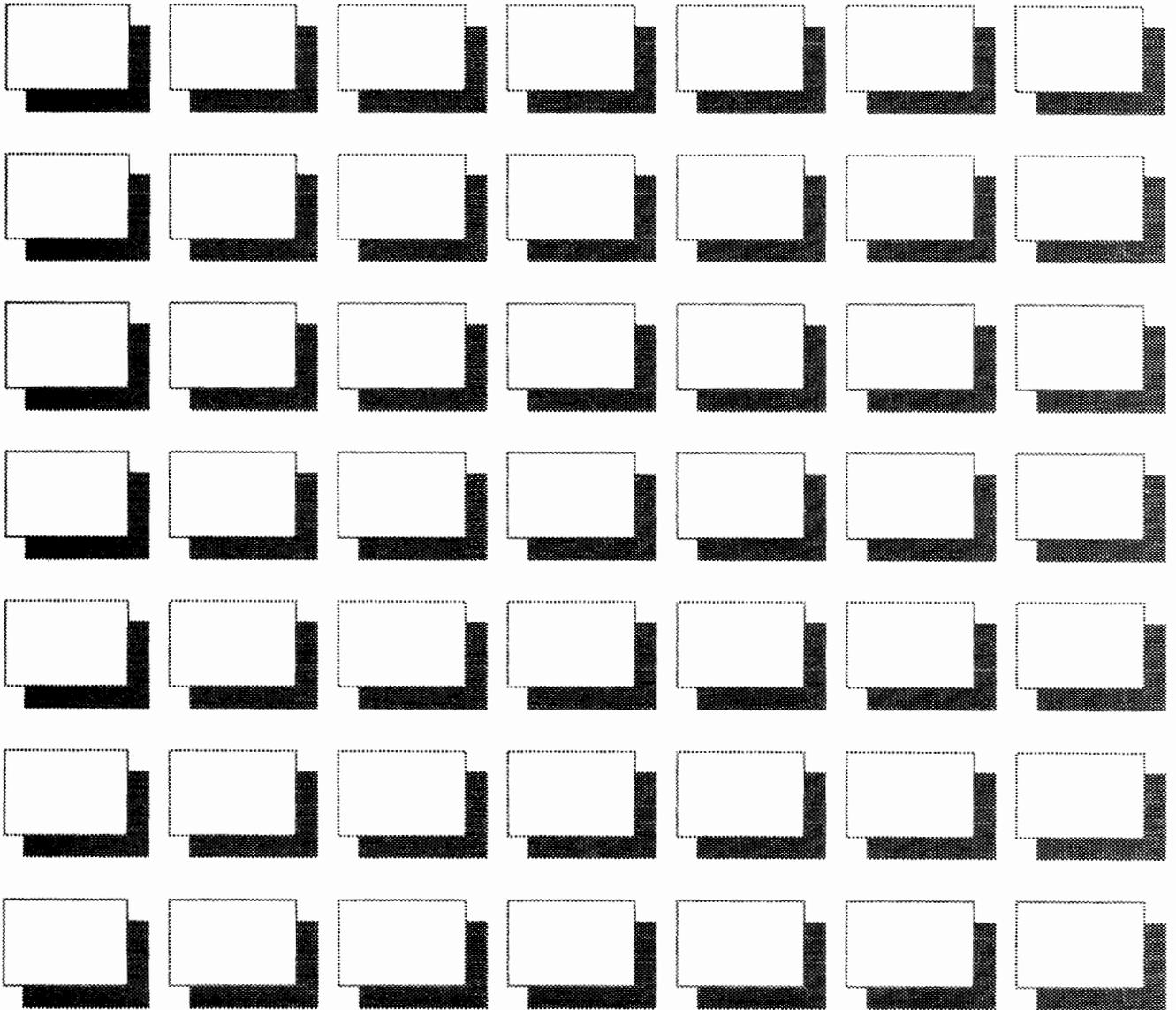
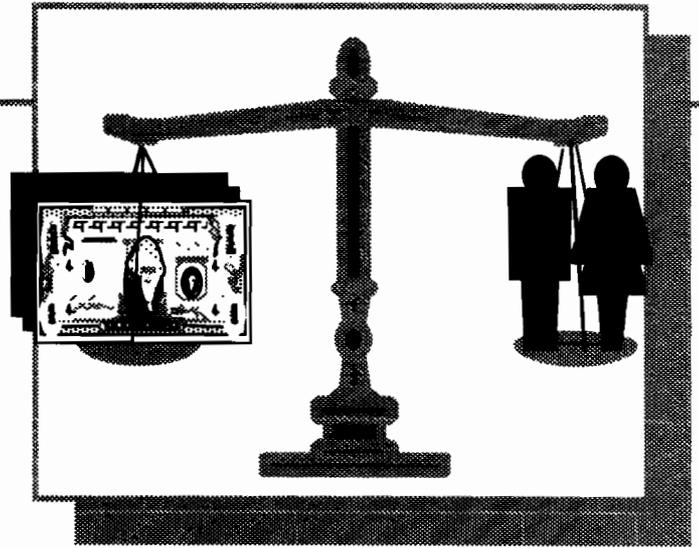


December 1985

# Unemployment Insurance Actuarial Study and Financial Handbook



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



**Unemployment Insurance Actuarial Study  
and Financial Handbook  
December 1985**



**STATE OF ALASKA  
Bill Sheffield, Governor**

**Department of Labor  
Jim Robison, Commissioner**

**Employment Security Division  
John W. Shay Jr., Director**

**Unemployment Insurance  
Jim Coate, Assistant Director**

**Research and Analysis  
Chuck Caldwell, Chief**

**Prepared by:**

**The Reports and LMI Unit  
Chris Miller, Supervisor  
Veronica Clark, U.I. Actuary  
Michael Hurst, Labor Economist  
Brian Sylvester, Statistical Technician**

# ERATTA SHEET

## Table 4-6. Number of Accounts by Rate and Industry, 1985

	A-Rated		B-Rated		C-Rated		Total	
	No.	% of A-Rated	No.	% of B-Rated	No.	% of C-Rated	No.	% of Gr. Tot.
Agriculture, For. & Fish	142	1.37%	66	0.64%	22	0.21%	230	2.22%
Mining	179	1.72%	43	0.41%	20	0.19%	242	2.33%
Contract Construction	2101	20.24%	878	8.46%	467	4.50%	3446	33.19%
Manufacturing	347	3.34%	71	0.68%	68	0.65%	486	4.68%
Trans., Commun., & Util.	688	6.63%	138	1.33%	107	1.03%	933	8.99%
Trade	2664	25.66%	586	5.64%	377	3.63%	3627	34.94%
Finance, Ins., & Real Estate	747	7.20%	139	1.34%	63	0.61%	949	9.14%
Services	3320	31.98%	789	7.60%	410	3.95%	4519	43.53%
Public Administration	121	1.17%	4	0.04%	21	0.20%	146	1.41%
Unclassified	73	0.70%	325	3.13%	119	1.15%	517	4.98%
<b>Total</b>	<b>10382</b>	<b>100.00%</b>	<b>3039</b>	<b>100.00%</b>	<b>1674</b>	<b>100.00%</b>	<b>15095</b>	<b>100.00%</b>
Percent of Grant Total		68.78%		20.13%		11.09%		100.00%

A-rated firms are those which have been subject to the Employment Security Act for more than four quarters and therefore 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 payroll.

B-rated firms are those which have been subject to the Employment Security Act for less than four quarters immediately preceding the computation date and must pay the standard industry tax rate.

C-rated firms are those which fail to pay contributions or file reports on a timely basis and must pay contributions at the highest rate.

SOURCE: Alaska Department of Labor, 1985. Taxable Rates Within Size of Payroll Code, Report No. BRTP 9500.

## Table 4-7. Number of Experience-Rated Accounts and Average Employer Tax Rate by Industry, 1975-1985

	1975		1976		1977		1978		1979		1980	
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
<b>Total</b>	<b>6192</b>	<b>2.99</b>	<b>6739</b>	<b>3.68</b>	<b>7131</b>	<b>3.69</b>	<b>6800</b>	<b>4.04</b>	<b>6791</b>	<b>3.99</b>	<b>7622</b>	<b>3.99</b>
Agriculture, For. & Fish	578	3.93	622	4.70	662	4.68	174	4.81	152	4.73	179	4.75
Mining	118	3.15	116	3.91	136	3.65	130	3.67	122	3.77	131	3.73
Contract Construction	984	3.70	1098	3.88	1191	3.96	1195	4.41	1194	4.06	1283	4.74
Manufacturing	293	3.34	311	4.16	324	4.18	309	4.43	280	4.29	311	4.41
Trans., Commun., & Util.	442	2.67	465	3.41	500	3.29	514	3.72	498	3.83	552	3.75
Trade	1812	2.62	1869	3.49	1925	3.41	1964	4.12	1997	3.68	2196	3.78
Finance, Ins., & Real Estate	408	2.23	490	3.10	551	3.06	556	3.28	540	3.21	613	3.32
Services	1530	2.75	1714	3.60	1808	3.44	1921	3.84	1970	3.86	2272	3.91
Public Administration	26	2.61	54	3.77	34	3.30	37	3.70	38	4.32	85	3.85
Unclassified	*	*										
	1981		1982		1983		1984		1985			
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate		
<b>Total</b>	<b>7999</b>	<b>3.29</b>	<b>7840</b>	<b>3.04</b>	<b>8238</b>	<b>2.38</b>	<b>9363</b>	<b>2.86</b>	<b>10382</b>	<b>2.44</b>		
Agriculture, For. & Fish	176	4.37	n/a	n/a	140	2.95	144	3.65	142	3.01		
Mining	135	3.14	n/a	n/a	147	2.16	178	3.19	179	2.80		
Contract Construction	1317	4.60	n/a	n/a	1334	3.27	1724	3.59	2101	3.13		
Manufacturing	325	4.01	n/a	n/a	303	3.04	334	3.23	347	2.77		
Trans., Commun., & Util.	575	2.87	n/a	n/a	597	2.15	647	2.87	688	2.39		
Trade	2268	2.82	n/a	n/a	2253	1.96	2521	2.54	2664	2.13		
Finance, Ins., & Real Estate	637	2.37	n/a	n/a	617	1.69	678	2.60	747	2.21		
Services	2471	3.07	n/a	n/a	2680	2.21	2958	2.61	3320	2.19		
Public Administration	95	2.67	n/a	n/a	90	2.11	103	2.70	121	2.36		
Unclassified					77	3.07	76	3.43	73	2.69		

SOURCE: Alaska Department of Labor, 1975-1984. BRTR 9500 Taxable Wages Within Size of Payroll Code.

1/ Taxable wage base was \$10,000 in 1975-1985; \$13,300 in 1981; 114,600 in 1982; \$20,200 in 1983; \$21,400 in 1984; and \$21,800 in 1985.

\* Not disclosable.

# Table of Contents

<b>Introduction</b> .....	<b>1</b>
<b>Summary</b> .....	<b>3</b>
<b>Chapter 1. Covered Employment and Wages</b> .....	<b>5</b>
Coverage .....	5
Employment .....	5
Wages .....	7
<b>Chapter 2. Benefit Structure</b> .....	<b>8</b>
Characteristics of UI Claimants .....	8
Benefit Programs .....	9
Regular Benefits .....	10
Extended Benefits (EB) .....	11
Supplemental State Benefits (SSB) .....	11
Federal Supplemental Compensation (FSC) .....	11
State Interim Benefits (SIB) .....	11
Regular Benefit Payments by Industry and Location .....	12
Benefit Adequacy .....	14
<b>Chapter 3. Tax Structure</b> .....	<b>15</b>
Benefit Costs .....	15
Trust Fund .....	15
Contributions .....	16
State and Federal Taxes .....	16
Tax Base .....	16
Experience Rating .....	17
Tax Rate Calculations .....	18
Flow of Funds .....	18
Programs .....	18
Administrative Costs .....	18
Subsidies .....	19
Interstate Flow of Funds .....	20
<b>Appendices</b>	
<b>Appendix 1. Summary of Major Changes in the Employment Security Act</b> .....	<b>21</b>
<b>Appendix 2. Covered Employment and Wages</b> .....	<b>26</b>
1. Coverage, 1975-1984 .....	27
2. Average Monthly Covered Employment by Industry, 1975-1984 .....	28
3. Total Covered Payroll by Industry, 1975-1984 .....	29
4. Taxable Covered Payroll by Industry, 1975-1984 .....	30
5. Average Annual Earnings in Covered Employment by Industry, 1975-1984 .....	31
6. Average Weekly Wage in Covered Employment by Industry, 1975-1984 .....	32
7. Average Monthly Covered Employment by Ownership, 1975-1984 .....	33
8. Total Covered Payroll by Ownership, 1975-1984 .....	33
9. Taxable Covered Payroll by Ownership, 1975-1984 .....	34
10. Average Annual Earnings in Covered Employment by Ownership, 1975-1984 .....	34
11. Average Weekly Wage in Covered Employment by Ownership, 1975-1984 .....	34

<b>Appendix 3. Benefit Structure</b> .....	<b>35</b>
1. Unemployment, 1975-1984.....	36
2. Unemployment Insurance Claimant Characteristics, 1984.....	37
3. Schedule of Benefits.....	40
4. Duration Schedule.....	41
5. Payment Data, Regular Benefits, 1975-1984.....	42
6. Distribution of Initial Entitlement, October 1, 1984 to September 30, 1985.....	42
7. Average Weekly Benefit as a Percent of Average Weekly Earnings in Covered Employment, 1984.....	43
8. Payment Data, Extended Benefits, 1975-1984.....	44
9. Payment Data, Federal Supplemental Compensation, 1982-1984.....	44
10. Payment Data, State Supplemental Benefits, 1982-1984.....	44
11. Payment Data, State Interim Benefits, 1984.....	45
12. Regular UI Benefit Payments by Industry-Intrastate, 1975-1984.....	46
13. Regular UI Benefit Payments by Industry-Interstate, 1975-1984.....	49
14. Regular UI Benefit Payments by Industry-Total, 1975-1984.....	52
15. Regular UI Payments by Industry-Interstate as a Percent of Total, 1975-1984.....	55
16. Regular UI Payments by Local Office, 1975-1984.....	57
17. Amount of UI Benefit Payments by Census Area, 1984.....	59
18. Regular UI Benefit Payments to Interstate Claimants by States, 1983-1984.....	60
19. Payment of Dependents Benefits, 1975-1984.....	61
20. Wage Replacement Model, Current Schedule.....	62
<b>Appendix 4. Tax Structure</b> .....	<b>64</b>
1. Benefit Cost Rate, 1975-1984.....	65
2. Benefit Cost Rates by Industry, 1984.....	66
3. Trust Fund Deposits and Disbursements, 1975-1984.....	67
4. Unemployment Insurance Trust Fund Balance, State Fiscal Years 1984-1985.....	68
5. Tax Base, Average Employer Tax Rates, and Contributions, 1975-1984.....	71
6. Number of Accounts by Rate Type and Industry, 1985.....	72
7. Number of Experience-Rated Accounts and Average Tax Rate by Industry, 1975-1985.....	73
8. UI Tax Rate Calculations, 1985.....	74
9. Tax Rates for Employees and Experience Rated Employers, 1985.....	75
10. Trust Fund Solvency Adjustment Schedule.....	76
11. Administrative Costs, 1975-1984.....	76
12. Benefits Paid, Collections, and Ratio of Regular Benefits to Collections-Reimbursable Employment, 1975-1984.....	77
13. Benefits Paid, Contributions Assessed and Ratio of Benefits to Contributions-Taxable Employment, 1975-1984.....	78
14. Average Monthly Employment and Wage Data, 1975-1985.....	79
15. Collections, Benefits Paid, Trust Fund Reserves and Average Employer Tax Rate as Percentages of Wages, 1975-1984.....	79
16. Distribution of Covered Payroll, Taxes Assessed and Benefits Paid by Industry, 1984.....	80
17. Percent Distribution of Taxes Assessed and Benefits Paid by Industry, 1984.....	81
18. Interstate Flow Funds 1975-1984.....	82
19. Payments and Receipts for Interstate Wage Combining, 1975-1985.....	83
<b>Appendix 5. Glossary of Terms</b> .....	<b>84</b>

# MEMORANDUM

# State of Alaska

TO: The Honorable Bill Sheffield  
Governor

DATE: November 29, 1985

FILE NO:

FROM:   
Jim Robison, Commissioner  
Department of Labor

TELEPHONE NO: 465-2700

SUBJECT: Unemployment Insurance  
Actuarial Study

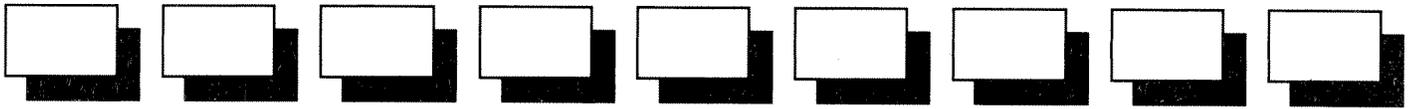
In compliance with AS 23.20.022, I submit the biennial Unemployment Insurance Actuarial Study and Financial Handbook.

The study shows that Alaska's Unemployment Insurance Trust Fund is healthy. This year the solvency adjustment reduced employer tax rates for the first time. However, the current benefit schedule does not meet commonly accepted standards for benefit adequacy.

Attachment



## Introduction



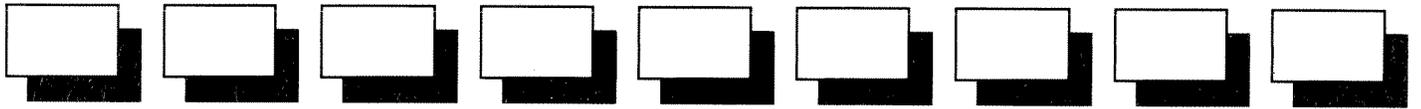
The Social Security Act of 1935 established an economic stabilization program of wage replacement for workers during periods of temporary and involuntary unemployment. Alaska's participation in the program is governed by the Alaska Employment Security Act. Under the federal-state partnership, each state designs its own system within federally established guidelines.

This report is the sixth biennial actuarial study of Alaska's unemployment insurance program, prepared in compliance with AS 23.20.022. It contains three brief chapters: Chapter 1 describes employment and wages in industries covered under the unemployment insurance program; Chapter 2 addresses the unemployment benefit structure; and Chapter 3 discusses financing of the unemployment insurance program. The bulk of the report is a series of five appendices. Appendix 1 is a chronology of major changes in the coverage, financing, benefit, and qualifying provisions of the Alaska Employment Security Act. Appendix 2 contains data on covered employment and is a companion to Chapter 1. Appendix 3 contains data on benefits and is a companion to Chapter 2. Appendix 4 contains data on financing and is a companion to Chapter 3. Appendix 5 is a glossary of terms.

In 1984, the Alaska State Legislature passed Senate Bill 525 which was enacted as Chapter 106, Session Laws of Alaska 1984. This law raised benefits, altered the solvency adjustment provision, and established the State Interim Benefits Program. At the present time, there is no need for further changes in state law to conform to federal law.



## Summary



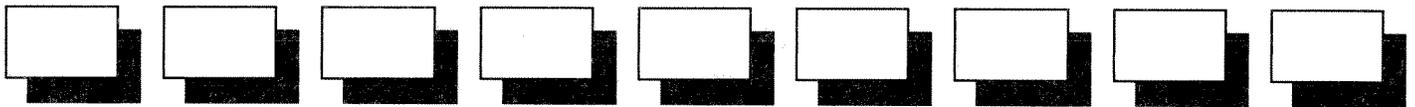
Major findings and recommendations of this report are:

1. In 1984, unemployment compensation covered 98.9 percent of all nonagricultural wage and salary workers in the state. A total of 201,863 workers were covered under the state unemployment insurance program and an additional 18,075 under the federal program.
2. While annual average covered employment increased by 4.6 percent between 1983 and 1984, the average weekly wage for covered workers remained unchanged at \$557.
3. In 1984, 70,988 persons received one or more weeks of unemployment compensation. Out-of-state claimants accounted for 23.7 percent of the total number of claimants.
4. In 1984, Alaska paid \$116,447,452 in unemployment compensation through five different programs, a 5.3 percent increase over 1983. Interstate claimants received 24.3 percent of the total amount of benefits paid.
5. A longstanding principle in unemployment compensation is that benefit payments should generally replace 50 percent of the average weekly wage of two-thirds of the claimants. There were 50,225 persons who filed a new claim in 1984 and were eligible to receive benefits. About two-thirds of these claimants had base period wages less than \$23,000. Under the current schedule, weekly wage replacements ranged from 197.6 percent for claimants with \$1,000 in base period wages to 43.0 percent for claimants with \$23,000 in base period wages.
7. At the end of 1984, Alaska's unemployment insurance trust fund was healthy. It had a reserve of \$157.7 million, 3.5 percent of total wages subject to contributions.
8. In early 1985, the White House presented a proposal to transfer to each state the entire responsibility of financing administrative costs associated with its unemployment insurance program. This transfer is called 'devolution' or 'reform.' In federal fiscal year 1984, Alaska received \$20.9 million in administrative grants (\$12.5 million for unemployment insurance and \$8.4 for employment services), while its employers contributed only \$12.1 million in federal unemployment insurance taxes. That is, employers in other states subsidized \$8.8 million of Alaska's administrative costs. Devolution or reform would therefore entail a substantial financial burden on the state and its employers. However, momentum for the proposal appears to have slowed.
9. Employees of three industries—construction, manufacturing, and taxable public administration—collect more in unemployment insurance benefits on average than those industries contribute in tax revenues.



# Chapter 1

## Covered Employment and Wages



### Coverage

Unemployment compensation covers 98.85 percent of all nonagricultural wage and salary workers in the state. The state unemployment insurance program reaches 90.73 percent of these workers and the federal program 8.12 percent. [Appendix 2, Table 2-1] Nonagricultural wage and salary employment includes all workers except fishermen, agricultural workers, the self-employed, unpaid family workers, and domestic workers. Full commission salespersons and elected and appointed officials comprise the bulk of nonagricultural wage and salary workers who are not covered by unemployment insurance.

In 1978, coverage was made mandatory for state and local government employees. Prior to that date, about 85 percent of all nonagricultural wage and salary workers were covered. In 1978, coverage jumped to 98.7 percent and has remained fairly constant.

### Employment

Average monthly employment in industries covered by the state unemployment insurance program was 201,863 in 1984, an increase of 4.6 percent over 1983. [Figure 1-1] Over half of all covered employees worked in services (29.3%) and trade (22.0%). [Appendix 2, Table 2-2 and Figure 1-2]

Nonprofit organizations and state and local government agencies have the option to reimburse the state for the cost of benefits paid to their employees, rather than pay unemployment insurance taxes. Twenty-two percent (22%) of covered employment was reimbursable in 1984. Reimbursable employment was split almost evenly between services (51.5%) and public administration (47.7%), with the remaining 0.8% in transportation, communications and utilities. [Appendix 2, Table 2-2]

Covered employment varied by season. In 1984, total employment was highest in summer, when it exceeded the average by 6.5 percent, and lowest in winter, when it fell short of the average by 7.3 percent. Total employment during spring and fall were very close to the average of 201,863.

Figure 1.1  
Covered Employment  
1975-1984

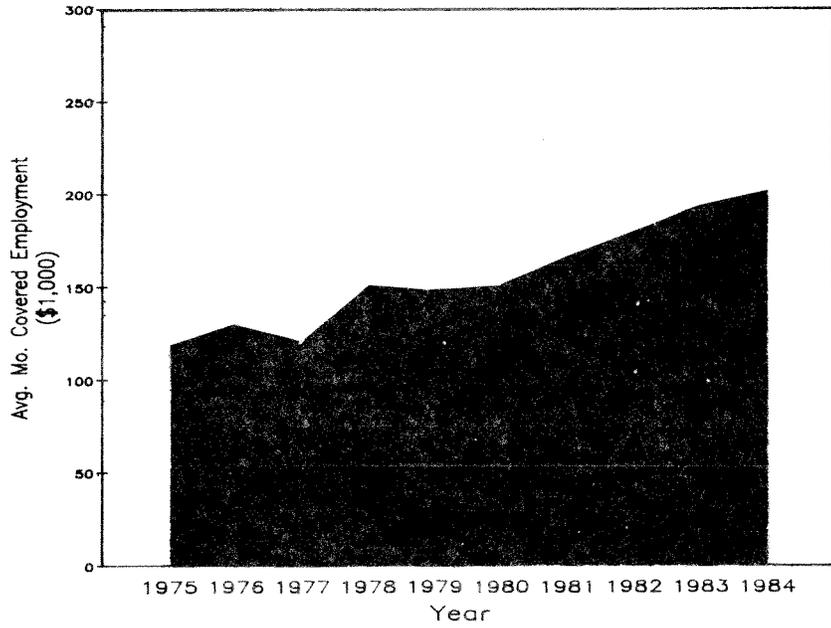
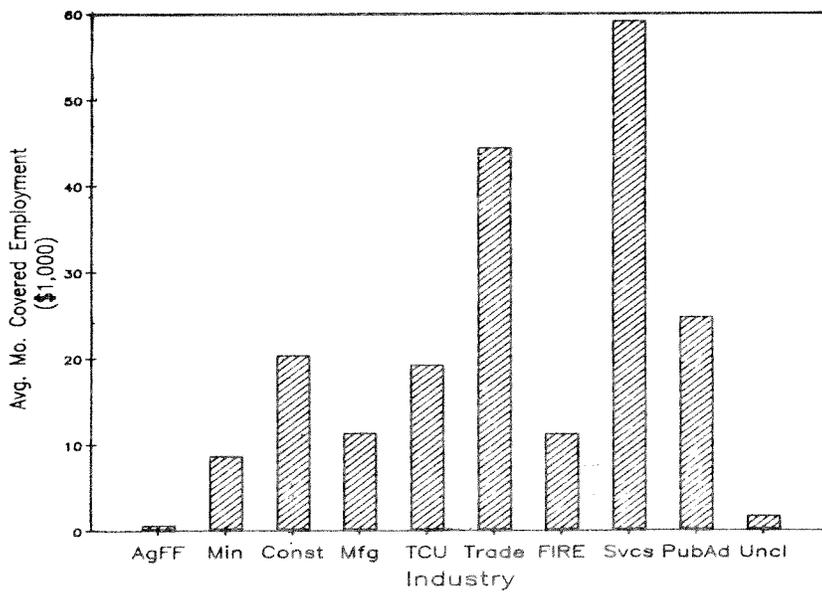


Figure 1-2  
Covered Employment by Industry  
1984

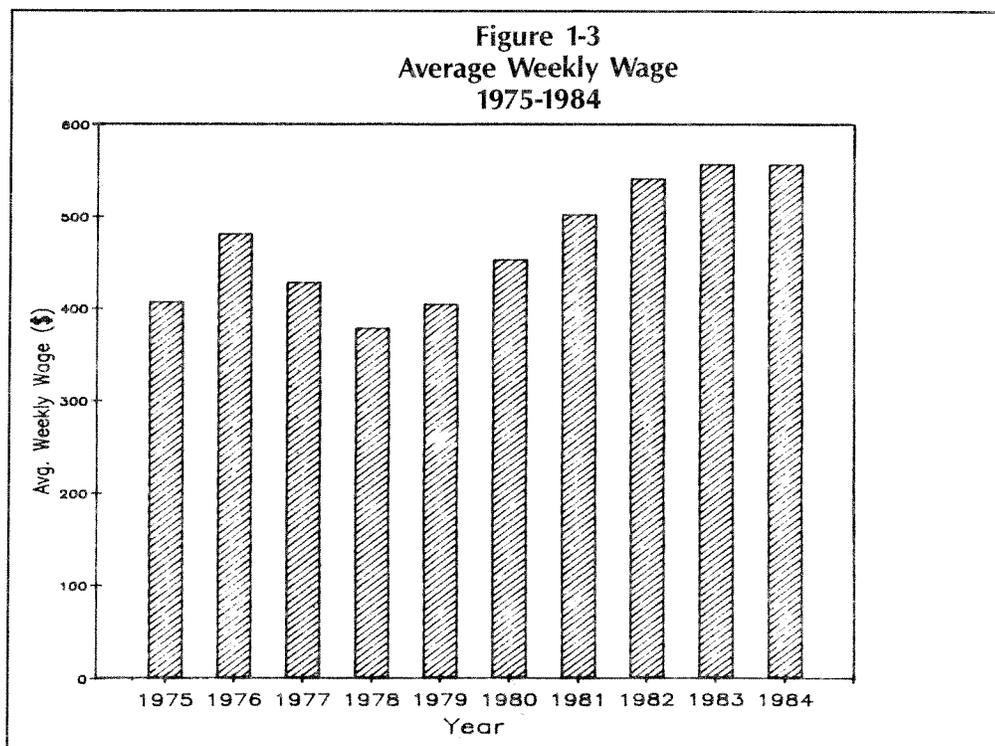


## Wages

The total payroll in employment covered by the state unemployment insurance law in 1984 was \$5.8 billion, of which \$3.0 billion (51.7%) were taxable. The taxable payroll was less than the total payroll because wages paid by reimbursable employers were excluded and taxes were levied on only the first \$21,400 paid to each employee. [Appendix 2, Tables 2-3 and 2-4]

Since 1978, wages have increased at a faster rate than employment in every year except 1984. Both wages and employment increased by 4.6 percent between 1983 and 1984. As a result, the average weekly wage for all workers remained constant at \$557 both years. [Figure 1-3]

Average weekly wages varied by industry. Workers in the oil and gas industry earned the highest average weekly wage (\$1,104); and those in food products, mainly seafood processing, earned the lowest average weekly wage (\$364). Workers in mining, construction, transportation, communications and utilities, and public administration earned above average wages. [Appendix 2, Tables 2-5 and 2-6]



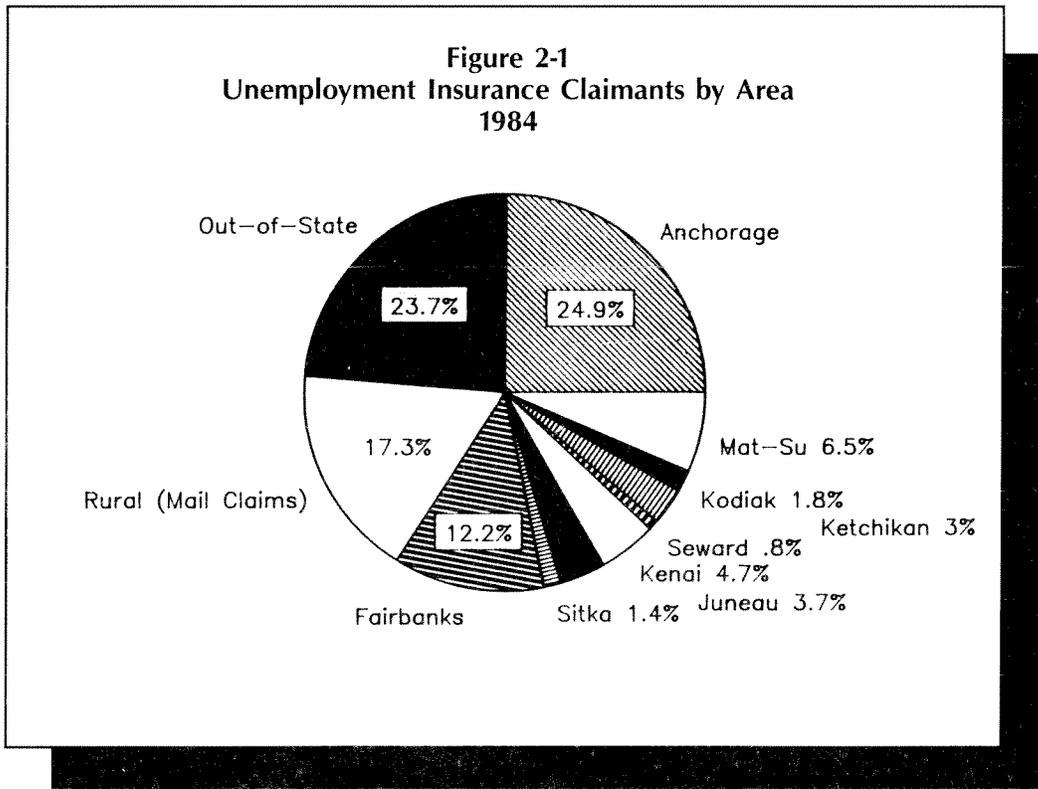
## Chapter 2 Benefit Structure



### Characteristics of UI Claimants

In 1984, 70,988 persons received one or more weeks of unemployment compensation. Appendix Table 3-2 contains data on the distribution of claimants by sex, age, number of dependents, ethnic background, industry, occupation, income, and geographic area. These figures include former federal employees and military.

Claimants were predominantly male (72.0%), between the ages of 25 and 44 (64.2%), without dependents (66.6%) and white (78.2%). The largest concentration of claimants was found in the construction industry (27.6%), followed by services (19.6%), and trade (14.6%).



Structural workers (32.6%) and clerical and sales employees (17.2%) dominated the occupational distribution of claimants. Among structural workers, the largest number of claimants were in construction occupations.

Claimants were concentrated at the low end of the income scale, with 29.4 percent of all claimants earning less than \$10,000 and 60 percent earning less than \$20,000. At the high end of the income scale, 5,002 claimants (7.1%) earned \$50,000 or more. Income is defined as the claimant's earnings during the first four of the five most recently completed quarters on the date of initial application for benefits.

Claimants are identified by the location from which their last unemployment insurance activity took place in 1984. For example, if a claimant files for benefits in one part of Alaska, but moves to another and continues to file for weekly compensation from the new location, the claimant would be associated with the most recent location.

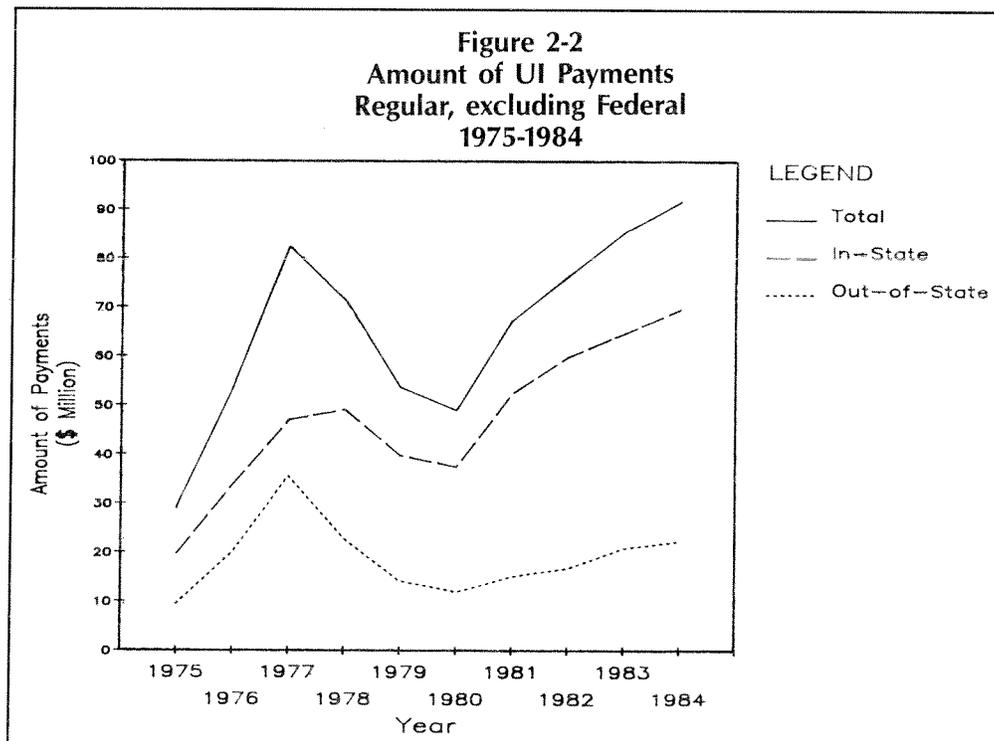
Alaska has nine local offices which serve unemployment insurance claimants. In addition, the central office processes claims from both rural and interstate claimants. Rural claimants are those who live more than 55 miles from a local office and therefore file their claims by mail.

The largest proportion of claimants lived in Anchorage (24.9%). This proportion was nearly matched by out-of-state claimants (23.7%). Alaska is liable to pay claimants who receive benefits based upon wages earned in Alaska. Rural residents filed 17.3 percent of all claims. [Figure 2-1]

## Benefit Programs

In 1984, Alaska paid \$116,447,452 in unemployment compensation to 70,988 claimants covered under the state and federal systems. This figure represents a 5.3 percent increase over 1983.

Benefit payments have been steadily increasing since 1980. Payments to in-state claimants have been increasing at a much faster rate than have payments to out-of-state claimants. [Figure 2-2]



Payments were distributed through five different programs: the regular unemployment insurance program, the Extended Benefits (EB) program, the State Supplemental Benefits (SSB) program; the Federal Supplemental Compensation (FSC) program, and the State Interim Benefits (SIB) program.

### **Regular Benefits**

The regular benefit program is the state's largest unemployment insurance program by far. It is also the most stable of the five programs, having had a continuous existence since 1937.

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

Benefit payments are directly related to the claimant's base period wage. However, the base period wage is not always the claimant's earnings during the base period.

In 1981, the state legislature enacted AS 23.20.350, which redefines 'base period wage' to better reflect the claimant's attachment to the labor force. For the purpose of computing benefits payable, base period wages are determined as follows:

1. If the insured worker is paid 90 percent or more of his wages in one calendar quarter, the worker's base period wages are the wages paid in the three other quarters multiplied by 10; or
2. If the insured worker is paid less than 90 percent of his wages in one quarter, the worker's base period wages are the wages paid to the worker during the base period.

Between January 1, 1983, and September 30, 1984, basic weekly benefit amounts ranged from \$34 at \$1,000 in base period wages to \$156 at \$16,000. The benefit schedule increased in \$2 increments for every \$250 in base period wages between \$1,000 and \$15,000 and for every \$200 between \$15,000 and 16,000. [Appendix 3, Table 3-3]

On October 1, 1984, basic weekly benefit amounts increased to \$38 at \$1,000 in base period wages and \$188 at \$19,750. The benefit schedule increased in \$2 increments for every \$250 in base period wage between \$1,000 and \$19,750. [Appendix 3, Table 3-3]

Alaska is one of fourteen states to provide dependent benefits. A claimant with one or more dependent children is entitled to dependent benefits of \$24 per dependent to a maximum of \$72 . The maximum dependent allowance may exceed the basic weekly benefit amount. To qualify for dependent benefits, the dependent must be less than 18 years of age, be lawfully in the individual's physical custody at the time the individual claims the allowance for dependents, and depend on the claimant for more than 50 percent of support. A dependent may also be a relative of any age, dependent on the claimant for more than 50 percent of support and who is prevented by infirmity from engaging in a gainful occupation. 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. In 1984, 10 percent of all benefit payments were dependent allowances.

Alaska is one of five states in which potential duration of benefits is determined by the ratio of base period earnings to high quarter earnings. The intent of this schedule is to provide a duration of benefits which corresponds to the duration of employment. The higher the ratio of base period wages to high quarter earnings, the more stable the earnings stream and the higher the potential duration of benefits. The duration of benefits ranges from 16 weeks with a ratio of less than 1.49 to 26 weeks with a ratio of 3.50 or more. Claimants with a ratio of 1.49 earn more than two-thirds of their wages in one quarter. [Appendix 3, Table 3-4]

In 1984, 66,996 persons received \$96,612,962 in regular benefits, including \$9,879,610 in dependent benefits. This figure represents 83.0 percent of the total amount of benefits paid. The average duration of claims was 14.6 weeks; the average weekly benefit amount was \$139.72. [Appendix 3, Table 3-5]

## Extended Benefits (EB)

The extended benefits program began in 1971 in response to a federal initiative. When claimants exhaust their regular benefit entitlement, they may collect additional payments of no more than half the amount of their regular benefits when certain economic conditions exist. These additional payments are called extended benefits.

Alaska was 'triggered on' to the extended benefit program continuously from January 1975 through October 23, 1982, when its insured unemployment rate (IUR) exceeded 5 percent. Alaska triggered off extended benefits as soon as 1982 legislation raising the trigger rate to 6 percent went into effect. Extended benefits trigger dates and payment periods are shown below. The payment period is the interval when extended benefits may be paid. It begins the third week after extended benefits trigger on and ends the third week after they trigger off. With the trigger rate now set at 6 percent IUR, Alaska is expected to trigger on every year in January and trigger off in August or September.

Year	Triggered On	Triggered Off	EB Payment Periods
1972-1982		9/26/82	Continuous until 10/23/82
1983	1/23/83	7/16/83	1/23/83-8/06/83
1984	1/07/84	7/07/84	1/22/84-7/28/84
1985	1/05/85	8/31/85	1/20/85-9/21/85

In 1984, 10,232 persons received \$7,403,330 in extended benefits, including \$814,396 in dependent benefits. This figure represents 6.4 percent of the total amount of benefits paid. The average duration of claims was 5.3 weeks; the average weekly benefit amount was \$122.27. [Appendix 3, Table 3-8]

## Supplemental State Benefits (SSB)

Federal law and conforming state law disqualified low-wage extended benefits claimants who failed to earn at least forty times their weekly benefit amount in their base period. On September 26, 1982, over one thousand low-wage claimants were suddenly ineligible for extended benefits when their regular benefits had been exhausted. The state legislature provided an alternative program of supplemental state benefits for these claimants.

Beginning September 26, 1982, low-wage claimants who are ineligible for extended benefits solely because of the 'forty times rule' are eligible for supplemental state benefits whenever extended benefits are triggered on. In 1984, 322 persons received \$200,341 in supplemental state benefits, including \$102,800 in dependent benefits. This figure represents 0.2 percent of the total amount of benefits paid. The average duration of claims was 8.6 weeks; the average weekly benefit amount was \$92.36. [Appendix 3, Table 3-10]

## Federal Supplemental Compensation (FSC)

The Federal Supplemental Compensation Act of 1982 allowed additional weeks of benefits to be paid to claimants still unemployed but no longer eligible for regular benefits or extended benefits. The weekly benefit entitlement for FSC was the same as for regular benefits and extended benefits, while duration of benefits varied according to the insured unemployment rate in the state in which the claimant resides. The Federal Supplemental Compensation Program was in effect from September 30, 1982, through March 31, 1985.

In Alaska, when extended benefits triggered off, most claimants were automatically eligible for FSC. However, low-wage claimants receiving state supplemental benefits were not eligible for FSC.

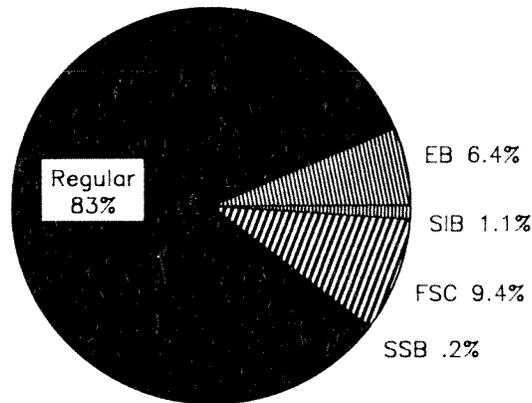
In 1984, 13,172 persons received \$10,920,866 in Federal Supplemental Compensation, including \$1,176,658 in dependent benefits. This figure represents 9.4 percent of the total amount of benefits paid. The average duration of claims was 11.6 weeks; the average weekly benefit amount was \$141.82. [Appendix 3, Table 3-9]

## State Interim Benefits (SIB)

In early 1984, Alaska had to pass legislation to meet the requirements of Public Law 98-21 which extended the disqualification of instructional school employees between successive terms to all employees of educational institutions.

**Figure 2-3  
UI Payments by Program including Federal  
1984**

Total = \$116,447,452



These changes were required in all state laws to avoid denial of certification for the Federal Unemployment Tax Act (FUTA) tax credit and for administrative grants to the states.

Legislators were concerned that school employees would have little warning that benefits would not be available for the summer of 1984, so there would not be enough lead time for the employees to offset the loss of these unemployment benefits. Therefore, the legislature drafted legislation which would allow the state to replace these lost benefits. Chapter 106, SLA 1984, provided for the state to pay State Interim Benefits from the general fund to noninstructional school employees and to teacher aides who taught indigenous language courses. The State Interim Benefits Program went into effect on June 16, 1984.

In 1984, its first year of operation, the State Interim Benefits Program disbursed \$1,310,049 to 1,328 persons. This figure represents 1.1 percent of the total amount of benefits paid. The average duration of claims was 7.7 weeks; the average weekly benefit amount was \$128.31. [Appendix 3, Table 3-11 and Figure 2-3]

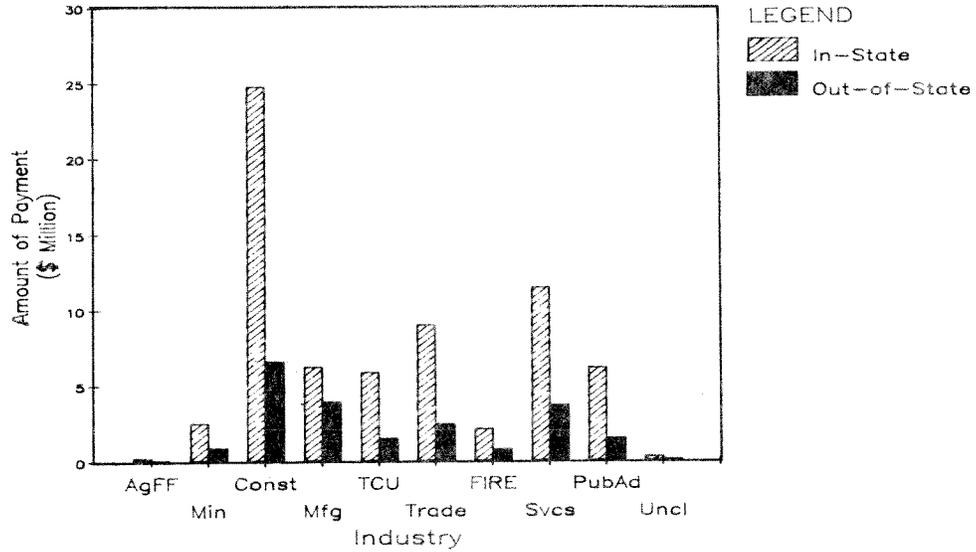
### **Regular Benefit Payments by Industry and Location**

About one third (34.3%) of all regular benefit payments were paid to former employees of the construction industry. The service industry was a distant second with 16.7 percent of all payments. [Appendix 3, Table 3-14 and Figure 2-4]

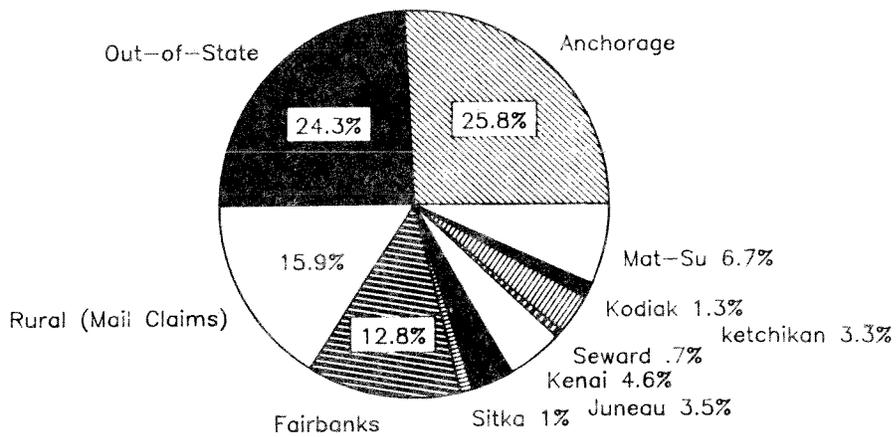
Over the ten-year period from 1975 to 1984, the proportion of regular benefit payments sent out of state ranged from a low of 21.9 percent of total payments in 1982 to a high of 43.0 percent in 1977. In 1984, interstate payments were \$22,194,170 and accounted for 24.2 percent of all regular benefit payments, a slight drop from the prior year. The construction industry accounted for the largest flow of regular benefits payments out of Alaska (30%). [Appendix 3, Tables 3-13 and 3-15 and Figure 2-5] Over half of all interstate benefits were paid to the three western states of Washington (31.0%), Oregon (11.8%), and California (11.7%). [Appendix 3, Table 3-18]

The average weekly benefit amount was about the same for both groups, \$138.60 for in-state claimants and \$138.42 for out-of-state claimants. The most dramatic difference between in-state and out-of-state claimants was duration. Out-of-state claimants received regular benefits for 3 weeks longer than did in-state claimants, 17 weeks compared to 14 weeks. [Appendix 3, Tables 3-12 and 3-13]

**Figure 2-4**  
**UI Payments by Industry**  
 Regular, excluding Federal  
 1984



**Figure 2-5**  
**UI Payments by Area**  
 Regular, excluding Federal  
 1984



Anchorage residents received the largest proportion of all regular benefit payments, 25.8 percent, slightly more than the 24.3 percent sent to out-of-state residents. Another quarter of the total amount of regular benefits was paid to residents of rural Alaska (15.9%) and Fairbanks (12.8%). The remaining quarter was scattered among 7 other urban areas in the state. [Appendix 3, Table 3-16 and Figure 2-5]

## **Benefit Adequacy**

Some states provide a maximum weekly benefit amount set at a specified percentage of the statewide average weekly wage. In 1980, the state legislature chose to retain control of benefits by requiring a full review of benefits each time adequacy diminishes.

A longstanding principle in unemployment compensation is that the benefit payment should generally replace 50 percent of the average weekly wage for two-thirds of the claimants. A lower wage replacement ratio implies insufficient support; a higher wage replacement ratio implies a disincentive to work.

There were 50,225 persons who filed a new claim in 1984 and were eligible to receive benefits. Two-thirds of these claimants had base period wages less than \$23,000. Under the current schedule, claimants earning less than \$18,500 were entitled to a weekly benefit amount greater than 50 percent of their average weekly wage. Weekly wage replacements for this group ranged from a high of 197.6 percent at \$1,000 in base period wages to a low of 50.1 percent at \$18,499. Claimants earning between \$18,750 and \$23,000 had weekly wage replacements ranging from 49.9 percent to 43.0 percent. [Appendix 3, Table 3-20]

## Chapter 3 Tax Structure



### Benefit Costs

The cost of benefits is expressed as the ratio of the amount of regular benefits paid in the current year to total wages paid during the previous year. This ratio is called the benefit cost rate. It is a measure of the financial impact of unemployment benefits on the economy of the state.

Alaska's benefit cost rate is high compared to other states. The benefit cost rate for taxable employment was 2.12 percent in 1984 and averaged 2.38 percent for the ten-year period from 1975 to 1984. Rates for all other states are well below 2 percent.

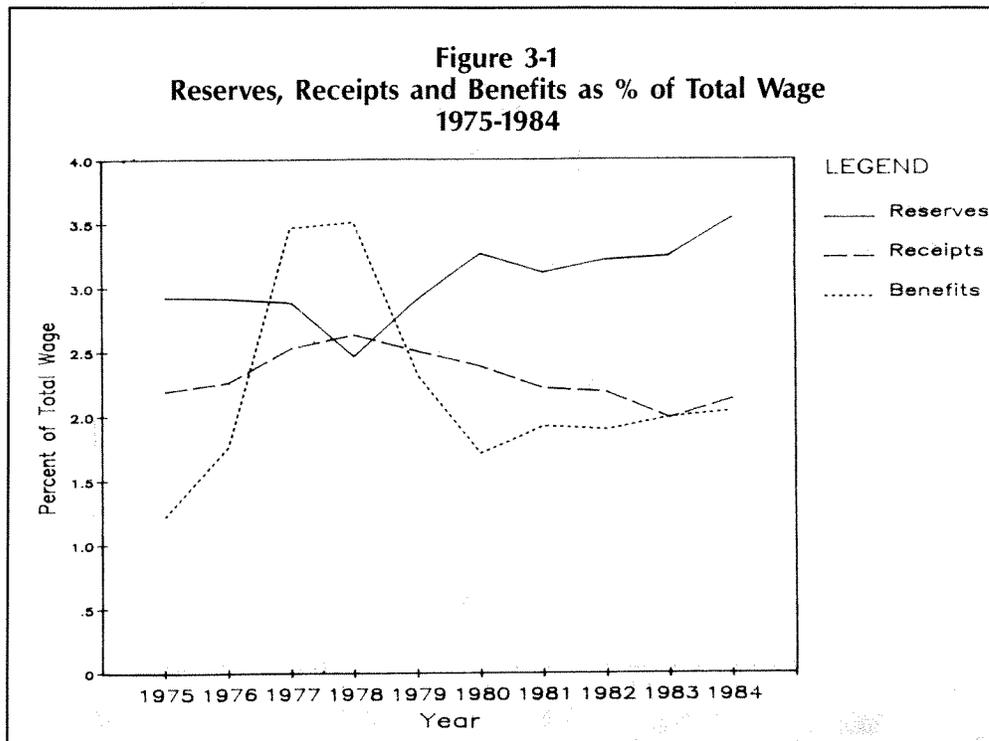
Benefit cost rates for reimbursable employment tend to be less than half that of taxable employment. The reimbursable rate was 0.62 percent in 1984 and averaged 0.92 percent over the ten-year period from 1975 to 1984. [Appendix 4, Table 4-1]

Benefit cost rates also differ markedly among industries. Rates range from a low of 0.80 percent in mining to a high of 3.49 percent in manufacturing. [Appendix 4, Tables 4-2]

### Trust Fund

Each state has a trust fund for the sole purpose of paying unemployment insurance benefits. To maintain a positive balance in the trust fund, there must be enough income to cover expenditures. Since heavy outflows occur during periods of recession when employers can least afford to cover the increased costs of benefits, the fund must contain reserves to supplement contributions during economic downturns. A reserve of approximately 3.2 percent of total wages subject to contributions is considered adequate. At the end of 1984, Alaska's trust fund reserve was \$157.7 million; the reserve ratio was 3.5 percent. [Appendix 4, Tables 4-3 and Table 4-4]

Between 1955 and 1960, Alaska borrowed \$9 million from the federal government to keep its trust fund solvent. Alaska's bankruptcy was due to increased construction activity during the 1950s. Annual benefit payments from 1952 through 1959 exceeded collections, breaking the fund temporarily in 1955 and then again in 1957.



To replenish the fund, the amount of wages subject to tax was increased and taxes were levied on employees beginning in 1955. Alaska is one of only four states which tax employees. In 1980, the trust fund was further protected by a state law which transformed the unemployment insurance tax structure into a self-adjusting financial system. The tax base automatically adjusts to changes in wages and employment; the tax rate automatically adjusts to changes in benefit costs, wages, and the trust fund reserve ratio. [Figure 3-1]

## Contributions

### State and Federal Taxes

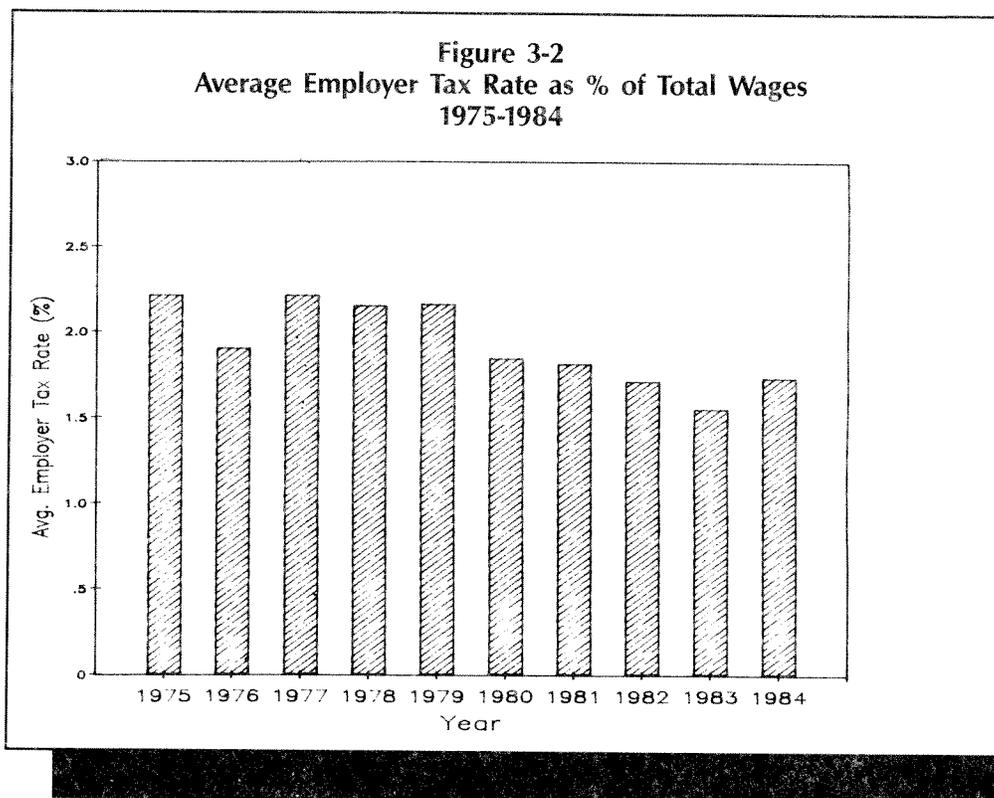
Both the state and the federal governments levy unemployment insurance taxes on employers. As long as state law conforms to federal law, employers receive a credit of 5.4 percent against a total FUTA (Federal Unemployment Tax Act) tax of 6.2 percent. In 1984, employers in Alaska contributed \$12.1 million in FUTA tax revenues.

The FUTA 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. Alaska's Employment Security Act is in conformance with federal law. There have been no recent changes in federal law which would require state conformity legislation.

State tax revenues are the principal source of income to the unemployment insurance trust fund. The average employer contribution rate for calendar year 1985 is 2.17 percent, with rates ranging from 1.0 percent to 5.4 percent. A tax rate of 0.5 percent is paid by all contributing employees. The average employer tax rate, as a percent of total wages, has been on a downward trend since 1979. [Appendix 4, Table 4-5 and Figure 3-2]

### Tax Base

FUTA taxes are levied on the first \$7,000 paid to each employee. State taxes are levied on 75 percent of the average annual wage in covered employment for the immediately preceding year ending June 30. The state taxable wage base for 1985 was \$21,800. [Appendix 4, Table 4-5]



### Experience Rating

There are three types of tax rates assigned to employers. A-rated firms are those which have at least four quarters of wage history prior to June 30 of the year immediately preceding the tax year; they qualify for experience rating, that is, a tax rate determination based on their payroll experience. B-rated firms are those which have less than four quarters of wage history; they must pay the standard industry tax rate. C-rated firms are those which fail to report on a timely basis or are delinquent in their payments; they are taxed at the maximum rate of 5.4 percent. In 1985, 69 percent of all contributing firms were A-rated, 20 percent B-rated, and 11 percent C-rated. [Appendix 4, Tables 4-6 and 4-7]

Alaska is the only state which uses the payroll decline quotient method of experience rating. Under the payroll decline quotient method, each employer's percentage decline in payroll from one quarter to the next is calculated for the prior four to twelve quarters and averaged. The average decline quotients of all employers are arrayed in ascending order and divided into twenty-one rate classes with 5 percent of the total payroll in each class except the twentieth and the twenty-first which have 4.99 and 0.01 percent respectively. The twenty-first rate class was added in 1984 in response to federal legislation requiring a standard tax rate of 5.4 percent from which the state could adjust in accordance with experience. Experience factors are assigned to each rate class. The higher the rate class the larger the experience factor. The theory behind this system is that employers with a high payroll decline are responsible for more unemployment than are employers with a low payroll decline and, therefore, should contribute more toward payment of benefits.

More popular methods of experience rating are the reserve ratio system (thirty-two states) and the benefit ratio system (fourteen states). Under the reserve ratio system, all benefits ever charged against a firm are subtracted from all taxes paid into the trust fund. The resulting balance is then divided by the firm's average payroll for the past three years. Under the benefit ratio system, tax rates are based on the ratio of an employer's benefit charges over a three-year period to his payroll over the same period. Both these systems use actual benefit payments as the basis for experience rating. In contrast, the payroll decline quotient considers only changes in payroll with no consideration given to benefit payments.

## Tax Rate Calculations

Tax rates are calculated in November and apply to the following calendar year. [Appendix 4, Table 4-8]. The formulae for calculating state tax rates are as follows:

Employer tax rate =  $(0.82 \times \text{average benefit cost rate} \times \text{experience factor}) + \text{trust fund solvency adjustment}$

Employee tax rate =  $0.18 \times \text{average benefit cost rate}$

For tax rate calculation purposes, the average benefit cost rate is defined as the cost of benefits over the most recent three-year period ending June 30 divided by the total payroll over the first three of the last four years ending June 30. The average benefit cost rate measures benefit outlays which must be replaced by contributions.

Experience factors range from 0.4 to 1.65 depending on the firm's average payroll decline quotient. [Appendix 4, Table 4-9]

Trust fund solvency is determined by the capability of the fund to pay benefits during a recession. Trust fund reserves are considered adequate at 3.2 percent of total wages paid by employers subject to taxation. A surcharge is added to employers' tax rates if the trust fund reserve rate falls below 3.0 percent. A credit is provided to reduce employers' tax rates if the reserve rate equals or exceeds 3.3 percent. The solvency adjustment is applied uniformly to all employers at a rate of -0.4 percent to 1.1 percent, depending on the condition of the fund. [Appendix 4, Table 4-10] The solvency adjustment reduced employer taxes by 0.2 percent in 1985.

## Flow of Funds

### Programs

The previous chapter described the five programs through which unemployment benefits are disbursed. The programs differ in the way they are financed. Regular benefits, Extended Benefits, Federal Supplemental Compensation, and Supplemental State Benefits are disbursed through the state trust fund. State Interim Benefits are paid solely from the state general fund and do not flow through the trust fund. The federal government reimburses the trust fund for 100 percent of Federal Supplemental Compensation, 100 percent of regular and extended benefits paid to former federal employees (UCFE) and military (UCX), and 50 percent of extended benefits paid to former employees of taxable or private reimbursable employers. Most state and local government agencies reimburse the trust fund for 100 percent of the regular and extended benefits paid to their former employees. Private reimbursable nonprofit organizations reimburse the trust fund for 100 percent of the regular benefits paid to their former employees and 50 percent of their extended benefit payments. The balance of disbursements are replaced by tax receipts and interest on the trust fund balance. In 1984, the trust fund balance earned \$14.4 million in interest. [Appendix 4, Table 4-3]

### Administrative Costs

The federal government pays for administration of the state's unemployment program through administrative grants. The grants are funded by a portion of FUTA collections. In federal fiscal year 1984, Alaska received \$20.9 million in administrative grants (\$12.5 million for unemployment insurance and \$8.4 million for employment services), while its employers contributed only \$12.1 million in FUTA taxes. Employers in other states subsidized \$8.8 million of Alaska's administrative costs. [Appendix 4, Table 4-11]

In early 1985, the White House presented a proposal to transfer to the states the entire responsibility for financing administrative costs associated with its unemployment insurance program. This transfer is called 'devolution' or 'reform.' Under the White House proposal, the state would be allowed to increase its standard tax rate from 5.4 percent to 5.9 percent in order to raise enough revenue to cover administrative costs. The FUTA tax less credit would fall from 0.8 percent to 0.3 percent. Of the \$12.1 million in FUTA taxes contributed by Alaska employers in federal fiscal year 1984, \$4.5 million would have been allocated to strictly federal costs had the White House devolution proposal been in effect at that time. That would have left only \$7.6 million to fund the state's administrative costs. However, the state would have needed \$20.9 million, so employers would have had to contribute an additional \$13.3 million, assuming no cost savings through efficiency gains. The unemployment insurance tax rate would undoubtedly rise.

A \$13.3 million increase in costs in 1984 would have caused the average employer tax rate for 1985 to increase from 2.17 percent to 2.33 percent and the employee tax to increase from 0.5 percent to 0.6 percent.

Alaska is one of twenty-four states whose administrative costs are subsidized by other states. That is, over half of the states would gain from the White House devolution proposal.

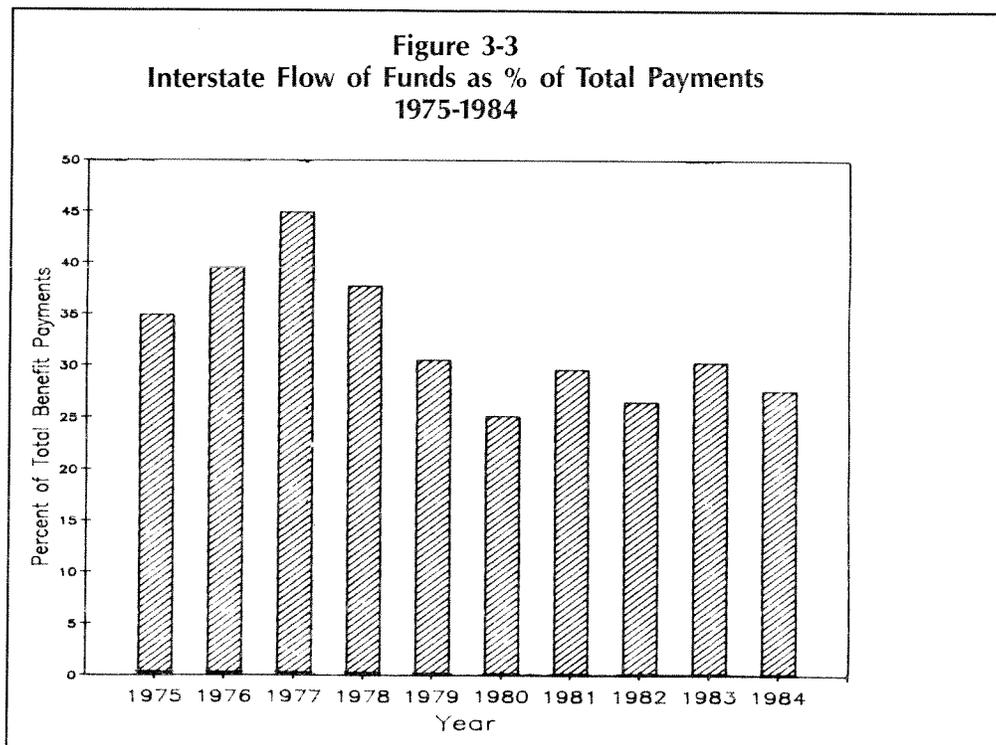
Momentum in favor of the proposal appears to have slowed, so it is too early to offer specific state proposals in response to the White House initiative. Nonetheless, any changes in the unemployment insurance tax structure should consider the future probability of the state having to assume greater financial responsibility for administration of the programs.

### Subsidies

Former employees of three industries collect more in unemployment insurance benefits on average than those industries contribute in tax revenues. The ratio of benefits to contributions over the three-year period from 1982 through 1984 was 1.18 for construction, 1.30 for manufacturing, and 1.51 for taxable public administration. Benefits received by former employees of these industries are subsidized by tax revenues collected from the other industry groups. Data were averaged from 1982 because the self-adjusting tax system and restrictions on benefits for seasonal workers were in place at that time. [Appendix 4, Table 4-13]

The inequity of the cross-industry subsidy may be attributable in part to Alaska's experience rating system, which accounts for unemployment experience indirectly through payroll decline, rather than directly through actual benefit payments. A firm's payroll could decline for reasons unrelated to unemployment, for example, wage concessions or attrition. Conversely, a firm's payroll could remain quite stable, but experience considerable unemployment through rapid employee turnover. Actual benefits, on the other hand, would directly measure the amount of unemployment associated with the firm as well as its financial impact on the trust fund.

Some states attempt to moderate cross-industry subsidy by taxing new firms in traditionally subsidized industries at a considerably higher rate than new firms in other industries. For example, Iowa, Kentucky, and South Dakota tax new construction firms at the maximum rate of 5.4 percent until they qualify for experience rating. Minnesota exempts new construction firms from the 5.4 percent ceiling and Pennsylvania taxes them at 9.4 percent.



## **Interstate Flow of Funds**

Over the past decade, the interstate outflow of funds has averaged 32.8 percent of all payments. The outflow peaked in the post-pipeline years of 1976-1978. In 1984, the outflow was 27.8 percent, down from 30.4 percent the previous year. [Appendix 4, Table 4-18 and Figure 3-3]

# Appendix 1

## Summary of Major Changes in the Employment Security Act



### Coverage Provisions of the Alaska Employment Security Act 1937-1985

- |                |   |
|----------------|---|
| 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 (Federal Unemployment Tax Act) 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 education 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   |
| July 1, 1984   | Executive officers of nongovernmental corporations are excluded. Ch. 106, SLA 1984  |

**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 0.5% is also assessed. Employer tax credit is eliminated. Ch. 5, ELSA 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 0.6%. 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 0.3% to 0.9% averaging 0.65%. Ch. 60, SLA 1960
Jan. 1, 1974	Employee tax made uniform and employer tax left variable. Tax base \$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 wage for calendar years 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
Oct. 1, 1984	The amount of interest earned on the trust fund balance will be deducted from the amount of benefits in calculation of average benefit cost rate. Ch. 106, SLA 1984
Jan. 1, 1985	A new rate class 21 is established and assigned an experience rating of 1.65 and a minimum employer tax rate of 5.4%. Solvency adjustments changed to provide a surcharge if the trust fund reserve rate falls below 3.0% and a credit if the reserve rate equals or exceeds 3.3%. Ch. 106, SLA 1984

**Benefit Provisions of the Alaska Employment Security Act  
1937-1985**

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, ELSA 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 be exceed either 25 x WBA or 1/3 of base year earnings. 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. 11, SLA 1951
July 1, 1953	Minimum payment \$8; maximum \$35. WBA now based on total wages 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. 112, 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 nonresident 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
Oct. 1, 1984	Minimum payments \$38; maximum payment \$188 basic WBA. Ch. 106, SLA 1984

**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. 1, 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 1 1/4 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 1 1/4 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
- June 16, 1984 State Interim Benefits provided for noncertificated teachers of indigenous languages and school employees in other than an instructional, research, or principal capacity. Ch. 106, SLA 1984

## Appendix 2 Covered Employment and Wages



### Description of Data Sources

Appendix 2 is concerned with covered employment and wages. The major source of data is the Employment, Wages, and Contributions Report (ES 202). This is a report submitted to the U.S. Department of Labor, Bureau of Labor Statistics, and is derived from wage and employment information submitted each quarter to the Alaska Department of Labor by all employers in Alaska, plus estimates for delinquent employers. It includes average monthly employment, total wages paid, taxable (or nonreimbursable) wages paid, and contributions assessed on taxable employers, but not necessarily paid in the same year. Data is broken out by industry, area, ownership, and tax status.

Average monthly employment is an estimate of employment based on actual employment data covering the pay period which includes the 12th of each month. It is an estimate of the number of jobs filled each month. Caution must be used when deriving annual earnings from these figures, as they represent average annual earnings per job, not per worker. Wages are actual wages paid during each quarter. A more thorough explanation of wage and employment data can be found in the *Annual Planning Information*, a publication produced by the Alaska Department of Labor.

Throughout Appendix 2, industries are broken out according to categories established in the Standard Industrial Classification (SIC) Manual. Specific industries, based on 2-digit SIC codes, were selected because of their relevance to the Alaskan economy. The same categories are used for benefit payments in Appendices 3 and 4. Employment and wage information is also broken out by ownership—private, state government, and local government. In all industry and ownership categories, federal government employment is excluded, as federal and military employees are not covered under the state unemployment insurance program. Note that Public Administration, SIC codes 91-97, is not directly comparable with State and Local Government ownership. While all of Public Administration employment is included in either State or Local Government, the converse is not true. Some of the operations included under State or Local Government ownership are listed under other industries, particularly Construction, Transportation, and Services.

Table 2-1. Coverage, 1975-1984

YEAR	NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT	COVERED EMPLOYMENT						NON-COVERED EMPL	
		STATE + FED	% OF TOTAL	STATE INSURED	% OF TOTAL	FED	% OF TOTAL	NUMBER	% OF TOTAL
1975	161,711	136,937	84.7%	118,649	73.4%	18,288	11.3%	24,774	15.3%
1976	172,733	147,875	85.6%	129,931	75.2%	17,944	10.4%	24,858	14.4%
1977	163,075	137,814	84.5%	120,080	73.6%	17,734	10.9%	25,261	15.5%
1978	170,674	168,491	98.7%	150,358	88.1%	18,133	10.6%	2,183	1.3%
1979	168,270	166,258	98.8%	148,343	88.2%	17,915	10.6%	2,012	1.2%
1980	170,057	167,807	98.7%	150,087	88.3%	17,720	10.4%	2,250	1.3%
1981	185,256	182,964	98.8%	165,486	89.3%	17,478	9.4%	2,292	1.2%
1982	199,823	197,603	98.9%	179,962	90.1%	17,641	8.8%	2,220	1.1%
1983	212,807	210,704	99.0%	192,973	90.7%	17,731	8.3%	2,103	1.0%
1984	222,486	219,938	98.9%	201,863	90.7%	18,075	8.1%	2,548	1.1%

SOURCES: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Report of Claims Activities, ES 210 report to the U.S. Department of Labor.

**Table 2-2. Average Monthly Covered Employment (excluding federal) by Industry, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	118,649	129,931	120,000	150,358	148,343	150,087	165,486	179,962	192,973	201,863
Ag., For. & Fish	1,001	1,128	484	467	478	506	604	607	608	683
Mining	3,790	4,043	4,721	5,514	5,789	6,671	8,910	8,839	8,179	8,702
Oil and Gas	3,406	3,644	4,347	5,136	5,381	6,158	8,117	8,085	7,443	8,048
Other Mining	384	399	374	378	408	513	793	754	736	654
Construction	25,897	30,374	19,579	12,294	10,189	10,646	12,958	16,883	20,838	20,403
Manufacturing	9,695	10,905	11,057	12,068	13,460	14,037	14,062	12,675	11,975	11,351
Food Products	4,376	5,603	5,632	6,787	7,703	7,870	8,206	6,962	6,423	5,823
Lumber & Wood	2,176	2,141	2,227	1,880	2,180	2,469	2,179	2,062	1,841	1,701
Paper Products	1,753	1,198	1,247	1,050	1,011	1,043	985	820	754	597
Other Mfg.	1,390	1,963	1,951	2,351	2,566	2,655	2,692	2,831	2,957	3,230
Trans., Comm. & Util.	16,941	16,408	16,230	16,464	17,234	17,302	18,394	18,630	18,954	19,270
Trade	26,222	27,721	28,288	29,007	29,638	29,393	33,170	37,644	41,392	44,449
Fin., Ins. & R.E.	6,069	7,493	7,970	14,785	8,470	7,787	8,387	9,206	10,349	11,278
Services	27,522	30,193	29,806	41,566	43,186	44,380	47,946	51,969	55,464	59,162
Public Admin.	1,500	1,621	1,740	17,994	19,660	18,987	20,259	22,173	23,703	24,835
Unclassified	12	45	205	199	239	378	796	1,336	1,511	1,730

PERCENT DISTRIBUTION

Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ag., For. & Fish	0.84	0.87	0.40	0.31	0.32	0.34	0.36	0.34	0.32	0.34
Mining	3.19	3.11	3.93	3.67	3.90	4.44	5.38	4.91	4.24	4.31
Oil and Gas	2.87	2.80	3.62	3.42	3.63	4.10	4.90	4.49	3.86	3.99
Other Mining	0.32	0.31	0.31	0.25	0.28	0.34	0.48	0.42	0.38	0.32
Construction	21.83	23.38	16.30	8.18	6.87	7.09	7.83	9.38	10.80	10.11
Manufacturing	8.17	8.39	9.21	8.03	9.07	9.35	8.50	7.04	6.21	5.62
Food Products	3.69	4.31	4.69	4.51	5.19	5.24	4.96	3.87	3.33	2.88
Lumber & Wood	1.83	1.65	1.85	1.25	1.47	1.65	1.32	1.15	0.95	0.84
Paper Products	1.48	0.92	1.04	0.70	0.68	0.69	0.60	0.46	0.39	0.30
Other Mfg.	1.17	1.51	1.62	1.56	1.73	1.77	1.63	1.57	1.53	1.60
Trans., Comm. & Util.	14.28	12.63	13.52	10.95	11.62	11.53	11.12	10.35	9.82	9.55
Trade	22.10	21.34	23.56	19.29	19.98	19.58	20.04	20.92	21.45	22.02
Fin., Ins. & R.E.	5.12	5.77	6.64	9.83	5.71	5.19	5.07	5.12	5.36	5.59
Services	23.20	23.24	24.82	27.64	29.11	29.57	28.97	28.88	28.74	29.31
Public Admin.	1.26	1.25	1.45	11.97	13.25	12.65	12.24	12.32	12.28	12.30
Unclassified	0.01	0.03	0.17	0.13	0.16	0.25	0.48	0.74	0.78	0.86

REIMBURSABLE ACCOUNTS

Total	4768	5199	5860	32546	36466	36332	38159	39886	42525	44418
T-C-U, Other	*	*	*	307	572	515	424	303	321	344
Services	*	*	*	15,743	17,895	18,677	19,606	20,260	21,713	22,873
Public Admin.	*	*	*	16,496	17,999	17,140	18,129	19,323	20,491	21,201

SOURCE: Alaska Department of Labor, 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Reimbursable account data is included in the uppermost table.

\* Not disclosable

Table 2-3. Total Covered Payroll (excluding federal) by Industry (\$1,000), 1975-1984

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	2,517,300	3,258,040	2,680,363	2,954,592	3,125,857	3,543,597	4,324,656	5,068,671	5,592,480	5,847,667
Ag., For. & Fish	15,483	24,760	9,966	8,652	11,018	10,028	12,629	13,478	13,524	15,134
Mining	108,754	132,452	173,075	217,024	234,821	304,654	430,995	451,269	446,760	491,211
Oil and Gas	100,793	123,526	165,124	206,770	222,577	288,697	404,731	422,245	415,169	462,119
Other Mining	7,961	8,926	8,751	10,254	12,244	15,957	26,264	29,024	31,591	29,092
Construction	1,021,931	1,469,149	837,662	435,558	353,581	425,784	582,732	794,411	963,303	892,735
Manufacturing	143,950	180,306	195,427	223,414	277,246	310,566	307,734	297,430	296,700	288,095
Food Products	45,343	68,710	74,326	95,243	120,247	124,723	131,288	120,822	115,616	110,800
Lumber & Wood	41,007	47,487	50,313	46,261	59,651	74,458	67,448	66,304	62,455	55,704
Paper Products	22,227	26,520	29,313	28,327	31,080	36,813	35,124	29,009	29,837	25,106
Other Mfg.	35,373	37,589	41,475	53,583	66,268	74,572	73,874	80,495	88,792	97,205
Trans., Comm. & Util.	370,675	399,698	401,025	429,414	469,611	510,429	605,525	654,743	669,911	684,767
Trade	330,338	378,889	396,494	420,113	438,043	473,490	577,005	687,451	793,411	865,996
Fin., Ins. & R.E.	77,610	106,512	123,072	145,845	147,366	146,866	170,585	212,257	251,469	286,575
Services	429,022	541,534	511,850	696,256	743,969	844,850	1,023,527	1,236,756	1,350,640	1,457,844
Public Admin.	19,214	24,060	27,869	385,141	445,790	510,219	596,478	685,567	770,340	823,676
Unclassified	323	680	3,123	3,175	4,412	6,711	17,446	35,309	36,422	41,634

PERCENT DISTRIBUTION

Total	100.00	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ag., For. & Fish	0.62	0.76	0.37	0.29	0.35	0.28	0.29	0.27	0.24	0.26
Mining	4.32	4.07	6.49	7.32	7.51	8.60	9.97	8.90	7.99	8.40
Oil and Gas	4.00	3.79	6.16	6.97	7.12	8.15	9.36	8.33	7.42	7.90
Other Mining	0.32	0.27	0.33	0.35	0.39	0.45	0.61	0.57	0.56	0.50
Construction	40.60	45.09	31.25	14.69	11.31	12.02	13.47	15.67	17.22	15.27
Manufacturing	5.72	5.53	7.29	7.54	8.87	8.76	7.12	5.87	5.31	4.93
Food Products	1.80	2.11	2.77	3.21	3.85	3.52	3.04	2.38	2.07	1.88
Lumber & Wood	1.63	1.46	1.88	1.56	1.91	2.10	1.56	1.31	1.12	0.95
Paper Products	0.88	0.81	1.09	0.96	0.99	1.04	0.81	0.59	0.53	0.43
Other Mfg.	1.41	1.15	1.55	1.81	2.12	2.10	1.71	1.59	1.59	1.66
Trans., Comm. & Util.	14.73	12.27	14.96	14.48	15.02	14.40	14.00	12.92	11.98	11.71
Trade	13.12	11.63	14.79	14.17	14.01	13.36	13.34	13.56	14.19	14.81
Fin., Ins. & R.E.	3.08	3.27	4.59	4.92	4.71	4.14	3.94	4.19	4.50	4.90
Services	17.04	16.62	19.10	23.49	23.80	23.84	23.67	24.40	24.15	24.93
Public Admin.	0.76	0.74	1.04	12.99	14.26	14.40	13.79	13.53	13.77	14.09
Unclassified	0.01	0.02	0.12	0.11	0.14	0.19	0.40	0.70	0.65	0.71

REIMBURSABLE ACCOUNTS

Total	62892	76262	88976	653267	764527	873247	1010527	1166074	1297999	1388995
T-C-U, Other	*	*	*	7,999	10,477	11,284	12,744	12,918	14,552	15,607
Services	*	*	*	284,930	336,720	387,509	448,775	533,109	587,548	637,261
Public Admin.	*	*	*	360,338	417,330	474,454	549,008	620,047	695,899	736,127

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Reimbursable account data is included in the uppermost table.

\* Not disclosable

Table 2-4. Taxable Covered Payroll by Industry (\$1,000), 1975-1984

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	1,494,390	1,663,247	1,444,156	1,255,475	1,269,142	1,339,738	1,827,071	2,210,387	2,819,991	3,022,408
Ag., For. & Fish	12,683	18,001	7,465	5,772	7,102	7,005	8,862	9,442	10,570	11,853
Mining	55,405	56,471	61,745	75,221	77,211	92,140	144,166	158,135	191,973	217,149
Oil and Gas	50,347	51,070	56,781	69,889	71,207	83,778	129,308	141,699	171,828	198,796
Other Mining	5,058	5,401	4,964	5,332	6,004	8,362	14,858	16,436	20,145	18,353
Construction	579,642	650,930	434,511	231,456	189,622	217,145	330,680	476,090	646,969	627,842
Manufacturing	104,276	125,906	126,047	141,605	181,213	180,326	203,562	202,117	222,814	220,698
Food Products	39,061	58,170	59,548	76,017	97,499	95,726	107,835	103,473	104,098	99,870
Lumber & Wood	28,697	30,854	30,566	26,903	34,918	36,991	41,754	40,984	45,416	41,903
Paper Products	13,739	14,493	13,173	10,106	16,653	13,052	15,058	13,785	17,456	16,077
Other Mfg.	22,779	22,389	22,760	28,579	32,143	34,557	38,915	43,875	55,844	62,848
Trans., Comm. & Util.	207,023	205,182	191,485	190,236	200,655	200,799	267,719	299,382	373,670	398,219
Trade	229,090	250,728	259,558	265,834	269,249	277,513	372,355	445,608	585,389	649,944
Fin., Ins. & R.E.	55,444	73,176	78,536	86,073	83,869	79,781	105,890	131,931	177,786	206,524
Services	236,317	265,645	263,830	242,368	239,574	259,584	353,858	426,061	529,638	592,532
Public Adm.	14,251	16,618	18,290	14,503	17,560	20,308	28,799	38,938	51,242	62,322
Unclassified	259	590	2,689	2,407	3,087	5,137	11,180	22,683	29,940	35,325

PERCENT DISTRIBUTION

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ag., For. & Fish	0.85	1.08	0.52	0.46	0.56	0.52	0.49	0.43	0.37	0.39
Mining	3.71	3.40	4.28	5.99	6.08	6.88	7.89	7.15	6.81	7.18
Oil and Gas	3.37	3.07	3.93	5.57	5.61	6.25	7.08	6.41	6.09	6.58
Other Mining	0.34	0.32	0.34	0.42	0.47	0.62	0.81	0.74	0.71	0.61
Construction	38.79	39.14	30.09	18.44	14.94	16.21	18.10	21.54	22.94	20.77
Manufacturing	6.98	7.57	8.73	11.28	14.28	13.46	11.14	9.14	7.90	7.30
Food Products	2.61	3.50	4.12	6.05	7.68	7.15	5.90	4.68	3.69	3.30
Lumber & Wood	1.92	1.86	2.12	2.14	2.75	2.76	2.29	1.85	1.61	1.39
Paper Products	0.92	0.87	0.91	0.80	1.31	0.97	0.82	0.62	0.62	0.53
Other Mfg.	1.52	1.35	1.58	2.28	2.53	2.58	2.13	1.98	1.98	2.08
Trans., Comm. & Util.	13.85	12.34	13.26	15.15	15.81	14.99	14.65	13.54	13.25	13.18
Trade	15.33	15.07	17.97	21.17	21.22	20.71	20.38	20.16	20.76	21.50
Fin., Ins. & R.E.	3.71	4.40	5.44	6.86	6.61	5.95	5.80	5.97	6.30	6.83
Services	15.81	15.97	18.27	19.30	18.88	19.38	19.37	19.28	18.78	19.60
Public Adm.	0.95	1.00	1.27	1.16	1.38	1.52	1.58	1.76	1.82	2.06
Unclassified	0.02	0.04	0.19	0.19	0.24	0.38	0.61	1.03	1.06	1.17

SOURCE: Alaska Department of Labor, 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 2-5. Average Annual Earnings in Covered Employment (excluding federal) by Industry, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	\$21,216	\$25,075	\$22,321	\$19,717	\$21,072	\$23,610	\$26,133	\$28,165	\$28,981	\$28,968
Ag., For. & Fish	15,468	21,950	20,591	18,527	23,050	19,818	20,909	22,204	22,243	22,158
Mining	28,695	32,761	36,830	39,359	40,563	45,668	48,372	51,054	54,623	56,448
Oil and Gas	29,593	33,898	37,986	40,259	41,364	46,882	49,862	52,226	55,780	57,420
Other Mining	20,732	22,371	23,398	27,127	30,010	31,105	33,120	38,493	42,923	44,483
Construction	39,461	48,369	42,784	35,429	34,702	39,995	44,971	47,054	46,228	43,755
Manufacturing	14,848	16,534	17,675	18,513	20,598	22,125	21,884	23,466	24,777	25,381
Food Products	10,362	12,263	13,197	14,033	15,610	15,848	15,999	17,354	18,000	18,904
Lumber & Wood	18,845	22,180	22,592	24,607	27,363	30,157	30,954	32,155	33,924	32,748
Paper Products	12,679	22,137	23,507	26,978	30,742	35,295	35,659	36,352	39,572	42,054
Other Mfg.	25,448	19,149	21,258	22,792	25,825	28,087	27,442	28,433	30,028	30,094
Trans., Comm. & Util.	21,880	24,360	24,709	26,082	27,249	29,501	32,920	35,145	35,344	35,535
Trade	12,598	13,668	14,016	14,483	14,780	16,109	17,395	18,262	19,168	19,483
Fin., Ins. & R.E.	12,788	14,215	15,442	9,864	17,399	18,860	20,339	23,056	24,299	25,410
Services	15,588	17,936	17,173	16,751	17,227	19,037	21,347	23,798	24,352	24,642
Public Admin.	12,809	14,843	16,017	21,404	22,675	26,872	29,443	30,919	32,500	33,166
Unclassified	26,917	15,111	15,234	15,955	18,460	17,754	21,917	26,429	24,105	24,066

REIMBURSABLE ACCOUNTS

Total	\$13,190	\$14,669	\$15,184	\$20,072	\$20,965	\$24,035	\$26,482	\$29,235	\$30,523	\$31,271
T-C-U, Other	*	*	*	26,055	18,316	21,911	30,057	42,634	45,333	45,369
Services	*	*	*	18,099	18,816	20,748	22,890	26,313	27,060	27,861
Public Admin.	*	*	*	21,844	23,186	27,681	30,283	32,089	33,961	34,721

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Average Annual Earnings = Total Covered Payroll (Table 2-3) divided by Average Covered Employment (Table 2-2).

Reimbursable account data is included in the uppermost table.

\* Not disclosable

**Table 2-6. Average Weekly Wage in Covered Employment (excluding federal) by Industry, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	\$408.01	\$482.21	\$429.26	\$379.17	\$405.23	\$454.04	\$502.56	\$541.64	\$557.32	\$557.09
Ag., For. & Fish	297.45	422.12	395.98	356.28	443.27	381.12	402.10	427.01	427.76	426.12
Mining	551.83	630.02	708.27	756.90	780.06	878.24	930.23	981.81	1050.44	1085.54
Oil and Gas	569.09	651.89	730.49	774.21	795.45	901.57	958.89	1004.34	1072.69	1104.24
Other Mining	398.69	430.21	449.97	521.67	577.11	598.18	636.92	740.26	825.43	855.45
Construction	758.87	930.17	822.76	681.32	667.35	769.13	864.82	904.88	889.00	841.44
Manufacturing	285.54	317.97	339.89	356.02	396.11	425.48	420.85	451.27	476.47	488.09
Food Products	199.26	235.83	253.79	269.87	300.20	304.77	307.67	333.74	346.16	363.55
Lumber & Wood	362.41	426.54	434.47	473.21	526.21	579.95	595.26	618.37	652.39	629.77
Paper Products	243.83	425.71	452.05	518.81	591.19	678.76	685.75	699.09	760.99	808.72
Other Mfg.	489.39	368.25	408.81	438.30	496.64	540.14	527.73	546.80	577.46	578.74
Trans., Comm. & Util.	420.78	468.46	475.17	501.58	524.02	567.33	633.07	675.86	679.69	683.37
Trade	242.26	262.85	269.54	278.52	284.23	309.79	334.53	351.19	368.62	374.67
Fin., Ins. & R.E.	245.92	273.36	296.96	189.70	334.59	362.70	391.14	443.39	467.29	488.66
Services	299.78	344.92	330.24	322.13	331.29	366.09	410.53	457.65	468.30	473.88
Public Admin.	246.33	285.44	308.01	411.61	436.06	516.77	566.20	594.60	624.99	637.81
Unclassified	517.63	290.60	292.96	306.82	355.00	341.42	421.48	508.25	463.55	462.81
REIMBURSABLE ACCOUNTS										
Total	\$253.66	\$282.09	\$291.99	\$386.00	\$403.18	\$462.22	\$509.27	\$562.21	\$586.98	\$601.37
T-C-U, Other	*	*	*	501.06	352.24	421.36	578.01	819.88	871.79	872.48
Services	*	*	*	348.05	361.85	399.00	440.19	506.03	520.38	535.79
Public Admin.	*	*	*	420.08	445.89	532.33	582.37	617.09	653.10	667.72

SOURCE: Alaska Department of Labor, 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Average Weekly Wage = Average Annual Earnings (Table 2-5) divided by 52.

Reimbursable account data is included in the uppermost table.

\* Not disclosable

**Table 2-7. Average Monthly Covered Employment (excluding federal) by Ownership, 1975-1984**

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	118,649	129,950	120,086	150,363	140,352	150,094	165,490	179,964	192,979	201,868
State Government	4,213	4,277	4,718	14,035	14,680	15,071	16,266	17,652	18,518	18,963
Local Government	1,285	1,573	1,686	19,343	20,557	20,300	21,332	22,916	24,618	26,031
Private Industry	113,151	124,100	113,682	116,985	113,115	114,723	127,892	139,396	149,843	156,874
Taxable	111,528	122,154	111,429	113,768	108,682	110,565	124,154	136,128	146,248	152,794
Reimbursable	1,623	1,946	2,253	3,217	4,433	4,158	3,738	3,268	3,595	4,080

PERCENT DISTRIBUTION

Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
State Government	3.55	3.29	3.93	9.33	9.90	10.04	9.83	9.81	9.60	9.39
Local Government	1.08	1.21	1.40	12.86	13.86	13.52	12.89	12.73	12.76	12.90
Private Industry	95.37	95.50	94.67	77.00	76.25	76.43	77.28	77.46	77.65	77.71
Taxable	94.00	94.00	92.79	75.66	73.26	73.66	75.02	75.64	75.78	75.69
Reimbursable	1.37	1.50	1.88	2.14	2.99	2.77	2.26	1.82	1.86	2.02

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 2-8. Total Covered Payroll (excluding federal) by Ownership (\$1,000), 1975-1984**

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	2,517,299	3,258,040	2,680,362	2,964,588	3,125,860	3,543,598	4,324,656	5,068,673	5,592,478	5,847,667
State Government	68,445	78,740	87,670	307,611	343,037	413,123	473,174	542,606	595,483	613,268
Local Government	13,871	20,076	24,666	372,405	423,562	463,755	545,579	648,167	725,736	801,105
Private Industry	2,434,983	3,159,224	2,568,026	2,284,572	2,359,261	2,666,720	3,305,903	3,877,900	4,271,259	4,433,294
Taxable	2,419,055	3,136,184	2,539,524	2,245,087	2,306,854	2,610,352	3,246,754	3,812,858	4,196,187	4,345,698
Reimbursable	15,928	23,040	28,502	39,485	52,407	56,368	59,149	65,042	75,072	87,596

PERCENT DISTRIBUTION

Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
State Government	2.72	2.42	3.27	10.38	10.97	11.66	10.94	10.71	10.65	10.49
Local Government	0.55	0.62	0.92	12.56	13.55	13.09	12.62	12.79	12.98	13.70
Private Industry	96.73	96.97	95.81	77.06	75.48	75.25	76.44	76.51	76.38	75.81
Taxable	96.10	96.26	94.75	75.73	73.80	73.66	75.08	75.22	75.03	74.32
Reimbursable	0.63	0.71	1.06	1.33	1.68	1.59	1.37	1.28	1.34	1.50

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 2-9. Taxable Covered Payroll by Ownership (\$1,000), 1975-1984**

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	1,494,389	1,663,249	1,444,155	1,255,474	1,269,146	1,339,738	1,827,072	2,210,387	2,819,991	3,022,407
State Government	12,089	12,850	13,627	1,275	1,417	1,461	2,263	2,613	3,774	3,864
Local Government	110,740	13,964	15,537	29,156	32,927	32,726	39,848	52,489	65,456	77,741
Private Industry	1,371,560	1,636,435	1,414,991	1,225,043	1,234,802	1,305,551	1,784,961	2,155,285	2,750,761	2,940,802

PERCENT DISTRIBUTION

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
State Government	0.81	0.77	0.94	0.10	0.11	0.11	0.12	0.12	0.13	0.13
Local Government	7.41	0.84	1.08	2.32	2.59	2.44	2.18	2.37	2.32	2.57
Private Industry	91.78	98.39	97.98	97.58	97.29	97.45	97.70	97.51	97.55	97.30

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 2-10. Average Annual Earnings in Covered Employment (excluding federal) by Ownership, 1975-1984**

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	\$21,216	\$25,071	\$22,320	\$19,716	\$21,071	\$23,609	\$26,132	\$29,165	\$28,980	\$28,968
State Government	16,246	18,410	18,582	21,917	23,368	27,412	29,090	30,739	32,157	32,340
Local Government	10,795	12,763	14,630	19,253	20,604	22,845	25,576	28,284	29,480	30,775
Private Industry	21,520	25,457	22,590	19,529	20,857	23,245	25,849	27,819	28,505	28,260
Taxable	21,690	25,674	22,791	19,734	21,226	23,609	26,151	28,009	28,692	28,442
Reimbursable	9,814	11,840	12,651	12,274	11,822	13,557	15,824	19,903	20,882	21,470

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Average Annual Earnings = Total Covered Payroll (Table II-8) divided by Average Covered Employment (Table II-7).

**Table 2-11. Average Weekly Wage in Covered Employment (excluding federal) by Ownership, 1975-1984**

OWNERSHIP	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Total	\$408.01	\$482.14	\$429.24	\$379.16	\$405.20	\$454.02	\$502.55	\$541.63	\$557.30	\$557.07
State Government	312.43	354.04	357.35	421.49	449.38	527.15	559.42	591.14	618.40	621.93
Local Government	287.59	245.44	281.34	370.24	396.24	439.33	491.84	543.93	566.92	591.83
Private Industry	413.84	489.56	434.41	375.55	401.10	447.02	497.10	534.99	548.17	543.47
Taxable	417.12	493.73	438.28	379.50	408.19	454.02	502.90	538.64	551.77	546.95
Reimbursable	188.73	227.69	243.28	236.04	227.35	260.70	304.30	382.74	401.58	412.88

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Average Weekly Wage = Average Annual Earnings (Table II-10) divided by 52.

## Appendix 3 Benefit Structure



### Description of Data Sources

Appendix 3 is concerned with benefit payments. Information on unemployment claims (except State Interim Benefits) is entered into Alaska's Automated Benefits Payment System (ABPS), and is recorded in the Department of Labor's computer. From this file are extracted several reports, three of which form the basis of most benefit payment data used in this publication.

Payments by industry and area, Tables 12-15 and 17-18, are derived from the Benefit Payments by Industry and Area Report (UC 217), a monthly compilation of data by 2-digit SIC codes and 3-digit Census Area codes, both in-state and interstate. Payment amounts differ from the amounts shown in Table 4 due to the omission of supplemental payments for weeks previously paid, penalties and interest, and other adjustments.

Payment data statewide and by local office, Tables 5-6, 8-10, 16, and 19, are derived primarily from the Monthly Management Reports (BEPP 2565), which scan the active claimant file weekly, and the Claims Activity Report (ETA 5-159), which is taken from the weekly and monthly management reports and submitted monthly to the U.S. Department of Labor.

Table 2 is derived from the Claimant Characteristics tape, a special compilation of information on all claimants who received unemployment compensation in 1984. Occupations are listed according to classifications in the Dictionary of Occupational Titles, or DOT codes. Ethnic information is based on information voluntarily submitted at the time of initial filing.

Table 1 uses data from the Local Area Unemployment Statistics (LAUS), a report produced for the U.S. Department of Labor, to estimate the total number of employed and unemployed in the state each month. Table 5 uses employment data from the yearly ES 202 report from the Bureau of Labor Statistics, and payment data from the yearly 5-159 report on all states compiled by the U.S. Department of Labor, Division of Actuarial Services.

Table 11 contains data on the State Interim Benefits Program. The data source for this table is the Alaska Department of Administration, Division of Finance, Monthly Expenditure Journals, which are accounting records for Alaska's general fund.

Table 3-1. Unemployment, 1975-1984

YEAR	TOTAL	TOTAL	UNEMPL	COVERED	INSURED	UNEMPL	RATIO
	LABOR		RATE			UNEMPL	
	FORCE	UNEMPL	(TUR)	EMPL	UNEMPL	(TUR)	TUR
1975	155,100	10,750	6.9%	118,649	7,037	5.9%	85.6%
1976	167,000	14,000	8.4%	129,931	9,731	7.5%	89.3%
1977	172,000	16,000	9.3%	120,000	13,380	11.1%	119.8%
1978	181,000	20,000	11.0%	150,358	13,443	8.9%	80.9%
1979	183,000	17,000	9.3%	148,343	11,476	7.7%	83.3%
1980	188,000	18,000	9.6%	150,087	11,275	7.5%	78.5%
1981	196,000	18,000	9.2%	165,486	10,507	6.3%	69.1%
1982	211,000	21,000	10.0%	179,962	11,088	6.2%	61.9%
1983	234,000	24,000	10.3%	192,973	11,414	5.9%	57.7%
1984	245,000	25,000	10.2%	201,863	11,983	5.9%	58.2%

SOURCES: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Report of Claims Activities, ES 210 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Local Area Unemployment Statistics (LAUS).

Note: Insured unemployment and the insured unemployment rate are for comparison only, and are calculated as the percent of average covered employment filing claims for unemployment compensation during an average week of the year. The total unemployment rate uses labor force data, which includes unemployment with employment.

**Table3-2. Unemployment Insurance Claimant Characteristics, 1984**

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
Total	70,988	100.0%
Sex:		
Male	51,110	72.0%
Female	19,878	28.0%
Age:		
Less than 21	2,167	3.1%
21-24	8,234	11.6%
25-34	28,728	40.5%
35-44	16,795	23.7%
45-54	8,829	12.4%
55-64	4,631	6.5%
65+	1,604	2.3%
Number of Dependents:		
0	47,283	66.6%
1	9,571	13.5%
2	8,558	12.1%
3+	5,576	7.9%
Ethnic Background:		
Alaska Native/American Indian	9,133	12.9%
Asian and Pacific Islander	2,053	2.9%
Black	1,980	2.8%
Hispanic	1,268	1.8%
White	55,503	78.2%
No Information	1,051	1.5%
Industry:		
Agriculture, Forestry and Fishing	346	0.5%
Mining	2,450	3.5%
Oil and Gas	1,871	2.6%
Other Mining	579	0.8%
Contract Construction	21,170	29.8%
Manufacturing	9,024	12.7%
Food Products	5,325	7.5%
Lumber and Wood Products	1,933	2.7%
Paper Products	872	1.2%
Other Manufacturing	894	1.3%
Transport., Communications and Util.	5,788	8.2%
Trade	9,245	13.0%
Finance, Insurance and Real Estate	2,076	2.9%
Services	11,901	16.8%
Public Administration	8,470	11.9%
Unclassified	518	0.7%

Table 3-2. (Cont.) Unemployment Insurance Claimant Characteristics, 1984

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
Occupation:		
Agriculture, Fishing and Forestry	1,834	2.6%
Benchwork	560	0.8%
Clerical and Sales	11,178	15.7%
Machine Trades	3,515	5.0%
Processing	3,463	4.9%
Professional, Technical and Managerial	9,405	13.2%
Service	7,424	10.5%
Structural Work	24,661	34.7%
Miscellaneous and Unknown	8,948	12.6%
Average Annual Earnings:		
\$ 0- 999	111	0.2%
1,000- 9,999	20,868	29.4%
10,000-19,999	21,491	30.3%
20,000-29,999	12,183	17.2%
30,000-39,999	7,201	10.1%
40,000-49,999	4,132	5.8%
50,000-59,999	2,295	3.2%
60,000-69,999	1,331	1.9%
70,000-79,999	764	1.1%
80,000-89,999	400	0.6%
90,000+	212	0.3%
Geographic Location:		
In-state	52,969	74.6%
Aleutian Islands Census Area	213	0.3%
Anchorage Borough	17,737	25.0%
Bethel Census Area	907	1.3%
Bristol Bay Borough	80	0.1%
Dillingham Census Area	262	0.4%
Fairbanks North Star Borough	8,579	12.1%
Haines Borough	315	0.4%
Juneau Borough	2,612	3.7%
Kenai Peninsula Borough	4,876	6.9%
Ketchikan Gateway Borough	2,376	3.3%
Kobuk Census Area	596	0.8%
Kodiak Island Borough	1,391	2.0%
Matanuska-Susitna Borough	4,711	6.6%
Nome Census Area	726	1.0%
North Slope Borough	350	0.5%
Prince of Wales-Outer Ketchikan C.A.	893	1.3%
Sitka Borough	993	1.4%
Skagway-Yakutat-Angoon Census Area	681	1.0%

**Table 3-2. (Cont.) Unemployment Insurance Claimant Characteristics, 1984**

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
-----	-----	-----
Southeast Fairbanks Census Area	677	1.0%
Valdez-Cordova Census Area	1,043	1.5%
Wade Hampton Census Area	438	0.6%
Wrangell-Petersburg Census Area	1,332	1.9%
Yukon-Koyukuk Census Area	1,181	1.7%
Out-of-State	18,019	25.4%
Local Office:		
Anchorage	17,690	24.9%
Central - Interstate Claims	16,854	23.7%
Central - Mail Claims	12,251	17.3%
Fairbanks	8,671	12.2%
Juneau	2,615	3.7%
Kenai	3,340	4.7%
Ketchikan	2,108	3.0%
Kodiak	1,263	1.8%
Matanuska-Susitna	4,601	6.5%
Seward	596	0.8%
Sitka	996	1.4%
Unknown	1	.0%

SOURCE: Alaska Department of Labor. 1984. RESP 8003, Claimant Characteristics Tape, Calendar Year 1984.

Table 3-3. Schedule of Benefits

BASE PERIOD WAGES		SCHEDULE OF BENEFITS	
At least	But less than	Eff. 1-1-83	Eff. 10-1-84
\$0	\$1,000	30	30
1,000	1,250	34	38
1,250	1,500	36	40
1,500	1,750	38	42
1,750	2,000	40	44
2,000	2,250	42	46
2,250	2,500	44	48
2,500	2,750	46	50
2,750	3,000	48	52
3,000	3,250	50	54
3,250	3,500	52	56
3,500	3,750	54	58
3,750	4,000	56	60
4,000	4,250	58	62
4,250	4,500	60	64
4,500	4,750	62	66
4,750	5,000	64	68
5,000	5,250	66	70
5,250	5,500	68	72
5,500	5,750	70	74
5,750	6,000	72	76
6,000	6,250	74	78
6,250	6,500	76	80
6,500	6,750	78	82
6,750	7,000	80	84
7,000	7,250	82	86
7,250	7,500	84	88
7,500	7,750	86	90
7,750	8,000	88	92
8,000	8,250	90	94
8,250	8,500	92	96
8,500	8,750	94	98
8,750	9,000	96	100
9,000	9,250	98	102
9,250	9,500	100	104
9,500	9,750	102	106
9,750	10,000	104	108
10,000	10,250	106	110
10,250	10,500	108	112
10,500	10,750	110	114
10,750	11,000	112	116
11,000	11,250	114	118
11,250	11,500	116	120
11,500	11,750	118	122
11,750	12,000	120	124
12,000	12,250	122	126
12,250	12,500	124	128
12,500	12,750	126	130
12,750	13,000	128	132
13,000	13,250	130	134
13,250	13,500	132	136
13,500	13,750	134	138
13,750	14,000	136	140

**Table 3-3. (Cont.) Schedule of Benefits**

BASE PERIOD WAGES		Schedule of Benefits	BASE PERIOD WAGES		Schedule of Benefits
At least	But less than	Eff. 1-1-83	At least	But less than	Eff. 10-1-84
\$14,000	\$14,250	\$138	\$14,000	\$14,250	\$142
14,250	14,500	140	14,250	14,500	144
14,500	14,750	142	14,500	14,750	146
14,750	15,000	144	14,750	15,000	148
15,000	15,200	146	15,000	15,250	150
15,200	15,400	148	15,250	15,500	152
15,400	15,600	150	15,500	15,750	154
15,600	15,800	152	15,750	16,000	156
15,800	16,000	154	16,000	16,250	158
16,000	and over	156	16,250	16,500	160
			16,500	16,750	162
			16,750	17,000	164
			17,000	17,250	166
			17,250	17,500	168
			17,500	17,750	170
			17,750	18,000	172
			18,000	18,250	174
			18,250	18,500	176
			18,500	18,750	178
			18,750	19,000	180
			19,000	19,250	182
			19,250	19,500	184
			19,500	19,750	186
			19,750	and over	188

SOURCE: Alaska Statutes 23.20.350(d)

**Table 3-4. Duration Schedule**

Ratio of Base Period Wage to High Quarter Earnings	Duration of Benefits
Less than 1.49	16
1.50-1.99	18
2.00-2.49	20
2.50-2.99	22
3.00-3.49	24
3.50 or more	26

SOURCE: Alaska Statutes 23.20.350(e)

**Table 3-5. Payment Data, Regular Benefits (Taxable and Reimbursable), 1975-1984**

YEAR	ALL CLAIMANTS		CLAIMANTS EXHAUSTING BENEFITS		AVERAGE DURATION (IN WEEKS)			AVERAGE WEEKLY BENEFIT AMOUNT		MAXIMUM WEEKLY BENEFIT AMOUNT	
	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER	PERCENT OF FIRST PMTS 1/	POTENTIAL	ACTUAL	ACTUAL EXHAUSTS	AMOUNT 2/	RATIO OF WBA TO AVG WKLY WAGE	WITHOUT DEPENDENT BENEFITS	WITH DEPENDENT BENEFITS
1975	26,622	389,408	4,881	18.3%	27.7	14.6	27.3	\$74.99	0.18	\$90.00	\$120.00
1976	44,321	655,267	7,321	16.5	27.7	14.8	27.3	81.82	0.17		
1977	50,695	951,765	13,735	27.1	27.8	18.8	27.8	86.69	0.20		
1978	43,079	842,290	15,078	35.0	27.8	19.6	27.8	85.01	0.22		
1979	34,999	653,805	11,109	31.7	27.8	18.7	27.8	82.52	0.20		
1980	32,210	575,709	8,943	27.8	25.7	17.9	27.8	85.17	0.19	150.00	222.00
1981	35,544	550,481	13,156	37.0	20.5	15.5	21.4	120.65	0.24		
1982	39,720	590,710	15,932	40.1	20.4	14.9	19.5	130.25	0.24		
1983	42,866	640,172	20,360	47.5	20.4	14.9	19.8	134.40	0.24	156.00	228.00
1984	45,453	662,704	20,704	45.6	20.7	14.6	19.9	139.72	0.25	188.00	260.00

SOURCE: Alaska Department of Labor. 1975-1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

- 1/ Calendar year exhaustions are related to first payments for the 12-month period ending June 30 of the same year.
- 2/ Average weekly benefit amount for all claimants excluding certain part-time workers.

**Table 3-6. Distribution of Initial Entitlement, October 1, 1984 to September 30, 1985**

POTENTIAL DURATION	BASIC WEEKLY ENTITLEMENT								Total Percent	Total Number
	\$38-54	\$56-74	\$76-94	\$96-114	\$116-134	\$136-154	\$156-186	\$188		
16 weeks	1,874	1,742	1,156	797	561	451	524	889	15.27%	7,994
18 weeks	1,114	1,803	1,667	1,179	964	852	1,014	2,747	21.66	11,340
20 weeks	291	792	1,004	1,018	814	662	826	3,671	17.34	9,078
22 weeks	107	350	700	888	856	798	894	4,196	16.79	8,789
24 weeks	18	91	279	442	635	714	1,132	4,910	15.70	8,221
26 weeks	4	15	79	151	334	542	989	4,813	13.23	6,927
Total Percent	6.51%	9.16	9.33	8.55	7.95	7.68	10.28	40.55	100.00%	
Total Number	3,408	4,793	4,885	4,475	4,164	4,019	5,379	21,226		52,349
Average Potential Duration	17.2	18.0	19.0	19.8	20.5	21.0	21.5	22.3		20.7

SOURCE: Alaska Department of Labor. 1984-1985. BEPP 2565, Monthly Management Report.

Table 3-7. Average Weekly Benefit as a Percent of Average Weekly Earnings in Covered Employment, 1984

STATE	AVG. WEEKLY BENEFIT AMT.	AVG. WEEKLY EARNINGS	AWBA AS % OF EARNINGS
Alabama	\$95.28	\$302.93	31.45%
Alaska	139.72	556.70	25.10
Arizona	102.19	329.55	31.01
Arkansas	97.00	283.82	34.46
California	111.91	379.32	29.50
Colorado	144.46	354.49	40.75
Connecticut	134.41	382.37	35.15
Delaware	113.45	353.53	32.09
Dist. of Columbia	144.36	429.60	33.60
Florida	104.69	306.91	34.11
Georgia	101.90	322.47	31.60
Hawaii	141.20	305.73	46.18
Idaho	120.56	298.59	40.38
Illinois	134.26	377.27	35.59
Indiana	91.76	340.30	26.96
Iowa	129.13	298.54	43.25
Kansas	130.01	315.39	41.22
Kentucky	99.56	316.50	31.46
Louisiana	152.25	339.24	44.88
Maine	112.42	282.38	39.81
Maryland	124.37	336.58	36.95
Massachusetts	129.47	351.75	36.81
Michigan	143.75	401.40	35.81
Minnesota	146.15	342.87	42.63
Mississippi	88.23	271.65	32.48
Missouri	92.51	334.06	27.69
Montana	132.06	291.70	45.27
Nebraska	102.57	288.24	35.58
Nevada	125.70	334.29	37.60
New Hampshire	111.53	304.58	36.62
New Jersey	128.49	378.13	33.98
New Mexico	111.36	308.38	36.11
New York	122.91	397.16	30.95
North Carolina	103.68	293.78	35.29
North Dakota	139.01	290.19	47.90
Ohio	140.97	358.51	39.32
Oklahoma	135.01	333.95	40.43
Oregon	126.99	331.73	38.28
Pennsylvania	142.66	340.92	41.85
Rhode Island	115.54	306.03	37.75
South Carolina	94.18	289.53	32.53
South Dakota	105.00	253.24	41.46
Tennessee	86.49	305.59	28.30
Texas	139.31	359.69	38.73
Utah	135.70	322.99	42.01
Vermont	113.68	290.24	39.17
Virginia	110.43	318.94	34.62
Washington	137.63	347.79	39.57
West Virginia	128.25	333.01	38.51
Wisconsin	136.01	325.55	41.78
Wyoming	122.92	349.20	35.20
Total	\$121.06	\$332.69	36.39%

SOURCES: Claims and Payment Activities, ETA 5-159 report from the U.S. Department of Labor; Employment, Wages and Contributions, ES 202 report from the U.S. Department of Labor.

**Table 3-8. Payment Data, Extended Benefits, 1975-1984**

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT
1975	2,781	33,131	1,778	11.9	\$65.86
1976	6,249	59,265	2,933	9.5	70.40
1977	12,919	108,168	5,225	8.4	84.54
1978	13,705	124,044	6,464	9.1	84.77
1979	9,946	92,633	5,203	9.3	80.16
1980	8,469	76,319	4,180	9.0	81.43
1981	10,618	101,380	6,435	9.5	92.78
1982	7,495	66,107	4,046	8.8	118.60
1983	9,495	61,706	3,855	6.5	119.81
1984	9,736	52,056	2,712	5.3	122.27

SOURCE: Alaska Department of Labor. 1975-1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

**Table 3-9. Payment Data, Federal Supplemental Compensation, 1982-1984**

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT
1982	2,902	25,697	896	8.9	\$136.86
1983	6,079	84,029	4,174	13.8	138.33
1984	6,567	76,092	4,426	11.6	141.82

SOURCE: Alaska Department of Labor. 1975-1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

**Table 3-10. Payment Data, State Supplemental Benefits, 1982-1984**

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT
1982	8	47	1	5.9	\$88.55
1983	259	1,952	149	7.5	76.19
1984	241	2,065	159	8.6	92.36

SOURCE: Alaska Department of Labor. 1975-1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

Table 3-11. Payment Data, State Interim Benefits, 1984-1985

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	AMOUNT OF PAYMENTS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT
1984	1,328	10,210	\$1,310,049	7.7	\$128.31
1985	1,463	11,881	\$1,376,750	8.1	\$115.88

Recipients by Census Area, 1985

Area Code	Census Areas and Subareas	Number of Recipients	Amount Paid
010	ALEUTIAN ISLANDS CA	6	\$3,846
020	ANCHORAGE BOROUGH	537	518,683
050	BETHEL CA	105	98,715
060	BRISTOL BAY BOROUGH	1	314
070	DILLINGHAM CA	8	5,494
090	FAIRBANKS NORTH STAR BOR.	189	211,336
100	HAINES BOROUGH	2	2,015
110	JUNEAU BOROUGH	22	17,578
122	KENAI PENNINSULA BOROUGH	136	130,903
130	KETCHIKAN GATEWAY BOROUGH	0	0
140	KOBUK CA	77	61,790
150	KODIAK ISLAND BOROUGH	13	11,929
170	MATANUSKA-SUSITNA BOROUGH	129	113,752
180	NOME CA	62	50,768
185	NORTH SLOPE BOROUGH	15	13,030
201	PRINCE OF WALES-OUTER KETCH.	17	12,090
220	SITKA BOROUGH	12	7,802
231	SKAGWAY-YAKUTAT-ANGOON CA	18	16,087
240	SOUTHEAST FAIRBANKS CA	8	5,784
261	VALDEZ-CORDOVA CA	6	3,571
270	WADE HAMPTON CA	29	28,136
280	WRANGELL-PETERSBURG CA	9	9,325
290	YUKON-KOYUKUK CA	57	48,698
	AREA UNKNOWN	5	5,184
	IN-STATE TOTALS	1,463	\$1,376,750

Note: Includes data on SIB claimants through October 31, 1985. 43 recipients filed claims from more than one area in 1985 and are assigned to the area in which they received the greatest amount of payments.

SOURCE: Alaska Department of Administration, Monthly Expenditure Journal.

**Table 3-12. Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Intrastate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
NUMBER OF WEEKS PAID										
Total	266,785	422,575	557,496	587,479	486,350	439,050	426,171	458,423	479,953	502,333
Ag., For. and Fish.							2,734	2,700	2,600	2,738
Mining	9,179	13,268	10,722	11,911	14,264	15,584	17,312	31,879	25,153	16,793
Oil and Gas							14,632	27,736	20,604	12,912
Other Mining							2,680	4,143	4,549	3,881
Construction	75,711	161,802	273,695	239,372	143,287	105,308	92,511	103,299	132,211	158,754
Manufacturing	45,898	43,761	44,800	50,516	47,068	53,083	60,503	58,071	52,217	49,359
Food Products							31,184	30,865	29,146	22,566
Lumber & Wood							13,867	12,780	12,583	9,034
Paper Products							6,580	7,156	3,385	8,764
Other Mfg.							8,872	7,270	7,103	8,995
Trans, Com & Util	26,004	48,355	51,432	54,039	44,443	36,593	33,990	39,184	41,481	41,617
Trade	44,310	56,588	57,819	68,291	72,682	64,338	54,859	62,645	67,475	74,999
Fin, Ins & R.E.	7,312	11,376	15,824	20,411	21,702	19,141	16,053	14,002	13,758	16,543
Services	33,918	62,924	75,187	99,130	97,695	94,150	104,618	106,384	96,948	91,831
Public Admin.				14,555	37,202	41,157	38,375	31,811	40,580	46,199
Unclassified	24,453	24,501	28,017	29,254	8,007	9,696	5,216	8,448	7,522	3,500
NUMBER OF FIRST PAYMENTS										
Total	18,905	28,500	31,570	31,535	27,205	25,511	28,540	31,922	33,397	36,063
Ag., For. and Fish.							175	194	170	191
Mining	670	733	662	705	873	904	1,352	2,206	1,430	1,170
Oil and Gas							1,168	1,884	1,149	915
Other Mining							184	322	281	255
Construction	6,295	11,567	14,445	10,505	7,056	5,615	6,384	7,522	9,606	11,376
Manufacturing	2,937	2,726	2,820	3,047	2,904	3,461	4,037	3,935	3,362	3,609
Food Products							1,972	1,895	1,803	1,565
Lumber & Wood							857	818	815	619
Paper Products							655	716	278	752
Other Mfg.							553	506	466	673
Trans, Com & Util	1,831	3,300	3,111	3,130	2,444	2,120	2,195	2,768	2,803	3,003
Trade	2,911	3,840	3,707	4,381	4,378	3,721	3,649	4,395	4,729	5,448
Fin, Ins & R.E.	472	775	930	1,235	1,181	1,007	949	889	906	1,164
Services	2,437	4,257	4,815	5,793	5,664	5,960	7,175	7,331	7,079	6,559
Public Admin.				1,019	2,323	2,325	2,333	2,053	2,818	3,170
Unclassified	1,352	1,302	1,000	1,720	382	398	291	629	494	293

**Table 3-12. (Cont.) Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Intrastate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AMOUNT OF PAYMENTS (\$)										
Total	19,630,928	33,788,115	46,950,583	49,061,941	39,585,898	37,299,401	52,340,435	59,787,390	64,574,011	69,624,286
Ag., For. and Fish.							273,987	300,967	295,685	321,110
Mining	692,978	1,141,295	923,450	1,021,271	1,237,993	1,427,989	2,348,377	4,762,221	3,851,452	2,621,518
Oil and Gas							2,019,603	4,199,354	3,204,429	2,049,371
Other Mining							328,774	562,867	647,023	572,147
Construction	6,670,313	14,729,321	25,451,510	22,280,693	13,113,636	9,971,666	13,027,762	15,410,958	20,376,987	24,850,295
Manufacturing	3,048,964	2,973,942	3,085,928	3,701,443	3,499,714	4,318,962	7,091,833	7,075,062	6,205,227	6,327,281
Food Products							2,933,426	3,053,617	2,823,889	2,191,983
Lumber & Wood							1,958,724	1,872,316	1,860,041	1,354,391
Paper Products							1,013,291	1,132,022	533,924	1,465,810
Other Mfg.							1,186,392	1,017,107	987,373	1,315,097
Trans, Com & Util	1,975,534	3,939,927	4,354,661	4,641,288	3,764,135	3,286,608	4,365,467	5,314,128	5,720,677	5,960,373
Trade	2,756,609	3,887,779	4,147,428	4,922,101	5,322,451	4,950,696	5,982,481	7,109,435	7,929,965	9,081,116
Fin, Ins & R.E.	502,548	797,867	1,134,406	1,479,584	1,648,043	1,564,739	1,873,730	1,705,076	1,793,094	2,230,421
Services	2,263,606	4,613,538	6,265,343	7,646,617	7,409,089	7,559,040	12,056,706	12,900,081	12,085,904	11,566,864
Public Admin.				1,082,528	3,000,141	3,439,594	4,797,646	4,116,759	5,380,094	6,270,697
Unclassified	1,720,376	1,704,446	1,587,857	2,286,416	590,696	780,107	522,446	1,092,703	934,926	394,611

PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS

Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ag., For. and Fish.							0.52	0.50	0.46	0.46
Mining	3.53	3.38	1.97	2.08	3.13	3.83	4.49	7.97	5.96	3.77
Oil and Gas							3.86	7.02	4.96	2.94
Other Mining							0.63	0.94	1.00	0.82
Construction	33.98	43.59	54.21	45.41	33.13	26.73	24.89	25.78	31.56	35.69
Manufacturing	15.53	8.80	6.57	7.54	8.84	11.58	13.55	11.83	9.61	9.09
Food Products							5.60	5.11	4.37	3.15
Lumber & Wood							3.74	3.13	2.88	1.95
Paper Products							1.94	1.89	0.83	2.11
Other Mfg.							2.27	1.70	1.53	1.89
Trans, Com & Util	10.06	11.66	9.27	9.46	9.51	8.81	8.34	8.89	8.86	8.56
Trade	14.04	11.51	8.83	10.03	13.45	13.27	11.43	11.89	12.28	13.04
Fin, Ins & R.E.	2.56	2.36	2.42	3.02	4.16	4.20	3.58	2.85	2.78	3.20
Services	11.53	13.65	13.34	15.59	18.72	20.27	23.04	21.58	18.72	16.61
Public Admin.				2.21	7.58	9.22	9.17	6.89	8.33	9.01
Unclassified	8.76	5.04	3.38	4.66	1.49	2.09	1.00	1.83	1.45	0.57

**Table 3-12. (Cont.) Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Intrastate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AVERAGE WEEKLY PAYMENT										
Total	\$73.58	\$79.96	\$84.22	\$83.51	\$81.39	\$84.95	\$122.82	\$130.42	\$134.54	\$138.60
Ag., For. and Fish.							100.21	111.47	113.38	117.28
Mining	75.50	86.02	86.13	85.74	86.79	91.63	135.65	149.38	153.12	156.11
Oil and Gas							138.03	151.40	155.52	158.72
Other Mining							122.68	135.86	142.23	147.42
Construction	88.10	91.03	92.99	93.08	91.52	94.69	140.82	149.19	154.12	156.53
Manufacturing	66.43	67.96	68.88	73.27	74.35	81.36	117.21	121.83	118.84	128.19
Food Products							94.07	98.93	96.89	97.14
Lumber & Wood							141.25	146.50	147.82	149.92
Paper Products							154.00	158.19	157.73	167.25
Other Mfg.							133.72	139.90	139.01	146.20
Trans, Com & Util	75.97	81.48	84.67	85.89	84.70	89.82	128.43	135.62	137.91	143.22
Trade	62.21	68.70	71.73	72.08	73.23	76.95	109.05	113.49	117.52	121.08
Fin, Ins & R.E.	68.73	70.14	71.69	72.49	75.94	81.75	116.72	121.77	130.33	134.83
Services	66.74	73.32	83.33	77.14	75.84	80.29	115.25	121.26	124.66	125.96
Public Admin.				74.37	80.64	83.57	125.02	129.41	132.58	135.73
Unclassified	70.35	69.57	56.67	78.16	73.77	80.46	100.16	129.34	124.29	112.75
AVERAGE DURATION IN WEEKS										
Total	14.11	14.83	17.66	18.63	17.88	17.21	14.93	14.36	14.37	13.93
Ag., For. and Fish.							15.62	13.92	15.34	14.34
Mining	13.70	18.10	16.20	16.90	16.34	17.24	12.80	14.45	17.59	14.35
Oil and Gas							12.53	14.72	17.93	14.11
Other Mining							14.57	12.87	16.19	15.22
Construction	12.03	13.99	18.95	22.79	20.31	18.75	14.49	13.73	13.76	13.96
Manufacturing	15.63	16.05	15.89	16.58	16.21	15.34	14.99	14.76	15.53	13.68
Food Products							15.81	16.29	16.17	14.42
Lumber & Wood							16.18	15.62	15.44	14.59
Paper Products							10.05	9.99	12.18	11.65
Other Mfg.							16.04	14.37	15.24	13.37
Trans, Com & Util	14.20	14.65	16.53	17.26	18.18	17.26	15.49	14.16	14.80	13.50
Trade	15.22	14.74	15.60	15.59	16.60	17.29	15.03	14.25	14.27	13.77
Fin, Ins & R.E.	15.49	14.68	17.02	16.53	18.38	19.01	16.92	15.75	15.19	14.21
Services	13.92	14.78	15.62	17.11	17.25	15.80	14.58	14.51	13.70	14.00
Public Admin.				14.28	16.01	17.70	16.45	15.49	14.40	14.57
Unclassified	18.09	18.02	25.94	17.01	20.96	24.36	17.92	13.43	15.23	11.95

SOURCE: Alaska Department of Labor. 1975-1984. UC 217 report, Benefit Payments by Industry and Area.

**Table 3-13. Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Interstate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
NUMBER OF WEEKS PAID										
Total	125,465	237,085	399,469	259,074	169,043	137,856	124,346	132,245	159,862	160,336
Ag., For. and Fish.							637	568	609	708
Mining	3,013	5,512	4,994	4,315	5,267	4,037	4,482	9,621	8,728	6,176
Oil and Gas							3,313	7,562	6,412	4,214
Other Mining							1,169	2,059	2,316	1,962
Construction	31,606	102,578	227,171	111,184	39,174	21,021	15,441	19,145	30,872	41,158
Manufacturing	34,028	32,478	37,086	37,110	33,637	37,695	41,170	42,600	42,991	34,643
Food Products							27,689	31,115	32,722	25,390
Lumber & Wood							9,501	8,668	7,910	5,370
Paper Products							1,913	1,116	535	1,171
Other Mfg.							2,067	1,709	1,824	2,712
Trans, Com & Util	10,402	23,478	27,210	19,156	15,829	10,643	8,457	9,225	11,448	10,719
Trade	19,721	26,949	32,445	25,396	22,933	18,755	14,912	14,732	20,661	20,728
Fin, Ins & R.E.	4,318	6,362	8,399	8,434	8,187	6,788	5,826	4,632	5,382	6,091
Services	14,718	32,674	55,878	40,324	29,908	24,444	23,685	22,063	26,989	28,278
Public Admin.				3,952	11,429	12,029	8,695	7,734	10,273	10,711
Unclassified	7,659	7,054	6,286	9,203	2,679	2,444	1,041	1,925	1,909	1,124
NUMBER OF FIRST PAYMENTS										
Total	7,717	15,821	18,843	11,544	7,794	6,699	7,069	7,887	9,440	9,370
Ag., For. and Fish.							34	33	44	45
Mining	215	325	283	287	286	201	295	585	479	371
Oil and Gas							222	461	342	259
Other Mining							73	124	137	112
Construction	2,464	7,708	10,205	4,110	1,514	923	934	1,296	1,994	2,516
Manufacturing	1,745	1,848	2,067	1,946	1,660	2,021	2,499	2,510	2,640	2,102
Food Products							1,719	1,906	1,976	1,576
Lumber & Wood							579	475	526	286
Paper Products							91	41	31	63
Other Mfg.							110	88	107	177
Trans, Com & Util	627	1,428	1,204	942	705	491	476	571	654	688
Trade	1,086	1,581	1,500	1,234	1,112	919	814	860	1,209	1,133
Fin, Ins & R.E.	255	386	456	429	408	322	300	254	294	331
Services	918	2,190	2,716	1,810	1,432	1,192	1,220	1,214	1,464	1,541
Public Admin.				272	608	546	444	441	552	575
Unclassified	407	355	332	514	69	84	53	123	110	68

**Table 3-13. (Cont.) Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Interstate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AMOUNT OF PAYMENTS (\$)										
Total	9,328,046	19,768,198	35,459,744	22,412,678	14,038,778	11,684,405	14,922,271	16,787,511	20,817,860	22,194,170
Ag., For. and Fish.							63,577	66,473	70,506	91,114
Mining	238,434	482,352	443,598	391,256	473,192	379,021	634,222	1,458,764	1,319,368	971,871
Oil and Gas							481,105	1,179,382	1,004,146	686,973
Other Mining							153,117	279,382	315,222	284,898
Construction	2,822,217	9,679,179	21,886,955	10,588,466	3,620,106	1,977,591	2,162,493	2,900,934	4,766,597	6,684,742
Manufacturing	2,344,265	2,231,536	2,606,431	2,726,437	2,493,355	2,985,920	4,518,235	4,724,532	4,743,326	4,018,758
Food Products							2,640,275	3,075,036	3,271,783	2,653,525
Lumber & Wood							1,330,938	1,261,318	1,147,239	781,064
Paper Products							275,474	168,626	86,254	181,338
Other Mfg.							271,548	219,552	238,050	402,831
Trans, Com & Util	831,828	2,029,027	2,388,412	1,678,035	1,375,868	958,550	1,141,737	1,302,751	1,637,756	1,585,447
Trade	1,246,330	1,867,644	2,376,110	1,919,635	1,775,204	1,506,874	1,660,096	1,674,165	2,439,574	2,533,860
Fin, Ins & R.E.	287,619	444,392	645,412	675,864	678,553	591,804	710,199	585,020	684,579	845,002
Services	1,000,833	2,508,769	4,637,683	3,335,975	2,445,862	2,018,186	2,793,962	2,768,175	3,457,638	3,766,229
Public Admin.				336,211	962,794	1,072,898	1,145,847	1,078,526	1,472,624	1,562,656
Unclassified	556,520	525,299	475,143	760,799	213,844	193,561	91,903	228,171	225,892	134,491

PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS										
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ag., For. and Fish.							0.43	0.40	0.34	0.41
Mining	2.56	2.44	1.25	1.75	3.37	3.24	4.25	8.69	6.34	4.38
Oil and Gas							3.22	7.03	4.82	3.10
Other Mining							1.03	1.66	1.51	1.28
Construction	30.26	48.96	61.72	47.24	25.79	16.93	14.49	17.28	22.90	30.12
Manufacturing	25.13	11.29	7.35	12.16	17.76	25.55	30.28	28.14	22.78	18.11
Food Products							17.69	18.32	15.72	11.96
Lumber & Wood							8.92	7.51	5.51	3.52
Paper Products							1.85	1.00	0.41	0.82
Other Mfg.							1.82	1.31	1.14	1.82
Trans, Com & Util	8.92	10.26	6.74	7.49	9.80	8.20	7.65	7.76	7.87	7.14
Trade	13.36	9.45	6.70	8.56	12.65	12.90	11.12	9.97	11.72	11.42
Fin, Ins & R.E.	3.08	2.25	1.82	3.02	4.83	5.06	4.76	3.48	3.29	3.81
Services	10.73	12.69	13.08	14.88	17.42	17.27	18.72	16.49	16.61	16.97
Public Admin.				1.50	6.86	9.18	7.68	6.42	7.07	7.04
Unclassified	5.97	2.66	1.34	3.39	1.52	1.66	0.62	1.36	1.09	0.61

**Table 3-13. (Cont.) Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Interstate, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AVERAGE WEEKLY PAYMENT										
Total	\$74.35	\$83.38	\$88.77	\$86.51	\$83.05	\$84.76	\$120.01	\$126.94	\$130.22	\$138.42
Ag., For. and Fish.							99.81	117.03	115.77	128.69
Mining	79.14	87.51	88.83	90.67	89.84	93.89	141.50	151.62	151.16	157.36
Oil and Gas							145.22	155.96	156.60	163.02
Other Mining							130.98	135.69	136.11	145.21
Construction	89.29	94.36	96.35	95.23	92.41	94.08	140.05	151.52	154.40	162.42
Manufacturing	68.89	68.71	70.28	73.47	74.13	79.21	109.75	110.90	110.33	116.00
Food Products							95.35	98.83	99.99	104.51
Lumber & Wood							140.08	145.65	145.04	145.45
Paper Products							144.00	151.10	161.22	154.86
Other Mfg.							131.37	128.47	130.51	140.54
Trans, Com & Util	79.97	86.42	87.78	87.60	86.92	90.06	135.00	141.22	143.06	147.91
Trade	63.20	69.30	73.24	75.59	77.41	80.35	111.33	113.64	118.08	122.24
Fin, Ins & R.E.	66.61	69.85	76.84	80.14	82.88	87.18	121.90	126.30	127.20	138.73
Services	68.00	76.78	83.00	82.73	81.78	82.56	117.96	125.47	128.11	133.19
Public Admin.				85.07	84.24	89.19	131.78	139.45	143.35	145.89
Unclassified	72.66	74.47	75.59	82.67	79.82	79.20	88.28	118.53	118.33	119.65
AVERAGE DURATION IN WEEKS										
Total	16.26	14.99	21.20	22.44	21.69	20.58	17.59	16.77	16.93	17.11
Ag., For. and Fish.							18.74	17.21	13.84	15.73
Mining	14.01	16.96	17.65	15.03	18.42	20.00	15.19	16.45	18.22	16.65
Oil and Gas							14.92	16.40	18.75	16.27
Other Mining							16.01	16.60	16.91	17.52
Construction	12.83	13.31	22.26	27.05	25.87	22.77	16.53	14.77	15.48	16.36
Manufacturing	19.50	17.57	17.94	19.07	20.26	18.65	16.47	16.97	16.28	16.48
Food Products							16.11	16.32	16.56	16.11
Lumber & Wood							16.41	18.23	15.04	18.78
Paper Products							21.02	27.22	17.26	18.59
Other Mfg.							18.79	19.42	17.05	15.32
Trans, Com & Util	16.59	16.44	22.60	20.34	22.45	21.68	17.77	16.16	17.50	15.58
Trade	18.16	17.05	20.53	20.58	20.62	20.41	18.32	17.13	17.09	18.29
Fin, Ins & R.E.	16.93	16.48	18.42	19.66	20.07	21.00	19.42	18.24	18.31	18.40
Services	16.03	14.92	20.57	22.28	20.89	20.51	19.41	18.17	18.44	18.35
Public Admin.				14.53	18.80	22.03	19.58	17.54	18.61	18.63
Unclassified	18.82	19.87	18.93	17.90	38.83	29.10	19.64	15.65	17.35	16.53

SOURCE: Alaska Department of Labor. 1975-1984. UC 217 report, Benefit Payments by Industry and Area.

**Table 3-14. Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Total, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
NUMBER OF WEEKS PAID										
Total	392,250	659,660	956,965	846,553	655,393	576,906	550,517	590,668	639,815	662,669
Ag., For. & Fish							3,371	3,268	3,217	3,446
Mining	12,192	18,780	15,716	16,226	19,531	19,621	21,794	41,500	33,881	22,969
Oil and Gas							17,945	35,298	27,016	17,126
Other Mining							3,849	6,202	6,865	5,843
Construction	107,317	264,380	500,866	350,556	182,461	126,329	107,952	122,444	163,083	199,912
Manufacturing	79,926	76,239	81,886	87,626	80,705	90,778	101,673	100,671	95,208	84,002
Food Products							58,873	61,980	61,868	47,956
Lumber & Wood							23,368	21,440	20,493	14,404
Paper Products							8,493	8,272	3,920	9,935
Other Mfg.							10,939	8,979	8,927	11,707
Trans., Comm. & Util.	36,406	71,833	78,642	73,195	60,272	47,236	42,447	48,409	52,929	52,336
Trade	64,031	83,537	90,264	93,687	95,615	83,093	69,771	77,377	88,136	95,727
Fin., Ins. & R.E.	11,630	17,738	24,223	28,845	29,889	25,929	21,879	18,634	19,140	22,634
Services	48,636	95,598	131,065	139,454	127,603	118,594	128,303	128,447	123,937	120,109
Public Admin.				18,507	48,631	53,186	47,070	39,545	50,853	56,910
Unclassified	32,112	31,555	34,303	38,457	10,686	12,140	6,257	10,373	9,431	4,624
NUMBER OF FIRST PAYMENTS										
Total	26,622	44,321	50,413	43,079	34,999	32,210	35,609	39,809	42,837	45,433
Ag., For. & Fish							209	227	214	236
Mining	885	1,058	945	992	1,159	1,105	1,647	2,791	1,909	1,541
Oil and Gas							1,390	2,345	1,491	1,174
Other Mining							257	446	418	367
Construction	8,759	19,275	24,650	14,615	8,570	6,538	7,318	8,818	11,600	13,892
Manufacturing	4,682	4,574	4,887	4,993	4,564	5,482	6,536	6,445	6,002	5,711
Food Products							3,691	3,801	3,779	3,141
Lumber & Wood							1,436	1,293	1,341	905
Paper Products							746	757	309	815
Other Mfg.							663	594	573	850
Trans., Comm. & Util.	2,458	4,728	4,315	4,072	3,149	2,611	2,671	3,339	3,457	3,771
Trade	3,997	5,421	5,287	5,615	5,490	4,640	4,463	5,255	5,938	6,581
Fin., Ins. & R.E.	727	1,161	1,386	1,664	1,589	1,329	1,249	1,143	1,200	1,495
Services	3,355	6,447	7,531	7,603	7,096	7,152	8,395	8,545	8,543	8,100
Public Admin.				1,291	2,931	2,871	2,777	2,494	3,370	3,745
Unclassified	1,759	1,657	1,412	2,234	451	482	344	752	604	361

**Table 3-14. (Cont.) Regular UI Benefit Payments (Taxable and Reimbursable) by Industry-Total, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AMOUNT OF PAYMENTS (\$)										
Total	28,958,974	53,556,313	82,410,327	71,474,619	53,624,676	48,983,806	67,262,706	76,574,901	85,391,871	91,818,456
Ag., For. & Fish							337,564	367,440	366,191	412,224
Mining	931,412	1,623,647	1,367,048	1,412,527	1,711,185	1,807,010	2,982,599	6,220,985	5,170,820	3,593,389
Oil and Gas							2,500,708	5,378,736	4,208,575	2,736,344
Other Mining							481,891	842,249	962,245	857,045
Construction	9,492,530	24,400,500	47,338,465	32,869,159	16,733,742	11,949,257	15,190,255	18,311,892	25,143,584	31,535,037
Manufacturing	5,393,229	5,205,478	5,692,359	6,427,800	5,993,069	7,304,882	11,610,068	11,799,594	10,948,553	10,346,039
Food Products							5,573,701	6,128,653	6,095,672	4,845,508
Lumber & Wood							3,289,662	3,133,634	3,007,280	2,135,455
Paper Products							1,288,765	1,300,648	620,178	1,647,148
Other Mfg.							1,457,940	1,236,659	1,225,423	1,717,928
Trans., Comm. & Util.	2,807,362	5,968,954	6,743,073	6,319,323	5,140,003	4,245,158	5,507,204	6,616,879	7,350,433	7,545,820
Trade	4,002,939	5,755,423	6,523,538	6,841,736	7,097,655	6,457,570	7,642,577	8,783,600	10,369,539	11,614,976
Fin., Ins. & R.E.	790,167	1,242,259	1,779,818	2,155,448	2,326,596	2,156,543	2,583,929	2,290,096	2,477,673	3,075,423
Services	3,264,439	7,122,307	10,903,026	10,982,592	9,854,951	9,577,226	14,850,668	15,668,256	15,543,542	15,333,093
Public Admin.				1,418,739	3,962,935	4,512,492	5,943,493	5,195,285	6,852,718	7,833,353
Unclassified	2,276,896	2,229,745	2,063,000	3,047,215	804,540	973,668	614,349	1,320,874	1,160,818	529,102
AVERAGE DURATION IN WEEKS										
Total	14.73	14.88	18.98	19.65	18.73	17.91	15.46	14.84	14.94	14.59
Ag., For. & Fish							16.13	14.40	15.03	14.60
Mining	13.78	17.75	16.63	16.36	16.85	17.76	13.23	14.87	17.75	14.91
Oil and Gas							12.91	15.05	18.12	14.59
Other Mining							14.98	13.91	16.42	15.92
Construction	12.25	13.72	20.32	23.99	21.29	19.32	14.75	13.89	14.06	14.39
Manufacturing	17.07	16.67	16.76	17.55	17.68	16.56	15.56	15.62	15.86	14.71
Food Products							15.95	16.31	16.37	15.27
Lumber & Wood							16.27	16.58	15.28	15.92
Paper Products							11.38	10.93	12.69	12.19
Other Mfg.							16.50	15.12	15.58	13.77
Trans., Comm. & Util.	14.81	15.19	18.23	17.98	19.14	18.09	15.89	14.50	15.31	13.88
Trade	16.02	15.41	17.07	16.69	17.42	17.91	15.63	14.72	14.84	14.55
Fin., Ins. & R.E.	16.00	15.28	17.48	17.33	18.81	19.51	17.52	16.30	15.95	15.14
Services	14.50	14.83	17.40	18.34	17.98	16.58	15.28	15.03	14.51	14.83
Public Admin.				14.34	16.59	18.53	16.95	15.86	15.09	15.20
Unclassified	18.26	19.04	24.29	17.21	23.69	25.19	18.19	13.79	15.61	12.81

SOURCE: Alaska Department of Labor. 1975-1984. UC 217 report, Benefit Payments by Industry and Area.

**Table 3-15. Regular UI Payments (Taxable and Reimbursable) by Industry-Interstate as a Percent of Total, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AVERAGE WEEKLY PAYMENT										
Total	\$73.83	\$81.19	\$86.12	\$84.43	\$81.82	\$84.91	\$122.18	\$129.64	\$133.46	\$138.56
Ag., For. & Fish							100.14	112.44	113.83	119.62
Mining	76.40	86.46	86.98	87.05	87.61	92.10	136.85	149.90	152.62	156.45
Oil and Gas							139.35	152.38	155.78	159.78
Other Mining							125.20	135.80	140.17	146.68
Construction	88.45	92.32	94.51	93.76	91.71	94.59	140.71	149.55	154.18	157.74
Manufacturing	67.48	68.28	69.52	73.36	74.26	80.47	114.19	117.21	115.00	123.16
Food Products							94.67	98.88	98.53	101.04
Lumber & Wood							140.78	146.16	146.75	148.25
Paper Products							151.74	157.24	158.21	165.79
Other Mfg.							133.28	137.73	137.27	146.74
Trans., Comm. & Util.	77.11	83.09	85.74	86.34	85.28	89.87	129.74	136.69	139.02	144.18
Trade	62.52	68.90	72.27	73.03	74.23	77.71	109.54	113.52	117.65	121.33
Fin., Ins. & R.E.	67.94	70.03	73.48	74.73	77.84	83.17	118.10	122.90	129.45	135.88
Services	67.12	74.50	83.19	78.75	77.23	80.76	115.75	121.98	125.41	127.66
Public Admin.				76.66	81.49	84.84	126.27	131.38	134.76	137.64
Unclassified	70.90	70.66	60.14	79.24	75.29	80.20	98.19	127.34	123.09	114.43
AVERAGE DURATION IN WEEKS										
Total	14.11	14.83	17.66	18.63	17.88	17.21	14.93	14.36	14.37	13.93
Ag., For. & Fish							15.62	13.92	15.34	14.34
Mining	13.70	18.10	16.20	16.90	16.34	17.24	12.80	14.45	17.59	14.35
Oil and Gas							12.53	14.72	17.93	14.11
Other Mining							14.57	12.87	16.19	15.22
Construction	12.03	13.99	18.95	22.79	20.31	18.75	14.49	13.73	13.76	13.96
Manufacturing	15.63	16.05	15.89	16.58	16.21	15.34	14.99	14.76	15.53	13.68
Food Products							15.81	16.29	16.17	14.42
Lumber & Wood							16.18	15.62	15.44	14.59
Paper Products							10.05	9.99	12.18	11.65
Other Mfg.							16.04	14.37	15.24	13.37
Trans., Comm. & Util.	14.20	14.65	16.53	17.26	18.18	17.26	15.49	14.16	14.80	13.50
Trade	15.22	14.74	15.60	15.59	16.60	17.29	15.03	14.25	14.27	13.77
Fin., Ins. & R.E.	15.49	14.68	17.02	16.53	18.38	19.01	16.92	15.75	15.19	14.21
Services	13.92	14.78	15.62	17.11	17.25	15.80	14.58	14.51	13.70	14.00
Public Admin.				14.28	16.01	17.70	16.45	15.49	14.40	14.57
Unclassified	18.09	18.82	25.94	17.01	20.96	24.36	17.92	13.43	15.23	11.95

SOURCE: Alaska Department of Labor. 1975-1984. UC 217 report, Benefit Payments by Industry and Area.

**Table 3-15. Regular UI Payment (Taxable and Reimbursable) by Industry-Interstate as a Percent of Total, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
NUMBER OF WEEKS PAID										
Total	31.99%	35.94%	41.74%	30.60%	25.79%	23.90%	22.59%	22.39%	24.99%	24.20%
Ag., For. & Fish							18.90	17.38	18.93	20.55
Mining	24.71	29.35	31.78	26.59	26.97	20.57	20.57	23.18	25.76	26.89
Oil and Gas							18.46	21.42	23.73	24.61
Other Mining							30.37	33.20	33.74	33.58
Construction	29.45	38.80	45.36	31.72	21.47	16.64	14.30	15.64	18.93	20.59
Manufacturing	42.57	42.60	45.29	42.35	41.68	41.52	40.49	42.32	45.15	41.24
Food Products							47.03	50.20	52.89	52.94
Lumber & Wood							40.66	40.39	38.60	37.28
Paper Products							22.52	13.49	13.65	11.79
Other Mfg.							18.90	19.03	20.43	23.17
Trans., Comm. & Util	28.57	32.68	34.60	26.17	26.26	22.53	19.92	19.06	21.63	20.48
Trade	30.80	32.26	35.94	27.11	23.98	22.57	21.37	19.04	23.44	21.65
Fin., Ins. & R.E.	37.13	35.87	34.67	29.24	27.39	26.18	26.63	24.86	28.12	26.91
Services	30.26	34.18	42.63	28.92	23.44	20.61	18.46	17.18	21.78	23.54
Public Admin.				21.35	23.50	22.62	18.47	19.56	20.20	18.82
Unclassified	23.85	22.35	18.32	23.93	25.07	20.13	16.64	18.56	20.24	24.31
NUMBER OF FIRST PAYMENTS										
Total	28.99%	35.70%	37.38%	26.80%	22.27%	20.80%	19.85%	19.81%	22.04%	20.62%
Ag., For. & Fish							16.27	14.54	20.56	19.07
Mining	24.29	30.72	29.95	28.93	24.68	18.19	17.91	20.96	25.09	24.08
Oil and Gas							15.97	19.66	22.94	22.06
Other Mining							28.40	27.80	32.78	30.52
Construction	28.13	39.99	41.40	28.12	17.67	14.12	12.76	14.70	17.19	18.11
Manufacturing	37.27	40.40	42.30	38.97	36.37	36.87	38.23	38.94	43.99	36.81
Food Products							46.57	50.14	52.29	50.18
Lumber & Wood							40.32	36.74	39.22	31.60
Paper Products							12.20	5.42	10.03	7.73
Other Mfg.							16.59	14.81	18.67	20.82
Trans., Comm. & Util	25.51	30.20	27.90	23.13	22.39	18.81	17.82	17.10	18.92	18.24
Trade	27.17	29.16	29.88	21.98	20.26	19.81	18.24	16.37	20.36	17.22
Fin., Ins. & R.E.	35.08	33.25	32.90	25.78	25.68	24.23	24.02	22.22	24.50	22.14
Services	27.36	33.97	36.06	23.81	20.18	16.67	14.53	14.21	17.14	19.02
Public Admin.				21.07	20.74	19.02	15.99	17.68	16.38	15.35
Unclassified	23.14	21.42	23.51	23.01	15.30	17.43	15.41	16.36	18.21	18.84

**Table 3-15. (Cont.) Regular UI Payments (Taxable and Reimbursable) by Industry-Interstate as a Percent of Total, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
	AMOUNT OF PAYMENTS									
Total	32.21%	36.91%	43.03%	31.36%	26.18%	23.85%	22.19%	21.92%	24.38%	24.17%
Ag., For. & Fish							18.83	18.09	19.25	22.10
Mining	25.60	29.71	32.45	27.70	27.65	20.98	21.26	23.45	25.52	27.05
Oil and Gas							19.24	21.93	23.86	25.11
Other Mining							31.77	33.17	32.76	33.24
Construction	29.73	39.65	46.24	32.21	21.63	16.55	14.24	15.84	18.96	21.20
Manufacturing	43.47	42.87	45.79	42.42	41.60	40.88	38.92	40.04	43.32	38.84
Food Products							47.37	50.17	53.67	54.76
Lumber & Wood							40.46	40.25	38.15	36.58
Paper Products							21.38	12.96	13.91	11.01
Other Mfg.							18.63	17.75	19.43	23.45
Trans., Comm. & Util	29.63	33.99	35.42	26.55	26.77	22.58	20.73	19.69	22.26	21.01
Trade	31.14	32.45	36.42	28.06	25.01	23.34	21.72	19.06	23.53	21.82
Fin., Ins. & R.E.	36.40	35.77	36.26	31.36	29.17	27.44	27.49	25.55	27.63	27.48
Services	30.66	35.22	42.54	30.38	24.82	21.07	18.81	17.67	22.24	24.56
Public Admin.				23.70	24.29	23.78	19.28	20.76	21.49	19.95
Unclassified	24.44	23.56	23.03	24.97	26.58	19.88	14.96	17.27	19.46	25.42

SOURCE: Alaska Department of Labor. 1975-1984. UC 217 report, Benefit Payments by Industry and Area.

**Table 3-16. Regular UI Benefit Payments by Local Office, 1975-1984**

LOCAL OFFICE	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
NUMBER OF WEEKS PAID										
Total	178,360	290,578	404,163	439,565	359,921	310,416	538,235	589,983	640,031	662,642
Anchorage	101,671	166,290	215,851	223,100	197,368	169,735	125,471	150,938	152,918	165,749
Central - Interstate							123,747	131,746	159,578	160,205
Central - Mail							114,297	107,176	117,469	112,762
Fairbanks	18,461	50,394	105,618	120,640	78,323	60,589	57,654	72,003	78,754	80,410
Juneau	10,171	15,138	17,398	20,787	18,036	16,761	16,069	18,517	21,612	24,272
Kenai	25,703	36,442	40,732	49,340	44,773	43,295	25,357	28,992	32,245	31,253
Ketchikan	16,486	16,167	16,929	18,089	14,374	12,689	18,273	17,343	15,547	22,109
Kodiak							13,065	14,475	11,261	10,314
Matanuska-Susitna							31,358	32,766	35,815	42,510
Seward							5,555	6,173	6,561	5,536
Sitka	5,868	6,147	7,635	7,601	7,047	7,347	7,389	9,854	0,271	7,522
AMOUNT OF PAYMENTS (\$)										
Total	13,700,446	24,032,079	34,971,953	37,548,792	29,950,600	26,860,794	66,497,700	76,012,220	85,169,228	91,401,544
Anchorage	7,915,834	13,925,735	18,917,635	19,173,666	16,559,033	14,797,935	16,386,105	20,027,125	21,175,558	23,600,834
Central - Interstate							14,783,466	16,704,002	20,901,923	22,220,440
Central - Mail							12,991,297	13,113,408	14,829,403	14,554,201
Fairbanks	1,500,819	4,374,012	9,454,627	10,681,240	6,723,020	5,412,532	7,970,767	9,930,599	11,243,340	11,695,513
Juneau	769,847	1,204,716	1,425,456	1,644,145	1,430,811	1,381,989	2,033,522	2,294,458	2,785,166	3,199,935
Kenai	1,891,831	2,858,144	3,212,651	4,017,420	3,563,622	3,570,433	3,256,780	3,968,650	4,349,311	4,252,961
Ketchikan	1,193,774	1,203,575	1,352,172	1,433,663	1,119,327	1,000,095	2,272,199	2,132,168	1,925,482	3,056,857
Kodiak							1,332,511	1,536,053	1,209,590	1,181,602
Matanuska-Susitna							3,978,294	4,443,016	5,001,936	6,160,465
Seward							614,402	653,974	732,157	619,220
Sitka	428,341	465,897	609,412	598,658	554,787	617,810	878,357	1,208,767	1,015,362	939,516
NUMBER OF FIRST PAYMENTS										
Total	13,910	21,172	24,236	24,334	20,911	18,793	35,628	39,439	42,500	45,202
Anchorage	7,551	11,545	12,540	12,561	11,623	10,084	9,470	10,608	11,055	12,349
Central - Interstate							6,933	7,755	9,313	9,299
Central - Mail							6,797	6,914	7,605	7,452
Fairbanks	1,916	4,569	6,610	5,941	4,053	3,543	4,509	5,188	5,505	5,695
Juneau	825	1,058	1,010	1,379	1,180	1,123	1,225	1,377	1,625	1,830
Kenai	1,947	2,565	2,613	2,840	2,772	2,649	1,822	2,027	2,135	2,181
Ketchikan	1,162	969	1,028	1,123	834	895	1,143	1,241	1,129	1,680
Kodiak							862	875	782	813
Matanuska-Susitna							1,927	2,173	2,311	2,940
Seward							367	352	379	367
Sitka	509	466	435	490	449	499	573	849	669	596

Table 3-16. (Cont.) Regular UI Benefit Payments by Local Office, 1975-1984

LOCAL OFFICE	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
AVERAGE WEEKLY PAYMENT										
Total	\$76.86	\$82.70	\$86.53	\$85.42	\$83.21	\$86.53	\$123.55	\$128.84	\$133.07	\$138.06
Anchorage	77.86	83.74	87.64	85.94	83.90	87.18	130.60	132.68	138.48	142.39
Central - Interstate							119.47	126.79	130.98	138.70
Central - Mail							113.66	122.35	126.24	129.07
Fairbanks	81.73	86.80	89.52	88.54	85.84	89.33	138.25	137.92	142.77	145.45
Juneau	75.69	79.58	81.93	79.09	79.33	82.45	126.55	123.91	128.87	131.84
Kenai	73.60	78.43	78.87	81.42	79.59	82.47	128.44	136.89	134.88	136.08
Ketchikan	72.41	74.45	79.87	79.26	77.87	85.12	124.35	122.94	123.85	130.26
Kodiak							101.99	106.12	107.41	114.56
Matanuska-Susitna							126.87	135.60	139.66	144.92
Seward							110.60	105.94	111.59	111.85
Sitka	73.00	75.79	79.82	78.76	78.73	84.09	118.87	122.67	122.76	124.90
AVERAGE DURATION IN WEEKS										
Total	12.8	13.7	16.7	18.1	17.2	16.5	15.1	15.0	15.1	14.7
Anchorage	13.5	14.4	17.2	17.8	17.0	16.8	13.2	14.1	13.8	13.4
Central - Interstate							17.8	17.0	17.1	17.2
Central - Mail							16.8	15.5	15.4	15.1
Fairbanks	9.6	11.0	16.0	20.3	19.3	17.1	12.8	13.9	14.3	14.1
Juneau	12.3	14.3	17.2	15.1	15.3	14.9	13.1	13.4	13.3	13.3
Kenai	13.2	14.2	15.6	17.4	16.2	16.3	13.9	14.3	15.1	14.3
Ketchikan	14.2	16.7	16.5	16.1	17.2	14.2	16.0	14.0	13.8	13.2
Kodiak							15.2	16.5	14.4	12.7
Matanuska-Susitna							16.3	15.1	15.5	14.5
Seward							15.1	17.5	17.3	15.1
Sitka	11.5	13.2	17.6	15.5	15.7	14.7	12.9	11.6	12.4	12.6
PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS										
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Anchorage	57.74	57.95	54.09	51.06	55.29	55.09	24.64	26.35	24.86	25.80
Central - Interstate							22.23	21.98	24.54	24.29
Central - Mail							19.54	17.25	17.41	15.91
Fairbanks	11.01	18.20	27.03	28.45	22.45	20.15	11.99	13.06	13.20	12.78
Juneau	5.62	5.01	4.08	4.38	4.78	5.15	3.06	3.02	3.27	3.50
Kenai	13.80	11.89	9.19	10.70	11.90	13.29	4.98	5.22	5.11	4.65
Ketchikan	8.71	5.01	3.87	3.82	3.74	4.02	3.42	2.81	2.26	3.34
Kodiak							2.00	2.02	1.42	1.29
Matanuska-Susitna							5.98	5.85	5.87	6.73
Seward							0.92	0.86	0.86	0.68
Sitka	3.12	1.94	1.74	1.59	1.85	2.30	1.32	1.59	1.19	1.03

SOURCE: Alaska Department of Labor. 1975-1984. BEPP 2565, Monthly Management Reports.  
 Prior to 1981 the Matanuska-Susitna office was included with the Anchorage Local Office, and the Kodiak and Seward offices were included with Kenai.

Table 3-17. Amount of UI Benefit Payments by Census Area, 1984

Area Code	Census Areas and Subareas	State UI 1/		UCFE		UCX	Total UI + EB	FSC	SSB	All Programs Total
		Regular	EB	Regular	EB	Regular				
010	ALEUTIAN ISLANDS CA	224,234	24,582	16,746	838	2,340	260,740	10,824	2,304	281,868
020	ANCHORAGE BOROUGH	23,869,241	1,813,348	750,763	56,835	336,761	26,826,140	1,870,038	20,219	28,716,397
050	BETHEL CA	957,065	98,720	38,806	4,960	3,588	1,103,139	90,691	25,366	1,219,196
060	BRISTOL BAY BOROUGH	79,279	9,260	4,722	200	0	93,469	11,077	0	104,546
070	DILLINGHAM CA	304,187	29,762	18,317	3,944	0	356,130	28,256	2,776	387,162
090	FAIRBANKS NORTH STAR BOR.	11,588,648	1,175,148	347,315	19,868	148,348	13,279,327	1,261,007	4,501	14,544,835
100	HAINES BOROUGH	377,368	50,782	5,822	2,020	2,168	437,368	59,875	2,606	499,849
110	JUNEAU BOROUGH	3,170,990	226,382	63,436	8,195	13,990	3,482,993	263,605	4,392	3,750,990
122	KENAI PENINSULA BOROUGH	6,000,529	719,079	94,653	13,780	24,545	6,932,586	707,177	20,200	7,659,971
130	KETCHIKAN GATEWAY BOROUGH	3,440,748	190,989	36,246	3,412	12,793	3,692,180	271,714	3,831	3,967,733
140	KOBUK CA	721,129	139,089	24,430	2,052	6,476	893,184	96,643	9,378	999,205
150	KODIAK ISLAND BOROUGH	1,286,172	70,477	21,151	0	4,050	1,381,850	64,444	8,238	1,454,532
170	NATANUSKA-SUSITNA BOROUGH	6,192,814	495,441	207,740	18,998	43,858	6,958,859	615,123	7,200	7,581,270
180	NOME CA	880,132	124,818	15,942	2,355	7,617	1,030,864	93,854	9,329	1,134,047
185	NORTH SLOPE BOROUGH	456,310	44,277	6,388	312	0	507,287	24,647	0	531,934
201	PRINCE OF WALES-OUTER KETCH	1,007,254	120,153	17,627	840	402	1,146,276	160,952	7,390	1,314,618
220	SITKA BOROUGH	949,195	92,919	124,197	29,561	7,083	1,202,955	104,989	3,651	1,311,595
231	SKAGWAY-YAKUTAT-ANGDON CA	724,239	68,899	40,572	1,032	1,901	836,643	70,938	7,025	914,510
240	SOUTHEAST FAIRBANKS CA	858,850	140,506	24,574	6,131	24,866	1,062,927	173,968	6,820	1,243,715
261	VALDEZ-CORDOVA CA	1,430,242	183,537	13,029	1,872	6,740	1,635,420	174,228	7,183	1,816,831
270	WADE HAMPTON CA	421,463	61,650	8,825	464	957	493,367	56,269	10,423	560,059
280	WRANGELL-PETERSBURG CA	2,020,119	135,253	35,259	0	900	2,191,531	190,554	4,130	2,394,215
290	YUKON-KOYUKUK CA	1,331,444	199,788	64,786	11,830	9,928	1,617,776	224,111	12,200	1,854,095
	AREA UNKNOWN 2/	1,871,199	96,050	83,622	4,891	14,102	2,069,864	364,406	2,164	2,436,434
	STATE INTERIM BENEFITS									1,310,049
	IN-STATE TOTALS	70,242,771	6,326,909	2,064,184	193,606	673,413	79,500,883	6,997,390	181,430	87,989,656
	INTERSTATE TOTALS	22,194,171	842,220	1,380,231	40,595	58,192	24,515,409	3,923,476	18,911	28,457,796
	TOTALS ALL AREAS	\$92,436,942	\$7,169,129	\$3,444,415	\$234,201	\$731,605	\$104,016,292	\$10,920,866	\$200,341	\$116,447,452

SOURCE: Alaska Department of Labor. 1984. UC 217 report, Benefit Payments by Industry and Area.  
 Alaska Department of Labor. 1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

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

2/ Includes supplemental payments for weeks previously paid. These payments are not distributed by area.

Table 3-18. Regular UI Benefit Payments to Interstate Claimants by States, 1983-1984

STATE	1983		1984	
	REGULAR BENEFITS PAID	PERCENT DISTRIBUTION	REGULAR BENEFITS PAID	PERCENT DISTRIBUTION
Alabama	\$189,154	0.90%	\$242,215	1.08%
Arizona	637,441	3.04	659,152	2.95
Arkansas	254,060	1.21	318,282	1.43
California	2,669,203	12.75	2,614,049	11.71
Colorado	347,864	1.66	327,506	1.47
Connecticut	30,149	0.14	31,133	0.14
Delaware	5,228	0.02	11,923	0.05
Dist. of Columbia	12,802	0.06	4,012	0.02
Florida	409,697	1.96	468,765	2.10
Georgia	165,128	0.79	161,837	0.72
Hawaii	414,264	1.98	430,362	1.93
Idaho	867,455	4.14	979,994	4.39
Illinois	141,378	0.68	188,621	0.84
Indiana	79,848	0.38	72,991	0.33
Iowa	68,273	0.33	71,328	0.32
Kansas	121,971	0.58	95,205	0.43
Kentucky	80,725	0.39	127,050	0.57
Louisiana	141,867	0.68	214,290	0.96
Maine	106,096	0.51	115,204	0.52
Maryland	50,056	0.24	72,665	0.33
Massachusetts	62,252	0.30	83,467	0.37
Michigan	335,509	1.60	371,465	1.66
Minnesota	502,052	2.40	568,093	2.54
Mississippi	105,382	0.50	163,906	0.73
Missouri	234,398	1.12	307,905	1.38
Montana	788,000	3.77	776,938	3.48
Nebraska	63,334	0.30	42,566	0.19
Nevada	250,928	1.20	250,452	1.12
New Hampshire	45,768	0.22	62,249	0.28
New Jersey	74,686	0.36	69,109	0.31
New Mexico	156,800	0.75	156,838	0.70
New York	281,732	1.35	227,818	1.02
North Carolina	156,217	0.75	139,153	0.62
North Dakota	82,547	0.39	78,338	0.35
Ohio	150,177	0.72	169,790	0.76
Oklahoma	293,045	1.40	340,544	1.53
Oregon	2,390,109	11.42	2,634,616	11.80
Pennsylvania	155,619	0.74	177,066	0.79
Puerto Rico	17,790	0.08	14,686	0.07
Rhode Island	10,836	0.05	7,465	0.03
South Carolina	61,481	0.29	68,244	0.31
South Dakota	63,993	0.31	54,980	0.25
Tennessee	153,379	0.73	148,597	0.67
Texas	562,203	2.69	553,194	2.48
Utah	160,668	0.77	172,192	0.77
Vermont	54,227	0.26	30,287	0.14
Virginia	139,827	0.67	136,939	0.61
Virgin Islands	9,432	0.05	1,716	0.01
Washington	6,396,867	30.55	6,911,330	30.95
West Virginia	36,325	0.17	55,079	0.25
Wisconsin	225,743	1.08	269,735	1.21
Wyoming	91,529	0.44	57,810	0.26
Canada	16,913	0.08	14,968	0.07
Unknown	14,368	0.07	3,472	0.02
Total	\$20,937,595	100.00%	\$22,327,591	100.00%

SOURCE: Alaska Department of Labor. 1983-1984. UC 217 report, Benefit Payments by Industry and Area.

Table 3-19. Payment of Dependents Benefits, 1975-1984

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 OF DEPENDENT BENEFITS	AVERAGE PAYMENT OF DEPENDENT BENEFITS	
								CLAIMANTS WITH DEPENDENTS	ALL CLAIMANTS
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	655,267	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	575,709	31.0	3,553,911	19.94	6.17
1981	10,629	35,544	29.9	168,949	550,481	30.7	6,985,067	41.34	12.69
1982	11,582	39,720	29.2	181,735	590,710	30.8	8,030,955	44.19	13.60
1983	12,502	42,866	29.2	198,320	640,172	31.0	8,772,336	44.23	13.70
1984	13,999	45,453	30.8	216,028	662,704	32.6	9,483,004	43.90	14.31

SOURCE: Alaska Department of Labor. 1975-1984. BEPP 2565, Monthly Management Report.

1/ 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).

State UI (Regular) program only.

Payments to ex-federal and ex-military employees excluded.

Table 3-20. Wage Replacement Model, Current Schedule

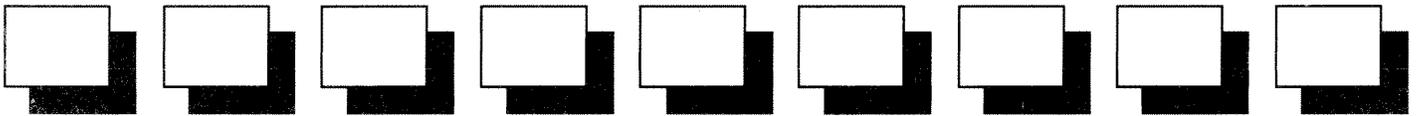
INPUT:		OUTPUT:	
BENEFIT YEAR BEGINNING	= 1984	TOTAL CLAIMANTS	= 58,225
MINIMUM BASE PERIOD WAGE	= \$ 1,000	% WAGE REPLACEMENT 2/3 CLMTS	= 43.0%
MINIMUM WEEKLY BENEFIT AMOUNT	= \$ 38	% CLMTS WITH MIN 50% WAGE REPL	= 57.3%
MAXIMUM WEEKLY BENEFIT AMOUNT	= \$ 188		

BASE PERIOD WAGE (\$)	AVERAGE WEEKLY WAGE (\$)	NUMBER OF CLAIMANTS	WEEKLY BENEFIT AMOUNT (\$)	CUMULATIVE PERCENT CLAIMANTS	WEEKLY WAGE REPLACEMENT
1,000	19.23	296	38	0.6%	197.6%
1,250	24.04	254	40	1.1%	166.4%
1,500	28.85	285	42	1.7%	145.6%
1,750	33.65	315	44	2.3%	130.7%
2,000	38.46	374	46	3.0%	119.6%
2,250	43.27	350	48	3.7%	110.9%
2,500	48.08	379	50	4.5%	104.0%
2,750	52.88	395	52	5.3%	98.3%
3,000	57.69	409	54	6.1%	93.6%
3,250	62.50	472	56	7.0%	89.6%
3,500	67.31	450	58	7.9%	86.2%
3,750	72.12	428	60	8.8%	83.2%
4,000	76.92	509	62	9.8%	80.6%
4,250	81.73	486	64	10.8%	78.3%
4,500	86.54	463	66	11.7%	76.3%
4,750	91.35	473	68	12.6%	74.4%
5,000	96.15	501	70	13.6%	72.8%
5,250	100.96	463	72	14.5%	71.3%
5,500	105.77	473	74	15.5%	70.0%
5,750	110.58	491	76	16.5%	68.7%
6,000	115.38	468	78	17.4%	67.6%
6,250	120.19	463	80	18.3%	66.6%
6,500	125.00	486	82	19.3%	65.6%
6,750	129.81	510	84	20.3%	64.7%
7,000	134.62	527	86	21.3%	63.9%
7,250	139.42	436	88	22.2%	63.1%
7,500	144.23	474	90	23.2%	62.4%
7,750	149.04	436	92	24.0%	61.7%
8,000	153.85	469	94	25.0%	61.1%
8,250	158.65	475	96	25.9%	60.5%
8,500	163.46	468	98	26.8%	60.0%
8,750	168.27	405	100	27.6%	59.4%
9,000	173.08	480	102	28.6%	58.9%
9,250	177.88	446	104	29.5%	58.5%
9,500	182.69	447	106	30.4%	58.0%
9,750	187.50	429	108	31.2%	57.6%
10,000	192.31	427	110	32.1%	57.2%
10,250	197.12	379	112	32.8%	56.8%
10,500	201.92	452	114	33.7%	56.5%
10,750	206.73	430	116	34.6%	56.1%
11,000	211.54	424	118	35.4%	55.8%
11,250	216.35	404	120	36.2%	55.5%
11,500	221.15	378	122	37.0%	55.2%

Table 3-20. (Cont.) Wage Replacement Model, Current Schedule

BASE PERIOD WAGE (\$)	AVERAGE WEEKLY WAGE (\$)	NUMBER OF CLAIMANTS	WEEKLY BENEFIT AMOUNT (\$)	CUMULATIVE PERCENT CLAIMANTS	WEEKLY WAGE REPLACEMENT
11,750	225.96	404	124	37.8%	54.9%
12,000	230.77	453	126	38.7%	54.6%
12,250	235.58	383	128	39.5%	54.3%
12,500	240.38	348	130	40.2%	54.1%
12,750	245.19	444	132	41.0%	53.8%
13,000	250.00	418	134	41.9%	53.6%
13,250	254.81	398	136	42.7%	53.4%
13,500	259.62	372	138	43.4%	53.2%
13,750	264.42	360	140	44.1%	52.9%
14,000	269.23	360	142	44.8%	52.7%
14,250	274.04	361	144	45.6%	52.5%
14,500	278.85	372	146	46.3%	52.4%
14,750	283.65	356	148	47.0%	52.2%
15,000	288.46	380	150	47.8%	52.0%
15,250	293.27	401	152	48.6%	51.8%
15,500	298.08	382	154	49.3%	51.7%
15,750	302.88	363	156	50.0%	51.5%
16,000	307.69	344	158	50.7%	51.4%
16,250	312.50	352	160	51.4%	51.2%
16,500	317.31	382	162	52.2%	51.1%
16,750	322.12	338	164	52.9%	50.9%
17,000	326.92	347	166	53.6%	50.8%
17,250	331.73	294	168	54.1%	50.6%
17,500	336.54	350	170	54.8%	50.5%
17,750	341.35	280	172	55.4%	50.4%
18,000	346.15	320	174	56.0%	50.3%
18,250	350.96	354	176	56.7%	50.1%
18,500	355.77	300	178	57.3%	50.0%
18,750	360.58	320	180	58.0%	49.9%
19,000	365.38	304	182	58.6%	49.8%
19,250	370.19	289	184	59.1%	49.7%
19,500	375.00	301	186	59.7%	49.6%
19,750	379.81	287	188	60.3%	49.5%
20,000	384.62	267	188	60.9%	48.9%
20,250	389.42	276	188	61.4%	48.3%
20,500	394.23	297	188	62.0%	47.7%
20,750	399.04	258	188	62.5%	47.1%
21,000	403.85	240	188	63.0%	46.6%
21,250	408.65	272	188	63.5%	46.0%
21,500	413.46	220	188	64.0%	45.5%
21,750	418.27	286	188	64.5%	44.9%
22,000	423.08	266	188	65.1%	44.4%
22,250	427.88	244	188	65.5%	43.9%
22,500	432.69	225	188	66.0%	43.4%
22,750	437.50	207	188	66.4%	43.0%
23,000	442.31	235	188	66.9%	42.5%
23,250	447.12	222	188	67.3%	42.0%
23,500	451.92	215	188	67.7%	41.6%
23,750	456.73	220	188	68.2%	41.2%
24,000+	461.54	15,979	188	100.0%	40.7%

## Appendix 4 Tax Structure



### Description of Data Sources

Appendix 4 focuses on financial transactions and Alaska's UI Trust Fund, which in turn is concerned largely with benefit costs. Therefore this Appendix draws heavily from the Benefit Payments by Industry and Area Report (UC 217), and the quarterly Employment, Wages, and Contributions Report (ES 202). Several of the tables (1, 2, 5, 8, 14, 16, and 17) directly reproduce data reported in Appendices 2 and 3.

The other major source of data for Appendix 4 is the Financial Transactions Summary (ETA 2-112). This is a monthly accounting report and is the most accurate source of information on cash flow. Its primary limitation is that it does not break out data by industry or area. It is used to compute Trust Fund balances (Table 8), tax rates (Tables 5, 8, and 9), benefit costs (Tables 1, 8, and 9), as well as payment data for interstate wage combining (Table 19), reimbursable employers (Table 12), percent of wages (Table 15), and deposits and disbursements for all programs (Table 3).

Table 3 also uses data from the Contributions Operations (ETA 581) report to estimate reimbursable contributions between 1981 and 1984. Tables 6 and 7 list experience ratings by industry, which are reported on the Taxable Wages Within Size of Payroll Codes (BRTR 9500 Array), a yearly listing of employers, their wage experience, and their quarterly decline quotients.

**Table 4-1. Benefit Cost Rate, 1975-1984**

YEAR	TAXABLE EMPLOYMENT			REIMBURSABLE EMPLOYMENT		
	Benefits Paid (\$1,000)	Total Wages (Lagged 1 Yr) (\$1,000)	Benefit Cost Rate	Benefits Paid (\$1,000)	Total Wages (Lagged 1 Yr) (\$1,000)	Benefit Cost Rate
1975	\$30,016	\$1,280,306	2.34%	\$528	\$48,400	1.09%
1976	55,883	2,454,408	2.28	695	62,893	1.11
1977	89,793	3,181,778	2.82	820	76,262	1.08
1978	81,214	2,591,387	3.13	1,066	88,976	1.20
1979	54,595	2,311,325	2.36	4,099	653,267	0.63
1980	45,750	2,361,330	1.94	4,393	764,527	0.57
1981	63,688	2,670,350	2.39	10,668	873,247	1.22
1982	73,897	3,314,129	2.23	7,593	1,010,528	0.75
1983	85,385	3,902,597	2.19	8,926	1,166,074	0.77
1984	90,955	4,294,481	2.12	7,997	1,297,999	0.62

SOURCE: Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 4-2. Benefit Cost Rate By Industry, 1984**

INDUSTRY	BENEFITS PAID (\$1,000) 1984	TOTAL WAGES (\$1,000) 1983	BENEFIT COST RATE (Lagged 1 Yr)
<b>Taxable Employers</b>			
Total	\$83,608	\$4,294,481	1.95%
Ag., For. & Fish	412	13,524	3.05
Mining	3,593	446,760	0.80
Oil and Gas	2,736	415,169	0.66
Other Mining	857	31,591	2.71
Construction	31,535	963,303	3.27
Manufacturing	10,346	296,700	3.49
Food Products	4,846	115,616	4.19
Lumber & Wood	2,135	62,455	3.42
Paper Products	1,647	29,837	5.52
Other Mfg.	1,718	88,792	1.93
Trans., Comm. & Util.	7,475	655,363	1.14
Trade	11,615	793,411	1.46
Fin., Ins. & R.E.	3,075	251,469	1.22
Services	12,538	763,092	1.64
Public Admin.	2,581	74,441	3.47
Unclassified	438	36,418	1.20
<b>Reimbursable Employers</b>			
Total	\$8,118	\$1,297,999	0.63%
T-C-U, Other	71	14,552	0.49
Services	2,795	587,548	0.48
Public Admin.	5,252	695,899	0.75

SOURCE: Alaska Department of Labor. 1984. UC 217 report, Benefit Payments by Industry and Area.

Alaska Department of Labor. 1983. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Benefits attributed to reimbursable employers are estimated from reimbursable billings.

Table 4-3. Trust Fund Deposits and Disbursements, 1975-1984

DEPOSITS										
Year	Contributions Net of Reim- bursements	Penalty & Interest 6/	Federal Share Extended Benefits	Trust Fund Interest Earned	Amounts Rec'd From Reimb. Employers	Interstate Benefit Wage Combining	TUC 1/ FSB 2/ FSC 7/		Other	
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	4/
1977	65,680,540		6,212,000	5,224,234	434,382	393,631	3,489,000	2/		
1978	60,682,577	270,690	5,645,500	3,799,481	669,182	447,241			2,126	5/
1979	58,990,566	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	73,192,925 *	94,155	5,716,752	8,509,471	8,470,000 *	1,624,093				
1982	85,003,770 *	579,036	4,077,250	11,819,315	8,124,931 *	1,853,522	3,545,000	8/	757,206	8/
1983	85,003,463 *	667,541	4,145,000	13,252,422	10,523,939 *	2,059,995	11,664,000	8/	(41,142)	9/
1984	94,924,850 *	773,854	3,227,000	14,406,467	8,670,009 *	1,519,656	10,524,000	8/	464,461	9/

DISBURSEMENTS										
Year	Regular Benefits + SSB	Extended Benefit Payments	Federal Share of Regular Benefits	Training And Building Fund	Reimburs- able Benefit Payments	Interstate Benefits Wage Combining	TUC 1/ FSB 2/ FSC 7/		Other	RESERVE FUND BALANCE
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	60,798,755	10,515,404	658,215	312,284	1,065,740	7,604,053	299,505	2/		56,821,606
1979	48,320,267	7,424,999	819,392	395,249	3,995,414	3,618,542			28,116	5/
1980	41,990,779	6,215,495	850,556	384,847	6,044,037	945,572				87,129,507
1981	53,737,836	9,406,499	403,053	115,358	10,668,371	6,817,392	(412)	2/	2,496,264	8/
1982	66,986,875	7,840,005	(18)	688,802	7,592,048	4,928,425	3,516,500	7/	458,170	8/
1983	76,237,009	7,393,529	(675)	465,789	8,926,146	7,542,110	11,622,936	7/	870,528	9/
1984	83,579,441	6,363,751	(125)	774,687	7,997,043	5,557,056	10,791,233	7/	557,933	9/

\* Estimated from January 1981 through June 1984 because the reporting system did not distinguish between collections from contributing employers and those from reimbursable employers.

SOURCE: Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Contribution Operations, ETA 581 report to the U.S. Department of Labor.

- 1/ TUC - Temporary Unemployment Compensation: disbursements and payments
- 2/ FSB - Federal Supplemental Benefits: disbursements and payments
- 3/ Title IX repayments
- 4/ Transfer from training and building fund to trust fund
- 5/ Ledger adjustment to bring fund into balance
- 6/ Prior to 4-1-78 included in contribution
- 7/ FSC - Federal Supplemental Compensation: disbursements and payments
- 8/ CETA, PSE, DUA, TRA, transfer to Training and Building fund
- 9/ Child support withholding transfer, SUA, PSE, CETA, prior year refunds and transfer to training and building fund.
- 10/ Child support withholding, agent state withholding, receipts in suspense, CETA, PSE, accounts payable, reimbursement from Department of Administration for Training and Building fund.

Table 4-4. Unemployment Insurance Trust Fund Balance, State Fiscal Years 1984 and 1985

Period Ending June 30, 1984

ASSETS:		LIABILITIES & FUND BALANCE	
Clearing Cash Account	\$100,257.78	LIABILITIES:	
U.S. Trust Fund	136,679,758.64	Employer Overpayments Payable	\$843,817.26
Benefit Cash Account	(667,731.23)	Employer Contributions in Suspense	12,685.61
Escrow Cash Account	48,498.69	Child Support Withholds Payable	9,200.60
Escrow Security Account	500.00 /1	Agent-state Withholds Payable	25,512.00
Contributions Receivable	9,587,370.90	Security Deposits Payable	48,998.69
Allowance for Uncollectible Employers	(762,843.10)	Unexpended PSE Grants	18,731.00
Overpayments Receivable - State	1,714,298.90	Unexpended UCX Reimbursement	38,847.99
Overpayments Receivable - Federal	270,444.32	Unexpended Supplemental Benefits	400.60
Allowance for Uncollectible Benefit		Unexpended FSC Reimbursement	123,541.96
Overpayments	(82,664.00)	Unexpended SUA, DUA, & TRA	663.06
Combined Wage Receivable	480,584.17	Combined Wage Payable	2,179,697.52
Training and Building Receivable	26,131.48	Federal Share EB Payable	320,281.63
US Trust Interest Receivable	3,512,381.39		
		TOTAL LIABILITIES	\$3,622,378.72
		FUND BALANCE:	\$147,284,609.22
TOTAL ASSETS	\$150,906,987.94	TOTAL LIABILITIES & FUND BALANCE	\$150,906,987.94

Period Ending June 30, 1985

ASSETS:		LIABILITIES & FUND BALANCE	
Clearing Account	\$41,836.15	LIABILITIES:	
U.S. Trust Fund	139,368,257.82	Employer Overpayments Payable	\$1,012,537.78
Benefit Account	(135,132.90)	Training & Building Fund Payable	15,437.15
Escrow Cash Account	50,368.10	Child Support Withholds Payable	17,536.70
Escrow Security Account	500.00 /2	Combined Wage Payable	3,250,229.42
Contributions Receivable	11,665,695.11	Agent-state Withholds Payable	992.00
Allowance for Uncollectible Employers	(1,202,142.15)	Security Deposits Payable	50,868.10
Overpayments Receivable - State	1,742,129.31	FECA/UCFE Payable	4,734.38
Overpayments Receivable - Federal	261,637.24	FECA/UCX Payable	11,211.94
Allowance for Uncollectible Benefit		PSE Payable	141.48
Overpayments	(87,686.00)	Employer Contributions in Suspense	29,648.53
Combined Wage Receivable	611,324.14	Federal Share EB Payable	34,488.91 /3
US Trust Interest Receivable	3,730,992.97	Fed Supplemental Payable	490.60
		FSC Payable	152,580.76
		SUA, DUA, & TRA Benefits Payable	163.20
		TOTAL LIABILITIES	\$4,581,060.95
		FUND BALANCE:	\$151,466,718.84
TOTAL ASSETS	\$156,047,779.79	TOTAL LIABILITIES & FUND BALANCE	\$156,047,779.79

/1 Excludes \$155,751.93 held in trust for non-profit employers.

/2 Excludes \$370,127.95 held in trust for non-profit employers.

/3 Excludes estimated \$1.7 million Federal Share 1981 EB contingent liability.

SOURCE: Alaska Department of Labor, Unemployment Insurance Benefit Fund Monthly Report, 1984-1985.

Table 4-4. (Cont.) Unemployment Insurance Trust Fund Balance, State Fiscal Years 1984 and 1985

Period Ending June 30, 1985

Revenue	Total SFY 1985	Total SFY 1984
Contr - Employers & Employees	\$91,941,960.46	\$100,626,633.04
Contr - Nonprofit Organizations	736,701.48	0.00
Contr - Local Government	6,907,850.22	0.00
Contr - State Govt Hi Ed & Hosp	600,933.92	0.00
Receipts in Suspense	0.00	0.00
Interest & Penalties	852,600.03	1,017,992.47
Interest on Trust Account	16,001,990.90	13,555,809.61
Federal Reimbursement-EB	3,484,792.72	3,247,052.93
Federal Reimbursement-FECA UCFE	5,186,265.62	4,821,529.77
Federal Reimbursement-FECA UCX	864,636.05	857,187.45
Federal Reimbursement-PSE	0.00	0.00
Federal Reimbursement-FSC	9,773,961.20	10,962,311.00
Combined Wage Reimbursement	1,630,660.60	1,536,772.90
Federal SUA, DUA, & TRA	0.00	0.00
Prior-year Receipts	0.00	416,280.00
Unrealized Revenue Receivable	1,639,025.16	879,555.10
<b>Total</b>	<b>\$139,621,378.44</b>	<b>\$137,921,125.87</b>
<b>Expenditures</b>		
Regular Benefits	\$97,185,851.59	\$79,937,041.33
Benefit Overpayment Receivables in	0.00	0.00
SSB Benefits	202,647.98	184,683.96
Extended Benefits-State	3,825,793.55	3,400,846.20
Reimb. Benefits-Nonprofit Organizat	782,730.15	586,407.15
Reimb. Benefits-Local Govt.	3,087,640.49	3,870,364.31
Reimb. Benefits-Hi. Ed. & Hosp.	669,619.89	580,375.02
Reimb. Benefits-State Govt.	3,983,392.21	3,810,906.22
Transfer to Trng. & Bldg. Fund	852,600.03	1,017,994.75
Combined Wage Payments	5,596,000.44	7,176,790.84
Supplemental Benefits-Federal	0.00	0.00
Extended Benefits-Federal	3,484,792.72	3,247,052.93
FECA UCFE Benefits	5,186,265.62	4,821,529.77
FECA UCX Benefits	864,636.05	857,187.45
PSE Benefits	0.00	0.00
FSC Benefits	9,773,961.20	10,962,311.00
SUA, DUA, & TRA Benefits	0.00	0.00
Unrealized Overpayment Refunds Receivable	(56,663.10)	(452,524.90)
<b>Total</b>	<b>\$135,439,268.82</b>	<b>\$120,000,967.63</b>

SOURCE: Alaska Department of Labor, Unemployment Insurance Benefit Fund Monthly Report, 1984-85.

**Table 4-4. (Cont.) Unemployment Insurance Trust Fund Balance, State Fiscal Years 1984 and 1985**

STATEMENT OF CHANGE IN FUND BALANCE

Period Ending June 30, 1984

FUND BALANCE 7-1-83		\$129,399,111.76
FY 84 Expenditures	(\$120,000,967.63)	
FY 84 Revenue	137,504,845.07	
Prior Year Adjustment (1)	416,280.80	
FY 83 Revenue (2)	(34,660.78)	
FUND BALANCE 6-30-84		<u>\$147,284,609.22</u>

- (1) Prior year receipts based on the distribution of charges for PSE monies.
- (2) In FY 83 the receipts in suspense were accounted as revenue while it should have been a liability

Period Ending June 30, 1985

FUND BALANCE 7-1-84		\$147,284,609.22
FY 85 Expenditures	(\$135,439,268.82)	
FY 85 Revenue	139,621,378.44	
Fiscal Year 1985 change		<u>4,182,109.62</u>
FUND BALANCE 6-30-85		<u>\$151,466,718.84</u>

SOURCE: Alaska Department of Labor, Unemployment Insurance Benefit Fund Monthly Report, 1984-85.

**Table 4-5. Tax Base, Average Employer Tax Rates, and Contributions, 1975-1985**

YEAR	TAX BASE	AVERAGE EMPLOYER TAX RATE		EMPLOYEE TAX RATE		COLLECTIONS (\$1,000)
		Percent of Taxable Wage	Percent of Total Wage	Percent of Taxable Wage	Percent of Total Wage	
1975	10,000	3.64%	2.22%	0.6%	0.4%	53,648
1976	10,000	3.68%	1.92%	0.7%	0.4%	71,968
1977	10,000	4.00%	2.22%	0.7%	0.4%	65,681
1978	10,000	3.98%	2.16%	0.8%	0.4%	60,683
1979	10,000	4.05%	2.17%	0.8%	0.4%	58,999
1980	10,000	3.69%	1.85%	0.8%	0.4%	63,501
1981	13,300	3.30%	1.82%	0.7%	0.4%	72,952
1982	14,600	3.04%	1.72%	0.7%	0.4%	85,004
1983	20,200	2.37%	1.56%	0.5%	0.3%	85,003
1984	21,400	2.57%	1.74%	0.6%	0.4%	94,925
1985	21,800	2.17%		0.5%		

SOURCES: Alaska Statutes 23.20.175  
Alaska Statutes 23.20.290

Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Table 4-6. Number of Accounts by Rate and Industry, 1985

	A-Rated		B-Rated		C-Rated		Total	
	No.	% of A-Rated	No.	% of B-Rated	No.	% of C-Rated	No.	% of Gr. Tot.
Agriculture, For. & Fish.	230	2.20%	66	0.63%	22	0.21%	318	3.04%
Contract Construction	2101	20.07%	878	8.39%	467	4.46%	3446	32.91%
Finance, Ins., & Real Estate	2078	19.85%	490	4.68%	316	3.02%	2884	27.55%
Manufacturing	347	3.31%	71	0.68%	68	0.65%	486	4.64%
Mining	179	1.71%	43	0.41%	20	0.19%	242	2.31%
Public Administration	121	1.16%	4	0.04%	20	0.19%	145	1.38%
Services	4067	38.84%	928	8.86%	473	4.52%	5468	52.23%
Trade	586	5.60%	96	0.92%	61	0.58%	743	7.10%
Trans., Commun., & Util.	688	6.57%	138	1.32%	107	1.02%	933	8.91%
Unclassified	73	0.70%	325	3.10%	119	1.14%	517	4.94%
Total	10470	100.00%	3039	100.00%	1673	100.00%	15182	100.00%
Percent of Grand Total		68.96%		20.02%		11.02%		100.00%

A-rated firms are those which have been subject to the Employment Security Act for more than four quarters and therefore 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.

B-rated firms are those which have been subject to the Employment Security Act for less than four quarters immediately preceding the computation date and must pay the standard industry tax rate.

C-rated firms are those which fail to pay contributions or file reports on a timely basis and must pay contributions at the highest rate.

SOURCE: Alaska Department of Labor. 1985. Taxable Wages Within Size of Payroll Code, Report No. BRTP 9500.

Table 4-7. Number of Experience-Rated Accounts and Average Employer Tax Rate by Industry, 1975-1985

	1975		1976		1977		1978		1979		1980	
	No.	Rate										
Total	6192	2.99	6739	3.68	7131	3.69	6800	4.04	6791	3.99	7622	3.99
Agriculture, For. & Fish.	578	3.93	622	4.70	662	4.68	174	4.81	152	4.73	179	4.75
Mining	442	2.67	465	3.41	500	3.29	514	3.72	498	3.83	552	3.75
Contract Construction	118	3.15	116	3.91	136	3.65	130	3.67	122	3.77	131	3.73
Manufacturing	293	3.34	311	4.16	324	4.18	309	4.43	280	4.29	311	4.41
Trans., Commun., & Util.	26	2.61	54	3.77	34	3.30	37	3.70	38	4.32	85	3.85
Trade	1530	2.75	1714	3.60	1808	3.44	1921	3.84	1970	3.86	2272	3.91
Finance, Ins., & Real Estate	984	3.70	1098	3.88	1191	3.96	1195	4.41	1194	4.06	1283	4.74
Services	408	2.23	490	3.10	551	3.06	556	3.28	540	3.21	613	3.32
Public Administration	1812	2.62	1869	3.49	1925	3.41	1964	4.12	1997	3.68	2196	3.78
Unclassified	*	*										

	1981		1982		1983		1984		1985	
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total	7999	3.29	7840	3.04	8238	2.38	9363	2.86	10382	2.44
Agriculture, For. & Fish.	176	4.37	n/a	n/a	140	2.95	144	3.65	142	3.01
Mining	575	2.87	n/a	n/a	597	2.15	647	2.87	688	2.39
Contract Construction	135	3.14	n/a	n/a	147	2.16	178	3.19	179	2.80
Manufacturing	325	4.01	n/a	n/a	303	3.04	334	3.23	347	2.77
Trans., Commun., & Util.	95	2.67	n/a	n/a	90	2.11	103	2.70	121	2.36
Trade	2471	3.07	n/a	n/a	2680	2.21	3636	2.61	4067	2.19
Finance, Ins., & Real Estate	1317	4.60	n/a	n/a	1334	3.27	1724	3.59	2101	3.13
Services	637	2.37	n/a	n/a	617	1.69	1978	2.60	2078	2.21
Public Administration	2268	2.82	n/a	n/a	2253	1.96	543	2.54	586	2.13
Unclassified					77	3.07	76	3.43	73	2.69

SOURCE: Alaska Department of Labor. 1975-1984. BTR 9500 Taxable Wages Within Size of Payroll Codes.

1/ Taxable wage base was \$10,000 in 1975-1985; \$13,300 in 1981; \$14,600 in 1982; \$20,200 in 1983; \$21,400 in 1984; and \$21,800 in 1985.

\* Not disclosable

**Table 4-8. UI Tax Rate Calculations, 1985**

	SFY 1981	SFY 1982	SFY 1983	SFY 1984	CY 1985
(1) BENEFIT COST (BEN-REIMB-INT)		58,444,656	75,454,571	72,307,723	
(2) TOTAL WAGES	2,972,132,263	3,635,647,020	4,115,409,248	4,464,790,699	
(3) TAXABLE WAGES				2,965,262,399	
(4) BENEFIT COST FOR 3 PREV SFY					206,206,950
(5) TOTAL WAGES, FIRST 3 OF LAST 4 SFY					10,723,180,531
(6) 3-YR BENEFIT COST/TOTAL WAGES (4)/(5)					0.019230
(7) TAXABLE/TOTAL WAGES, LAST SFY					0.664144
(8) AVERAGE BENEFIT COST RATE (6)/(7)					0.028955
(9) U.I. TRUST FUND BALANCE 9/30					151,729,084
(10) TOTAL WAGES PD, LAST SFY					4,464,790,699
(11) UI TRUST FUND RESERVE RATE (9)/(10)					0.033983
(12) SOLVENCY ADJUSTMENT					-0.002000
(13) AVERAGE EMPLOYER TAX RATE AS A PERCENT OF TAXABLE WAGES (0.82 x ABCR) + TFSA = (0.82 x (8) + (12))					2.17%
(14) AVERAGE EMPLOYEE TAX RATE (0.18 x ABCR) = 0.18 x (8)					0.5%

SOURCES: Alaska Statutes 23.20.290

Alaska Department of Labor. 1981-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1981-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Table 4-9. Tax Rates for Employees and Experience Rated Employers, 1985

RATE CLASS	CUMULATIVE RATABLE PAYROLL at least %	but less than %	EXPERIENCE FACTOR	EMPLOYEE TAX RATE	EMPLOYER TAX RATE	TOTAL TAX RATE
1		5	0.40	0.5%	1.00%	1.50%
2	5	10	0.45	0.5%	1.00%	1.50%
3	10	15	0.50	0.5%	1.00%	1.50%
4	15	20	0.55	0.5%	1.10%	1.60%
5	20	25	0.60	0.5%	1.22%	1.72%
6	25	30	0.65	0.5%	1.34%	1.84%
7	30	35	0.70	0.5%	1.46%	1.96%
8	35	40	0.80	0.5%	1.70%	2.20%
9	40	45	0.90	0.5%	1.93%	2.43%
10	45	50	1.00	0.5%	2.17%	2.67%
11	50	55	1.00	0.5%	2.17%	2.67%
12	55	60	1.10	0.5%	2.41%	2.91%
13	60	65	1.20	0.5%	2.65%	3.15%
14	65	70	1.30	0.5%	2.88%	3.38%
15	70	75	1.35	0.5%	3.00%	3.50%
16	75	80	1.40	0.5%	3.12%	3.62%
17	80	85	1.45	0.5%	3.24%	3.74%
18	85	90	1.50	0.5%	3.36%	3.86%
19	90	95	1.55	0.5%	3.47%	3.97%
20	95	99.99	1.60	0.5%	3.59%	4.09%
21	99.99		1.65	0.5%	5.40%	5.90%

AVERAGE BENEFIT COST RATE (ABCR) = 0.028924

TRUST FUND SOLVENCY ADJUSTMENT (TFSA) = -0.002

EMPLOYEE TAX RATE = 0.18 X ABCR = 0.005

EMPLOYER TAX RATE = (0.82 X ABCR X EF) + TFSA (0.23718 X EF) - 0.002

NB: Employer rate calculations range from 0.75% to 0.99% for rate classes 1 to 3 and 3.71% for rate class 21. However, AS 23.20.290(c) prescribes minimum contribution rates of 5.4% for rate class 21 and 1.0% for all other rate classes.

These rates pertain to experience rated employers. Employers who have been subject to the Employment Security 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 that of 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.

SOURCES: Alaska Statutes 23.20.290

Alaska Department of Labor. 1981-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1981-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Table 4-10. Trust Fund Solvency Adjustment Schedule

RESERVE RATE		FUND SOLVENCY CONTRIBUTION
at least %	but less than %	
3.6		-0.4
3.5	3.6	-0.3
3.4	3.5	-0.2
3.3	3.4	-0.1
3.0	3.3	0.0
2.9	3.0	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

SOURCE: Alaska Statutes 23.20.290(f)

Table 4-11. Administrative Costs, 1975-1984

FEDERAL FISCAL YEAR	F. U. T. A. COLLECTIONS 1/	UI ADMIN. GRANTS	ES ADMIN. GRANTS	TOTAL ADMIN. GRANTS	
				\$	% OF F. U. T. A.
1975	2.9	3.9	3.1	7.0	241.38%
1976	3.5	5.8	3.9	9.7	277.14%
1977	5.5	9.1	4.9	14.0	254.55%
1978	5.3	9.0	5.4	14.4	271.70%
1979	6.2	9.4	6.2	15.6	251.61%
1980	6.7	11.7	6.6	18.3	273.13%
1981	7.4	11.1	7.4	18.5	250.00%
1982	8.2	10.8	6.8	17.6	214.63%
1983	10.2	12.2	7.2	19.4	190.20%
1984	12.1	12.5	8.4	20.9	172.73%

SOURCE: U. S. Department of Labor, Division of Actuarial Services.

1/ All data on F.U.T.A. collections are estimates. The 1984 estimate is preliminary.

2/ Federal fiscal years are 12-month periods between October 1 of one year through September 30 of the following year.

**Table 4-12. Benefits Paid, Collections, and Ratio of Regular Benefits to Collections-Reimbursable Employment, 1975-1984**

YEAR	BENEFITS PAID			COLLECTIONS			TOTAL BENEFITS PAID LESS COLLECTIONS
	Total	Private Nonprofit	Government (State & Local)	Total	Private Nonprofit	Government (State & Local)	
1975	\$527,978	\$211,218	\$316,760	\$378,467	\$121,132	\$257,335	149,511
1976	694,518	229,614	464,904	409,236	234,725	174,511	285,282
1977	820,348	392,972	427,376	434,481	111,793	322,688	385,867
1978	1,065,740	355,464	710,276	669,182	217,579	451,603	396,558
1979	4,098,811	401,702	3,697,109	2,626,852	500,478	2,110,374	1,471,959
1980	4,392,753	327,994	4,064,759	6,990,438	538,106	6,452,332	(2,597,685)
1981	10,668,371	1,110,030	9,558,341	8,470,000	n/a	n/a	2,198,371
1982	7,592,847	395,147	7,197,700	8,124,931	n/a	n/a	(532,084)
1983	8,926,145	593,491	8,332,654	10,523,939	n/a	n/a	(1,597,794)
1984	7,997,043	667,879	7,329,164	8,670,890	n/a	n/a	(673,847)
10-Year Total							(513,862)

SOURCE: Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

**Table 4-13. Benefits Paid, Contributions Assessed and Ratio of Benefits to Contributions-Taxable Employment, 1975-1984**

INDUSTRY	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
BENEFITS PAID (Regular + 1/2 EB), from UC 217 report (\$1,000)										
Totals	28,959	53,556	82,410	70,056	49,662	44,471	63,924	72,840	80,237	87,263
Ag., For. & Fish							385	394	396	427
Mining	931	1,624	1,367	1,413	1,711	1,807	3,205	6,525	5,536	3,772
Oil and Gas							2,687	5,639	4,525	2,868
Other Mining							518	886	1,011	904
Construction	9,493	24,409	47,338	32,869	16,734	11,949	16,404	19,324	26,198	32,935
Manufacturing	5,393	5,205	5,692	6,428	5,993	7,305	12,509	12,574	11,626	10,698
Food Products							6,014	6,574	6,533	5,041
Lumber & Wood							3,554	3,335	3,149	2,223
Paper Products							1,368	1,372	668	1,678
Other Mfg.							1,573	1,293	1,276	1,756
Trans., Comm. & Util	2,007	5,969	6,743	6,319	5,140	4,245	5,933	6,882	7,611	7,754
Trade	4,003	5,755	6,524	6,842	7,098	6,458	8,298	9,195	10,789	11,992
Fin., Ins. & R.E.	790	1,242	1,780	2,155	2,327	2,157	2,832	2,424	2,572	3,168
Services	3,264	7,122	10,903	10,983	9,855	9,577	12,404	12,946	12,330	13,093
Public Admin.							1,269	1,200	1,944	2,874
TOTAL EMPLOYER AND EMPLOYEE CONTRIBUTIONS ASSESSED, from ES 202 report (\$1,000)										
Totals	57,505	74,312	63,223	62,393	61,066	65,022	76,237	88,118	85,293	
Ag., For. & Fish							384	442	430	367
Mining	2,169	2,614	2,658	3,432	3,487	4,263	6,232	6,239	5,040	
Oil and Gas							3,788	5,406	5,387	4,268
Other Mining							475	826	852	772
Construction	25,721	29,216	20,484	12,355	10,198	12,050	17,623	23,833	24,944	
Manufacturing	4,117	6,050	6,160	7,569	9,524	9,329	9,593	9,273	7,953	
Food Products							5,315	5,743	5,439	4,258
Lumber & Wood							1,933	1,965	1,825	1,661
Paper Products							499	404	387	454
Other Mfg.							1,582	1,481	1,622	1,580
Trans., Comm. & Util	7,218	8,929	7,863	10,922	9,222	9,307	9,973	10,614	10,831	
Trade	7,608	11,030	10,850	12,243	12,592	12,008	13,607	15,300	15,420	
Fin., Ins. & R.E.	1,625	3,020	2,905	3,517	3,390	3,319	3,268	3,919	4,010	
Services	8,000	11,787	11,040	11,166	11,151	12,340	13,869	15,866	14,953	
Public Admin.							937	1,012	1,467	
RATIO OF BENEFITS TO PRIOR YEAR CONTRIBUTIONS										
Totals		0.93	1.11	1.11	0.80	0.73	0.98	0.96	0.91	1.02
Ag., For. & Fish							1.00	0.89	0.92	1.16
Mining		0.75	0.52	0.53	0.50	0.52	0.75	1.05	0.89	0.75
Oil and Gas							0.71	1.04	0.84	0.67
Other Mining							1.09	1.07	1.19	1.17
Construction		0.95	1.62	1.60	1.35	1.17	1.36	1.10	1.10	1.32
Manufacturing		1.26	0.94	1.04	0.79	0.77	1.34	1.31	1.25	1.35
Food Products							1.13	1.14	1.20	1.18
Lumber & Wood							1.84	1.70	1.73	1.34
Paper Products							2.74	3.40	1.73	3.70
Other Mfg.							0.99	0.87	0.79	1.11
Trans., Comm. & Util.		0.83	0.76	0.80	0.47	0.46	0.64	0.69	0.72	0.77
Trade		0.76	0.59	0.63	0.58	0.51	0.65	0.68	0.71	0.77
Fin., Ins. & R.E.		0.76	0.59	0.74	0.66	0.64	0.85	0.74	0.66	0.79
Services		0.88	0.93	0.99	0.88	0.86	1.01	0.93	0.78	0.88
Public Admin.							1.35	1.19	1.30	1.96

**Table 4-14. Average Monthly Employment and Wage Data, 1975-1985**

YEAR	AVERAGE MONTHLY TAXABLE EMPLOYMENT	WAGES IN TAXABLE EMPL (in thousands)		RATIO OF TAXABLE TO TOTAL WAGES	AVERAGE WEEKLY WAGE IN TAXABLE EMPL	
		TOTAL	TAXABLE		TOTAL	TAXABLE
1975	113,881	\$2,454,488	\$1,494,390	60.89%	\$414.47	\$252.35
1976	124,732	3,181,778	1,662,697	52.26%	490.56	256.35
1977	114,220	2,591,387	1,443,558	55.71%	436.30	243.05
1978	117,812	2,311,325	1,253,634	54.24%	377.28	204.63
1979	111,877	2,361,330	1,267,546	53.68%	405.89	217.88
1980	113,755	2,670,350	1,339,738	50.17%	451.43	226.49
1981	127,327	3,314,129	1,827,071	55.13%	500.55	275.95
1982	140,076	3,902,597	2,210,387	56.64%	535.78	303.46
1983	150,448	4,294,481	2,819,991	65.67%	548.94	360.46
1984	157,445	4,458,672	3,022,408	67.79%	544.59	369.17

SOURCE: Alaska Department of Labor. 1975-1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

**Table 4-15. Collections, Benefits Paid, Trust Fund Reserves and Average Employer Tax as Percentages of Wages, 1975-1984**

YEAR	PERCENT OF TOTAL WAGES				PERCENT OF TAXABLE WAGES			
	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate
1975	2.19%	1.22%	2.92%	2.22%	3.59%	2.01%	4.80%	3.64%
1976	2.26%	1.76%	2.91%	1.92%	4.33%	3.36%	5.57%	3.68%
1977	2.53%	3.47%	2.88%	2.22%	4.55%	6.22%	5.16%	4.00%
1978	2.63%	3.51%	2.46%	2.16%	4.83%	6.47%	4.53%	3.98%
1979	2.50%	2.31%	2.90%	2.17%	4.65%	4.30%	5.40%	4.05%
1980	2.38%	1.71%	3.26%	1.85%	4.74%	3.41%	6.50%	3.69%
1981	2.21%	1.92%	3.11%	1.82%	4.01%	3.49%	5.64%	3.30%
1982	2.18%	1.89%	3.21%	1.72%	3.85%	3.34%	5.67%	3.04%
1983	1.98%	1.99%	3.24%	1.56%	3.01%	3.03%	4.93%	2.37%
1984	2.13%	2.04%	3.54%	1.74%	3.14%	3.01%	5.22%	2.57%
1985								2.17%

SOURCE: Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

1/ Net benefits paid by taxable employers include regular unemployment benefits plus all State Supplemental Benefits payments plus one-half of extended benefit payments for taxable employers plus the excess of benefits paid over receipts for interstate wage combining.

**Table 4-16. Distribution of Covered Payroll, Taxes Assessed and Benefits Paid by Industry, 1984**

INDUSTRY	AMOUNT OF BENEFITS PAID		EMPLOYER AND EMPLOYEE CONTRIBUTIONS ASSESSED	TOTAL WAGES	TAXABLE WAGES	PERCENT OF TOTAL WAGES TAXABLE
	Regular	Regular Plus 1/2 EB				
Total	\$83,609,048	\$87,263,786	\$97,116,135	\$4,458,671,710	\$3,022,407,069	67.79%
Ag., For. & Fish	412,224	426,994	470,728	15,134,101	11,852,651	78.32
Mining	3,593,389	3,772,306	6,530,340	491,211,474	217,149,432	44.21
Oil and Gas	2,736,344	2,868,321	5,783,572	462,119,491	198,796,278	43.02
Other Mining	857,045	903,985	746,768	29,091,983	18,353,154	63.09
Construction	31,535,037	32,935,133	25,872,441	892,735,170	627,842,366	70.33
Manufacturing	10,346,039	10,698,167	8,447,720	288,094,835	220,698,138	76.61
Food Products	4,845,508	5,041,390	4,451,642	110,080,129	99,870,376	90.73
Lumber & Wood	2,135,455	2,223,599	1,669,697	55,703,562	41,902,590	75.22
Paper Products	1,647,148	1,677,605	488,398	25,106,388	16,076,941	64.04
Other Mfg.	1,717,928	1,755,573	1,837,983	97,204,756	62,848,231	64.66
Trans., Comm. & Util.	7,474,873	7,753,509	11,559,827	669,240,743	398,218,615	59.50
Trade	11,614,976	11,991,996	18,127,833	865,970,544	649,943,573	75.05
Fin., Ins. & R.E.	3,075,423	3,167,633	4,898,959	286,554,332	206,523,918	72.07
Services	12,537,663	13,093,030	17,709,766	820,582,042	592,531,547	72.21
Public Admin.	2,581,436	2,873,931	1,971,654	87,548,845	62,321,598	71.18
Unclassified	529,102	551,067	1,526,867	41,598,824	35,325,231	84.92

SOURCES: Alaska Department of Labor. 1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1984. UC 217 report, Benefit Payments by Industry and Area.

Reimbursable account data is excluded.

Federally funded programs and federal employment are excluded.

Table 4-17. Percent Distribution of Taxes Assessed and Benefits Paid by Industry, 1984

INDUSTRY	REGULAR BENEFITS AS A PERCENTAGE OF:			REGULAR BENEFITS PLUS 1/2 EXTENDED BENEFITS AS A PERCENTAGE OF:		
	Collections	Total Wages	Taxable Wages	Collections	Total Wages	Taxable Wages
Total	86.09%	1.88%	2.77%	89.25%	1.94%	2.87%
Ag., For. & Fish	87.57	2.72	3.48	90.71	2.82	3.60
Mining	55.03	0.73	1.65	57.77	0.77	1.74
Oil and Gas	47.31	0.59	1.38	49.59	0.62	1.44
Other Mining	114.77	2.95	4.67	121.05	3.11	4.93
Construction	121.89	3.53	5.02	127.30	3.69	5.25
Manufacturing	122.47	3.59	4.69	126.64	3.71	4.85
Food Products	108.85	4.40	4.85	113.25	4.58	5.05
Lumber & Wood	127.89	3.83	5.10	133.17	3.99	5.31
Paper Products	337.26	6.56	10.25	343.49	6.68	10.43
Other Mfg.	93.47	1.77	2.73	95.52	1.81	2.79
Trans., Comm. & Util.	64.66	1.12	1.88	67.07	1.16	1.95
Trade	64.07	1.34	1.79	66.15	1.38	1.85
Fin., Ins. & R.E.	62.78	1.07	1.49	64.66	1.11	1.53
Services	70.80	1.53	2.12	71.11	1.53	2.13
Public Admin.	130.93	2.95	4.14	145.76	3.28	4.61
Unclassified	28.69	1.05	1.24	30.12	1.11	1.30

SOURCES: Alaska Department of Labor. 1984. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1984. UC 217 report, Benefit Payments by Industry and Area.

Reimbursable account data is excluded.

Federally funded programs and federal employment are excluded.

Table 4-18. Interstate Flow of Funds, 1975-1984

YEAR	Regular Benefits Paid (\$1,000)	Interstate as Percent of Regular	State Share Extended Benefits (\$1,000)	Interstate as Percent of EB Payments	Combined Wage Payments 1/ (\$1,000)	Total Approximate all Interstate Payments (\$1,000)	Interstate Outflow 2/ (\$1,000)	Interstate Outflow as Percent of all Payments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1975	28,789	32.2	1,891	39.7	1,136	38,936	18,813	35.0
1976	52,530	36.9	2,086	36.7	2,474	57,890	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	48,835	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	22,638	29.7
1982	75,712	21.9	3,835	26.6	4,893	84,440	22,492	26.6
1983	85,164	24.3	3,666	29.4	7,542	96,482	29,342	30.4
1984	91,576	24.0	3,338	11.5	5,557	100,471	27,919	27.8

SOURCES: Alaska Department of Labor. 1975-1984. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1975-1984. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

1/ Based on payments made to other states for interstate wage combining.

2/ Based on percent paid from columns 3 and 5 applied to dollars paid in columns 2 and 4, plus column 6.

Benefit payments include those attributable to reimbursable employers. Federally funded programs are excluded.

**Table 4-19. Payments and Receipts for Interstate Wage Combining, 1975-1985**

YEAR	PAYMENTS 1/	RECEIPTS	PAYMENTS MINUS RECEIPTS
1975	\$1,136,333	\$391,335	\$744,998
1976	2,474,018	512,361	1,961,657
1977	2,917,208	393,631	2,523,577
1978	7,604,053	447,241	7,156,812
1979	3,618,543	989,607	2,628,936
1980	945,572	660,961	284,611
1981	6,817,392	1,624,093	5,193,299
1982	4,928,425	1,853,522	3,074,903
1983	7,542,110	2,059,995	5,482,115
1984	5,557,056	1,519,656	4,037,400

SOURCE: Alaska Department of Labor. 1975-1984. Unemployment Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

1/ Benefits attributable to taxable employers.

## Appendix V Glossary of Terms



**Automated Benefit Payments System (ABPS)**—A transaction driven system which automates all Employment Security Unemployment Insurance benefit functions, including on-line data collection and batch processing for database updating and report generation.

**Average Annual Earnings**—Total wages in covered employment divided by average monthly covered employment.

**Average Monthly Covered Employment**—The sum of all reported covered employment for a 12-month period divided by 12.

**Average Weekly Benefit Amount**—The total benefits paid for full-time unemployment divided by the number of weeks compensated.

**Average Weekly Wage**—Average annual earnings in covered employment divided by 52.

**Area**—Geographic areas within Alaska recorded by census areas and sub-areas.

**Base Period**—The first four of the last five completed calendar quarters immediately preceding the first day of an individual's benefit year.

**Base Period Wage (BPW)**—a) If the worker was paid 90% or more of his wages in any single quarter of his base period, BPW is defined as wages paid in the other three quarters times 10; b) If the worker was not paid 90% or more of his wages in a single quarter of his base period, BPW is defined as wages paid during his base period.

**Benefits**—Money payments payable to an individual under AS23.20.

**Benefit Cost Rate**—The cost of benefits as determined by the ratio of regular benefits paid in the current year divided by total wages paid in the previous year.

**Benefit Year**—A one year period beginning with the day an insured worker files a request for determination of insured status.

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

**Continued Week Claimed**—A claim for waiting week credit or payment of benefits for a week.

**Continued Week Paid**—Payment for a week of unemployment or for a waiting week.

**Combined Wages (Interstate Wage Combining)**—Wages paid during a base period that were paid in more than one state, for purposes of determining the share of liability in each state.

**Coverage**—The determination by the state whether an employing unit should be considered an employer subject to the state's unemployment insurance laws.

**Covered Employment**—The number of persons employed during the pay period which includes the 12th of each month, by place of work. Workers that are not covered include agricultural workers, self-employed workers, some employed students, most fishermen, full-commissioned salesmen, private railroad workers, and elected and appointed officials.

**Decline Quotient**—An estimate of an employer's experience with unemployment, determined by dividing the decline in payroll from quarter 1 to quarter 2 by the payroll in quarter 1.

**Dependent Benefits**—Benefits paid to claimants with dependents, up to three dependents per claimant.

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

**ETA**—Employment and Training Administration, a division of the U.S. Department of Labor.

**Exhausts**—Persons receiving payments for the maximum number of weeks available to them in a particular program.

**Experience Rating**—A method of measuring an employer's experience with unemployment by ranking each employer by average quarterly decline quotient, and assigning one of 21 rate classes, each with a factor between .4 and 1.65.

**Extended Benefits (EB)**—Additional benefits allowable after regular State UI benefits have been exhausted, only when an Extended Benefits period is in effect.

**Extended Benefits Period**—A period during which EB payments are allowed, which is defined as a period of 13 weeks or more when the state's Insured Unemployment Rate is 6 percent or higher.

**Federal Fiscal Year**—October 1 of prior year through September 30 of current year.

**Federal Supplemental Benefits**—A federally funded program similar to FSC that was in effect between 1975 and 1978.

**Federal Supplemental Compensation (FSC)**—A federally funded program in effect between October, 1982 and April, 1985, which provided additional payments after regular benefits had been exhausted and extended benefits had been exhausted or an extended benefits period was not in effect.

**Final Payment**—(See Exhausts)

**First Payment**—The first payment for a week of unemployment claimed under a specific program.

**FUTA**—Federal Unemployment Tax Act.

**High Quarter**—The quarter of the base period in which the greatest amount of earnings occurred.

**Industry**—Classification of a reporting employing unit by primary economic activity according to SIC codes.

**Insured Unemployment**—The number of persons filing continued claims for full regular benefits, partial regular benefits, or in waiting week status, during a given week.

**Insured Unemployment Rate**—Ratio of insured unemployed expressed as a percentage of average covered employment; computed as average insured unemployment over a 13-week period divided by average covered employment lagged 6 months.

**Interstate Claims, Interstate Payments**—Claims made by, or payments made to, persons residing in other states who worked in Alaska and for which Alaska is at least partially liable for unemployment compensation.

**Intrastate Claims, Payments**—Claims made by, or payments made to, persons residing within Alaska, including payments from other liable states.

**LAUS**—Local Area Unemployment Statistics.

**Local Office**—Unemployment Insurance claims centers (10 offices, counting the mail claims and interstate unit) which take and process UI claims.

**Mail Claims**—Claims filed by mail to the Mail Claims unit of the Central Office, by persons residing more than 55 miles from the nearest Local Office.

**Nonagricultural Wage and Salary Employment**—Employment that does not include self-employed workers, unpaid family workers, domestics, most fishermen, or agricultural workers, by place of work rather than residence.

**Ownership**—Classification of reporting employing units according to legal proprietorship (federal, state, local, international, or private industry) rather than by type of economic activity.

**Regular Benefits**—(See State UI Program).

**Reimbursable**—A contribution system whereby certain employers (state and local governments, hospitals, schools, nonprofit corporations) can elect to reimburse the state trust fund directly for benefits paid for which they are responsible, rather than pay taxes under the experience rating system.

**Solvency Adjustment**—A surcharge added to employer taxes whenever the trust fund balance falls below 3.0% of the total payroll, or subtracted whenever the balance rises above 3.3%.

**Standard Industrial Classification (SIC)**—A national standardized system to classify reporting employing units into industries by 4 digit codes, according to primary economic activity.

**State Fiscal Year**—July 1 of the prior year through June 30 of the current year.

**State Interim Benefits (SIB)**—A special Alaska program which pays benefits to certain non-professional educational employees during school vacations.

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

**State UI (Regular) Program**—An insurance program designed to provide temporary compensation for those who are involuntarily unemployed, funded through employer and employee taxes and reimbursements.

**Supplemental Payments**—Payments made to claimants who were paid previously but may have been underpaid for various reasons.

**Tax Base**—The maximum amount of an employee's earnings subject to State Unemployment Insurance taxes.

**Taxable Wages (Payroll)**—That part of total wages reported by employers subject to the experience rating system that are subject to state Unemployment tax provisions.

**Total Labor Force**—All persons age 16 and over residing in a specific geographical area who are either employed, unemployed and seeking employment, or involved in a labor dispute.

**Total Unemployment**—All persons age 16 and over who did not work during the survey week, but were available and seeking work or waiting to report for work within 30 days.

**Total Unemployment Rate**—An expression of the number of unemployed persons as a percent of the total civilian labor force. Defined as total unemployment divided by the total labor force.

**Total Wages (Payroll)**—The total of all wages (taxable and reimbursable) paid by covered employers (taxable and reimbursable). Includes bonuses, tips, and the cash value of meals, lodging, and other gratuities when furnished with the job.

**Trust Fund**—A state fund to receive and disburse unemployment insurance funds.

**Trust Fund Reserve**—Funds on deposit in the trust fund plus balances in the state's 'clearing account' and 'benefit payment account' plus interest credited for the last quarter of the calendar year.

**UI**—Unemployment Insurance.

**Wage Replacement**—The proportion of average weekly wages replaced by UI weekly benefit amount.

**Waiting Week**—The first week for which a claimant files for unemployment and for which there is no disqualification.

**Weekly Benefit Amount**—Amount of benefit payments actually paid (actual) or eligible for (potential) per week.





