages, Last SFY				\$13,105,854,449
(11) UI Trust Fund Reserve Rate (9)/(10)				0.025683
(12) Solvency Adjustment				0.0030
<b>Tax Rates (the Percent of Taxable Wages)</b>				
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \#8) + \#12$ (or statutory minimum)				1.41%
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \#8)$ (or statutory minimum)				0.50%

### 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	0.50%	1.00%	1.50%
2	0.45	0.50%	1.00%	1.50%
3	0.50	0.50%	1.00%	1.50%
4	0.55	0.50%	1.00%	1.50%
5	0.60	0.50%	1.00%	1.50%
6	0.65	0.50%	1.00%	1.50%
7	0.70	0.50%	1.00%	1.50%
8	0.80	0.50%	1.00%	1.50%
9	0.90	0.50%	1.00%	1.50%
10	1.00	0.50%	1.00%	1.50%
11	1.00	0.50%	1.00%	1.50%
12	1.10	0.50%	1.00%	1.50%
13	1.20	0.50%	1.00%	1.50%
14	1.30	0.50%	1.00%	1.50%
15	1.35	0.50%	1.05%	1.55%
16	1.40	0.50%	1.11%	1.61%
17	1.45	0.50%	1.16%	1.66%
18	1.50	0.50%	1.21%	1.71%
19	1.55	0.50%	1.27%	1.77%
20	1.60	0.50%	1.32%	1.82%
21	1.65	0.50%	5.40%	5.90%

Notes: Total wages, taxable wages, 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%. (Line 13)

Sources: Alaska Statutes 23.20.290; Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW); Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor

**Table 1.6 Administrative Costs**

2011 to 2020

Federal Fiscal Year <sup>1</sup>	FUTA Collections (in millions)	UI Admin. Grants (in millions)	Employment Services		Total Administrative Grants	
			Admin. Grants (In millions)	Other Grants (In millions)	(In millions)	As a Percentage of FUTA
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%
2015	\$13.2	\$25.6	\$7.0	\$1.0	\$32.6	247.0%
2016	\$13.3	\$24.7	\$7.0	\$1.3	\$31.7	238.3%
2017	\$12.8	\$24.7	\$7.1	\$1.2	\$31.8	248.4%
2018	\$13.5	\$23.5	\$7.0	\$1.3	\$30.5	225.9%
2019	\$13.0	\$22.0	\$7.0	\$1.4	\$29.0	223.1%
2020	\$12.4	\$31.5	\$7.0	\$1.2	\$38.5	310.5%

<sup>1</sup>The federal fiscal year is a 12-month period beginning Oct. 1 of the prior year, ending Sept. 30 of the following year. For example, FFY 2020 would include activity between Oct. 1, 2019 and Sept. 30, 2020.

Source: U.S. Department of Labor, Employment and Training Administration, Office of Workforce Security  
Web site: [www.ows.doleta.gov/unemploy/budget.asp](http://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, 2011 to 2020

Year	Collections			Benefits Paid			Total Collections Less Benefits Paid
	Total	Private Nonprofit	Government (State & Local)	Total	Private Nonprofit	Government (State & Local)	
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
2015	\$9,403,554	\$1,819,213	\$7,584,340	\$9,379,205	\$1,389,881	\$7,989,324	\$24,349
2016	\$9,285,108	\$2,004,230	\$7,280,878	\$9,154,423	\$3,376,093	\$5,778,330	\$130,685
2017	\$8,490,108	\$2,177,043	\$6,313,065	\$8,370,751	\$5,610,879	\$2,759,872	\$119,357
2018	\$7,826,381	\$2,101,671	\$5,724,710	\$7,565,158	\$3,371,588	\$4,193,570	\$261,223
2019	\$6,507,862	\$1,864,279	\$4,643,583	\$6,381,133	\$1,507,739	\$4,873,394	\$126,730
2020	\$14,952,483	\$4,047,894	\$10,904,589	\$22,222,251	\$5,095,631	\$17,126,620	-\$7,269,768
<b>10-Year Total</b>							<b>-\$3,785,101</b>

Source: 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



**Table 1.8 Collections, Benefits Paid, Trust Fund Reserves, and Average Employer Tax Rate as a Percentage of Wages**  
1985 to 2020

Year	Percent of Total Wages				Percent of Taxable Wages			
	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%	1.48%	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%	1.95%	3.3%	4.6%	2.5%	2.88%
1988	2.8%	2.2%	2.4%	2.45%	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%	2.27%	4.1%	3.0%	7.4%	3.51%
1991	2.1%	2.3%	4.7%	1.74%	3.2%	3.5%	7.2%	2.66%
1992	1.7%	2.3%	4.4%	1.38%	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%	1.29%	2.4%	3.3%	5.7%	1.98%
1995	1.6%	2.1%	3.4%	1.34%	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%	1.51%	2.8%	2.9%	5.2%	2.33%
1998	1.7%	1.8%	3.3%	1.43%	2.7%	2.8%	5.2%	2.25%
1999	1.6%	1.9%	3.2%	1.33%	2.6%	3.0%	4.9%	2.06%
2000	1.6%	1.6%	3.2%	1.39%	2.5%	2.5%	4.9%	2.14%
2001	1.5%	1.6%	3.1%	1.31%	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%	1.17%	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%	1.58%	2.7%	2.2%	4.2%	2.50%
2006	1.7%	1.2%	3.1%	1.51%	2.7%	2.0%	5.0%	2.43%
2007	1.4%	1.1%	3.3%	1.19%	2.3%	1.8%	5.4%	1.94%
2008	1.2%	1.1%	3.3%	0.91%	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%	0.81%	1.7%	2.8%	3.6%	1.31%
2011	1.3%	1.5%	2.1%	1.14%	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%	1.62%	3.0%	2.1%	4.6%	2.64%
2014	1.5%	1.1%	3.2%	1.19%	2.5%	1.9%	5.2%	1.97%
2015	1.2%	0.9%	3.4%	0.94%	2.0%	1.5%	5.6%	1.53%
2016	1.1%	1.1%	3.6%	<b>0.81%</b>	1.7%	1.8%	5.7%	1.28%
2019	0.9%	0.5%	3.8%	0.61%	1.4%	0.9%	6.2%	1.00%
2020	0.9%	2.3%	2.4%	0.61%	1.5%	3.8%	3.9%	1.00%

Note: 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 2112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW)

# Claims, Claimants, and Benefit Payments by Industry

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 2020, a total of 87,288 filers collected at least one week of regular UI benefits, which was 58,507 more than the prior year. (This total does not include Pandemic Emergency Unemployment Compensation, the federal program for the self-employed. See Figure 2.4.)

Weekly claims averaged 27,029 in 2020, up 272 percent from the weekly average of 7,268 in 2019. However, claims varied significantly by week throughout the year, with the low coming early in the year at 9,310 weeks claimed and the peak in May at 50,791.

## Monetary eligibility

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

A claimant's base period is defined as the first four of the five most recently completed quarters. While base

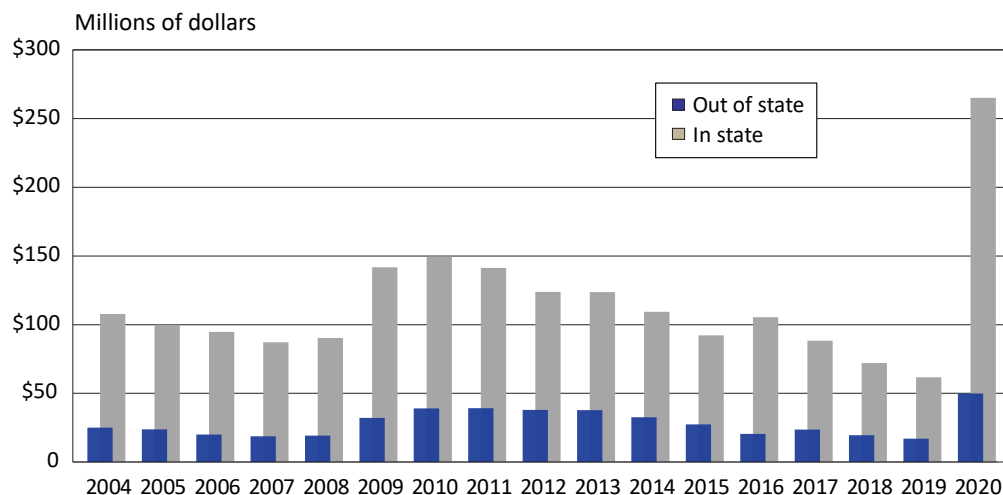
period wages are directly related to a claimant's actual wages over a given period, they aren't always identical. For computing benefits payable, base period wages are determined as follows:

- If 90 percent or more of wages are paid in one quarter, base period wages are the sum of the remaining wages in the other three quarters multiplied by 10; or
- If the insured worker is paid less than 90 percent of wages in one quarter, the base period wages are simply the wages during the base period.

The weekly benefit amount depends on the base period wages, found in the benefits schedule. As of 2009, the minimum weekly benefit amount is \$56, which corresponds to \$2,500 in base period wages and increases by \$2 increments for each additional \$250 in wages. The maximum is \$370 for base period wages of \$41,750 or more. (See Table 2.3.)

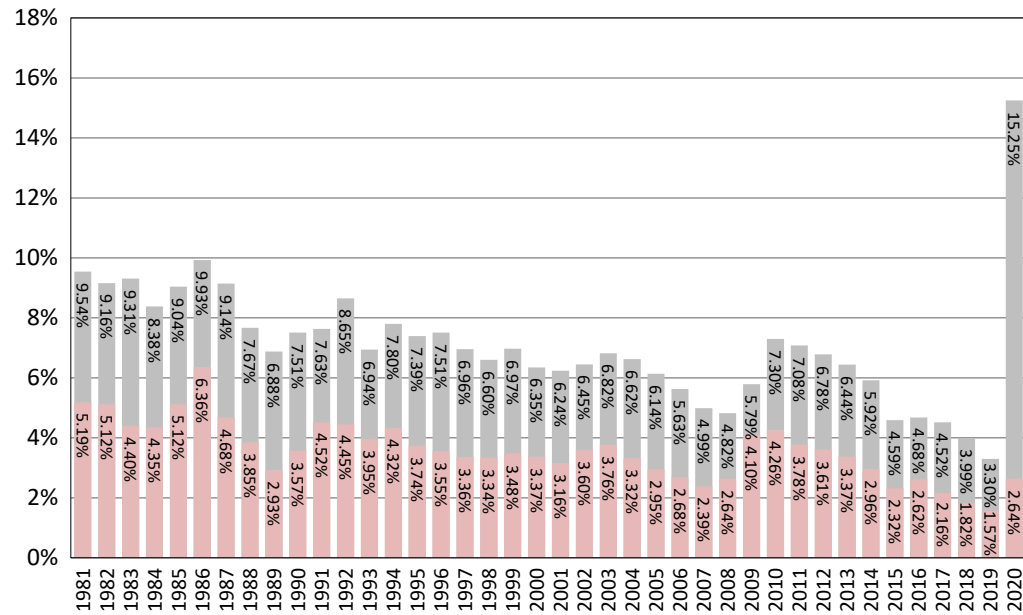
The average weekly benefit in Alaska in 2020 was \$243.85, not including the weekly federal add-on of \$600 that began in April. While claimants were eligible for an

**Figure 2.1** Amount of UI Payments, Regular Benefits  
2004 to 2020



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

**Figure 2.2 Insured Unemployment Rate**  
Highest and Lowest Weeks, 1981 to 2020



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

average of 21.5 weeks of benefits, the actual average duration was 13.4 weeks. Both the average for the eligible duration and the actual duration were up from 2019. (See Table 2.5.)

## Claimants with children receive an additional allowance

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

Dependent benefits add the concept of need into 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. In 2020, by legislative action, the dependent benefit likely exceeded the regular benefit amount for those making up to \$23,750.

Claimants are normally eligible to receive \$24 per dependent per week, to a maximum of \$72 (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 at the time of the claim or who 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 is physically or mentally unable to work.

## Legislature temporarily triples the per-dependent benefit

In early spring, the Legislature increased the dependent allowance. Recognizing the low wage replacement rate of regular benefits, the House introduced House Bill 308, which was quickly passed and then signed by the governor. This bill, among other provisions, increased the per-dependent allowance to \$75 and lifted the cap on the number of dependents a claimant could claim.

In 2020, the UI program paid \$57 million in dependent benefits to roughly 25,300 people receiving regular benefits. Dependent allowance recipients represented 30.4 percent of all regular UI claimants. (See Table 2.12.) For more on the impacts of the dependent allowance increase, see the May 2021 issue of *Alaska Economic Trends*.

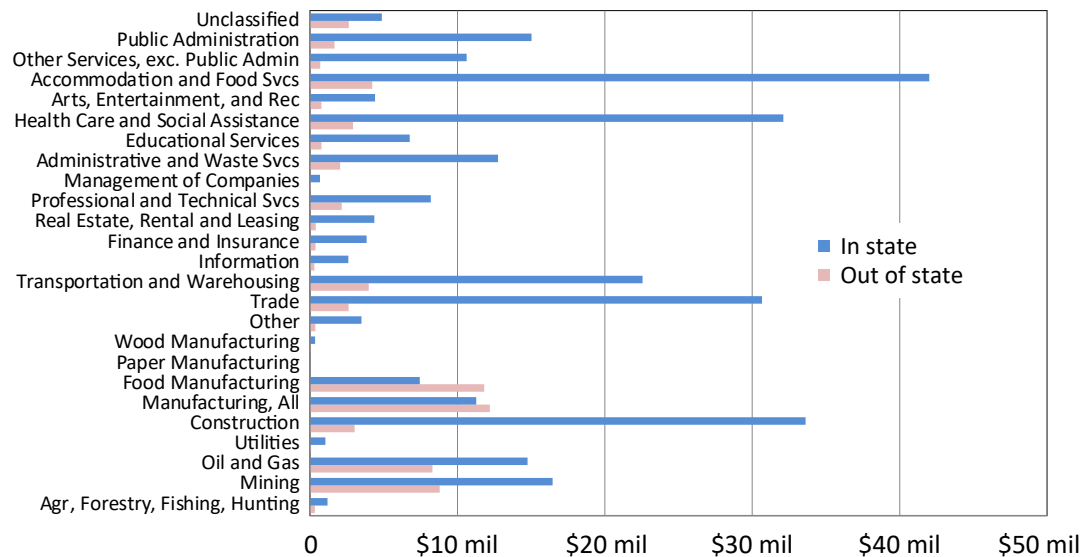
## Duration depends on work stability

The length of time a person can claim benefits varies by state, and in Alaska, it varies by claimant. Alaska sets the potential duration of benefits for each claimant by dividing the base period wages by the highest quarter's wages. This is intended to provide a benefit duration that reflects the duration of employment. The assumption is that the higher the ratio, the more stable the earnings.



**Figure 2.3 UI Regular Benefit Payments by Industry**

For In-State and Out-of-State Claimants, 2020



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

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

In Alaska's highly seasonal economy, the amount paid to claimants in the 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.

### Duration shorter for those who quit or were fired

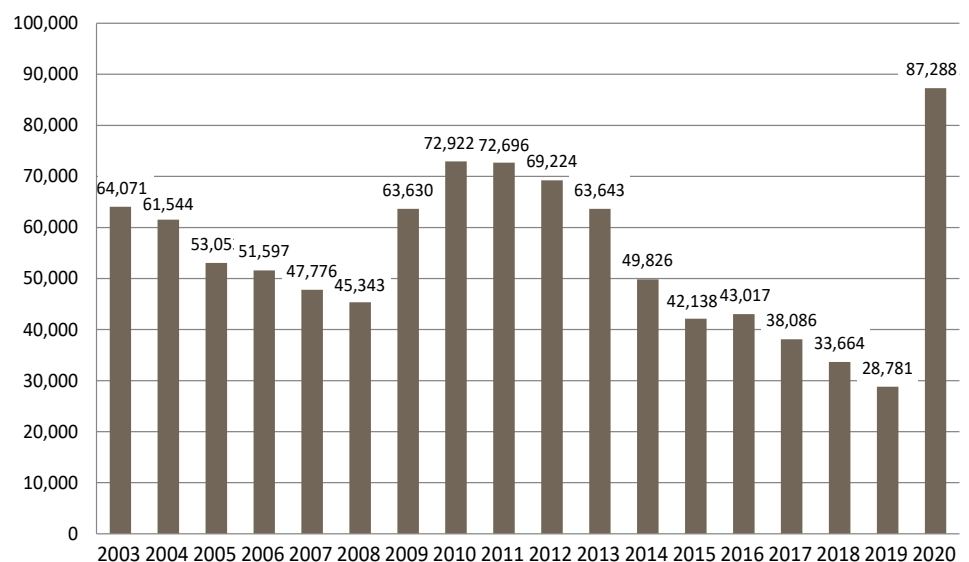
All states disqualify or postpone benefits for claimants who quit work without good cause or are fired.

Forty-six states disqualify outright, and claimants in those states must obtain another job, work for a specific period, and then become unemployed again for a qualifying reason.

Alaska and two other states postpone or reduce benefits, or both, rather than disqualify. Claimants in Alaska who

**Figure 2.4 Claimants Receiving at Least One Week's Benefit Payment During Year**

2003 to 2020



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

quit or are fired must wait six weeks for benefits to begin, including the week waiting period for all claimants. Their total benefit is also reduced by three times their weekly benefit amount.

Alaska's policy is the most lenient in the nation. The primary argument for the six-week 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, workers' continuing unemployment is no longer due to their reasons for leaving an employer but to the unavailability of work.

## Alaska sent 16 percent of its regular UI payments outside Alaska in 2020

Alaska paid \$58.4 million in benefits, excluding the temporary federal add-on, to claimants living outside the state in 2020. In 2019, \$16.9 million went to people living outside Alaska. (See Table 2.9.)

Interstate claimants earned wages in Alaska during their base period but lived elsewhere when benefits were paid.

Over 50 percent of the benefits paid out of state in 2020 went to claimants in six states: Washington (15.2 percent), California (14.6 percent), Texas (7.2 percent), Arizona (5.6 percent), Oregon (5.5 percent), and Florida (4.8 percent).

**Table 2.1 Insured Unemployment**  
1977 to 2020

Year	Covered Employment	Insured Unemployment	Insured Unemployment Rate (IUR)
1977	120,091	14,682	12.2%
1978	144,445	13,421	9.3%
1979	148,342	11,323	7.6%
1980	150,004	11,167	7.4%
1981	165,485	10,460	6.3%
1982	180,666	11,111	6.2%
1983	193,323	11,446	5.9%
1984	202,183	11,907	5.9%
1985	207,672	14,224	6.8%
1986	197,829	16,620	8.4%
1987	187,025	13,301	7.1%
1988	191,039	10,485	5.5%
1989	203,423	9,056	4.5%
1990	214,644	11,170	5.2%
1991	218,367	13,237	6.1%
1992	221,795	13,880	6.3%
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	254,310	12,290	4.8%
2001	265,463	12,224	4.6%
2002	270,525	13,980	5.2%
2003	274,706	14,259	5.2%
2004	279,151	13,471	4.8%
2005	285,560	12,443	4.4%
2006	291,179	11,649	4.0%
2007	294,001	10,503	3.6%
2008	298,443	10,995	3.7%
2009	296,814	14,277	4.8%
2010	299,311	13,896	4.6%
2011	305,016	13,325	4.4%
2012	311,059	12,520	4.0%
2013	313,278	11,959	3.8%
2014	315,332	10,659	3.4%
2015	316,730	8,757	2.8%
2016	311,090	9,431	3.0%
2017	306,856	8,460	2.8%
2018	306,179	7,172	2.3%
2019	308,796	6,130	2.0%
2020	308,279	27,029	8.8%

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); ETA 5159 report to the U.S. Department of Labor, Line 201-10 and 201-11

Table 2.2 UI Claimant Characteristics

2020

	Number	Percent of Total		Number	Percent of Total
Total Claimants	87,288	100.0%	<b>Occupation:</b>		
<b>Gender:</b>			Agriculture, Forestry, and Fishing	1,077	1.2%
Male	46,605	53.4%	Benchwork	343	0.4%
Female	39,702	45.5%	Clerical and Sales	14,516	16.6%
Indeterminate	759	0.9%	Machine Trades	2,118	2.4%
Did not answer	222	0.3%	Processing	4,484	5.1%
<b>Age:</b>			Professional, Technical, Managerial Services	11,996	13.7%
Less than 21	3,852	4.4%	Structural Work	17,109	19.6%
21 - 24	8,187	9.4%	Miscellaneous and Unknown	10,602	12.1%
25 - 34	25,024	28.7%		25,043	28.7%
35 - 44	19,239	22.0%	<b>Average Annual Earnings:</b>		
45 - 54	13,988	16.0%	\$0 - \$9,999	14,561	16.7%
55 - 64	12,717	14.6%	\$10,000 - \$19,999	18,141	20.8%
65 or over	4,281	4.9%	\$20,000 - \$29,999	16,120	18.5%
<b>Number of Dependents:</b>			\$30,000 - \$39,999	11,917	13.7%
0	61,953	71.0%	\$40,000 - \$49,999	7,839	9.0%
1	11,066	12.7%	\$50,000 - \$59,999	4,934	5.7%
2	8,168	9.4%	\$60,000 - \$69,999	3,433	3.9%
3 or more	6,101	7.0%	\$70,000 - \$79,999	2,612	3.0%
<b>Ethnic Background:</b>			\$80,000 - \$89,999	2,014	2.3%
Alaska Native or American Indian	16,747	19.2%	\$90,000+	5,717	6.5%
Asian and Pacific Islander	10,399	11.9%	<b>Location:</b>		
Black	4,354	5.0%	Aleutians East Borough	280	0.3%
Hispanic	30	0.0%	Aleutians West Census Area	631	0.7%
White	49,793	57.0%	Anchorage Municipality	31,904	36.6%
Other	2,169	2.5%	Bethel Census Area	1,836	2.1%
No Information	3,796	4.3%	Bristol Bay Borough	77	0.1%
<b>Industry:</b>			Chugach Census Area	660	0.8%
Agriculture, Forestry, Fishing and Hunting	482	0.6%	Copper River Census Area	700	0.8%
Mining	4,351	5.0%	Denali Borough	271	0.3%
Oil and Gas	3,832	4.4%	Dillingham Census Area	332	0.4%
Other Mining	519	0.6%	Fairbanks North Star Borough	7,795	8.9%
Utilities	268	0.3%	Haines Borough	403	0.5%
Construction	8,734	10.0%	Hoonah-Angoon Census Area	281	0.3%
Manufacturing	7,318	8.4%	Juneau City and Borough	3,085	3.5%
Food Products	6,218	7.1%	Kenai Peninsula Borough	6,514	7.5%
Wood Products	106	0.1%	Ketchikan Gateway Borough	1,645	1.9%
Other Manufacturing	994	1.1%	Kodiak Island Borough	1,463	1.7%
Trade	10,960	12.6%	Kusilvak Census Area	980	1.1%
Transportation and Warehousing	6,449	7.4%	Lake and Peninsula Borough	135	0.2%
Information	752	0.9%	Matanuska-Susitna Borough	11,034	12.6%
Finance and Insurance	960	1.1%	Nome Census Area	953	1.1%
Real Estate, Rental, and Leasing	1,277	1.5%	North Slope Borough	389	0.4%
Professional and Technical Services	2,466	2.8%	Northwest Arctic Borough	759	0.9%
Management of Companies	155	0.2%	Petersburg Census Area	324	0.4%
Administrative and Waste Services	4,029	4.6%	Prince of Wales-Hyder CA	593	0.7%
Educational Services	2,807	3.2%	Southeast Fairbanks Census Area	233	0.3%
Health Care and Social Assistance	9,942	11.4%	Sitka City and Borough	829	0.9%
Arts, Entertainment and Recreation	1,941	2.2%	Skagway Municipality	318	0.4%
Accommodation and Food Services	14,003	16.0%	Unknown	18	0.0%
Other Services, except Public Admin	3,327	3.8%	Wrangell Borough	206	0.2%
Public Administration	4,846	5.6%	Yakutat City and Borough	44	0.1%
Unclassified/Unknown	2,221	2.5%	Yukon-Koyukuk Census Area	613	0.7%
			<b>Total in state</b>	<b>75,305</b>	<b>86.3%</b>
			<b>Total Out of state</b>	<b>11,983</b>	<b>13.7%</b>

Notes: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Percentages may not sum to 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			Weekly Benefit Amount	Base Period Wages			Weekly Benefit Amount	Base Period Wages			Weekly Benefit Amount
At Least	Less Than			At Least	Less Than			At Least	Less Than		
\$0	\$2,500		\$0	\$15,250	\$15,500		\$158	\$28,250	\$28,500		\$262
\$2,500	\$2,750		\$56	\$15,500	\$15,750		\$160	\$28,500	\$28,750		\$264
\$2,750	\$3,000		\$58	\$15,750	\$16,000		\$162	\$28,750	\$29,000		\$266
\$3,000	\$3,250		\$60	\$16,000	\$16,250		\$164	\$29,000	\$29,250		\$268
\$3,250	\$3,500		\$62	\$16,250	\$16,500		\$166	\$29,250	\$29,500		\$270
\$3,500	\$3,750		\$64	\$16,500	\$16,750		\$168	\$29,500	\$29,750		\$272
\$3,750	\$4,000		\$66	\$16,750	\$17,000		\$170	\$29,750	\$30,000		\$274
\$4,000	\$4,250		\$68	\$17,000	\$17,250		\$172	\$30,000	\$30,250		\$276
\$4,250	\$4,500		\$70	\$17,250	\$17,500		\$174	\$30,250	\$30,500		\$278
\$4,500	\$4,750		\$72	\$17,500	\$17,750		\$176	\$30,500	\$30,750		\$280
\$4,750	\$5,000		\$74	\$17,750	\$18,000		\$178	\$30,750	\$31,000		\$282
\$5,000	\$5,250		\$76	\$18,000	\$18,250		\$180	\$31,000	\$31,250		\$284
\$5,250	\$5,500		\$78	\$18,250	\$18,500		\$182	\$31,250	\$31,500		\$286
\$5,500	\$5,750		\$80	\$18,500	\$18,750		\$184	\$31,500	\$31,750		\$288
\$5,750	\$6,000		\$82	\$18,750	\$19,000		\$186	\$31,750	\$32,000		\$290
\$6,000	\$6,250		\$84	\$19,000	\$19,250		\$188	\$32,000	\$32,250		\$292
\$6,250	\$6,500		\$86	\$19,250	\$19,500		\$190	\$32,250	\$32,500		\$294
\$6,500	\$6,750		\$88	\$19,500	\$19,750		\$192	\$32,500	\$32,750		\$296
\$6,750	\$7,000		\$90	\$19,750	\$20,000		\$194	\$32,750	\$33,000		\$298
\$7,000	\$7,250		\$92	\$20,000	\$20,250		\$196	\$33,000	\$33,250		\$300
\$7,250	\$7,500		\$94	\$20,250	\$20,500		\$198	\$33,250	\$33,500		\$302
\$7,500	\$7,750		\$96	\$20,500	\$20,750		\$200	\$33,500	\$33,750		\$304
\$7,750	\$8,000		\$98	\$20,750	\$21,000		\$202	\$33,750	\$34,000		\$306
\$8,000	\$8,250		\$100	\$21,000	\$21,250		\$204	\$34,000	\$34,250		\$308
\$8,250	\$8,500		\$102	\$21,250	\$21,500		\$206	\$34,250	\$34,500		\$310
\$8,500	\$8,750		\$104	\$21,500	\$21,750		\$208	\$34,500	\$34,750		\$312
\$8,750	\$9,000		\$106	\$21,750	\$22,000		\$210	\$34,750	\$35,000		\$314
\$9,000	\$9,250		\$108	\$22,000	\$22,250		\$212	\$35,000	\$35,250		\$316
\$9,250	\$9,500		\$110	\$22,250	\$22,500		\$214	\$35,250	\$35,500		\$318
\$9,500	\$9,750		\$112	\$22,500	\$22,750		\$216	\$35,500	\$35,750		\$320
\$9,750	\$10,000		\$114	\$22,750	\$23,000		\$218	\$35,750	\$36,000		\$322
\$10,000	\$10,250		\$116	\$23,000	\$23,250		\$220	\$36,000	\$36,250		\$324
\$10,250	\$10,500		\$118	\$23,250	\$23,500		\$222	\$36,250	\$36,500		\$326
\$10,500	\$10,750		\$120	\$23,500	\$23,750		\$224	\$36,500	\$36,750		\$328
\$10,750	\$11,000		\$122	\$23,750	\$24,000		\$226	\$36,750	\$37,000		\$330
\$11,000	\$11,250		\$124	\$24,000	\$24,250		\$228	\$37,000	\$37,250		\$332
\$11,250	\$11,500		\$126	\$24,250	\$24,500		\$230	\$37,250	\$37,500		\$334
\$11,500	\$11,750		\$128	\$24,500	\$24,750		\$232	\$37,500	\$37,750		\$336
\$11,750	\$12,000		\$130	\$24,750	\$25,000		\$234	\$37,750	\$38,000		\$338
\$12,000	\$12,250		\$132	\$25,000	\$25,250		\$236	\$38,000	\$38,250		\$340
\$12,250	\$12,500		\$134	\$25,250	\$25,500		\$238	\$38,250	\$38,500		\$342
\$12,500	\$12,750		\$136	\$25,500	\$25,750		\$240	\$38,500	\$38,750		\$344
\$12,750	\$13,000		\$138	\$25,750	\$26,000		\$242	\$38,750	\$39,000		\$346
\$13,000	\$13,250		\$140	\$26,000	\$26,250		\$244	\$39,000	\$39,250		\$348
\$13,250	\$13,500		\$142	\$26,250	\$26,500		\$246	\$39,250	\$39,500		\$350
\$13,500	\$13,750		\$144	\$26,500	\$26,750		\$248	\$39,500	\$39,750		\$352
\$13,750	\$14,000		\$146	\$26,750	\$27,000		\$250	\$39,750	\$40,000		\$354
\$14,000	\$14,250		\$148	\$27,000	\$27,250		\$252	\$40,000	\$40,250		\$356
\$14,250	\$14,500		\$150	\$27,250	\$27,500		\$254	\$40,250	\$40,500		\$358
\$14,500	\$14,750		\$152	\$27,500	\$27,750		\$256	\$40,500	\$40,750		\$360
\$14,750	\$15,000		\$154	\$27,750	\$28,000		\$258	\$40,750	\$41,000		\$362
\$15,000	\$15,250		\$156	\$28,000	\$28,250		\$260	\$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)



**Table 2.4 Schedule of Weekly Benefits Duration**

Effective October 1, 1980

<b>Ratio of Base Period Earnings to High Quarter Earnings</b>	<b>Duration of Benefits (in Weeks)</b>
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 UI Regular Benefits**

2011 to 2020

<b>Year</b>	<b>Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Duration in Weeks</b>			<b>Avg Weekly Benefit</b>	<b>Maximum Weekly Benefit Amount</b>	
			<b>Potential</b>	<b>Actual</b>	<b>Actual for Exhausts</b>		<b>Benefits Without Dependents</b>	<b>Benefits With Dependents</b>
2011	846,908	21,941	20.8	12.4	19.5	\$241.92	\$370	\$442
2012	835,609	21,270	20.9	11.9	19.6	\$244.59	\$370	\$442
2013	794,811	20,017	20.9	11.9	19.7	\$250.04	\$370	\$442
2014	703,193	16,746	20.8	11.5	20.8	\$236.58	\$370	\$442
2015	573,462	12,068	21.0	10.9	21.0	\$248.82	\$370	\$442
2016	604,889	12,522	21.2	11.6	21.5	\$258.83	\$370	\$442
2017	536,330	11,482	21.1	11.1	16.1	\$253.37	\$370	\$442
2018	454,717	9,607	20.5	10.6	14.4	\$242.99	\$370	\$442
2019	389,566	7,282	21.0	10.5	16.1	\$262.29	\$370	\$442
2020	1,410,618	20,146	21.5	13.4	22.0	\$243.85	\$370	\$595

Notes: Payment data are for taxable and reimbursable benefits. Exhaustion means a person received the maximum number of weeks' payments available in a particular program. Dependent benefit is \$24 per dependent, to a maximum of three (\$72), but in 2020 the dependent allowance was increased to \$75 each because of the pandemic.

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      Extended Benefits**

2011 to 2020

<b>Year</b>	<b>Number of Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Weekly Benefit</b>
2011	87,681	3,930	\$225.09
2012	28,571	475	\$223.96
2013	11	1	\$80.86
2014	0	0	NA
2015	0	0	NA
2016	0	0	NA
2017	7,367	1	\$246.70
2018	16,024	964	\$235.23
2019	0	0	0
2020	36,820	191	\$211.72

**Table 2.7      State Supplemental Benefits**

2011 to 2020

<b>Year</b>	<b>Number of Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Weekly Benefit</b>
2011	1,115	40	\$121.63
2012	528	0	\$130.82
2013	29	0	\$125.92
2014	0	0	NA
2015	0	0	NA
2016	19	0	NA
2017	73	0	\$70.50
2018	116	0	\$67.74
2019	12	0	NA
2020	453	3	\$69.36

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

**Table 2.8 UI Regular Benefit Payments by Industry**

Intrastate, 2015 to 2020

Number of Weeks Paid						
Industry	2015	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing, and Hunting	2,817	2,382	1,662	1,213	1,046	4,838
Mining, All	21,841	35,172	20,055	9,079	6,219	42,056
Oil and Gas	17,913	30,726	16,477	5,767	3,253	36,906
Utilities	1,924	2,200	1,807	1,688	1,929	3,369
Construction	73,551	81,079	68,426	54,687	47,511	100,126
Manufacturing, All	22,435	47,153	46,248	44,072	39,971	66,043
Food Products	17,554	19,448	17,332	18,682	14,214	35,020
Paper Products	NA	NA	1	20	NA	2
Wood Products	752	869	570	627	414	1,296
Other Products	4,129	4,401	3,627	3,213	2,801	12,296
Trade	38,325	41,236	39,272	35,275	28,134	130,482
Transportation and Warehousing	20,173	21,107	19,992	16,897	16,183	79,378
Information	3,836	3,829	3,882	3,206	2,987	9,579
Finance and Insurance	5,500	5,580	5,464	4,909	4,157	11,861
Real Estate, Rental, and Leasing	8,980	9,036	7,188	5,834	4,911	16,073
Professional and Technical Services	13,255	15,891	11,456	8,908	6,706	27,473
Management of Companies	923	1,085	1,094	880	847	2,140
Administrative and Waste Services	19,626	20,239	17,659	13,886	11,709	49,051
Educational Services	7,482	7,574	7,167	5,823	5,531	30,062
Health Care and Social Assistance	32,902	30,525	28,815	26,824	24,175	110,953
Arts, Entertainment, and Recreation	3,862	4,316	4,508	3,871	3,666	22,218
Accommodation and Food Services	27,510	30,509	28,598	24,813	20,203	189,763
Other Services, exc Public Administration	14,029	14,604	11,888	10,708	8,355	41,522
Public Administration	38,552	36,421	32,226	29,614	26,044	56,440
Unclassified	5,366	5,504	4,918	4,641	3,834	19,587

Amount of Payments						
Industry	2015	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing, and Hunting	\$683,316	\$ 582,028	\$422,237	\$304,776	\$266,769	\$1,187,694
Mining, All	\$7,567,047	\$12,621,076	\$7,028,636	\$3,058,566	\$1,975,715	\$16,454,495
Oil and Gas	\$6,312,713	\$11,150,077	\$5,872,424	\$2,019,309	\$1,046,877	\$14,753,464
Utilities	\$554,691	\$648,509	\$536,455	\$457,474	\$531,377	\$1,049,446
Construction	\$23,085,315	\$26,353,423	\$22,072,924	\$17,267,720	\$15,021,280	\$33,608,826
Manufacturing, All	\$4,653,464	\$5,255,503	\$4,489,660	\$4,580,331	\$3,633,625	\$11,271,720
Food Products	\$3,305,772	\$3,730,025	\$3,299,968	\$3,513,693	\$2,724,961	\$7,447,629
Paper Products	NA	NA	\$292	\$3,936	NA	\$846
Wood Products	\$178,094	\$234,375	\$149,277	\$169,278	\$104,701	\$338,473
Other Products	\$1,169,598	\$1,291,103	\$1,040,123	\$893,424	\$803,963	\$3,484,772
Trade	\$8,321,904	\$9,018,207	\$8,830,563	\$7,876,424	\$6,250,193	\$30,653,708
Transportation and Warehousing	\$5,060,311	\$5,522,286	\$5,203,376	\$4,159,049	\$4,110,133	\$22,553,917
Information	\$1,210,757	\$1,217,813	\$1,212,377	\$1,017,713	\$935,086	\$2,596,536
Finance and Insurance	\$1,444,722	\$1,490,863	\$1,539,178	\$1,388,899	\$1,194,383	\$3,843,021
Real Estate, Rental, and Leasing	\$2,064,103	\$2,225,526	\$1,688,341	\$1,362,298	\$1,227,249	\$4,361,861
Professional and Technical Services	\$3,951,798	\$4,905,810	\$3,417,468	\$2,507,218	\$1,886,007	\$8,190,379
Management of Companies	\$278,062	\$340,274	\$338,605	\$268,908	\$254,066	\$682,237
Administrative and Waste Services	\$4,761,933	\$5,166,758	\$4,366,480	\$3,368,703	\$2,832,869	\$12,747,148
Educational Services	\$1,703,392	\$1,741,472	\$1,659,375	\$1,317,301	\$1,290,447	\$6,768,422
Health Care and Social Assistance	\$8,486,506	\$7,823,611	\$7,418,574	\$7,017,532	\$6,440,593	\$32,107,366
Arts, Entertainment, and Recreation	\$704,363	\$811,833	\$831,834	\$693,268	\$666,643	\$4,411,463
Accommodation and Food Services	\$5,272,768	\$6,127,215	\$5,649,292	\$4,745,140	\$4,096,849	\$42,002,099
Other Services, exc Public Administration	\$3,369,430	\$3,546,029	\$2,899,848	\$2,665,958	\$2,030,294	\$10,629,715
Public Administration	\$9,038,731	\$8,602,784	\$7,448,020	\$6,793,718	\$6,089,082	\$15,019,224
Unclassified	\$1,308,679	\$1,381,947	\$1,259,741	\$1,175,742	\$1,015,024	\$4,873,822

Table 2.8 (cont.) UI Regular Benefit Payments by Industry

Intrastate, 2015 to 2020

## Average Weekly Payment

Industry	2015	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing, and Hunting	\$242.57	\$244.34	\$254.05	\$251.26	\$255.04	\$245.49
Mining, All	\$346.46	\$358.84	\$350.47	\$336.88	\$317.69	\$391.25
Oil and Gas	\$352.41	\$362.89	\$356.40	\$350.15	\$321.82	\$399.76
Utilities	\$288.30	\$294.78	\$296.88	\$271.02	\$275.47	\$311.50
Construction	\$313.87	\$325.03	\$322.58	\$315.76	\$316.16	\$335.67
Manufacturing, All	\$207.42	\$111.46	\$97.08	\$103.93	\$90.91	\$170.67
Food Products	\$188.32	\$191.79	\$190.40	\$188.08	\$191.71	\$212.67
Paper Products	NA	NA	\$292.00	\$196.80	NA	\$423.00
Wood Products	\$236.83	\$269.71	\$261.89	\$269.98	\$252.90	\$261.17
Other Products	\$283.26	\$293.37	\$286.77	\$278.07	\$287.03	\$283.41
Trade	\$217.14	\$218.70	\$224.86	\$223.29	\$222.16	\$234.93
Transportation and Warehousing	\$250.85	\$261.63	\$260.27	\$246.14	\$253.98	\$284.13
Information	\$315.63	\$318.05	\$312.31	\$317.44	\$313.05	\$271.07
Finance and Insurance	\$262.68	\$267.18	\$281.69	\$282.93	\$287.32	\$324.00
Real Estate, Rental, and Leasing	\$229.86	\$246.30	\$234.88	\$233.51	\$249.90	\$271.38
Professional and Technical Services	\$298.14	\$308.72	\$298.31	\$281.46	\$281.24	\$298.12
Management of Companies	\$301.26	\$313.62	\$309.51	\$305.58	\$299.96	\$318.80
Administrative and Waste Services	\$242.63	\$255.29	\$247.27	\$242.60	\$241.94	\$259.88
Educational Services	\$227.67	\$229.93	\$231.53	\$226.22	\$233.31	\$225.15
Health Care and Social Assistance	\$257.93	\$256.30	\$257.46	\$261.61	\$266.42	\$289.38
Arts, Entertainment, and Recreation	\$182.38	\$188.10	\$184.52	\$179.09	\$181.84	\$198.55
Accommodation and Food Services	\$191.67	\$200.83	\$197.54	\$191.24	\$202.78	\$221.34
Other Services, exc Public Administration	\$240.18	\$242.81	\$243.93	\$248.97	\$243.00	\$256.00
Public Administration	\$234.46	\$236.20	\$231.12	\$229.41	\$233.80	\$266.11
Unclassified	\$243.88	\$251.08	\$256.15	\$253.34	\$264.74	\$248.83

Notes: Payment data include taxable and reimbursable. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

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

**Table 2.9 UI Regular Benefit Payments by Industry**

Interstate, 2015 to 2020

<b>Number of Weeks Paid</b>						
<b>Industry</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Agriculture, Forestry, Fishing, and Hunting	2,252	1,054	748	580	464	1,176
Mining, All	6,682	12,733	6,035	2,598	1,997	21,919
Oil and Gas	5,513	11,396	4,824	1,713	1,167	20,589
Utilities	310	285	187	150	136	207
Construction	8,987	8,436	6,073	4,852	3,719	8,427
Manufacturing, All	37,444	36,737	32,986	30,196	27,595	46,418
Food Products	36,797	35,789	32,358	29,682	27,203	45,107
Paper Products	NA	NA	NA	NA	NA	NA
Wood Products	63	109	59	42	42	122
Other Products	584	839	569	472	350	1,189
Trade	5,255	4,743	4,433	3,365	3,009	10,060
Transportation and Warehousing	5,121	4,872	4,343	4,451	4,241	13,900
Information	890	864	570	571	462	853
Finance and Insurance	1,392	1,111	934	806	655	1,106
Real Estate, Rental, and Leasing	699	823	730	520	468	1,177
Professional and Technical Services	3,652	4,447	2,946	1,831	1,703	6,014
Management of Companies	144	85	17	129	126	151
Administrative and Waste Services	3,212	3,757	2,628	2,359	1,823	6,544
Educational Services	1,644	1,364	1,018	1,221	863	2,687
Health Care and Social Assistance	5,509	4,815	4,542	3,821	2,633	9,090
Arts, Entertainment, and Recreation	828	885	611	625	533	3,608
Accommodation and Food Services	6,477	6,447	5,663	4,574	3,983	18,345
Other Services, exc Public Administration	1,623	1,422	926	985	654	2,390
Public Administration	5,720	5,608	4,551	4,116	3,301	5,106
Unclassified	4,736	4,334	4,063	3,542	2,871	8,840

<b>Amount of Payments</b>						
<b>Industry</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Agriculture, Forestry, Fishing, and Hunting	\$730,536	\$326,916	\$217,605	\$171,801	\$151,218	\$330,628
Mining, All	\$2,446,886	\$4,737,485	\$2,210,021	\$932,438	\$718,966	\$8,795,811
Oil and Gas	\$2,044,505	\$4,270,451	\$1,780,768	\$620,148	\$417,109	\$8,300,490
Utilities	\$106,463	\$103,154	\$67,190	\$52,610	\$39,281	\$71,667
Construction	\$3,118,277	\$2,923,099	\$2,103,228	\$1,698,942	\$1,296,801	\$3,034,377
Manufacturing, All	\$8,057,267	\$8,527,482	\$8,061,804	\$7,357,410	\$6,854,673	\$12,198,929
Food Products	\$7,850,353	\$8,200,832	\$7,864,212	\$7,217,111	\$6,735,898	\$11,809,034
Paper Products	NA	NA	NA	NA	NA	NA
Wood Products	\$21,366	\$30,649	\$18,784	\$15,476	\$8,882	\$37,567
Other Products	\$185,548	\$296,001	\$178,808	\$124,823	\$109,893	\$352,328
Trade	\$1,359,043	\$1,269,223	\$1,223,701	\$872,113	\$803,461	\$2,611,270
Transportation and Warehousing	\$1,386,835	\$1,421,534	\$1,270,373	\$1,324,929	\$1,271,632	\$3,981,368
Information	\$314,991	\$281,103	\$206,419	\$204,078	\$161,304	\$288,735
Finance and Insurance	\$426,026	\$368,363	\$297,037	\$267,960	\$219,995	\$374,826
Real Estate, Rental, and Leasing	\$198,259	\$252,466	\$233,811	\$176,976	\$144,423	\$384,018
Professional and Technical Services	\$1,166,439	\$1,499,145	\$967,528	\$611,771	\$580,302	\$2,151,038
Management of Companies	\$46,316	\$28,715	\$6,290	\$46,407	\$44,105	\$56,564
Administrative and Waste Services	\$891,754	\$1,144,121	\$781,007	\$697,676	\$479,129	\$2,048,847
Educational Services	\$470,393	\$397,332	\$316,759	\$381,609	\$259,246	\$779,166
Health Care and Social Assistance	\$1,667,887	\$1,471,575	\$1,399,228	\$1,136,868	\$837,336	\$2,918,332
Arts, Entertainment, and Recreation	\$197,033	\$192,773	\$134,185	\$145,199	\$135,677	\$772,888
Accommodation and Food Services	\$1,343,869	\$1,500,372	\$1,326,482	\$1,021,908	\$899,326	\$4,221,385
Other Services, exc Public Administration	\$484,149	\$455,152	\$295,593	\$332,914	\$203,124	\$684,721
Public Administration	\$1,793,821	\$1,745,317	\$1,420,582	\$1,246,378	\$1,079,989	\$1,663,162
Unclassified	\$1,299,809	\$1,184,592	\$1,043,339	\$896,668	\$807,031	\$2,624,519



Table 2.9 (cont.)

## UI Regular Benefit Payments by Industry

Interstate, 2015 to 2020

## Average Weekly Payment

Industry	2015	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing, and Hunting	\$324.39	\$310.17	\$290.92	\$296.21	\$325.90	\$281.15
Mining, All	\$366.19	\$372.06	\$366.20	\$358.91	\$360.02	\$401.29
Oil and Gas	\$370.85	\$374.73	\$369.15	\$362.02	\$357.42	\$403.15
Utilities	\$343.43	\$361.94	\$359.30	\$350.73	\$288.83	\$346.22
Construction	\$346.98	\$346.50	\$346.32	\$350.15	\$348.70	\$360.08
Manufacturing, All	\$215.18	\$232.12	\$244.40	\$243.66	\$248.40	\$262.81
Food Products	\$213.34	\$229.14	\$243.04	\$243.15	\$247.62	\$261.80
Paper Products	NA	NA	NA	NA	NA	NA
Wood Products	\$339.14	\$281.18	\$318.37	\$368.48	\$211.48	\$307.93
Other Products	\$317.72	\$352.80	\$314.25	\$264.46	\$313.98	\$296.32
Trade	\$258.62	\$267.60	\$276.04	\$259.17	\$267.02	\$259.57
Transportation and Warehousing	\$270.81	\$291.78	\$292.51	\$297.67	\$299.84	\$286.43
Information	\$353.92	\$325.35	\$362.14	\$357.40	\$349.14	\$338.49
Finance and Insurance	\$306.05	\$331.56	\$318.03	\$332.46	\$335.87	\$338.90
Real Estate, Rental, and Leasing	\$283.63	\$306.76	\$320.29	\$340.34	\$308.60	\$326.27
Professional and Technical Services	\$319.40	\$337.11	\$328.42	\$334.12	\$340.75	\$357.67
Management of Companies	\$321.64	\$337.82	\$370.00	\$359.74	\$350.04	\$374.60
Administrative and Waste Services	\$277.63	\$304.53	\$297.19	\$295.75	\$262.82	\$313.09
Educational Services	\$286.13	\$291.30	\$311.16	\$312.54	\$300.40	\$289.98
Health Care and Social Assistance	\$302.76	\$305.62	\$308.06	\$297.53	\$318.02	\$321.05
Arts, Entertainment, and Recreation	\$237.96	\$217.82	\$219.62	\$232.32	\$254.55	\$214.22
Accommodation and Food Services	\$207.48	\$232.72	\$234.24	\$223.42	\$225.79	\$230.11
Other Services, exc Public Administration	\$298.30	\$320.08	\$319.21	\$337.98	\$310.59	\$286.49
Public Administration	\$313.61	\$311.22	\$312.15	\$302.81	\$327.17	\$325.73
Unclassified	\$274.45	\$273.33	\$256.79	\$253.15	\$281.10	\$296.89

Notes: Payment data include taxable and reimbursable. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

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

**Table 2.10 UI Regular Benefit Payments by Industry**

Intrastate and Interstate Total, 2015 to 2020

<b>Number of Weeks Paid</b>						
<b>Industry</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Agriculture, Forestry, Fishing, and Hunting	5,069	3,436	2,410	1,793	1,510	6,014
Mining, All	28,523	47,905	26,090	11,677	8,216	63,975
Oil and Gas	23,426	42,122	21,301	7,480	4,420	57,495
Utilities	2,234	2,485	1,994	1,838	2,065	3,576
Construction	82,538	89,515	74,499	59,539	51,230	108,553
Manufacturing, All	59,879	61,455	54,516	52,738	45,024	95,032
Food Products	54,351	55,237	49,690	48,364	41,417	80,127
Paper Products	NA	NA	1	20	NA	2
Wood Products	815	978	629	669	456	1,418
Other Products	4,713	5,240	4,196	3,685	3,151	13,485
Trade	43,580	45,979	43,705	38,640	31,143	140,542
Transportation and Warehousing	25,294	25,979	24,335	21,348	20,424	93,278
Information	4,726	4,693	4,452	3,777	3,449	10,432
Finance and Insurance	6,892	6,691	6,398	5,715	4,812	12,967
Real Estate, Rental, and Leasing	9,679	9,859	7,918	6,354	5,379	17,250
Professional and Technical Services	16,907	20,338	14,402	10,739	8,409	33,487
Management of Companies	1,067	1,170	1,111	1,009	973	2,291
Administrative and Waste Services	22,838	23,996	20,287	16,245	13,532	55,595
Educational Services	9,126	8,938	8,185	7,044	6,394	32,749
Health Care and Social Assistance	38,411	35,340	33,357	30,645	26,808	120,043
Arts, Entertainment, and Recreation	4,690	5,201	5,119	4,496	4,199	25,826
Accommodation and Food Services	33,987	36,956	34,261	29,387	24,186	208,108
Other Services, exc Public Administration	15,652	16,026	12,814	11,693	9,009	43,912
Public Administration	44,272	42,029	36,777	33,730	29,345	61,546
Unclassified	10,313	10,118	9,091	8,261	6,782	28,749

<b>Amount of Payments</b>						
<b>Industry</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Agriculture, Forestry, Fishing, and Hunting	\$1,413,852	\$908,944	\$639,842	\$476,577	\$417,987	\$1,518,322
Mining, All	\$10,013,933	\$17,358,561	\$9,238,657	\$3,991,004	\$2,694,681	\$25,250,306
Oil and Gas	\$8,357,218	\$15,420,528	\$7,653,192	\$2,639,457	\$1,463,986	\$23,053,954
Utilities	\$661,154	\$751,663	\$603,645	\$510,084	\$570,658	\$1,121,113
Construction	\$26,203,592	\$29,276,522	\$24,176,152	\$18,966,662	\$16,318,081	\$36,643,203
Manufacturing, All	\$12,710,731	\$13,782,985	\$12,551,464	\$11,937,741	\$10,488,298	\$23,470,649
Food Products	\$11,156,125	\$11,930,857	\$11,164,180	\$10,730,804	\$9,460,859	\$19,256,663
Paper Products	NA	NA	\$292	\$3,936	NA	\$846
Wood Products	\$199,460	\$265,024	\$168,061	\$184,754	\$113,583	\$376,040
Other Products	\$1,355,146	\$1,587,104	\$1,218,931	\$1,018,247	\$913,856	\$3,837,100
Trade	\$9,680,947	\$10,287,430	\$10,054,264	\$8,748,537	\$7,053,654	\$33,264,978
Transportation and Warehousing	\$6,447,146	\$6,943,820	\$6,473,749	\$5,483,978	\$5,381,765	\$26,535,285
Information	\$1,525,748	\$1,498,916	\$1,418,796	\$1,221,791	\$1,096,390	\$2,885,271
Finance and Insurance	\$1,870,748	\$1,859,226	\$1,836,215	\$1,656,859	\$1,414,378	\$4,217,847
Real Estate, Rental, and Leasing	\$2,262,362	\$2,477,992	\$1,922,152	\$1,539,274	\$1,371,672	\$4,745,879
Professional and Technical Services	\$5,118,237	\$6,404,955	\$4,384,996	\$3,118,989	\$2,466,309	\$10,341,417
Management of Companies	\$324,378	\$368,989	\$344,895	\$315,315	\$298,171	\$738,801
Administrative and Waste Services	\$5,653,687	\$6,310,879	\$5,147,487	\$4,066,379	\$3,311,998	\$14,795,995
Educational Services	\$2,173,785	\$2,138,804	\$1,976,134	\$1,698,910	\$1,549,693	\$7,547,588
Health Care and Social Assistance	\$10,154,393	\$9,295,186	\$8,817,802	\$8,154,400	\$7,277,929	\$35,025,698
Arts, Entertainment, and Recreation	\$901,396	\$1,004,606	\$966,019	\$838,467	\$802,320	\$5,184,351
Accommodation and Food Services	\$6,616,637	\$7,627,587	\$6,975,774	\$5,767,048	\$4,996,175	\$46,223,484
Other Services, exc Public Administration	\$3,853,579	\$4,001,181	\$3,195,441	\$2,998,872	\$2,233,418	\$11,314,436
Public Administration	\$10,832,552	\$10,348,101	\$8,868,602	\$8,040,096	\$7,169,071	\$16,682,386
Unclassified	\$2,683,091	\$2,665,737	\$2,327,740	\$2,087,646	\$1,846,825	\$7,583,692

**Table 2.10 (cont.) UI Regular Benefit Payments by Industry**

Intrastate and Interstate Total, 2015 to 2020

<b>Average Weekly Payment</b>						
<b>Industry</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Agriculture, Forestry, Fishing, and Hunting	\$278.92	\$264.54	\$265.49	\$265.80	\$276.81	\$252.46
Mining, All	\$351.08	\$362.35	\$354.11	\$341.78	\$327.98	\$394.69
Oil and Gas	\$356.75	\$366.09	\$359.29	\$352.87	\$331.22	\$400.97
Utilities	\$295.95	\$302.48	\$302.73	\$277.52	\$276.35	\$313.51
Construction	\$317.47	\$327.06	\$324.52	\$318.56	\$318.53	\$337.56
Manufacturing, All	\$212.27	\$224.28	\$230.23	\$226.36	\$232.95	\$246.98
Food Products	\$205.26	\$215.99	\$224.68	\$221.88	\$228.43	\$240.33
Paper Products	NA	NA	\$292.00	\$196.80	NA	\$423.00
Wood Products	\$244.74	\$270.99	\$267.19	\$276.16	\$249.09	\$265.19
Other Products	\$287.53	\$302.88	\$290.50	\$276.32	\$290.02	\$284.55
Trade	\$222.14	\$223.74	\$230.05	\$226.41	\$226.49	\$236.69
Transportation and Warehousing	\$254.89	\$267.29	\$266.03	\$256.88	\$263.50	\$284.48
Information	\$322.84	\$319.39	\$318.69	\$323.48	\$317.89	\$276.58
Finance and Insurance	\$271.44	\$277.87	\$287.00	\$289.91	\$293.93	\$325.28
Real Estate, Rental, and Leasing	\$233.74	\$251.34	\$242.76	\$242.25	\$255.01	\$275.12
Professional and Technical Services	\$302.73	\$314.93	\$304.47	\$290.44	\$293.29	\$308.82
Management of Companies	\$304.01	\$315.38	\$310.44	\$312.50	\$306.45	\$322.48
Administrative and Waste Services	\$247.56	\$263.00	\$253.73	\$250.32	\$244.75	\$266.14
Educational Services	\$238.20	\$239.29	\$241.43	\$241.19	\$242.37	\$230.47
Health Care and Social Assistance	\$264.36	\$263.02	\$264.35	\$266.09	\$271.48	\$291.78
Arts, Entertainment, and Recreation	\$192.20	\$193.16	\$188.71	\$186.49	\$191.07	\$200.74
Accommodation and Food Services	\$194.68	\$206.40	\$203.61	\$196.24	\$206.57	\$222.11
Other Services, exc Public Administration	\$246.20	\$249.67	\$249.37	\$256.47	\$247.91	\$257.66
Public Administration	\$244.68	\$246.21	\$241.15	\$238.37	\$244.30	\$271.06
Unclassified	\$260.17	\$263.46	\$256.05	\$252.71	\$272.31	\$263.79

Notes: Payment data include taxable and reimbursable. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

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

**Table 2.11 UI Regular Benefit Payments by Borough/Census Area**  
2020

<b>Borough/Census Area</b>	<b>Regular UI</b>	<b>Extended Benefits</b>	<b>State Supp Benefits</b>	<b>PEUC*</b>	<b>All ProgramsTotal</b>
Aleutians East Borough	\$744,890	\$3,086	\$0	\$48,186	\$796,162
Aleutians West Census Area	\$1,716,052	\$10,048	\$0	\$73,750	\$1,799,850
Anchorage, Municipality	\$115,019,611	\$1,589,133	\$23,229	\$15,757,961	\$132,389,934
Bethel Census Area	\$6,545,469	\$156,504	\$6,605	\$1,152,191	\$7,860,769
Bristol Bay Borough	\$295,076	\$0	\$0	\$26,662	\$321,738
Chugach Census Area	\$2,253,974	\$53,013	\$0	\$296,655	\$2,603,642
Copper River Census Area	\$2,395,558	\$70,381	\$0	\$413,189	\$2,879,128
Denali Borough	\$788,419	\$34,243	\$0	\$156,443	\$979,105
Dillingham Census Area	\$1,080,362	\$21,001	\$2,738	\$165,441	\$1,269,542
Fairbanks North Star Borough	\$27,310,946	\$377,986	\$3,654	\$3,233,520	\$30,926,106
Haines Borough	\$1,271,937	\$80,653	\$0	\$242,287	\$1,594,877
Hoonah-Angoon Census Area	\$860,765	\$65,442	\$1,332	\$203,890	\$1,131,429
Juneau, City and Borough	\$10,040,071	\$182,768	\$3,522	\$1,391,800	\$11,618,161
Kenai Peninsula Borough	\$22,883,857	\$454,617	\$9,187	\$3,414,472	\$26,762,133
Ketchikan Gateway Borough	\$5,107,614	\$125,267	\$266	\$721,397	\$5,954,544
Kodiak Island Borough	\$4,267,139	\$29,562	\$0	\$290,828	\$4,587,529
Kusilvak Census Area	\$3,208,292	\$99,671	\$9,527	\$717,457	\$4,034,947
Lake and Peninsula Borough	\$433,171	\$9,756	\$0	\$72,407	\$515,334
Matanuska-Susitna Borough	\$40,515,619	\$592,244	\$9,369	\$5,324,525	\$46,441,757
Nome Census Area	\$3,299,171	\$69,557	\$1,760	\$582,930	\$3,953,418
North Slope Borough	\$1,544,829	\$12,025	\$0	\$198,664	\$1,755,518
Northwest Arctic Borough	\$2,965,111	\$67,317	\$5,876	\$623,644	\$3,661,948
Petersburg Census Area	\$1,059,746	\$27,603	\$0	\$111,685	\$1,199,034
Prince of Wales-Hyder Census Area	\$2,004,241	\$64,174	\$0	\$357,934	\$2,426,349
Sitka, City and Borough	\$2,644,170	\$31,446	\$0	\$295,686	\$2,971,302
Skagway, Municipality	\$1,200,939	\$66,158	\$0	\$206,059	\$1,473,156
Southeast Fairbanks Census Area	\$744,769	\$11,244	\$0	\$114,589	\$870,602
Wrangell, City and Borough	\$693,285	\$11,257	\$0	\$76,356	\$780,898
Yakutat, City and Borough	\$158,762	\$5,703	\$0	\$18,535	\$183,000
Yukon-Koyukuk Census Area	\$2,026,874	\$42,225	\$1,525	\$308,650	\$2,379,274
Area unknown	\$69,745	\$5,316	\$0	\$17,763	\$92,824

\*The Pandemic Emergency Unemployment Compensation program began in April 2020 and was effective the rest of that year.

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

**Table 2.12 Claimants With Dependents**  
2011 to 2020

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
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
2015	15,301	42,138	36.3%	171,310	461,162	37.1%	\$7,577,808
2016	15,427	43,017	35.9%	183,047	498,109	36.7%	\$8,055,648
2017	13,576	38,086	35.6%	153,802	422,218	36.4%	\$6,785,184
2018	11,758	33,664	34.9%	129,347	356,668	36.3%	\$5,741,976
2019	9,757	28,781	33.9%	105,945	302,889	35.0%	\$4,787,112
2020	25,315	87,288	29.0%	353,727	1,163,925	30.4%	\$57,043,350

Notes: The allowance is \$24.00 per dependent per week, with a maximum of \$72.00. The dependent allowance was increased to \$75 each in 2020 because of the pandemic. Data are for state regular UI program only.

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



**Table 2.13**      **Average Weekly Percentage of Unemployed Receiving Benefits**  
2020

State	Average Weekly Unemployed (In Thousands)	Average Weeks Compensated	Compensated as Percent of Unemployed	Rank
Alabama	131.3	71.2	50%	47
Alaska	27.3	27.6	100 %	9
Arizona	282.0	131.1	50%	49
Arkansas	81.8	49.1	60%	42
California	1,908.0	1,896.8	100%	11
Colorado	226.8	140.0	60%	39
Connecticut	148.3	151.0	100%	8
Delaware	33.0	43.5	130%	2
Dist. of Columbia	38.0	28.9	80%	27
Florida	781.5	323.1	40%	52
Georgia	331.3	400.0	120%	4
Hawaii	75.5	73.3	100%	12
Idaho	47.8	22.1	50%	50
Illinois	591.8	401.5	70%	35
Indiana	236.3	149.3	60%	38
Iowa	87.8	82.1	90%	14
Kansas	88.0	60.0	70%	34
Kentucky	134.3	118.3	90%	17
Louisiana	171.5	161.7	90%	13
Maine	36.5	38.7	110%	7
Maryland	214.5	135.7	60%	37
Massachusetts	324.5	324.9	100%	10
Michigan	478.0	386.9	80%	22
Minnesota	191.3	212.8	110%	5
Mississippi	101.5	78.4	80%	24
Missouri	185.5	107.6	60%	43
Montana	31.8	25.9	80%	21
Nebraska	43.8	26.7	60%	41
Nevada	196.5	171.7	90%	18
New Hampshire	51.0	33.5	70%	36
New Jersey	440.0	330.1	80%	29
New Mexico	79.5	58.0	70%	31
New York	928.3	1,000.2	110%	6
North Carolina	363.3	176.1	50%	48
North Dakota	20.8	18.4	90%	16
Ohio	468.8	287.4	60%	40
Oklahoma	113.5	85.7	80%	28
Oregon	159.5	135.8	90%	19
Pennsylvania	580.3	517.4	90%	15
Puerto Rico	78.3	95.2	100%	3
Rhode Island	50.8	41.7	80%	20
South Carolina	147.3	108.8	70%	30
South Dakota	21.5	9.0	40%	51
Tennessee	245.5	141.4	60%	44
Texas	1,068.0	746.2	70%	33
Utah	76.5	42.1	50%	46
Vermont	18.8	25.5	140%	1
Virginia	271.3	189.7	70%	32
Washington	329.3	253.0	80%	25
West Virginia	66.3	50.6	80%	26
Wisconsin	192.8	148.9	80%	23
Wyoming	17.3	9.5	60%	45

*Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section UI Data Summary, Quarters 1-4, 2020, Produced by the U.S. Department of Labor*

## Chapter 3

# UI Covered Employment and Wages

### 98% of Alaska's workers are covered

State and federal unemployment insurance programs covered an average of 297,389 workers in Alaska in 2020 — 98.3 percent of all nonagricultural wage and salary workers. (See Table 3.1 and Figure 3.1.) State programs covered 93.2 percent of Alaska's workers, and federal programs covered 5.1 percent.

The remaining 1.7 percent of workers not covered by UI insurance included full-commission salespeople, elected and appointed officials, and unpaid family workers. Seafood harvesters who work on a share basis are also excluded from coverage, and real estate employment has been excluded since 2006.

In addition to the other temporary changes in the unemployment insurance system in 2020, coverage was expanded to some who were previously ineligible through the Pandemic Unemployment Assistance program, or PUA, which took effect in April and was available for the rest of the year.

### Most employers pay UI taxes

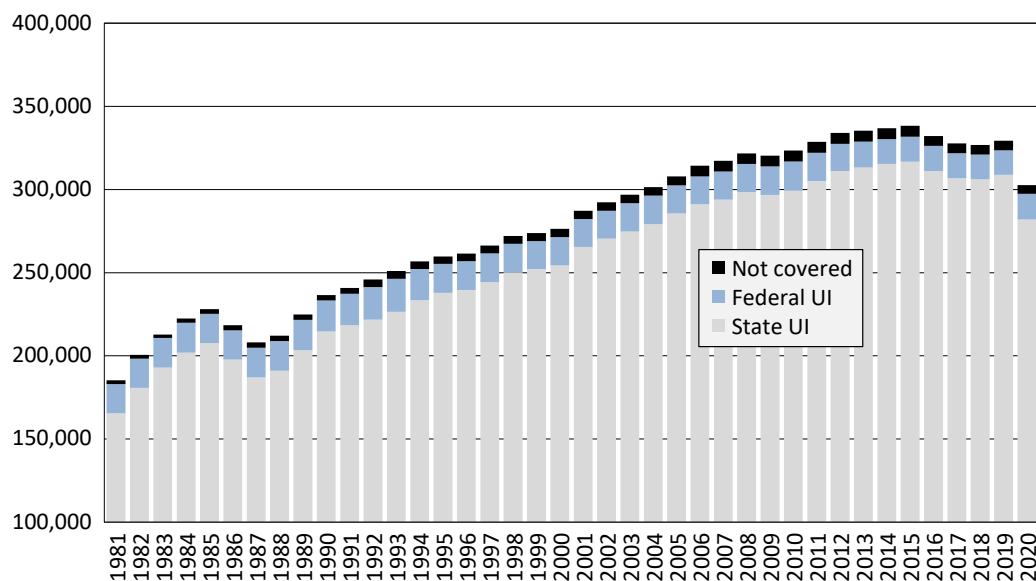
In Alaska, most employers are assigned tax rates each calendar year and pay their contributions each quarter on the “taxable wages” of their employees. However, a few select employers such as nonprofit organizations and state and local government agencies exercise their option to reimburse the state directly for any UI benefits paid to their former employees.

Reimbursable employers made up 1.2 percent of all employers in the state, but those jobs accounted for roughly one-fourth of all jobs in 2020: 67,024, or 23.8 percent of Alaska employment. (See Table 3.2.)

### Covered employment and wages down significantly in 2020

Average monthly covered employment, which excludes federal but includes reimbursable, declined by 26,456 jobs, or -8.6 percent. (See Table 3.2.)

**Figure 3.1**      **Employment by Type of UI Coverage**  
1981 to 2020



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

Total covered wages dropped nearly \$300 million (-1.7 percent) in 2020, to just under \$17.1 billion.

Private-sector wages declined \$372.5 million while state and local government wage increases of about \$72.8 million partially offset those losses. (See Table 3.3 and Figure 3.3.)

Wages subject to UI taxation declined \$344 million (-4.2 percent) in 2020. The disproportionate decrease in taxable versus total wages was primarily due to the pandemic's effects on lower-wage industries and occupations.

## Average annual wages show strong gains

Average annual wages increased significantly in 2020, by \$4,223 or 7.5 percent, to \$60,563.

By industry, despite a 15.4 percent drop in total employment, the mining industry's average annual wage grew to \$153,695. At the other end of the spectrum, the arts, entertainment, and recreation industry's average wages remained lowest at \$22,536. However, average wages increased for nearly every industry last year, both public and private. (See Table 3.6.)

**Table 3.1 Nonagricultural Wage and Salary Employment**

Covered and Noncovered, 2011 to 2020

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
2011	328,676	305,016	92.8%	17,037	5.2%	6,623	2.0%
2012	334,025	311,059	93.1%	16,391	4.9%	6,575	2.0%
2013	335,385	313,278	93.4%	15,473	4.6%	6,634	2.0%
2014	336,814	315,332	93.6%	14,895	4.4%	6,587	2.0%
2015	338,280	316,758	93.6%	14,955	4.4%	6,567	1.9%
2016	332,143	311,090	93.7%	15,190	4.6%	5,863	1.8%
2017	327,945	307,063	93.6%	15,055	4.6%	5,827	1.8%
2018	326,926	306,312	93.7%	14,868	4.5%	5,746	1.8%
2019	329,033	308,516	93.8%	14,840	4.5%	5,677	1.7%
2020	302,598	281,976	93.2%	15,413	5.1%	5,209	1.7%

Note: Percentages may not sum 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**  
2017 to 2020

	Employment				Percent			
	2017	2018	2019	2020	2017	2018	2019	2020
<b>Total Taxable and Reimbursable</b>	<b>306,871</b>	<b>306,182</b>	<b>308,433</b>	<b>281,977</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Private Industry</b>	<b>246,648</b>	<b>246,209</b>	<b>249,240</b>	<b>225,034</b>	<b>80.4%</b>	<b>80.4%</b>	<b>80.8%</b>	<b>79.8%</b>
Agriculture, Forestry, Fishing, and Hunting	1,172	1,419	1,572	1,643	0.5%	0.6%	0.6%	0.7%
Mining	13,173	12,689	13,307	11,255	5.3%	5.2%	5.3%	5.0%
Utilities	2,273	2,358	2,368	2,397	0.9%	1.0%	1.0%	1.1%
Construction	15,061	15,736	16,314	15,737	6.1%	6.4%	6.5%	7.0%
Manufacturing	13,401	12,847	13,322	11,985	5.4%	5.2%	5.3%	5.3%
Trade	43,161	42,677	42,586	40,069	17.5%	17.3%	17.1%	17.8%
Transportation and Warehousing	19,471	19,862	20,186	16,898	7.9%	8.1%	8.1%	7.5%
Information	6,102	5,742	5,467	5,069	2.5%	2.3%	2.2%	2.3%
Finance and Insurance	6,964	6,888	6,725	6,478	2.8%	2.8%	2.7%	2.9%
Real Estate, Rental, and Leasing	4,706	4,570	4,628	4,039	1.9%	1.9%	1.9%	1.8%
Professional and Technical Services	12,401	12,192	12,349	11,867	5.0%	5.0%	5.0%	5.3%
Management of Companies	2,082	2,015	1,994	1,847	0.8%	0.8%	0.8%	0.8%
Administrative and Waste Services	12,429	12,129	12,485	11,515	5.0%	4.9%	5.0%	5.1%
Educational Services	2,421	2,447	2,428	2,200	1.0%	1.0%	1.0%	1.0%
Health Care and Social Assistance	47,039	47,769	48,307	47,020	19.1%	19.4%	19.4%	20.9%
Arts, Entertainment, and Recreation	5,063	5,065	5,053	3,318	2.1%	2.1%	2.0%	1.5%
Accommodation and Food Services	29,604	29,853	30,371	22,562	12.0%	12.1%	12.2%	10.0%
Other Services, except Public Administration	9,789	9,834	9,732	9,058	4.0%	4.0%	3.9%	4.0%
Public Administration	0	0	0	0	0	0	0	0
Unclassified	336	117	46	77	0.1%	0	0	0
<b>State Government</b>	<b>21,801</b>	<b>21,686</b>	<b>21,414</b>	<b>21,016</b>	<b>7.1%</b>	<b>7.1%</b>	<b>6.9%</b>	<b>7.5%</b>
Education	5,185	5,111	4,901	4,814	23.8%	23.6%	22.9%	22.9%
Public Administration	15,708	15,668	15,590	15,505	72.1%	72.2%	72.8%	73.8%
All Other	908	907	923	697	4.2%	4.2%	4.3%	3.3%
<b>Local Government</b>	<b>38,422</b>	<b>38,287</b>	<b>37,779</b>	<b>35,927</b>	<b>12.5%</b>	<b>12.5%</b>	<b>12.2%</b>	<b>12.7%</b>
Education	20,894	20,667	20,172	18,511	54.4%	54.0%	53.4%	51.5%
Health Care and Social Assistance	1,419	1,427	1,297	1,258	3.7%	3.7%	3.4%	3.5%
Public Administration	15,609	15,628	15,679	15,556	40.6%	40.8%	41.5%	43.3%
All Other	500	565	631	602	1.3%	1.5%	1.7%	1.7%

**Table 3.2 (cont.) Average Monthly Covered Employment by Industry/Ownership**  
2017 to 2020

	Employment				Percent			
	2017	2018	2019	2020	2017	2018	2019	2020
<b>Reimbursables Only</b>	<b>68,476</b>	<b>68,523</b>	<b>67,761</b>	<b>67,024</b>	<b>22.3%</b>	<b>22.4%</b>	<b>22.0%</b>	<b>23.8%</b>
<b>Private Industry</b>	<b>17,783</b>	<b>18,072</b>	<b>18,293</b>	<b>19,819</b>	<b>26.0%</b>	<b>26.4%</b>	<b>27.0%</b>	<b>29.6%</b>
Agriculture, Forestry, Fishing, and Hunting	44	48	49	50	0.2%	0.3%	0.3%	0.3%
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
Trade	0	0	0	0	0	0	0	0
Transportation and Warehousing	0	0	0	0	0	0	0	0
Information	54	52	55	55	0.3%	0.3%	0.3%	0.3%
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	277	246	261	288	1.6%	1.4%	1.4%	1.5%
Management of Companies	0	0	0	0	0	0	0	0
Administrative and Waste Services	3	2	3	3	0	0	0	0
Educational Services	349	328	306	293	2.0%	1.8%	1.7%	1.5%
Health Care and Social Assistance	15,897	16,245	16,523	18,197	89.4%	89.9%	90.3%	91.8%
Arts, Entertainment, and Recreation	125	117	113	102	0.7%	0.6%	0.6%	0.5%
Accommodation and Food Services	39	36	31	31	0.2%	0.2%	0.2%	0.2%
Other Services, except Public Administration	995	998	952	800	5.6%	5.5%	5.2%	4.0%
Public Administration	0	0	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0	0	0
<b>State Government</b>	<b>20,893</b>	<b>20,779</b>	<b>20,491</b>	<b>20,091</b>	<b>30.5%</b>	<b>30.3%</b>	<b>30.2%</b>	<b>30.0%</b>
Education	5,185	5,111	4,901	4,626	24.8%	24.6%	23.9%	23.0%
Public Administration	15,708	15,668	15,590	15,465	75.2%	75.4%	76.1%	77.0%
All Other	0	0	0	0	0	0	0	0
<b>Local Government</b>	<b>29,800</b>	<b>29,672</b>	<b>28,977</b>	<b>27,114</b>	<b>43.5%</b>	<b>43.3%</b>	<b>42.8%</b>	<b>40.5%</b>
Education	20,894	20,667	20,172	18,511	70.1%	69.7%	69.6%	68.3%
Health Care and Social Assistance	1,300	1,427	1,297	1,258	4.4%	4.8%	4.5%	4.6%
Public Administration	7,607	7,578	7,508	7,345	25.5%	25.5%	25.9%	27.1%

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)



**Table 3.3 Total Covered Wages by Industry/Ownership**  
2017 to 2020

	Wages in Thousands				Percent			
	2017	2018	2019	2020	2017	2018	2019	2020
<b>Total Taxable and Reimbursable</b>	<b>\$16,110,503</b>	<b>\$16,659,224</b>	<b>\$17,376,991</b>	<b>\$17,077,253</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Private Industry</b>	<b>\$12,919,386</b>	<b>\$13,407,662</b>	<b>\$14,068,545</b>	<b>\$13,695,988</b>	<b>80.2%</b>	<b>80.5%</b>	<b>81.0%</b>	<b>80.2%</b>
Agriculture, Forestry, Fishing, and Hunting	\$57,596	\$64,393	\$75,641	\$77,920	0.4%	0.5%	0.5%	0.6%
Mining	\$1,680,650	\$1,753,355	\$1,858,380	\$1,729,840	13.0%	13.1%	13.2%	12.6%
Utilities	\$196,748	\$213,459	\$218,515	\$232,772	1.5%	1.6%	1.6%	1.7%
Construction	\$1,127,985	\$1,241,316	\$1,324,719	\$1,294,091	8.7%	9.3%	9.4%	9.4%
Manufacturing	\$661,207	\$661,352	\$706,330	\$671,636	5.1%	4.9%	5.0%	4.9%
Trade	\$1,520,579	\$1,550,110	\$1,601,441	\$1,603,873	11.8%	11.6%	11.4%	11.7%
Transportation and Warehousing	\$1,253,263	\$1,332,818	\$1,397,711	\$1,354,696	9.7%	9.9%	9.9%	9.9%
Information	\$387,614	\$369,006	\$366,005	\$372,753	3.0%	2.8%	2.6%	2.7%
Finance and Insurance	\$460,761	\$462,566	\$471,642	\$498,367	3.6%	3.5%	3.4%	3.6%
Real Estate, Rental, and Leasing	\$203,171	\$207,655	\$219,466	\$205,579	1.6%	1.5%	1.6%	1.5%
Professional and Technical Services	\$870,377	\$873,151	\$927,038	\$902,891	6.7%	6.5%	6.6%	6.6%
Management of Companies	\$193,608	\$187,418	\$207,449	\$196,771	1.5%	1.4%	1.5%	1.4%
Administrative and Waste Services	\$552,203	\$549,830	\$582,041	\$579,753	4.3%	4.1%	4.1%	4.2%
Educational Services	\$79,440	\$81,810	\$87,966	\$89,441	0.6%	0.6%	0.6%	0.7%
Health Care and Social Assistance	\$2,456,599	\$2,606,194	\$2,731,851	\$2,819,531	19.0%	19.4%	19.4%	20.6%
Arts, Entertainment, and Recreation	\$110,740	\$114,154	\$117,774	\$80,372	0.9%	0.9%	0.8%	0.6%
Accommodation and Food Services	\$709,954	\$739,071	\$771,805	\$570,413	5.5%	5.5%	5.5%	4.2%
Other Services, except Public Administration	\$392,375	\$396,546	\$400,770	\$412,214	3.0%	3.0%	2.8%	3.0%
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$4,516	\$3,460	\$2,000	\$3,076	0	0	0	0
<b>State Government</b>	<b>\$1,283,315</b>	<b>\$1,289,693</b>	<b>\$1,312,032</b>	<b>\$1,327,560</b>	<b>8.0%</b>	<b>7.7%</b>	<b>7.6%</b>	<b>7.8%</b>
Education	\$293,596	\$294,504	\$291,024	\$291,386	22.9%	22.8%	22.2%	21.9%
Public Administration	\$926,227	\$932,054	\$955,833	\$970,977	72.2%	72.3%	72.9%	73.1%
All Other	\$63,492	\$63,134	\$65,175	\$65,197	4.9%	4.9%	5.0%	4.9%
<b>Local Government</b>	<b>\$1,907,802</b>	<b>\$1,961,869</b>	<b>\$1,996,414</b>	<b>\$2,053,704</b>	<b>11.8%</b>	<b>11.8%</b>	<b>11.5%</b>	<b>12.0%</b>
Education	\$1,010,574	\$1,015,333	\$1,026,041	\$1,025,758	53.0%	51.8%	51.4%	49.9%
Health Care and Social Assistance	\$96,194	\$99,209	\$95,000	\$99,448	5.0%	5.1%	4.8%	4.8%
Public Administration	\$775,319	\$817,060	\$839,335	\$890,819	40.6%	41.6%	42.0%	43.4%
All Other	\$25,715	\$30,267	\$36,037	\$37,679	1.3%	1.5%	1.8%	1.8%

**Table 3.3 (cont.) Total Covered Wages by Industry/Ownership**  
2017 to 2020

	Wages in Thousands				Percent			
	2017	2018	2019	2020	2017	2018	2019	2020
<b>Reimbursables Only</b>	<b>\$3,914,749</b>	<b>\$4,038,554</b>	<b>\$4,114,937</b>	<b>\$4,318,918</b>	<b>24.3%</b>	<b>24.2%</b>	<b>23.7%</b>	<b>25.3%</b>
<b>Private Industry</b>	<b>\$1,063,797</b>	<b>\$1,129,652</b>	<b>\$1,167,415</b>	<b>\$1,338,832</b>	<b>27.2%</b>	<b>28.0%</b>	<b>28.4%</b>	<b>31.0%</b>
Agriculture, Forestry, Fishing, and Hunting	\$1,986	\$2,305	\$2,396	\$2,401	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
Trade	\$0	\$0	\$0	\$0	0	0	0	0
Transportation and Warehousing	\$0	\$0	\$0	\$0	0	0	0	0
Information	\$2,668	\$2,610	\$2,888	\$3,204	0.3%	0.2%	0.2%	0.2%
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	\$17,133	\$17,096	\$18,477	\$20,303	1.6%	1.5%	1.6%	1.5%
Management of Companies	\$0	\$0	\$0	\$0	0	0	0	0
Administrative and Waste Services	\$57	\$72	\$81	\$82	0	0	0	0
Educational Services	\$11,433	\$11,201	\$11,503	\$10,952	1.1%	1.0%	1.0%	0.8%
Health Care and Social Assistance	\$991,908	\$1,058,853	\$1,096,032	\$1,268,568	93.2%	93.7%	93.9%	94.8%
Arts, Entertainment, and Recreation	\$5,053	\$4,988	\$5,173	\$4,450	0.5%	0.4%	0.4%	0.3%
Accommodation and Food Services	\$1,279	\$1,246	\$1,145	\$1,255	0.1%	0.1%	0.1%	0.1%
Other Services, except Public Administration	\$32,280	\$31,280	\$29,721	\$27,616	3.0%	2.8%	2.5%	2.1%
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$0	\$0	\$0	\$0	0	0	0	0
<b>State Government</b>	<b>\$1,265,210</b>	<b>\$1,271,708</b>	<b>\$1,293,739</b>	<b>\$1,307,218</b>	<b>32.3%</b>	<b>31.5%</b>	<b>31.4%</b>	<b>30.3%</b>
Education	\$293,596	\$294,504	\$291,024	\$291,386	23.2%	23.2%	22.5%	22.3%
Public Administration	\$926,227	\$932,054	\$955,833	\$969,067	73.2%	73.3%	73.9%	74.1%
All Other	\$45,387	\$45,150	\$46,882	\$46,765	40.5%	40.5%	40.2%	38.7%
<b>Local Government</b>	<b>\$1,585,742</b>	<b>\$1,637,194</b>	<b>\$1,653,782</b>	<b>\$1,672,868</b>	<b>40.5%</b>	<b>40.5%</b>	<b>40.2%</b>	<b>38.7%</b>
Education	\$1,010,574	\$1,015,333	\$1,026,041	\$1,025,758	63.7%	62.0%	62.0%	61.3%
Health Care and Social Assistance	\$88,904	\$99,209	\$95,000	\$99,448	5.6%	6.1%	5.7%	5.9%
Public Administration	\$486,264	\$522,652	\$532,741	\$547,662	30.7%	31.9%	32.2%	32.7%

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.4 Taxable Wages by Industry/Ownership**  
2017 to 2020

	Wages in Thousands				Percent			
	2017	2018	2019	2020	2017	2018	2019	2020
<b>Total</b>	<b>\$7,766,520</b>	<b>\$7,850,431</b>	<b>\$8,121,663</b>	<b>\$7,777,631</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Private Industry</b>	<b>7,504,070</b>	<b>7,603,418</b>	<b>7,862,500</b>	<b>7,491,970</b>	<b>96.6%</b>	<b>96.9%</b>	<b>96.8%</b>	<b>96.3%</b>
Agriculture, Forestry, Fishing, and Hunting	43,619	48,595	57,761	59,707	0.6%	0.6%	0.7%	0.8%
Mining	602,932	588,789	631,057	656,951	8.0%	7.7%	8.0%	8.8%
Utilities	90,129	93,757	94,522	101,930	1.2%	1.2%	1.2%	1.4%
Construction	720,225	770,742	790,982	785,761	9.6%	10.1%	10.1%	10.5%
Manufacturing	521,147	505,052	544,945	509,641	6.9%	6.6%	6.9%	6.8%
Trade	1,187,747	1,198,389	1,218,388	1,213,858	15.8%	15.8%	15.5%	16.2%
Transportation and Warehousing	698,150	728,797	744,986	672,744	9.3%	9.6%	9.5%	9.0%
Information	219,923	206,785	200,587	199,481	2.9%	2.7%	2.6%	2.7%
Finance and Insurance	261,466	259,785	256,835	261,429	3.5%	3.4%	3.3%	3.5%
Real Estate, Rental, and Leasing	150,181	150,120	156,728	144,796	2.0%	2.0%	2.0%	1.9%
Professional and Technical Services	473,803	472,920	487,013	489,224	6.3%	6.2%	6.2%	6.5%
Management of Companies	80,358	76,791	80,683	76,537	1.1%	1.0%	1.0%	1.0%
Administrative and Waste Services	397,845	393,622	408,487	403,048	5.3%	5.2%	5.2%	5.4%
Educational Services	50,320	51,743	55,345	53,935	0.7%	0.7%	0.7%	0.7%
Health Care and Social Assistance	986,163	1,013,006	1,052,354	994,918	13.1%	13.3%	13.4%	13.3%
Arts, Entertainment, and Recreation	94,709	96,874	99,644	65,530	1.3%	1.3%	1.3%	0.9%
Accommodation and Food Services	653,699	677,318	709,066	523,133	8.7%	8.9%	9.0%	7.0%
Other Services, except Public Administration	268,310	267,923	271,304	276,707	3.6%	3.5%	3.5%	3.7%
Public Administration	0	0	0	0	0	0	0	0
Unclassified	3,346	2,410	1,812	2,639	0	0	0	0
<b>State Government</b>	<b>11,888</b>	<b>10,895</b>	<b>11,091</b>	<b>12,637</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.2%</b>
Education	0	0	0	0	0	0	0	0
Public Administration	0	0	0	0	0	0	0	0
All Other	11,888	10,895	11,091	12,637	100.0%	100.0%	100.0%	100.0%
<b>Local Government</b>	<b>250,562</b>	<b>236,118</b>	<b>248,072</b>	<b>273,023</b>	<b>3.2%</b>	<b>3.0%</b>	<b>3.1%</b>	<b>3.5%</b>
Education	0	0	0	0	0	0	0	0
Health Care and Social Assistance	4,798	0	0	0	1.9%	0	0	0
Public Administration	214,088	217,583	225,674	251,579	85.4%	92.1%	91.0%	92.1%
All Other	31,675	18,536	22,399	21,444	12.6%	7.9%	9.0%	7.9%

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.5 Taxable as a Share of Total Wages by Industry/Ownership**  
2017 to 2020

	2017	2018	2019	2020
<b>Total</b>	<b>48.2%</b>	<b>47.1%</b>	<b>46.7%</b>	<b>45.5%</b>
<b>Private Industry</b>	<b>58.1%</b>	<b>56.7%</b>	<b>55.9%</b>	<b>54.7%</b>
Agriculture, Forestry, Fishing, and Hunting	75.7%	75.5%	76.4%	76.6%
Mining	35.9%	33.6%	34.0%	38.0%
Utilities	45.8%	43.9%	43.3%	43.8%
Construction	63.9%	62.1%	59.7%	60.7%
Manufacturing	78.8%	76.4%	77.2%	75.9%
Trade	78.1%	77.3%	76.1%	75.7%
Transportation and Warehousing	55.7%	54.7%	53.3%	49.7%
Information	56.7%	56.0%	54.8%	53.5%
Finance and Insurance	56.7%	56.2%	54.5%	52.5%
Real Estate, Rental, and Leasing	73.9%	72.3%	71.4%	70.4%
Professional and Technical Services	54.4%	54.2%	52.5%	54.2%
Management of Companies	41.5%	41.0%	38.9%	38.9%
Administrative and Waste Services	72.0%	71.6%	70.2%	69.5%
Educational Services	63.3%	63.2%	62.9%	60.3%
Health Care and Social Assistance	40.1%	38.9%	38.5%	35.3%
Arts, Entertainment, and Recreation	85.5%	84.9%	84.6%	81.5%
Accommodation and Food Services	92.1%	91.6%	91.9%	91.7%
Other Services, except Public Administration	68.4%	67.6%	67.7%	67.1%
Public Administration	0	0	0	0
Unclassified	74.1%	69.7%	90.6%	85.8%
<b>State Government</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>1.0%</b>
Education	0	0	0	0
Public Administration	0	0	0	0
All Other	18.7%	17.3%	17.0%	19.4%
<b>Local Government</b>	<b>13.1%</b>	<b>12.0%</b>	<b>12.4%</b>	<b>13.3%</b>
Education	0	0	0	0
Health Care and Social Assistance	5.0%	0	0	0
Public Administration	27.6%	26.6%	26.9%	28.2%
All Other	123.2%	61.2%	62.2%	56.9%

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.6 Avg Annual Wages in Covered Employment by Industry/Ownership**  
2017 to 2020

	2017	2018	2019	2020
<b>Total</b>	<b>\$52,499</b>	<b>\$54,410</b>	<b>\$56,340</b>	<b>\$60,563</b>
<b>Private Industry</b>	<b>\$52,380</b>	<b>\$54,456</b>	<b>\$56,446</b>	<b>\$60,862</b>
Agriculture, Forestry, Fishing, and Hunting	\$49,144	\$45,379	\$48,117	\$47,425
Mining	\$127,583	\$138,179	\$139,654	\$153,695
Utilities	\$86,559	\$90,525	\$92,278	\$97,110
Construction	\$74,894	\$78,884	\$81,201	\$82,232
Manufacturing	\$49,340	\$51,479	\$53,020	\$56,040
Trade	\$35,230	\$36,322	\$37,605	\$40,028
Transportation and Warehousing	\$64,366	\$67,104	\$69,242	\$80,169
Information	\$63,522	\$64,264	\$66,948	\$73,536
Finance and Insurance	\$66,163	\$67,155	\$70,133	\$76,932
Real Estate, Rental, and Leasing	\$43,173	\$45,439	\$47,421	\$50,898
Professional and Technical Services	\$70,186	\$71,617	\$75,070	\$76,084
Management of Companies	\$92,991	\$93,011	\$104,037	\$106,535
Administrative and Waste Services	\$44,429	\$45,332	\$46,619	\$50,348
Educational Services	\$32,813	\$33,433	\$36,230	\$40,655
Health Care and Social Assistance	\$52,225	\$54,558	\$56,552	\$59,964
Arts, Entertainment, and Recreation	\$21,873	\$22,538	\$23,308	\$24,223
Accommodation and Food Services	\$23,982	\$24,757	\$25,413	\$25,282
Other Services, except Public Administration	\$40,083	\$40,324	\$41,181	\$45,508
Public Administration	NA	NA	NA	NA
Unclassified	\$13,442	\$29,570	\$43,486	\$39,951
<b>State Government</b>	<b>\$58,866</b>	<b>\$59,471</b>	<b>\$61,270</b>	<b>\$63,169</b>
Education	\$56,624	\$57,622	\$59,381	\$60,529
Public Administration	\$58,965	\$59,488	\$61,311	\$62,623
All Other	\$69,964	\$69,608	\$70,612	\$93,540
<b>Local Government</b>	<b>\$49,654</b>	<b>\$51,241</b>	<b>\$52,845</b>	<b>\$57,163</b>
Education	\$48,367	\$49,128	\$50,865	\$55,413
Health Care and Social Assistance	\$67,790	\$69,523	\$73,246	\$79,068
Public Administration	\$49,671	\$52,282	\$53,532	\$57,265
All Other	\$51,429	\$53,570	\$57,111	\$62,589

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

# Summary of Major Changes in the Alaska Employment Security Act

## Part 1: Coverage Provisions of the Alaska Employment Security Act Since 1937

<b>April 2, 1937</b>	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
<b>July 1, 1945</b>	Coverage extended to employers of one or more people at any time. Ch. 7, SLA 1945
<b>Mar. 20, 1947</b>	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
<b>Mar. 17, 1959</b>	Employees in finance, insurance, and real estate paid on a commission basis are excluded from coverage. Ch. 46, SLA 1959
<b>April 17, 1961</b>	Faculty of nonprofit universities excluded. Ch. 108, SLA 1961
<b>Jan. 1, 1972</b>	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
<b>Jan. 1, 1972</b>	Fishermen covered. Ch. 94, SLA 1971
<b>April 1, 1977</b>	Fishermen earning wages on a share basis excluded from coverage. Ch. 122, SLA 1977
<b>Jan. 1, 1978</b>	Coverage made mandatory for most employees of state and local governments. Coverage also extended to certain domestic and agricultural workers. Ch. 122, SLA 1977
<b>July 1, 1984</b>	Executive officers of nongovernmental corporations are excluded. Ch. 106, SLA 1984
<b>Sept. 27, 1995</b>	Certain direct sellers of consumer products are excluded. Ch. 97, SLA 1995
<b>May 28, 2009</b>	Reimbursable financing available to federally recognized tribes. Ch. 27, SLA 2009

## Part 2: Financing Provisions of the Alaska Employment Security Act Since 1937

<b>April 2, 1937</b>	All wages paid to employees covered under the law are assessed a uniform tax of 1.8 percent. Ch. 4, ESLA 1937
<b>Jan. 1, 1938</b>	Uniform tax increased to 2.7 percent of total covered wages. Ch. 4, ESLA 1937
<b>Mar. 26, 1941</b>	Taxable wages limited to first \$3,000 of wages paid to an employee. Ch. 40, SLA 1941
<b>June 30, 1947</b>	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



<b>Jan. 1, 1955</b>	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
<b>April 4, 1957</b>	Tax base increased to first \$4,200 of wages. Ch. 169, SLA 1957
<b>Mar. 30, 1960</b>	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
<b>Oct. 1, 1960</b>	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
<b>Jan. 1, 1974</b>	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
<b>Jan. 1, 1981</b>	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
<b>Oct. 1, 1984</b>	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
<b>Jan. 1, 1985</b>	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
<b>Sept. 13, 1987</b>	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
<b>July 1, 1989</b>	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
<b>June 30, 1993</b>	Training programs pilot project extended until 1996. Ch. 17, SLA 1993
<b>July 1, 1996</b>	Training programs (STEP) extended until June 30, 2002. Ch. 116, SLA 1996
<b>Jan. 1, 1997</b>	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
<b>July 1, 2000</b>	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
<b>July 1, 2002</b>	Training programs (STEP) extended until June 30, 2003. Ch. 86, SLA 2002
<b>July 1, 2003</b>	Training programs (STEP) extended until June 30, 2004. Ch. 49, SLA 2003
<b>July 1, 2004</b>	Training programs (STEP) extended until June 30, 2008. Ch. 89, SLA 2004
<b>July 1, 2008</b>	Training programs (STEP) extended until June 30, 2010. Ch. 46, SLA 2008
<b>July 1, 2008</b>	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

<b>Jan. 1, 2009</b>	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
<b>June 24, 2009</b>	Training programs (STEP) made permanent. Ch. 36, SLA 2009
<b>July 1, 2013</b>	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
<b>July 1, 2013</b>	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
<b>July 1, 2014</b>	TVEP expanded. Program to be funded by transfer of 0.16 percent (from 0.15) of taxable wages from amount contributed by employees. Takes effect January 2015. Ch. 15, SLA 2014
<b>July 1, 2016</b>	AS. 23.20.291 is repealed.

### **Part 3: Benefit Provisions of the Alaska Employment Security Act Since 1937**

<b>April 2, 1937</b>	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
<b>Jan. 17, 1939</b>	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
<b>Oct. 1, 1946</b>	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, ELSA 1946
<b>July 1, 1949</b>	WBA is increased by 20 percent for each dependent of the claimant, up to three. Ch. 25, SLA 1949
<b>July 1, 1951</b>	Minimum payment is \$8; maximum is \$30. Ch. 11, SLA 1951
<b>July 1, 1953</b>	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
<b>July 3, 1955</b>	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, ELSA 1955
<b>Mar. 30, 1960</b>	Maximum WBA for interstate claimants reduced to \$20. Ch. 60, SLA 1960
<b>July 1, 1966</b>	Minimum payment is \$10; maximum is \$55. Total benefit payments limited to 28 times the WBA for most claimants. Ch. 112, SLA 1966
<b>July 1, 1969</b>	Minimum payment is \$18; maximum is \$60. Ch. 106, SLA 1969
<b>Jan. 29, 1971</b>	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
<b>Jan. 1, 1972</b>	Discrimination against nonresident claimants ends. Ch. 106, SLA 1971

<b>July 1, 1973</b>	Minimum payment is \$18; maximum is \$90. Dependent allowance set at \$10 per dependent, up to three. Ch. 43, SLA 1973
<b>Oct. 1, 1980</b>	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
<b>Oct. 31, 1981</b>	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
<b>Sept. 26, 1982</b>	Child support obligations may be deducted from weekly benefit checks. Ch. 115, SLA 1982
<b>Jan. 1, 1983</b>	Minimum payment is \$34; maximum payment is \$156 for basic WBA. Ch. 115, SLA 1982
<b>Oct. 1, 1984</b>	Minimum payment is \$38; maximum payment is \$188 for basic WBA. Ch. 106, SLA 1984
<b>Oct. 1, 1990</b>	Minimum payment is \$44; maximum payment is \$212 for basic WBA. Ch. 167, SLA 1990
<b>Jan. 1, 1997</b>	Minimum payment is \$44; maximum payment is \$248 for basic WBA. Ch. 116, SLA 1996
<b>Jan. 1, 2009</b>	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 Since 1937**

<b>April 2, 1937</b>	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
<b>Jan. 17, 1939</b>	Total wages in base year must equal or exceed 25 times the WBA. Ch. 1, SLA 1939
<b>Mar. 26, 1941</b>	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
<b>July 1, 1945</b>	Women are disqualified during the last two months of pregnancy and the month following pregnancy. Ch. 50, SLA 1945
<b>Oct. 1, 1946</b>	Minimum required wages in base year set at \$150. Ch. 32, SLA 1946
<b>June 30, 1947</b>	Waiting period reduced to one week. Ch. 74, SLA 1947
<b>July 1, 1953</b>	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
<b>July 3, 1955</b>	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
<b>April 4, 1957</b>	Minimum wage requirement set at \$500 or 1.25 times high quarter wages. Ch. 169, SLA 1957
<b>April 7, 1962</b>	Claimants are not disqualified while attending a training course to improve their skills. Ch. 63, SLA 1962
<b>July 1, 1969</b>	Minimum wage requirement set at \$750, \$100 of which must have been earned outside the quarter with the highest wages. Ch. 106, SLA 1969
<b>Jan. 1, 1972</b>	Women no longer disqualified during pregnancy. Ch. 106, SLA 1971

<b>Oct. 1, 1980</b>	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
<b>Oct. 31, 1981</b>	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
<b>June 26, 1982</b>	The national "on" and "off" trigger indicators for extended benefits are repealed in conformity with federal law. Ch. 115, SLA 1982
<b>Sept. 26, 1982</b>	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
<b>June 16, 1984</b>	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
<b>July 2, 1989</b>	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
<b>Nov. 15, 1991</b>	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.
<b>July 1, 1993</b>	<p>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.</p> <p>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.</p> <p>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</p>
<b>Jan. 1, 2009</b>	Minimum wage requirement set (from \$1,000) to \$2,500, with at least 10 percent (\$250) in a second quarter. Ch. 45, SLA 2008.
<b>Jan. 1, 2010</b>	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

Updated November 2011

## Appendix B

# 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 the 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  $\geq$  6.0 for tier three, and  $\geq$  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 extended benefits are in effect. Congress enacted EB in 1970, and Alaska enacted them 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 paid 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, Alaska reorganized the local offices into three UI call centers for UI claims purposes. Most claims are now filed online 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. The call center now handles claims from rural areas.

**North American Industry Classification System (NAICS):** A nationally 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. Several prevalent solvency measures use the reserve ratio.

**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 nationally standardized system to classify employers into industries, in effect through 2002, and 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) that, 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 assigns experience-rated employers to one of 20 tax rate classes, or a 21st penalty class. New employers enter 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 has been 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 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 supports training and provides 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 online, through an automated telephone system (VICTOR), and by mail.

**waiting week:** The first week of claimed unemployment, for which there is no disqualification. There is no payment for the waiting week, but claimants receive payments 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.

Updated November 2011