

# **Unemployment Insurance Actuarial Study and Financial Handbook December 1983**



**Alaska Department of Labor, Bill Sheffield, Governor, State of Alaska**



**UNEMPLOYMENT INSURANCE ACTUARIAL STUDY  
AND FINANCIAL HANDBOOK  
December 1983**

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## Introduction

This report is the fifth biennial actuarial study of Alaska's unemployment insurance (UI) tax and benefit structure, submitted in accordance with AS 23.20.022. It contains selected historical highlights, an overview of the current program, and an appendix containing a chronological summary of major changes in coverage, eligibility, financing and benefit provisions. It also includes a series of historical tables providing data through 1982 relevant to the UI system.

Since the 1981 report, no major changes have been made to the Employment Security Act. The financing structure of the Act adjusts automatically each year to the needs of the Unemployment Insurance program. This was accomplished in 1980 through the adoption of a flexible rate structure which adjusts to the most recent three-year benefit cost rate. The benefit schedule is fixed and can be adjusted only by the Legislature. The 1982 Legislature increased the maximum benefit from \$150 to \$156 effective January 1, 1983.

This report also evaluates the effect of inflation on the benefit schedule. Additionally, it explains recent federal legislation which will have an impact on Alaska, and the possible actions which the State might take. Projections are made using combinations of assumptions resulting from possible State action. The projections show differences in costs, benefit payments, and the long-term effect on the UI Trust Fund.

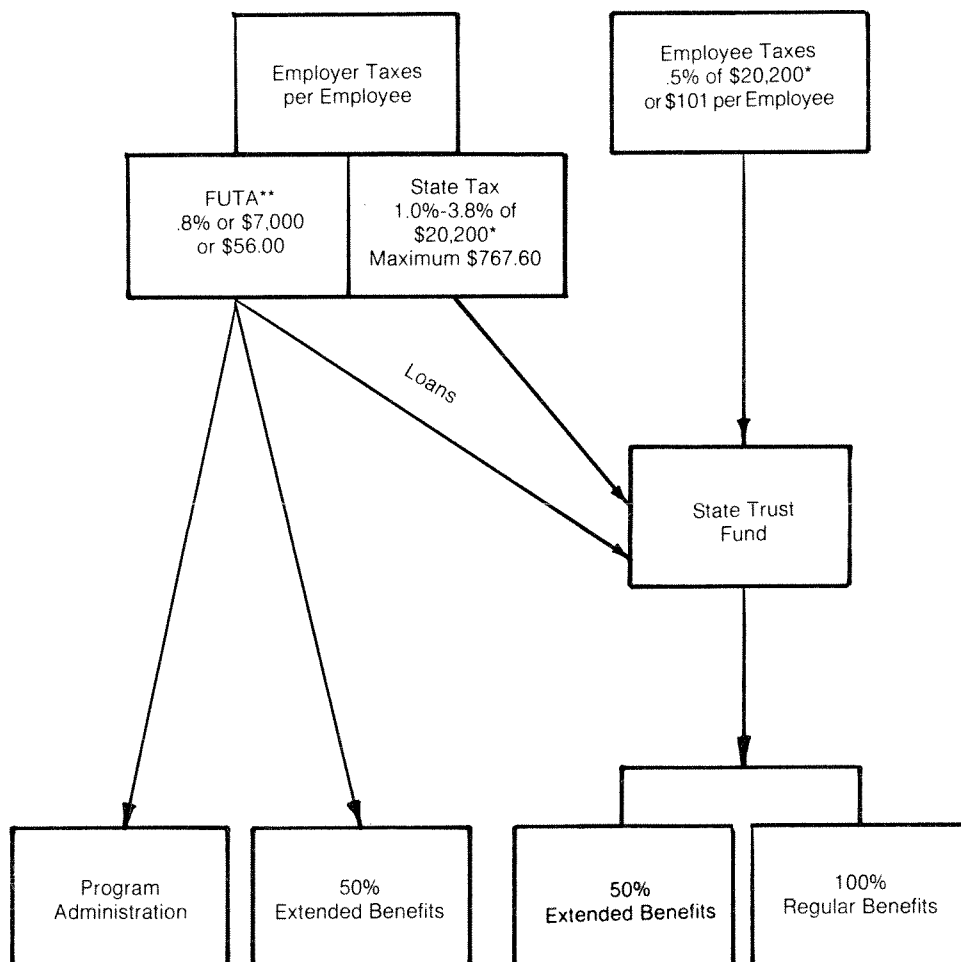
This publication provides the reader with enough data to make informed decisions. It is not practical to include all the information which is available to this office. If any questions should arise or if additional data should be needed, the actuarial staff is prepared to respond.

# Alaska's Unemployment Insurance Program

The Social Security Act of 1935 established a federal-state economic stabilization program of wage replacement for workers during periods of temporary unemployment. Alaska's participation in the federal-state Unemployment Insurance program is governed by the Alaska Employment Security Act. Under the federal-state partnership, each state designs its own system within federally established guidelines. As long as state law conforms to federal laws, employers in that state receive a credit of 2.7 percent against the total FUTA (Federal Unemployment Tax Act) tax of 3.5 percent on the first \$7,000 paid to each employee. Effective January 1, 1985, the credit increases to 5.4 percent against a total FUTA tax of 6.2 percent. This credit is a powerful incentive to keep state programs within federal limits. Conformity to federal law is frequently the reason for adopting new state provisions.

The diagram below traces the flow of funds through the Unemployment Insurance program. Four major topics—coverage, contributions, benefits and the trust fund—are discussed in the following paragraphs.

**Exhibit 1**  
**Federal-State Unemployment Insurance System: Flow of Funds**



\* \$20,200 taxable wage for 1983.  
\*\* Federal Unemployment Tax Act.

## Coverage

Alaska State law now provides unemployment insurance coverage to approximately 90 percent of all workers in Alaska. Prior to 1978, about 75 percent of all workers were covered. Effective January 1, 1978, coverage was extended to most state and local government workers and also to certain domestic and agricultural workers. Self-employed individuals, primarily fishermen and unpaid family workers, now comprise the bulk of workers who are not covered by unemployment insurance.

## Contributions

Each state has a trust fund for the sole purpose of paying UI benefits. Contributions from taxable employers are the principal source of income to the fund. In Alaska, the average employer contribution rate for calendar year 1983 is 2.37 percent, with rates ranging from 1.00 percent to 3.8 percent. The entire rate schedule for 1983 is shown in Appendix II. A rate of 0.5 percent is paid by all employees of contributing employers. Both employer and employee rates are applied to the first \$20,200 of earnings for 1983.

The taxable wage base for each year is set at 75 percent of the average annual wage in covered employment for the immediately preceding year ending June 30. Final figures for 1984 tax base and rates will not be available until December 1983.

Contribution rates are assigned to eligible employers according to their average payroll decline quotient. The decline quotient is a measure of employers' experience with unemployment. Each employer's percentage decline in payroll (if any) from one quarter to the next is calculated for the prior four to twelve quarters and averaged. The average decline quotients of all eligible employers are arrayed in decline quotient sequence and divided into twenty rate classes with 5 percent of taxable payroll in each class.

Each of the twenty rate classes is assigned an experience factor ranging from .4 to 1.6 (see Text Table I). Tax rates are determined by a combination of experience factor, the average benefit cost rate (BCR), and the solvency of the UI Trust Fund.

For rate purposes, the average BCR is defined as the cost of benefits over a three-year period expressed as a percentage of total payroll over three years. It measures benefit outlays which must be replaced by contributions and is used to determine the average tax rate.

Trust fund solvency is determined by the capability of the fund to pay benefits during a recession. The trust fund is measured against total wages in the state, and reserves are considered adequate at 3.2 percent of total wages. A solvency tax is added to the regular tax if the fund falls below the 3.2 percent level. The solvency tax is applied uniformly to all employers at a rate of 0.1 percent to 1.1 percent, depending on the condition of the fund (see Text Table 2). The combined regular and solvency tax may not exceed 6.5 percent or be less than 1.0 percent.

The formula for calculating an employer's tax rate is as follows:

$$\text{Tax Rate} = (.82 \times (\overline{\text{BCR}}) \times (\text{EF})) + \text{Solv. Tax}$$

where:  $\overline{\text{BCR}}$  = average benefit cost rate  
EF = Experience factor

(Note: Since the contribution rate is actually applied to the taxable wage base and not total wages, the BCR is converted to a percentage of taxable wages.) Eighty-two percent of the average BCR is borne by employers; the other 18 percent is assigned to employees. The employee rate can range from 0.5 percent to 1.0 percent, depending on the average BCR. In any given year, all employees pay the same rate.

Employers with higher payroll decline quotients receive higher contribution rates. Employers with lower decline quotients receive lower contribution rates. The theoretical basis of this system is that employers

**Text Table 1**  
**Experience Factors**

Column A Rate Class	Column B Cumulative Rateable Payroll		Column C Experience Factor
	at least (percent)	but less than (percent)	
1	-	5	.40
2	5	10	.45
3	10	15	.50
4	15	20	.55
5	20	25	.60
6	25	30	.65
7	30	35	.70
8	35	40	.80
9	40	45	.90
10	45	50	1.00
11	50	55	1.00
12	55	60	1.10
13	60	65	1.20
14	65	70	1.30
15	70	75	1.35
16	75	80	1.40
17	80	85	1.45
18	85	90	1.50
19	90	95	1.55
20	95		1.60

**Text Table 2**  
**Fund Solvency Contribution**

Column A Reserve Rate		Column B Fund Solvency Contribution
at least (percent)	but less than (Percent)	
3.2		0.0
2.9	3.2	0.1
2.8	2.9	0.2
2.7	2.8	0.3
2.6	2.7	0.4
2.5	2.6	0.5
2.4	2.5	0.6
2.3	2.4	0.7
2.2	2.3	0.8
2.1	2.2	0.9
2.0	2.1	1.0
	2.0	1.1

with a high payroll decline are responsible for more unemployment than employers with a low payroll decline and, therefore, should contribute more toward payment of benefits.

Employers who do not have at least four quarters of wage history prior to the computation date for the new tax year are not eligible for experience rating and receive instead the average rates for their industry. Employers who failed to report timely or failed to pay prior contributions are subject to the maximum contribution rate for that year.

## Benefits

### Regular Benefits

Eligibility for benefits is established by earning at least \$1,000 in the base period with at least \$100 in earnings outside the quarter of highest earnings. (The base period is the first four of the five most recently completed calendar quarters on the date of application for unemployment insurance benefits.)

Basic weekly benefit amounts (WBA) range from \$34 to \$156, beginning with \$34 for \$1,000 base period earnings (BPE) and increasing in \$2 increments for every \$250 in earnings up to \$15,000 in base period wages. Beginning with \$15,000 the WBA schedule increments \$2 for every \$200 in base period earnings until reaching the maximum of \$156 at \$16,000. The current schedule of benefits is shown in Appendix II. This schedule replaces a higher proportion of wages for those at the low end of the earning scale.

The current law also limits benefits to claimants with less than 10 percent of their wages outside any single quarter. For these claimants, an amount equal to ten times the wages paid outside of the high quarter is used to determine benefit entitlement. For example, assume a claimant earned \$5,000 in the base period, but earned only \$200 (4 percent) outside the high quarter. Base period earnings used for benefit entitlement will be reduced to \$2,000 (10 x \$200). Over 2 percent (2.2%) of eligible claimants filing in 1982 were eligible to receive benefits in this manner.

Dependent benefits of \$24 per dependent (but no more than \$72) are available to claimants with dependent

**Text Table 3  
Duration Schedule**

BPE/HQE		Duration
at least	but less than	of Benefits
1.00	1.50	16
1.50	2.00	18
2.00	2.50	20
2.50	3.00	22
3.00	3.50	24
3.50	4.01	26

**Text Table 4  
State of Alaska  
Comparison of State Unemployment Insurance Benefits  
FY 1981, 1982, 1983 \***

	FY 1981	FY 1982	Amount Changed 1981-1982	Percent Change 1981-1982	FY 1983	Amount Changed 1982-1983	Percent Change 1982-1983
<b>Regular Benefits</b>							
First Payees	33,312	38,027	4,715	14.2%	43,098	5,071	13.3%
Weeks Paid	562,374	567,626	5,252	0.9%	637,975	70,349	12.4%
Amount Paid	\$58,741,289	\$72,234,877	\$13,493,588	23.0%	\$83,724,306	\$11,489,429	15.9%
Exhausts	11,911	14,041	2,130	17.9%	19,479	5,438	38.7%
Average WBA	\$104.45	\$127.26			\$131.23		
Average Duration**	16.9	14.9			14.8		
<b>Extended Benefits (EB) 1/</b>							
First Payees	10,356	9,300	-1,056	-10.2%	10,766	1,466	15.8%
Weeks Paid	92,556	87,002	-5,554	-6.0%	76,870	-10,132	-11.6%
Amount Paid	\$8,520,129	\$10,800,525	\$2,280,396	26.8%	\$9,820,081	\$-980,444	-9.1%
Exhausts	5,479	5,618	139	02.5%	4,844	-774	-13.8%
Average WBA	\$92.05	\$124.14			\$127.75		
Average Duration**	8.9	9.4			7.1		
<b>State Supplemental Benefits (SSB) 2/</b>							
First Payees					276		
Weeks Paid					1,668		
Amount paid					\$155,862		
Exhausts					116		
Average WBA					\$93.44		
Average Duration**					6.0		
<b>Federal Supplemental Compensation (FSC) 3/</b>							
First Payees					7,079		
Weeks Paid					62,445		
Amount Paid					\$7,984,768		
Exhausts					2,791		
Average WBA					\$127.87		
Average Duration**					8.8		

\* Fiscal Year ending June 30.

\*\* Average Duration = weeks paid/first payees.

1/ EB "triggered" off 10/23/82 and back on again 1/23/83.

2/ SSB became effective 9/26/82 in place of EB for claimants not eligible for EB because of new monetary restrictions. All other rules of EB apply to SSB thus no SSB payments were made for the period from 10/23/82 to 1/23/83.

3/ Effective 9/12/82.

children. The maximum dependent allowance (\$72) is not limited by the amount of the basic WBA (allowance may exceed WBA). Claimants acquiring a new dependent after a benefit year has been established may receive an additional \$24 for the remaining duration of benefits if dependent benefits had not previously been at the maximum allowable.

The potential duration of benefits is determined by the ratio of BPE to high quarter earnings (HQE). Claimants earning more than two-thirds of their wages in one quarter have a ratio less than 1.5 and a duration entitlement of 16 weeks. See Table 3 for other duration entitlements. The higher the ratio of BPE to HQE, the more stable the earnings stream and the higher the potential duration of benefits. The intent of this schedule is to provide a duration of benefits which corresponds to the duration of employment.

In total, over 43,000 claimants received at least one week of regular benefits in FY 1983. Over \$83 million was paid in regular benefits to claimants covered by the State unemployment insurance system. (See Text Table 4 for details.)

### **Extended Benefits (EB)**

Federal legislation effective in 1971 allowed additional payments (called extended benefits, or EB) of no more than half the amount of regular benefits available when and where certain economic conditions exist. Due to an insured unemployment rate (IUR) exceeding 5 percent, Alaska was "triggered on" to the extended benefit program continuously from January 1975 through October 23, 1982.

Alaska triggered off EB as soon as 1982 legislation raising the required trigger rate to 6 percent became effective. Alaska triggered back on again in January 1983 after thirteen weeks (the minimum "off" time) because the trigger rate had climbed again. With the trigger rate now set at 6 percent IUR, Alaska is expected to trigger off every year in July or August and trigger back on again in December or January. Alaska triggered off again beginning August 7, 1983. Barring any further changes to the EB triggers or to the Alaskan seasonal economy, Alaska will be "triggered on" for at least six months each year. (Note the cyclical pattern of Alaska's insured unemployment rate illustrated in Exhibit 2.) When Alaska is paying EB, half of these benefits are reimbursed by federal funds. In FY 1983 over 10,000 claimants received almost \$10 million in extended benefits (see Text Table 4).

The 1982 increase in the EB trigger rate is an example of conforming legislation. Included with the conforming legislation passed by the 1982 State Legislature was a minimum earnings requirement which disqualified low-wage EB claimants who failed to earn at least forty times their weekly benefit amount in their base period. Beginning September 26, 1982, over one thousand low-wage claimants were suddenly ineligible for extended benefits when their regular benefits had exhausted. The Legislature was forced to include this EB provision in order to avoid loss of FUTA credits to employers and administrative grants to states. However, the Legislature provided an alternative program of state supplemental benefits for these claimants.

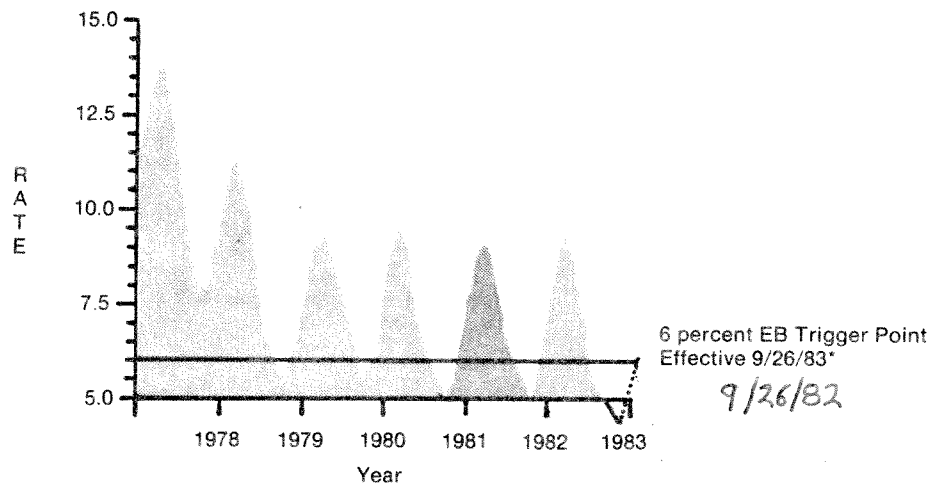
### **State Supplemental Benefits (SSB)**

Beginning September 26, 1982, low-wage claimants who are ineligible for EB solely because of the forty times rule described above are eligible for SSB whenever EB is "triggered on." In FY 1983 the state paid \$155,862 to 276 low-wage claimants who would have been eligible for EB had it not been for the "forty times" rule.

### **Federal Supplemental Compensation (FSC)**

Under the Federal Supplemental Compensation Act of 1982, additional weeks of benefits may be paid to claimants still unemployed but no longer eligible for regular benefits or EB. The weekly benefit entitlement for FSC is the same as for regular benefits and EB, while duration of benefits varies according to the insured unemployment rate in the state in which the claimant resides. With UI, EB, and FSC combined, there is a potential for some claimants to receive benefits continuously for a full year.

**Exhibit 2**  
**State of Alaska**  
**Insured Unemployment Rate**



\* Alaska triggered off EB four weeks after the 6 percent trigger point became effective.

In Alaska, when EB are triggers off, most claimants are automatically eligible for FSC, although low-wage claimants receiving SSB are not eligible for FSC. In the fiscal year ending June 30, 1983, over 7,000 claimants received 62,445 weeks of FSC benefits for a total of almost \$7 million (see Text Table 4). The entire cost of FSC benefits is paid through federal general revenues.

### Combined Wage Claims

Claimants may file for Alaska UI benefits from outside the state if base period wages were earned in Alaska. A claimant who has base period wages in more than one state may file a "combined wage" claim in order to realize a higher weekly benefit entitlement than could be obtained by using wages from only one state. In cases of "combined wage" payments, the state which pays the claimant bills other involved states for their share of benefit costs. Table 4 in Appendix III details annual payments to other states and receipts from other states since inception of wage combining in 1972.

### Reimbursable Benefits

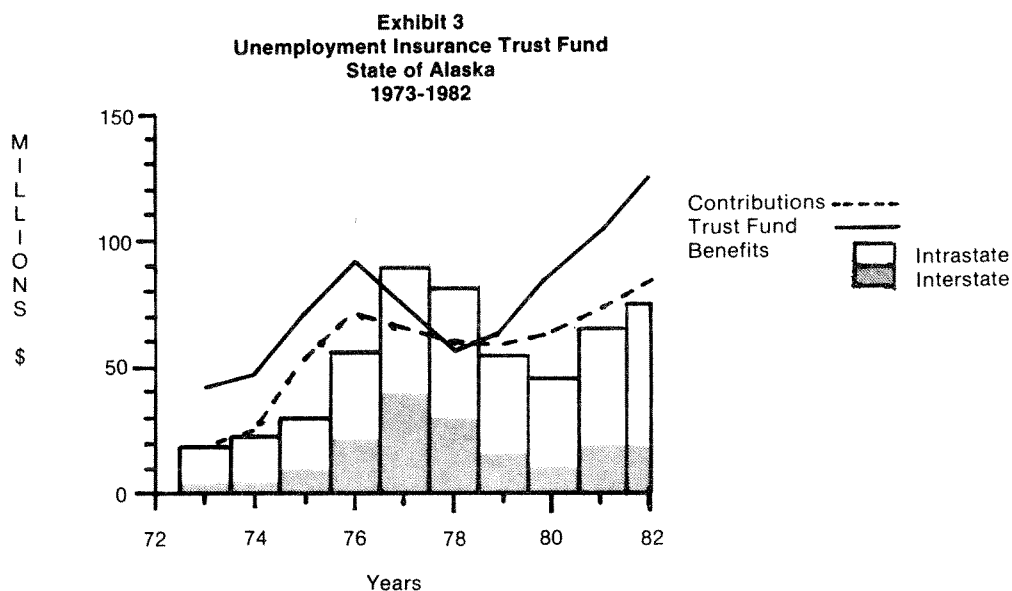
Certain government entities and non-profit organizations have the option to reimburse the trust fund for actual costs rather than contribute according to assessed rates. Other examples of reimbursable benefits are payments to former employees of the federal government and military. State and local government units account for a large portion of Alaska's reimbursing employers. In calendar year 1982 approximately 10 percent (or \$7.5 million) of all benefit payments to UI claimants were to claimants formerly employed by reimbursing employers.

Reimbursable payments from the fund have no lasting effect on the trust fund since they are replaced shortly after the responsible parties are billed.

### The Trust Fund

To maintain a positive fund balance, it is necessary to generate sufficient income (contributions) to cover expected outflows. Since heavy outflows occur during periods of recession (when employers can least afford to cover the increased costs of benefits), the fund should contain reserves to supplement contributions during economic downturns. Historical research of benefit costs indicates that a reserve of approximately 3.2 percent of total wages is adequate to meet on-going expenses and some unanticipated costs.

Legislation passed in 1980 provided for a flexible tax base to be related to the average annual wage. For tax years 1981 and 1982, the tax base was 60 percent of the average annual wage. In 1983 and subsequent years, the tax base is 75 percent of the average annual wage. The contribution rate is based on the past three-year average BCR adjusted for the current tax base. If the fund balance is below 3.2 percent of total wages on September 30 of any year, a solvency tax is automatically assessed for the next year (see Text Table 2). The trust fund balance is shown in Exhibit 3, along with contributions received and benefits paid for the period from 1973 through 1982. The contribution rate determination is further explained under Contributions.



# Major Events in Alaska's Trust Fund History

Although Alaska's trust fund is currently the most adequate in the United States, Alaska had the dubious distinction of being the first state to have its UI trust fund "go broke". Table 1 (Appendix III) shows the years from 1955 to 1960 when Alaska borrowed from the federal government. In comparison to the \$13 billion in federal loans currently outstanding (four states with loans in excess of \$2 billion), Alaska's loan of just under \$9 million in the 1950's seems small. Alaska's bankruptcy was due to dramatically increased construction activity during the 1950's. Many seasonal jobs created by the construction activity resulted in an influx of workers from outside the state. Consequently, annual benefit payments from 1952 through 1959 exceeded collections, breaking the fund temporarily in 1955 and then again in 1957. During the period of heaviest claim payments, almost half of all benefit payments went to claimants residing outside Alaska.

Efforts to replenish the fund resulted in an increase of the wages subject to contribution in 1955, 1957, and again in 1960. Additionally, employees were included in contribution assessments beginning in 1955. Further, an effort was made to stem the flow of money to other states. Payments to claimants filing from outside Alaska were reduced from a maximum of \$90 to \$25 in 1955 and to \$20 in 1960. Interstate benefits remained at this reduced level until 1972 when federal legislation prohibiting discrimination against nonresidents forced Alaska to restore interstate payments to the same level as payments to Alaskan claimants. Tables 14 and 18 in Appendix III show the jump in benefit payments going outside Alaska after 1971.

In 1955, 1957, 1958, and 1960, Alaska borrowed money from the federal unemployment account in order to continue paying benefits. The loan was partially repaid through an additional FUTA tax on employers during the years 1962 through 1967. When the fund achieved a positive balance, two large installment payments were made directly from the Trust Fund to complete repayment of the loan. (For details see notes to Table I in Appendix III.)

Alaska's Trust Fund became strong enough to weather the surge of claims following completion of the trans-Alaska pipeline as well as the high unemployment generated by the national recession. Although 27 states had outstanding loans as of June 30, 1983, Alaska's Trust Fund has become the strongest fund in the U.S. in relation to total state wages (see Text Table 8). The regrowth of the Trust Fund in the 1960s and early 1970s was due to a combination of several factors:

- Wages subject to contributions were increased to \$7,200 in 1960 and then to \$10,000 in 1974.
- A self-adjusting contribution schedule with ten alternative rate schedules was adopted in 1974.
- Benefits going to out-of-state claimants were restricted until 1972.

Legislation increasing the tax base (effective January 1, 1974) also increased maximum benefits to \$90 (effective July 1, 1973) and increased maximum dependent benefits to \$10 per dependent.

Increased employment and higher pay during the pipeline years resulted in rapid increases in contributions and reserves, but even larger increases in total wages eroded the relationship of the Trust Fund to total wages. When the pipeline was completed in 1977, benefits increased tremendously to \$90 million, or triple the amount disbursed two years earlier. At the same time, employment declined so that benefits exceeded contributions, and a drawdown occurred. Repeating the pattern of the early 1950s, a significant proportion of benefits left the state (see Exhibit 3 and Tables 14 and 18 of Appendix III). Payments to out-of-state claimants peaked in 1977 with almost 45 percent of total benefits. By 1980 out-of-state benefits represented about 25 percent of the total.

Rapid increases in wages in the 1970's reduced the average benefit payment for Alaskan claimants to about 20 percent of the average weekly wage in covered employment. (Yearly percentages are shown in

Table 5 of Appendix III. The influence of unusually high pipeline wages in 1976 caused the ratio that year to drop to 17 percent.)

Legislation in 1980 improved both the benefit schedule and the financial health of the Alaska U.I. program. On the financial side, a flexible wage base was adopted increasing the tax base from \$10,000 to 60 percent of the average annual wage for 1981 and 1982 and to 75 percent in 1983 and subsequent years. This resulted in tax bases of \$13,300, \$14,600, and \$20,200 for 1981, 1982, and 1983. The tax rate varied in relation to an average rate determined on the basis of prior benefit costs, with a low of 40 percent and a high of 160 percent. The formula is further explained under **Contributions**.

The 1980 changes to the benefit schedule increased maximum benefits to \$150 and provided for a larger return (proportion of base period wages received in benefits) to low-wage claimants than to high-wage claimants. Additionally, the dependent allowance was increased from \$10 per dependent to \$24 per dependent. Potential duration of benefits was made variable by linking it to the ratio of base period earnings (BPE) to high quarter earnings (HQE). In this way claimants with stronger attachment to the labor force receive a longer potential duration of benefits than claimants with weak labor force attachment.

The combination of the 1980 increase in benefits and the new tax structure shows the importance of the self-correcting feature of the financial system. In spite of increases resulting from long-needed changes in benefits, the Trust Fund continued to increase to its present healthy position.

# Alaska Today

## Alaska's Unemployment Insurance Cost Factors

Despite changes which have occurred over the years, Alaska remains a land of extremes in ways other than size and population. Unemployment insurance has some of these extreme characteristics. This often makes standards, guidelines, and concepts designed for national use inappropriate for Alaska. Indeed, legislation affecting the Unemployment Insurance program in Alaska must be specifically designed for its particular circumstances. Two important characteristics of unemployment in Alaska—seasonality and high wages—tend to produce a correspondingly high outflow of benefits to interstate claimants, high overall benefit costs, and problems of benefit adequacy.

### Seasonality

Every state has certain workers who earn their wages in seasonal industries. Some seasonal workers earn high wages and may, because of long overtime hours, actually earn as much in the season as could be considered a normal year's worth of wages. Yet these workers may file claims for unemployment insurance during the off season.

Some states have special legal provisions restricting benefit payments to the seasonally unemployed. Yet Alaska, a state in which an extremely large portion of work is seasonal or influenced to some extent by seasonality, has no such provisions. Because conditions in a large part of the state prohibit year-round work in certain industries, and many workers would work longer if they could, restriction of benefit payments because of seasonality is not considered appropriate.

### High Wages

The formula for calculating the average annual wage (AAW) is total wages paid in covered employment for a 12-month period divided by average monthly covered employment. This figure is actually the average annual wage **rate**, reflecting the annual rate at which one man-year of employment is compensated. Average weekly wage (AWW) is AAW/52. Tables 10 and 11 of Appendix III provide average annual and weekly wage experience by industry for the years 1973 through 1982. Exhibit 4 compares Alaska's average weekly wage with those of other states. Plainly, Alaska leads all other states by a significant margin, as it has for many years.

High wages alone are not a problem. High wages combined with seasonal work can be a problem since it permits claimants to collect for extended periods of time and puts a financial strain on the system.

### Interstate Claimants

A significant portion of total payments go to claimants who work in Alaska but then move outside the state and file claims from other states. Table 18 in Appendix III shows the percentage of total payments sent to other states from 1971 through 1982. During pipeline days the proportion went as high as 45 percent (1977). Current interstate outflow, however, accounts for a little more than one-fourth of all payments. Comparable information for other states is not available, but it is likely that Alaska would be at or near the top in a ranking of states by proportion of benefits paid to interstate claimants.

The outflow of benefits is frequently associated with seasonal industries. For example, at least half of all benefits paid to former food processing workers go outside Alaska. All told, the outflow drains money intended primarily to maintain local economy. Alaska limited its payments to interstate claimants during the years 1960 through 1971, but was forced to repeal these provisions when Congress passed legislation prohibiting discrimination against interstate claimants.

**Exhibit 4**  
**Average Weekly Wages in Employment Covered under State Unemployment Compensation Laws**  
**1962**

	\$100	\$200	\$300	\$400	\$500
1. Alaska .....	\$540.47				
2. District of Columbia .....	\$378.09				
3. Virgin Islands .....	375.72				
4. Michigan .....	372.32				
5. New York .....	354.37				
6. Wyoming .....	344.65				
7. California .....	343.07				
8. Illinois .....	342.25				
9. New Jersey .....	339.83				
10. Colorado .....	339.74				
11. Connecticut .....	337.65				
12. Washington .....	337.24				
13. Delaware .....	335.69				
14. Texas .....	332.32				
15. Ohio .....	327.11				
16. Louisiana .....	326.24				
17. Oklahoma .....	318.70				
18. United States .....	317.93				
19. West Virginia .....	316.55				
20. Wisconsin .....	316.33				
21. Nevada .....	314.18				
22. Minnesota .....	313.33				
23. Pennsylvania .....	312.75				
24. Massachusetts .....	311.27				
25. Indiana .....	310.96				
26. Maryland .....	308.94				
27. Oregon .....	307.47				
28. Arizona .....	304.49				
29. Missouri .....	303.02				
30. Utah .....	299.56				
31. Kentucky .....	294.88				
32. Kansas .....	290.91				
33. New Mexico .....	289.08				
34. Georgia .....	286.38				
35. Virginia .....	285.49				
36. Hawaii .....	282.22				
37. Iowa .....	281.62				
38. Florida .....	280.49				
39. North Dakota .....	277.79				
40. Tennessee .....	277.43				
41. Idaho .....	277.34				
42. Montana .....	277.22				
43. Alabama .....	276.10				
44. New Hampshire .....	274.95				
45. Rhode Island .....	274.95				
46. Nebraska .....	266.74				
47. North Carolina .....	263.12				
48. Vermont .....	262.16				
49. South Carolina .....	260.57				
50. Arkansas .....	258.31				
51. Maine .....	255.84				
52. Mississippi .....	253.43				
53. South Dakota .....	237.66				
54. Puerto Rico .....	179.94				

Source: U.S. Department of Labor, based on ES 302 reports from state employment security agencies.

**Exhibit 5**  
**Average Weekly Benefit for Total Unemployment under State Unemployment Compensation Laws**  
**June 1982 1/**

Rank and State	\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180
All States 2/ .....								\$118.64		
1. Michigan .....									\$150.56	
2. Pennsylvania .....									147.16	
3. Illinois .....									143.48	
4. Louisiana .....									143.31	
5. District of Columbia .....									143.23	
6. Ohio .....									142.58	
7. Colorado .....									138.55	
8. Iowa .....									136.92	
9. Wisconsin .....									135.02	
10. Wyoming .....									133.01	
11. Minnesota .....									131.86	
12. Hawaii .....									131.08	
13. Oklahoma .....									130.96	
14. Washington .....									129.49	
15. Utah .....									129.14	
16. Alaska .....									128.20	
17. West Virginia .....									127.00	
18. Kansas .....									126.97	
19. Texas .....									126.68	
20. North Dakota .....									123.17	
21. Montana .....									121.74	
22. Connecticut .....									121.25	
23. Kentucky .....									118.16	
24. New Jersey .....									116.32	
25. Maryland .....									115.37	
26. Oregon .....									115.33	
27. Idaho .....									115.14	
28. Massachusetts .....									114.83	
29. Nevada .....									114.83	
30. Virginia .....									108.57	
31. New Mexico .....									107.54	
32. Rhode Island .....									105.90	
33. Vermont .....									103.97	
34. Arizona .....									103.90	
35. North Carolina .....									103.37	
36. South Dakota .....									102.98	
37. Maine .....									100.69	
38. California .....									100.12	
39. Arkansas .....									99.99	
40. New York .....									98.30	
41. Georgia .....									97.64	
42. Florida .....									96.28	
43. Nebraska .....									95.75	
44. Delaware .....									95.58	
45. South Carolina .....									94.68	
46. New Hampshire .....									93.94	
47. Indiana .....									93.03	
48. Missouri .....									92.94	
49. Tennessee .....									87.32	
50. Alabama .....									79.76	
51. Mississippi .....									96.35	

1/ Data published by U.S. Department of Health and Human Services, based on tabulations of state employment security agencies.

2/ Includes Puerto Rico and Virgin Islands.

Source: Division of Research and Statistics, Ohio Bureau of Employment Services, Columbus, 6-29-83, No. A-500.1.

**Exhibit 6**  
**Average Weekly Benefit for Total Unemployment in June as Percent of Average Weekly Earnings in Covered Employment**  
**September 1982 1/**

Rank and State	Avg. Benefit				
All States 2/	\$118.64	37.9			
1. Iowa	136.92	49.0			
2. Pennsylvania	147.16	47.5			
3. Hawaii	131.08	47.3			
4. North Dakota	123.17	44.7			
5. Montana	121.74	44.5			
6. Louisiana	143.31	44.2			
7. Kansas	126.97	44.1			
8. Ohio	142.58	44.0			
9. South Dakota	102.98	43.8			
10. Wisconsin 3/	135.02	43.6			
11. Utah	129.14	43.5			
12. Minnesota	131.86	42.8			
13. Illinois	143.48	42.4			
14. Colorado 4/	138.55	42.2			
15. Idaho	115.14	42.0			
16. Oklahoma	130.96	41.6			
17. Michigan	150.56	41.0			
18. Kentucky	118.16	40.4			
19. Vermont	103.97	40.2			
20. Maine 4/	100.69	39.9			
21. North Carolina	103.37	39.8			
22. West Virginia	127.00	39.6			
23. Arkansas	99.99	39.3			
24. Rhode Island	105.90	39.1			
25. Maryland	115.37	38.8			
26. District of Columbia	143.23	38.7			
27. Wyoming	133.01	38.7			
28. Texas	126.68	38.6			
29. Washington	129.49	38.5			
30. Virginia	108.57	38.5			
31. Oregon	115.33	37.9			
32. New Mexico	107.54	37.6			
33. Massachusetts	114.83	37.4			
34. Nevada	114.83	37.1			
35. South Carolina	94.68	36.7			
36. Connecticut	121.25	36.6			
37. Nebraska	95.75	36.3			
38. Florida	96.28	34.9			
39. New Jersey	116.32	34.8			
40. New Hampshire	93.94	34.7			
41. Georgia	97.64	34.6			
42. Arizona	103.90	34.3			
43. Tennessee	87.32	32.0			
44. Missouri	92.94	31.1			
45. Mississippi	76.35	30.4			
46. Indiana	93.03	29.9			
47. California	100.12	29.7			
48. Alabama	79.76	29.2			
49. Delaware	95.58	29.0			
50. New York	98.30	28.3			
51. Alaska 5/	128.20	25.8			

Source: U.S. Bureau of Labor Statistics and U.S. Department of Health and Human Services, from tabulations of state employment security agencies.

Division of Research and Statistics, Ohio Bureau of Employment Services, Columbus, 6-29-83, No. A-501.

- 1/ Average weekly benefit in June 1982 related to average weekly earnings in year ending September 1982 (preliminary).
- 2/ Includes Puerto Rico and Virgin Islands.
- 3/ Three quarters weekly earnings data estimated.
- 4/ Two quarters weekly earnings data estimated.
- 5/ Four quarters weekly earnings data estimated.

## High Benefit Costs

Until the current recession, Alaska has usually been ranked as the highest cost state for unemployment benefits. The ranking is based on the ratio of total benefits paid in a year to total wages paid in the same year. As a result of this, employer taxes in Alaska have averaged from 1.83 to 2.48 percent of total payroll since 1950. In the thirty-year period beginning 1950, benefits paid as a percent of total wage averaged 2.3 percent. This was more than double the national average of 1.01 percent.

## Benefit Adequacy

In 1965 and again in 1973 Congress attempted to impose a national standard for benefit adequacy. The proposed legislation provided for a flexible maximum benefit for each state, equal to two-thirds of that state's average weekly wage. An individual claimant's weekly benefit entitlement was to be calculated as 50 percent of that claimant's AWW. A claimant's AWW was to be computed as total base period wages divided by actual weeks worked. In states which do not collect weeks of work, such as Alaska, the AWW was defined as high quarter earnings divided by 13 ( $AWW = HQE/13$ ). Fortunately for Alaska, the legislation did not pass as it was estimated that program costs would have doubled. Alaska then, as now, measured AWW for claimants as base period earnings divided by 52 ( $AWW = BPE/52$ ).

An individual on a monthly salary, working all year long with no salary change, would have the same AWW regardless of which formula is used. A seasonal or part-year worker would have a higher AWW under the  $AWW = HQE/13$  formula than under the  $AWW = BPE/52$  formula. Most states calculate claimant benefits on either the high quarter earnings or base period earnings divided by weeks of work, and federal measurements are geared to those definitions. The national comparison of benefit adequacy measures the relationship of each state's average benefit payment to that state's AWW. Although Alaska ranks in the top one-third of states with respect to average benefit payment, Alaska traditionally is at the bottom of the benefit adequacy ranking (see Exhibits 5 and 6) with a benefit structure defined as "least adequate."

**Text Table 5**  
**State Unemployment Insurance Payments by Local Office Area**  
**State of Alaska**  
**Regular Payment Only**  
**July 1, 1982 through June 30, 1983**

Local Office Area	Number of Weeks Paid	Percent Distribution	Average Basic Payment for Total Unemployment	Average Payment for Dependents	Average Augmented Payment for Total Unemployment
Juneau	20,205	3.2 %	\$114.80	\$13.39	\$128.19
Sitka	8,733	1.4	113.21	14.33	127.54
Ketchikan	16,829	2.6	116.06	11.74	127.80
Anchorage	160,229	25.1	124.44	12.66	137.10
Matsu	36,652	5.7	123.13	16.66	139.79
Kenai	32,967	5.2	119.65	15.99	135.74
Kodiak	12,732	2.0	103.95	11.51	115.46
Seward	6,945	1.1	105.89	9.12	115.01
Fairbanks	77,680	12.2	128.85	11.86	140.71
Local Office Total	372,972	58.5	122.57	13.11	135.68
Mail Claims	115,461	18.1	108.38	16.98	125.36
Total Intrastate	488,433	76.6	119.21	14.03	133.24
Interstate	149,387	23.4	117.68	11.25	128.93
All Weeks Paid*	637,820	100.0 %	\$119.07	\$13.38	\$132.45

\* Total number does not agree with Table 4 because of 155 checks issued with local office codes inconsistent with the local offices shown.

**Text Table 6**  
**Alaska Unemployment Insurance Program**  
**Initial Entitlement-12 Months Experience**  
**Percent Distribution**  
**July 1, 1982 to June 30, 1983**

Basic Weekly Entitlement

Potential Duration	\$34-48	\$50-68	\$70-88	\$90-108	\$110-128	\$130-148	\$150-156 1/	Total Percent 2/	Total Number
16 weeks	3.5	3.9	2.7	2.0	1.5	0.9	3.1	17.6	8138
18 weeks	2.0	3.8	3.2	2.8	2.1	1.7	8.2	23.8	11019
20 weeks	0.5	1.6	2.3	2.0	1.6	1.2	8.9	18.1	8383
22 weeks	0.2	0.7	1.5	1.8	1.7	1.6	9.3	16.8	7786
24 weeks	0.0	0.2	0.5	0.9	1.1	1.4	9.5	13.6	6287
26 weeks	0.0	0.0	0.1	0.3	0.7	1.0	8.0	10.1	4708
Total Percent 2/	6.2	10.2	10.3	9.8	8.7	7.8	47.0	100.0	
Total Number	2869	4713	4764	4523	4030	693	21729		46321
Average Potential Duration	17.2	17.9	18.9	19.6	20.2	20.8	21.6		20.3

1/ Maximum weekly entitlement increased from \$150 to \$156 effective 1/1/83.

2/ Totals may not agree because of rounding.

## Recent Legislation

The 1980 Legislature addressed the problems discussed in the preceding paragraphs by making significant changes to the benefit structure. Recognizing that a maximum weekly benefit of \$90 was long outdated, the maximum was raised to \$150. The new schedule was intended to provide two-thirds of claimants with at least 50 percent of their own AWW. The benefit schedule itself was structured to provide a larger proportion of wage replacement to low-wage claimants than to those at the high end of the scale. In addition to this, the dependent allowance was increased from \$10 to \$24 per dependent for the 30 percent of claimants who report dependent children.

Eligibility requirements were tightened to require a minimum of \$1,000 in base period earnings with at least \$100 earned outside the quarter of highest earnings. Additionally, claimants earning more than 90 percent of their earnings in one quarter were restricted to benefits based on ten times the wages paid outside the high quarter. A claimant earning very high wages in just one quarter with few wages outside the high quarter does not demonstrate sufficient labor force attachment for high weekly benefits; thus, the claimant is restricted to reduced benefits.

The new benefit schedule and dependent allowance provided for a 49 percent increase in average weekly benefit payments. Although the amount of the increase was long overdue, it would still have seriously impacted the state's Trust Fund without some additional changes in the benefit structure.

Until that time, potential duration of benefits was based solely on wages earned in the base period. Thus, high-wage seasonal workers could receive benefits for a longer period of time than they had actually worked. A measure of labor force attachment was substituted to determine the extent of duration of regular benefits. This is fully described in the earlier section on **Benefits**. Claimants who have most of their base period earnings in one quarter are entitled to no more than 16 weeks of regular benefits. On the other hand, claimants with wages distributed evenly in all four quarters would be entitled to 26 weeks of regular benefits. Text Table 6 shows a distribution of eligible claimants filing new claims for unemployment in the year ending June 30, 1983. Less than one-fourth of the claimants were eligible for as much as 24 weeks of benefits. In other words, over three-fourths of the claimants had base period wages in three quarters or less. The effect of the variable duration was to reduce actual weeks of regular benefits paid by about 18 to 20 percent.

The increase in benefit maximum and the reduction of duration resulted in a 24 percent increase in regular benefit payout.

**Text Table 7**  
**Benefit Cost Rate**  
**1973 to 1982**

Year	Benefits Paid 1/ (\$1,000)	Total Wages (Lagged 1 Year) (\$1,000)	Benefit Cost Rate
1973	\$18,604	\$738,094	2.52 %
1974	22,703	816,941	2.78
1975	30,016	1,280,306	2.34
1976	55,883	2,454,373	2.28
1977	89,793	3,170,307	2.83
1978	81,214	2,623,396	3.10
1979	54,595	2,289,106	2.38
1980	45,750	2,325,479	1.97
1981	65,512	2,680,030	2.44
1982	74,994	3,296,364	2.28

Source: Tables 2 and 5, Appendix III.

1/ Benefits attributable to taxable employers.

The increase in dependent allowance was especially beneficial to Alaska residents, particularly rural Alaskans, since they tend to have more dependents than interstate claimants (see Text Table 5). Whereas in the past, interstate claimants actually had average weekly payments higher than intrastate claimants, the most current year's data shows average payments to Alaskans are \$4.31 higher than to interstate claimants.

With respect to duration of benefits, interstate claimants are more likely to be associated with seasonal industries and have a lower measure of labor force attachment. Consequently, although most claimants under the new system received duration entitlements lower than would have been received under the prior system, interstate claimants were impacted slightly more than intrastate claimants.

The new benefit structure was financed by restructuring the tax system. The new tax rate was intended to be self-correcting and was designed to respond to changes in benefit cost rates. The idea is very simple—the average tax rate (ATR) should be equal to the benefit cost rate (BCR)—since the sole purpose of the tax system is to pay benefits to claimants. Since benefit costs can vary significantly from year to year, and since replenishing the costs of a bad year immediately could be a hardship on employers, it was decided to use the most recent three-year average costs to determine the current year's tax rate. The Trust Fund is expected to contain sufficient extra money to carry the state over bad years. The tax base was established as 60 percent of the statewide average annual wage for the first two years (1981 and 1982) and was increased to 75 percent of the average annual wage for 1983 and subsequent years. The ATR is adjusted to reflect taxable wages, with employees paying 18 percent and employers paying 82 percent. To ensure that the Trust Fund remains solvent, a "solvency tax" was incorporated in the tax scheme. Should the Trust Fund on September 30 drop below 3.2 percent of total wages for the year ending June 30, the solvency tax would be assessed automatically. So far, it has not been necessary to implement the solvency tax. The details of the tax provisions are explained in greater detail under **Contributions**.

## **Current Issues**

### **Benefit Adequacy**

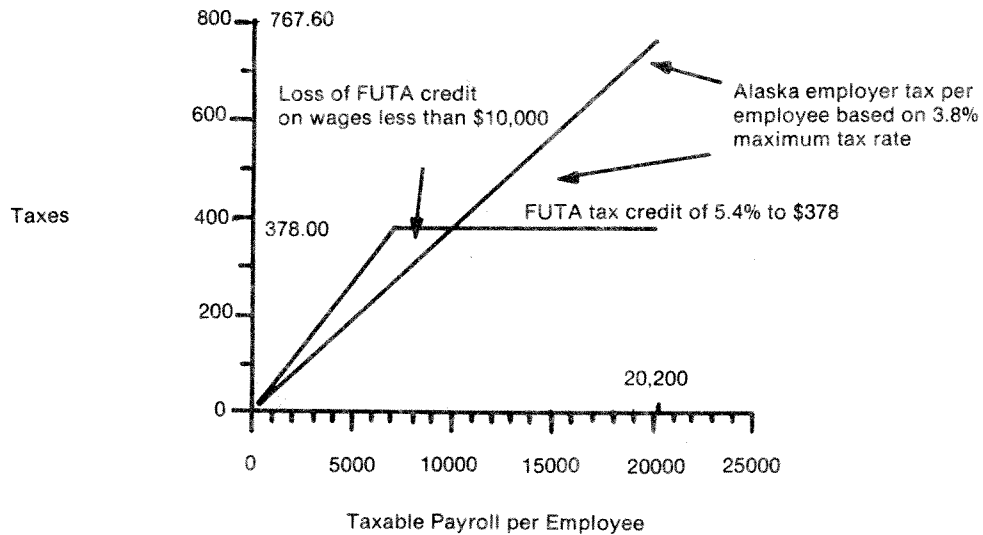
Continuing inflation has affected both wages and the cost of living in Alaska. Alaska's average weekly wage was \$404.43 in 1979, and jumped to \$542.43 in 1982—an increase of 34 percent. (See Table 11, Appendix III). In 1980, when the Legislature passed the current benefit schedule, the intent was to provide two-thirds of the claimants with at least 50 percent of their own AWW. The 1982 Legislature provided an increase of the maximum from \$150 to \$156, but this failed to maintain the relationship intended by the 1980 legislature. Now, based on the most current data available (Exhibit 7), an increase in maximum benefits to \$198 would be necessary to again provide two-thirds of eligible claimants with 50 percent of their own AWW.

**Exhibit 7**  
**Cost Model**  
**Percentage Distribution of Claimants by WBA**

BASE PERIOD EARNINGS	WEEKLY BENEFIT AMOUNT	PERCENT BENEFITS AT THIS EARNINGS	PERCENT BENEFITS AT OR BELOW THIS EARNINGS	PERCENT CLAIMANTS AT THIS EARNINGS	PERCENT CLAIMANTS AT OR BELOW THIS EARNINGS	WEEKLY WAGE REPLACEMENT
0	0	0.00	0.00	0.00	0.00	0.00
250	0	0.00	0.00	0.00	0.00	0.00
500	0	0.00	0.00	0.00	0.00	0.00
750	0	0.00	0.00	0.00	0.00	0.00
1,000	34	0.10	0.10	0.41	0.41	176.40
1,250	36	0.11	0.22	0.43	0.84	149.76
1,500	38	0.14	0.36	0.52	1.36	131.73
1,750	40	0.20	0.56	0.69	2.05	118.86
2,000	42	0.21	0.77	0.68	2.72	109.20
2,250	44	0.22	0.99	0.69	3.42	101.69
2,500	46	0.28	1.27	0.85	4.27	95.68
2,750	48	0.30	1.57	0.86	5.12	90.76
3,000	50	0.36	1.94	1.00	6.13	86.67
3,250	52	0.35	2.28	0.91	7.04	83.20
3,500	54	0.38	2.66	0.96	8.00	80.23
3,750	56	0.42	3.08	1.03	9.03	77.65
4,000	58	0.43	3.51	1.03	10.06	75.40
4,250	60	0.47	3.99	1.08	11.14	73.41
4,500	62	0.49	4.48	1.09	12.23	71.64
4,750	64	0.51	4.99	1.10	13.33	70.06
5,000	66	0.49	5.48	1.02	14.35	68.64
5,250	68	0.50	5.98	1.00	15.35	67.35
5,500	70	0.59	6.57	1.17	16.52	66.18
5,750	72	0.58	7.15	1.11	17.63	65.11
6,000	74	0.59	7.75	1.10	18.73	64.13
6,250	76	0.63	8.38	1.14	19.88	63.23
6,500	78	0.67	9.05	1.17	21.05	62.40
6,750	80	0.64	9.89	1.10	22.15	61.63
7,000	82	0.66	10.34	1.10	23.25	60.91
7,250	84	0.63	10.98	1.04	24.28	60.25
7,500	86	0.59	11.57	0.95	25.23	59.63
7,750	88	0.71	12.28	1.10	26.33	59.05
8,000	90	0.66	12.93	1.00	27.34	58.50
8,250	92	0.63	13.56	1.06	28.39	57.98
8,500	94	0.72	14.28	1.05	29.44	57.51
8,750	96	0.67	14.96	0.97	30.41	57.05
9,000	98	0.71	15.66	0.99	31.40	56.62
9,250	100	0.72	16.39	0.99	32.39	56.22
9,500	102	0.80	17.19	1.08	33.47	55.83
9,750	104	0.73	17.92	0.97	34.43	55.47
10,000	106	0.80	18.72	1.04	35.47	55.12
10,250	108	0.70	19.42	0.89	36.36	54.79
10,500	110	0.77	20.19	0.96	37.32	54.48
10,750	112	0.75	20.93	0.91	38.23	54.18
11,000	114	0.73	21.66	0.88	39.11	53.89
11,250	116	0.82	22.47	0.97	40.07	53.62
11,500	118	0.78	23.25	0.90	40.98	53.36
11,750	120	0.77	24.02	0.88	41.86	53.11
12,000	122	0.84	24.85	0.94	42.80	52.87
12,250	124	0.88	25.74	0.98	43.78	52.64
12,500	126	0.81	26.55	0.89	44.66	52.42
12,750	128	0.84	27.39	0.90	45.56	52.20
13,000	130	0.81	28.19	0.85	46.41	52.00
13,250	132	0.75	28.94	0.78	47.19	51.80
13,500	134	0.77	29.71	0.79	47.98	51.61
13,750	136	0.83	30.55	0.84	48.82	51.43
14,000	138	0.82	31.37	0.82	49.64	51.26
14,250	140	0.83	32.20	0.81	50.46	51.09
14,500	142	0.80	33.00	0.77	51.23	50.92
14,750	144	0.90	33.89	0.85	52.08	50.77
15,000	146	0.87	34.77	0.82	52.90	50.61
15,250	149	0.92	35.59	0.76	53.66	50.64
15,500	151	0.90	36.49	0.82	54.48	50.66
15,750	154	0.88	37.37	0.79	55.27	50.68
16,000	156	0.83	38.20	0.73	56.01	50.70
16,250	159	0.84	39.05	0.73	56.74	50.72
16,500	161	0.80	39.85	0.69	57.42	50.74
16,750	164	0.85	40.70	0.72	58.14	50.76
17,000	166	0.84	41.55	0.70	58.84	50.78
17,250	169	0.83	42.38	0.68	59.51	50.79
17,500	171	0.88	43.26	0.70	60.22	50.81
17,750	174	0.82	44.08	0.65	60.87	50.83
18,000	176	0.85	44.93	0.66	61.53	50.84
18,250	179	0.88	45.81	0.68	62.21	50.86
18,500	181	0.82	46.63	0.62	62.83	50.88
18,750	184	0.75	47.38	0.56	63.40	50.89
19,000	186	0.80	48.18	0.59	63.98	50.91
19,250	189	0.78	48.96	0.57	64.56	50.92
19,500	191	0.88	49.84	0.63	65.18	50.93
19,750	194	0.84	50.68	0.59	65.78	50.95
20,000	196	0.84	51.51	0.59	66.37	50.96
20,250	198	0.73	52.24	0.51	66.87	50.84
20,500	198	0.79	53.04	0.55	67.42	50.72
20,750	198	0.68	53.72	0.47	67.89	49.62
21,000	198	0.72	54.44	0.50	68.40	49.03
21,250	198	0.72	55.16	0.50	68.90	48.45
21,500	198	0.74	55.90	0.51	69.41	47.89
21,750	198	0.73	56.63	0.51	69.92	47.34
22,000	198	0.69	57.32	0.48	70.40	46.80
22,250	198	0.64	57.97	0.45	70.84	46.27
22,500	198	0.65	58.62	0.45	71.30	45.76
22,750	198	0.58	59.20	0.40	71.70	45.26
23,000	198	0.60	59.81	0.42	72.12	44.77
23,250	198	0.57	60.38	0.40	72.51	44.28
23,500	198	0.62	61.00	0.43	72.94	43.81
23,750	198	0.50	61.50	0.35	73.29	43.35
24,000	198	38.50	100.00	26.71	100.00	42.90

**Exhibit 8**  
**FUTA Tax Credit Allowed vs. Potential Credit in Alaska**

1985: Alaska Maximum Tax = 3.8%



Some states provide a maximum WBA set at a specified percentage of the statewide average weekly wage. The Alaska Legislature in 1980 chose to retain control of benefits by requiring a full review of benefits each time adequacy diminishes.

The tax schedule itself needs no changes to accommodate changes in benefits. The tax rate automatically adjusts to the most recent three-year benefit cost rate with an additional fail-safe provision to add a solvency tax should the Trust Fund fall below 3.2 percent of total wages.

### Continuing High Cost Rates

The fact that Alaska continues to have high benefit costs in relation to most other states is easy to understand. Many claimants in Alaska are eligible for unemployment benefits with a pattern of work which would not qualify for eligibility in most other states. Thirteen states have a "minimum weeks of work" requirement (or equivalent) ranging from 14 weeks to 20 weeks to qualify for unemployment insurance. Twenty-nine other states require that total wages be a multiple of high quarter wages; only two of them have a multiple below 1.2, while nineteen have a multiple in excess of 1.3. On the other hand, Alaskan claimants are eligible for scheduled benefits as long as 10 percent of their wages are earned outside a high quarter (equivalent to a multiple of 1.11). They are eligible for reduced benefits if less than 10 percent (but at least \$100) is earned outside the high quarter.

However, recognizing the problem doesn't make it easier to solve. There are many arguments for prohibiting seasonal workers from filing for benefits in off-season. However, many workers who earn their wages in seasonal work do so because it is the only form of work available. They would work all year if they could, and for many of these workers, seasonal earnings are not adequate for a full year. How does one distinguish between a highly paid seasonal worker not wanting off-season work and a lower-paid one sincerely wanting more work? The question is difficult to answer when no work is available to test a worker's labor force attachment.

Several states have seasonality clauses in their unemployment insurance laws disallowing out-of-season benefits to seasonal workers. (In fact, all states, including Alaska, disqualify certain employees of educational institutions during school vacations as required by federal law.) This would prevent highly paid seasonal workers from drawing benefits but would also penalize the claimant who is already penalized by the inability to find a year-round job.

In addition, seasonal limits are often fuzzy at best, with many employers cutting back and starting gradually. Times of activity vary from one year to the next, depending on the severity of the winter, the amount of rainfall, when the first snow falls, etc. Defining the limits of seasons is an extremely difficult task, and we have not yet found a feasible way to separate those who abuse the system from those who need the system. The problem is especially sensitive because cost savings due to a reduction in weeks paid to seasonal workers can be translated into a reduction of benefits in the hands of certain Alaskans.

### Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA)

In recent years the tax imposed on employers by the Federal Unemployment Tax Act (FUTA) has been 3.4 percent of the first \$6,000 paid to each employee in each calendar year. Employers received a credit of 2.7 percent for contributions paid to approved state Unemployment Insurance programs. This tax credit reduced the employer's net federal contribution to .7 percent of the first \$6,000 in wages, or \$42 per employee.

Contributions to the federal unemployment insurance system have failed to adequately fund administrative costs. Additionally, several states have been forced to borrow in order to pay unemployment benefits to their claimants. As of June 30, 1983, 27 states owed a total of \$13 billion to the federal government for outstanding loans. Because of the foregoing, system changes were made by TEFRA. Effective January 1, 1983, the federal unemployment tax contribution rate was raised to 3.5 percent and the federal tax base was increased to \$7,000. The provision for the federal tax credit of 2.7 percent for contributions to an approved state program was unchanged; so contributions to the federal government by employers eligible for full federal tax credits were increased to \$56 per employee, per year.

The TEFRA changes for 1983 accomplished a two fold objective: 1) federal revenues were increased so that administrative costs of state programs would be adequately funded; and 2) states which use the federal tax base as the state tax base would immediately have an increase in revenue from state taxes. This forces those states to improve the financing of state UI programs without having to go through state legislatures reluctant to increase employer taxes. Since Alaska's taxable wage base exceeds \$7,000, Alaskan employers were not impacted by those TEFRA provisions except for the additional FUTA tax.

TEFRA also includes revisions scheduled for implementation in 1985. In that year the FUTA tax rate will increase from the current 3.5 percent to 6.2 percent. Simultaneously, the potential federal tax credit for contributions to state programs will be increased to 5.4 percent. These changes **appear** to leave the employers' net rate of FUTA tax unchanged from the 1983 level of .8 percent of each employee's first \$7,000 of earnings, or \$56 per employee per year.

Although the 1985 TEFRA revisions maintain the current \$56 per year net FUTA tax, the increase in FUTA credit to 5.4 percent will impact certain groups of employers if changes are not made to state law. If in 1985 Alaska maintains the current maximum tax rate (3.8 percent) and tax base (\$20,200), certain low-wage employers could lose a portion of their FUTA credit and thus pay more federal unemployment tax.

Section 3302(a) FUTA allows credit against federal tax liabilities for amounts **actually paid** to an approved state Unemployment Insurance program. Section 3302(b) FUTA provides an employer with an additional credit against the tax for the difference between actual payments and what would have been paid if the employer had been subject to the maximum tax rate or 5.4 percent, whichever is lower. Unless a state has a maximum tax rate of at least 5.4 percent after 1984, some employers are likely to lose part of the additional credits provided by Section 3302(b).

The impact of the 1985 TEFRA provisions is shown graphically in Exhibit 8 (assuming that the current tax base and maximum rate would apply in 1985). With the combined credits of Sections 3302(a) and 3302(b), an Alaskan employer can receive a credit of 3.8 percent of the first \$7,000 in payroll. If an employer pays over \$7,000 in payroll per person, then the 3.8 percent of the payroll over \$7,000 may be applied to the credit. At a payroll of \$10,000 sufficient credit is realized so that an employer would not have a loss of FUTA allowable credit. Employers having some workers receiving less than \$10,000 in a year may still not lose any credit if there are other employees with higher wages since the extra unused credit from one

**Text Table 8**  
**Selected U.I. Financial Data Ranked by Trust Fund Balance as Percent of Wages**  
**Prepared by Labor Information Systems of Georgia Department of Labor**  
**September 1983**

State	Total Covered Wages Ending 12-31-82		Trust Fund Balance June 30, 1983		Trust Fund Balance as Percent of Wages	
	Amount	Rank	Amount	Rank	Percent	Rank
Alaska	\$5,070,802,426	44	\$121,622,950	11	2.40 % 3/	1
Mississippi	9,775,156,312	32	214,801,182	7	2.20	2
Hawaii	5,531,270,728	40	109,444,502	12	1.98	3
Florida	53,654,708,367	8	840,151,554	3	1.57	4
Nevada	6,342,488,157	39	93,740,088	14	1.48	5
New Mexico	6,416,481,673	38	81,614,999	15	1.27	6
New Hampshire	5,445,323,983	41	66,483,744	16	1.22	7
California	182,383,773,816	1	2,204,580,769	1	1.21	8
Georgia	30,753,305,136	13	357,329,979	5	1.16	9
Arizona	16,164,132,863	27	175,182,586	8	1.08	10
Massachusetts	40,908,235,593	10	437,983,290	4	1.07	11
Kansas	13,214,940,825	31	134,197,000	9	1.02	12
North Carolina	30,911,428,081	12	293,922,293	6	0.95	13
Nebraska	7,968,556,757	35	55,535,070	18	0.70	14
New York	129,163,692,145	2	875,524,808	2	0.68	15
Oregon	14,440,876,757	30	94,582,927	13	0.65	16
Maryland	23,917,761,812	21	121,803,719	10	0.51	17
South Dakota	2,559,757,098	51	7,718,869	25	0.30	18
Wyoming	3,678,483,469	47	8,468,608	24	0.23	19
Washington	25,861,752,000	19	56,188,509	17	0.22	20
Oklahoma	19,014,678,047	24	36,737,936	21	0.19	21
Tennessee	23,117,082,100	22	37,833,167	20	0.16	22
Indiana	31,072,555,678	11	47,255,906 4/	19	0.15	23
Maine	5,201,067,045	43	5,487,302 4/	27	0.11	24
South Carolina	14,907,891,944	28	12,838,896	23	0.09	25
Virginia	28,536,315,777	14	18,437,309 4/	22	0.06	26
Alabama	17,414,437,000	25	6,278,654 4/	26	0.04	27
Idaho	4,185,512,138	46	1,724,555	28	0.04	27
District of Columbia	7,187,212,596	37	-2,326,558 1/	29	-0.03	29
Montana	3,582,496,873	48	-4,027,938 1/	30	-0.11	30
Utah	7,711,069,519	36	-11,353,730 1/	32	-0.15	31
Missouri	28,356,202,134	15	-64,647,365 1/	35	-0.23	32
North Dakota	3,184,403,274	49	-7,598,093 1/	31	-0.24	33
Colorado	20,150,000,000 2/	23	-74,914,457 1/	37	-0.37	34
Delaware	4,382,172,000	45	-16,660,815 1/	33	-0.38	35
Texas	103,638,605,033	3	-459,052,582 1/	46	-0.44	36
New Jersey	51,735,105,533	9	-325,470,484 1/	43	-0.63	37
Arkansas	9,250,965,623	34	-84,073,841 1/	38	-0.91	38
Connecticut	24,515,489,161	20	-229,018,831 1/	41	-0.93	39
Kentucky	16,397,433,085	26	-164,832,585 1/	39	-1.01	40
Vermont	2,697,115,359	50	-29,921,145 1/	34	-1.11	41
Iowa	14,542,367,904	29	-166,379,000 1/	40	-1.14	42
Rhode Island	5,379,053,131	42	-68,671,174 1/	36	-1.28	43
Louisiana	26,038,010,638	18	-336,376,393 1/	44	-1.29	44
Minnesota	26,324,693,000 2/	17	-369,660,268 1/	45	-1.40	45
Wisconsin	26,600,000,000 2/	16	-632,400,000 1/	47	-2.38	46
West Virginia	9,375,457,271	33	-240,362,081 1/	42	-2.56	47
Ohio	65,994,704,350	6	-1,946,814,342 1/	48	-2.95	48
Illinois	77,064,938,572	4	-2,391,984,959 1/	50	-3.10	49
Pennsylvania	70,053,929,702	5	-2,596,108,704 1/	51	-3.71	50
Michigan	56,563,867,706	7	-2,363,557,664 1/	49	-4.18	51

1/ Deficit fund balance, after deducting outstanding loan amount.

2/ Includes state estimates.

3/ 3.11% with reimbursable wages excluded.

4/ Fund balance, after deducting outstanding loan amount.

employee's wage may be applied to another. In this way, most medium sized and large employers will not be affected by the TEFRA revisions. Small employers with low a payroll and larger employers with many low wage employees (primarily in trade, services, and food processing) would be affected by the TEFRA revisions if Alaska's law is not changed to include a maximum tax of at least 5.4 percent.

It is ironic that a law which is intended to force states to "improve" their tax systems has a negative effect on Alaska. This state currently ranks number one in trust fund adequacy (see Text Table 8).

### Alternatives in Response to TEFRA

1. **No state action:** There is inequity in a system which fails to recognize total state tax effort as a combination of tax rate and tax base. Alaska's total tax effort exceeds that of most other states. A change in federal law is clearly the preferred option for action, and this option is being pursued. There is, however, limited time to enact revised legislation before the scheduled implementation date of 1985.

If federal law cannot be changed by 1985, and if Alaska does not adopt a 5.4 percent maximum tax rate, approximately 3,000 very small (payroll under \$10,000) experience rated and new employers could be impacted by up to \$160 in additional federal unemployment tax. The average impact would be around \$30. Additionally, it is estimated that another 2,000 to 3,000 employers with payrolls over \$10,000 could be impacted to some extent. The total additional FUTA tax by those employers is estimated to range between \$1 million and \$2 million.

2. **Add a rate class with a 5.4 percent rate:** The tax schedule now in force has 20 rate classes, each containing 5 percent of total statewide taxable payroll. Beginning with rate class 1 (lowest tax rate) containing employers with the most favorable unemployment experience, employers in each successive group of 5 percent of taxable payroll receive a higher tax rate. Rate class 20 currently provides the highest tax rate (3.8 percent in 1983) and contains employers with the least favorable unemployment experience.

Rate class 20 could be redefined to contain 4.99 percent of total statewide taxable payroll. Employers in the remaining .01 percent of total statewide taxable payroll would then be assigned to a new rate class 21. Employers in that rate class would pay a tax of 5.4 percent.

This alternative would affect few experience rated employers. If it had been in effect for the 1983 tax year, approximately 163 experience rated employers with the poorest experience would have received rates of 5.4 percent. The total payroll involved was \$176,000, and would have resulted in additional tax collection of approximately \$2,800, or an average of \$17.28 per employer.

If 5.4 percent were to become the maximum tax, delinquent employers would automatically receive the increased rate by law. This could provide new incentive for delinquent employers to pay their taxes due. At present, many delinquent employers have experience which already puts them in rate class 20. They have little incentive to pay timely because they would not receive lower rates even if they were eligible for experience rating.

3. **Assign the maximum rate only to delinquent employers:** A proposal to assign a rate of 5.4 percent only to delinquent employers was submitted to the Employment and Training Administration (ETA) of the U.S. Department of Labor earlier this year. It was the opinion of ETA that this would not fulfill the requirements for the additional FUTA credit. However, it has been suggested that the wording of FUTA would permit this credit "... if all employers are assigned a standard rate of 5.4 percent with reductions from that rate assigned to nondelinquent employers on the same basis as is currently accepted by the Secretary of Labor for rate assignments in Alaska. The 5.4 percent tax rate would then be the standard rate and any reductions from that rate would be based on an accepted experience rating system. The fact that some employers would be ineligible for reduced tax rates because of their delinquent status is irrelevant; the law does not require states to grant reduced rates; it requires only that no reduced rates be granted unless they are based solely on

employers' experience with respect to unemployment or other factors bearing a direct relationship to unemployment risk."1/

This option might meet the legal criteria for obtaining the additional tax credit allowed under the Federal Unemployment Tax Act. However, this option has not yet been considered by ETA.

4. **Reduce the tax base and raise all tax rates:** This alternative would cause the greatest disruption to the current system. If the same experience factors (ranging from .4 to 1.6; see Text Table 1) were to be maintained, then a fixed tax schedule would evolve ranging from 1.35 percent minimum employer rate to 5.4 percent maximum employer rate. The average employer contribution rate would be 3.38 percent. The tax base required to generate contributions equal to those generated for 1983 would be approximately \$13,400.

If this option were adopted, all very small employers (payroll under \$10,000) would face higher state contributions. However, very small, high-rate employers would pay their additional contributions to the state rather than to FUTA as in alternative #1. Low-wage, low-rate, very small employers would pay higher state tax under this alternative than under alternative #1, but less total tax. Employers with employees earning over \$10,000 but less than \$20,000 would pay higher contributions under this alternative, while high-wage employers (employees earning over \$20,000) would pay less. Total collections would remain approximately the same, with a shifting of the tax burden to smaller, low-wage employers.

This alternative would be a backward step for the state. A lot of effort was expended to develop the current contribution system to fit Alaska's specific needs. Many high-wage occupations tend to be seasonal, which allows employees in those occupations to collect unemployment compensation despite their high earnings. By raising the tax base while lowering tax rates, Alaska has been able to redistribute program costs so that employers in high-wage, seasonal industries contribute a larger share of total contributions than they had before the new contribution system went into effect. Contributions are therefore closer to the costs of unemployment benefits paid to former employees.

1/ *Changes in Federal Unemployment Tax Credits Under the Tax Equity and Fiscal Responsibility Act of 1982*, prepared by the Alaska Department of Labor and the Alaska House of Representatives Research Agency, August 1983, P.8.

**Text Table 9**  
**Estimated Costs for 1985**

	In Conformity	Out of Conformity
State U.I. Contributions 1/	\$103.6 Million	\$103.6 Million
FUTA Taxes 2/	12.8 Million	99.2 Million
U.I. Administration	Federal Grants (from FUTA)	13.0 Million
ES Administration	Federal Grants (from FUTA taxes)	7.5 Million
Extended Benefits	Federal Reimbursements (from FUTA taxes)	4.8 Million
	\$116.4 Million	\$228.1 Million
Additional employer cost for non-conformity: \$86.4 Million		
Total additional cost for non-conformity: \$111.7 Million		

1/ State UI contributions are derived from Exhibit 9, Trust Fund Model.

2/ Based on estimated Alaska FUTA taxable wages of \$1.6 Billion.

## **Public Law 98-21 (Social Security Act Amendments of 1983)**

AS 23.20.381(e) currently disqualifies an individual working in an instructional, research, or principal administrative capacity in an educational institution, during the period between two academic years or terms, or during a period of paid sabbatical leave. This provision is required in all state laws for conformity with Section 3304(a)(6)(A) of the FUTA.

The FUTA has now been amended by Public Law 98-21 to extend the disqualification to:

1. All employees of educational institutions.
2. Employees of "educational service agencies" serving in educational institutions.
3. Any established vacation period or holiday recess.

If the state fails to make the required changes, it will be out of conformity. Failure to maintain an approved program could result in denial of certification for the FUTA offset credit of 5.4 percent beginning in 1985 and also loss of administrative grants. This could translate into additional FUTA tax for employers of \$86.4 million in 1985 because of loss of the entire 5.4 percent credit. Loss of administrative grants totaling \$20.5 million would require the state to fund administration of the Employment Security Division. Additional costs could amount to \$4.8 million for the federal share of Extended Benefits. Text Table 9 itemizes the costs of non-conformity.

# Alaska Tomorrow

The Actuarial Unit of the Research and Analysis Section has used two computer models since 1978 to aid in the analysis of proposed legislation. One model enables rapid and accurate computation of an average payment for a variety of benefit schedules. Once a relationship is established between the current schedule and an alternate schedule, a second mathematical model uses the established relationship to project costs and other significant variables under three different scenarios. In this way it is possible to evaluate a variety of changes to the law which would have a financial impact on the Trust Fund.

The following four exhibits are the output from the mathematical model designed to simulate various actions affecting Alaska's unemployment insurance system. All four runs use the same assumptions: that the number of claimants, total earning and financing provisions are the same for each alternative. By holding input assumptions constant, the effect of a specific change in state law can be evaluated.

The current system is the basis for comparison. Exhibit 9 was run using the most likely growth scenario

## Exhibit 9 Trust Fund Model

RUN DESCRIPTION: CURRENT LAW - NO CHANGES  
RUN DATE: 24 SEPTEMBER 1983  
SCENARIO: MOST LIKELY GROWTH

YEAR	AVERAGE ANNUAL EMPLOY	TOTAL ANNUAL EARNINGS	AVERAGE WEEKLY WAGE	ANNUAL AVERAGE IUR	WEEKS REGULAR	COMPENSATED EXT BEN	AVERAGE WEEKLY BENEFIT	TRUST FUND INT RATE
1982	133,700	3,789,058,000	545	7.5	521,430	78,215	129.50	10.0
1983	140,600	4,218,562,400	577	7.5	548,340	65,801	132.89	10.0
1984	140,700	4,243,512,000	580	9.0	658,476	79,017	133.89	9.0
1985	141,200	4,383,412,800	597	8.0	587,392	70,487	134.89	8.0
1986	141,800	4,534,764,000	615	7.5	553,020	66,362	135.90	8.0
1987	141,500	4,709,120,000	640	7.5	551,850	66,222	136.92	7.0
1988	141,600	4,896,528,000	665	7.5	552,240	66,269	137.95	7.0

CURRENT TAX BASE IS 75 PERCENT OF AAW  
PROPOSED TAX BASE IS 75 PERCENT OF AAW BEGINNING 1985

MODEL OUTPUT (DOLLARS IN MILLIONS UNLESS OTHERWISE NOTED)

YEAR	INITIAL FUND BALANCE	TAX BASE (\$)	TAXABLE WAGE RATIO	TAXABLE WAGES	RESERVE RATIO	AVERAGE TAX RATE	MIN TAX RATE	MAX TAX RATE	EE TAX RATE	TOTAL EMPLOYER CONTRIB	TOTAL EMPLOYEE CONTRIB	TRUST FUND INTEREST	TOTAL REVENUE	BENEFITS PAID ALASKA	BENEFIT BY COST RATE	FINAL FUND BALANCE	FEDERAL SHARE OF EB	SOLV TAX RATE
1982	103.6	14,600	0.62	2,343.6	0.036	0.0304	0.0122	0.0487	0.007	69.1	15.7	11.7	96.5	74.0	0.026	126.1	4.0	
1983	126.1	20,200	0.78	3,290.5	0.036	0.0238	0.0100	0.0380	0.005	78.2	16.5	12.6	107.3	81.6	0.019	151.8	4.4	
1984	151.8	21,900	0.76	3,225.1	0.036	0.0257	0.0103	0.0410	0.006	82.7	19.4	13.7	115.8	98.7	0.023	168.8	5.3	
1985	168.8	22,600	0.75	3,287.6	0.038	0.0255	0.0102	0.0408	0.006	83.9	19.7	13.5	117.1	86.7	0.020	197.2	4.8	
1986	197.2	23,000	0.75	3,401.1	0.044	0.0240	0.0100	0.0384	0.005	81.7	17.0	15.8	114.5	84.2	0.019	227.5	4.5	
1987	227.5	23,600	0.75	3,531.8	0.049	0.0232	0.0100	0.0370	0.005	81.8	17.7	15.9	115.4	84.6	0.018	258.2	4.5	
1988	258.2	24,500	0.75	3,672.4	0.054	0.0215	0.0100	0.0342	0.005	78.9	18.4	18.1	115.4	85.3	0.017	288.2	4.6	

TOTAL EMPLOYER CONTRIBUTIONS: \$ 556 MILLION  
TOTAL REVENUE: \$ 782 MILLION  
REGULAR AND ALL EXTENDED BENEFITS PAID: \$ 629 MILLION  
FEDERAL SHARE OF EXTENDED BENEFITS: \$ 32 MILLION

REINSURABLE EMPLOYMENT AND UNEMPLOYMENT IS EXCLUDED FROM SCENARIO

under the assumption that no changes will occur in either financing provisions of the law or in benefit provisions. In the years 1986, 1987, and 1988, the average insured unemployment in this scenario is assumed to remain unchanged. In spite of this, the benefit cost rate drops year to year, even though the actual amount of benefits paid increase. This displays the impact of inflation where benefits do not increase as rapidly as wages. The \$156 cap in maximum weekly benefits prevents more and more claimants from achieving the intended return of 50 percent of their own average weekly wage.

Exhibit 10 assumes that the maximum WBA will increase to \$198 effective January 1, 1985 but that everything else will remain unchanged. This model demonstrates the effectiveness of the self-correcting feature of the current tax system. Without a change in the tax rate schedule, the benefit cost increases cause an increase in tax rates over the prior scenario. The benefit cost rate will still drop, indicating a need to frequently adjust the benefit maximum as long as wages increase through inflation.

Exhibit 11 assumes that alternative #2 in response to TEFRA would be put into effect along with increasing maximum WBA to \$198. Since we are looking at millions of dollars, the impact of the 21st rate class at 5.4 percent cannot be detected. It was expressed earlier that this alternative would have the least impact on employers' state unemployment insurance contributions, while preserving the full 5.4 percent FUTA credit for certified employers.

Exhibit 12 shows the impact of reducing the tax base to 50 percent of average annual wage, along with the increase of maximum WBA to \$198. Although no maximum of 5.4 percent employer tax was specified for this example, the maximum exceeded 5.4 percent in all years shown from 1985 through 1988. Total employer tax collections remain unchanged; however, in this example the proportion of taxes from low-wage employers would increase.

#### Exhibit 10 Trust Fund Model

RUN DESCRIPTION: MAXIMUM WBA INCREASED TO \$198 EFF. 1/1/85, EVERYTHING ELSE REMAINS UNCHANGED  
 RUN DATE: 24 SEPTEMBER 1983  
 SCENARIO: MOST LIKELY GROWTH

YEAR	AVERAGE ANNUAL EMPLOY	TOTAL ANNUAL EARNINGS	AVERAGE WEEKLY WAGE	ANNUAL AVERAGE IUR	WEEKS COMPENSATED REGULAR	EXT BEN	AVERAGE WEEKLY BENEFIT	TRUST FUND INT RATE
1982	133,700	3,789,058,000	545	7.5	521,430	78,215	129.50	10.0
1983	140,600	4,218,562,400	577	7.5	548,340	65,801	132.89	10.0
1984	140,700	4,243,512,000	580	9.0	658,476	79,017	133.89	9.0
1985	141,200	4,383,412,800	597	8.0	587,392	70,487	153.77	8.0
1986	141,800	4,534,764,000	615	7.5	553,020	66,362	154.93	8.0
1987	141,500	4,709,120,000	640	7.5	551,850	66,222	156.09	7.0
1988	141,600	4,896,528,000	665	7.5	552,240	66,269	157.26	7.0

CURRENT TAX BASE IS 75 PERCENT OF AAW  
 PROPOSED TAX BASE IS 75 PERCENT OF AAW BEGINNING 1985

MODEL OUTPUT (DOLLARS IN MILLIONS UNLESS OTHERWISE NOTED)

YEAR	INITIAL FUND BALANCE	TAX BASE (\$)	TAXABLE WAGE RATIO	TAXABLE WAGES	RESERVE RATIO	AVERAGE TAX RATE	MIN TAX RATE	MAX TAX RATE	EE TAX RATE	TOTAL EMPLOYER CONTRIB	TOTAL EMPLOYEE CONTRIB	TRUST FUND INTEREST	TOTAL REVENUE	BENEFITS PAID BY ALASKA	BENEFIT COST RATE	FINAL FUND BALANCE	FEDERAL SHARE OF EB	SOLV TAX RATE
1982	103.6	14,600	0.62	2,343.6	0.036	0.0304	0.0122	0.0487	0.007	69.1	15.7	11.7	96.5	74.0	0.026	126.1	4.0	
1983	126.1	20,200	0.78	3,290.5	0.036	0.0238	0.0100	0.0380	0.005	78.2	16.5	12.6	107.3	81.6	0.019	151.8	4.4	
1984	151.8	21,900	0.76	3,225.1	0.036	0.0257	0.0103	0.0410	0.006	82.7	19.4	13.7	115.8	98.7	0.023	168.8	5.3	
1985	168.8	22,600	0.75	3,287.6	0.038	0.0255	0.0102	0.0408	0.006	83.9	19.7	13.5	117.1	101.2	0.023	184.8	5.4	
1986	184.8	23,000	0.75	3,401.1	0.041	0.0251	0.0100	0.0402	0.006	85.4	20.4	14.8	120.6	96.0	0.021	209.4	5.1	
1987	209.4	23,600	0.75	3,531.8	0.045	0.0252	0.0101	0.0403	0.006	88.9	21.2	14.7	124.8	96.5	0.020	237.7	5.2	
1988	237.7	24,500	0.75	3,672.4	0.049	0.0244	0.0100	0.0390	0.005	89.6	18.4	16.6	124.6	97.3	0.020	265.1	5.2	

TOTAL EMPLOYER CONTRIBUTIONS: \$ 578 MILLION  
 TOTAL REVENUE: \$ 807 MILLION  
 REGULAR AND ALL EXTENDED BENEFITS PAID: \$ 680 MILLION  
 FEDERAL SHARE OF EXTENDED BENEFITS: \$ 35 MILLION

REIMBURSABLE EMPLOYMENT AND UNEMPLOYMENT IS EXCLUDED FROM SCENARIO

### Exhibit 11 Trust Fund Model

RUN DESCRIPTION: 21ST RATE CLASS ADDED TO TAX SCHEDULE, MAX WBA INC TO \$198 EFF. 1/1/85  
 RUN DATE: 24 SEPTEMBER 1983  
 SCENARIO: MOST LIKELY GROWTH

YEAR	AVERAGE ANNUAL EMPLOY	TOTAL ANNUAL EARNINGS	AVERAGE WEEKLY WAGE	ANNUAL AVERAGE TWR	WEEKS COMPENSATED REGULAR	EXT BEN	AVERAGE WEEKLY BENEFIT	TRUST FUND INT RATE
1982	133,700	3,789,058,000	545	7.5	521,430	78,215	129.50	10.0
1983	140,600	4,218,562,400	577	7.5	548,340	85,801	132.89	10.0
1984	140,700	4,243,512,000	580	9.0	658,476	79,017	133.89	9.0
1985	141,200	4,383,412,800	597	8.0	587,392	70,487	153.77	8.0
1986	141,800	4,534,764,000	615	7.5	553,020	66,362	154.93	8.0
1987	141,500	4,709,120,000	640	7.5	551,850	66,222	156.09	7.0
1988	141,600	4,896,528,000	665	7.5	552,240	66,269	157.26	7.0

CURRENT TAX BASE IS 75 PERCENT OF AAW  
 PROPOSED TAX BASE IS 75 PERCENT OF AAW BEGINNING 1985

MODEL OUTPUT (DOLLARS IN MILLIONS UNLESS OTHERWISE NOTED)

YEAR	INITIAL FUND BALANCE	TAX BASE (\$)	TAXABLE WAGE RATIO	TAXABLE WAGES	RESERVE RATIO	AVERAGE TAX RATE	MIN TAX RATE	MAX TAX RATE	EE TAX RATE	TOTAL EMPLOYER CONTRIB	TOTAL EMPLOYEE CONTRIB	TRUST FUND INTEREST	TOTAL REVENUE	BENEFITS PAID BY ALASKA	BENEFIT COST RATE	FINAL FUND BALANCE	FEDERAL SHARE OF EB	SOLV TAX RATE
1982	103.6	14,600	0.62	2,343.6	0.036	0.0304	0.0122	0.0487	0.007	69.1	15.7	11.7	96.5	74.0	0.026	126.1	4.0	
1983	126.1	20,200	0.78	3,290.5	0.036	0.0238	0.0100	0.0380	0.005	78.2	16.5	12.6	107.3	81.6	0.019	151.8	4.4	
1984	151.8	21,900	0.76	3,225.1	0.036	0.0257	0.0103	0.0410	0.006	82.7	19.4	13.7	115.8	98.7	0.023	168.8	5.3	
1985	168.8	22,600	0.75	3,287.6	0.038	0.0255	0.0102	0.0540	0.006	83.9	19.7	13.5	117.1	101.2	0.023	184.8	5.4	
1986	184.8	23,000	0.75	3,401.1	0.041	0.0251	0.0100	0.0540	0.006	85.4	20.4	14.8	120.6	96.0	0.021	209.4	5.1	
1987	209.4	23,600	0.75	3,531.8	0.045	0.0252	0.0101	0.0540	0.006	86.9	21.2	14.7	124.8	96.5	0.020	237.7	5.2	
1988	237.7	24,500	0.75	3,672.4	0.049	0.0244	0.0100	0.0540	0.005	89.6	18.4	16.6	124.6	97.3	0.020	265.1	5.2	

TOTAL EMPLOYER CONTRIBUTIONS: \$ 578 MILLION  
 TOTAL REVENUE: \$ 807 MILLION  
 REGULAR AND ALL EXTENDED BENEFITS PAID: \$ 680 MILLION  
 FEDERAL SHARE OF EXTENDED BENEFITS: \$ 35 MILLION

REINBURSABLE EMPLOYMENT AND UNEMPLOYMENT IS EXCLUDED FROM SCENARIO

### Exhibit 12 Trust Fund Model

RUN DESCRIPTION: TAX BASE REDUCED TO 50 PERCENT AND MAXIMUM WBA INCREASED TO \$198 EFFECTIVE 1/1/85  
 RUN DATE: 24 SEPTEMBER 1983  
 SCENARIO: MOST LIKELY GROWTH

YEAR	AVERAGE ANNUAL EMPLOY	TOTAL ANNUAL EARNINGS	AVERAGE WEEKLY WAGE	ANNUAL AVERAGE TWR	WEEKS COMPENSATED REGULAR	EXT BEN	AVERAGE WEEKLY BENEFIT	TRUST FUND INT RATE
1982	133,700	3,789,058,000	545	7.5	521,430	78,215	129.50	10.0
1983	140,600	4,218,562,400	577	7.5	548,340	85,801	132.89	10.0
1984	140,700	4,243,512,000	580	9.0	658,476	79,017	133.89	9.0
1985	141,200	4,383,412,800	597	8.0	587,392	70,487	153.77	8.0
1986	141,800	4,534,764,000	615	7.5	553,020	66,362	154.93	8.0
1987	141,500	4,709,120,000	640	7.5	551,850	66,222	156.09	7.0
1988	141,600	4,896,528,000	665	7.5	552,240	66,269	157.26	7.0

CURRENT TAX BASE IS 75 PERCENT OF AAW  
 PROPOSED TAX BASE IS 50 PERCENT OF AAW BEGINNING 1985

MODEL OUTPUT (DOLLARS IN MILLIONS UNLESS OTHERWISE NOTED)

YEAR	INITIAL FUND BALANCE	TAX BASE (\$)	TAXABLE WAGE RATIO	TAXABLE WAGES	RESERVE RATIO	AVERAGE TAX RATE	MIN TAX RATE	MAX TAX RATE	EE TAX RATE	TOTAL EMPLOYER CONTRIB	TOTAL EMPLOYEE CONTRIB	TRUST FUND INTEREST	TOTAL REVENUE	BENEFITS PAID BY ALASKA	BENEFIT COST RATE	FINAL FUND BALANCE	FEDERAL SHARE OF EB	SOLV TAX RATE
1982	103.6	14,600	0.62	2,343.6	0.036	0.0304	0.0122	0.0487	0.007	69.1	15.7	11.7	96.5	74.0	0.026	126.1	4.0	
1983	126.1	20,200	0.78	3,290.5	0.036	0.0238	0.0100	0.0380	0.005	78.2	16.5	12.6	107.3	81.6	0.019	151.8	4.4	
1984	151.8	21,900	0.76	3,225.1	0.036	0.0257	0.0103	0.0410	0.006	82.7	19.4	13.7	115.8	98.7	0.023	168.8	5.3	
1985	168.8	22,600	0.53	2,323.2	0.038	0.0361	0.0144	0.0578	0.008	83.9	18.6	13.5	116.0	101.2	0.023	183.6	5.4	
1986	183.6	23,000	0.53	2,402.4	0.041	0.0356	0.0142	0.0569	0.008	85.5	19.2	14.7	119.4	96.0	0.021	207.0	5.1	
1987	207.0	23,600	0.53	2,495.8	0.045	0.0355	0.0143	0.0570	0.008	88.9	20.0	14.5	123.4	96.5	0.020	234.0	5.2	
1988	234.0	24,500	0.53	2,595.2	0.049	0.0345	0.0138	0.0552	0.008	89.6	20.8	16.4	126.7	97.3	0.020	263.4	5.2	

TOTAL EMPLOYER CONTRIBUTIONS: \$ 578 MILLION  
 TOTAL REVENUE: \$ 805 MILLION  
 REGULAR AND ALL EXTENDED BENEFITS PAID: \$ 680 MILLION  
 FEDERAL SHARE OF EXTENDED BENEFITS: \$ 35 MILLION

REINBURSABLE EMPLOYMENT AND UNEMPLOYMENT IS EXCLUDED FROM SCENARIO

**Appendix I**  
**Summary of Major Changes in the Employment Security Act**  
**Coverage Provisions of the Alaska Employment Security Act**  
**1937-1983**

- April 2, 1937 Alaska Employment Security Law enacted. Employers liable for taxes are those with eight or more employees in twenty weeks of the year. 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 persons at any time. Ch. 7, SLA 1945
- March 20, 1947 List of excluded services extended. Additional exclusions include newsboys and students. Any employment liable for a tax under the FUTA will be automatically covered under the state U.I. law. Ch. 48, SLA 1947
- March 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 educations employing four or more in twenty 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 the state and local governments. Coverage also extended to certain domestic and agricultural workers. Ch. 122, SLA 1977

### **Financing Provisions of the Alaska Employment Security Act 1937-1983**

- April 2, 1937 All wages paid to employees covered under the law are assessed a uniform tax of 1.8% Ch. 4, ESLA 1937
- Jan. 1, 1938 Uniform tax raised to 2.7% of total covered wages. Ch. 4, ESLA 1937
- March 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 a fund surplus exists. 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 .5% 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
- March 30, 1960 Uniform employer tax raised to 2.9%. Uniform employee tax raised to .6%. 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% to 4.0% with an average tax rate of 2.9% Employee tax rates range from .3% to .9% averaging .65%. Ch. 60, SLA 1960
- Jan. 1, 1974 Employee tax made uniform and employer tax left variable. Tax base raised to \$10,000. There are ten 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% of the average annual wages for calendar year 1981 and 1982 and will be 75% of the average annual wage for future years. Replaces the ten alternative tax rate schedule with twenty "experience factors." An employer's yearly rate calculation will be 82% 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%. Employee tax will be a uniform 18% of the benefit cost rate. Ch. 9, SLA 1980

### **Benefit Provisions of the Alaska Employment Security Act 1937-1983**

- April 2, 1937 Benefits first made payable Jan. 1, 1939. Minimum payment-\$5; maximum-\$15. WBA (Weekly Benefit Amount) set at 50% of full time weekly wage. Total benefit payments not to exceed 16 x WBA. Ch. 4, ESLA 1937
- Jan. 17, 1939 Minimum payment-\$5; maximum-\$16. WBA set at 1/20 of high quarter wages. Total benefit payments not to exceed either 16 x WBA or 1/3 of base year earnings. Ch. 1, SLA 1939
- Oct. 1, 1946 Minimum payment-\$8; maximum-\$25. Maximum reduced to \$20 if the fund balance is less than \$2 million on January 1. Total benefit payments not to exceed either 25 x WBA or 1/3 of base year wages except that any eligible claimant is entitled to at least 8 x WBA. Ch. 32, ESLA 1946
- July 1, 1949 WBA is increased by 20% for each dependent of the claimant up to three. Ch. 25, SLA 1949

- July 1, 1951 Minimum payment-\$8; maximum-\$30. Ch. II, SLA 1951
- July 1, 1953 Minimum payment-\$8; maximum-\$35. WBA now based on total wages earned in base year. Total benefit payments limited to 26 x WBA for most claimants. Ch. 99, SLA 1953
- July 3, 1955 Minimum payment-\$10; maximum-\$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 dependency allowance. Ch. 5, ESLA 1955
- March 30, 1960 Maximum WBA for interstate claimants reduced to \$20. Ch. 60, SLA 1960
- July 1, 1966 Minimum payment-\$10; maximum-\$55. Total benefit payments limited to 28 x WBA for most claimants. Ch. II2, SLA 1966
- July 1, 1969 Minimum payment-\$18; maximum-\$60. Ch. 106, SLA 1969
- Jan. 29, 1971 Depending on the level of the 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 non-resident claimants is ended. Ch. 106, SLA 1971
- July 1, 1973 Minimum payment-\$18; maximum-\$90. Dependency allowance set at \$10 per dependent up to three. Ch. 43, SLA 1973
- Oct. 1, 1980 Minimum payment-\$34; maximum payment \$150 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 payments \$34 maximum payment \$156 basic WBA. Ch 115, SLA 1982

### **Qualifying Provisions of the Alaska Employment Security Act 1937-1983**

- April 2, 1937 To qualify for benefits, a claimant must have: 1) been unemployed in two of the last thirteen weeks preceding claim, 2) have wages in the first three of the last four calendar quarters totaling more than sixteen times the Weekly Benefit Amount (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 twenty-five times the WBA. Ch. I, SLA 1939
- March 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 1¼ times high quarter wages. Women are disqualified until they subsequently earn \$120 if they leave work 1) to get married, 2) to live with 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 twenty-six weeks. Ch. 5, ESLA 1955
- April 4, 1957 Minimum wage requirement set at \$500 or 1¼ 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 ten percent earned outside the quarter of highest wages. If a claimant earns more than 90% of the base period wages in one quarter, base period wages used for determining benefits will be reduced to ten 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 1) A waiting period must be served for each new benefit year, 2) Extended Benefit claimants must actively seek work and may not refuse an offer of "suitable" work, 3) claimants filing for Extended Benefits from a state not triggered on to 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 conformance with federal law. Ch. 115, SLA 1982
- Sept. 26, 1982 In conformance with federal law, the state "on" indicator for Extended Benefits is increased to six percent insured unemployment rate. In conformance with federal law, a claimant is not eligible for Extended Benefits unless total base period wages equal or exceed forty 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 x WBA requirement. All other conditions of Extended Benefits apply to Supplemental State Benefits. Ch 115, SLA 1982

## APPENDIX II

### 1983 Employer and Employee Contribution Rates Experience Rated Employers

Rate Class	Employer Rate	Employee Rate	Total Rate
1	1.00	.5	1.50
2	1.07	.5	1.57
3	1.19	.5	1.69
4	1.31	.5	1.81
5	1.42	.5	1.92
6	1.54	.5	2.04
7	1.66	.5	2.16
8	1.90	.5	2.40
9	2.14	.5	2.64
10	2.37	.5	2.87
11	2.37	.5	2.87
12	2.61	.5	3.11
13	2.85	.5	3.35
14	3.09	.5	3.59
15	3.21	.5	3.71
16	3.32	.5	3.82
17	3.44	.5	3.94
18	3.56	.5	4.06
19	3.68	.5	4.18
20	3.80	.5	4.30

#### Experience Rated Employers (A Coded)

Employers who have been subject to the Act for more than four quarters qualify for a rate determination based on their quarterly payroll experience. Employers are assigned a rate class based on their payroll decline experience as compared to all other ratable employers. Employers with a low quarterly payroll decline receive more favorable rates than those employers showing more excessive declines in quarterly employment figures.

**Schedule of Benefits  
Effective January 1, 1983**

Base Period Wages		Weekly Benefit Amount
At least	But less than	
\$	\$1,000	\$0
1,000	1,250	34
1,250	1,500	36
1,500	1,750	38
1,750	2,000	40
2,000	2,250	42
2,250	2,500	44
2,500	2,750	46
2,750	3,000	48
3,000	3,250	50
3,250	3,500	52
3,500	3,750	54
3,750	4,000	56
4,000	4,250	58
4,250	4,500	60
4,500	4,750	62
4,750	5,000	64
5,000	5,250	66
5,250	5,500	68
5,500	5,750	70
5,750	6,000	72
6,000	6,250	74
6,250	6,500	76
6,500	6,750	78
6,750	7,000	80
7,000	7,250	82
7,250	7,500	84
7,500	7,750	86
7,750	8,000	88
8,000	8,250	90
8,250	8,500	92
8,500	8,750	94
8,750	9,000	96
9,000	9,250	98
9,250	9,500	100
9,500	9,750	102
9,750	10,000	104
10,000	10,250	106
10,250	10,500	108
10,500	10,750	110
10,750	11,000	112
11,000	11,250	114
11,250	11,500	116
11,500	11,750	118
11,750	12,000	120
12,000	12,250	122
12,250	12,500	124
12,500	12,750	126
12,750	13,000	128
13,000	13,250	130
13,250	13,500	132
13,500	13,750	134
13,750	14,000	136
14,000	14,250	138
14,250	14,500	140
14,500	14,750	142
14,750	15,000	144
15,000	15,200	146
15,200	15,400	148
15,400	15,600	150
15,600	15,800	152
15,800	16,000	154
16,000	and over	156

**Appendix III**  
**Table 1**  
**Alaska Unemployment Insurance Fund**  
**1937-1982**  
**(\$1,000)**

Calendar Year	Collections for Payment of U.I. Benefits			U.I. Benefit Disbursement from Trust Fund					Reserve Balance	Loan Balance	Reserve Balance Less Loan
	Contributions Collected 1/	Reimbursements 2/	Interest	Taxable U.I. Regular Benefits	Reimburseable U.I. Benefits	State Share of EB	Interstate Wage Combining	Misc.			
1937	\$238	\$	\$	\$	\$	\$	\$	\$	\$238	\$	\$238
1938	635		7						880		880
1939	547		20	350					1,097		1,097
1940	585		25	527					1,180		1,180
1941	927		29	293				-13 A/	1,830		1,830
1942	1,334		47	147					3,064		3,064
1943	1,448		68	23					4,557		4,557
1944	2,301		93	30				-1 B/	6,920		6,920
1945	1,452		136	88				-1 B/	8,419		8,419
1946	1,150		161	433					9,297		9,297
1947	1,951		183	556				2 C/	10,877		10,877
1948	1,574		222	1,408					11,265		11,265
1949	1,364		229	2,570					10,288		10,288
1950	1,930		198	3,321					9,095		9,095
1951	2,423		185	1,785					9,918		9,918
1952	3,775		193	4,171					9,715		9,715
1953	3,809		185	5,641					8,068		8,068
1954	3,330		134	7,759					3,773		3,773
1955	3,825		40	6,818				3,000 D/	3,820	3,000	820
1956	4,799		47	4,972				-3,000	694		694
1957	4,908		101	6,785				2,630 E/	1,548	2,630	-1,082
1958	4,603		46	7,783				5,635 E/	4,049	8,265	-4,216
1959	4,878			6,320					2,607	8,265	-5,658
1960	7,291			5,539				500 E/	4,859	8,765	-3,906
1961	8,061			7,467					5,453	8,765	-3,312
1962	7,488			6,504					6,437	8,597 F/	-2,160
1963	7,788			6,212					8,013	8,296 G/	-283
1964	8,704		15	5,486					11,246	8,084 H/	3,162
1965	10,259		117	5,520					16,102	7,888 I/	8,214
1966	10,250		292	6,586				90 J/	20,148	7,677 K/	12,471
1967	10,967		488	7,155				-3,705	20,743	3,696 M/	17,047
1968	11,876		675	8,493				-3,710 N/	21,091	O/	21,091
1969	13,990		947	7,647				-30 P/	28,351		28,351
1970	15,593		1,396	11,165				-61 Q/	34,114		34,114
1971	15,442		1,687	13,142		523		-310 R/	37,268		37,268
1972	16,890		1,760	15,918		146		-222 R/	39,640		39,640
1973	18,129	198	1,976	18,253	137		417	340 R/	41,477		41,477
1974	26,122	626	2,253	22,461	518	85	420	-84 R/	46,910		46,910
1975	53,648	770	2,100	28,181	528	1,091	1,136	-713 R/	71,781		71,781
1976	71,968	922	5,056	51,835	695	2,086	2,474	25 R/	92,662		92,662
1977	65,681	828	5,224	82,697	820	4,572	2,917	1,171 R/	74,559		74,559
1978	60,953	1,116	3,799	68,799	1,066	5,258	7,608	-880 R/	56,822		56,822
1979	59,361	3,616	4,832	48,328	3,995	3,637	3,619	-498 R/	64,553		64,553
1980	63,874	7,651	4,273	41,991	6,044	2,813	946	-1,429 R/	87,130		87,130
1981	73,346 *	10,094 *	8,509	55,562	9,017	4,757	6,817	722 R/	103,648		103,648
1982	85,583 *	9,978 *	11,753	68,121	7,593	3,835	4,893	-511 R/	126,010		126,010

Source: ETA 2-112 Reports, Department of Labor, UCFE and UCX Transactions omitted.

\* Estimated (the current report system does not distinguish between contributing and reimbursing employer collections.)

1/ Includes penalty and interest.

2/ Includes payments received from reimbursable employers and recoveries from other states for interstate wage combining (see Tables 3 and 4 for details).

**Footnotes to Table 1**

- A/ Includes \$13,378.00 payments to Railroad Retirement Fund.
- B/ Includes loans of \$1,000.00 each to Serviceman's Readjustment Allowance Fund in 1944 and 1945.
- C/ Includes return of \$2,000.00 loaned to Serviceman's Readjustment Allowance Fund.
- D/ Includes loans of \$3,000,000.00 from the Federal Unemployment Account and \$1,800,000.00 from the General Fund of the Territory of 1955.
- E/ Loan from the Federal Unemployment Account in 1957, 1958 and 1960.
- F/ Loan balance reduced \$167,560.47 by FUTA credits applied.
- G/ Loan balance reduced \$301,538.07 by FUTA credits applied.
- H/ Loan balance reduced \$211,516.13 by FUTA credits applied.
- I/ Loan balance reduced \$196,207.44 by FUTA credits applied.
- J/ Includes \$90,434.98 excess TUC recoveries transferred to the Trust Fund Account.
- K/ Loan balance reduced \$211,069.53 by FUTA credits applied.
- L/ Includes \$6,848.07 excess TUC recoveries transferred to the Trust Fund Account and \$3,712,355.12 loan installment payment.
- M/ Loan balance reduced \$269,017.89 by FUTA credits applied and \$3,712,355.12 by installment payment.
- N/ Includes \$20,000.00 withdrawal for Title IX and \$3,690,233.44 final loan installment payment.
- O/ Loan balance paid in full by \$5,501.91 FUTA credits and \$3,690,233.44 installment payment.
- P/ Includes \$2,566.10 excess TUC recoveries transferred to the Trust Fund Account, \$2,926.80 reimbursement of Title IX Funds and \$34,587.75 withdrawal for Title IX.
- Q/ Includes \$30.01 excess TUC recoveries transferred to the Trust Fund Account, \$4,390.20 reimbursement of Title IX Funds and \$64,720.81 interest and penalty on delinquent contributions transferred to the Training and Building Fund (Chapter 106 SLA 1969).
- R/ See Table 3 for details from 1971 on.

**Table 2**  
**Alaska Unemployment Insurance Financial Data**  
**(Taxable Employment Only-Excludes all Reimbursable Data)**  
**1937-1982**

Year	Financial Data (In Thousands)					Employment and Wage Data			
	Contributions Collected 1/	Interest Credited to Trust Fund	Benefit Disbursements 3/	Reserves as of Year End	Average Monthly Taxable Employment	Wages in Taxable Employment (Amount in Thousands)		Taxable Wage Base	Percent of Total Wages Taxable
						Total	Taxable	Total	%
1937	\$238	\$	\$	\$	\$	\$	\$	\$ Total	%
1938	635	12		885	10,356	18,066	18,066	Total	100.00
1939	547	21	350	1,104	10,168	18,636	18,636	Total	100.00
1940	585	25	527	1,187	12,776	23,081	23,081	Total	100.00
1941	927	32	293	1,840	17,939	39,092	37,242	3,000	95.27
1942	1,334	52	147	3,079	21,509	51,583	50,101	3,000	97.13
1943	1,448	73	23	4,576	22,878	73,970	67,881	3,000	91.77
1944	2,301	104	30	6,952	22,478	88,299	72,151	3,000	81.71
1945	1,452	145	88	8,461	15,878	52,322	47,444	3,000	90.68
1946	1,150	165	434	9,343	17,732	53,613	50,381	3,000	93.97
1947	1,951	194	556	10,931	24,801	100,078	91,390	3,000	91.32
1948	1,574	229	1,409	11,325	23,479	103,229	87,476	3,000	84.74
1949	1,364	224	2,578	10,335	23,089	106,666	87,600	3,000	82.13
1950	1,930	189	3,313	9,141	25,208	120,897	98,161	3,000	81.19
1951	2,423	189	1,735	9,968	32,605	186,090	145,738	3,000	78.32
1952	3,775	194	4,171	9,766	32,882	203,292	153,235	3,000	75.38
1953	3,809	181	5,641	8,115	30,618	191,834	138,331	3,000	72.11
1954	3,330	111	7,759	3,797	27,281	171,002	119,421	3,000	69.84
1955	3,825	20	6,818	3,825 2/	28,763	172,884	128,004	3,600	74.04
1956	4,779	4	4,972	698	30,493	215,823	150,465	3,600	69.72
1957	4,908	1	6,785	1,550 2/	29,525	199,872	150,924	4,200	75.51
1958	4,603		7,783	4,050 2/	28,693	198,398	142,811	4,200	71.98
1959	4,878		6,320	2,608 2/	30,241	216,182	151,745	4,200	70.19
1960	7,291		5,539	4,860 2/	33,412	264,054	229,300	7,200	86.84
1961	8,061		7,467	5,454 2/	32,419	254,143	213,926	7,200	84.18
1962	7,488		6,504	6,438 2/	33,102	259,893	217,625	7,200	83.74
1963	7,788	7	6,212	8,021 2/	34,096	272,080	225,518	7,200	82.89
1964	8,704	28	5,486	11,267 2/	36,541	314,763	255,949	7,200	81.31
1965	10,258	163	5,520	16,168 2/	40,158	356,782	285,308	7,200	79.97
1966	10,250	338	6,586	20,260 2/	41,516	380,422	296,094	7,200	77.83
1967	10,967	539	7,155	20,906 2/	44,303	422,494	321,292	7,200	76.05
1968	11,876	731	8,493	21,283	46,954	472,050	349,755	7,200	74.09
1969	13,990	1,045	7,647	28,652	52,544	564,708	409,417	7,200	72.50
1970	15,593	1,520	11,165	34,541	56,295	626,584	427,950	7,200	68.30
1971	15,442	1,687	13,665	37,268	59,064	672,528	451,063	7,200	67.07
1972	16,890	1,760	16,055	39,640	62,696	738,094	487,027	7,200	65.98
1973	18,129	1,977	18,604	41,477	67,392	816,941	523,635	7,200	64.10
1974	26,122	2,253	22,703	46,910	83,703	1,280,306	914,634	10,000	71.44
1975	53,648	2,100	30,016	71,780	113,881	2,454,373	1,494,389	10,000	60.89
1976	71,968	5,056	55,883	92,662	123,539	3,170,307	1,659,969	10,000	52.36
1977	65,681	5,224	89,793	74,559	115,375	2,623,396	1,454,677	10,000	55.45
1978	60,683 *	3,799	81,214	56,822	110,515	2,289,106	1,252,313	10,000	54.71
1979	58,999 *	4,832	54,595	64,553	110,182	2,325,479	1,247,968	10,000	53.66
1980	63,501 *	4,273	45,750	87,130	114,394	2,680,030	1,346,005	10,000	50.22
1981	72,952 *	8,509	65,512	103,648	127,052	3,296,364	1,811,373	13,300	54.95
1982	85,004 *	11,753	74,994	126,010	140,231	3,905,018	2,212,741	14,600	56.67

Source: ETA 2-112 Report, ES-202 Report, Department of Labor.

1/ Includes employee contributions from 1955.

2/ Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.

3/ Net benefits attributable to employer subject to tax. Includes state's share (50%) of Extended Benefits and net difference between payments and receipts for interstate wage combining. See Table 4B for details.

\* Not including penalty and interest.

**Table 2**  
**Alaska Unemployment Insurance Financial Data**  
**(Taxable Employment Only-Excludes all Reimbursable Data)**  
**(Continued)**

Year	Significant Measures				Percent of Taxable Wages				Wage Data	
	Percent of Total Wages		Average		Percent of Taxable Wages		Average		Average Weekly Wages	
	Collections	Net Benefits	Year End Reserve	Employer Tax Rate	Collections	Benefits	Year End Reserve	Employer Tax Rate	Total	Taxable
1937	%	%	%	1.80 %	%	%	%	1.80 %	\$	\$
1938	3.51		4.90	2.70	3.51		4.90	2.70	33.55	33.55
1939	2.94	1.88	5.92	2.70	2.94	1.88	5.92	2.70	35.25	35.25
1940	2.53	2.28	5.14	2.70	2.53	2.28	5.14	2.70	34.74	34.74
1941	2.37	0.75	4.71	2.60	2.49	0.79	4.94	2.70	41.91	39.92
1942	2.59	0.28	5.97	2.52	2.66	0.29	6.15	2.70	46.12	44.79
1943	1.96	0.03	6.19	2.48	2.13	0.03	6.74	2.70	62.18	57.06
1944	2.61	0.03	7.87	2.21	3.19	0.04	9.64	2.70	75.54	61.73
1945	2.78	0.17	16.17	2.45	3.06	0.19	17.83	2.70	63.37	57.46
1946	2.15	0.81	17.43	2.53	2.28	0.86	18.54	2.70	58.14	54.64
1947	1.95	0.56	10.92	1.82	2.13	0.61	11.96	2.09	77.60	70.86
1948	1.52	1.36	10.97	1.45	1.80	1.61	12.95	1.73	84.55	71.65
1949	1.28	2.42	9.69	1.23	1.56	2.94	11.80	1.50	88.84	72.96
1950	1.60	2.74	7.56	1.85	1.97	3.38	9.31	2.29	92.23	74.89
1951	1.30	0.93	5.36	2.07	1.66	1.19	6.84	2.70	109.76	85.96
1952	1.86	2.05	4.80	2.05	2.46	2.72	6.37	2.70	118.89	89.62
1953	1.99	2.94	4.23	1.94	2.75	4.08	5.87	2.70	120.49	86.88
1954	1.95	4.54	2.22	1.89	2.79	6.50	3.18	2.70	120.54	84.18
1955	2.21	3.94	2.21	2.00	2.99	5.33	2.99	2.70	115.59	85.58
1956	2.21	2.30	0.32	1.88	3.18	3.30	0.46	2.70	136.11	94.89
1957	2.46	3.39	0.78	2.04	3.25	4.50	1.03	2.70	130.18	98.30
1958	2.32	3.92	2.04	1.94	3.22	5.45	2.84	2.70	132.97	95.72
1959	2.26	2.92	1.21	1.90	3.21	4.16	1.72	2.70	137.47	96.50
1960	2.76	2.10	1.84	2.48	3.18	2.42	2.12	2.86	151.98	131.98
1961	3.17	2.94	2.15	2.45	3.77	3.49	2.55	2.91	150.76	126.90
1962	2.88	2.50	2.48	2.31	3.44	2.99	2.96	2.76	150.99	126.43
1963	2.86	2.28	2.95	2.38	3.45	2.75	3.56	2.88	153.46	127.20
1964	2.77	1.74	3.58	2.39	3.40	2.14	4.40	2.94	165.65	134.70
1965	2.88	1.55	4.53	2.34	3.60	1.93	5.67	2.93	170.85	136.63
1966	2.69	1.73	5.33	2.21	3.46	2.22	6.84	2.84	176.22	137.15
1967	2.60	1.69	4.95	2.16	3.41	2.23	6.51	2.84	183.39	139.46
1968	2.52	1.80	4.51	2.10	3.40	2.43	6.09	2.83	193.34	143.25
1969	2.48	1.35	5.07	2.11	3.42	1.87	7.00	2.91	206.68	149.84
1970	2.49	1.78	5.51	1.96	3.64	2.61	8.07	2.88	214.05	146.19
1971	2.30	2.03	5.54	1.93	3.42	3.03	8.26	2.88	218.97	146.86
1972	2.29	2.18	5.37	1.91	3.47	3.30	8.14	2.89	226.40	149.39
1973	2.22	2.28	5.08	1.83	3.46	3.55	7.92	2.86	233.12	149.42
1974	2.04	1.77	3.66	1.86	2.86	2.48	5.13	2.61	294.15	210.14
1975	2.19	1.22	2.92	1.98	3.59	2.01	4.80	3.25	414.46	252.35
1976	2.27	1.76	2.92	1.91	4.34	3.37	5.58	3.64	493.51	258.40
1977	2.50	3.42	2.84	2.04	4.52	6.17	5.13	3.68	437.27	242.47
1978	2.66	3.55	2.48	2.19	4.87	6.49	4.54	4.00	398.33	217.82
1979	2.54	2.35	2.78	2.14	4.71	4.35	5.15	3.98	405.88	218.80
1980	2.42	1.74	3.33	2.04	4.81	3.46	6.59	4.05	450.54	226.28
1981	2.21	1.99	3.14	2.03	4.03	3.62	5.72	3.69	498.94	274.17
1982	2.18	1.92	3.23	1.86	3.85	3.39	5.70	3.29	535.52	303.45

Source: ETA 2-112 Report, ES-202 Report.

1/ Includes employee contributions from 1955.

2/ Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.

3/ Net benefits attributable to employer subject to tax. Includes state's share (50%) of Extended Benefits and net difference between payments and receipts for interstate wage combining. See Table 4B for details.

**Table 3**  
**Unemployment Insurance Fund Activity**  
**1971-1982**

**Deposits**

Year	Contributions	Penalty and Interest 7/	Federal Reimb. Extended Benefits	Trust Fund Interest Earned	Amounts Rec. from Reimb. Employers	Interstate Benefit Wage Combining	TUC 1/ FSB 2/ FSC 8/	Other
1971	\$15,441,750	\$	\$441,143	\$1,687,239	\$	\$	\$	\$2,927 3/ 20 4/
1972	16,890,023		483,445	1,760,437		10,875	1,050,627 1/	3,171 3/
1973	18,129,426		-20,521	1,976,455	131,201	66,829	772,918 1/	3,415 3/
1974	26,121,661		137,032	2,252,552	361,869	264,604	-214 1/	4,146 3/
1975	53,648,223		1,315,962	2,099,622	378,466	391,335	343,000 2/	1,709 3/
1976	71,967,544		4,939,352	5,056,347	409,238	512,361	255,184 2/	244,125 5/
1977	65,680,540		6,212,000	5,224,234	434,482	393,631	3,489,000 2/	
1978	60,682,577	270,698	5,645,500	3,799,481	669,182	447,241		2,126 6/
1979	58,998,566	362,868	4,532,120	4,831,744	2,626,852	989,607		
1980	63,501,143	372,469	3,209,090	4,273,308	6,990,439	660,961		
1981	72,971,567 *	375,000 *	5,716,752	8,509,471	8,470,000 *	1,624,093		
1982	85,003,770 *	579,035	4,077,250	11,753,099	8,124,931 *	1,853,522	3,548,000 8/	73,958 5/

**Disbursements**

Year	Regular Benefits	Federal and State Extended Benefits	Federal Share of Regular Benefits	Training and Building Fund	State Reimbursable Payments	Interstate Benefit Wage Combining	Other	Reserve Fund Balance
1971	\$13,141,702	\$1,045,992	\$175,708	\$56,147	\$	\$	\$	\$37,267,564
1972	15,917,575	291,788	102,529	64,838		3,278	1,445,953 1/	39,640,180
1973	18,253,282	-430	-42,915	80,839	136,857	417,439	377,651 1/	41,477,181
1974	22,461,391	170,801	51,746	87,627	517,663	420,279	-298 1/	46,909,622
1975	28,180,558	2,181,571		170,042	527,978	1,136,333	1,110,987 2/ -106 1/	71,780,576
1976	51,835,375	4,171,296	231,220	199,599	694,517	2,474,018	2,896,701 2/	92,662,002
1977	82,697,357	9,144,232	538,623	250,326	820,347	2,917,208	3,169,040 2/	74,558,755
1978	68,798,755	10,515,404	658,215	312,284	1,065,740	7,604,053	299,505 2/	56,821,606
1979	48,328,267	7,424,999	819,392	395,249	3,995,414	3,618,542	28,116 6/	64,553,383
1980	41,990,779	6,215,495	850,556	384,847	6,044,037	945,572		87,129,507
1981	55,561,630	9,406,499	230,231	115,358	9,017,087	6,817,392		103,648,191
1982	68,120,990	7,840,005	-18	688,802	7,592,848	4,892,836	3,516,500 8/	126,009,796

Source: ETA 2-112 Report, Department of Labor

1/ TUC-Temporary Unemployment Compensation; disbursements and payments

2/ FSB-Federal Supplemental Benefits; disbursements and payments

3/ Title IX repayments

4/ Excess TUC recoveries

5/ Transfer from training and building fund to trust fund

6/ Ledger adjustment to bring fund into balance

7/ Prior to 4-1-78 included in contribution

8/ FSC-Federal Supplemental Compensation; disbursements and payments

\* Estimated (the current report system does not distinguish between collections from contributing and reimbursable employers).

**Table 4A**  
**UI Financial Experience for Reimbursable Accounts**  
**1973-1982**

Year	Collections				Benefits			
	Total	State and Local Government	State Hospitals and Institutes of Higher Education	Non-Profit Organizations	Total	State and Local Government	State Hospitals and Institutes of Higher Education	Non-Profit Organizations
1973	\$131,201	\$	\$91,151	\$40,050	\$136,856	\$	\$93,138	\$43,718
1974	361,869	911	236,996	123,962	517,664	1,180	336,375	180,109
1975	378,467	1,061	256,274	121,132	527,978	2,204	314,556	211,218
1976	409,236	2,045	172,466	234,725	694,518	3,736	461,168	229,614
1977	434,481	1,655	321,033	111,793	820,348	1,905	425,471	392,972
1978	669,182	4,514	447,089	217,579	1,065,740	254,751	455,525	355,46
1979	2,626,852	1,384,229	734,145	508,478	3,995,414	3,269,449	427,660	298,30
1980	6,990,438	5,920,461	531,871	538,106	6,044,037	5,139,040	442,929	462,06
1981	8,470,000 *	n/a	n/a	n/a	9,017,087	7,395,455	645,676	975,95
1982	8,124,931 *	n/a	n/a	n/a	7,592,848	6,699,132	498,569	395,14

\* Estimated (the current report system does not distinguish between contributing and reimbursing employer collections).

**Table 4B**  
**UI Financial Experience for Interstate Wage Combining**  
**1973-1982**

Year	Receipts	Payments	Receipts Minus Payments
1973	\$66,829	\$417,439	\$-350,610
1974	264,604	420,279	-155,675
1975	391,335	1,136,333	-744,998
1976	512,361	2,474,018	-1,961,657
1977	393,631	2,917,208	-2,523,577
1978	447,241	7,604,053	-7,156,812
1979	989,607	3,618,543	-2,628,936
1980	660,961	945,572	-284,611
1981	1,624,093	6,817,392	-5,193,299
1982	1,853,522	4,892,836	-3,039,314
10 Year Total	\$7,204,184	\$31,243,673	\$-24,039,489

Source: ETA 2-112 Report, Department of Labor

**Table 5**  
**Alaska Unemployment Insurance Data**  
**(Taxable and Reimbursable-Regular Benefits Only)**  
**1939-1982**

Year	Number of First Payments Issued	Weeks Compensated for all Unemployment	Benefit and Claims Data				Average Duration (In Weeks)		Insured Unemployed		Average Weekly Benefit Amount		Maximum Weekly Benefit Amount 4/	
			Exhausting Benefits		Percent of First Payments 1/	Potential	Actual	Actual Exhausts	Average Number	Percent of Covered Employment	For Unemployment	As a Ratio of Average Weekly Wages	Without Dependent Benefits	With Dependent Benefits
			Number	Number										
1939	2,558	19,230	826		%		7.5				\$15.06	0.43	\$16.00	\$
1940	4,641	36,421	2,104		45.9		7.8				14.67	0.42		
1941	2,783	19,986	710		24.2		7.2				14.24	0.34		
1942	1,317	10,323	215		12.7		7.8				14.18	0.31		
1943	285	1,888	47		16.2		6.6				12.98	0.21		
1944	270	270	69		25.7		8.2				14.21	0.19		
1945	1,032	5,136	78		23.1		5.0	14.7			15.57	0.25		
1946	2,335	27,259	757		28.9	15.6	11.7	15.0			16.03	0.28	25.00	
1947	3,024	25,458	760		31.2	17.0	8.4	14.6	359	1.4	22.01	0.28		
1948	6,288	60,981	1,467		27.1	19.0	9.7	14.4	2/ 925	3.9	23.45	0.28		
1949	8,862	109,292	2,677		31.2	18.6	12.3	14.6	1,162	5.0	23.85	0.27	25.00	40.00
1950	10,815	131,756	4,032		34.9	18.4	12.2	13.9	1,847	7.3	25.53	0.28		
1951	7,462	70,751	2,244		31.5	17.7	9.5	12.0	913	2.8	25.52	0.23	30.00	48.00
1952	13,335	137,425	3,345		27.0	19.2	10.3	13.4	2,213	6.7	30.76	0.26		
1953	17,945	173,923	3,090		19.7	20.8	9.7	15.5	3,213	10.5	32.87	0.27	35.00	70.00
1954	16,306	229,210	2,597		16.8	23.9	14.1	23.3	3,773	13.8	33.67	0.28		
1955	11,779	207,308	3,623		27.2	24.9	17.6	22.3	3,071	10.7	33.17	0.29	45.00	70.00
1956	9,095	145,869	1,848		19.1	25.3 3/	16.0 3/	24.2 3/	2,477	8.1	34.55	0.25		
1957	9,456	174,221	2,330		25.2	25.0 3/	18.4 3/	24.3 3/	3,223	10.9	36.44	0.28		
1958	11,080	217,793	3,747		32.0	25.2 3/	19.7 3/	24.8 3/	3,988	13.9	36.16	0.27		
1959	9,086	176,241	3,093		32.7	25.2 3/	19.4 3/	24.6 3/	3,503	11.6	36.45	0.27		
1960	9,370	154,224	2,398		26.3	25.3	16.5	24.5	2,972	8.9	36.45	0.24		
1961	11,333	202,315	3,247		29.0	25.2	17.9	24.7	4,098	12.6	37.42	0.25		
1962	9,738	177,654	3,238		30.4	25.2	18.2	24.5	3,492	10.5	37.12	0.25		
1963	10,585	168,783	2,659		26.2	25.2	15.9	24.4	3,500	10.3	37.41	0.24		
1964	9,585	148,959	2,408		23.4	25.3	15.5	24.4	3,028	8.3	37.41	0.23		
1965	10,098	145,085	2,042		22.0	25.5	14.4	24.4	3,086	7.7	38.38	0.22		
1966	10,484	161,787	2,438		22.2	26.2	15.4	24.8	3,416	8.2	40.34	0.23	55.00	80.00
1967	10,700	163,692	2,243		21.6	27.3	15.3	25.8	3,411	7.7	44.28	0.24		
1968	11,220	177,803	2,512		22.7	27.1	15.8	26.1	3,618	7.7	45.28	0.23		
1969	11,607	172,383	2,199		20.4	27.3	14.9	25.9	3,558	6.8	45.55	0.22	60.00	85.00
1970	15,138	227,853	2,925		22.6	27.3	15.1	16.9	4,718	8.4	49.49	0.23		
1971	16,390	277,575	4,605		26.7	27.2	16.9	26.4	5,409	9.2	48.27	0.22		
1972	18,656	309,278	4,960		27.4	27.3	16.6	26.7	5,604	8.5	52.20	0.23		
1973	19,979	331,095	5,113		28.3	27.3	16.6	26.9	5,698	8.0	55.96	0.24	90.00	120.00
1974	19,743	334,945	4,866		23.5	27.4	17.0	26.9	6,014	6.8	69.67	0.24		
1975	26,622	389,408	4,881		22.2	27.7	14.6	27.3	7,035	5.9	74.99	0.18		
1976	44,321	655,267	7,321		20.9	27.7	14.8	27.3	9,732	7.6	81.82	0.17		
1977	50,695	951,765	13,735		26.9	27.8	18.9	27.8	13,378	11.0	86.69	0.20		
1978	43,079	842,290	15,078		32.6	27.8	19.6	27.8	13,431	9.4	85.01	0.22		
1979	34,999	653,805	11,109		29.6	27.8	18.7	27.8	11,373	7.9	82.52	0.20		
1980	32,210	575,709	8,943		27.5	25.7	17.9	27.8	11,138	7.4	85.17	0.19	150.00	222.00 5/
1981	35,544	550,481	13,156		39.5	20.5	15.5	21.4	10,495	6.4	120.67	0.24		
1982	39,720	590,710	15,932		41.9	20.4	14.9	19.5	11,107	6.2	130.25	0.24	156.00	228.00
1983														

Source: ETA 5-159 Report, Research and Analysis, Department of Labor

1/ Prior to 1960 computed by relating calendar year exhaustions to first payments for 12-month periods ending September 30. Beginning with 1960 the calendar year exhaustions are related to the first payments for the 12-month period ending June 30 of the same year.

2/ Excludes January-March data.

3/ Includes data for the unemployment compensation for federal employees program.

4/ Maximum of \$25.00 to claimants residing outside Alaska 1955 to 1959, \$20.00 1960 to 1971.

5/ Effective 10/1/80.

**Table 6**  
**Federal-State Extended Benefits**  
**1971-1982**

Year	Total Extended Benefits Paid	State Share of Extended Benefits Paid	Federal Share of Extended Benefits Paid	Federal Share of Regular Benefits Paid	Number of First Payments	Weeks Compensated for all Unemployment	Number of Claimants Exhausting Benefits	Average Weekly Benefit Amounts	Average Duration in Weeks
1971	\$1,046	\$523	\$523	\$176	1,854	23,504	1,296	\$44	12.7
1972	292	146	146	103	643	6,551	240	45	10.2
1973 1/									
1974	170	85	85	52	713	2,796	2	61	3.9
1975	2,182	1,091	1,091	216	2,781	33,131	1,778	66	8.8
1976	4,172	2,086	2,086	231	6,249	59,265	2,933	73	9.5
1977	9,144	4,572	4,572	539	12,919	108,168	5,225	84	8.4
1978	10,515	5,258	5,258	658	13,705	124,044	6,464	85	9.1
1979	7,425	3,637	3,788	819	9,946	92,633	5,203	82	9.3
1980	6,215	2,813	3,402	851	8,469	76,319	4,180	81	9.0
1981	9,406	4,757	4,649	230	10,618	101,380	6,435	111	9.5
1982 2/	7,840	3,835	4,005	0	7,495	66,107	4,046	127	8.8

Source: Report Nos. ETA 5-159 and ETA 2-112, Department of Labor.

1/ No extended benefits paid.

2/ Extended benefits triggered off 10-23-82.

**Table 7**  
**Average Monthly Covered Employment by Industry**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	71,097	87,839	118,597	128,661	121,161	143,100	146,603	150,750	165,009	180,427
Commodity Producing	20,196	27,674	40,311	45,653	35,834	29,859	29,159	32,115	36,071	39,021
Oil and Gas	1,671	2,586	3,406	3,567	4,571	5,175	5,354	6,147	7,768	8,200
Other Mining	296	390	384	397	387	387	418	537	797	756
Contract Construction	7,838	14,066	25,869	30,233	19,546	12,240	10,091	10,721	12,942	16,780
Food Processing	4,576	4,292	4,320	5,125	5,477	6,367	7,122	7,995	8,108	6,969
Logging, Lumber, Pulp	3,199	3,639	3,378	3,248	3,424	2,892	3,150	3,548	3,164	2,880
Other Manufacturing	1,575	1,680	2,103	1,958	1,944	2,330	2,545	2,660	2,693	2,830
Other	1,041	1,021	851	1,125	485	468	479	507	599	606
Distributive	46,918	55,422	72,776	77,063	78,598	80,470	82,046	82,934	90,741	99,498
Transp., Commu., Utilities	10,239	12,216	16,247	15,562	15,375	16,176	16,532	17,007	18,093	18,197
Trade	18,337	21,142	26,193	27,563	28,453	28,854	29,487	29,510	33,212	37,660
Finance, Insurance, Real Estate	4,243	4,894	6,053	7,102	7,774	8,228	8,035	7,771	8,312	9,048
Services	14,099	17,170	24,283	26,836	26,996	27,212	27,992	28,646	31,124	34,593
Government 1 /	3,983	4,734	5,498	5,861	6,523	32,561	35,155	35,319	37,388	40,499
State	3,287	3,760	4,213	4,278	4,719	14,006	14,671	15,067	16,243	17,655
Local	696	974	1,285	1,583	1,804	18,555	20,484	20,252	21,145	22,844
Unclassified		9	12	84	206	210	242	378	809	1,409

**Reimbursable Accounts**

Total-All Industries	3,698	4,120	4,768	5,122	5,786	32,585	36,424	36,354	37,957	40,146
Commodity Prod.-Other						1	2	2	1	—
Distributive	1,184	1,334	1,623	1,948	2,274	3,368	4,559	4,216	3,738	3,596
Transp., Commu., Utilities	4	4	5	5	5	6	8	25	19	5
Finance, Insurance, Real Estate						76	339	242	138	—
Services	1,180	1,330	1,618	1,943	2,269	3,286	4,212	3,949	3,581	3,591
Government 1 /	2,514	2,786	3,145	3,174	3,512	29,216	31,862	32,136	34,218	36,550
State	2,493	2,762	3,117	3,146	3,483	13,869	14,541	14,136	16,088	17,492
Local	21	24	28	28	29	15,347	17,321	17,202	18,130	19,058

Reimbursable account data is included in upper tables.

Source: ES-202 Quarterly Reports, Research and Analysis, Department of Labor.

1/ Coverage made mandatory for most employees of state and local governments effective January 1, 1978.

**Table 7**  
**Average Monthly Covered Employment by Industry**  
**Percent Distribution**  
**1973-1982**  
**(Continued)**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Commodity Producing	28.41	31.51	33.99	35.48	29.58	20.87	19.89	21.30	21.86	21.63
Oil and Gas	2.35	2.94	2.87	2.77	3.77	3.62	3.65	4.05	4.71	4.54
Other Mining	0.42	0.44	0.32	0.31	0.32	0.27	0.29	0.36	0.48	0.42
Contract Construction	11.02	16.01	21.81	23.50	16.13	8.55	6.88	9.11	7.84	9.30
Food Processing	6.44	4.89	3.64	3.98	4.52	4.45	4.86	5.30	4.91	3.86
Logging, Lumber, Pulp	4.50	4.14	2.85	2.52	2.83	2.02	2.15		1.92	1.60
*Other Manufacturing	2.22	1.91	1.77	1.52	1.60	1.63	1.74		1.63	1.57
Other	1.46	1.16	0.72	0.87	0.40	0.33	0.33	0.34	0.36	0.34
Distributive	65.99	63.09	61.36	59.90	64.87	56.23	55.96	55.02	54.99	55.15
Transp., Commu., Utilities	14.40	13.91	13.70	12.10	12.69	11.30	11.28	11.28	10.96	10.09
Trade	25.79	24.07	22.09	21.42	23.48	20.16	20.11	19.58	20.13	20.87
Finance, Insurance, Real Estate	5.97	5.57	5.10	5.52	6.42	5.75	5.48	5.16	5.04	5.01
Services	19.83	19.55	20.48	20.86	22.28	19.02	19.09	19.00	18.86	19.18
Government	5.60	5.39	4.64	4.56	5.38	22.75	23.98	23.42	22.66	22.45
State	4.62	4.28	3.55	3.33	3.89	9.79	10.01	9.99	9.84	9.79
Local	0.98	1.11	1.08	1.23	1.49	12.97	13.97	13.43	12.82	12.66
Unclassified		0.01	0.01	0.07	0.17	0.15	0.17	0.25	0.49	0.78

**Table 8**  
**Total Covered Payroll by Industry**  
**(\$1,000)**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	\$855,440	\$1,328,516	\$2,516,550	\$3,245,936	\$2,718,101	\$2,926,802	\$3,083,151	\$3,553,272	\$4,303,071	\$5,070,804
Commodity Producing	319,905	601,953	1,290,055	1,794,129	1,223,082	877,834	865,214	1,052,766	1,316,366	1,552,745
Oil and Gas	33,311	60,624	100,793	119,836	173,064	207,535	220,979	288,078	387,816	421,729
Other Mining	4,857	6,742	7,961	8,884	9,141	10,428	12,487	16,656	26,431	29,057
Contract Construction	153,760	385,402	1,021,642	1,465,999	836,208	432,714	352,374	427,886	582,932	791,597
Food Processing	37,272	42,184	45,096	65,037	73,841	91,941	113,149	123,245	130,145	120,316
Logging, Lumber, Pulp	49,843	63,268	63,234	72,243	79,627	73,421	89,420	112,209	102,573	96,113
Other Manufacturing	20,666	25,387	35,846	37,378	41,236	53,142	65,788	74,664	73,874	80,495
Other	20,196	18,346	15,483	24,753	9,966	8,654	11,017	10,228	12,595	13,438
Distributive	489,337	666,072	1,143,890	1,351,998	1,371,497	1,396,145	1,453,548	1,617,961	1,954,050	2,291,824
Transp., Commu., Utilities	141,412	202,312	354,088	376,959	377,289	421,426	449,007	501,621	593,458	639,648
Trade	171,256	220,738	331,181	380,108	398,820	418,868	437,001	474,959	577,006	689,586
Finance, Insurance, Real Estate	45,690	56,148	77,724	102,051	119,686	135,602	138,773	146,321	168,186	207,984
Services	130,979	186,874	380,897	492,880	475,701	420,249	428,767	495,060	615,400	754,606
Government 1 /	46,199	60,421	82,283	98,864	120,403	649,363	759,971	875,834	1,014,983	1,190,333
State	41,353	52,770	68,412	78,740	93,916	296,377	343,110	412,743	473,240	542,155
Local	4,846	7,651	13,871	20,124	26,487	352,986	416,861	463,091	541,743	648,178
Unclassified		70	322	945	3,119	3,461	4,417	6,711	17,672	35,902

**Reimbursable Accounts**

Total-All Industry	\$38,500	\$48,400	\$62,893	\$75,629	\$94,705	\$637,696	\$757,673	\$873,243	\$1,006,708	\$1,165,786
Commodity Prod.-Other						10	27	27	4	—
Distributive	9,203	11,613	15,928	23,072	28,704	40,710	53,942	57,300	59,145	65,205
Transp., Commu., Utilities	30	34	35	42	43	60	94	321	223	69
Finance, Insurance Real Estate						537	3,019	2,321	1,325	—
Services	9,173	11,579	15,893	23,030	28,661	40,113	50,829	54,658	57,597	65,136
Government 1 /	29,297	36,527	46,965	52,557	66,001	596,976	703,704	815,916	947,559	1,100,581
State	29,159	36,355	46,743	52,258	65,661	293,565	340,507	409,664	469,386	537,748
Local	138	172	222	299	340	303,411	363,197	406,252	478,173	562,833

Reimbursable account data is included in upper tables.

Source: ES-202 Quarterly reports, Research and Analysis, Department of Labor.

1/ Coverage made mandatory for most employees of state and local governments effective January 1, 1978.

**Table 8**  
**Total Covered Payroll by Industry**  
**Percent Distribution**  
**1973-1982**  
**(Continued)**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	100.00 %	100.00%	100.00 %	100.00 %	100.00%	100.00%	100.00 %	100.00 %	100.00%	100.00 %
Commodity Producing	37.40	45.31	51.26	55.27	45.00	29.99	28.06	29.63	30.59	30.63
Oil and Gas	3.89	4.56	4.01	3.69	6.37	7.09	7.17	8.11	9.01	8.31
Other Mining	0.57	0.51	0.32	0.27	0.34	0.36	0.41	0.47	0.61	0.59
Contract Construction	17.97	29.01	40.60	45.16	30.76	14.78	11.43	12.04	13.55	15.62
Food Processing	4.36	3.18	1.79	2.00	2.72	3.14	3.67	3.47	3.02	2.37
Logging, Lumber, Pulp	5.83	4.76	2.51	2.23	2.93	2.51	2.90	3.16	2.38	1.89
Other Manufacturing	2.42	1.91	1.42	1.15	1.52	1.82	2.13	2.10	1.72	1.58
Other	2.36	1.38	0.62	0.76	0.37	0.30	0.36	0.28	0.29	0.27
Distributive	57.20	50.14	45.45	41.65	50.46	47.70	47.14	45.53	45.41	45.19
Transp., Commu., Utilities	16.53	15.23	14.07	11.61	13.88	14.40	14.56	14.12	13.79	12.61
Trade	20.02	16.62	13.16	11.71	14.67	14.31	14.17	13.37	13.41	13.59
Finance, Insurance, Real Estate	5.34	4.23	3.09	3.14	4.40	4.63	4.50	4.12	3.91	4.10
Services	15.31	14.07	15.14	15.18	17.50	14.36	13.91	13.93	14.30	14.69
Government	5.40	4.55	3.27	3.05	4.43	22.19	24.65	24.65	23.59	23.48
State	4.83	3.97	2.72	2.43	3.46	10.13	11.13	11.62	11.00	10.69
Local	0.57	0.58	0.55	0.62	0.97	12.06	13.52	13.03	12.59	12.79
Unclassified		0.01	0.01	0.03	0.11	0.12	0.14	0.19	0.41	0.70

Source: Table 8, Upper Tables.

**Table 9**  
**Taxable Covered Payroll by Industry**  
**(\$1,000)**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	\$523,635	\$914,634	\$1,494,389	\$1,659,969	\$1,454,675	\$1,252,314	\$1,247,970	\$1,346,006	\$1,811,463	\$2,212,741
Commodity Producing	203,839	424,371	751,623	849,661	633,427	450,358	439,298	498,281	670,108	843,038
Oil and Gas	15,444	33,408	50,347	48,899	60,932	70,268	70,698	83,310	114,165	141,795
Other Mining	2,836	4,852	5,058	5,402	5,084	5,454	6,140	8,921	14,980	16,460
Contract Construction	98,490	273,358	579,476	656,274	434,195	230,402	186,304	218,104	329,495	473,905
Food Processing	31,282	37,104	38,627	53,277	59,379	73,679	91,741	95,525	106,821	102,798
Logging, Lumber, Pulp	30,336	43,727	42,416	43,932	43,739	36,462	51,023	50,792	56,813	54,804
Other Manufacturing	12,361	17,305	23,016	23,883	22,663	28,318	31,907	34,625	39,005	43,875
Other	13,090	14,617	12,683	17,994	7,435	5,775	7,102	7,005	8,829	9,401
Distributive	309,451	472,762	719,680	782,575	789,312	768,712	769,395	808,411	1,087,804	1,291,613
Transp., Commu., Utilities	78,046	132,114	199,553	195,195	180,256	189,468	194,985	200,333	268,265	297,819
Trade	118,287	167,241	228,933	251,151	261,040	264,888	268,725	278,731	372,014	447,373
Finance, Insurance, R. Estate	30,269	42,044	55,444	69,733	76,308	81,529	79,122	79,663	104,890	129,452
Services	82,849	131,363	235,750	266,496	271,708	232,827	226,563	249,684	342,635	416,969
Government	10,345	17,501	22,829	26,867	29,249	30,704	36,186	34,159	42,155	55,114
State	6,546	11,196	12,089	12,850	13,628	1,274	1,407	1,461	2,263	2,613
Local	3,799	6,305	10,740	14,017	15,621	29,430	34,779	32,698	39,892	52,501
Unclassified			259	866	2,687	2,540	3,091	5,155	11,396	22,976

Source: ES-202 Quarterly Reports, Department of Labor.

**Table 9**  
**Taxable Payroll by Industry**  
**Percent Distribution**  
**1973-1982**  
**(Continued)**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Commodity Producing	38.93	46.40	50.30	51.19	43.54	35.96	35.20	37.02	36.99	38.09
Oil and Gas	2.95	3.65	3.37	2.95	4.19	5.61	5.67	6.19	6.30	6.40
Other Mining	0.54	0.53	0.34	0.33	0.35	0.44	0.49	0.66	0.83	0.74
Contract Construction	18.81	29.89	38.78	39.54	29.85	18.40	14.93	16.20	18.19	21.41
Food Processing	5.97	4.06	2.58	3.21	4.08	5.88	7.35	7.10	5.90	4.66
Logging, Lumber, Pulp	5.79	4.78	2.84	2.65	3.01	2.91	4.09	3.77	3.14	2.48
Other Manufacturing	2.36	1.89	1.54	1.44	1.56	2.26	2.56	2.57	2.15	1.98
Other	2.50	1.60	0.85	1.08	0.51	0.46	0.57	0.52	0.49	0.42
Distributive	59.10	51.69	48.16	47.14	54.26	61.38	61.65	60.06	60.05	58.40
Transp., Commu., Utilities	14.90	14.44	13.35	11.76	12.39	15.13	15.62	14.88	14.81	13.50
Trade	22.59	18.29	15.32	15.13	17.94	21.15	21.53	20.71	20.54	20.21
Finance, Insurance, R. Estate	5.78	4.60	3.71	4.20	5.25	6.51	6.34	5.92	5.79	5.85
Services	15.82	14.36	15.78	16.05	18.68	18.59	18.15	18.55	18.91	18.84
Government	1.98	1.91	1.53	1.62	2.01	2.45	2.90	2.54	2.33	2.48
State	1.25	1.22	0.81	0.77	0.94	0.10	0.11	0.11	0.12	0.11
Local	0.73	0.69	0.72	0.84	1.07	2.35	2.79	2.43	2.21	2.37
Unclassified			0.02	0.05	0.18	0.20	0.25	0.38	0.63	1.03

Source: Table 9.

**Table 10**  
**Average Annual Earnings Experience in Covered Employment by Industry**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	\$12,032	\$15,124	\$21,219	\$25,229	\$22,434	\$20,453	\$21,031	\$23,571	\$26,078	\$28,104
Commodity Producing	15,840	21,752	32,003	39,299	34,132	29,399	29,672	32,781	36,494	39,793
Oil and Gas	19,935	23,443	29,593	33,596	37,861	40,103	41,274	46,865	49,925	51,430
Other Mining	16,409	17,287	20,732	22,378	23,620	26,946	29,873	31,017	33,163	38,435
Contract Construction	19,617	27,400	39,493	48,490	42,782	35,352	34,920	39,911	45,042	47,175
Food Processing	8,145	9,829	10,439	12,690	13,482	14,440	15,887	15,415	16,051	17,264
Logging, Lumber, Pulp	15,581	17,386	18,719	22,242	23,256	25,388	28,387	31,626	32,419	33,373
Other Manufacturing	13,121	15,111	17,045	19,090	21,212	22,808	25,850	28,069	27,432	28,443
Other	19,401	17,969	18,194	22,003	20,548	18,491	23,000	19,779	21,027	22,175
Distributive	10,430	12,018	15,718	17,544	17,450	17,350	17,716	19,509	21,535	23,034
Transp., Commu., Utilities	13,811	16,561	21,794	24,223	24,539	26,053	27,160	29,495	32,800	35,151
Trade	9,339	10,441	12,644	13,791	14,017	14,517	14,820	16,095	17,373	18,311
Finance, Insurance, R. Estate	10,768	11,473	12,841	14,369	15,396	16,481	17,271	18,829	20,234	22,987
Services	9,290	10,884	15,686	18,366	17,621	15,444	15,317	17,282	19,773	21,814
Government 1/	11,599	12,763	14,966	16,868	18,458	19,943	21,618	24,798	27,147	29,392
State	12,581	14,035	16,238	18,406	19,902	21,161	23,387	27,394	29,135	30,708
Local	6,963	7,855	10,795	12,713	14,682	19,024	20,351	22,866	25,620	28,374
Unclassified		7,778	26,833	11,250	15,141	16,481	18,252	17,754	21,844	25,480

**Reimbursable Accounts**

Total-All Industries	\$10,411	\$11,748	\$13,191	\$14,766	\$16,368	\$19,570	\$20,801	\$24,021	\$26,522	\$29,039
Commodity Prod.-Other						10,000	13,500	13,500	4,000	—
Distributive	7,773	8,705	9,814	11,844	12,623	12,087	11,832	13,591	15,823	18,133
Transp., Commu., Utilities	7,500	8,500	7,000	8,400	8,600	10,000	11,750	12,840	11,737	13,800
Finance, Insurance Real Estate						7,066	8,906	9,591	9,601	—
Services	7,774	8,706	9,823	11,853	12,632	12,207	12,068	13,841	16,084	18,139
Government 1/	11,654	13,111	14,933	16,559	18,793	20,433	22,086	25,389	27,692	30,112
State	11,696	13,163	14,996	16,611	18,852	21,167	23,417	27,432	29,176	30,743
Local	6,571	7,167	7,929	10,679	11,724	19,770	20,969	23,617	26,375	29,533

Reimbursable Account data is included in upper tables.

Source: Total wages in Table 8 divided by average employment in Table 7.

1/ Coverage made mandatory for most employees of state and local governments effective January 1, 1978.

**Table 11**  
**Average Weekly Wage Experience in Covered Employment by Industry**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total-All Industries	\$231.38	\$290.85	\$408.06	\$485.17	\$431.42	\$393.32	\$404.43	\$453.29	\$501.50	\$540.47
Commodity Producing	304.62	418.30	615.43	755.75	656.38	565.37	570.62	630.40	701.80	765.24
Oil and Gas	383.36	450.83	569.09	646.07	728.10	771.22	793.72	901.25	960.09	989.05
Other Mining	315.55	332.45	398.69	430.34	454.23	518.19	574.48	596.48	637.75	739.14
Contract Construction	377.25	526.91	759.48	932.50	822.72	679.85	671.53	767.52	866.19	907.21
Food Processing	156.64	189.01	200.75	244.04	259.27	277.70	305.52	296.44	308.68	332.01
Logging, Lumber, Pulp	299.63	334.35	359.99	427.74	447.22	488.22	545.91	608.19	623.44	641.78
Other Manufacturing	252.33	290.60	327.79	367.11	407.92	438.61	497.11	539.79	527.54	546.99
Other	373.09	345.55	349.88	423.13	395.16	355.60	442.31	380.37	404.36	426.44
Distributive	200.57	231.12	302.27	337.39	335.57	333.65	340.70	375.17	414.12	442.96
Transp., Commu., Utilities	265.60	318.49	419.12	465.83	501.01	522.31	567.21	630.78	675.99	
Trade	179.60	200.78	243.15	265.20	269.55	279.17	285.00	309.52	334.10	352.13
Finance, Insurance, R. Estate	207.08	220.63	246.93	276.33	296.07	316.93	332.14	362.10	389.12	442.05
Services	178.65	209.30	301.65	353.20	338.87	296.99	294.57	332.35	380.24	419.50
Government 1/	223.06	245.45	287.81	324.39	354.97	383.52	415.73	476.88	522.06	565.22
State	241.94	269.90	312.28	353.96	382.72	406.94	449.75	526.81	560.29	590.54
Local	133.90	151.06	207.59	244.47	282.35	365.84	391.36	439.73	492.70	545.65
Unclassified		149.57	516.03	216.35	291.17	316.94	351.00	341.42	420.08	490.00

**Reimbursable Accounts**

Total-All Industries	\$200.21	\$225.91	\$253.67	\$283.95	\$314.77	\$376.35	\$400.03	\$461.94	\$510.04	\$558.44
Commodity Prod.-Other						192.31	259.62	259.62	76.92	—
Distributive	149.48	167.41	188.73	227.77	242.74	232.45	227.54	261.37	304.28	348.70
Transp., Commu., Utilities	144.23	163.46	134.62	161.54	165.38	192.31	225.96	246.92	225.71	265.38
Finance, Insurance, R. Estate						135.88	171.26	184.44	184.64	—
Services	149.49	167.42	188.90	227.94	242.91	234.75	232.07	266.17	309.31	348.82
Government 1/	224.11	252.13	287.18	318.43	361.40	392.95	424.73	488.25	532.54	579.07
State	224.11	252.13	288.39	319.44	362.54	407.06	450.33	527.54	561.08	591.20
Local	126.37	137.82	152.47	205.36	225.46	380.19	403.24	454.17	507.21	567.93

Reimbursable account data is included in upper tables.

Source: Average annual earnings in Table 10 divided by 52.

1/ Coverage made mandatory for most employees of state and local governments effective January 1, 1978.

**Table 12**  
**Contributions Assessed and Ratio of Regular Benefits to Contributions by Industry**  
**1970-1982**

Calendar Year	Mining	Contract Construction	Manufacturing	Transportation Communications Utilities	Wholesale Retail Trade	Finance Insurance Real Estate	Services	Misc. and Unclassified
<b>Total Employer and Employee Contributions Assessed</b>								
1970	\$978,356	\$3,466,565	\$2,538,367	\$2,335,880	\$2,980,630	\$513,931	\$1,906,191	\$307,966
1971	729,673	3,892,853	2,557,244	2,490,964	3,165,547	546,947	2,076,223	401,365
1972	672,052	4,293,533	2,564,365	2,529,097	3,451,182	669,119	2,375,698	635,898
1973	664,050	4,192,167	3,035,518	2,485,422	3,651,947	803,348	2,684,215	753,133
1974	1,390,692	9,204,937	3,531,139	4,064,125	4,878,616	1,073,198	4,085,461	1,129,647
1975	2,168,858	25,714,238	4,106,845	6,951,631	7,601,703	1,624,892	8,059,543	1,276,620
1976	2,497,806	28,567,680	5,903,084	8,157,426	10,660,720	2,696,593	11,464,153	2,107,518
1977	2,634,689	20,415,085	6,213,649	7,609,962	10,907,847	2,826,589	11,389,046	1,719,353
1978	3,460,800	12,303,507	7,396,992	8,641,466	12,211,505	3,325,699	10,769,735	1,984,770
1979	3,470,184	10,158,965	9,023,283	8,977,646	12,190,953	3,203,259	10,597,152	2,183,250
1980	4,061,819	11,827,860	10,158,257	9,374,893	12,284,481	3,223,128	11,251,728	2,264,692
1981	5,583,260	17,556,186	9,540,237	9,951,023	13,582,437	3,261,726	13,385,824	2,643,832
<b>Ratio of Benefits to Contributions 1/</b>								
1971	0.87	1.42	0.97	0.64	0.62	0.47	0.62	1.13
1972	0.85	1.54	1.12	0.68	0.74	0.59	0.77	1.49
1973	0.81	1.57	1.02	0.75	0.84	0.76	0.90	1.70
1974	0.78	1.80	1.33	0.93	1.01	0.95	1.01	2.26
1975	0.67	1.03	1.53	0.69	0.82	0.74	0.80	2.02
1976	0.75	0.95	1.27	0.86	0.76	0.76	0.88	1.75
1977	0.55	1.66	0.96	0.83	0.61	0.66	0.95	0.98
1978	0.54	1.61	1.03	0.83	0.63	0.76	0.96	1.77
1979	0.49	1.36	0.81	0.59	0.58	0.70	0.92	0.41
1980	0.52	1.18	0.81	0.47	0.53	0.67	0.90	0.45
1981	0.73	1.28	1.14	0.59	0.62	0.80	1.32	0.42
1982	1.11	1.04	1.24	0.66	0.65	0.70	1.17	0.64

1/ Regular benefits paid (Table 15) divided by total contributions assessed (lagged one year).

**Table 13**  
**Regular U.I. Benefit Payments by Industry-Intrastate**  
**1970-1982**

Calen- dar Year	All Indus- tries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Whole- sale & Retail Trade	Fin.- Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
<b>Number of Weeks Paid</b>										
1970	205,253	13,758	71,001	38,550	24,278	27,701	3,006	21,634	5,325	
1971	239,840	14,608	78,879	48,023	26,917	36,718	4,335	23,631	6,729	
1972	241,474	9,360	84,714	42,639	25,565	39,539	4,402	26,428	8,827	
1973	254,156	7,315	87,727	33,087	25,982	44,845	6,334	33,801	15,065	
1974	255,081	5,593	74,866	40,471	25,327	46,457	7,935	34,793	19,639	
1975	266,785	9,179	75,711	45,898	26,004	44,310	7,312	33,918	24,453	
1976	422,575	13,268	161,802	43,761	48,355	56,588	11,376	62,924	24,501	
1977	557,496	10,722	273,695	44,800	51,432	57,819	15,824	75,187	28,017	
1978	587,479	11,911	239,372	50,516	54,039	68,291	20,411	99,130	29,254	14,555
1979	486,350	14,264	143,287	47,068	44,443	72,682	21,702	97,695	8,007	37,202
1980	439,050	15,584	105,308	53,083	36,593	64,338	19,141	94,150	9,696	41,157
1981	426,171	17,312	92,511	60,503	33,990	54,859	16,053	104,618	7,950	38,375
1982	458,423	31,879	103,299	58,071	39,184	62,645	14,002	106,384	11,148	31,811
<b>Amount of Payments</b>										
1970	\$10,708,194	\$757,722	\$4,290,306	\$1,678,315	\$1,261,352	\$1,287,689	\$146,403	\$1,033,189	\$253,218	\$
1971	12,533,228	809,215	4,788,340	2,148,787	1,416,662	1,722,866	219,081	1,095,892	332,385	
1972	12,662,421	521,851	5,157,512	1,912,805	1,332,123	1,853,918	224,738	1,231,707	427,767	
1973	14,163,575	427,104	5,590,444	1,599,194	1,470,972	2,235,605	359,880	1,679,546	800,830	
1974	17,717,471	409,397	6,193,842	2,467,078	1,792,155	2,826,260	556,197	2,120,093	1,352,449	
1975	19,630,928	692,978	6,670,313	3,048,964	1,975,534	2,756,609	502,548	2,263,606	1,720,376	
1976	33,788,115	1,141,295	14,729,321	2,973,942	3,939,927	3,887,779	797,867	4,613,538	1,704,446	
1977	46,950,583	923,450	25,451,510	3,085,928	4,354,661	4,147,428	1,134,406	6,265,343	1,587,857	
1978	49,061,941	1,021,271	22,280,693	3,701,443	4,641,288	4,922,101	1,479,584	7,646,617	2,286,416	1,082,528
1979	39,585,898	1,237,993	13,113,636	3,499,714	3,764,135	5,322,451	1,648,043	7,409,089	590,696	3,000,141
1980	37,299,401	1,427,989	9,971,666	4,318,962	3,286,608	4,950,696	1,564,739	7,559,040	780,107	3,439,594
1981	52,340,435	2,348,377	13,027,762	7,091,833	4,365,467	5,982,481	1,873,730	12,056,706	796,433	4,797,646
1982	59,787,390	4,762,221	15,410,958	7,075,062	5,314,128	7,109,435	1,705,076	12,900,081	1,393,670	4,116,759
<b>Number of First Payments</b>										
1970	13,328	888	4,562	2,379	1,600	1,967	227	1,398	307	
1971	13,870	725	4,326	2,771	1,703	2,327	269	1,420	329	
1972	14,552	484	4,968	2,497	1,627	2,547	260	1,663	506	
1973	15,556	403	5,035	2,177	1,591	2,848	426	2,104	972	
1974	15,322	398	4,363	2,590	1,589	2,812	441	2,029	1,100	
1975	18,905	670	6,295	2,937	1,831	2,911	472	2,437	1,352	
1976	28,500	733	11,567	2,726	3,300	3,840	775	4,257	1,302	
1977	31,570	662	14,445	2,820	3,111	3,707	930	4,815	1,080	
1978	31,535	705	10,505	3,047	3,130	4,381	1,235	5,793	1,720	1,019
1979	27,205	873	7,056	2,904	2,444	4,378	1,181	5,664	382	2,323
1980	25,511	904	5,615	3,461	2,120	3,721	1,007	5,960	398	2,325
1981	28,540	1,352	6,384	4,037	2,195	3,649	949	7,175	466	2,333
1982	31,922	2,206	7,522	3,935	2,768	4,395	889	7,331	823	2,053

Source: Monthly UC 217 listings of intrastate claimants by industry, Research and Analysis.

**Table 13**  
**Regular U.I. Benefit Payments by Industry-Intrastate**  
**1970-1982**  
**(Continued)**

Calendar Year	All Industries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Wholesale & Retail Trade	Fin. - Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
<b>Average Weekly Payment</b>										
1970	\$52.17	\$55.08	\$60.43	\$43.54	\$51.95	\$46.49	\$48.70	\$47.76	\$47.55	\$
1971	52.26	55.40	60.70	44.74	52.63	46.92	50.54	46.38	49.40	
1972	52.44	55.75	60.88	44.86	52.11	46.89	51.05	46.61	48.46	
1973	55.73	58.39	63.73	48.33	56.62	49.85	56.82	49.69	53.16	
1974	69.46	73.20	82.73	60.96	70.76	60.84	70.09	60.93	68.87	
1975	73.58	75.50	88.10	66.43	75.97	62.21	68.73	66.74	70.35	
1976	79.96	86.02	91.03	67.96	81.48	68.70	70.14	73.32	69.57	
1977	84.22	86.13	92.99	68.88	84.67	71.73	71.69	83.33	56.67	
1978	83.51	85.74	93.08	73.27	85.89	72.08	72.49	77.14	78.16	74.37
1979	81.39	86.79	91.52	74.35	84.70	73.23	75.94	75.84	73.77	80.64
1980	84.95	91.63	94.69	81.36	89.82	76.95	81.75	80.29	80.46	83.57
1981	122.82	135.65	140.82	117.21	128.45	109.05	116.72	115.25	100.18	125.02
1982	130.42	149.38	149.19	121.83	135.62	113.49	121.77	121.26	125.02	129.41
<b>Average Duration</b>										
1970	15.40	15.49	15.56	16.20	15.17	14.08	13.24	15.47	17.35	
1971	17.29	20.15	18.23	17.33	15.81	15.78	16.12	16.64	20.45	
1972	16.59	19.34	17.05	17.08	15.71	15.52	16.93	15.89	17.44	
1973	16.34	18.15	17.42	15.20	16.33	15.75	14.87	16.07	15.50	
1974	16.65	14.05	17.16	15.63	15.94	16.52	17.99	17.15	17.85	
1975	14.11	13.70	12.03	15.63	14.20	15.22	15.49	13.92	18.09	
1976	14.83	18.10	13.99	16.05	14.65	14.74	14.68	14.78	18.82	
1977	17.66	16.20	18.95	15.89	16.53	15.60	17.02	15.62	25.94	
1978	18.63	16.90	22.79	16.58	17.26	15.59	16.53	17.11	17.01	14.28
1979	17.88	16.34	20.31	16.21	18.18	16.60	18.38	17.25	20.96	16.01
1980	17.21	17.24	18.75	15.34	17.26	17.29	19.01	15.80	24.36	17.70
1981	14.93	12.80	14.49	14.99	15.49	15.03	16.92	14.58	17.06	16.45
1982	14.36	14.45	13.73	16.29	14.16	14.25	15.75	14.51	13.54	15.49
<b>Percent Distribution-Amount of Payments</b>										
1970	100.00 %	7.08 %	40.07 %	15.67 %	11.78 %	12.03 %	1.37 %	9.65 %	2.36 %	%
1971	100.00	6.46	38.21	17.14	11.30	13.75	1.75	8.74	2.65	
1972	100.00	4.12	40.73	15.11	10.52	14.64	1.77	9.73	3.38	
1973	100.00	3.04	39.47	11.29	10.39	15.78	2.54	11.86	5.65	
1974	100.00	2.31	34.96	13.92	10.12	15.95	3.14	11.97	7.63	
1975	100.00	3.53	33.98	15.53	10.06	14.04	2.56	11.53	8.76	
1976	100.00	3.38	43.59	8.80	11.66	11.51	2.36	13.65	5.04	
1977	100.00	1.97	54.21	6.57	9.27	8.83	2.42	13.34	3.38	
1978	100.00	2.08	45.41	7.54	9.46	10.03	3.02	15.59	4.66	2.21
1979	100.00	3.13	33.13	8.84	9.51	13.45	4.16	18.72	1.49	7.58
1980	100.00	3.83	26.73	11.58	8.81	13.27	4.20	20.27	2.09	9.22
1981	100.00	4.49	24.89	13.55	8.34	11.43	3.58	23.04	1.51	9.17
1982	100.00	7.97	25.78	11.83	8.89	11.89	2.85	21.58	2.33	6.89

Source: Average weekly payment = amount of payments/number of weeks paid. Average duration = number of weeks paid/number of first payments.

**Table 14**  
**Regular U.I. Benefit Payments by Industry-Interstate**  
**1970-1982**

Calendar Year	All Industries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Wholesale & Retail Trade	Fin.-Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
Number of Weeks Paid										
1970	23,667	1,152	4,256	9,624	2,375	2,694	576	2,516	474	
1971	39,209	1,913	6,628	15,103	3,649	5,658	1,071	4,355	832	
1972	70,503	1,936	15,124	21,477	6,954	11,273	1,986	7,924	3,829	
1973	78,993	1,995	18,484	21,268	7,025	13,500	2,658	8,524	5,539	
1974	82,369	1,362	16,456	25,526	6,895	14,442	3,042	9,384	5,262	
1975	125,465	3,013	31,606	34,028	10,402	19,721	4,318	14,718	7,659	
1976	237,085	5,512	102,578	32,478	23,478	26,949	6,362	32,674	7,054	
1977	399,469	4,994	227,171	37,086	27,210	32,445	8,399	55,878	6,286	
1978	259,074	4,315	111,184	37,110	19,156	25,396	8,434	40,324	9,203	3,952
1979	169,043	5,267	39,174	33,637	15,829	22,933	8,187	29,908	2,679	11,429
1980	137,856	4,037	21,021	37,695	10,643	18,755	6,788	24,444	2,444	12,029
1981	124,346	4,482	15,441	41,170	8,457	14,912	5,826	23,685	1,678	8,695
1982	132,245	9,621	19,145	42,600	9,225	14,732	4,632	22,063	2,493	7,734
Amount of Payments										
1970	\$473,603	\$23,047	\$85,623	\$191,930	\$48,243	\$53,669	\$11,478	\$50,151	\$9,462	\$
1971	788,887	39,478	133,631	302,987	73,451	113,642	21,756	87,374	16,568	
1972	3,404,658	101,030	848,966	958,597	364,814	486,988	98,374	374,500	171,389	
1973	4,277,737	119,922	1,161,761	1,028,797	422,535	661,468	147,287	454,890	281,077	
1974	5,538,612	108,008	1,347,764	1,563,523	522,111	861,254	203,357	580,693	351,902	
1975	9,328,046	238,434	2,822,217	2,344,265	831,828	1,246,330	287,619	1,000,833	556,520	
1976	19,768,198	482,352	9,679,179	2,231,536	2,029,027	1,867,644	444,392	2,508,769	525,299	
1977	35,459,744	443,598	21,886,955	2,606,431	2,388,412	2,376,110	645,412	4,637,683	475,143	
1978	22,412,678	391,256	10,588,466	2,726,437	1,678,035	1,919,635	675,864	3,335,975	760,799	336,211
1979	14,038,778	473,192	3,620,106	2,493,355	1,375,868	1,775,204	678,553	2,445,862	213,844	962,794
1980	11,684,405	379,021	1,977,591	2,985,920	958,550	1,506,874	591,804	2,018,186	193,561	1,072,898
1981	14,922,271	634,222	2,162,493	4,518,235	1,141,737	1,660,096	710,199	2,793,962	155,480	1,145,847
1982	16,787,511	1,458,764	2,900,934	4,724,532	1,302,751	1,674,165	585,020	2,768,175	294,644	1,078,526
Number of First Payments										
1970	1,814	132	296	641	201	249	44	214	37	
1971	2,520	134	377	944	254	386	90	291	44	
1972	4,103	132	861	1,190	457	696	132	465	170	
1973	4,423	112	960	1,355	369	757	159	477	234	
1974	4,420	88	829	1,452	326	748	183	511	283	
1975	7,717	215	2,464	1,745	627	1,086	255	918	407	
1976	15,821	325	7,708	1,848	1,428	1,581	386	2,190	355	
1977	18,843	283	10,205	2,067	1,204	1,580	456	2,716	332	
1978	11,544	287	4,110	1,946	942	1,234	429	1,810	514	272
1979	7,794	286	1,514	1,660	705	1,112	408	1,432	69	608
1980	6,699	201	923	2,021	491	919	322	1,192	84	546
1981	7,069	295	934	2,499	476	814	300	1,220	87	444
1982	7,887	585	1,296	2,510	571	860	254	1,214	156	441

Source: Monthly UC 217 listings of interstate claimants by industry. Research and Analysis.

**Table 14**  
**Regular U.I. Benefit Payments by Industry-Interstate**  
**1970-1982**  
**(Continued)**

Calen- dar Year	All Indus- tries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Whole- sale & Retail Trade	Fin.- Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
<b>Average Weekly Payment</b>										
1970	\$20.01	\$20.01	\$20.12	\$19.94	\$20.31	\$19.92	\$19.93	\$19.93	\$19.96	\$
1971	20.12	20.64	20.16	20.06	20.13	20.09	20.31	20.06	19.91	
1972	48.29	52.18	56.13	44.63	52.46	43.20	49.53	47.26	44.76	
1973	54.15	60.11	62.85	48.37	60.15	49.00	55.41	53.37	50.75	
1974	67.24	79.30	81.90	61.25	75.72	59.64	66.85	61.88	66.88	
1975	74.35	79.14	89.29	68.89	79.97	63.20	66.61	68.00	72.66	
1976	83.38	87.51	94.36	68.71	86.42	69.30	69.85	76.78	74.47	
1977	88.77	88.83	96.35	70.28	87.78	73.24	76.84	83.00	75.59	
1978	86.51	90.67	95.23	73.47	87.60	75.59	80.14	82.73	82.67	85.07
1979	83.05	89.84	92.41	74.13	86.92	77.41	82.88	81.78	79.82	84.24
1980	84.76	93.89	94.08	79.21	90.06	80.35	87.18	82.56	79.20	89.19
1981	120.01	141.50	140.05	109.75	135.00	111.33	121.90	117.96	92.66	131.78
1982	126.94	151.62	151.52	110.90	141.22	113.64	126.30	125.47	118.19	139.45
<b>Average Duration</b>										
1970	13.05	8.73	14.38	15.01	11.82	10.82	13.09	11.76	12.81	
1971	15.56	14.28	17.58	16.00	14.37	14.66	11.90	14.97	18.91	
1972	17.18	14.67	17.57	18.05	15.22	16.20	15.05	17.04	22.52	
1973	17.86	17.81	19.25	15.70	19.04	17.83	16.72	17.87	23.67	
1974	18.64	15.48	19.85	17.58	21.15	19.31	16.62	18.36	18.59	
1975	16.26	14.01	12.83	19.50	16.59	18.16	16.93	16.03	18.82	
1976	14.99	16.96	13.31	17.57	16.44	17.05	16.48	14.92	19.87	
1977	21.20	17.65	22.26	17.94	22.60	20.53	18.42	20.57	18.93	
1978	22.44	15.03	27.05	19.07	20.34	20.58	19.66	22.28	17.90	14.53
1979	21.69	18.42	25.87	20.26	22.45	20.62	20.07	20.89	38.83	18.80
1980	20.58	20.08	22.77	18.65	21.68	20.41	21.08	20.51	29.10	22.03
1981	17.59	15.19	16.53	16.47	17.77	18.32	19.42	19.44	19.38	19.58
1982	16.97	16.45	14.77	16.97	16.16	17.13	18.24	18.17	15.98	17.54
<b>Percent Distribution-Amount of Payments</b>										
1970	100.00 %	4.87 %	18.08 %	40.53 %	10.19 %	11.33 %	2.42 %	10.59 %	2.00 %	%
1971	100.00	5.00	16.94	38.41	9.31	14.41	2.76	11.08	2.10	
1972	100.00	2.97	24.94	28.16	10.72	14.30	2.89	11.00	5.03	
1973	100.00	2.80	27.16	24.05	9.88	15.46	3.44	10.63	6.57	
1974	100.00	1.95	24.33	28.23	9.43	15.55	3.67	10.48	6.35	
1975	100.00	2.56	30.26	25.13	8.92	13.36	3.08	10.73	5.97	
1976	100.00	2.44	48.96	11.29	10.26	9.45	2.25	12.69	2.66	
1977	100.00	1.25	61.72	7.35	6.74	6.70	1.82	13.08	1.34	
1978	100.00	1.75	47.24	12.16	7.49	8.56	3.02	14.88	3.39	1.50
1979	100.00	3.37	25.79	17.76	9.80	12.64	4.83	17.42	1.52	6.86
1980	100.00	3.24	16.93	25.55	8.20	12.90	5.06	17.27	1.66	9.18
1981	100.00	4.25	14.49	30.28	7.65	11.12	4.76	18.72	1.05	7.68
1982	100.00	8.69	17.28	28.14	7.76	9.97	3.48	16.49	1.76	6.42

Source: Average weekly payment = amount of payments/number of weeks paid. Average duration = number of weeks paid/number of first payments.

**Table 15**  
**All Regular Benefit Payments by Industry**  
**1970-1982**

Calendar Year	All Industries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Whole-sale & Retail Trade	Fin.-Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
<b>Number of Weeks Paid</b>										
1970	228,920	14,910	75,257	48,174	26,653	30,395	3,582	24,150	5,799	
1971	279,049	16,521	85,507	63,126	30,566	42,376	5,406	27,986	7,561	
1972	311,977	11,296	99,838	64,116	32,519	50,812	6,388	34,352	12,656	
1973	333,149	9,310	106,211	54,355	33,007	58,345	8,992	42,325	20,604	
1974	337,450	6,955	91,322	65,997	32,222	60,899	10,977	44,177	24,901	
1975	392,250	12,192	107,317	79,926	36,406	64,031	11,630	48,636	32,112	
1976	659,660	18,780	264,380	76,239	71,833	83,537	17,738	95,598	31,555	
1977	956,965	15,716	500,866	81,886	78,642	90,264	24,223	131,065	34,303	
1978	846,553	16,226	350,556	87,626	73,195	93,687	28,845	139,454	38,457	18,507
1979	655,393	19,531	182,461	80,705	60,272	95,615	29,889	127,603	10,686	48,631
1980	576,906	19,621	126,329	90,778	47,236	83,093	25,929	118,594	12,140	53,186
1981	550,517	21,794	107,952	101,673	42,447	69,771	21,879	128,303	9,628	47,070
1982	590,668	41,500	122,444	100,671	48,409	77,377	18,634	128,447	13,641	39,545
<b>Amount of Payments</b>										
1970	\$11,181,797	\$780,769	\$4,375,929	\$1,870,245	\$1,309,595	\$1,341,358	\$157,881	\$1,083,340	\$262,680	
1971	13,322,115	848,693	4,921,971	2,451,774	1,490,113	1,836,508	240,837	1,183,266	348,953	
1972	16,067,079	622,881	6,006,478	2,871,402	1,696,937	2,340,906	323,112	1,606,207	599,156	
1973	18,441,312	547,026	6,752,205	2,627,991	1,893,507	2,897,073	507,167	2,134,436	1,081,907	
1974	23,256,083	517,405	7,541,606	4,030,601	2,314,266	3,687,514	759,554	2,700,786	1,704,351	
1975	28,958,974	931,412	9,492,530	5,393,229	2,807,362	4,002,939	790,167	3,264,439	2,276,896	
1976	53,556,313	1,623,647	24,408,500	5,205,478	5,968,954	5,755,423	1,242,259	7,122,307	2,229,745	
1977	82,410,327	1,367,048	47,338,465	5,692,359	6,743,073	6,523,538	1,779,818	10,903,026	2,063,000	
1978	71,474,619	1,412,527	32,869,159	6,427,880	6,319,323	6,841,736	2,155,448	10,982,592	3,047,215	1,418,739
1979	53,624,676	1,711,185	16,733,742	5,993,069	5,140,003	7,097,655	2,326,596	9,854,951	804,540	3,962,935
1980	48,983,806	1,807,010	11,949,257	7,304,882	4,245,158	6,457,570	2,156,543	9,577,226	973,668	4,512,492
1981	67,262,706	2,982,599	15,190,255	11,610,068	5,507,204	7,642,577	2,583,929	14,850,668	951,913	5,943,493
1982	76,574,901	6,220,985	18,311,892	11,799,594	6,616,879	8,783,600	2,290,096	15,668,256	1,688,314	5,195,285
<b>Number of First Payments</b>										
1970	15,142	1,020	4,858	3,020	1,801	2,216	271	1,612	344	
1971	16,390	859	4,703	3,715	1,957	2,713	359	1,711	373	
1972	18,655	616	5,829	3,687	2,084	3,243	392	2,128	676	
1973	19,979	515	5,995	3,532	1,960	3,605	585	2,581	1,206	
1974	19,742	486	5,192	4,042	1,915	3,560	624	2,540	1,383	
1975	26,622	885	8,759	4,682	2,458	3,997	727	3,355	1,759	
1976	44,321	1,058	19,275	4,574	4,728	5,421	1,161	6,447	1,657	
1977	50,413	945	24,650	4,887	4,315	5,287	1,386	7,531	1,412	
1978	43,079	992	14,615	4,993	4,072	5,615	1,664	7,603	2,234	1,291
1979	34,999	1,159	8,570	4,564	3,149	5,490	1,589	7,096	451	2,931
1980	32,210	1,105	6,538	5,482	2,611	4,640	1,329	7,152	482	2,871
1981	35,609	1,647	7,318	6,536	2,671	4,463	1,249	8,395	553	2,777
1982	39,809	2,791	8,818	6,445	3,339	5,255	1,143	8,545	979	2,494

Source: Table 13 + Table 14.

**Table 15**  
**All Benefit Payments by Industry**  
**1970-1982**  
**(Continued)**

Calendar Year	All Industries	Mining	Contract Const.	Mfg.	Trans. Comm. Util.	Whole-sale & Retail Trade	Fin.-Ins. R. Estate	Svcs.	Misc. & Unknown	Govt.
<b>Average Weekly Payment</b>										
1970	\$48.85	\$52.37	\$58.15	\$38.82	\$49.13	\$44.13	\$44.08	\$44.86	\$45.30	\$
1971	47.74	51.37	57.56	38.84	48.75	43.34	44.55	42.28	46.15	
1972	51.50	55.14	60.16	44.78	52.18	46.07	50.58	46.76	47.34	
1973	55.35	58.76	63.57	48.35	57.37	49.65	56.40	50.43	52.51	
1974	68.92	74.39	82.58	61.07	71.82	60.55	69.20	61.14	68.45	
1975	73.83	76.40	88.45	67.48	77.11	62.52	67.94	67.12	70.90	
1976	81.19	86.46	92.32	68.28	83.09	68.90	70.03	74.50	70.66	
1977	86.12	86.98	94.51	69.52	85.74	72.27	73.48	83.19	60.14	
1978	84.43	87.05	93.76	73.36	86.34	73.03	74.73	78.75	79.24	76.66
1979	81.82	87.61	91.71	74.26	85.28	74.23	77.84	77.23	75.29	81.49
1980	84.91	92.10	94.59	80.47	89.87	77.71	83.17	80.76	80.20	84.84
1981	122.18	136.85	140.71	114.19	129.74	109.54	118.10	115.75	98.87	126.27
1982	129.64	149.90	149.55	117.21	136.69	113.52	122.90	121.98	123.77	131.38
<b>Average Duration</b>										
1970	15.12	14.62	15.49	15.95	14.80	13.72	13.22	14.98	16.86	
1971	17.03	19.23	18.18	16.99	15.62	15.62	15.06	16.36	20.27	
1972	16.72	18.34	17.13	17.39	15.60	15.67	16.30	16.14	18.72	
1973	16.67	18.08	17.72	15.39	16.84	16.18	15.37	16.40	17.08	
1974	17.09	14.31	17.59	16.33	16.83	17.11	17.59	17.39	18.01	
1975	14.73	13.78	12.25	17.07	14.81	16.02	16.00	14.50	18.26	
1976	14.88	17.75	13.72	16.67	15.19	15.41	15.28	14.83	19.04	
1977	18.98	16.63	20.32	16.76	18.23	17.07	17.48	17.40	24.29	
1978	19.65	16.36	23.99	17.55	17.98	16.69	17.33	18.34	17.21	14.34
1979	18.73	16.85	21.29	17.68	19.14	17.42	18.81	17.98	23.69	16.59
1980	17.91	17.76	19.32	16.56	18.09	17.91	19.51	16.58	25.19	18.53
1981	15.46	13.23	14.75	15.56	15.89	15.63	17.52	15.28	17.41	16.95
1982	14.84	14.87	13.89	15.62	14.50	14.72	16.30	15.03	13.93	15.86
<b>Percent Distribution-Amount of Payments</b>										
1970	100.00 %	6.98 %	39.13 %	16.73 %	11.71 %	12.00 %	1.41 %	9.69 %	2.35 %	%
1971	100.00	6.37	36.95	18.40	11.19	13.79	1.81	8.88	2.62	
1972	100.00	3.88	37.38	17.87	10.56	14.57	2.01	10.00	3.73	
1973	100.00	2.97	36.61	14.25	10.27	15.71	2.75	11.57	5.87	
1974	100.00	2.22	32.43	17.33	9.95	15.86	3.27	11.61	7.33	
1975	100.00	3.22	32.78	18.62	9.69	13.82	2.73	11.27	7.86	
1976	100.00	3.03	45.58	9.72	11.15	10.75	2.32	13.30	4.16	
1977	100.00	1.66	57.44	6.91	8.18	7.92	2.16	13.23	2.50	
1978	100.00	1.98	45.99	8.99	8.84	9.57	3.02	15.37	4.26	1.98
1979	100.00	3.19	31.21	11.18	9.59	13.24	4.34	18.38	1.50	7.39
1980	100.00	3.69	24.39	14.91	8.67	13.18	4.40	19.55	1.99	9.21
1981	100.00	4.43	22.58	17.26	8.19	11.36	3.84	22.08	1.41	8.84
1982	100.00	8.12	23.91	15.41	8.64	11.47	2.99	20.46	2.20	6.78

Source: Average weekly payment = amount of payments/number of weeks paid. Average duration = number of weeks paid/number of first payments.

**Table 16A**  
**Regular U.I. Benefit Payments by Local Office-Urban**  
**1970-1982**

Year	Total	Ketchikan	Anchorage Matsu	Fairbanks	Kenai Kodiak Seward	Juneau	Sitka	Nome
<b>Number of Weeks Paid</b>								
1970	146,884	14,235	74,455	27,726	18,369	6,564	3,808	1,727
1971	172,116	17,231	91,954	33,463	17,211	6,705	4,203	1,349
1972	181,524	14,918	103,336	33,960	16,823	7,269	4,081	1,137
1973	198,686	15,121	114,415	36,414	18,223	8,375	4,841	1,297
1974	191,942	17,250	109,746	24,644	23,705	10,523	5,018	1,056
1975	178,953	16,486	101,671	18,461	25,703	10,171	5,868	593
1976	290,578	16,167	166,290	50,394	36,442	15,138	6,147	
1977	404,163	16,929	215,851	105,618	40,732	17,398	7,635	
1978	439,565	18,089	223,108	120,640	49,340	20,787	7,601	
1979	359,921	14,374	197,368	78,323	44,773	18,036	7,047	
1980	310,416	12,689	169,735	60,589	43,295	16,761	7,347	
1981	300,192	18,273	156,830	57,654	43,977	16,069	7,389	
1982	351,602	17,343	183,705	72,003	50,180	18,517	9,854	
<b>Amount of Payments</b>								
1970	\$7,984,299	\$708,915	\$4,123,556	\$1,535,855	\$1,007,282	\$341,036	\$192,000	\$75,655
1971	9,344,999	868,733	5,065,512	1,890,688	906,026	340,368	214,256	59,416
1972	9,834,656	743,160	5,686,111	1,907,504	869,574	379,300	199,669	49,338
1973	11,425,480	816,259	6,649,815	2,113,632	1,052,398	471,102	261,505	60,769
1974	13,899,444	1,218,972	8,061,839	1,780,526	1,670,654	772,697	332,331	62,425
1975	13,749,796	1,193,774	7,915,834	1,508,819	1,891,831	769,847	428,341	41,350
1976	24,032,079	1,203,575	13,925,735	4,374,012	2,858,144	1,204,716	465,897	
1977	34,971,953	1,352,172	18,917,635	9,454,627	3,212,651	1,425,456	609,412	
1978	37,548,792	1,433,663	19,173,666	10,681,240	4,017,420	1,644,145	598,658	
1979	29,950,600	1,119,327	16,559,033	6,723,020	3,563,622	1,430,811	554,787	
1980	26,860,794	1,080,095	14,797,935	5,412,532	3,570,433	1,381,989	617,810	
1981	38,722,937	2,272,199	20,364,399	7,970,767	5,203,693	2,033,522	878,357	
1982	46,194,810	2,132,168	24,470,141	9,930,599	6,158,677	2,294,458	1,208,767	
<b>Number of First Payments</b>								
1970	10,198	1,015	5,124	2,133	1,198	423	225	80
1971	10,535	1,084	5,690	1,913	1,020	464	287	77
1972	11,484	942	6,493	2,032	1,191	505	257	64
1973	12,580	1,130	7,013	2,130	1,197	684	342	84
1974	11,841	1,053	6,450	1,633	1,644	693	308	60
1975	13,961	1,162	7,551	1,916	1,947	825	509	51
1976	21,172	969	11,545	4,569	2,565	1,058	466	
1977	24,236	1,028	12,540	6,610	2,613	1,010	435	
1978	24,334	1,123	12,561	5,941	2,840	1,379	490	
1979	20,911	834	11,623	4,053	2,772	1,180	449	
1980	18,793	895	10,084	3,543	2,649	1,123	499	
1981	22,198	1,443	11,397	4,509	3,051	1,225	573	
1982	24,770	1,241	12,861	5,188	3,254	1,377	849	

Source: Report No. BEPP 2565, Monthly Management Report, Research and Analysis, Department of Labor.

**Table 16B**  
**Regular U.I. Benefit Payments by Local Office-Rural**  
**1970-1982**

Year	Total	Ketchikan	Anchorage Matsu	Fairbanks	Kenai Kodiak Seward	Juneau	Sitka	Nome
<b>Number of Weeks Paid</b>								
1970	58,369	8,348	21,245	12,859	8,927	4,432		2,558
1971	67,724	11,879	23,964	14,713	9,558	5,691		1,919
1972	59,950	8,784	22,180	13,299	9,084	4,896		1,707
1973	55,470	7,808	18,251	12,395	9,506	5,163		2,347
1974	63,139	13,518	19,135	10,315	12,090	6,079		2,002
1975	87,832	22,555	21,123	13,809	18,694	8,352		3,299
1976	131,977	23,315	41,316	28,692	20,531	9,075	2,509	6,559
1977	153,271	20,425	48,023	41,045	21,275	10,803	2,225	9,475
1978	147,934	23,587	45,398	36,600	20,081	10,574	2,867	8,827
1979	126,429	18,414	40,673	28,889	18,373	8,488	2,598	8,994
1980	128,817	20,254	39,546	30,722	18,572	9,040	2,033	8,650
1981	113,903	24,879	32,757	23,995	16,037	8,134	1,874	6,227
1982	107,065	21,461	31,536	22,956	16,318	7,264	1,797	5,733
<b>Amount of Payments</b>								
1970	\$2,723,895	\$424,509	\$926,473	\$657,340	\$403,952	\$200,955	\$	\$110,666
1971	3,188,229	623,169	1,049,559	737,187	428,364	260,357		89,593
1972	2,827,765	457,555	996,666	665,428	399,455	237,255		71,406
1973	2,738,095	421,222	873,712	640,437	441,920	248,936		111,868
1974	3,818,345	974,672	1,038,950	634,251	672,419	378,914		119,139
1975	5,880,232	1,669,215	1,309,500	1,026,178	1,117,328	558,808		199,203
1976	9,756,058	1,729,740	3,036,856	2,341,232	1,384,763	640,070	172,331	451,066
1977	11,896,037	1,538,071	3,725,357	3,360,289	1,604,965	809,069	156,612	701,774
1978	11,632,749	1,874,937	3,587,421	2,972,527	1,494,054	813,858	224,307	665,645
1979	9,638,298	1,438,061	3,010,471	2,304,499	1,359,328	644,897	198,873	682,169
1980	10,319,311	1,743,678	3,118,336	2,431,222	1,441,593	713,656	164,834	705,992
1981	13,130,120	3,129,383	3,685,253	2,821,042	1,672,500	912,191	226,804	682,947
1982	13,258,142	2,760,149	3,886,329	2,942,455	1,895,371	859,690	223,636	690,512
<b>Number of First Payments</b>								
1970	3,130	563	1,076	626	491	267		107
1971	3,335	691	1,076	690	497	308		73
1972	3,068	551	1,040	608	485	304		80
1973	2,976	555	878	599	524	314		106
1974	3,481	857	945	565	649	359		106
1975	4,944	1,452	1,172	775	909	481		155
1976	7,328	1,272	2,258	1,642	1,066	602	155	333
1977	7,257	1,097	2,297	1,774	1,006	528	116	439
1978	7,127	1,326	2,141	1,654	894	520	156	436
1979	6,294	1,055	1,916	1,441	913	420	121	428
1980	6,729	1,268	2,027	1,488	957	468	98	423
1981	6,822	1,587	1,886	1,480	904	481	111	373
1982	6,960	1,414	2,007	1,504	1,026	479	114	416

Source: Report No. UC 217, ESP 625 DPI, Research and Analysis, Department of Labor.

Local Office Area-Rural	Census Division
Ketchikan/Petersburg	Ketchikan, Outer Ketchikan, Prince of Wales, Wrangell/Petersburg
Anchorage/Mat-Su	Anchorage, Bethel, Bristol Bay Borough, Bristol Bay Division, Cordova/McCarthy, Kuskokwim, Mat-Su, Valdez/Chitina/Whittier, Wade Hampton
Fairbanks	Barrow/North Slope, Fairbanks, Kobuk, Southeast Fairbanks, Upper Yukon, Yukon/Koyukuk
Kenai/Kodiak/Seward	Aleutian Islands, Kenai/Cook Inlet, Kodiak, Seward
Juneau	Haines, Juneau, Skagway/Yakutat
Sitka	Angoon, Sitka
Nome	Nome

**Table 16C**  
**Regular U.I. Benefit Payments by Local Office Area-Urban**  
**1970-1982**

Year	Total	Ketchikan	Anchorage Matsu	Fairbanks	Kenai Kodiak Seward	Juneau	Sitka	Nome
<b>Average Weekly Payments</b>								
1970	\$54.36	\$49.80	\$55.38	\$55.39	\$54.84	\$51.96	\$50.42	\$43.81
1971	54.29	50.42	55.09	56.50	52.54	50.76	50.98	44.04
1972	54.18	49.82	55.03	56.17	51.69	52.18	48.93	43.39
1973	57.51	53.98	58.12	58.04	57.75	56.25	54.02	46.85
1974	72.41	70.67	73.46	72.25	70.48	73.43	66.23	59.11
1975	76.83	72.41	77.86	81.73	73.60	75.69	73.00	69.73
1976	82.70	74.45	83.74	86.80	78.43	79.58	75.79	
1977	86.53	79.87	87.64	89.52	78.87	81.93	79.82	
1978	85.42	79.26	85.94	88.54	81.42	79.09	78.76	
1979	83.21	77.87	83.90	85.84	79.59	79.33	78.73	
1980	86.53	85.12	87.18	89.33	82.47	82.45	84.09	
1981	128.99	124.35	129.85	138.25	118.33	126.54	118.87	
1982	131.38	122.94	133.20	137.92	122.73	123.91	122.68	
<b>Average Duration in Weeks</b>								
1970	14.4	14.0	14.5	13.0	15.3	15.5	16.9	21.6
1971	16.3	15.9	16.2	17.5	16.9	14.5	14.6	17.5
1972	15.8	15.8	15.9	16.7	14.1	14.4	15.9	17.8
1973	15.8	13.4	16.3	17.1	15.2	12.2	14.2	15.4
1974	16.2	16.4	17.0	15.1	14.4	15.2	16.3	17.6
1975	12.8	14.2	13.5	9.6	13.2	12.3	11.5	11.6
1976	13.7	16.7	14.4	11.0	14.2	14.3	13.2	
1977	16.7	16.5	17.2	16.0	15.6	17.2	17.6	
1978	18.1	16.1	17.8	20.3	17.4	15.1	15.5	
1979	17.2	17.2	17.0	19.3	16.2	15.3	15.7	
1980	16.5	14.2	16.8	17.1	16.3	14.9	14.7	
1981	13.5	12.7	13.8	12.8	14.4	13.1	12.9	
1982	14.2	14.0	14.3	13.9	15.4	13.4	11.6	
<b>Percent Distribution of Amount of Payments</b>								
1970	100.0 %	8.9 %	51.6 %	19.2 %	12.6 %	4.3 %	2.4 %	0.9 %
1971	100.0	9.3	54.2	20.2	9.7	3.6	2.3	0.6
1972	100.0	7.6	57.8	19.4	8.8	3.9	2.0	0.5
1973	100.0	7.1	58.2	18.5	9.2	4.1	2.3	0.5
1974	100.0	8.8	58.0	12.8	12.0	5.6	2.4	0.4
1975	100.0	8.7	57.6	11.0	13.8	5.6	3.1	0.3
1976	100.0	5.0	57.9	18.2	11.9	5.0	1.9	
1977	100.0	3.9	54.1	27.0	9.2	4.1	1.7	
1978	100.0	3.8	51.1	28.4	10.7	4.4	1.6	
1979	100.0	3.7	55.3	22.4	11.9	4.8	1.9	
1980	100.0	4.0	55.1	20.2	13.3	5.1	2.3	
1981	100.0	5.9	52.5	20.6	13.4	5.3	2.3	
1982	100.0	4.6	53.0	21.5	13.3	5.0	2.7	

Source: Table 16A; Average Weekly payment = amount of payment/number of weeks paid. Average duration = number of weeks paid/number of first payments.

**Table 16D**  
**Regular U.I. Benefit Payments by Local Office-Rural**  
**1970-1982**

Year	Total	Ketchikan	Anchorage Matsu	Fairbanks	Kenai Kodiak Seward	Juneau	Sitka	Nome
<b>Average Weekly Payment</b>								
1970	\$46.67	\$50.85	\$43.61	\$51.12	\$45.25	\$45.34	\$	\$43.26
1971	47.08	52.46	43.80	50.10	44.82	45.75		46.69
1972	47.17	52.09	44.94	50.04	43.97	48.46		41.83
1973	49.36	53.95	47.87	51.67	46.49	48.22		47.66
1974	60.48	72.10	54.30	61.49	55.62	62.33		59.51
1975	66.95	74.01	61.99	74.31	59.77	66.91		60.38
1976	73.92	74.19	73.50	81.60	67.45	70.53	68.69	68.77
1977	77.61	75.30	77.57	81.87	75.43	74.89	70.39	74.07
1978	78.63	79.49	79.02	81.22	74.40	76.97	78.24	75.41
1979	76.21	78.10	74.02	79.77	73.99	75.98	76.55	75.85
1980	80.11	86.09	78.85	79.14	77.62	78.94	81.08	81.62
1981	115.27	125.78	112.50	117.57	104.29	112.14	121.03	109.68
1982	123.83	128.61	123.23	128.18	116.15	118.35	124.45	120.45
<b>Average Duration in Weeks</b>								
1970	18.6	14.8	19.7	20.5	18.2	16.6		23.9
1971	20.3	17.2	22.3	21.3	19.2	18.5		26.3
1972	19.5	15.9	21.3	21.9	18.7	16.1		21.3
1973	18.6	14.1	20.8	20.7	18.1	16.4		22.1
1974	18.1	15.8	20.2	18.3	18.6	16.9		18.9
1975	17.8	15.5	18.0	17.8	20.6	17.4		21.3
1976	18.0	18.3	18.3	17.5	19.3	15.1	16.2	19.7
1977	21.1	18.6	20.9	23.1	21.1	20.5	19.2	21.6
1978	20.8	17.8	21.2	22.1	22.5	20.3	18.4	20.2
1979	20.1	17.5	21.2	20.0	20.1	20.2	21.5	21.0
1980	19.1	16.0	19.5	20.6	19.4	19.3	20.7	20.4
1981	16.7	15.7	17.4	16.2	17.7	16.9	16.9	16.7
1982	15.4	15.2	15.7	15.3	15.9	15.2	15.8	13.8
<b>Percent Distribution of Amount of Payments</b>								
1970	100.0 %	15.6 %	34.0 %	24.1%	14.8 %	7.4 %	%	4.1 %
1971	100.0	19.6	32.9	23.1	13.4	8.2		2.8
1972	100.0	16.2	35.3	23.5	14.1	8.4		2.5
1973	100.0	15.4	31.9	23.4	16.1	9.1		4.1
1974	100.0	25.5	27.2	16.6	17.6	9.9		3.1
1975	100.0	28.4	22.3	17.5	19.0	9.5		3.4
1976	100.0	17.7	31.1	24.0	14.2	6.6	1.8	4.6
1977	100.0	12.9	31.3	28.3	13.5	6.8	1.3	5.9
1978	100.0	16.1	30.8	25.6	12.8	7.0	1.9	5.7
1979	100.0	14.9	31.2	23.9	14.1	6.7	2.1	7.1
1980	100.0	16.9	30.2	23.6	14.0	6.9		6.8
1981	100.0	23.8	28.1	21.5	12.7	6.9	1.7	5.2
1982	100.0	20.8	29.3	22.2	14.3	6.5	1.7	5.2

Source: Table 16B; Average Weekly payment = amount of payment/number of weeks paid. Average duration = number of weeks paid/number of first payments.

**Table 17**  
**Amount of Benefits Paid to Interstate Claimants**  
**Regular U.I. Benefits Only**  
**1979-1982**

Name of State	Regular Benefits Paid				Percent Distribution			
	1979	1980	1981	1982	1979	1980	1981	1982
Alabama	\$115,501	\$116,145	\$176,592	\$145,923	0.8 %	1.0 %	1.2 %	0.9 %
Arizona	324,269	291,025	367,743	455,238	2.3	2.5	2.5	2.7
Arkansas	193,408	111,317	178,920	205,368	1.4	0.9	1.2	1.2
California	2,110,995	1,665,802	2,081,055	2,299,629	15.0	14.1	14.1	13.7
Colorado	193,081	202,674	280,703	269,412	1.4	1.7	1.9	1.6
Connecticut	33,046	30,635	31,489	18,381	0.2	0.3	0.2	0.1
Delaware	15,588	9,010	5,598	10,742	0.1	0.1	0.0	0.1
Dist. of Columbia	5,788	5,338	900	13,788	0.0	0.0	0.0	0.1
Florida	394,229	293,695	337,857	280,625	2.8	2.5	2.3	1.7
Georgia	124,831	126,167	118,473	135,281	0.9	1.1	0.8	0.8
Hawaii	272,564	267,071	296,908	272,320	1.9	2.3	2.0	1.6
Idaho	421,037	427,558	625,495	730,089	3.0	3.6	4.2	4.4
Illinois	83,864	70,020	84,233	93,373	0.6	0.6	0.6	0.6
Indiana	46,744	33,571	38,409	51,264	0.3	0.3	0.3	0.3
Iowa	28,560	43,078	32,708	62,116	0.2	0.4	0.2	0.4
Kansas	57,287	59,444	58,457	75,502	0.4	0.5	0.4	0.5
Kentucky	85,956	59,767	95,467	80,494	0.6	0.5	0.7	0.5
Louisiana	123,944	64,923	77,765	79,426	0.9	0.6	0.5	0.5
Maine	84,317	46,445	86,432	68,229	0.6	0.4	0.6	0.4
Maryland	32,422	47,890	48,356	76,104	0.2	0.4	0.3	0.5
Massachusetts	54,425	62,152	47,826	69,256	0.4	0.5	0.3	0.4
Michigan	227,441	192,898	197,140	242,375	1.6	1.6	1.3	1.4
Minnesota	349,295	238,606	282,774	320,201	2.5	2.0	1.9	1.9
Mississippi	97,533	64,367	57,050	77,151	0.7	0.5	0.4	0.5
Missouri	206,814	158,010	170,306	187,995	1.5	1.3	1.2	1.1
Montana	372,058	298,244	337,473	624,000	2.7	2.5	2.3	3.7
Nebraska	43,134	22,898	53,832	52,664	0.3	0.2	0.4	0.3
Nevada	141,974	73,535	124,206	192,135	1.0	0.6	0.8	1.1
New Hampshire	39,197	29,330	42,101	35,288	0.3	0.2	0.3	0.2
New Jersey	71,021	61,818	65,840	65,495	0.5	0.5	0.5	0.4
New Mexico	138,305	131,069	145,946	140,329	1.0	1.1	1.0	0.8
New York	217,213	165,283	181,454	170,155	1.5	1.4	1.2	1.0
North Carolina	96,076	122,637	153,377	121,970	0.7	1.0	1.0	0.7
North Dakota	21,414	19,292	42,724	77,722	0.2	0.2	0.3	0.5
Ohio	96,972	95,015	110,126	152,004	0.7	0.8	0.8	0.9
Oklahoma	317,244	162,363	178,853	266,413	2.3	1.4	1.2	1.6
Oregon	1,475,933	1,350,980	1,728,321	1,829,037	10.5	11.5	11.7	10.9
Pennsylvania	129,819	109,422	127,326	119,428	0.9	0.9	0.9	0.7
Puerto Rico	8,337	14,959	18,592	10,550	0.1	0.1	0.1	0.1
Rhode Island	12,634	5,792	10,010	17,040	0.1	0.0	0.1	0.1
South Carolina	80,359	49,389	101,491	74,077	0.6	0.4	0.7	0.4
South Dakota	29,661	22,636	53,819	28,457	0.2	0.2	0.4	0.2
Tennessee	149,078	108,492	113,912	155,485	1.1	0.9	0.8	0.9
Texas	514,729	328,811	405,778	426,059	3.7	2.8	2.8	2.5
Utah	88,370	64,209	108,663	151,971	0.6	0.5	0.7	0.9
Vermont	38,702	22,407	17,230	20,204	0.3	0.2	0.1	0.1
Virginia	86,769	73,348	98,854	109,161	0.6	0.6	0.7	0.7
Virgin Islands	172	0	1,686	2,912	0.0	0.0	0.0	0.0
Washington	3,920,077	3,558,358	4,514,236	5,355,931	27.9	30.2	30.6	31.9
West Virginia	31,021	10,305	20,877	28,286	0.2	0.1	0.1	0.2
Wisconsin	159,294	127,159	135,723	158,751	1.1	1.1	0.9	0.9
Wyoming	46,799	48,179	68,400	62,354	0.3	0.4	0.5	0.4
Canada	7,241	4,758	5,175	8,094	0.1	0.0	0.0	0.0
Unknown	22,596	24,445	21,078	1,028	0.2	0.2	0.1	0.0
Total	\$14,039,138	\$11,792,741	\$14,760,668	\$16,777,504	100.0 %	100.0 %	100.0 %	100.0 %
Interstate benefits as a % of all regular benefits:	26.2%	23.7%	22.6%	21.9%				

**Table 18**  
**All U.I. Interstate Disbursements Compared to All U.I. Benefit Disbursements 1/**  
**1971-1982**  
**(\$1,000)**

Year (1)	Regular Benefits Paid (2)	Interstate as Percent of Regular (3)	½ of Extended Benefits Paid (4)	Interstate as Percent of EB 2/ (5)	Combined Wage Payments 3/ (6)	Columns 2+4+6 all Payments (7)	Approximate Interstate Outflow 4/ (8)	Interstate Outflow as Percent of all Payments
1971	\$13,142	5.9 %	\$523	5.9 %	\$	\$13,665	\$806	5.9 %
1972	15,918	21.2	146	21.2	3	16,067	3,409	21.2
1973	18,390	23.2			417	18,807	4,683	24.9
1974	22,979	23.8	85	23.8	420	23,484	5,909	25.2
1975	28,709	32.2	1,091	39.7	1,136	30,936	10,813	35.0
1976	52,530	36.9	2,086	36.7	2,474	57,090	22,623	39.6
1977	83,518	43.0	4,572	47.2	2,917	91,007	40,988	45.0
1978	69,864	31.4	5,258	33.0	7,604	82,726	31,276	37.8
1979	52,324	26.2	3,637	24.5	3,619	59,580	18,219	30.6
1980	48,035	23.7	2,813	24.8	946	51,794	13,028	25.2
1981	64,579	22.6	4,757	25.6	6,817	76,153	22,630	29.7
1982	75,712	21.9	3,835	26.6	4,893	84,440	22,492	26.6

Source: ETA 2-112 Report for actual disbursements, columns 2, 4 and 6; ETA 5-159 for percent of regular and extended benefits paid to interstate claimants.

- 1/ Includes payments reimbursed by employers not subject to payroll taxes and combined wage payments. No federally funded programs included.  
2/ Information not available for 1971 to 1974; same percent as for regular benefits used.  
3/ Based on payments made to other states, as paid, for interstate wage combining (see Table 4B).  
4/ Based on percent paid from columns 3 and 5 applied to dollars paid in columns 2 and 4, plus column 6. Prior to 1972 interstate payments restricted to \$20.00

**Table 19**  
**Payment of Dependents Benefits**  
**1966-1982**

Calendar Year	Number of First Pays with Dependents	All First Pays	Percent First Pays with Dependents	Weeks Comp. with Dependents	All Weeks Comp.	Percent Weeks Comp. with Dependents	Amount With Dependents Benefits Paid	Average Payment	
								Claimants with Dependents	All Claimants
1966	3,597	10,484	34.3 %	55,757	161,787	34.5 %	\$784,302	\$14.07	\$4.85
1967	3,644	10,700	34.1	55,041	163,692	33.6	767,242	13.94	4.69
1968	3,862	11,220	34.4	62,288	177,803	35.0	846,519	13.59	4.76
1969	3,861	11,607	33.3	58,234	172,383	33.8	778,481	13.37	4.52
1970	4,903	15,138	32.4	74,564	227,853	32.7	1,001,167	13.43	4.39
1971	4,890	16,390	29.8	85,980	277,575	31.0	1,122,722	13.07	4.04
1972	5,664	18,656	30.4	92,696	309,278	30.0	1,152,594	12.43	3.73
1973	6,020	19,979	30.1	100,469	331,095	30.3	1,301,715	12.96	3.93
1974	5,792	19,743	29.3	100,518	334,945	30.0	1,874,562	18.65	5.60
1975	7,862	26,622	29.5	113,607	389,408	29.2	2,188,340	19.26	5.62
1976	13,079	44,321	29.5	200,085	685,267	30.5	3,885,069	19.42	5.93
1977	14,839	50,695	29.3	299,274	951,765	31.4	5,710,951	19.08	6.00
1978	12,374	43,079	28.7	258,861	842,290	30.7	4,783,758	18.48	5.68
1979	9,989	34,999	28.5	199,754	653,805	30.6	3,587,912	17.96	5.49
1980	9,482	32,210	29.4	178,239	575,713	31.0	3,553,911	19.94	6.17
1981	10,629	35,544	29.9	168,949	550,423	30.7	6,985,067	41.34	12.69
1982	11,582	39,720	29.2	181,735	590,552	30.8	8,030,955	44.19	13.60

Source: BEPP 2565, Monthly Management Report, Research and Analysis, Department of Labor.

\* Effective 7-1-73 dependents allowance changed from \$5.00 per dependent (maximum \$25.00) to \$10.00 per dependent (maximum \$30.00). Effective 10-1-80 dependents allowance changed to \$24.00 per dependent (maximum \$72.00).

**Table 20**  
**Distribution of Covered Payroll, Taxes Assessed and Benefits by Industry**  
**(Reimbursable Account Data Excluded)**  
**Calendar Year 1982**

Industry	Amount of Benefits Paid		Employer and Employee Contributions Assessed	Total Annual Payroll	Taxable Payroll	Percent of Total Payroll Taxable	Annual Average Employment	Percent Distribution	Average Weekly Wage
	Regular	Regular Plus ½ EB							
Total	\$68,696,524	\$72,881,010	\$88,185,987	\$3,905,017,947	\$2,212,741,019	56.7 %	140,281	100.00 %	\$535.33
Agr. For. Fish.	367,440	394,375	428,759	13,437,551	9,401,389	70.0	606	0.43	426.43
Mining	6,220,985	6,525,474	6,245,915	450,785,723	158,255,333	35.1	8,956	6.38	967.95
Oil and Gas	5,378,736	5,639,305	5,392,406	421,728,883	141,794,966	33.6	8,200	5.84	989.05
Other Mining	842,249	886,169	853,509	29,056,840	16,460,367	56.6	756	0.54	739.13
Construction	18,311,892	19,323,723	23,720,279	791,597,008	473,904,595	59.9	16,780	11.96	907.21
Manufacturing	11,799,594	12,574,059	9,229,467	296,923,836	201,476,667	67.9	12,679	9.04	450.36
Food Products	6,132,653	6,577,757	5,394,332	120,315,956	102,798,154	85.4	6,969	4.97	332.01
Lum. & Wd. Prod.	3,133,118	3,334,425	1,826,304	66,304,146	41,019,071	61.9	2,060	1.47	618.97
Paper	1,300,648	1,372,017	386,839	29,808,823	13,784,917	46.2	820	0.58	699.08
Printing & Publ.	317,065	329,497	541,669	27,378,866	18,365,828	67.1	1,383	0.99	380.71
Stn., Clay & Glass	385,161	394,690	359,855	13,684,325	6,971,025	50.9	284	0.20	926.62
All Others	530,949	565,673	720,468	39,431,720	18,537,672	47.0	1,163	0.83	652.02
Trns. Comm. & Util.	6,571,401	6,881,027	10,557,069	639,579,298	297,819,390	46.6	18,192	12.97	676.10
Passenger Trans.	457,756	476,843	528,480	12,714,900	11,098,525	87.3	975	0.69	250.79
Freight Trans.	1,300,592	1,358,628	1,751,528	92,696,679	43,625,260	47.1	2,415	1.72	738.15
Water Trans.	962,378	1,020,674	1,050,848	46,215,748	25,308,390	54.8	1,322	0.94	672.29
Air Trans.	1,811,570	1,875,246	3,218,853	165,388,743	89,773,410	54.3	5,590	3.98	568.97
All Other	2,039,105	2,149,636	4,007,360	322,563,228	128,013,805	39.7	7,890	5.62	786.20
Trade	8,783,600	9,194,522	15,340,448	689,586,272	447,373,346	64.9	37,660	26.85	352.13
Wholesale	1,675,047	1,743,518	3,449,925	212,093,792	106,985,634	50.4	7,222	5.15	564.76
Retail	7,108,553	7,451,004	11,890,523	477,492,480	340,387,712	71.3	30,438	21.70	301.68
General									
Mer. & Apparel	1,107,480	1,163,767	1,508,645	67,404,766	52,486,411	77.9	2,306	1.64	562.12
Food Stores	1,097,192	1,144,864	1,675,223	82,568,484	55,804,765	67.6	4,956	3.53	320.39
Auto & Fill. Stn.	924,471	969,486	1,485,234	67,232,171	42,564,356	63.3	3,033	2.16	426.29
Eating & Drking.	2,454,371	2,577,524	3,644,709	122,910,651	98,674,208	80.3	10,782	7.69	219.22
Other	1,525,039	1,595,363	3,576,712	137,376,408	90,857,972	66.1	9,361	6.67	282.22
Fin.-Ins. & R.E.	2,290,096	2,423,906	3,850,104	207,983,724	129,452,005	62.2	9,048	6.45	442.05
Services	12,250,278	13,120,354	15,497,574	689,469,704	416,968,515	60.5	31,002	22.10	427.68
Hotels,									
Rooming. Svc.	1,274,375	1,334,699	1,806,864	49,350,858	43,519,092	88.2	4,252	3.04	222.68
Personal Services	302,219	312,777	528,416	16,830,146	14,068,078	83.6	1,327	0.95	243.90
Misc.									
Business Svc.	2,352,809	2,477,724	3,663,268	168,344,446	96,307,933	57.2	6,901	4.92	469.12
Medical,									
Health Services	853,058	927,947	1,838,160	113,573,160	56,678,107	49.9	4,172	2.97	523.51
Nonprofit									
Membership	602,768	659,608	710,902	36,305,097	22,538,505	62.1	1,865	1.33	374.36
All Other	6,865,049	7,407,599	6,950,028	305,065,997	183,856,800	60.3	12,475	8.89	470.27
Government	780,364	1,068,246	2,158,338	89,752,477	55,113,940	61.4	3,949	2.82	437.07
Unclassified	1,320,874	1,375,324	1,158,034	35,902,354	22,975,839	64.0	1,409	1.00	490.01

**Table 20**  
**Distribution of Covered Payroll, Taxes Assessed and Benefits by Industry**  
**Significant Measures**  
**Calendar Year 1982**  
**(Continued)**

Industry	Regular Benefits as a Percent of			Regular Benefits + ½ EB as a Percent of			Contributions as a Percent of	
	Contributions	Total Wages	Taxable Wages	Contributions	Total Wages	Taxable Wages	Total Wages	Taxable Wages
Total	77.89 %	1.75 %	3.10 %	82.64 %	1.86 %	3.29 %	2.25 %	3.98 %
Agr. For. Fis.	85.69	2.73	3.90	91.98	2.93	4.19	3.19	4.56
Mining	99.60	1.38	3.93	104.47	1.44	4.12	1.38	3.94
Oil and Gas	99.74	1.27	3.79	104.57	1.33	3.97	1.27	3.80
Other Mining	98.68	2.89	5.11	103.82	3.04	5.38	2.93	5.18
Construction	77.19	2.31	3.86	81.46	2.44	4.07	2.99	5.00
Manufacturing	127.84	3.97	5.85	136.23	4.23	6.24	3.10	4.58
Food Products	113.68	5.09	5.96	121.93	5.46	6.39	4.48	5.24
Lumber & Wood Prod.	171.55	4.72	7.63	182.57	5.02	8.12	2.75	4.44
Paper	336.22	4.36	9.43	354.67	4.60	9.95	1.29	2.80
Printing & Publishing	58.53	1.15	1.72	60.82	1.20	1.79	1.97	2.94
Stone, Clay & Glass	107.03	2.81	5.52	109.68	2.88	5.66	2.62	5.16
All Others	73.69	13.46	2.86	78.51	1.43	3.05	1.82	3.88
Trans. Comm. & Util.	62.24	102.74	2.20	65.17	1.07	2.31	1.65	3.54
Passenger Trans.	86.61	3.60	4.12	90.22	3.75	4.29	4.15	4.76
Freight Transportation	74.25	1.40	2.98	77.56	1.46	3.11	1.88	4.01
Water Transportation	91.58	2.08	3.80	97.12	2.20	4.03	2.27	4.15
Air Transportation	56.27	1.09	2.01	58.25	1.13	2.08	1.94	3.58
All Other	50.88	0.63	1.59	53.64	0.66	1.67	1.24	3.13
Trade	57.25	1.27	1.96	59.93	1.33	2.05	2.22	3.42
Wholesale	48.55	0.78	1.56	50.53	0.82	1.62	1.62	3.22
Retail	59.78	1.48	2.08	62.66	1.56	2.18	2.49	3.49
Gen. Merch. & App.	73.40	1.64	2.11	77.13	1.72	2.21	2.23	2.87
Food Stores	65.49	1.32	1.96	68.34	1.38	2.05	2.02	3.00
Auto & Filling Stn.	62.24	1.37	2.17	65.27	1.44	2.27	2.20	3.48
Eating & Drinking	67.34	1.99	2.48	70.71	2.09	2.61	2.96	3.69
Other	42.63	1.11	1.67	44.60	1.16	1.75	2.60	3.93
Fin.-Ins. & R.E.	59.48	1.10	1.76	62.95	1.16	1.87	1.85	2.97
Services	79.04	1.77	2.93	84.66	1.90	3.14	2.24	3.71
Hotels, Rooming Svc.	70.52	2.58	2.92	73.86	2.70	3.06	3.66	4.15
Personal Services	57.19	1.79	2.14	59.19	1.85	2.22	3.13	3.75
Misc. Business Svc.	64.22	1.39	2.44	67.63	1.47	2.57	2.17	3.80
Medical, Health Svc.	46.40	0.75	1.50	50.48	0.81	1.63	1.61	3.24
Nonprofit Membership	84.78	1.66	2.67	92.78	1.81	2.92	1.95	3.15
All Other	98.77	2.25	3.73	106.58	2.42	4.02	2.27	3.78
Government	36.15	0.86	1.41	49.49	1.19	1.93	2.40	3.91
Unclassified	114.06	3.67	5.74	118.76	3.83	5.98	3.22	5.04

**Table 21**  
**Number of Rated Accounts and Average Employer Tax Rate**  
**By Major Industry Division**  
**1974-1983**

	1974		1975		1976		1977		1978		1979		1980		1981 1/		1982		1983	
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total	5,743	2.69	6,192	2.99	6,739	3.68	7,131	3.69	6,800	4.04	6,791	3.99	7,622	3.99	7,999	3.29	7,840	3.04	8,238	2.38
Agriculture, For. & Fish.	468	3.55	578	3.93	622	4.70	662	4.68	174	4.81	152	4.73	179	4.75	176	4.37	n/a	n/a	140	2.95
Mining	103	2.98	118	3.15	116	3.91	136	3.65	130	3.67	122	3.77	131	3.73	135	3.14	n/a	n/a	147	2.16
Contract Construction	897	3.47	984	3.70	1,098	3.88	1,191	3.96	1,195	4.41	1,194	4.06	1,283	4.74	1,317	4.60	n/a	n/a	1,334	3.27
Manufacturing	279	3.10	293	3.34	311	4.16	324	4.18	309	4.43	280	4.29	311	4.41	325	4.01	n/a	n/a	303	3.04
Trans., Commun., & Util.	429	2.40	442	2.67	465	3.41	500	3.29	514	3.72	498	3.83	552	3.75	575	2.87	n/a	n/a	597	2.15
Trade	1,744	2.33	1,812	2.62	1,869	3.49	1,925	3.41	1,964	4.12	1,997	3.68	2,196	3.78	2,268	2.82	n/a	n/a	2,253	1.96
Finance, Ins. & Real Estate	352	1.98	408	2.23	490	3.10	551	3.06	556	3.28	540	3.21	613	3.32	637	2.37	n/a	n/a	617	1.69
Services	1,443	2.41	1,530	2.75	1,714	3.60	1,808	3.44	1,921	3.84	1,970	3.86	2,272	3.91	2,471	3.07	n/a	n/a	2,680	2.21
Government	23	2.09	26	2.61	54	3.77	34	3.30	37	3.70	38	4.32	85	3.85	95	2.67	n/a	n/a	90	2.11
Unclassified	5	2.82	1	3.90															77	3.07

Source: ES 204 Listings, Research and Analysis, Department of Labor.

1/ Taxable wage base 1974-1980 was \$10,000; in 1981 \$13,300; \$14,600 in 1982; \$20,200 in 1983.

**Table 22**  
**Number of Workers with Wages by Industry**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total	138,790	173,340	227,390	252,050	232,340	246,425	249,070	257,610	279,330	296,215
Agr., Forestry & Fish	3,300	3,305	3,040	3,445	1,400	935	1,230	1,230	1,425	1,360
Mining	3,020	5,125	6,705	7,390	7,875	8,585	8,745	11,915	14,200	13,145
Contract Construction	17,090	31,890	55,740	63,625	44,025	24,860	19,155	22,365	27,545	34,765
Manufacturing	22,115	22,050	23,575	26,875	26,425	25,375	30,595	33,440	32,410	30,185
Food Processing	12,610	11,805	13,000	16,465	16,240	16,560	21,435	23,465	22,725	20,690
Logging Camps	2,675	2,885	2,910	2,870	2,800	2,020	2,695	3,175	2,565	2,515
Sawmills	1,425	1,035	1,055	975	860	770	950	895	855	745
Pulp Mills			2,065	2,125	2,100	1,960	1,080	1,935	1,510	1,215
Other			4,545	4,440	4,425	4,065	4,435	3,970	4,755	5,020
Trans., Comm., & Utilities	15,860	20,045	23,780	24,605	24,320	21,925	21,785	21,895	24,250	25,020
Wholesale & Retail Trade	36,445	41,605	47,730	52,125	51,015	45,395	45,070	49,135	56,615	62,685
Finance, Insurance & Real Estate	6,665	7,960	10,250	12,040	12,095	12,125	11,260	10,745	12,055	13,570
Services	26,600	32,685	42,980	50,535	48,505	41,800	42,060	46,290	52,550	53,790
State and Local Government 1/					14,780	51,035	58,090	58,130	52,305	55,340
Miscellaneous & Other	7,695	8,675	13,590	11,410	1,900	14,390	11,080	2,465	5,975	6,355

Source: 20% sample of covered workers with wages expanded to universe size. Research and Analysis, Department of Labor

1/ Some state and local government included in Miscellaneous 1973-1976. All state and local government covered effective 1-1-78.

**Table 22**  
**Number of Workers with Wages by Industry**  
**Percent Distribution**  
**1973-1982**  
**(Continued)**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Agr., Forestry & Fish	2.4	1.9	1.3	1.4	0.6	0.4	0.5	0.5	0.5	0.5
Mining	2.2	3.0	2.9	2.9	3.4	3.5	3.5	4.6	5.1	4.4
Contract Construction	12.3	18.4	24.5	25.2	18.9	10.1	7.7	8.7	9.9	11.7
Manufacturing	15.9	12.7	10.4	10.7	11.4	10.3	12.3	13.0	11.6	10.2
Food Processing	9.1	6.8	5.7	6.5	7.0	6.7	8.6	9.1	8.1	7.0
Logging Camps	1.9	1.7	1.3	1.1	1.2	0.8	1.1	1.2	0.9	0.8
Sawmills	1.0	0.6	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3
Pulp Mills			0.9	0.8	0.9	0.8	0.4	0.8	0.5	0.4
Other			2.0	1.8	1.9	1.6	1.8	1.5	1.7	1.7
Trans., Comm., & Utilities	11.4	11.6	10.5	9.8	10.5	8.9	8.7	8.5	8.7	8.4
Wholesale & Retail Trade	26.3	24.0	21.0	20.7	22.0	18.4	18.1	19.1	20.3	21.2
Finance, Insurance & Real Estate	4.8	4.6	4.5	4.8	5.2	4.9	4.5	4.2	4.3	4.6
Services	19.2	18.9	18.9	20.0	20.9	17.0	16.9	18.0	18.8	18.2
State and Local Government 1/					6.4	20.7	23.3	22.6	18.7	18.7
Miscellaneous & Other	5.5	5.0	6.0	4.5	0.8	5.8	4.4	1.0	2.1	2.1

Source: 20% sample of covered workers with wages.

1/ Some state and local government included in Miscellaneous 1973-1976. All state and local government covered effective 1-1-78.

**Table 23**  
**Median Annual Wage of Workers by Industry**  
**1973-1982**

Industry	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Total	\$3,150	\$4,031	\$5,840	\$6,585	\$6,155	\$6,725	\$6,940	\$8,250	\$8,995	\$9,947
Agr., Forestry & Fish	2,913	3,117	2,499	3,633	3,583	4,031	5,214	4,215	4,500	4,062
Mining	8,409	8,083	12,707	15,130	21,814	24,782	25,360	25,850	27,300	29,787
Contract Construction	6,643	9,543	16,186	19,693	14,221	12,938	12,505	12,495	14,680	16,243
Manufacturing	2,038	2,567	2,893	3,101	3,587	3,843	3,751	3,830	4,240	4,076
Food Processing	1,170	1,441	1,797	2,135	2,345	2,726	2,946	2,195	3,140	3,060
Logging Camps	4,614	4,750	6,059	6,950	7,269	6,857	7,827	10,115	11,150	12,389
Sawmills	5,406	6,750	7,313	9,500	9,500	9,000	11,667	11,330	12,000	12,667
Pulp Mills			13,229	15,750	18,091	18,790	18,333	25,650	29,350	31,458
Other			5,443	6,341	7,500	9,566	10,917	11,170	10,860	10,407
Trans., Comm., & Utilities	6,205	6,709	10,031	12,057	13,917	14,500	16,399	17,780	19,070	20,365
Wholesale & Retail Trade	2,294	2,446	2,686	2,907	3,173	3,845	4,187	4,345	4,460	4,886
Finance, Insurance & Real Estate	4,378	4,407	4,400	5,287	6,390	7,218	8,371	9,530	8,705	10,836
Services	2,361	2,585	3,282	4,045	3,990	4,305	4,573	5,395	6,110	7,255
State and Local Government 1/					5,007	10,000	11,000	14,330	18,120	19,566
Miscellaneous & Other	3,806	4,858	5,638	3,598	4,656	3,031	3,429	6,370	8,055	7,870

Source: 20% sample of covered workers with wages.

1/ Some state and local government included in Miscellaneous 1973-1976. All state and local government covered effective 1-1-78.

**Table 24**  
**Number of Workers, Employment, Income and Wage Rates**  
**in U.I. Covered Employment**  
**Calendar Year 1982**

	Total of Workers	1982 Covered Employment 1/			Ratio: Workers/Avg. Employment	All Workers Annual Income		Ratio: Mean/ Median	Annual Wage Rate (Mean) 2/	Ratio: Mean Annual Income/ Wage Rate
		Average Monthly	Monthly High 3/	Monthly Low 3/		Mean	Median			
Total all Industries	296,215	179,775	198,230	157,072	1.65	\$16,465	\$9,947	1.66	\$28,206	0.58
Agr., Forestry & Fish	1,360	606	952	405	2.24	7,971	4,062	1.96	22,174	0.36
Mining	13,145	8,956	9,794	9,077	1.47	34,621	29,787	1.16	50,333	0.69
Contract Construction	34,765	16,780	22,129	10,377	2.07	21,920	16,243	1.35	47,175	0.46
Manufacturing	30,185	12,679	22,473	7,574	2.39	9,225	4,076	2.26	23,419	0.39
Transp., Comm. + Util.	25,020	18,197	19,730	17,186	1.37	24,499	20,365	1.20	35,151	0.70
Whlse. & Retail Trade	62,685	37,660	40,639	33,389	1.66	10,434	4,886	2.14	18,311	0.57
Fin., Ins. & Real Estate	13,570	9,048	9,453	8,399	1.50	14,406	10,836	1.33	22,987	0.63
Services	53,790	34,593	36,788	31,239	1.55	12,358	7,255	1.70	21,814	0.57
Government	55,340	39,847	42,850	33,256	1.39	21,190	19,566	1.08	29,873	0.71
Other	6,355	1,409	1,895	925		11,163	7,870	1.42	25,481	0.44

Source: Based on a 20% sample of workers earning wage credits, and the ES-202 report.

- 1/ Covered employment annual wage rates and ratios computed include the reimbursable accounts (communications, services, and other industries).  
2/ Total annual wage payments divided by average monthly employment. Reflects the annual rate at which one man-year of employment is compensated.  
3/ Total will not be a sum of the industry divisions. Low and high employment occurs in different months for different industries.

**Table 25**  
**Reimbursable Accounts**  
**Costs Rates by Major Group**  
**CY 1982**

	Total Wages CY 1981	Reimbursable Billings CY 1982	Cost Rate (Lagged One Year)
Private Industry	\$57,568,636	\$589,273	1.02 %
Misc. Business Services	41,990	46	0.11
Health Services	44,523,273	436,542	0.98
Legal Services	1,341,754	16,411	1.22
Educational Services	1,895,956	7,589	0.40
Social Services	3,555,221	13,761	0.39
Membership Organizations	5,949,333	111,479	1.87
Misc. Services	261,109	3,445	1.32
Local Government	478,130,955	3,579,398	0.75
Health Services	642,751	3,430	0.53
Educational Services	289,865,903	2,287,637	0.79
General Government	176,430,086	1,242,853	0.70
Public Utilities	11,192,215	45,478	0.41
State Government	468,480,616	3,709,706	0.79
State Departments	370,329,265	3,172,068	0.86
University of Alaska	91,804,763	519,942	0.57
Geophysical Institute	6,346,588	17,696	0.28
All Industries-Total	\$1,004,180,207	\$7,878,377	0.78 %

**Table 26**  
**Amount of Benefit Payments**  
**By Census Area**  
**CY 1982**

Intrastate by Census Division	State UI 1/		UCFE		UCX		Total
Intrastate by Census Division	Regular	EB	Regular	EB	Regular	EB	Total
01 Aleutians	\$267,662	\$38,317	\$35,692	\$2,196	\$276	\$ 0	\$344,143
02 Anchorage	20,191,197	1,703,501	998,960	88,814	153,751	37,186	23,173,409
03 Angoon	236,074	31,027	20,937	4,938	0	0	292,976
04 Barrow-North Slope	491,723	46,739	8,398	320	0	0	547,180
05 Bethel	920,132	173,058	58,495	11,888	1,044	0	1,164,617
06 Bristol Bay Borough	134,924	9,799	7,870	2,077	966	0	155,636
07 Bristol Bay	243,634	34,874	25,824	2,056	0	0	306,388
08 Cordova-McCarthy	299,899	47,588	6,914	0	1,323	0	355,724
09 Fairbanks	9,924,260	838,205	330,594	22,152	54,456	15,081	11,184,748
10 Haines	410,070	57,031	4,868	368	0	0	472,337
11 Juneau	2,315,063	217,708	53,251	2,376	6,417	1,193	2,596,008
12 Kenai-Cook Inlet	5,441,347	729,168	59,712	8,634	16,411	1,735	6,257,007
13 Ketchikan	2,445,294	228,647	52,119	1,666	1,282	0	2,729,008
14 Kobuk	650,914	108,773	16,727	3,799	2,108	0	782,321
15 Kodiak	1,700,720	143,532	23,838	0	2,556	0	1,870,646
16 Kuskokwim	296,775	59,285	12,634	3,564	0	0	372,258
17 Mat-Su Borough	4,801,735	484,254	160,495	18,721	19,859	1,066	5,486,130
18 Nome	692,770	78,055	33,817	4,746	3,900	0	813,288
19 Outer Ketchikan	580,646	138,365	985	0	249	124	720,369
20 Prince of Wales	523,939	80,213	15,266	4,362	600	0	624,380
21 Seward	667,707	63,140	40,688	8,643	775	1,540	782,493
22 Sitka	1,272,778	125,915	77,227	5,788	7,643	620	1,489,971
23 Skagway-Yakutat	416,795	73,618	27,780	1,866	0	0	520,059
24 Southeast Fairbanks	735,883	126,614	34,201	5,456	4,510	0	906,664
25 Upper Yukon	231,670	33,880	23,543	4,720	342	0	294,155
26 Valdez-Chitina-Whittier	1,121,203	131,656	13,088	4,036	552	0	1,270,535
27 Wade Hampton	452,104	62,182	2,016	1,008	600	684	518,594
28 Wrangell-Petersburg	1,335,805	135,707	24,512	1,290	0	0	1,497,314
29 Yukon-Koyukuk	825,450	145,280	57,199	3,376	1,612	0	1,032,917
Area Unknown	169,446	33,641	9,044	1,659	1,584	424	215,798
Total Intrastate:	59,797,619	6,179,772	2,236,694	220,519	282,816	59,653	68,777,073
Total Interstate:	16,777,282	2,203,565	1,246,799	133,683	58,355	25,922	20,445,606
Total All	\$76,574,901	\$8,383,337	\$3,483,493	\$354,202	\$341,171	\$85,575	\$89,222,679
					+ Special Programs	FSC	3,526,483
						SSB	4,162
					Grand Total		\$92,753,324

Source: Monthly 217 Industry and Area Reports ESP 630.

1/ UI and UI Combined (includes federal portion of UI Combined)



