

Alaska Unemployment Insurance ACTUARIAL REPORT

2021



Alaska Unemployment Insurance Actuarial Report 2021

Published December 2022

Alaska Department of Labor and Workforce Development
Research and Analysis Section

Mike Dunleavy, Governor
Dr. Tamika L. Ledbetter, Commissioner

Dan Robinson, Chief, Research and Analysis Section

Prepared by:

Lennon Weller, Economist
Sara Whitney, Editor

For more information, contact Lennon Weller at (907) 465-4507 or lennon.weller@alaska.gov.
Research and Analysis: laborstats.alaska.gov

On the cover: Juvenile and adult emperor geese fly over Izembek Lagoon in the Izembek National Wildlife Refuge in the Aleutian Islands, photo by K. Mueller, U.S. Fish and Wildlife Service.

Table of Contents

Executive Summary	4
Chapter 1 Unemployment Insurance Benefit Financing System	5
Figure 1.1 UI Trust Fund End-of-Year Balance	
Figure 1.2 UI Trust Fund Balance, Monthly	
Figure 1.3 Other Measures of Trust Fund Adequacy	
Table 1.1 Benefit Cost Rate	
Table 1.2 Trust Fund Deposits and Disbursements	
Table 1.3 Tax Base, Average Employer and Employee Tax Rates, and Ratio of Taxable to Total Wages	
Table 1.4 Employer Accounts by Rate Type and Average Tax Rates by Industry	
Table 1.5 UI Tax Rate Calculations and Tax Rates by Rate Class	
Table 1.6 Administrative Costs	
Table 1.7 Collections, UI Regular Benefits Paid	
Table 1.8 Collections, Benefits Paid, Trust Fund Reserves, and Average Employer Tax Rate as a Percentage of Wages	
Chapter 2 Claims, Claimants, and Benefit Payments by Industry	16
Figure 2.1 Amount of UI Payments, Regular Benefits	
Figure 2.2 Insured Unemployment Rate	
Figure 2.3 UI Regular Benefit Payments by Industry	
Figure 2.4 Claimants Receiving at Least One Week's Benefit Payment During Year	
Table 2.1 Insured Unemployment	
Table 2.2 UI Claimant Characteristics	
Table 2.3 Schedule of UI Weekly Benefit Amounts	
Table 2.4 Schedule of Weekly Benefits Duration	
Table 2.5 UI Regular Benefits	
Table 2.6 Extended Benefits	
Table 2.7 State Supplemental Benefits	
Table 2.8 UI Regular Benefit Payments by Industry, Intrastate	
Table 2.9 UI Regular Benefit Payments by Industry, Interstate	
Table 2.10 UI Regular Benefit Payments by Industry, Intrastate and Interstate Total	
Table 2.11 UI Regular Benefit Payments by Borough/Census Area	
Table 2.12 Claimants With Dependents	
Chapter 3 UI Covered Employment and Wages	32
Figure 3.1 Employment by Type of UI Coverage	
Table 3.1 Nonagricultural Wage and Salary Employment	
Table 3.2 Average Monthly Covered Employment by Industry/Ownership	
Table 3.3 Total Covered Wages by Industry/Ownership	
Table 3.4 Taxable Wages by Industry/Ownership	
Table 3.5 Taxable as a Share of Total Wages by Industry/Ownership	
Table 3.6 Average Annual Wages in Covered Employment by Industry/Ownership	
Chapter 4 Actuarial Trends and Concerns	41
Appendices	42
Appendix A Summary of Major Changes in the Alaska Employment Security Act	
Appendix B Glossary	

Executive Summary

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

The financing ratio for the unemployment insurance trust fund — maintained for the sole purpose of paying benefits — rebounded significantly in 2021; that is, the ratio of reserves to covered wages increased. The fund began the year with \$306.7 million and ended with \$396.7 million. The \$90 million increase resulted from a combination of lower benefit costs from the previous year, a labor market rebounding from the pandemic that contributed higher tax revenues, and a one-time deposit of CARES Act funds in September (to be discussed further later). In short, Alaska's UI trust fund has been and continues to be highly solvent by historical and actuarial standards.

Benefit costs and tax rates

Alaska disbursed a total of \$514.9 million in unemployment compensation in 2021, down \$439.3 million from 2020. Roughly \$352.4 million of total benefits paid, or 68.5 percent, were federal program benefit payments, down from \$586.2 million in 2020. Federal program payments made up the bulk of payments in both years.

Chargeable benefit payments, which must be recouped by tax contributions, totaled \$113.2 million for the year. The reflected benefit cost rate, defined as chargeable benefits paid as a percentage of wages covered by the program, was 0.9 percent for the year. This was a significant decrease from the 2.3 percent benefit cost rate of 2020 and back in line with pre-pandemic rates.

Tax rates for 2021 were influenced by the increased benefit costs that began in April 2021, reflecting pandemic-induced claims loads. Tax contribution rates in Alaska reflect both benefit costs and the trust fund balance at tax calculation time. With costs up and the trust fund down, the average tax rate for employers rose from 1.00 percent of taxable wages in 2020 to 1.41 percent while the uniform employee tax rate remained at the statutory minimum of 0.50 percent.

Revenues and fund balance

Employers and employees contributed a combined \$159.2 million in taxes to the trust fund in 2021. These contributions came from an average combined total tax rate of 1.91 percent (0.50 percent for employees and 1.41 for employers), assessed on taxable wages (\$43,600 last year).

The \$159.2 million deposited into the fund is not the total amount collected in the same year, however. A portion

of employee taxes goes to a handful of training fund accounts. (Chapter 1 will explain this diversion of revenues to the STEP and TVEP programs.) The trust fund also earned \$6.0 million in interest, which will offset future tax rates.

As mentioned before, the fund grew significantly in 2021, finishing the year about \$96.7 million higher than 2020's ending balance. Most of that increase, \$66.7 million, was the special deposit of CARES Act funds in September, which nearly eliminated a solvency surcharge for 2022. The State of Alaska continues to meet or exceed its funding goals to maintain solvency. The statutory target range is a fund balance to covered wages ratio of between 3.0 and 3.3 percent. The reserve ratio at year's end was 3.08 percent.

Claimant statistics

In 2021, 49,208 individuals collected benefits. Of those, 39,762 collected solely regular benefits and the remaining 9,446 continued on an extension program from 2020 or transitioned to an extension program at some point during the year. The average regular benefit duration was 10.5 weeks, and the average weekly payment was \$248.33.

The statewide seasonally adjusted unemployment rate steadily declined over the year, averaging 6.4 percent throughout 2021. The rate ranged from a high of 7.1 percent in January to a low of 5.5 percent in November and December. The insured unemployment rate, or IUR, averaged 4.2 percent and ranged from a seasonal high of 6.6 percent in January to a low of 2.33 percent in October.

Covered employment and wages

Alaska had a monthly average of 310,234 nonagricultural wage and salary jobs in 2021, an increase of 7,525 from 2020. State UI taxable and reimbursable employment totaled 289,947, an increase of 7,860. Federal employment decreased by 355, mostly because 2020 Census work ended. (See Table 3.1.)

Wages from taxable and reimbursable employment totaled \$17.8 billion, up \$733.6 million from 2020, or 4.3 percent. Wages solely from reimbursable employers grew from \$4.3 billion in 2020 to \$4.4 billion in 2021. The taxable wages portion rose from roughly \$7.8 billion to \$8.3 billion.

Actuarial trends and concerns

Over the next several years, Alaska will incur a lower benefit cost rate because of fewer claims. Several factors will drive the continued drop in claims, including long-term labor market trends and program structure. Chapter 4 will discuss these trends in detail and how they will affect the health of the UI system without legislative changes.

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, working to 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 state-wide average earnings.

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

Benefit payments drive the bulk of revenue needs

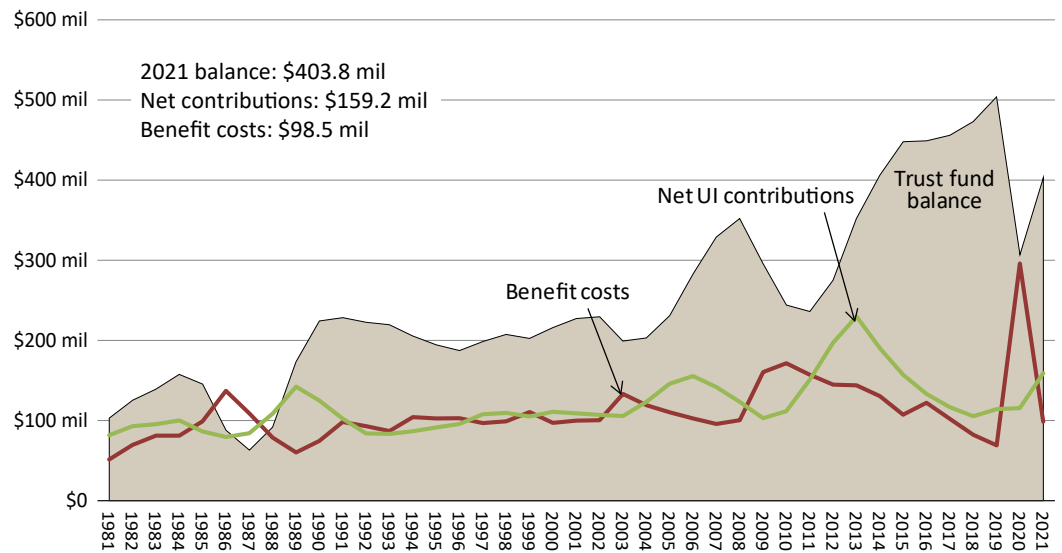
Benefit payments (for tax calculation purposes) are expressed as a ratio of benefits paid to the total wages of tax-paying employers. This ratio is referred to as the benefit cost rate, or BCR. To smooth out tax rates in any given year, a three-year ratio is calculated. (See Table 1.5 for a detailed 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 each year, reach-

Figure 1.1

UI Trust Fund End-of-Year Balance

Benefit Costs and Payroll Contributions, 1981 to 2021



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

ing a low of 0.7 percent in 2019. In 2020, the pandemic significantly increased benefit costs, and the BCR reached 2.3 percent. In 2021, however, costs fell considerably again and the rate dropped to 0.9 percent. (See Table 1.1.)

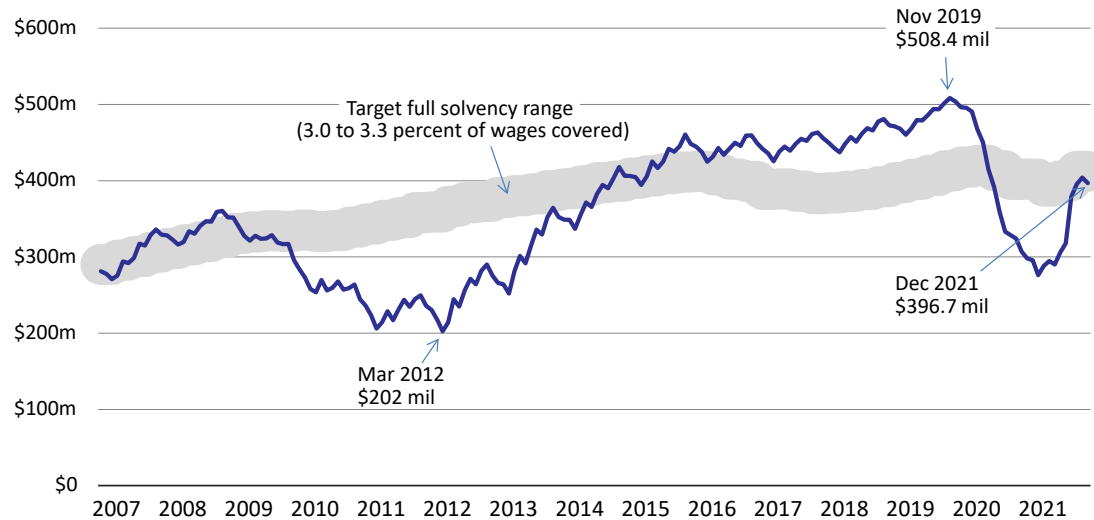
Payroll tax contributions are the fund's main income source

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 2021 totaled \$159.2 million, up 37.6 percent from 2020. In addition to payroll contributions, the fund earned \$6.0 million in interest. (See Table 1.2.) Those interest earning offset benefit costs in the tax rate calculation.

Alaska assesses UI taxes on wages up to a taxable wage base, defined in Alaska Statute 23.20.175(c) as 75 percent of the average annual earnings for covered employment during the immediately preceding state fiscal year (ending June 30). The state taxable wage base was set at \$43,600 in 2021.

Figure 1.2 UI Trust Fund Balance, Monthly

2007 to 2021



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

How yearly 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 calculated in November apply to the next 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 SFYs, inflated by the ratio of taxable to total wages of contributing employers in the most recent state fiscal year. (See Table 1.5.)

The ABCR measures benefit payments that must be replaced by contributions (taxes). Basing tax rates on a three-year average mitigates single-year rate changes and provides a more stable contribution rate from year to year, a key feature of the system but one that requires a buffer (or reserve) to allow for a smoothed cost recapture.

Employers pay 73 percent (revised 2010) of the average benefit cost rate, and employees pay the remaining 27 percent. Employee rates are not experience-rated and are

therefore uniform. Employer rates, however, vary according to an experience rating system and may also include a surtax or credit to help maintain fund solvency. However, employers and employees are subject to minimum rates of 1.00 percent and 0.50 percent and maximums of 6.50 percent and 1.00 percent, respectively.

Experience rating assigns employers to 20 tax rate classes

Employers with more layoffs generally have a larger impact on unemployment and the payment of UI benefits. Federal guidelines require that each state have an experience rating system.

Alaska has three broad tax rate groups. 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.

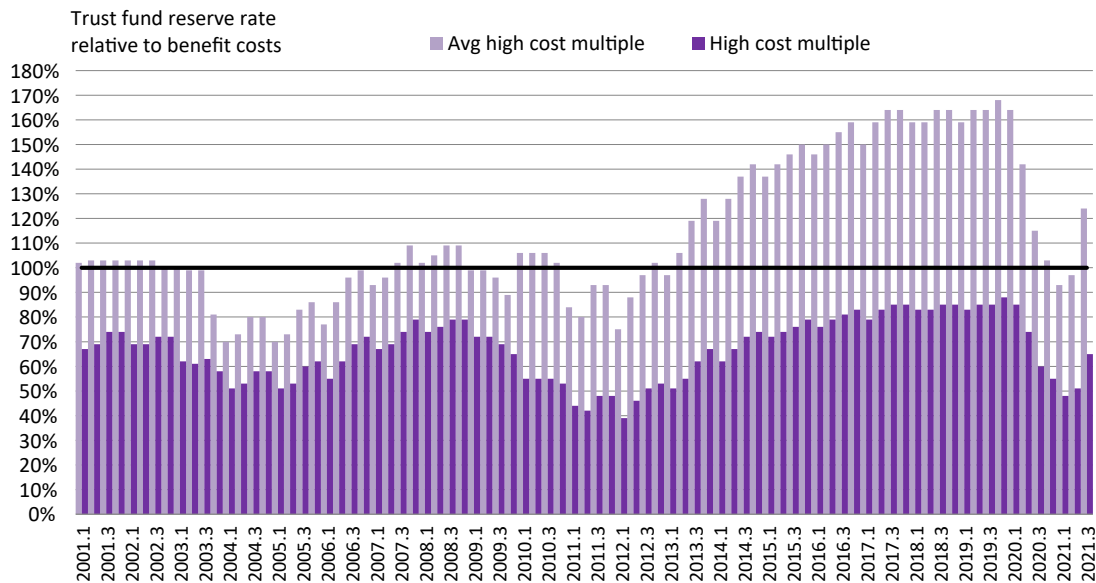
The industry-rated group, or "I class," contains new employers or those with fewer than four quarters of wage history; they pay a standard industry tax rate.

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

In 2021, 86.5 percent of all contributing employers were experience-rated, 12.3 percent were industry-rated, and 1.2 percent were penalty-rated. (See Table 1.4.)

Figure 1.3 Other Measures of Trust Fund Adequacy

Cost Multiples, 1st Quarter 2001 Through 3rd Quarter 2021



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

Alaska uses a payroll decline method of experience rating. While this is an indirect measure of experience with unemployment, this method's 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 a lower payroll decline, and should therefore contribute more to cover the higher benefit costs of their former employees.

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

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

Financing of the UI system 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 a vital component to keeping the system whole, anticipating future benefit costs is also necessary. To prepare for a reasonable number of elevated claims load scenarios, the financing system also incorporates a readiness component, or forward-looking element.

While the average benefit cost rate accounts for this cost recapture, the final rate may also incorporate a solvency adjustment to keep the fund balance within an ideal range — either a surcharge or a credit. To absorb benefit payments during elevated demand, the fund maintains a reserve of between 3.0 and 3.3 percent of covered wages. This target percentage has been determined by the historical benefit costs that proved appropriate during Alaska's most severe recession to date: in the 1980s when 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 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

Table 1.1 Benefit Cost Rate

2012 to 2021

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)
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%
2021	\$113,177	\$12,761,807	0.9%	\$12,303	\$4,319,879	0.3%

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)

the next cycle of elevated demand for benefits.

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 2021, a 0.30 percent surcharge was applied to the fundamental cost-based tax rate for employers.

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.

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

Trust fund revenue includes direct employer 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 \$6.1 million in interest in 2021, which both offset benefit costs and mitigated solvency taxes. (See Table 1.2.)

Nonprofit organizations and state and local government agencies that opt to reimburse the trust fund directly instead of paying taxes reimburse 100 percent of the regular 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 to 100 percent.

Reimbursable employers paid back \$6.2 million in 2021. (See Table 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 ($0.16 / 0.5$) 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 2021, STEP and TVEP received \$21.2 million. During the last five years, employee tax contributions have provided more than \$101.4 million to these training programs.

Table 1.2 Trust Fund Deposits and Disbursements

2008 to 2021

Deposits

Year	UI Tax Contributions (ex. reimb.)	Federal Share Extended Benefits	Amounts Rec'd From Reimb. Employers	Interstate Benefits Wage Combining	Federal Emerg. Comp. ¹	Net Penalty ²	Other ³	Trust Fund Interest Earned	Total Revenue Deposited ⁴
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	\$15,165,614	\$4,040,628	\$591,058,956	\$382,812	\$14,781,495	\$9,745,050	\$757,540,878
2021	\$159,203,651	\$7,893,494	\$6,235,664	\$3,842,257	\$351,450,143	\$422,013	\$76,536,040	\$6,074,583	\$611,657,845

Disbursements

Year	Regular Benefits + SSB	Extended Benefit Payments	Reimb. Benefit Payments	Interstate Benefits Wage Combining	Federal Emerg. Comp. ¹	Training And Building Fund	Other ³	Total Benefits Disbursed ⁴	Reserve Fund Balance ⁵
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	\$96,700,230	\$18,259,636	\$17,452,431	\$306,447,039	\$275,501,635
2013	\$143,947,724	-\$45,253	\$12,201,378	\$16,534,278	\$66,981,882	\$19,553,480	\$10,397,673	\$269,571,161	\$352,412,278
2014	\$130,377,061	-\$28,211	\$11,012,079	\$16,087,402	-\$926,924	\$20,369,479	\$10,049,951	\$186,940,838	\$406,470,183
2015	\$107,260,211	-\$22,797	\$9,379,205	\$16,973,554	-\$1,006,121	\$21,132,710	\$5,963,904	\$159,680,666	\$448,287,169
2016	\$122,273,218	-\$9,935	\$9,154,423	\$21,786,658	-\$928,223	\$20,844,232	\$4,690,732	\$177,811,107	\$449,178,767
2017	\$102,109,821	\$701,252	\$8,370,751	\$18,706,661	-\$493,488	\$20,439,742	\$3,367,214	\$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	\$307,090,935
2021	\$98,479,203	\$5,986	\$12,302,557	\$18,533,686	\$352,382,267	\$21,594,577	\$11,651,414	\$514,949,689	\$403,799,091

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

²Net collections of penalties and fees

³PSE, 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

⁴Deposits from all sources including federal and all disbursements made to claimants

⁵Amount 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
2012 to 2021

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
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	\$12,761,807	\$7,779,213	61.0%	\$41,500	1.00%	0.61%	0.50%	0.3%
2021	\$13,383,035	\$8,313,132	62.1%	\$43,600	1.41%	0.88%	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	250	1.5%	33	1.5%	7	1.1%	290	1.5%
Mining	183	1.0%	22	1.0%	0	1.6%	205	1.0%
Utilities	85	0.5%	5	0.5%	2	0%	92	0.5%
Construction	2,258	13.0%	291	13.0%	26	14.7%	2,575	13.0%
Manufacturing	508	2.9%	61	2.9%	8	1.6%	577	2.9%
Wholesale Trade	581	3.4%	34	3.4%	8	1.1%	623	3.4%
Retail Trade	1,675	9.7%	128	9.7%	19	11.6%	1,822	9.7%
Transportation and Warehousing	863	4.9%	88	5.0%	10	6.3%	961	5.0%
Information	271	1.6%	93	1.6%	3	1.6%	367	1.6%
Finance and Insurance	520	3.0%	88	3.0%	6	0.5%	614	3.0%
Real Estate and Rental and Leasing	611	3.5%	78	3.5%	6	2.6%	695	3.5%
Professional and Technical Services	1,925	11.1%	516	11.1%	16	2.6%	2,457	11.0%
Management of Companies	66	0.4%	19	0.4%	1	1.1%	86	0.4%
Administrative and Waste Services	1,018	5.9%	229	5.9%	16	12.6%	1,263	5.9%
Educational Services	293	1.7%	71	1.7%	6	0%	370	1.7%
Health Care and Social Assistance	1,845	10.6%	207	10.6%	8	6.3%	2,060	10.6%
Arts, Entertainment, and Recreation	562	3.2%	53	3.2%	5	3.7%	620	3.2%
Accommodations and Food Services	1,728	10.0%	134	10.0%	19	8.9%	1,881	10.0%
Other Services, except Public Administration	1,408	8.1%	185	8.1%	18	12.1%	1,611	8.2%
Public Administration	346	2.1%	3	2.1%	13	3.7%	362	2.1%
Unclassified	279	1.8%	126	1.8%	36	6.3%	441	1.8%
Total	17,275	100%	2,464	100%	233	100%	19,972	100%
Percent of Grand Total		86.5%		12.3%		1.2%		100.0%

Average Tax Rates For Experience Rated Firms

	2015	2016	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing, ¹ and Hunting	2.32%	1.98%	1.64%	1.25%	1.19%	1.05%	1.85%	2.10%
Mining	2.01%	1.75%	1.50%	1.19%	1.17%	1.04%	1.82%	2.15%
Utilities	1.58%	1.36%	1.20%	1.04%	1.03%	1.01%	1.43%	1.54%
Construction	2.21%	1.88%	1.55%	1.20%	1.17%	1.04%	1.84%	2.12%
Manufacturing	1.96%	1.69%	1.39%	1.13%	1.10%	1.03%	1.70%	1.91%
Wholesale Trade	1.78%	1.56%	1.30%	1.08%	1.07%	1.01%	1.58%	1.78%
Retail Trade	1.75%	1.54%	1.29%	1.09%	1.08%	1.02%	1.61%	1.76%
Transportation and Warehousing	1.84%	1.58%	1.34%	1.11%	1.10%	1.02%	1.57%	1.76%
Information	1.74%	1.59%	1.27%	1.07%	1.06%	1.01%	1.48%	1.67%
Finance and Insurance	1.64%	1.45%	1.23%	1.06%	1.04%	1.01%	1.49%	1.67%
Real Estate and Rental and Leasing	1.72%	1.51%	1.28%	1.08%	1.07%	1.01%	1.57%	1.76%
Professional and Technical Services	1.84%	1.61%	1.35%	1.11%	1.09%	1.02%	1.59%	1.79%
Management of Companies	1.92%	1.61%	1.35%	1.08%	1.06%	1.01%	1.54%	1.74%
Administrative and Waste Services	1.94%	1.69%	1.42%	1.14%	1.12%	1.03%	1.69%	1.94%
Educational Services	1.95%	1.70%	1.39%	1.12%	1.10%	1.02%	1.69%	1.89%
Health Care and Social Assistance	1.51%	1.36%	1.17%	1.04%	1.03%	1.01%	1.47%	1.59%
Arts, Entertainment, and Recreation	2.05%	1.79%	1.49%	1.19%	1.17%	1.05%	1.87%	2.15%
Accommodations and Food Services	1.87%	1.62%	1.36%	1.13%	1.11%	1.03%	1.78%	1.99%
Other Services, except Public Administration	1.63%	1.44%	1.23%	1.07%	1.05%	1.01%	1.53%	1.66%
Public Administration	1.74%	1.53%	1.27%	1.06%	1.04%	1.00%	1.49%	1.68%
Unclassified	1.97%	1.73%	1.43%	1.16%	1.14%	1.03%	1.74%	1.91%

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

2022

Tax Rate Calculations

	SFY 2018	SFY 2019	SFY 2020	SFY 2021
(1) Benefit Cost (Ben-Reimb-Int)	\$99,471,369	\$77,546,641	\$169,809,774	\$244,109,145
(2) Total Wages (taxable employers)	\$12,330,954,293	\$12,917,570,719	\$13,110,886,403	\$12,695,944,252
(3) Taxable Wages				\$7,843,238,759
(4) Benefit Cost for 3 Prev SFY				\$491,465,560
(5) Total Wages, First 3 of Last 4 SFY				\$38,359,411,415
(6) 3-Yr Benefit Cost/Total Payroll (4)/(5)				0.012812
(7) Taxable/Total Wages, Last SFY (3)/(2)				0.617775
(8) Average Benefit Cost Rate (6)/(7)				0.020739
(9) UI Trust Fund Balance, Sep 30				\$378,747,610
(10) Total Wages, Last SFY				\$12,695,944,252
(11) UI Trust Fund Reserve Rate (9)/(10)				0.029832
(12) Solvency Adjustment				0.0002
Tax Rates (the Percent of Taxable Wages)				
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \#8) + \#12$ (or statutory minimum)				1.53%
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \#8)$ (or statutory minimum)				0.56%

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	0.56%	1.00%	1.56%
2	0.45	0.56%	1.00%	1.56%
3	0.50	0.56%	1.00%	1.56%
4	0.55	0.56%	1.00%	1.56%
5	0.60	0.56%	1.00%	1.56%
6	0.65	0.56%	1.00%	1.56%
7	0.70	0.56%	1.08%	1.64%
8	0.80	0.56%	1.23%	1.79%
9	0.90	0.56%	1.38%	1.94%
10	1.00	0.56%	1.53%	2.09%
11	1.00	0.56%	1.53%	2.09%
12	1.10	0.56%	1.69%	2.25%
13	1.20	0.56%	1.84%	2.40%
14	1.30	0.56%	1.99%	2.55%
15	1.35	0.56%	2.06%	2.62%
16	1.40	0.56%	2.14%	2.70%
17	1.45	0.56%	2.22%	2.78%
18	1.50	0.56%	2.29%	2.85%
19	1.55	0.56%	2.37%	2.93%
20	1.60	0.56%	2.44%	3.00%
21	1.65	0.56%	5.40%	5.96%

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

2012 to 2021

Federal Fiscal Year ¹	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
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%
2021	\$13.0	\$26.8	\$7.0	\$1.3	\$33.8	260.0%

¹The 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 2021 would include activity between Oct. 1, 2020 and Sept. 30, 2021.

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

Table 1.7 Collections, UI Regular Benefits Paid

Reimbursable Employment, 2012 to 2021

Year	Collections			Benefits Paid			Total Collections Less Benefits Paid
	Total	Private Nonprofit	Government (State & Local)	Total	Private Nonprofit	Government (State & Local)	
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	\$15,165,614	\$4,064,632	\$11,100,982	\$22,222,251	\$5,095,631	\$17,126,620	-\$7,056,637
2021	\$6,235,664	\$1,557,810	\$4,677,854	\$12,302,556	\$2,641,742	\$9,660,814	-\$6,066,891
10-Year Total							-\$10,466,436

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 2021

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%	1.63%	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%	0.81%	1.7%	1.8%	5.7%	1.28%
2017	1.0%	0.8%	3.7%	0.64%	1.5%	1.3%	5.9%	1.01%
2018	0.8%	0.6%	3.7%	0.62%	1.3%	1.0%	6.0%	1.00%
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%
2021	1.2%	0.7%	3.0%	1.24%	1.9%	1.2%	4.9%	2.00%

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)

Chapter 2

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 2021, 49,208 individuals filed for and collected at least one week of UI benefits, which was 38,080 fewer people than the prior year. (See Figure 2.4.)

Weekly claims averaged 10,807, down 60 percent from the weekly average of 27,029 in 2020. However, throughout the year, claims varied significantly by week with the low in early September at 5,032 and the peak in the first week of the year at 19,702.

Monetary eligibility

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

A claimant's base period is 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.

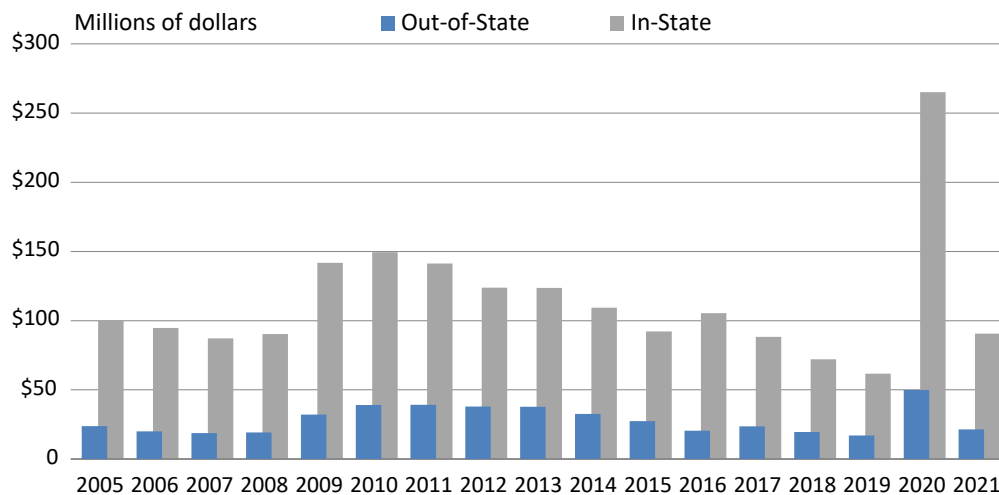
For computing benefits payable, base period wages are determined as follows:

- If 90 percent or more of wages are paid in one calendar quarter, base period wages are calculated as 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 their wages in one calendar quarter, 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.)

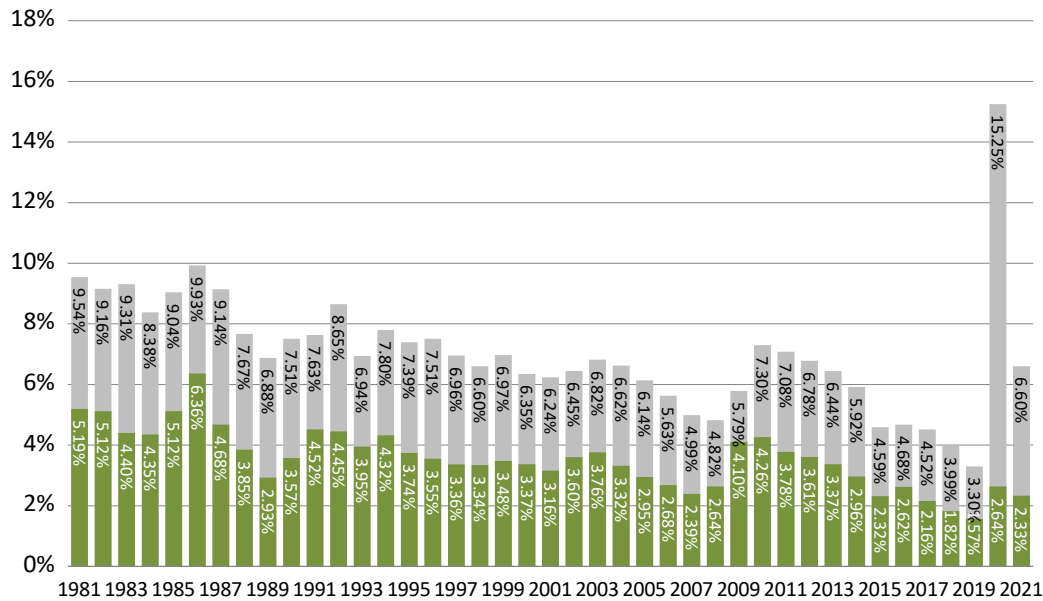
The average weekly benefit amount in Alaska in 2021 was \$248.33. While claimants were eligible for an average of 20.9 weeks of benefits, the actual average duration was 10.5 weeks. Both the average for the eligible duration and the actual duration were down from 2020. (See Table 2.5.)

Figure 2.1 Amount of UI Payments, Regular Benefits
2005 to 2021



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

Figure 2.2 Insured Unemployment Rate
Highest and Lowest Weeks, 1981 to 2021



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

Claimants with children receive an additional weekly allowance

Alaska is one of 13 states that provide additional benefits to UI 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 employment loss insurance program. In Alaska, for example, the maximum per-week dependent allowance can exceed the base weekly benefit amount for individuals earning less than \$4,500 during their base period.

Claimants are normally eligible to receive \$24 per dependent per week up to a maximum of \$72 for three. 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 depends on the claimant for more than 50 percent of his or her support. A dependent may also be the claimant's legal ward, 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.

Duration depends on work stability

The length of time a person may claim benefits varies in each state, and in Alaska, it varies with each claimant.

Alaska sets the potential duration of benefits for each claimant by dividing the base period earnings by the earnings in the highest quarter. The intent is to provide a duration of benefits that reflects the duration of employment; the assumption is the higher the ratio, the more stable the earnings.

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.

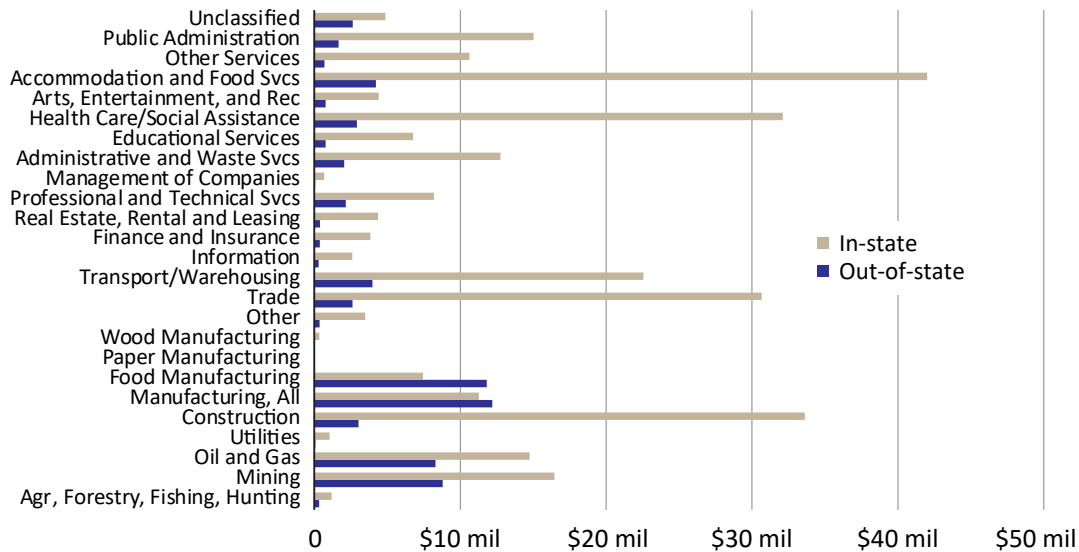
Duration shorter for claimants who quit or were fired

All states either disqualify or postpone benefits for claimants who voluntarily quit work without good cause or are discharged for misconduct. Most states outright disqualify someone who quits or is fired from their job.

Forty-six states deny benefits to claimants who voluntarily quit or are fired. To requalify for benefits, claimants in

Figure 2.3 UI Regular Benefit Payments by Industry

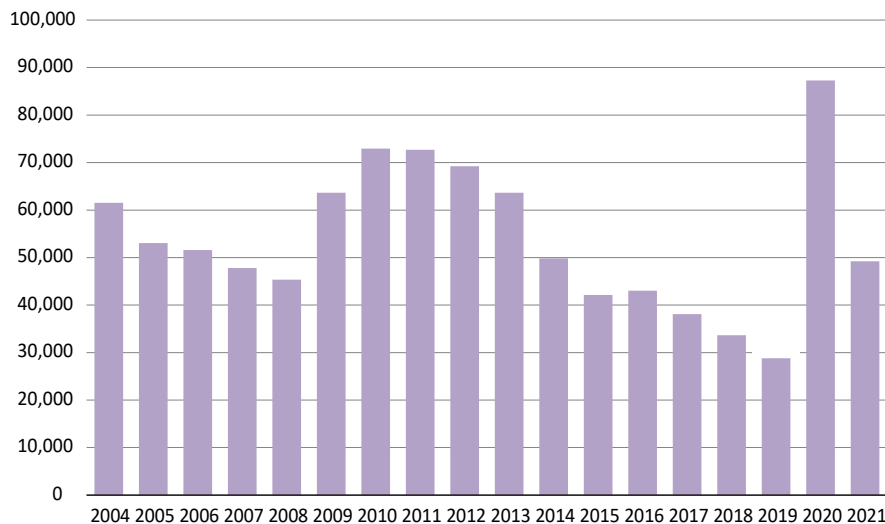
For In-State and Out-of-State Claimants, 2021



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

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

2004 to 2021



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

those states must obtain another job, work for a specific period, and then become unemployed again for a non-disqualifying reason.

Alaska and two other states either postpone or reduce benefits or do both rather than disqualify. Claimants in Alaska who quit or are fired must wait six weeks for their benefits to begin, including the week waiting period for all claimants. Their total benefit is also reduced by equal to 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, the 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 2021

Alaska paid out \$21.4 million in benefit payments to claimants living outside the state in 2021. In 2020, \$50 million went outside Alaska. (See Table 2.9.) Interstate claimants are people who earned wages in Alaska during their base period but lived out of state when UI benefits were paid.

Over 50 percent of the benefits sent out of state in 2021 went to three states: California (21.9 percent), Washington (21 percent), and Texas (11 percent).

Table 2.1 Insured Unemployment
1977 to 2021

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%
2021	289,946	9,116	3.1%

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

2021

	Number	Percent of Total		Number	Percent of Total
Total Claimants	49,208	100%	Occupation:		
Gender:			Agriculture, Forestry, and Fishing	765	1.6%
Male	28,512	57.9%	Benchwork	214	0.4%
Female	20,297	41.2%	Clerical and Sales	7,100	14.4%
Indeterminate	290	0.6%	Machine Trades	1,142	2.3%
Did not answer	109	0.2%	Processing	3,373	6.9%
Age:			Professional, Technical, Managerial Services	5,722	11.6%
Less than 21	1,550	3.1%	Structural Work	8,213	16.7%
21 - 24	2,631	5.3%	Miscellaneous and Unknown	7,524	15.3%
25 - 34	12,956	26.3%		15,155	30.8%
35 - 44	11,859	24.1%	Average Annual Earnings:		
45 - 54	8,827	17.9%	\$0 - \$9,999	8,067	16.4%
55 - 64	8,432	17.1%	\$10,000 - \$19,999	10,371	21.1%
65 or over	2,953	6.0%	\$20,000 - \$29,999	8,954	18.2%
Number of Dependents:			\$30,000 - \$39,999	6,547	13.3%
0	36,747	74.7%	\$40,000 - \$49,999	4,626	9.4%
1	5,383	10.9%	\$50,000 - \$59,999	2,967	6.0%
2	3,804	7.7%	\$60,000 - \$69,999	1,984	4.0%
3 or more	3,274	6.7%	\$70,000 - \$79,999	1,435	2.9%
Ethnic Background:			\$80,000 - \$89,999	1,129	2.3%
Alaska Native or American Indian	11,361	23.1%	\$90,000+	3,128	6.4%
Asian and Pacific Islander	5,940	12.1%	Location:		
Black	2,850	5.8%	Aleutians East Borough	112	0.2%
Hispanic	14	0	Aleutians West Census Area	371	0.8%
White	25,592	52.0%	Anchorage, Municipality	15,871	32.3%
Other	1,002	2.0%	Bethel Census Area	1,537	3.1%
No Information	2,449	5.0%	Bristol Bay Borough	55	0.1%
Industry:			Chugach Census Area	405	0.8%
Agriculture, Forestry, Fishing and Hunting	387	0.8%	Copper River Census Area	517	1.1%
Mining	2,157	4.4%	Denali Borough	163	0.3%
Oil and Gas	1,750	3.6%	Dillingham Census Area	223	0.5%
Other Mining	407	0.8%	Fairbanks North Star Borough	4,041	8.2%
Utilities	205	0.4%	Haines Borough	217	0.4%
Construction	6,693	13.6%	Hoonah-Angoon Census Area	199	0.4%
Manufacturing	5,676	11.5%	Juneau, City and Borough	1,389	2.8%
Food Products	5,046	10.3%	Kenai Peninsula Borough	3,675	7.5%
Wood Products	81	0.2%	Ketchikan Gateway Borough	800	1.6%
Other Manufacturing	549	1.1%	Kodiak Island Borough	1,034	2.1%
Trade	5,245	10.7%	Kusilvak Census Area	775	1.6%
Transportation and Warehousing	3,075	6.2%	Lake and Peninsula Borough	105	0.2%
Information	395	0.8%	Matanuska-Susitna Borough	6,139	12.5%
Finance and Insurance	648	1.3%	Nome Census Area	682	1.4%
Real Estate, Rental, and Leasing	824	1.7%	North Slope Borough	287	0.6%
Professional and Technical Services	1,468	3.0%	Northwest Arctic Borough	568	1.2%
Management of Companies	108	0.2%	Petersburg Borough	215	0.4%
Administrative and Waste Services	2,433	4.9%	Prince of Wales-Hyder CA	413	0.8%
Educational Services	1,161	2.4%	Southeast Fairbanks Census Area	151	0.3%
Health Care and Social Assistance	4,602	9.4%	Sitka, City and Borough	387	0.8%
Arts, Entertainment and Recreation	711	1.4%	Skagway, Municipality	185	0.4%
Accommodation and Food Services	6,166	12.5%	Unknown	9	0
Other Services, except Public Admin	1,553	3.2%	Wrangell, City and Borough	110	0.2%
Public Administration	4,084	8.3%	Yakutat, City and Borough	34	0.1%
Unclassified/Unknown	1,617	3.3%	Yukon-Koyukuk Census Area	493	1.0%
			Total in state	41,162	83.6%
			Total out of state	8,046	16.4%

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

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

Source: Alaska Statute 23.20.350(e)

Table 2.5 UI Regular Benefits

2012 to 2021

Year	Weeks Claimed	Number of Final Payments	Average Duration in Weeks			Avg Weekly Benefit	Maximum Weekly Benefit Amount	
			Potential	Actual	Actual for Exhausts		Benefits Without Dependents	Benefits With Dependents
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
2021	560,572	11,859	20.9	10.5	19.4	\$248.33	\$370	\$442

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

2012 to 2021

Year	Number of Weeks Claimed	Number of Final Payments	Average Weekly Benefit
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
2021	43,478	3	\$265.93

Table 2.7 State Supplemental Benefits

2012 to 2021

Year	Number of Weeks Claimed	Number of Final Payments	Average Weekly Benefit
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
2021	391	0	\$181.17

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, 2016 to 2021

Number of Weeks Paid

Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	2,382	1,662	1,213	1,046	4,838	2,701
Mining, All	35,172	20,055	9,079	6,219	42,056	11,938
Oil and Gas	30,726	16,477	5,767	3,253	36,906	8,678
Utilities	2,200	1,807	1,688	1,929	3,369	1,851
Construction	81,079	68,426	54,687	47,511	100,126	62,838
Manufacturing, All	24,718	21,530	22,542	17,429	48,614	22,413
Food Products	19,448	17,332	18,682	14,214	35,020	17,884
Paper Products	0	1	20	0	2	0
Wood Products	869	570	627	414	1,296	632
Other Products	4,401	3,627	3,213	2,801	12,296	3,897
Trade	41,236	39,272	35,275	28,134	130,482	40,188
Transportation and Warehousing	21,107	19,992	16,897	16,183	79,378	19,639
Information	3,829	3,882	3,206	2,987	9,579	2,704
Finance and Insurance	5,580	5,464	4,909	4,157	11,861	5,563
Real Estate, Rental, and Leasing	9,036	7,188	5,834	4,911	16,073	6,441
Professional and Technical Services	15,891	11,456	8,908	6,706	27,473	10,217
Management of Companies	1,085	1,094	880	847	2,140	826
Administrative and Waste Services	20,239	17,659	13,886	11,709	49,051	18,172
Educational Services	7,574	7,167	5,823	5,531	30,062	7,215
Health Care and Social Assistance	30,525	28,815	26,824	24,175	110,953	34,781
Arts, Entertainment, and Recreation	4,316	4,508	3,871	3,666	22,218	3,766
Accommodation and Food Services	30,509	28,598	24,813	20,203	189,763	34,276
Other Services, exc Public Administration	14,604	11,888	10,708	8,355	41,522	12,048
Public Administration	36,421	32,226	29,614	26,044	56,440	36,416
Unclassified	5,504	4,918	4,641	3,834	19,587	8,650

Amount of Payments

Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$582,028	\$422,237	\$304,776	\$266,769	\$1,187,694	\$719,248
Mining, All	\$12,621,076	\$7,028,636	\$3,058,566	\$1,975,715	\$16,454,495	\$4,285,906
Oil and Gas	\$11,150,077	\$5,872,424	\$2,019,309	\$1,046,877	\$14,753,464	\$3,206,561
Utilities	\$648,509	\$536,455	\$457,474	\$531,377	\$1,049,446	\$513,534
Construction	\$26,353,423	\$22,072,924	\$17,267,720	\$15,021,280	\$33,608,826	\$21,181,240
Manufacturing, All	\$5,255,503	\$4,489,660	\$4,580,331	\$3,633,625	\$11,271,720	\$5,229,686
Food Products	\$3,730,025	\$3,299,968	\$3,513,693	\$2,724,961	\$7,447,629	\$3,937,607
Paper Products	\$0	\$292	\$3,936	\$0	\$846	\$0
Wood Products	\$234,375	\$149,277	\$169,278	\$104,701	\$338,473	\$192,251
Other Products	\$1,291,103	\$1,040,123	\$893,424	\$803,963	\$3,484,772	\$1,099,828
Trade	\$9,018,207	\$8,830,563	\$7,876,424	\$6,250,193	\$30,653,708	\$9,004,189
Transportation and Warehousing	\$5,522,286	\$5,203,376	\$4,159,049	\$4,110,133	\$22,553,917	\$5,200,037
Information	\$1,217,813	\$1,212,377	\$1,017,713	\$935,086	\$2,596,536	\$821,884
Finance and Insurance	\$1,490,863	\$1,539,178	\$1,388,899	\$1,194,383	\$3,843,021	\$1,686,255
Real Estate, Rental, and Leasing	\$2,225,526	\$1,688,341	\$1,362,298	\$1,227,249	\$4,361,861	\$1,758,865
Professional and Technical Services	\$4,905,810	\$3,417,468	\$2,507,218	\$1,886,007	\$8,190,379	\$3,141,141
Management of Companies	\$340,274	\$338,605	\$268,908	\$254,066	\$682,237	\$252,287
Administrative and Waste Services	\$5,166,758	\$4,366,480	\$3,368,703	\$2,832,869	\$12,747,148	\$4,700,278
Educational Services	\$1,741,472	\$1,659,375	\$1,317,301	\$1,290,447	\$6,768,422	\$1,737,425
Health Care and Social Assistance	\$7,823,611	\$7,418,574	\$7,017,532	\$6,440,593	\$32,107,366	\$9,255,407
Arts, Entertainment, and Recreation	\$811,833	\$831,834	\$693,268	\$666,643	\$4,411,463	\$716,441
Accommodation and Food Services	\$6,127,215	\$5,649,292	\$4,745,140	\$4,096,849	\$42,002,099	\$6,392,186
Other Services, exc Public Administration	\$3,546,029	\$2,899,848	\$2,665,958	\$2,030,294	\$10,629,715	\$2,939,000
Public Administration	\$8,602,784	\$7,448,020	\$6,793,718	\$6,089,082	\$15,019,224	\$8,818,310
Unclassified	\$1,381,947	\$1,259,741	\$1,175,742	\$1,015,024	\$4,873,822	\$2,000,458

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

Intrastate, 2016 to 2021

Average Weekly Payment

Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$244.34	\$254.05	\$251.26	\$255.04	\$245.49	\$266.29
Mining, All	\$358.84	\$350.47	\$336.88	\$317.69	\$391.25	\$359.01
Oil and Gas	\$362.89	\$356.40	\$350.15	\$321.82	\$399.76	\$369.50
Utilities	\$294.78	\$296.88	\$271.02	\$275.47	\$311.50	\$277.44
Construction	\$325.03	\$322.58	\$315.76	\$316.16	\$335.67	\$337.08
Manufacturing, All	\$212.62	\$208.53	\$203.19	\$208.48	\$231.86	\$233.33
Food Products	\$191.79	\$190.40	\$188.08	\$191.71	\$212.67	\$220.17
Paper Products	\$0	\$292.00	\$196.80	\$0	\$423.00	\$0
Wood Products	\$269.71	\$261.89	\$269.98	\$252.90	\$261.17	\$304.19
Other Products	\$293.37	\$286.77	\$278.07	\$287.03	\$283.41	\$282.22
Trade	\$218.70	\$224.86	\$223.29	\$222.16	\$234.93	\$224.05
Transportation and Warehousing	\$261.63	\$260.27	\$246.14	\$253.98	\$284.13	\$264.78
Information	\$318.05	\$312.31	\$317.44	\$313.05	\$271.07	\$303.95
Finance and Insurance	\$267.18	\$281.69	\$282.93	\$287.32	\$324.00	\$303.12
Real Estate, Rental, and Leasing	\$246.30	\$234.88	\$233.51	\$249.90	\$271.38	\$273.07
Professional and Technical Services	\$308.72	\$298.31	\$281.46	\$281.24	\$298.12	\$307.44
Management of Companies	\$313.62	\$309.51	\$305.58	\$299.96	\$318.80	\$305.43
Administrative and Waste Services	\$255.29	\$247.27	\$242.60	\$241.94	\$259.88	\$258.65
Educational Services	\$229.93	\$231.53	\$226.22	\$233.31	\$225.15	\$240.81
Health Care and Social Assistance	\$256.30	\$257.46	\$261.61	\$266.42	\$289.38	\$266.11
Arts, Entertainment, and Recreation	\$188.10	\$184.52	\$179.09	\$181.84	\$198.55	\$190.24
Accommodation and Food Services	\$200.83	\$197.54	\$191.24	\$202.78	\$221.34	\$186.49
Other Services, exc Public Administration	\$242.81	\$243.93	\$248.97	\$243.00	\$256.00	\$243.94
Public Administration	\$236.20	\$231.12	\$229.41	\$233.80	\$266.11	\$242.15
Unclassified	\$251.08	\$256.15	\$253.34	\$264.74	\$248.83	\$231.27

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. 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, 2016 to 2021

Number of Weeks Paid						
Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	1,054	748	580	464	1,176	786
Mining, All	12,733	6,035	2,598	1,997	21,919	3,883
Oil and Gas	11,396	4,824	1,713	1,167	20,589	3,272
Utilities	285	187	150	136	207	85
Construction	8,436	6,073	4,852	3,719	8,427	5,112
Manufacturing, All	36,737	32,986	30,196	27,595	46,418	33,186
Food Products	35,789	32,358	29,682	27,203	45,107	32,528
Paper Products	0	0	0	0	0	0
Wood Products	109	59	42	42	122	46
Other Products	839	569	472	350	1,189	612
Trade	4,743	4,433	3,365	3,009	10,060	3,395
Transportation and Warehousing	4,872	4,343	4,451	4,241	13,900	3,766
Information	864	570	571	462	853	371
Finance and Insurance	1,111	934	806	655	1,106	499
Real Estate, Rental, and Leasing	823	730	520	468	1,177	760
Professional and Technical Services	4,447	2,946	1,831	1,703	6,014	2,168
Management of Companies	85	17	129	126	151	82
Administrative and Waste Services	3,757	2,628	2,359	1,823	6,544	1,967
Educational Services	1,364	1,018	1,221	863	2,687	877
Health Care and Social Assistance	4,815	4,542	3,821	2,633	9,090	3,845
Arts, Entertainment, and Recreation	885	611	625	533	3,608	530
Accommodation and Food Services	6,447	5,663	4,574	3,983	18,345	3,599
Other Services, exc Public Administration	1,422	926	985	654	2,390	715
Public Administration	5,608	4,551	4,116	3,301	5,106	3,433
Unclassified	4,334	4,063	3,542	2,871	8,840	3,780

Amount of Payments						
Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$326,916	\$217,605	\$171,801	\$151,218	\$330,628	\$249,981
Mining, All	\$4,737,485	\$2,210,021	\$932,438	\$718,966	\$8,795,811	\$1,450,951
Oil and Gas	\$4,270,451	\$1,780,768	\$620,148	\$417,109	\$8,300,490	\$1,212,298
Utilities	\$103,154	\$67,190	\$52,610	\$39,281	\$71,667	\$27,724
Construction	\$2,923,099	\$2,103,228	\$1,698,942	\$1,296,801	\$3,034,377	\$1,835,135
Manufacturing, All	\$8,527,482	\$8,061,804	\$7,357,410	\$6,854,673	\$12,198,929	\$8,940,179
Food Products	\$8,200,832	\$7,864,212	\$7,217,111	\$6,735,898	\$11,809,034	\$8,746,538
Paper Products	\$0	\$0	\$0	\$0	\$0	\$0
Wood Products	\$30,649	\$18,784	\$15,476	\$8,882	\$37,567	\$16,668
Other Products	\$296,001	\$178,808	\$124,823	\$109,893	\$352,328	\$176,973
Trade	\$1,269,223	\$1,223,701	\$872,113	\$803,461	\$2,611,270	\$895,882
Transportation and Warehousing	\$1,421,534	\$1,270,373	\$1,324,929	\$1,271,632	\$3,981,368	\$1,197,892
Information	\$281,103	\$206,419	\$204,078	\$161,304	\$288,735	\$122,367
Finance and Insurance	\$368,363	\$297,037	\$267,960	\$219,995	\$374,826	\$165,008
Real Estate, Rental, and Leasing	\$252,466	\$233,811	\$176,976	\$144,423	\$384,018	\$248,043
Professional and Technical Services	\$1,499,145	\$967,528	\$611,771	\$580,302	\$2,151,038	\$751,389
Management of Companies	\$28,715	\$6,290	\$46,407	\$44,105	\$56,564	\$29,187
Administrative and Waste Services	\$1,144,121	\$781,007	\$697,676	\$479,129	\$2,048,847	\$651,765
Educational Services	\$397,332	\$316,759	\$381,609	\$259,246	\$779,166	\$255,050
Health Care and Social Assistance	\$1,471,575	\$1,399,228	\$1,136,868	\$837,336	\$2,918,332	\$1,215,941
Arts, Entertainment, and Recreation	\$192,773	\$134,185	\$145,199	\$135,677	\$772,888	\$118,048
Accommodation and Food Services	\$1,500,372	\$1,326,482	\$1,021,908	\$899,326	\$4,221,385	\$827,921
Other Services, exc Public Administration	\$455,152	\$295,593	\$332,914	\$203,124	\$684,721	\$186,107
Public Administration	\$1,745,317	\$1,420,582	\$1,246,378	\$1,079,989	\$1,663,162	\$1,196,440
Unclassified	\$1,184,592	\$1,043,339	\$896,668	\$807,031	\$2,624,519	\$1,047,465

Table 2.9 (cont.)

UI Regular Benefit Payments by Industry

Interstate, 2016 to 2021

Industry	Average Weekly Payment					
	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$310.17	\$290.92	\$296.21	\$325.90	\$281.15	\$318.04
Mining, All	\$372.06	\$366.20	\$358.91	\$360.02	\$401.29	\$373.67
Oil and Gas	\$374.73	\$369.15	\$362.02	\$357.42	\$403.15	\$370.51
Utilities	\$361.94	\$359.30	\$350.73	\$288.83	\$346.22	\$326.16
Construction	\$346.50	\$346.32	\$350.15	\$348.70	\$360.08	\$358.99
Manufacturing, All	\$232.12	\$244.40	\$243.66	\$248.40	\$262.81	\$269.40
Food Products	\$229.14	\$243.04	\$243.15	\$247.62	\$261.80	\$268.89
Paper Products	\$0	\$0	\$0	\$0	\$0	\$0
Wood Products	\$281.18	\$318.37	\$368.48	\$211.48	\$307.93	\$362.35
Other Products	\$352.80	\$314.25	\$264.46	\$313.98	\$296.32	\$289.17
Trade	\$267.60	\$276.04	\$259.17	\$267.02	\$259.57	\$263.88
Transportation and Warehousing	\$291.78	\$292.51	\$297.67	\$299.84	\$286.43	\$318.08
Information	\$325.35	\$362.14	\$357.40	\$349.14	\$338.49	\$329.83
Finance and Insurance	\$331.56	\$318.03	\$332.46	\$335.87	\$338.90	\$330.68
Real Estate, Rental, and Leasing	\$306.76	\$320.29	\$340.34	\$308.60	\$326.27	\$326.37
Professional and Technical Services	\$337.11	\$328.42	\$334.12	\$340.75	\$357.67	\$346.58
Management of Companies	\$337.82	\$370.00	\$359.74	\$350.04	\$374.60	\$355.94
Administrative and Waste Services	\$304.53	\$297.19	\$295.75	\$262.82	\$313.09	\$331.35
Educational Services	\$291.30	\$311.16	\$312.54	\$300.40	\$289.98	\$290.82
Health Care and Social Assistance	\$305.62	\$308.06	\$297.53	\$318.02	\$321.05	\$316.24
Arts, Entertainment, and Recreation	\$217.82	\$219.62	\$232.32	\$254.55	\$214.22	\$222.73
Accommodation and Food Services	\$232.72	\$234.24	\$223.42	\$225.79	\$230.11	\$230.04
Other Services, exc Public Administration	\$320.08	\$319.21	\$337.98	\$310.59	\$286.49	\$260.29
Public Administration	\$311.22	\$312.15	\$302.81	\$327.17	\$325.73	\$348.51
Unclassified	\$273.33	\$256.79	\$253.15	\$281.10	\$296.89	\$277.11

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. 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, 2016 to 2021

Number of Weeks Paid

Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	3,436	2,410	1,793	1,510	6,014	3,487
Mining, All	47,905	26,090	11,677	8,216	63,975	15,821
Oil and Gas	42,122	21,301	7,480	4,420	57,495	11,950
Utilities	2,485	1,994	1,838	2,065	3,576	1,936
Construction	89,515	74,499	59,539	51,230	108,553	67,950
Manufacturing, All	61,455	54,516	52,738	45,024	95,032	55,599
Food Products	55,237	49,690	48,364	41,417	80,127	50,412
Paper Products	0	1	20	0	2	0
Wood Products	978	629	669	456	1,418	678
Other Products	5,240	4,196	3,685	3,151	13,485	4,509
Trade	45,979	43,705	38,640	31,143	140,542	43,583
Transportation and Warehousing	25,979	24,335	21,348	20,424	93,278	23,405
Information	4,693	4,452	3,777	3,449	10,432	3,075
Finance and Insurance	6,691	6,398	5,715	4,812	12,967	6,062
Real Estate, Rental, and Leasing	9,859	7,918	6,354	5,379	17,250	7,201
Professional and Technical Services	20,338	14,402	10,739	8,409	33,487	12,385
Management of Companies	1,170	1,111	1,009	973	2,291	908
Administrative and Waste Services	23,996	20,287	16,245	13,532	55,595	20,139
Educational Services	8,938	8,185	7,044	6,394	32,749	8,092
Health Care and Social Assistance	35,340	33,357	30,645	26,808	120,043	38,626
Arts, Entertainment, and Recreation	5,201	5,119	4,496	4,199	25,826	4,296
Accommodation and Food Services	36,956	34,261	29,387	24,186	208,108	37,875
Other Services, exc Public Administration	16,026	12,814	11,693	9,009	43,912	12,763
Public Administration	42,029	36,777	33,730	29,345	61,546	39,849
Unclassified	10,118	9,091	8,261	6,782	28,749	13,992

Amount of Payments

Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$908,944	\$639,842	\$476,577	\$417,987	\$1,518,322	\$969,229
Mining, All	\$17,358,561	\$9,238,657	\$3,991,004	\$2,694,681	\$25,250,306	\$5,736,857
Oil and Gas	\$15,420,528	\$7,653,192	\$2,639,457	\$1,463,986	\$23,053,954	\$4,418,859
Utilities	\$751,663	\$603,645	\$510,084	\$570,658	\$1,121,113	\$541,258
Construction	\$29,276,522	\$24,176,152	\$18,966,662	\$16,318,081	\$36,643,203	\$23,016,375
Manufacturing, All	\$13,782,985	\$12,551,464	\$11,937,741	\$10,488,298	\$23,470,649	\$14,169,865
Food Products	\$11,930,857	\$11,164,180	\$10,730,804	\$9,460,859	\$19,256,663	\$12,684,145
Paper Products	\$0	\$292	\$3,936	\$0	\$846	\$0
Wood Products	\$265,024	\$168,061	\$184,754	\$113,583	\$376,040	\$208,919
Other Products	\$1,587,104	\$1,218,931	\$1,018,247	\$913,856	\$3,837,100	\$1,276,801
Trade	\$10,287,430	\$10,054,264	\$8,748,537	\$7,053,654	\$33,264,978	\$9,900,071
Transportation and Warehousing	\$6,943,820	\$6,473,749	\$5,483,978	\$5,381,765	\$26,535,285	\$6,397,929
Information	\$1,498,916	\$1,418,796	\$1,221,791	\$1,096,390	\$2,885,271	\$944,251
Finance and Insurance	\$1,859,226	\$1,836,215	\$1,656,859	\$1,414,378	\$4,217,847	\$1,851,263
Real Estate, Rental, and Leasing	\$2,477,992	\$1,922,152	\$1,539,274	\$1,371,672	\$4,745,879	\$2,006,908
Professional and Technical Services	\$6,404,955	\$4,384,996	\$3,118,989	\$2,466,309	\$10,341,417	\$3,892,530
Management of Companies	\$368,989	\$344,895	\$315,315	\$298,171	\$738,801	\$281,474
Administrative and Waste Services	\$6,310,879	\$5,147,487	\$4,066,379	\$3,311,998	\$14,795,995	\$5,352,043
Educational Services	\$2,138,804	\$1,976,134	\$1,698,910	\$1,549,693	\$7,547,588	\$1,992,475
Health Care and Social Assistance	\$9,295,186	\$8,817,802	\$8,154,400	\$7,277,929	\$35,025,698	\$10,471,348
Arts, Entertainment, and Recreation	\$1,004,606	\$966,019	\$838,467	\$802,320	\$5,184,351	\$834,489
Accommodation and Food Services	\$7,627,587	\$6,975,774	\$5,767,048	\$4,996,175	\$46,223,484	\$7,220,107
Other Services, exc Public Administration	\$4,001,181	\$3,195,441	\$2,998,872	\$2,233,418	\$11,314,436	\$3,125,107
Public Administration	\$10,348,101	\$8,868,602	\$8,040,096	\$7,169,071	\$16,682,386	\$10,014,750
Unclassified	\$2,665,737	\$2,327,740	\$2,087,646	\$1,846,825	\$7,583,692	\$3,355,172

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

Intrastate and Interstate Total, 2016 to 2021

Average Weekly Payment						
Industry	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing, and Hunting	\$264.54	\$265.49	\$265.80	\$276.81	\$252.46	\$277.95
Mining, All	\$362.35	\$354.11	\$341.78	\$327.98	\$394.69	\$362.61
Oil and Gas	\$366.09	\$359.29	\$352.87	\$331.22	\$400.97	\$369.78
Utilities	\$302.48	\$302.73	\$277.52	\$276.35	\$313.51	\$279.58
Construction	\$327.06	\$324.52	\$318.56	\$318.53	\$337.56	\$338.73
Manufacturing, All	\$224.28	\$230.23	\$226.36	\$232.95	\$246.98	\$254.86
Food Products	\$215.99	\$224.68	\$221.88	\$228.43	\$240.33	\$251.61
Paper Products	NA	\$292.00	\$196.80	NA	\$423.00	NA
Wood Products	\$270.99	\$267.19	\$276.16	\$249.09	\$265.19	\$308.14
Other Products	\$302.88	\$290.50	\$276.32	\$290.02	\$284.55	\$283.17
Trade	\$223.74	\$230.05	\$226.41	\$226.49	\$236.69	\$227.15
Transportation and Warehousing	\$267.29	\$266.03	\$256.88	\$263.50	\$284.48	\$273.36
Information	\$319.39	\$318.69	\$323.48	\$317.89	\$276.58	\$307.07
Finance and Insurance	\$277.87	\$287.00	\$289.91	\$293.93	\$325.28	\$305.39
Real Estate, Rental, and Leasing	\$251.34	\$242.76	\$242.25	\$255.01	\$275.12	\$278.70
Professional and Technical Services	\$314.93	\$304.47	\$290.44	\$293.29	\$308.82	\$314.29
Management of Companies	\$315.38	\$310.44	\$312.50	\$306.45	\$322.48	\$309.99
Administrative and Waste Services	\$263.00	\$253.73	\$250.32	\$244.75	\$266.14	\$265.76
Educational Services	\$239.29	\$241.43	\$241.19	\$242.37	\$230.47	\$246.23
Health Care and Social Assistance	\$263.02	\$264.35	\$266.09	\$271.48	\$291.78	\$271.10
Arts, Entertainment, and Recreation	\$193.16	\$188.71	\$186.49	\$191.07	\$200.74	\$194.25
Accommodation and Food Services	\$206.40	\$203.61	\$196.24	\$206.57	\$222.11	\$190.63
Other Services, exc Public Administration	\$249.67	\$249.37	\$256.47	\$247.91	\$257.66	\$244.86
Public Administration	\$246.21	\$241.15	\$238.37	\$244.30	\$271.06	\$251.32
Unclassified	\$263.46	\$256.05	\$252.71	\$272.31	\$263.79	\$239.79

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. 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
2021

Borough/Census Area	Regular UI	Extended Benefits	State Supp Benefits	PEUC*	All ProgramsTotal
Aleutians East Borough	\$200,630	\$1,904	\$0	\$44,165	\$246,699
Aleutians West Census Area	\$776,399	\$10,811	\$0	\$61,724	\$848,934
Anchorage, Municipality	\$32,142,047	\$1,245,777	\$2,381	\$11,284,870	\$44,675,075
Bethel Census Area	\$3,327,548	\$97,247	\$2,472	\$1,295,694	\$4,722,961
Bristol Bay Borough	\$126,416	\$2,862	\$0	\$46,495	\$175,773
Chugach Census Area	\$914,091	\$49,927	\$0	\$360,460	\$1,324,478
Copper River Census Area	\$1,484,974	\$69,329	\$0	\$358,859	\$1,913,162
Denali Borough	\$308,916	\$13,549	\$0	\$126,722	\$449,187
Dillingham Census Area	\$448,773	\$22,275	\$1,807	\$166,935	\$639,790
Fairbanks North Star Borough	\$10,050,004	\$297,733	\$0	\$2,365,992	\$12,713,729
Haines Borough	\$436,223	\$10,698	\$0	\$119,198	\$566,119
Hoonah-Angoon Census Area	\$326,726	\$8,008	\$0	\$114,590	\$449,324
Juneau, City and Borough	\$2,403,597	\$50,664	\$0	\$753,781	\$3,208,042
Kenai Peninsula Borough	\$8,247,254	\$325,533	\$858	\$2,777,331	\$11,350,976
Ketchikan Gateway Borough	\$1,519,329	\$42,983	\$0	\$441,955	\$2,004,267
Kodiak Island Borough	\$2,412,607	\$45,396	\$0	\$398,932	\$2,856,935
Kusilvak Census Area	\$1,562,495	\$67,300	\$1,134	\$673,679	\$2,304,608
Lake and Peninsula Borough	\$195,204	\$3,200	\$0	\$96,598	\$295,002
Matanuska-Susitna Borough	\$15,801,353	\$510,798	\$274	\$3,861,750	\$20,174,175
Nome Census Area	\$1,528,733	\$41,455	\$930	\$545,598	\$2,116,716
North Slope Borough	\$733,203	\$14,250	\$0	\$208,247	\$955,700
Northwest Arctic Borough	\$1,336,740	\$45,215	\$726	\$566,923	\$1,949,604
Petersburg Census Area	\$486,347	\$8,512	\$0	\$120,475	\$615,334
Prince of Wales-Hyder Census Area	\$1,077,228	\$49,186	\$424	\$242,732	\$1,369,570
Sitka, City and Borough	\$643,711	\$21,638	\$0	\$190,715	\$856,064
Skagway, Municipality	\$247,103	\$616	\$0	\$89,891	\$337,610
Southeast Fairbanks Census Area	\$348,791	\$17,342	\$0	\$83,970	\$450,103
Wrangell, City and Borough	\$323,728	\$13,962	\$0	\$97,053	\$434,743
Yakutat, City and Borough	\$86,377	\$2,568	\$0	\$33,007	\$121,952
Yukon-Koyukuk Census Area	\$1,156,267	\$36,062	\$0	\$356,985	\$1,549,314
Area Unknown	\$21,696	\$3,378	\$0	\$11,628	\$36,702

*The Pandemic Emergency Unemployment Compensation program began in April 2020 and was effective through most of 2021.

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

Table 2.12 Claimants With Dependents
2012 to 2021

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
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
2021	12,403	39,762	31.2%	135,692	417,044	32.5%	\$19,677,600

Notes: The allowance is \$24 per dependent per week, with a maximum of \$72. 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

UI Covered Employment and Wages

98% of Alaska’s workers are covered

State and federal unemployment insurance programs covered an average of 305,005 jobs in Alaska in 2021 — 98.4 percent of all nonagricultural wage and salary jobs. (See Table 3.1 and Figure 3.1.) State programs covered 93.5 percent of Alaska’s jobs, and federal programs covered 4.9 percent.

The remaining roughly 1.7 percent of jobs not covered by UI insurance include full-commission salespeople, elected and appointed officials, and unpaid family workers. Fishermen who work on a share basis are also excluded from coverage. As of 2006, real estate jobs are also not covered.

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 reim-

burse the state directly for any UI benefits paid to their former employees.

Reimbursable employers composed 0.9 percent of all employers in the state, but their employment accounted for roughly one-fifth of all jobs in 2021: 68,226, or 23.5 percent of total jobs. (See Table 3.2.)

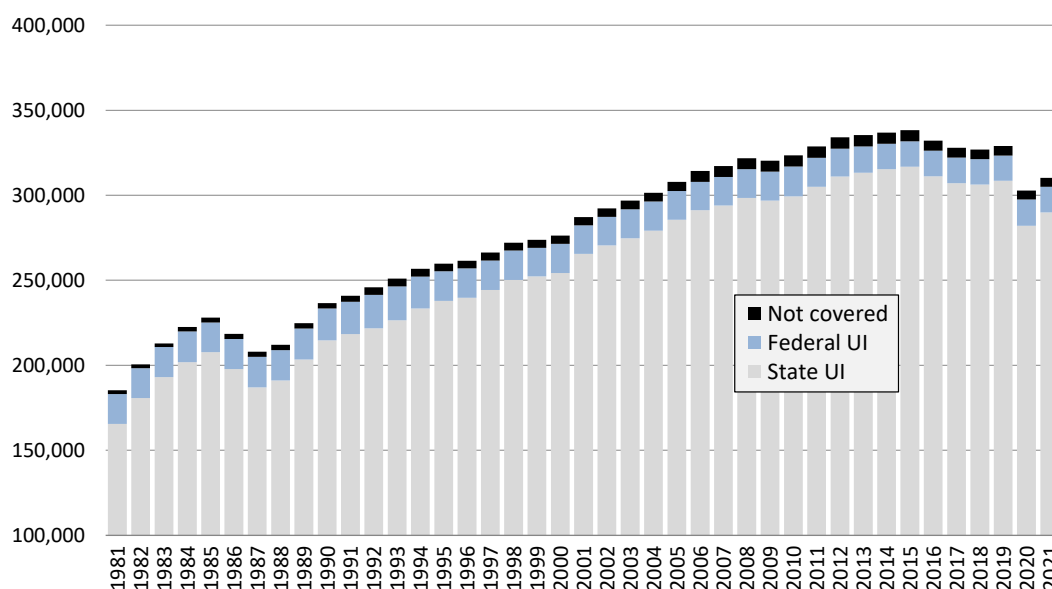
Covered jobs and wages grow in 2021

Average monthly covered employment (which excludes the federal government but includes reimbursable employers) increased by 7,941, or 2.8 percent, in 2021. (See Table 3.2.)

Total covered wages decline

Total covered wages increased by \$733.5 million (4.3 percent) in 2021, to just over \$17.8 billion. Private industry wages increased by \$677.4 million while state and local government wages rose by roughly \$56.2 million. (See Table 3.3 and Figure 3.3.)

Figure 3.1 **Employment by Type of UI Coverage**
1981 to 2021



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

Wages subject to UI taxation increased by \$533.9 million (6.9 percent) in 2021. The disproportionate increase in taxable over total wages is primarily due to wage pressure on lower-wage industries and occupations; in other words, the wage gains at the lower end of the pay scale have boosted the earnings that are subject to UI taxation.

Average earnings show strong gains

Average annual wages per job increased again in 2021, by \$871, or 1.4 percent, to \$61,442.

In terms of wage gains by industry, one significant outlier emerged. The accommodations and food services sector's wages grew 12.7 percent, with the average earnings per job for that industry increasing from \$25,282 to \$28,498 (see Table 3.6) while the average increase for the entire private sector was 1.6 percent. Just a handful of private industries' wages declined: agriculture, construction, and real estate.

State government wages rose 1.9 percent while local government's decreased slightly, by 0.3 percent.

Table 3.1 Nonagricultural Wage and Salary Employment

Covered and Noncovered, 2012 to 2021

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
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	302,709	282,087	93.2%	15,413	5.1%	5,209	1.7%
2021	310,234	289,947	93.5%	15,058	4.9%	5,229	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
2018 to 2021

	Employment				Percent			
	2018	2019	2020	2021	2018	2019	2020	2021
Total Taxable and Reimbursable	306,183	308,501	282,006	289,947	100	100	100	100
Private Industry	246,210	249,308	225,049	232,378	80.4	80.8	79.8	80.1
Agriculture, Forestry, Fishing, and Hunting	1,419	1,576	1,641	1,719	0.6	0.6	0.7	0.7
Mining	12,689	13,307	11,255	10,101	5.2	5.3	5.0	4.3
Utilities	2,358	2,368	2,397	2,550	1.0	0.9	1.1	1.1
Construction	15,736	16,314	15,737	15,827	6.4	6.5	7.0	6.8
Manufacturing	12,847	13,322	11,985	12,466	5.2	5.3	5.3	5.4
Trade	42,677	42,586	40,069	40,923	17.3	17.1	17.8	17.6
Transportation and Warehousing	19,862	20,186	16,898	18,074	8.1	8.1	7.5	7.8
Information	5,742	5,467	5,069	4,947	2.3	2.2	2.3	2.1
Finance and Insurance	6,888	6,725	6,478	6,350	2.8	2.7	2.9	2.7
Real Estate, Rental, and Leasing	4,570	4,628	4,039	4,173	1.9	1.9	1.8	1.8
Professional and Technical Services	12,192	12,349	11,867	12,110	5.0	5.0	5.3	5.2
Management of Companies	2,015	1,994	1,847	1,883	0.8	0.8	0.8	0.8
Administrative and Waste Services	12,129	12,485	11,515	11,768	4.9	5.0	5.1	5.1
Educational Services	2,447	2,428	2,200	2,422	1.0	1.0	1.0	1.0
Health Care and Social Assistance	47,790	48,301	47,042	47,990	19.4	19.4	20.9	20.7
Arts, Entertainment, and Recreation	5,061	5,070	3,317	3,789	2.1	2.0	1.5	1.6
Accommodation and Food Services	29,860	30,380	22,573	25,808	12.1	12.2	10.0	11.1
Other Services, except Public Administration	9,848	9,745	9,062	9,346	4.0	3.9	4.0	4.0
Public Administration	0	0	0	0	0	0	0	0
Unclassified	80	77	58	132	0	0	0	0.1
State Government	21,686	21,414	21,016	21,257	7.1	6.9	7.5	7.3
Education	5,111	4,901	4,626	4,712	23.6	22.9	22.0	22.2
Public Administration	15,668	15,590	15,501	15,630	72.2	72.8	73.8	73.5
All Other	907	923	889	915	4.2	4.3	4.2	4.3
Local Government	38,287	37,779	35,941	36,312	12.5	12.2	12.7	12.5
Education	20,667	20,172	18,511	18,649	54.0	53.4	51.5	51.4
Health Care and Social Assistance	1,427	1,297	1,258	1,344	3.7	3.4	3.5	3.7
Public Administration	15,628	15,679	15,567	15,734	40.8	41.5	43.3	43.3
All Other	565	631	605	585	1.5	1.7	1.7	1.6

Table 3.2 (cont.) Average Monthly Covered Employment by Industry/Ownership
2018 to 2021

	Employment				Percent			
	2018	2019	2020	2021	2018	2019	2020	2021
Reimbursables Only	69,157	68,406	67,642	68,226	22.6	22.2	24.0	23.5
Private Industry	18,072	18,293	19,819	20,019	26.1	26.7	29.3	29.3
Agriculture, Forestry, Fishing, and Hunting	48	49	50	53	0.3	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	52	55	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	246	261	288	328	1.4	1.4	1.5	1.6
Management of Companies	0	0	0	0	0	0	0	0
Administrative and Waste Services	2	3	3	4	0	0	0	0
Educational Services	328	306	293	341	1.8	1.7	1.5	1.7
Health Care and Social Assistance	16,245	16,523	18,197	18,324	89.9	90.3	91.8	91.5
Arts, Entertainment, and Recreation	117	113	102	98	0.6	0.6	0.5	0.5
Accommodation and Food Services	36	31	31	31	0.2	0.2	0.2	0.2
Other Services, except Public Administration	998	952	800	785	5.5	5.2	4.0	3.9
Public Administration	0	0	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0	0	0
State Government	21,413	21,136	20,709	20,939	31.0	30.9	30.6	30.7
Education	5,111	4,901	4,626	4,712	23.9	23.2	22.3	22.5
Public Administration	15,668	15,590	15,465	15,592	73.2	73.8	74.7	74.5
All Other	634	645	618	635	3.0	3.1	3.0	3.0
Local Government	29,672	28,977	27,114	27,268	42.9	42.4	40.1	40.0
Education	20,667	20,172	18,511	18,649	69.7	69.6	68.3	68.4
Health Care and Social Assistance	1,427	1,297	1,258	1,344	4.8	4.5	4.6	4.9
Public Administration	7,578	7,508	7,345	7,275	25.5	25.9	27.1	26.7

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 3.3 Total Covered Wages by Industry/Ownership
2018 to 2021

	Wages in Thousands				Percent			
	2018	2019	2020	2021	2018	2019	2020	2021
Total Taxable and Reimbursable	\$16,659,224	\$17,376,991	\$17,081,276	\$17,814,832	100.0	100.0	100.0	100.0
Private Industry	\$13,407,662	\$14,068,545	\$13,700,012	\$14,377,393	80.5	81.0	80.2	80.7
Agriculture, Forestry, Fishing, and Hunting	\$64,393	\$75,641	\$77,851	\$78,540	0.5	0.5	0.6	0.5
Mining	\$1,753,355	\$1,858,380	\$1,730,172	\$1,604,608	13.1	13.2	12.6	11.2
Utilities	\$213,459	\$218,515	\$232,772	\$256,554	1.6	1.6	1.7	1.8
Construction	\$1,241,316	\$1,324,719	\$1,294,498	\$1,290,084	9.3	9.4	9.4	9.0
Manufacturing	\$661,352	\$706,330	\$671,986	\$727,308	4.9	5.0	4.9	5.1
Trade	\$1,550,110	\$1,601,441	\$1,603,692	\$1,691,982	11.6	11.4	11.7	11.8
Transportation and Warehousing	\$1,332,818	\$1,397,711	\$1,356,088	\$1,469,922	9.9	9.9	9.9	10.2
Information	\$369,006	\$366,005	\$372,900	\$380,909	2.8	2.6	2.7	2.6
Finance and Insurance	\$462,566	\$471,642	\$498,393	\$533,778	3.5	3.4	3.6	3.7
Real Estate, Rental, and Leasing	\$207,655	\$219,466	\$205,999	\$211,299	1.5	1.6	1.5	1.5
Professional and Technical Services	\$873,151	\$927,038	\$903,031	\$933,344	6.5	6.6	6.6	6.5
Management of Companies	\$187,418	\$207,449	\$196,894	\$205,338	1.4	1.5	1.4	1.4
Administrative and Waste Services	\$549,830	\$582,041	\$579,936	\$606,448	4.1	4.1	4.2	4.2
Educational Services	\$81,810	\$87,966	\$89,392	\$98,601	0.6	0.6	0.7	0.7
Health Care and Social Assistance	\$2,606,194	\$2,731,851	\$2,820,630	\$3,011,452	19.4	19.4	20.6	20.9
Arts, Entertainment, and Recreation	\$114,154	\$117,774	\$80,382	\$100,407	0.9	0.8	0.6	0.7
Accommodation and Food Services	\$739,071	\$771,805	\$570,700	\$735,473	5.5	5.5	4.2	5.1
Other Services, except Public Administration	\$396,546	\$400,770	\$412,332	\$433,202	3.0	2.8	3.0	3.0
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0.1
Unclassified	\$3,460	\$2,000	\$2,366	\$8,144	0	0	0	0.1
State Government	\$1,289,693	\$1,312,032	\$1,327,560	\$1,368,852	7.7	7.6	7.8	7.7
Education	\$294,504	\$291,024	\$291,386	\$287,805	22.8	22.2	21.9	21.0
Public Administration	\$932,054	\$955,833	\$970,977	\$1,015,485	72.3	72.9	73.1	74.2
All Other	\$63,134	\$65,175	\$65,197	\$65,563	4.9	5.0	4.9	4.8
Local Government	\$1,961,869	\$1,996,414	\$2,053,704	\$2,068,587	11.8	11.5	12.0	11.6
Education	\$1,015,333	\$1,026,041	\$1,025,758	\$1,047,671	51.8	51.4	49.9	50.6
Health Care and Social Assistance	\$99,209	\$95,000	\$99,448	\$110,568	5.1	4.8	4.8	5.3
Public Administration	\$817,060	\$839,335	\$891,218	\$872,090	41.6	42.0	43.4	42.2
All Other	\$30,267	\$36,037	\$37,690	\$38,258	1.5	1.8	1.8	1.8

Table 3.3 (cont.) Total Covered Wages by Industry/Ownership
2018 to 2021

	Wages in Thousands				Percent			
	2018	2019	2020	2021	2018	2019	2020	2021
Reimbursables Only	\$4,038,554	\$4,114,937	\$4,318,918	\$4,431,797	24.2	23.7	25.3	24.9
Private Industry	\$1,129,652	\$1,167,415	\$1,338,832	\$1,412,180	28.0	28.4	31.0	31.9
Agriculture, Forestry, Fishing, and Hunting	\$2,305	\$2,396	\$2,401	\$2,494	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	\$2,610	\$2,888	\$3,204	\$3,207	0.2	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	\$17,096	\$18,477	\$20,303	\$22,853	1.5	1.6	1.5	1.6
Management of Companies	\$0	\$0	\$0	\$0	0.0	0.0	0.0	0.0
Administrative and Waste Services	\$72	\$81	\$82	\$286	0.0	0.0	0.0	0.0
Educational Services	\$11,201	\$11,503	\$10,952	\$12,127	1.0	1.0	0.8	0.9
Health Care and Social Assistance	\$1,058,853	\$1,096,032	\$1,268,568	\$1,336,924	93.7	93.9	94.8	94.7
Arts, Entertainment, and Recreation	\$4,988	\$5,173	\$4,450	\$4,327	0.4	0.4	0.3	0.3
Accommodation and Food Services	\$1,246	\$1,145	\$1,255	\$1,387	0.1	0.1	0.1	0.1
Other Services, except Public Administration	\$31,280	\$29,721	\$27,616	\$28,576	2.8	2.5	2.1	2.0
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$0	\$0	\$0	\$0	0	0	0	0
State Government	\$1,271,708	\$1,293,739	\$1,307,218	\$1,347,912	31.5	31.4	30.3	30.4
Education	\$294,504	\$291,024	\$291,386	\$287,805	23.2	22.5	22.3	21.4
Public Administration	\$932,054	\$955,833	\$969,067	\$1,013,344	73.3	73.9	74.1	75.2
All Other	\$45,150	\$46,882	\$46,765	\$46,763	40.5	40.2	38.7	37.7
Local Government	\$1,637,194	\$1,653,782	\$1,672,868	\$1,671,705	40.5	40.2	38.7	37.7
Education	\$1,015,333	\$1,026,041	\$1,025,758	\$1,047,671	62.0	62.0	61.3	62.7
Health Care and Social Assistance	\$99,209	\$95,000	\$99,448	\$110,568	6.1	5.7	5.9	6.6
Public Administration	\$522,652	\$532,741	\$547,662	\$513,467	31.9	32.2	32.7	30.7

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
2018 to 2021

	Wages in Thousands				Percent			
	2018	2019	2020	2021	2018	2019	2020	2021
Total	\$7,850,431	\$8,121,663	\$7,779,213	\$8,313,132	100.0	100.0	100.0	100.0
Private Industry	\$7,603,418	\$7,862,500	\$7,493,099	\$8,006,988	96.9	96.8	96.3	96.3
Agriculture, Forestry, Fishing, and Hunting	\$48,595	\$57,761	\$59,658	\$61,377	0.6	0.7	0.8	0.8
Mining	\$588,789	\$631,057	\$657,206	\$560,446	7.7	8.0	8.8	7.0
Utilities	\$93,757	\$94,522	\$101,930	\$113,084	1.2	1.2	1.4	1.4
Construction	\$770,742	\$790,982	\$785,065	\$806,323	10.1	10.1	10.5	10.1
Manufacturing	\$505,052	\$544,945	\$509,898	\$570,506	6.6	6.9	6.8	7.1
Trade	\$1,198,389	\$1,218,388	\$1,213,728	\$1,290,845	15.8	15.5	16.2	16.1
Transportation and Warehousing	\$728,797	\$744,986	\$674,099	\$757,748	9.6	9.5	9.0	9.5
Information	\$206,785	\$200,587	\$199,612	\$203,967	2.7	2.6	2.7	2.5
Finance and Insurance	\$259,785	\$256,835	\$261,395	\$268,922	3.4	3.3	3.5	3.4
Real Estate, Rental, and Leasing	\$150,120	\$156,728	\$144,996	\$152,555	2.0	2.0	1.9	1.9
Professional and Technical Services	\$472,920	\$487,013	\$489,347	\$513,473	6.2	6.2	6.5	6.4
Management of Companies	\$76,791	\$80,683	\$76,627	\$81,842	1.0	1.0	1.0	1.0
Administrative and Waste Services	\$393,622	\$408,487	\$402,869	\$434,540	5.2	5.2	5.4	5.4
Educational Services	\$51,743	\$55,345	\$53,904	\$61,544	0.7	0.7	0.7	0.8
Health Care and Social Assistance	\$1,013,006	\$1,052,354	\$994,996	\$1,073,073	13.3	13.4	13.3	13.4
Arts, Entertainment, and Recreation	\$96,874	\$99,644	\$65,540	\$82,904	1.3	1.3	0.9	1.0
Accommodation and Food Services	\$677,318	\$709,066	\$523,422	\$671,121	8.9	9.0	7.0	8.4
Other Services, except Public Administration	\$267,923	\$271,304	\$276,749	\$296,672	3.5	3.5	3.7	3.7
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$2,410	\$1,812	\$2,058	\$6,045	0	0	0	0.1
State Government	\$10,895	\$11,091	\$12,637	\$13,587	0.1	0.1	0.2	0.2
Education	\$0	\$0	\$0	\$0	0	0	0	0
Public Administration	\$0	\$0	\$1,359	\$1,576	0	0	10.8	11.6
All Other	\$10,895	\$11,091	\$11,278	\$12,011	100.0	100.0	89.2	88.4
Local Government	\$236,118	\$248,072	\$273,477	\$292,557	3.0	3.1	3.5	3.5
Education	\$0	\$0	\$0	\$0	0	0	0	0
Health Care and Social Assistance	\$0	\$0	\$0	\$0	0	0	0	0
Public Administration	\$217,583	\$225,674	\$252,022	\$270,263	92.1	91.0	92.2	92.4
All Other	\$18,536	\$22,399	\$21,455	\$22,294	7.9	9.0	7.8	7.6

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
2018 to 2021

	Percent			
	2018	2019	2020	2021
Total	47.1	46.7	45.5	46.7
Private Industry	56.7	55.9	54.7	55.7
Agriculture, Forestry, Fishing, and Hunting	75.5	76.4	76.6	78.1
Mining	33.6	34.0	38.0	34.9
Utilities	43.9	43.3	43.8	44.1
Construction	62.1	59.7	60.6	62.5
Manufacturing	76.4	77.2	75.9	78.4
Trade	77.3	76.1	75.7	76.3
Transportation and Warehousing	54.7	53.3	49.7	51.6
Information	56.0	54.8	53.5	53.5
Finance and Insurance	56.2	54.5	52.4	50.4
Real Estate, Rental, and Leasing	72.3	71.4	70.4	72.2
Professional and Technical Services	54.2	52.5	54.2	55.0
Management of Companies	41.0	38.9	38.9	39.9
Administrative and Waste Services	71.6	70.2	69.5	71.7
Educational Services	63.2	62.9	60.3	62.4
Health Care and Social Assistance	38.9	38.5	35.3	35.6
Arts, Entertainment, and Recreation	84.9	84.6	81.5	82.6
Accommodation and Food Services	91.6	91.9	91.7	91.3
Other Services, except Public Administration	67.6	67.7	67.1	68.5
Public Administration	0.0	0.0	0.0	0.0
Unclassified	69.7	90.6	87.0	74.2
State Government	0.8	0.8	1.0	1.0
Education	0.0	0.0	0.0	0.0
Public Administration	0.0	0.0	0.1	0.2
All Other	17.3	17.0	17.3	18.3
Local Government	12.0	12.4	13.3	14.1
Education	0.0	0.0	0.0	0.0
Health Care and Social Assistance	0.0	0.0	0.0	0.0
Public Administration	26.6	26.9	28.3	31.0
All Other	61.2	62.2	56.9	58.3

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
2018 to 2021

	Percent			
	2018	2019	2020	2021
Total	\$54,409	\$56,327	\$60,571	\$61,442
Private Industry	\$54,456	\$56,430	\$60,876	\$61,871
Agriculture, Forestry, Fishing, and Hunting	\$45,379	\$47,995	\$47,441	\$45,690
Mining	\$138,179	\$139,654	\$153,725	\$158,856
Utilities	\$90,525	\$92,278	\$97,110	\$100,609
Construction	\$78,884	\$81,201	\$82,258	\$81,512
Manufacturing	\$51,479	\$53,020	\$56,069	\$58,343
Trade	\$36,322	\$37,605	\$40,023	\$41,346
Transportation and Warehousing	\$67,104	\$69,242	\$80,251	\$81,328
Information	\$64,264	\$66,948	\$73,565	\$76,998
Finance and Insurance	\$67,155	\$70,133	\$76,936	\$84,059
Real Estate, Rental, and Leasing	\$45,439	\$47,421	\$51,002	\$50,635
Professional and Technical Services	\$71,617	\$75,070	\$76,096	\$77,072
Management of Companies	\$93,011	\$104,037	\$106,602	\$109,048
Administrative and Waste Services	\$45,332	\$46,619	\$50,364	\$51,534
Educational Services	\$33,433	\$36,230	\$40,633	\$40,711
Health Care and Social Assistance	\$54,534	\$56,559	\$59,960	\$62,752
Arts, Entertainment, and Recreation	\$22,556	\$23,230	\$24,233	\$26,500
Accommodation and Food Services	\$24,751	\$25,405	\$25,282	\$28,498
Other Services, except Public Administration	\$40,267	\$41,126	\$45,501	\$46,352
Public Administration	N/A	N/A	N/A	N/A
Unclassified	\$43,246	\$25,979	\$40,787	\$61,698
State Government	\$59,471	\$61,270	\$63,169	\$64,395
Education	\$57,622	\$59,381	\$62,989	\$61,079
Public Administration	\$59,488	\$61,311	\$62,640	\$64,970
All Other	\$69,608	\$70,612	\$73,338	\$71,654
Local Government	\$51,241	\$52,845	\$57,141	\$56,967
Education	\$49,128	\$50,865	\$55,413	\$56,178
Health Care and Social Assistance	\$69,523	\$73,246	\$79,052	\$82,268
Public Administration	\$52,282	\$53,532	\$57,250	\$55,427
All Other	\$53,570	\$57,111	\$62,297	\$65,399

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)

Actuarial Trends and Concerns

Over the next several years, Alaska will incur a lower benefit cost rate because of fewer claims as a percentage of the covered workforce. Several factors will drive the continued drop in claims, and therefore costs, including long-term labor market trends and program structure.

Short-term reasons claims, costs will drop

Short term, as the labor market continues to recover from the pandemic, sizeable labor shortages across the board will contribute to a very favorable climate for job seekers. Fewer people will need to collect unemployment insurance benefits, and when they do, it will be for shorter periods.

Long-term reasons claims, cost will drop

Long-term trends include demographic changes and a maturing labor force. While still the most seasonal among states, Alaska's economy has been moving beyond basic extraction over the last few decades, which is evident in the industry mix.

Industries that hire a largely seasonal workforce, such as construction and seafood processing, will continue to generate claims but probably at lower levels than in past years. For example, lower fish runs and automation have reduced the need for workers year after year in seafood processing, a trend that is likely to accelerate rather than abate.

Program structure will also contribute

Without legislative change, certain elements of the program will also contribute to lower claims and payments. The benefit schedule that outlines how much money a claimant may collect hasn't been updated since 2008.

(See Table 2.3.) The current maximum is \$370 per week. It would require \$41,750 in wages to qualify for that maximum amount, which results in a wage replacement rate of 46 percent.

The average wage in 2021 was \$61,442 (see Table 3.6), which means the typical claimant in 2021 collected just 31 percent of their lost wages. As wages continue to grow, the real value of Alaska's UI benefits will continue to fall.

System not prepared to adapt to these changes in claims and costs efficiently

This static wage replacement issue, combined with a tax structure that relies on indexing, means the system will become increasingly unresponsive to ultra-low costs and the fund balance will continue to grow while potentially serving fewer and fewer people.

The three specific concerns about the future functioning of the UI system as currently structured are:

1. Excessive program funding from the growing disconnect between benefit payment structure and financing. While financing is indexed to wages, the payment structure is fixed in statute.
2. The current rate minimums set in statute cannot accommodate benefit costs at such low levels, which were not anticipated when the framework was created.
3. The experience rating of employers breaks down when a majority of tax classes become subject to the minimum 1 percent rate.

Summary of Major Changes in the Alaska Employment Security Act

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

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

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

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

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

Jan. 1, 2009	For 2009, the employer's yearly rate calculation will be 76 percent of the benefit cost rate times the experience factor (no change in the solvency tax provision). The 2009 employee tax will be a uniform 24 percent of the benefit cost rate. For 2010 and future years, the employer's yearly rate calculation will be 73 percent of the benefit cost rate times the experience factor, and the employee tax will be a uniform 27 percent of the benefit cost rate. Ch. 45, SLA 2008
June 24, 2009	Training programs (STEP) made permanent. Ch. 36, SLA 2009
July 1, 2013	A limitation on the decrease in the solvency surcharge was removed from AS 23.20.290(f). Table identifying the previous solvency surcharge to be implemented has been removed and replaced with a formula calculating out to 1/100th of a percentage point. Ch. 50, SLA 2013
July 1, 2013	AS. 23.20.291 was adopted to give the department's commissioner the discretion to prevent tax rate increases, in whole or in part, if the average high cost multiple is .8 or greater. Ch.50, SLA 2013
July 1, 2014	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
July 1, 2016	AS. 23.20.291 is repealed.

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

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

July 1, 1973	Minimum payment is \$18; maximum is \$90. Dependent allowance set at \$10 per dependent, up to three. Ch. 43, SLA 1973
Oct. 1, 1980	Minimum payment is \$34; maximum payment is \$150 for basic WBA. Dependent allowance set at \$24 per dependent, up to three. Dependent allowance increases if an additional dependent is acquired by birth or adoption. Potential duration of benefits (16 to 26 weeks) is determined by the ratio of total base period wages to high quarter wages. Ch. 9, SLA 1980
Oct. 31, 1981	Weekly benefits are reduced dollar for dollar upon receipt of periodic payments based on wages used to establish a benefit year. Ch. 114, SLA 1981
Sept. 26, 1982	Child support obligations may be deducted from weekly benefit checks. Ch. 115, SLA 1982
Jan. 1, 1983	Minimum payment is \$34; maximum payment is \$156 for basic WBA. Ch. 115, SLA 1982
Oct. 1, 1984	Minimum payment is \$38; maximum payment is \$188 for basic WBA. Ch. 106, SLA 1984
Oct. 1, 1990	Minimum payment is \$44; maximum payment is \$212 for basic WBA. Ch. 167, SLA 1990
Jan. 1, 1997	Minimum payment is \$44; maximum payment is \$248 for basic WBA. Ch. 116, SLA 1996
Jan. 1, 2009	Minimum payment is \$56; maximum payment is \$370 for basic WBA. Ch. 45, SLA 2008

Part 4: Qualifying Provisions of the Alaska Employment Security Act Since 1937

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

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

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