

Figure 3-1
Trust Fund Reserves
Seasonally Adjusted
1981-1986



Unemployment Insurance Actuarial Study and Financial Handbook

December 1987

and
Wages

LEGEND

- Receipts
- Benefits
- Reserves
- Tax Rates

Empire

4.0

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1985

Unemployment Insurance Actuarial Study and Financial Handbook December 1987

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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 seventh 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 earnings in industries covered under the unemployment insurance program; Chapter 2 addresses the unemployment benefit structure and contains information about benefit payments and characteristics of claimants; and Chapter 3 discusses financing of the unemployment insurance program.

The bulk of the report is a series of five appendices. Appendices 1, 2, and 3 are companions to the first three chapters and provide detailed data on covered employment and earnings, benefits, and finances. Appendix 4 is a chronology of major changes in the coverage, financing, benefit, and qualifying provisions of the Alaska Employment Security Act. Appendix 5 is a glossary of terms.

Alaska is in full compliance with federal laws, and there is no need for further changes in state laws to conform to federal law.

SUMMARY

Major findings:

1. In 1986, unemployment compensation covered almost 99 percent of all nonagricultural wage and salary workers in Alaska. Average monthly employment was 197,800 in those industries covered by the state unemployment insurance program, plus an additional 17,900 covered under federal programs.
2. Average monthly employment decreased by 4.8% between 1985 and 1986. Average weekly earnings for covered workers fell from \$554 in 1985 to \$547 in 1986, and the total payroll for covered employers in 1986 was \$5.6 billion, a decline of almost \$350 million.
3. In 1986, more than 72,000 persons received one or more weeks of unemployment benefits, through five different programs. A total of \$172 million was paid out, an increase of 23% over 1985. Out-of-state claimants accounted for 25% of the total number of claimants, and 20% of total dollars paid.
4. In 1986, the average weekly benefit payment in Alaska was \$159, fifth highest in the United States; however, with the highest average weekly earnings, Alaska ranked 48th in the nation for percentage of average weekly earnings replaced by unemployment compensation. Unemployment compensation replaced half of weekly earnings for 57% of the claimants, and about 44 percent of weekly earnings for two-thirds of the claimants.
5. At the end of 1986, Alaska's unemployment insurance trust fund had a reserve of \$87.9 million, a decline of almost \$58 million from 1985.
6. Unemployed workers in all major industry classifications collected more in unemployment insurance benefits on the average than those industries contributed in tax revenues.
7. In 1987 the average employer tax rate was 2.88%, up from 2.34% in 1986, and employees contributed an additional 0.6% of earnings up to a maximum of \$21,500.

Chapter 1

COVERAGE

Most nonagricultural wage and salary workers in Alaska are covered by unemployment compensation. The state unemployment insurance program reaches 90.4% of these workers and the federal program 8.2%. Workers who are not covered include full commission salespersons, elected and appointed officials, fishermen, agricultural workers, the self-employed, unpaid family workers, and domestic workers. (Appendix 1, Table 1-1)

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 by state and federal programs. In 1978, coverage jumped to about 99 percent and has remained fairly constant. (Figure 1-1)

EMPLOYMENT

The average monthly employment in industries covered by the state unemployment insurance program was 197,829 in 1986, a decrease of 4.7% over 1985. The construction industry suffered the greatest decrease in employment, from an average of 18,696 in 1985 to 13,472 in 1986, and the total construction payroll was less than the payroll in mining (mostly oil and gas) for the first time ever. (Appendix 1, Table 1-3 and Figure 1-2) Over half of all covered employees worked in services (30.9%) and trade (22.1%). (Appendix 1, Table 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. Nearly one-fourth of covered employment was reimbursable in 1986. Reimbursable employment was split almost evenly between services (51.4%) and public administration (46.3%), with most of the rest in transportation, communications and utilities. (Appendix 1, Table 1-2)

EARNINGS

The total payroll in employment covered by the state unemployment insurance law in 1986 was \$5.6 billion, of which \$2.8 billion (49.1%) 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 \$21,600 paid to each employee. (Appendix 1, Tables 1-3 and 1-4)

In 1986 average annual earnings per employee were \$28,468, a

Figure 1-1
Nonag. Wage and Salary Employment
1977-1986

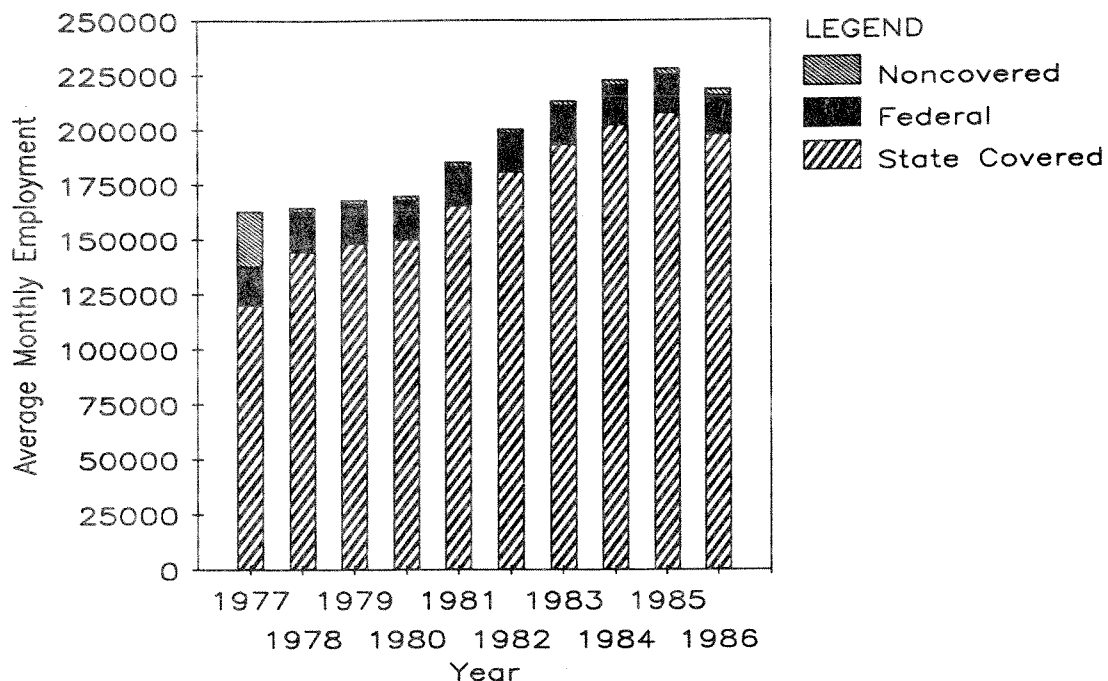
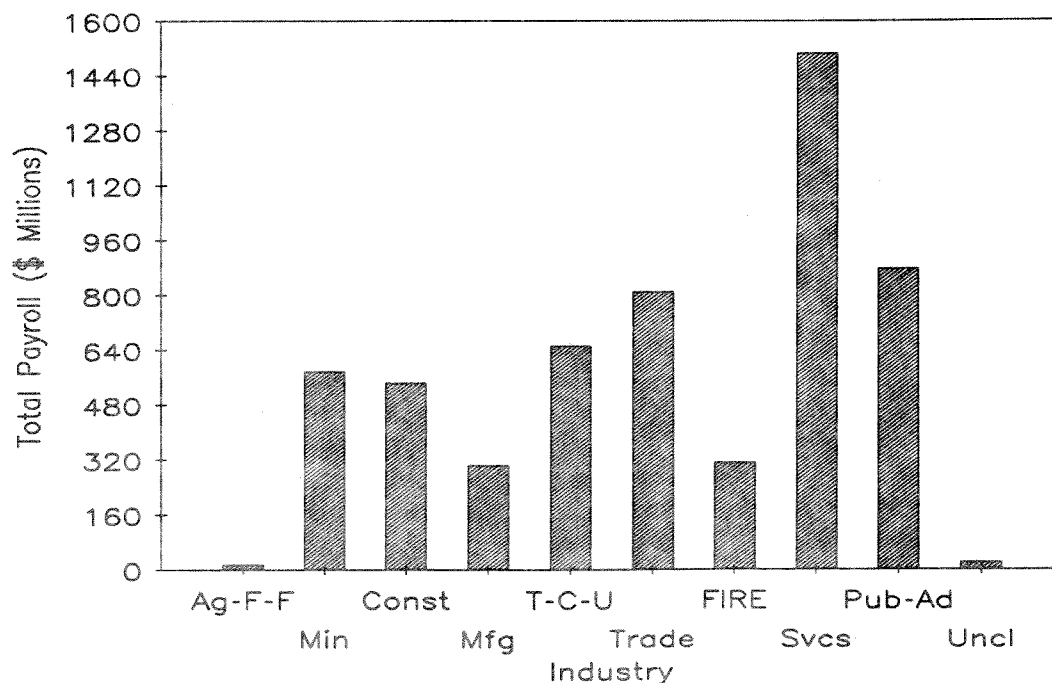


Figure 1-2
Total Covered Payroll by Industry
1986



decrease of 1.1% from 1985 and 1.8% less than in 1983 when average earnings began to decline. The greatest declines in average annual earnings in 1986 were in paper products (5.1%) and trade (3.9%). (Appendix 1, Table 1-5)

Average weekly earnings varied by industry. Workers in the oil and gas industry had the highest average weekly earnings (\$1,104); and those in food products, mainly seafood processing, had the lowest average weekly earnings (\$364). Workers in mining, construction, transportation, communications and utilities, and public administration had above average earnings. (Appendix 1, Table 1-6)

Chapter 2

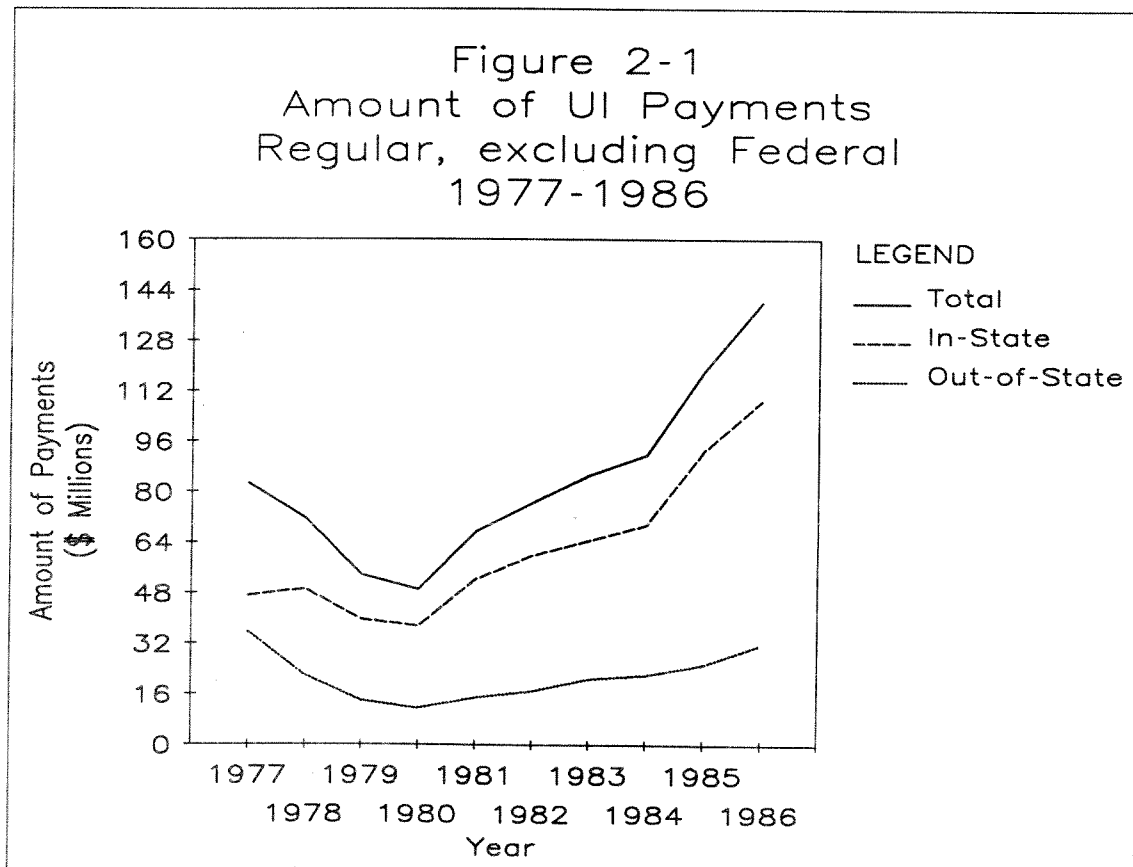
BENEFITS

BENEFIT PROGRAMS

In 1986, Alaska paid \$172,047,305 in unemployment compensation to 72,395 claimants covered under the state and federal systems. This figure represents a 23.1% increase over 1985.

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 2-1)

Payments were distributed through four different programs in 1986: the regular unemployment insurance program, the Extended Benefits (EB) program, the State Supplemental Benefits (SSB) program; and the State Interim Benefits (SIB) program.



Regular Benefits

The regular benefit program -- the state's largest unemployment insurance program -- has been in existence since the Employment Security Act of 1937, and is the only program continuously available in all states. Eligibility for regular 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. However, base period earnings are not always the claimant's earnings during the base period. In 1981, the Alaska 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 earnings are determined as follows:

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

The amount of benefits that each claimant is entitled to depends upon the claimant's base period earnings. The minimum weekly benefit amount is \$38 at \$1,000 base period earnings, and increases by \$2 increments for each \$250 in earnings. The maximum benefit amount is \$188 at base period earnings of \$19,750 and over. (Appendix 2, Table 2-3)

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. 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% of support. A dependent may also be a relative of any age dependent on the claimant for more than 50% of support and who is prevented by infirmity from engaging in a gainful occupation. In 1986, 8.4% of benefit dollars paid were dependent allowances.

Alaska is one of five states in which potential duration of benefits is determined by dividing the amount of base period earnings by the amount earned in the highest quarter. The intent is to provide a duration of benefits which corresponds to the duration of employment -- the higher the ratio of base period earnings to high quarter earnings, the more stable the earnings stream and the higher the potential

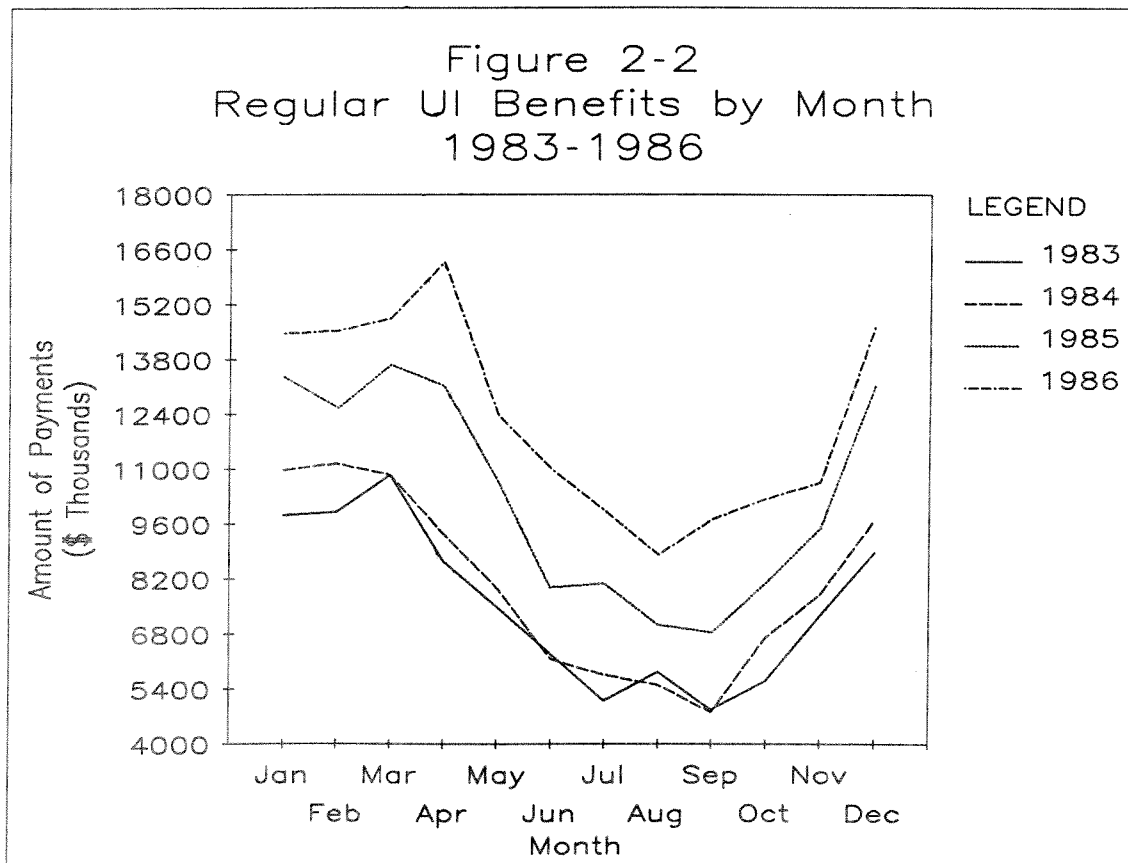
duration of benefits. The duration of benefits ranges from 16 weeks with a ratio of less than 1.50 to 26 weeks with a ratio of 3.50 or more. Claimants with a ratio of less than 1.50 earn more than two-thirds of their wages in one quarter. (Appendix 2, Table 2-4)

In 1986, 55,514 persons received \$142,795,534 in regular benefits, including \$14,457,531 in dependent benefits. This figure represents 83% of the total amount of benefits paid. The average duration of claims was 16.4 weeks in 1986. (Appendix 2, Table 2-5)

Alaska's highly seasonal employment picture is reflected by unemployment payments. The amount paid to claimants in the late winter months are almost double the amount disbursed in the late summer. Besides helping to relieve economic pressure on claimants, these unemployment dollars act as a stimulus to the economy during the slow winter months. (Figure 2-2)

Extended Benefits (EB)

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.



In order for extended benefits to be payable, unemployment must be high enough to meet federal standards. Specifically, an extended benefits period exists as long as the insured unemployment rate (IUR) in the state is at least 6%. Prior to 1982 the "trigger" rate was 5%, and extended benefits were payable continuously beginning in 1975. With the trigger rate now at 6%, Alaska generally triggers off in August or September, and triggers back on in January; however, in 1986 the IUR never dropped below 6%, and extended benefits were payable throughout the year.

In 1986, 20,678 persons received \$21,943,358 in extended benefits, 12.8% of the total amount of benefits paid. The average duration of claims was 6.6 weeks. (Appendix 2, Table 2-8)

Supplemental State Benefits (SSB)

On September 26, 1982 federal law and conforming state law disallowed extended benefits to low-wage claimants who failed to earn at least forty times their weekly benefit amount in their base period. More than one thousand claimants were suddenly ineligible for extended benefits when their regular benefits had been exhausted.

The Alaska legislature provided an alternative program of supplemental state benefits for these claimants. 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 1986, 919 persons received \$613,862 in supplemental state benefits, 0.4% of the total amount of benefits paid. The average duration of claims was 6.8 weeks in 1986. (Appendix 2, Table 2-10)

State Interim Benefits (SIB)

In early 1984, Alaska was forced 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. 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 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

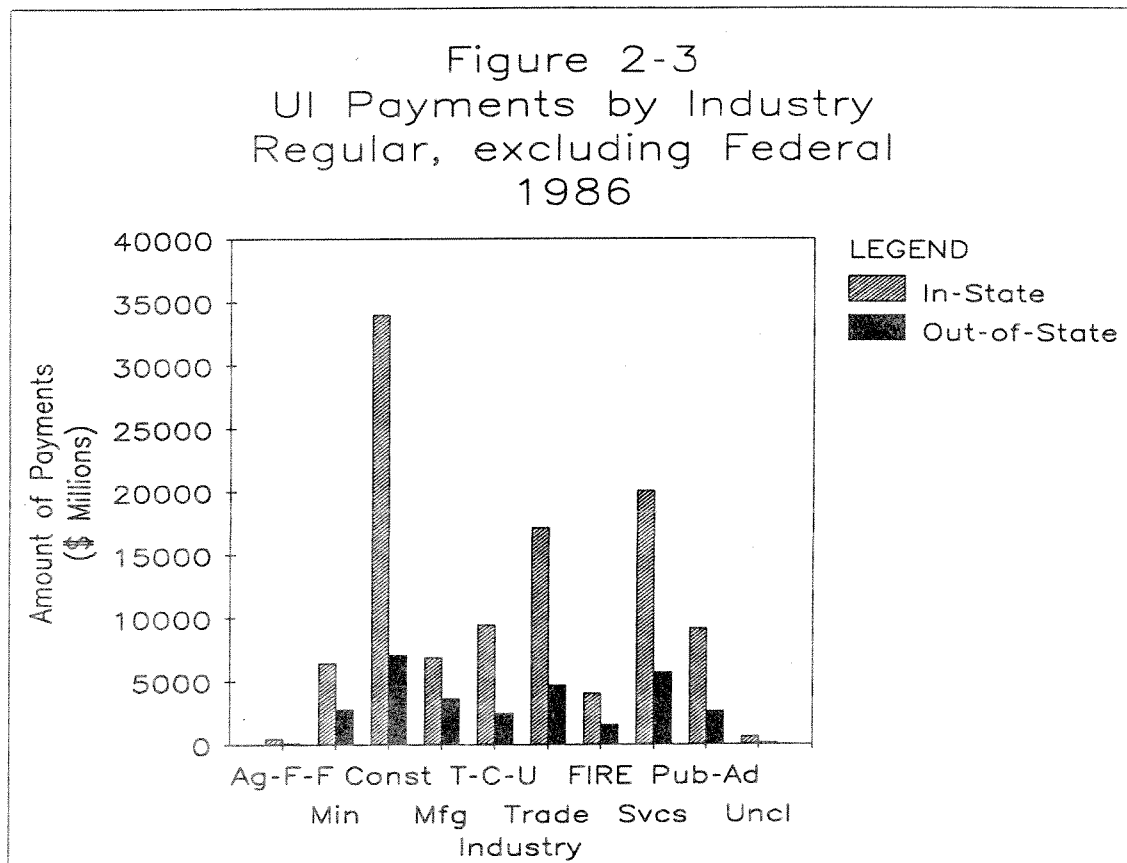
on June 16, 1984.

In 1986, the State Interim Benefits Program disbursed \$2,124,668 to 1,771 persons, 1.2% of the total amount of benefits paid. The SIB program was not funded in 1987. (Appendix 2, Table 2-11)

REGULAR BENEFIT PAYMENTS BY INDUSTRY AND LOCATION

About two-thirds of all regular benefit payments were paid to former employees of construction (31.3%), services (18.5%), and trade (15.8%). Former employees in the oil and gas mining industry received 5.3% of regular UI dollars in 1986, up from 2.8% in 1985. (Appendix 2, Table 2-13 and Figure 2-3)

Between 1975 and 1986 the proportion of regular benefit payments sent out of state ranged from a high of 43.0% of total payments in 1977 to a low of 21.4% in 1985. In 1986, interstate payments were \$31,433,820 and accounted for 22.4% of all regular UI benefit payments.



The construction industry accounted for the greatest outflow of interstate regular benefits in terms of dollars, \$7,138,806. In terms of interstate payments as a percentage of total regular benefit payments within each industry, the food products industry (mostly seafood processing) had the greatest percentage (47.2%) while the construction industry had the smallest (17.3%). (Appendix 2, Table 2-13 and 2-15 and Figure 2-3) Over half of all interstate benefits were paid to the three western states of Washington (26.3%), Oregon (11.7%), and California (12.5%). (Appendix 2, Table 2-18)

In 1984, the average weekly benefit amount was about the same for both intrastate and interstate claimants, about \$139. In 1986 the average weekly benefit amount was higher out-of-state (\$163.28) than in-state (\$154.05), mostly due to the increase in interstate activity in the high-paid oil industry. The duration of unemployment was also higher for interstate claimants (18.1 weeks) than for in-state claimants (15.7 weeks). (Appendix 2, Tables 2-12 and 2-13)

In 1986, almost half of all regular payments went to Anchorage residents (27.8%) and interstate claimants (21.9%). Residents in the rural areas of Alaska received 12.2% of the total, and Fairbanks residents received 12.9%. The rest of the total amount paid was scattered among seven other urban areas in the state. (Appendix 2, Table 2-16 and Figure 2-4)

CHARACTERISTICS OF UI CLAIMANTS

In 1986, 72,395 persons received one or more weeks of unemployment compensation. Appendix table 2-2 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 (66.6%), between the ages of 25 and 44 (64.0%), without dependents (63.6%) and white (79.9%). The largest concentration of claimants was found in the construction industry (23.6%), followed by services (19.8%), and trade (17.5%).

Structural workers (30.4%) and clerical and sales employees (20.1%) 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 28.9% of all claimants earning less than \$10,000 and 60.1% earning less than \$20,000. At the high end of the income scale, 4,169 claimants (5.8%) earned \$50,000 or more.

Claimants are located by either census areas or subareas, or by local offices. Alaska has eleven 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.

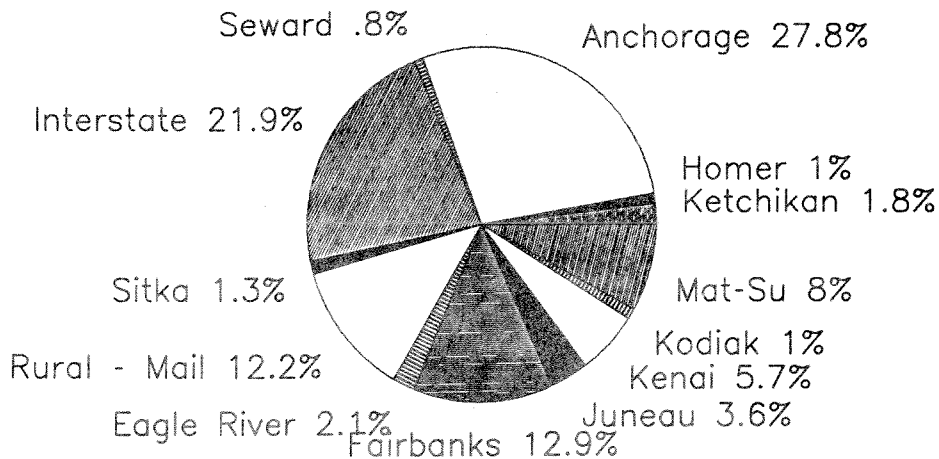
The largest proportion of claimants lived in Anchorage (25.6%). This proportion was nearly matched by out-of-state claimants (23.7%). Rural residents filed 14.2% of all claims. (Figure 2-1)

BENEFIT ADEQUACY

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

A longstanding goal in unemployment compensation is that the weekly benefit payment should generally replace half of weekly earnings for two-thirds of the claimants. A lower earnings replacement implies insufficient support; a higher earnings replacement could result in a disincentive to work.

Figure 2-4
UI Payments by Local Office
1986



There were 60,364 persons who filed a new claim in 1986 and were eligible to receive benefits. The average earnings replacement for two-thirds of the claimants was 43.9% for claimants who earned less than \$22,500 in their base period. About 57 percent of claimants -- those making less than \$18,500 in their base period -- received at least half of their weekly earnings. Alaska does not meet the generally accepted goal of benefit adequacy, and ranked 48th in the nation for earnings replacement in 1986. (Appendix 2, Tables 2-7 and 2-20)

Chapter 3

ALASKA'S BENEFIT FINANCING SYSTEM AND TAX STRUCTURE

Unemployment compensation is an insurance program, not a social welfare program. As such it should be self-supporting, which means, in the long run, contributions into the trust fund must be roughly equal to benefits paid out. Each state has its own financing system to achieve that goal by varying employer taxes and in some cases employee taxes. Alaska's system previously was based solely upon the "reserve multiple" as in many states, which varied tax rates according to a schedule that was based on the ratio of trust fund reserves to total payroll subject to contributions.

In 1980, state law transformed the unemployment insurance tax structure into a self-adjusting financial system. The tax base automatically adjusts to changes in average earnings and the tax rate automatically adjusts to changes in benefit costs, payroll, and the trust fund reserve ratio. (Figure 3-2)

Benefit Costs

The primary purpose of the financing system is to cover benefit costs. The cost of benefits is expressed as the ratio of the amount of regular benefits paid in the current year to the total payroll during the previous year. This ratio is called the benefit cost rate (BCR). It is a measure of the potential funding needed to pay unemployment benefits, and 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 3.3% in 1986 and averaged 2.5% for the ten-year period from 1977 to 1986. Rates for all other states are well below 2.0%. Benefit cost rates in reimbursable employment tend to be less than half the rates in taxable employment. The benefit cost rate in reimbursable employment was 0.9% in 1986 and averaged 0.8% over the ten-year period from 1977 to 1986. (Appendix 3, Table 3-1)

Trust Fund

Each state has a trust fund for the sole purpose of paying unemployment insurance benefits. Withdrawals are made from reserves as needed to make payments to claimants; taxes, reimbursements, interest, and other sources of contributions are deposited into the fund to build reserves.

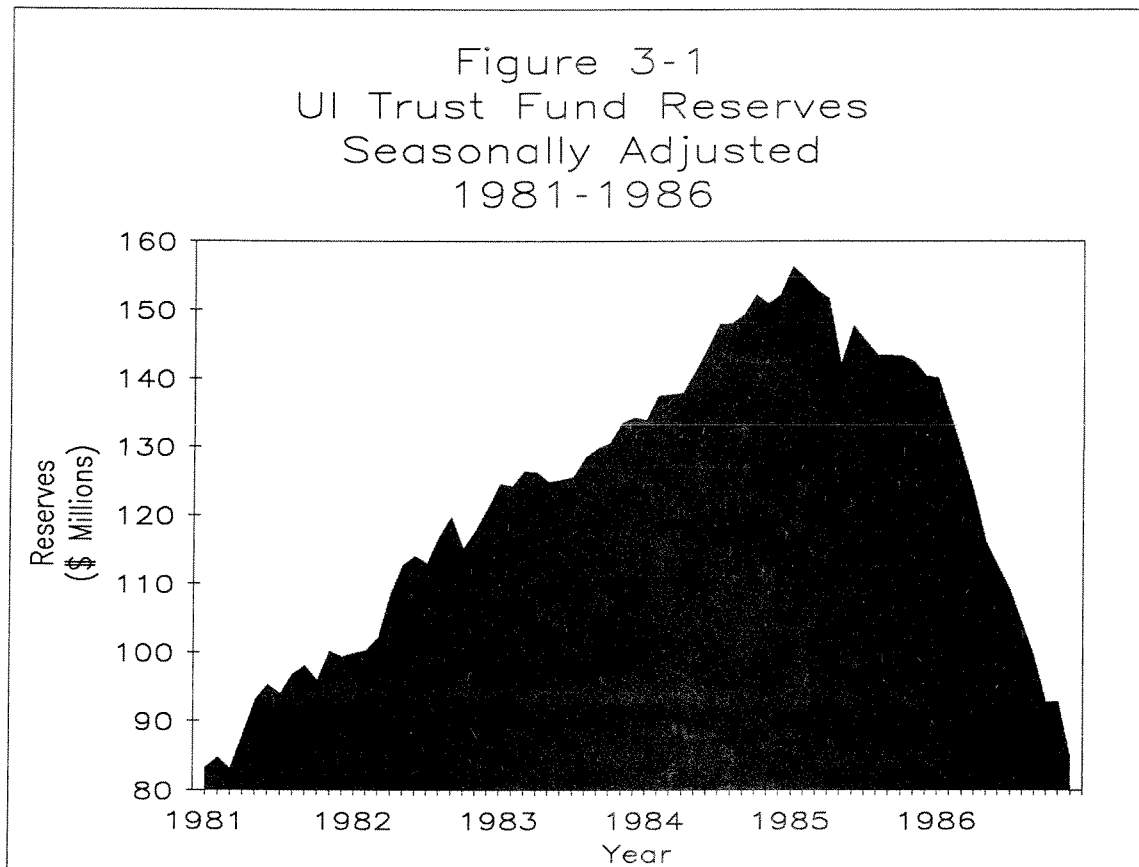
The ability of the trust fund reserves to pay benefits during recessions cannot be measured strictly by the level of

reserves. A better measure is the "reserve rate" which is the ratio of reserves to total wages subject to contributions. A reserve of approximately 3.2% of total wages subject to contributions is generally considered adequate. At the end of 1984, Alaska's trust fund reserve was \$157.7 million; the reserve rate was 3.5%. By the end of 1986 reserves had fallen to \$87.9 million, with a reserve rate of 2.2%. (Appendix 3, Tables 3-3 and Table 3-4, Figures 3-1 and 3-2)

Between 1955 and 1960, Alaska borrowed \$9 million from the federal government to keep its trust fund solvent. 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.

Tax Rate Calculations

There are three essential components of employer and employee taxes in Alaska—the average benefit cost rate (ABCR), the trust fund solvency adjustment (TFSA), and individual employer experience factors. Tax rates are calculated in November and apply to the following calendar year. (Appendix 3, Table 3-8). The formulae for calculating tax rates are as follows:



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

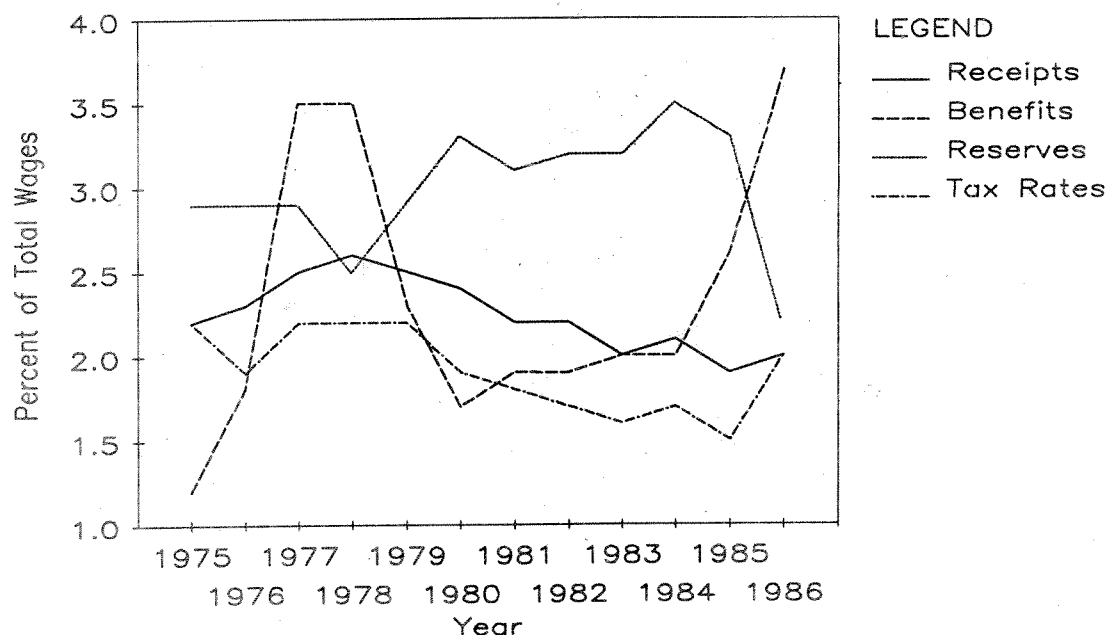
Employee tax rate = $0.18 \times \text{average benefit cost rate}$

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 of contributing employers 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. By basing the calculations on three years it is designed to be counter-cyclical so that contribution rates will rise slowly during recessions as the trust fund is drawn down, and increase more rapidly during times of growth to replenish the fund. When the benefit cost rate is low, or when the trust fund reserve rate is high, contribution rates decline and act as a stimulus to the economy.

Employee tax rates are 18% of the average benefit cost rate. Employers pay the other 82% of the average benefit cost rate, with each individual employer paying a greater or lesser percentage based on the employer's individual "experience factor". Experience factors range from 0.4 to 1.65 depending

Figure 3-2
Reserves, Receipts, Benefits, and
Employer Tax Rates as % of Total Payroll
1975-1986



on the firm's average payroll decline quotient. (Appendix 4, Table 4-9)

In order to be able to pay benefits during recessions when benefit outlays exceed revenues, a surcharge is added to employers' tax rates if the trust fund reserve rate falls below 3.0%. A credit is provided to reduce employers' tax rates if the reserve rate equals or exceeds 3.3%. The solvency adjustment is applied uniformly to all employers at a rate of -0.4% to 1.1%, depending on the condition of the fund. (Appendix 3, Table 3-10) The solvency adjustment reduced employer taxes by 0.2% in 1985, and increased them by 0.3% in 1987.

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, which can be no less than 5.4%. In 1986, 80.9% of all contributing firms were A-rated, 14.1% B-rated, and 5.0% C-rated. (Appendix 3, Tables 3-6 and 3-7)

Alaska is the only state which uses the payroll decline quotient method of experience rating. Each employer's percentage decline in payroll from one quarter to the next is averaged for the prior four to twelve quarters. The average decline quotients of all employers are arrayed in ascending order and divided into twenty-one rate classes with 5% of the total payroll in each class except the twentieth and the twenty-first which have 4.99% and 0.01% respectively. The twenty-first rate class was added in 1984 in response to federal legislation requiring a standard tax rate of 5.4% 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 reason for this kind of system is that employers with a high payroll decline are likely responsible for more unemployment than are employers with a low payroll decline and, therefore, should contribute more toward payment of benefits. (Appendix 3, Table 3-9)

Other 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 of 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.

State Taxes

State tax revenues are the principal source of income to the unemployment insurance trust fund. The average employer contribution rate for calendar year 1987 was 2.88%, with rates ranging from 1.33% to 5.40%. A tax rate of 0.6% was paid by all contributing employees.

The average employer tax rate, as a percent of total payroll, had been on a downward trend since 1979. The 1985 rate was the lowest in the 12-year period from 1975 through 1986. (Appendix 3, Table 3-5 and Figure 3-2) However, higher benefit costs and declining earnings in the past few years have been pushing taxes back up, and they will likely continue to increase to an average of about 5.0% in 1990 before they begin to decline.

Federal Taxes (FUTA)

Besides state unemployment taxes, employers also pay taxes to the federal government to cover administrative costs. In 1985 these FUTA (Federal Unemployment Tax Act) taxes were raised to 6.2% of payroll up to a base of \$7,000. However, as long as state law conforms to federal law, employers receive a credit of 5.4% against their FUTA taxes, making the effective tax rate 0.8%. In 1986, employers in Alaska contributed \$12.8 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.

The FUTA tax rate is scheduled to decline to 6.0% in 1988. However, recent budget cutting legislation in the Congress has proposed to extend the 6.2% rate, and as of this writing the fate of that proposal is unclear.

Tax Base

FUTA taxes are levied on the first \$7,000 paid to each

employee. State taxes are levied on 75% of the average annual earnings in covered employment for the immediately preceding year ending June 30. The state taxable wage base for 1986 was \$21,600. (Appendix 3, Table 3-5)

FLOW OF FUNDS

Programs

The previous chapter described the four programs through which unemployment benefits are disbursed. The programs differ in the way they are financed. Regular benefits, Extended Benefits, 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% of regular and extended benefits paid to former federal employees (UCFE) and former military employees (UCX), as well as a portion (about 50 percent) of all other extended benefit payments. Certain nonfederal government agencies and nonprofit organizations reimburse the trust fund directly for 100% of regular benefits paid to their former employees and half of their extended benefit payments. The balance of disbursements are covered by tax receipts and interest on the trust fund balance. (Appendix 3, Table 3-3)

More than \$124 million was deposited into the trust fund in calendar year 1986. The federal government paid \$6.7 million to cover payments to its unemployed civilian and military employees, and another \$9 million for extended benefits. Other states paid \$1.9 million to cover their unemployed workers living in Alaska (combined wages), interest earnings were \$12.9 million, and miscellaneous contributions totalled more than \$1.6 million.

Employers and employees in Alaska contributed \$91.9 million in state taxes and direct contributions to the trust fund in 1986. Reimbursable employers contributed \$12.5 million in direct contributions, employees contributed about \$13.7 million in taxes, and taxable employers contributed more than \$65.7 million in taxes.

Administrative Costs and "Devolution"

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, which are kept in a federal account and not in the state trust fund. In federal fiscal year 1986, Alaska received \$24.1 million in administrative grants (\$14.7 million for unemployment insurance administrative costs and \$9.4 million for employment services), while Alaska's employers contributed

\$12.8 million to the federal government in FUTA taxes. (Appendix 3, Table 3-11)

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 credit from 5.4% to 5.9% in order to raise enough revenue to cover administrative costs. After the deduction of the credit, the "effective" FUTA tax that goes to the federal government would fall from 0.8% to 0.3%.

Had the White House devolution proposal been in effect in federal fiscal year 1986, \$4.8 million of the \$12.8 million in FUTA taxes contributed by Alaska employers would have been allocated strictly to federal costs, leaving only \$8.0 million to fund the state's administrative costs. However, the state would have needed \$24.1 million, so employers would have had to contribute an additional \$16.1 million to maintain current levels of services, which would have caused the average employer tax rate for 1987 to increase from 2.88% to 3.02%.

Devolution of administrative funds continues to be of concern to Alaska. The White House position and a counter-proposal by the Congress are still on the table. By October 1987 it appeared that the proposals had stalled; however, recent budget cutting efforts in lieu of Gramm-Rudman reductions may bring the proposals back for consideration.

Subsidies

Tax revenues subsidized about \$1.2 million in unemployment insurance benefit payments to reimbursable employees over the ten-year period 1977 to 1986. (Appendix 3, Table 3-12) The shortfall results from delinquent payments which are considered uncollectible. The tax calculation formula includes unreimbursed benefits in the average benefit cost which must be covered by tax revenues. However, the shortfall in any three-year period would be too small to alter the tax rate.

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 1984 through 1986 was 1.7 for construction, 1.3 for manufacturing, and 2.2 for taxable public administration; the average for all industries for that period was 1.3. Benefits received by former employees of these industries are subsidized by tax revenues collected from the other industry groups. (Appendix 3, Table 3-13)

The differences between cross-industry subsidies may be partly due 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 could have a stable payroll but experience considerable unemployment through rapid employee turnover.

Some states attempt to moderate cross-industry subsidies 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% until they qualify for experience rating. Minnesota exempts new construction firms from the 5.4% ceiling and Pennsylvania taxes them at 9.4%.

In 1986, for the first time in recent history, the benefit cost rate was greater than 1.0 for all major industry groups. Aside from cross-industry subsidies, benefit payments in 1986 will be covered by higher future tax rates for all industries.

Interstate Flow of Funds

Over the past decade, the interstate outflow of funds has averaged 29.7% of all payments. The outflow peaked in the post-pipeline years of 1976-1978. In 1986, the outflow was 25.8%, up from 22.8% the previous year. (Appendix 3, Table 3-18)

APPENDIX 1

COVERED EMPLOYMENT AND WAGES

DESCRIPTION OF DATA SOURCES

Appendix 1 provides information on employment, payroll, and earnings. The major source of data is the Employment, Wages, and Contributions report (ES 202), a report submitted to the U.S. Department of Labor, Bureau of Labor Statistics. This report is derived from payroll and employment information submitted quarterly to the Alaska Department of Labor by all employers in Alaska, and from estimates for delinquent employers. It includes average monthly employment, total payroll, taxable payroll, 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. Payroll is the actual total payroll during each quarter.

Throughout Appendix 1, 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 2 and 3. Employment, payroll, and earnings 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 1-1
Coverage, 1977-1986

YEAR	NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT	COVERED EMPLOYMENT						NONCOVERED EMPLOYMENT	
		STATE + FED	% OF TOTAL	STATE INSURED	% OF TOTAL	FED	% OF TOTAL	NUMBER	% OF TOTAL
1977	163,086	137,825	84.5	120,091	73.6	17,734	10.9	25,261	15.5
1978	164,763	162,580	98.7	144,447	87.7	18,133	11.0	2,183	1.3
1979	168,271	166,259	98.8	148,344	88.2	17,915	10.6	2,012	1.2
1980	169,979	167,729	98.7	150,009	88.3	17,720	10.4	2,250	1.3
1981	185,255	182,963	98.8	165,485	89.3	17,478	9.4	2,292	1.2
1982	200,578	198,358	98.9	180,717	90.1	17,641	8.8	2,220	1.1
1983	213,188	211,085	99.0	193,354	90.7	17,731	8.3	2,103	1.0
1984	222,839	220,291	98.9	202,216	90.7	18,075	8.1	2,548	1.1
1985	228,084	225,274	98.8	207,708	91.1	17,566	7.7	2,810	1.2
1986	218,830	215,754	98.6	197,829	90.4	17,925	8.2	3,076	1.4

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions,
ES-202 report to the U.S. Department of Labor.

Table 1-2
Average Monthly Covered Employment (excluding federal) by Industry, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	120,091	144,445	148,342	150,004	165,485	180,666	193,323	202,183	207,672	197,829
Ag., For. & Fish	484	467	478	506	604	607	608	683	752	797
Mining	4,721	5,514	5,789	6,671	9,108	8,842	8,180	8,687	9,512	9,079
Oil and Gas	4,347	5,136	5,381	6,158	8,310	8,085	7,443	8,033	8,868	8,508
Other Mining	374	378	408	513	798	757	737	654	644	571
Construction	19,576	12,292	10,188	10,657	12,965	17,079	20,793	20,428	18,696	13,472
Manufacturing	11,057	12,068	13,460	14,050	14,004	12,896	12,130	11,377	12,201	12,695
Food Products	5,632	6,787	7,703	7,883	8,144	7,043	6,463	5,823	6,479	6,905
Lumber & Wood	2,227	1,880	2,180	2,469	2,183	2,063	1,841	1,701	1,691	1,834
Paper Products	1,247	1,050	1,011	1,043	985	959	869	623	628	827
Other Mfg.	1,951	2,351	2,566	2,655	2,692	2,831	2,957	3,230	3,403	3,129
Trans., Comm. & Util.	16,230	16,464	17,234	17,305	18,392	18,802	19,161	19,536	19,770	19,018
Trade	28,288	29,007	29,638	29,293	33,202	37,695	41,418	44,467	45,807	43,696
Fin., Ins. & R.E.	7,970	8,874	8,470	7,787	8,387	9,263	10,351	11,278	11,818	11,563
Services	29,806	41,566	43,186	44,370	47,742	51,973	55,468	59,162	62,247	61,075
Public Admin.	1,740	17,994	19,660	18,987	20,285	22,173	23,703	24,835	25,666	25,314
Unclassified	219	199	239	378	796	1,336	1,511	1,730	1,203	1,120

PERCENT DISTRIBUTION

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. & Fish	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4
Mining	3.9	3.8	3.9	4.4	5.5	4.9	4.2	4.3	4.6	4.6
Oil and Gas	3.6	3.6	3.6	4.1	5.0	4.5	3.9	4.0	4.3	4.3
Other Mining	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.3	0.3	0.3
Construction	16.3	8.5	6.9	7.1	7.8	9.5	10.8	10.1	9.0	6.8
Manufacturing	9.2	8.4	9.1	9.4	8.5	7.1	6.3	5.6	5.9	6.4
Food Products	4.7	4.7	5.2	5.3	4.9	3.9	3.3	2.9	3.1	3.5
Lumber & Wood	1.9	1.3	1.5	1.6	1.3	1.1	1.0	0.8	0.8	0.9
Paper Products	1.0	0.7	0.7	0.7	0.6	0.5	0.4	0.3	0.3	0.4
Other Mfg.	1.6	1.6	1.7	1.8	1.6	1.6	1.5	1.6	1.6	1.6
Trans., Comm. & Util.	13.5	11.4	11.6	11.5	11.1	10.4	9.9	9.7	9.5	9.6
Trade	23.6	20.1	20.0	19.5	20.1	20.9	21.4	22.0	22.1	22.1
Fin., Ins. & R.E.	6.6	6.1	5.7	5.2	5.1	5.1	5.4	5.6	5.7	5.8
Services	24.8	28.8	29.1	29.6	28.8	28.8	28.7	29.3	30.0	30.9
Public Admin.	1.4	12.5	13.3	12.7	12.3	12.3	12.3	12.3	12.4	12.8
Unclassified	0.2	0.1	0.2	0.3	0.5	0.7	0.8	0.9	0.6	0.6

REIMBURSABLE ACCOUNTS

Total	5,862	32,546	36,466	36,332	38,218	39,886	42,525	44,418	46,936	46,661
Trans., Comm. & Util.	4	230	231	269	286	298	321	340	1,052	1,046
Services	5,844	15,743	17,895	18,677	19,639	20,260	21,713	22,873	23,920	24,004
Public Admin.	0	16,496	17,999	17,140	18,155	19,323	20,491	21,201	21,959	21,606
Other	14	77	341	246	138	5	0	4	5	5

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Reimbursable account data is included in the uppermost table.

Table 1-3
Total Covered Payroll (excluding federal) by Industry (\$1,000), 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	2,680,290	2,964,558	3,125,843	3,542,898	4,324,074	5,097,806	5,604,692	5,857,872	5,978,787	5,631,797
Ag., For. & Fish	9,966	8,652	11,018	10,028	12,629	13,478	13,524	15,134	16,876	17,785
Mining	173,875	217,024	234,821	304,654	445,186	451,365	446,796	490,145	561,763	578,686
Oil and Gas	165,124	206,770	222,577	288,697	418,755	422,245	415,169	461,053	530,794	551,134
Other Mining	8,751	10,254	12,244	15,957	26,431	29,120	31,627	29,092	30,969	27,552
Construction	837,590	435,525	353,562	426,200	581,959	808,889	960,772	894,122	766,645	545,287
Manufacturing	195,427	223,414	277,246	310,640	305,539	304,469	301,486	289,154	295,621	304,806
Food Products	74,326	95,243	120,247	124,797	129,008	122,450	116,342	110,080	115,403	119,736
Lumber & Wood	50,313	46,261	59,651	74,458	67,533	66,334	62,455	55,704	55,656	63,114
Paper Products	29,313	28,327	31,080	36,813	35,124	35,176	33,897	26,165	22,456	28,062
Other Mfg.	41,475	53,583	66,268	74,572	73,874	80,509	88,792	97,205	102,106	93,894
Trans., Comm. & Util.	401,025	429,414	469,611	510,706	605,534	659,778	678,866	693,049	702,331	653,402
Trade	396,494	420,112	438,043	472,970	577,349	689,022	794,667	866,811	884,893	811,014
Fin., Ins. & R.E.	123,072	145,845	147,366	146,866	170,516	213,022	251,080	286,287	308,596	313,120
Services	511,850	696,256	743,969	843,904	1,011,209	1,236,907	1,350,739	1,457,860	1,543,338	1,505,788
Public Admin.	27,869	385,141	445,790	510,219	596,706	685,567	770,340	823,676	874,113	878,538
Unclassified	3,122	3,175	4,417	6,711	17,447	35,309	36,422	41,634	24,611	23,371

PERCENT DISTRIBUTION

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. & Fish	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.3
Mining	6.5	7.3	7.5	8.6	10.3	8.9	8.0	8.4	9.4	10.3
Oil and Gas	6.2	7.0	7.1	8.1	9.7	8.3	7.4	7.9	8.9	9.8
Other Mining	0.3	0.3	0.4	0.5	0.6	0.6	0.6	0.5	0.5	0.5
Construction	31.2	14.7	11.3	12.0	13.5	15.9	17.1	15.3	12.8	9.7
Manufacturing	7.3	7.5	8.9	8.8	7.1	6.0	5.4	4.9	4.9	5.4
Food Products	2.8	3.2	3.8	3.5	3.0	2.4	2.1	1.9	1.9	2.1
Lumber & Wood	1.9	1.6	1.9	2.1	1.6	1.3	1.1	1.0	0.9	1.1
Paper Products	1.1	1.0	1.0	1.0	0.8	0.7	0.6	0.4	0.4	0.5
Other Mfg.	1.5	1.8	2.1	2.1	1.7	1.6	1.6	1.7	1.7	1.7
Trans., Comm. & Util.	15.0	14.5	15.0	14.4	14.0	12.9	12.1	11.8	11.7	11.6
Trade	14.8	14.2	14.0	13.3	13.4	13.5	14.2	14.8	14.8	14.4
Fin., Ins. & R.E.	4.6	4.9	4.7	4.1	3.9	4.2	4.5	4.9	5.2	5.6
Services	19.1	23.5	23.8	23.8	23.4	24.3	24.1	24.9	25.8	26.7
Public Admin.	1.0	13.0	14.3	14.4	13.8	13.4	13.7	14.1	14.6	15.6
Unclassified	0.1	0.1	0.1	0.2	0.4	0.7	0.6	0.7	0.4	0.4

REIMBURSABLE ACCOUNTS

Total	88,975	653,267	764,527	873,247	1,010,905	1,166,074	1,297,999	1,388,995	1,537,426	1,572,169
Trans., Comm. & Util.	*	7,436	7,415	8,890	11,415	12,883	14,548	15,526	51,850	49,806
Services	*	284,930	336,720	387,509	448,924	533,109	587,548	637,261	698,186	729,484
Public Admin.	*	360,338	417,330	474,454	549,236	620,047	695,899	736,127	787,309	792,792
Other	*	563	3062	2394	1330	35	4	81	81	87

SOURCE: Alaska Department of Labor. 1977-1986. 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 1-4
Taxable Covered Payroll by Industry (\$1,000), 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	1,444,094	1,255,449	1,269,138	1,339,197	1,839,152	2,226,163	2,826,241	3,029,348	3,023,520	2,766,617
Ag., For. & Fish	7,465	5,772	7,102	7,005	8,862	9,442	10,570	11,853	13,674	14,112
Mining	61,745	75,221	77,211	92,140	160,198	158,206	192,005	216,778	244,298	250,772
Oil and Gas	56,781	69,889	71,207	83,778	145,217	141,699	171,828	198,425	225,776	234,994
Other Mining	4,964	5,332	6,004	8,362	14,981	16,507	20,177	18,353	18,522	15,778
Construction	434,450	231,430	189,614	217,231	331,127	484,494	645,727	628,806	549,786	395,155
Manufacturing	126,047	141,605	181,213	180,394	203,149	206,217	225,737	221,728	230,223	237,385
Food Products	59,548	76,017	97,499	95,794	107,372	105,077	104,830	99,870	105,411	108,252
Lumber & Wood	30,566	26,903	34,918	36,991	41,804	41,049	45,416	41,903	42,605	47,802
Paper Products	13,173	10,106	16,653	13,052	15,058	16,206	19,647	17,107	15,535	21,196
Other Mfg.	22,760	28,579	32,143	34,557	38,915	43,885	55,844	62,848	66,672	60,135
Trans., Comm. & Util.	191,485	190,236	200,655	200,799	267,737	301,027	377,685	403,030	392,547	360,171
Trade	259,558	265,834	269,249	276,998	372,633	446,244	585,946	650,579	673,739	625,847
Fin., Ins. & R.E.	78,536	86,073	83,869	79,781	105,897	132,753	177,675	206,381	219,418	217,118
Services	263,830	242,368	239,574	259,404	349,570	426,159	529,714	592,546	617,796	587,300
Public Admin.	18,290	14,503	17,560	20,308	28,799	38,938	51,242	62,322	61,801	59,798
Unclassified	2,688	2,407	3,091	5,137	11,180	22,683	29,940	35,325	20,238	18,959

PERCENT DISTRIBUTION

	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. & Fish	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.5	0.5
Mining	4.3	6.0	6.1	6.9	8.7	7.1	6.8	7.2	8.1	9.1
Oil and Gas	3.9	5.6	5.6	6.3	7.9	6.4	6.1	6.6	7.5	8.5
Other Mining	0.3	0.4	0.5	0.6	0.8	0.7	0.7	0.6	0.6	0.6
Construction	30.1	18.4	14.9	16.2	18.0	21.8	22.8	20.8	18.2	14.3
Manufacturing	8.7	11.3	14.3	13.5	11.0	9.3	8.0	7.3	7.6	8.6
Food Products	4.1	6.1	7.7	7.2	5.8	4.7	3.7	3.3	3.5	3.9
Lumber & Wood	2.1	2.1	2.8	2.8	2.3	1.8	1.6	1.4	1.4	1.7
Paper Products	0.9	0.8	1.3	1.0	0.8	0.7	0.7	0.6	0.5	0.8
Other Mfg.	1.6	2.3	2.5	2.6	2.1	2.0	2.0	2.1	2.2	2.2
Trans., Comm. & Util.	13.3	15.2	15.8	15.0	14.6	13.5	13.4	13.3	13.0	13.0
Trade	18.0	21.2	21.2	20.7	20.3	20.0	20.7	21.5	22.3	22.6
Fin., Ins. & R.E.	5.4	6.9	6.6	6.0	5.8	6.0	6.3	6.8	7.3	7.8
Services	18.3	19.3	18.9	19.4	19.0	19.1	18.7	19.6	20.4	21.2
Public Admin.	1.3	1.2	1.4	1.5	1.6	1.7	1.8	2.1	2.0	2.2
Unclassified	0.2	0.2	0.2	0.4	0.6	1.0	1.1	1.2	0.7	0.7

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions,
ES-202 report to the U.S. Department of Labor.

Table 1-5
Average Annual Earnings in Covered Employment (excluding federal) by Industry, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	22,319	20,524	21,072	23,619	26,130	28,217	28,991	28,973	28,790	28,468
Ag., For. & Fish	20,591	18,527	23,050	19,818	20,909	22,204	22,243	22,158	22,441	22,315
Mining	36,830	39,359	40,563	45,668	48,879	51,048	54,621	56,423	59,058	63,739
Oil and Gas	37,986	40,259	41,364	46,882	50,392	52,226	55,780	57,395	59,855	64,778
Other Mining	23,398	27,127	30,010	31,105	33,122	38,468	42,913	44,483	48,089	48,252
Construction	42,787	35,432	34,704	39,992	44,887	47,362	46,207	43,769	41,006	40,476
Manufacturing	17,675	18,513	20,598	22,110	21,818	23,610	24,855	25,416	24,229	24,010
Food Products	13,197	14,033	15,610	15,831	15,841	17,386	18,001	18,904	17,812	17,340
Lumber & Wood	22,592	24,607	27,363	30,157	30,936	32,154	33,924	32,748	32,913	34,413
Paper Products	23,507	26,978	30,742	35,295	35,659	36,680	39,007	41,998	35,758	33,932
Other Mfg.	21,258	22,792	25,825	28,087	27,442	28,438	30,028	30,094	30,005	30,008
Trans., Comm. & Util.	24,709	26,082	27,249	29,512	32,924	35,091	35,430	35,475	35,525	34,357
Trade	14,016	14,483	14,780	16,146	17,389	18,279	19,187	19,493	19,318	18,560
Fin., Ins. & R.E.	15,442	16,435	17,399	18,860	20,331	22,997	24,257	25,385	26,112	27,079
Services	17,173	16,751	17,227	19,020	21,181	23,799	24,352	24,642	24,794	24,655
Public Admin.	16,017	21,404	22,675	26,872	29,416	30,919	32,500	33,166	34,057	34,706
Unclassified	14,256	15,955	18,481	17,754	21,918	26,429	24,105	24,066	20,458	20,867

REIMBURSABLE ACCOUNTS

Total	15,178	20,072	20,965	24,035	26,451	29,235	30,523	31,271	32,756	33,693
Trans., Comm. & Util.	*	32,330	32,100	33,048	39,913	43,232	45,321	45,665	49,287	47,616
Services	*	18,099	18,816	20,748	22,859	26,313	27,060	27,861	29,188	30,390
Public Admin.	*	21,844	23,186	27,681	30,253	32,089	33,961	34,721	35,854	36,693
Other	*	7,312	8,979	9,732	9,638	7,000	0	20,250	16,200	17,400

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Average Annual Earnings = Total Covered Payroll (Table 1-3) divided by Average Covered Employment (Table 1-2).

Reimbursable account data is included in the uppermost table. * Not disclosable

Table 1-6
Average Weekly Earnings in Covered Employment (excluding federal) by Industry, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	429.21	394.69	405.23	454.21	502.49	542.63	557.53	557.18	553.65	547.46
Ag., For. & Fish	395.98	356.28	443.27	381.12	402.10	427.01	427.76	426.12	431.57	429.13
Mining	708.27	756.90	780.06	878.24	939.97	981.69	1,050.39	1,085.05	1,135.74	1,225.75
Oil and Gas	730.49	774.21	795.45	901.57	969.07	1,004.34	1,072.69	1,103.75	1,151.06	1,245.74
Other Mining	449.97	521.67	577.11	598.18	636.95	739.76	825.25	855.45	924.78	927.93
Construction	822.82	681.38	667.38	769.09	863.21	910.80	888.59	841.72	788.57	778.38
Manufacturing	339.89	356.02	396.11	425.18	419.58	454.03	477.97	488.76	465.95	461.73
Food Products	253.79	269.87	300.20	304.45	304.63	334.35	346.18	363.55	342.54	333.47
Lumber & Wood	434.47	473.21	526.21	579.95	594.92	618.35	652.39	629.77	632.94	661.79
Paper Products	452.05	518.81	591.19	678.76	685.75	705.38	750.13	807.66	687.65	652.54
Other Mfg.	408.81	438.30	496.64	540.14	527.73	546.89	577.46	578.74	577.01	577.07
Trans., Comm. & Util.	475.17	501.58	524.02	567.54	633.15	674.82	681.34	682.22	683.17	660.71
Trade	269.54	278.52	284.23	310.50	334.40	351.52	368.97	374.87	371.50	356.93
Fin., Ins. & R.E.	296.96	316.06	334.59	362.70	390.98	442.25	466.47	488.16	502.16	520.76
Services	330.24	322.13	331.29	365.76	407.32	457.67	468.30	473.88	476.80	474.13
Public Admin.	308.01	411.61	436.06	516.77	565.69	594.60	624.99	637.81	654.95	667.42
Unclassified	274.15	306.82	355.41	341.42	421.51	508.25	463.55	462.81	393.42	401.29

REIMBURSABLE ACCOUNTS

Total	291.89	386.00	403.18	462.22	508.67	562.21	586.98	601.37	629.92	647.95
T-C-U, Other	*	621.74	617.30	635.54	767.55	831.38	871.56	878.17	947.83	915.69
Services	*	348.05	361.85	399.00	439.59	506.03	520.38	535.79	561.31	584.43
Public Admin.	*	420.08	445.89	532.33	581.78	617.09	653.10	667.72	689.49	705.64
Other	*	140.61	172.68	187.15	185.34	134.62	0.00	389.42	311.54	334.62

SOURCE: Alaska Department of Labor, 1977-1986. Employment, Wages, and Contributions,
ES-202 report to the U.S. Department of Labor.

Average Weekly Earnings = Average Annual Earnings (Table 1-5) divided by 52.

Reimbursable account data is included in the uppermost table. * Not disclosable

Table 1-7
Average Monthly Covered Employment (excluding federal) by Ownership, 1977-1986

OWNERSHIP	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	120,082	144,450	148,351	150,011	165,487	180,670	193,329	202,189	207,679	197,836
State Government	4,718	14,035	14,680	15,071	16,299	17,652	18,518	18,963	20,167	19,884
Local Government	1,686	19,343	20,557	20,300	21,357	22,916	24,618	26,031	27,331	27,223
Private Industry	113,678	111,072	113,114	114,640	127,831	140,102	150,193	157,195	160,181	150,729
Taxable	111,425	107,855	108,681	110,482	124,093	136,834	146,598	153,115	155,943	146,433
Reimbursable	2,253	3,217	4,433	4,158	3,738	3,268	3,595	4,080	4,238	4,296

PERCENT DISTRIBUTION

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State Government	3.9	9.7	9.9	10.0	9.8	9.8	9.6	9.4	9.7	10.1
Local Government	1.4	13.4	13.9	13.5	12.9	12.7	12.7	12.9	13.2	13.8
Private Industry	94.7	76.9	76.2	76.4	77.2	77.5	77.7	77.7	77.1	76.2
Taxable	92.8	74.7	73.3	73.6	75.0	75.7	75.8	75.7	75.1	74.0
Reimbursable	1.9	2.2	3.0	2.8	2.3	1.8	1.9	2.0	2.0	2.2

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 1-8
Total Covered Payroll (excluding federal) by Ownership (\$1,000), 1977-1986

OWNERSHIP	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	2,680,290	2,964,556	3,125,841	3,542,899	4,324,074	5,097,808	5,604,691	5,857,871	5,978,736	5,631,795
State Government	87,670	307,611	343,037	413,123	473,552	542,606	595,483	613,268	684,296	688,588
Local Government	24,666	372,405	423,562	463,755	545,579	648,167	725,736	801,105	874,507	898,094
Private Industry	2,567,954	2,284,540	2,359,242	2,666,021	3,304,943	3,907,035	4,283,472	4,443,498	4,419,933	4,045,113
Taxable	2,539,452	2,245,055	2,306,835	2,609,653	3,245,794	3,841,993	4,208,400	4,355,902	4,326,433	3,945,940
Reimbursable	28,502	39,485	52,407	56,368	59,149	65,042	75,072	87,596	93,500	99,173

PERCENT DISTRIBUTION

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State Government	3.3	10.4	11.0	11.7	11.0	10.6	10.6	10.5	11.4	12.2
Local Government	0.9	12.6	13.6	13.1	12.6	12.7	12.9	13.7	14.6	15.9
Private Industry	95.8	77.1	75.5	75.2	76.4	76.6	76.4	75.9	73.9	71.8
Taxable	94.7	75.7	73.8	73.7	75.1	75.4	75.1	74.4	72.4	70.1
Reimbursable	1.1	1.3	1.7	1.6	1.4	1.3	1.3	1.5	1.6	1.8

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 1-9
Taxable Covered Payroll by Ownership (\$1,000), 1977-1986

OWNERSHIP	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	1,444,094	1,255,449	1,269,138	1,339,200	1,839,152	2,226,164	2,826,241	3,029,348	3,023,520	2,766,617
State Government	13,627	1,275	1,417	1,461	2,263	2,613	3,774	3,864	4,338	4,816
Local Government	15,537	29,156	32,927	32,726	39,848	52,489	65,456	77,741	78,595	75,482
Private Industry	1,414,930	1,225,018	1,234,794	1,305,013	1,797,041	2,171,062	2,757,011	2,947,743	2,940,587	2,686,319

PERCENT DISTRIBUTION

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State Government	0.9	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Local Government	1.1	2.3	2.6	2.4	2.2	2.4	2.3	2.6	2.6	2.7
Private Industry	98.0	97.6	97.3	97.4	97.7	97.5	97.6	97.3	97.3	97.1

SOURCE: Alaska Department of Labor, 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 1-10
Average Annual Earnings in Covered Employment (excluding federal) by Ownership, 1977-1986

OWNERSHIP	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	22,320	20,523	21,071	23,618	26,129	28,215	28,992	28,974	28,796	28,467
State Government	18,582	21,917	23,368	27,412	29,054	30,739	32,157	32,340	33,931	34,630
Local Government	14,630	19,253	20,604	22,845	25,546	28,284	29,480	30,775	31,997	32,990
Private Industry	22,590	20,568	20,857	23,256	25,854	27,886	28,522	28,269	27,603	26,837
Taxable	22,791	20,815	21,226	23,621	26,156	28,077	28,709	28,450	27,754	26,947
Reimbursable	12,651	12,274	11,822	13,557	15,824	19,903	20,882	21,470	22,062	23,085

SOURCE: Alaska Department of Labor, 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Average Annual Earnings = Total Covered Payroll (Table 2-8) divided by Average Covered Employment (Table 2-7).

Table 1-11
Average Weekly Earnings in Covered Employment (excluding federal) by Ownership, 1977-1986

OWNERSHIP	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total	429.24	394.67	405.20	454.18	502.49	542.60	557.53	557.18	553.77	547.44
State Government	357.35	421.49	449.38	527.15	558.73	591.14	618.40	621.93	652.53	665.97
Local Government	281.34	370.24	396.24	439.33	491.26	543.93	566.92	591.83	615.32	634.43
Private Industry	434.42	395.54	401.10	447.22	497.19	536.28	548.49	543.64	530.83	516.10
Taxable	438.28	400.30	408.19	454.24	503.00	539.94	552.09	547.12	533.73	518.21
Reimbursable	243.28	236.04	227.35	260.70	304.30	382.74	401.58	412.88	424.27	443.94

SOURCE: Alaska Department of Labor, 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Average Weekly Earnings = Average Annual Earnings (Table 1-10) divided by 52.

APPENDIX 2

BENEFIT STRUCTURE

DESCRIPTION OF DATA SOURCES

Appendix 2 provides information on 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 11-14 and 16-17, are derived from the UC-217 report, 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 3-3 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, 15, and 18, are derived mostly from the BEPP 2565 Monthly Management report, which scans the active claimant file weekly, and the ETA 5-159 Claims Activity report, which is taken from the weekly and monthly management reports and submitted monthly to the U.S. Department of Labor.

Table 2-2 is derived from the Claimant Characteristics tape, a special compilation of information on all claimants who received unemployment compensation in 1986. 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 2-1 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 2-5 uses employment data from the yearly ES-202 report from the Bureau of Labor Statistics, and payment data from the yearly ETA 5-159 report on all states compiled by the U.S. Department of Labor, Division of Actuarial Services.

Table 2-1
Unemployment, 1977-1986

YEAR	TOTAL LABOR FORCE	TOTAL UNEMPL	UNEMPL RATE (TUR)%	COVERED ENPL	INSURED UNEMPL	UNEMPL RATE (IUR)%	% RATIO IUR TO TUR
1977	172,000	16,000	9.3	120,091	14,682	12.2	131.4
1978	181,000	20,000	11.0	144,445	13,421	9.3	84.1
1979	183,000	17,000	9.3	148,342	11,323	7.6	82.2
1980	188,000	18,000	9.6	150,004	11,167	7.4	77.8
1981	196,000	18,000	9.2	165,485	10,460	6.3	68.8
1982	211,000	21,000	10.0	180,666	11,111	6.2	61.8
1983	234,000	24,000	10.3	193,323	11,446	5.9	57.7
1984	247,000	25,000	10.1	202,183	11,907	5.9	58.2
1985	250,000	24,000	9.6	207,672	14,224	6.8	71.3
1986	257,000	28,000	10.9	197,829	16,620	8.4	77.1

SOURCES: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES 202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. Report of Claims Activities, ETA 5-39 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. 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.

Table 2-2
Unemployment Insurance Claimant Characteristics, 1986

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
Total	72,395	100.0
Sex:		
Male	48,247	66.6
Female	24,148	33.4
Age:		
Less than 21	4,122	5.7
21-24	9,692	13.4
25-34	29,425	40.6
35-44	16,905	23.4
45-54	7,957	11.0
55-64	3,403	4.7
65+	891	1.2
Number of Dependents:		
0	46,023	63.6
1	11,042	15.3
2	9,561	13.2
3+	5,769	8.0
Ethnic Background:		
Alaska Native/American Indian	8,763	12.1
Asian and Pacific Islander	1,795	2.5
Black	2,197	3.0
Hispanic	1,229	1.7
White	57,851	79.9
No Information	560	0.8
Industry:		
Agriculture, Forestry and Fishing	372	0.5
Mining	3,855	5.3
Oil and Gas	3,384	4.7
Other Mining	471	0.7
Contract Construction	17,112	23.6
Manufacturing	6,312	8.7
Food Products	3,483	4.8
Lumber and Wood Products	1,287	1.8
Paper Products	501	0.7
Other Manufacturing	1,041	1.4
Transport., Communications and Util.	5,883	8.1
Trade	12,680	17.5
Finance, Insurance and Real Estate	2,920	4.0
Services	14,364	19.8
Public Administration	8,275	11.4
Unclassified	622	0.9

Table 2-2
(Continued)

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
Occupation:		
Agriculture, Fishing and Forestry	1,533	2.1
Benchwork	756	1.0
Clerical and Sales	14,563	20.1
Machine Trades	3,504	4.8
Processing	2,296	3.2
Professional, Technical and Managerial	11,205	15.5
Service	8,340	11.5
Structural Work	22,011	30.4
Miscellaneous and Unknown	8,187	11.3
Average Annual Earnings:		
0- 999	5	0.0
1,000- 9,999	20,956	28.9
10,000-19,999	22,558	31.2
20,000-20,999	13,418	18.5
30,000-39,999	7,311	10.1
40,000-49,999	3,978	5.5
50,000-59,999	2,140	3.0
60,000-69,999	1,163	1.6
70,000-79,999	554	0.8
80,000-89,999	205	0.3
90,000+	107	0.1
Geographic Location:		
Total	72,395	100.0
Aleutian Islands Census Area	192	0.3
Anchorage Borough	19,857	27.4
Bethel Census Area	868	1.2
Bristol Bay Borough	74	0.1
Dillingham Census Area	339	0.5
Fairbanks North Star Borough	8,634	11.9
Haines Borough	262	0.4
Juneau Borough	2,605	3.6
Kenai Peninsula Borough	5,711	7.9
Ketchikan Gateway Borough	1,605	2.2
Kobuk Census Area	582	0.8
Kodiak Island Borough	1,039	1.4
Matanuska-Susitna Borough	5,270	7.3
Nome Census Area	763	1.1
North Slope Borough	366	0.5
Prince of Wales-Outer Ketchikan C.A.	855	1.2
Sitka Borough	979	1.4
Skagway-Yakutat-Angoon Census Area	621	0.9

Table 2-2
(Continued)

CHARACTERISTICS	ALL CLAIMANTS	
	Number	% of Total
Southeast Fairbanks Census Area	633	0.9
Valdez-Cordova Census Area	900	1.2
Wade Hampton Census Area	392	0.5
Wrangell-Petersburg Census Area	901	1.2
Yukon-Koyukuk Census Area	1,027	1.4
Total In-State	54,475	75.2
Out-of-State	17,920	24.8
Local Office:		
Total	72,395	100.0
Anchorage	18,508	25.6
Central - Interstate Claims	17,134	23.7
Central - Mail Claims	9,739	13.5
Eagle River	1,728	2.4
Fairbanks	8,677	12.0
Homer	1,149	1.6
Juneau	2,614	3.6
Kenai	3,729	5.2
Ketchikan	1,504	2.1
Kodiak	921	1.3
Matanuska-Susitna	5,041	7.0
Seward	677	0.9
Sitka	974	1.3

SOURCE: Alaska Department of Labor. 1986. RESP 8003,
Claimant Characteristics Tape, Calendar Year 1986.

Table 2-3
Schedule of Benefits

BASE PERIOD EARNINGS		SCHEDULE OF BENEFITS (\$)	
At least	But less than	Eff. 1-1-83	Eff. 10-1-84
0	1,000	0	0
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 2-3
(Continued)**

BASE PERIOD EARNINGS		BENEFITS	BASE PERIOD EARNINGS		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 2-4
Duration Schedule**

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

SOURCE: Alaska Statutes 23.20.350(e)

Table 2-5
Payment Data, Regular Benefits (Taxable and Reimbursable), 1977-1986

YEAR	ALL CLAIMANTS		CLAIMANTS EXHAUSTING BENEFITS		AVERAGE DURATION (IN WEEKS)			AVERAGE WEEKLY BENEFIT AMOUNT		MAXIMUM WEEKLY BENEFIT AMOUNT (\$)	
	NUMBER OF FIRST PMTS 1/	NUMBER OF WEEKS PAID	NUMBER	PERCENT OF FIRST PMTS 1/	POTENTIAL	ACTUAL	ACTUAL EXHAUSTS	AMOUNT 2/	RATIO OF WBA TO AVG WKLY EARNINGS	WITHOUT DEPENDENT BENEFITS	WITH DEPENDENT BENEFITS
1977	50,695	951,765	13,735	26.9	27.8	18.8	27.8	86.69	0.20	90.00	120.00
1978	43,079	842,290	15,078	32.6	27.8	19.6	27.8	85.01	0.22		
1979	34,999	653,805	11,109	29.6	27.8	18.7	27.8	82.52	0.20		
1980	32,210	575,709	8,943	27.5	25.7	17.9	27.8	85.17	0.19	150.00	222.00
1981	35,544	550,481	13,156	39.5	20.5	15.5	21.4	120.65	0.24		
1982	39,720	590,710	15,932	41.9	20.4	14.9	19.5	130.25	0.24		
1983	42,866	640,172	20,360	47.2	20.4	14.9	19.8	134.40	0.24	156.00	228.00
1984	45,453	662,704	20,704	47.2	20.7	14.6	19.9	139.72	0.25	188.00	260.00
1985	49,348	767,652	24,291	51.3	20.6	15.6	20.1	156.30	0.28		
1986	55,514	911,807	30,148	56.9	20.8	16.4	20.2	158.59	0.29		

SOURCE: Alaska Department of Labor. 1977-1986. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. BEPP 2565, Monthly Management Reports.

1/ The number of first payments relates to the calendar year indicated. The percent who exhaust their benefits relates to first payments in 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 2-6
Distribution of Initial Entitlement, January 31, 1986 to December 31, 1986

POTENTIAL DURATION	BASIC WEEKLY ENTITLEMENT (\$)									Total Number	Total Percent
	38-54	56-74	76-94	96-114	116-134	136-154	156-186	188			
16 weeks	2,135	2,014	1,264	875	679	542	541	871	8,921	15.1	
18 weeks	1,410	1,997	1,793	1,325	1,034	863	1,153	3,035	12,610	21.3	
20 weeks	384	966	1,161	1,140	857	754	916	3,813	9,991	16.9	
22 weeks	123	438	739	991	1,011	932	1,020	4,785	10,039	17.0	
24 weeks	28	128	274	539	723	845	1,131	5,557	9,225	15.6	
26 weeks	4	22	90	194	363	617	1,179	5,947	8,416	14.2	
Total Number	4,084	5,565	5,321	5,064	4,667	4,553	5,940	24,008	59,202		
Total Percent	6.9	9.4	9.0	8.6	7.9	7.7	10.0	40.6		100.0	
Average Potential Duration	17.3	18.1	19.0	19.8	20.5	21.1	21.5	22.4	20.8		

SOURCE: Alaska Department of Labor. 1986. BEPP 2565, Monthly Management Report.

Table 2-7
Average Weekly Benefit as a Percent of Average Weekly Earnings in Covered Employment, 1986

STATE	AVG. WEEKLY BENEFIT AMT.	Rank	AVG. WEEKLY EARNINGS	Rank	AWBA AS % OF EARNINGS	Rank
Alabama	99.97	49	331.27	37	30.2	46
Alaska	158.59	5	547.22	1	29.0	48
Arizona	113.33	41	359.66	21	31.5	43
Arkansas	119.35	37	306.61	46	38.9	23
California	118.38	39	420.81	7	28.1	49
Colorado	157.33	6	385.99	10	40.8	15
Connecticut	155.45	10	431.81	5	36.0	35
Delaware	145.33	19	375.83	13	38.7	24
Dist. of Columbia	163.74	3	473.20	2	34.6	37
Florida	124.48	33	336.25	33	37.0	29
Georgia	110.35	43	356.32	23	31.0	44
Hawaii	146.13	17	334.77	35	43.7	7
Idaho	131.98	29	313.83	44	42.1	11
Illinois	141.10	23	408.44	8	34.5	38
Indiana	100.84	47	363.31	18	27.8	50
Iowa	140.06	24	316.23	42	44.3	5
Kansas	150.76	13	341.62	31	44.1	6
Kentucky	106.59	46	330.53	38	32.2	41
Louisiana	149.98	14	348.82	26	43.0	8
Maine	123.38	34	311.08	45	39.7	19
Maryland	138.15	26	374.36	15	36.9	30
Massachusetts	156.31	9	400.46	9	39.0	21
Michigan	154.90	12	436.20	4	35.5	36
Minnesota	168.82	1	375.45	14	45.0	4
Mississippi	94.43	50	291.20	50	32.4	40
Missouri	108.39	44	359.79	20	30.1	47
Montana	128.84	31	301.69	48	42.7	9
Nebraska	110.85	42	306.33	47	36.2	34
Nevada	134.13	28	357.21	22	37.5	27
New Hampshire	116.89	40	347.07	30	33.7	39
New Jersey	157.31	7	426.57	6	36.9	31
New Mexico	121.81	36	324.60	39	37.5	28
New York	135.54	27	444.80	3	30.5	45
North Carolina	119.14	38	324.14	40	36.8	32
North Dakota	149.39	15	298.67	49	50.0	1
Ohio	148.94	16	380.42	11	39.2	20
Oklahoma	145.84	18	347.13	29	42.0	12
Oregon	139.55	25	347.92	28	40.1	17
Pennsylvania	155.07	11	369.64	17	42.0	13
Rhode Island	131.33	30	336.65	32	39.0	22
South Carolina	100.66	48	315.31	43	31.9	42
South Dakota	107.89	45	271.09	51	39.8	18
Tennessee	92.37	51	333.57	36	27.7	51
Texas	161.94	4	380.20	12	42.6	10
Utah	156.35	8	334.99	34	46.7	2
Vermont	122.12	35	321.13	41	38.0	26
Virginia	127.95	32	353.14	24	36.2	33
Washington	142.08	21	373.23	16	38.1	25
West Virginia	144.35	20	350.71	25	41.2	14
Wisconsin	141.35	22	348.21	27	40.6	16
Wyoming	165.85	2	361.00	19	45.9	3
United States 1/	135.70		378.80		35.8	

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.

1/ Includes Puerto Rico and the Virgin Islands

Table 2-8
Payment Data, Extended Benefits, 1977-86

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT 1/
1977	12,919	108,168	5,225	8.4	84.06
1978	13,705	124,044	6,464	9.1	85.64
1979	9,946	92,633	5,203	9.3	81.71
1980	8,469	76,319	4,180	9.0	80.62
1981	10,618	101,380	6,435	9.5	108.51
1982	7,495	66,107	4,046	8.8	125.84
1983	9,495	61,706	3,855	6.5	128.59
1984	9,736	52,056	2,712	5.3	136.36
1985	12,158	69,368	3,749	5.7	149.70
1986	20,678	136,180	8,486	6.6	158.87

SOURCE: Alaska Department of Labor. 1977-1986. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

1/ Excludes certain part-time workers.

Table 2-9
Payment Data, Federal Supplemental Compensation, 1982-86

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT 1/
1982	2,902	25,697	896	8.9	136.86
1983	9,084	84,029	4,174	9.3	130.64
1984	9,979	76,092	4,426	7.6	138.69
1985	2,353	21,107	1,431	9.0	140.64
1986	2	22	4	11.0	117.06

SOURCE: Alaska Department of Labor. 1977-1986. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

NOTE: Federal Supplemental Compensation has been discontinued.

1/ Excludes certain part-time workers.

Table 2-10
Payment Data, State Supplemental Benefits, 1982-86

YEAR	NUMBER OF FIRST PAYMENTS	NUMBER OF WEEKS PAID	NUMBER OF CLAIMANTS EXHAUSTING BENEFITS	AVERAGE DURATION IN WEEKS	AVERAGE WEEKLY BENEFIT AMOUNT 1/
1982	8	47	1	5.9	88.55
1983	316	1,952	149	6.2	76.19
1984	302	2,065	159	6.8	92.36
1985	492	3,073	229	6.2	85.68
1986	919	6,251	545	6.8	96.51

SOURCE: Alaska Department of Labor. 1982-1986. Claims and Payment Activities, ETA 5-159 report to the U.S. Department of Labor.

Table 2-11
Payment Data, State Interim Benefits, 1984-1986

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	1,464	11,970	1,743,616	8.2	145.67
1986	1,771	14,652	2,124,668	8.3	145.01

State Interim Benefit Recipients by Census Area, 1986

Census Areas and Subareas	Number of Recipients	Percent of Total Recipients	Number of Weeks Paid	Percent of Total Weeks	(\$) Amount Paid	Percent of Total Amount
ALEUTIAN ISLANDS CA	11	0.6	80	0.5	9,182	0.4
ANCHORAGE BOROUGH	631	35.6	5,572	38.0	790,922	37.2
BETHEL CA	140	7.9	1,129	7.7	169,116	8.0
BRISTOL BAY BOROUGH	0	0.0	0	0.0	0	0.0
DILLINGHAM CA	11	0.6	104	0.7	10,793	0.5
FAIRBANKS NORTH STAR BOR.	235	13.3	1,912	13.0	319,597	15.0
HAINES BOROUGH	3	0.2	20	0.1	1,722	0.1
JUNEAU BOROUGH	33	1.9	245	1.7	34,595	1.6
KENAI PENNINSULA BOROUGH	145	8.2	1,028	7.0	148,438	7.0
KETCHIKAN GATEWAY BOROUGH	2	0.1	7	0.0	338	0.0
KOBUK CA	85	4.8	718	4.9	102,122	4.8
KODIAK ISLAND BOROUGH	18	1.0	126	0.9	18,533	0.9
MATANUSKA-SUSITNA BOROUGH	168	9.5	1,280	8.7	179,077	8.4
NOME CA	77	4.3	703	4.8	107,822	5.1
NORTH SLOPE BOROUGH	14	0.8	109	0.7	19,396	0.9
PRINCE OF WALES-OUTER KETCH.	18	1.0	137	0.9	17,246	0.8
SITKA BOROUGH	10	0.6	56	0.4	8,525	0.4
SKAGWAY-YAKUTAT-ANGOON CA	19	1.1	164	1.1	20,924	1.0
SOUTHEAST FAIRBANKS CA	17	1.0	127	0.9	17,993	0.8
VALDEZ-CORDOVA CA	8	0.5	48	0.3	7,610	0.4
WADE HAMPTON CA	34	1.9	274	1.9	43,369	2.0
WRANGELL-PETERSBURG CA	8	0.5	66	0.5	6,787	0.3
YUKON-KOYUKUK CA	61	3.4	552	3.8	68,543	3.2
AREA UNKNOWN	23	1.3	195	1.3	22,018	1.0
IN-STATE TOTALS	1,771	100.0	14,652	100.0	2,124,668	100.0

Note: Includes data on SIB claimants through December 31, 1986.
Recipients who filed claims from more than one area in 1986
are assigned to the area in which they received the greatest
amount of payments.

SOURCE: Alaska Department of Administration, Monthly Expenditure
Journal.

Table 2-12
UI Benefit Payments (Taxable and Reimbursable) by Industry - Intrastate, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
NUMBER OF WEEKS PAID										
Total	557,496	587,479	486,350	439,050	426,171	458,423	479,953	502,333	606,468	706,652
Ag., For. and Fish.					2,734	2,700	2,608	2,738	3,061	3,824
Mining	10,722	11,911	14,264	15,584	17,312	31,879	25,153	16,793	18,318	35,604
Oil and Gas					14,632	27,736	20,604	12,912	14,660	31,156
Other Mining					2,680	4,143	4,549	3,881	3,658	4,448
Construction	273,695	239,372	143,287	105,308	92,511	103,299	132,211	158,754	179,593	193,338
Manufacturing	44,800	50,516	47,068	53,083	60,503	58,071	52,217	49,359	48,134	51,375
Food Products					31,184	30,865	29,146	22,566	24,951	24,907
Lumber & Wood					13,867	12,780	12,583	9,034	10,627	10,030
Paper Products					6,580	7,156	3,385	8,764	4,140	5,333
Other Mfg.					8,872	7,270	7,103	8,995	8,416	11,105
Trans, Com & Util	51,432	54,039	44,443	36,593	33,990	39,184	41,481	41,617	60,382	60,074
Trade	57,819	68,291	72,682	64,338	54,859	62,645	67,475	74,999	100,366	126,974
Fin, Ins & R.E.	15,824	20,411	21,702	19,141	16,053	14,002	13,758	16,543	20,862	26,632
Services	75,187	99,130	97,695	94,150	104,618	106,384	96,948	91,831	113,246	142,032
Public Admin.		14,555	37,202	41,157	38,375	31,811	40,580	46,199	57,174	61,572
Unclassified	28,017	29,254	8,007	9,696	5,216	8,448	7,522	3,500	5,332	5,227
NUMBER OF FIRST PAYMENTS										
Total	31,570	31,535	27,205	25,511	28,540	31,922	33,397	36,063	40,182	45,154
Ag., For. and Fish.					175	194	170	191	216	270
Mining	662	705	873	904	1,352	2,206	1,430	1,170	1,271	2,230
Oil and Gas					1,168	1,884	1,149	915	1,054	1,934
Other Mining					184	322	281	255	217	296
Construction	14,445	10,505	7,056	5,615	6,384	7,522	9,606	11,376	11,740	11,748
Manufacturing	2,820	3,047	2,904	3,461	4,037	3,935	3,362	3,609	3,274	3,479
Food Products					1,972	1,895	1,803	1,565	1,574	1,667
Lumber & Wood					857	818	815	619	717	767
Paper Products					655	716	278	752	422	368
Other Mfg.					553	506	466	673	561	677
Trans, Com & Util	3,111	3,130	2,444	2,120	2,195	2,768	2,803	3,083	3,532	3,951
Trade	3,707	4,381	4,378	3,721	3,649	4,395	4,729	5,448	6,895	8,130
Fin, Ins & R.E.	930	1,235	1,181	1,007	949	889	906	1,164	1,339	1,715
Services	4,815	5,793	5,664	5,960	7,175	7,331	7,079	6,559	7,770	9,335
Public Admin.		1,019	2,323	2,325	2,333	2,053	2,818	3,170	3,795	3,962
Unclassified	1,080	1,720	382	398	291	629	494	293	350	334

Table 2-12
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AMOUNT OF PAYMENTS (\$)										
Total	46,950,583	49,061,941	39,585,898	37,299,401	52,340,435	59,787,390	64,574,011	69,624,286	93,159,832	108,862,547
Ag., For. and Fish.					273,987	300,967	295,685	321,110	403,315	526,824
Mining	923,450	1,021,271	1,237,993	1,427,989	2,348,377	4,762,221	3,851,452	2,621,518	3,159,028	6,497,267
Oil and Gas					2,019,603	4,199,354	3,204,429	2,049,371	2,565,039	5,759,791
Other Mining					328,774	562,867	647,023	572,147	593,989	737,476
Construction	25,451,510	22,280,693	13,113,636	9,971,666	13,027,762	15,410,958	20,376,987	24,850,295	31,408,045	34,078,531
Manufacturing	3,085,928	3,701,443	3,499,714	4,318,962	7,091,833	7,075,062	6,205,227	6,327,281	6,455,833	6,931,941
Food Products					2,933,426	3,053,617	2,823,889	2,191,983	2,630,872	2,521,981
Lumber & Wood					1,958,724	1,872,316	1,860,041	1,354,391	1,709,089	1,640,720
Paper Products					1,013,291	1,132,022	533,924	1,465,810	769,807	987,009
Other Mfg.					1,186,392	1,017,107	987,373	1,315,097	1,346,065	1,782,231
Trans. Com & Util	4,354,661	4,641,288	3,764,135	3,286,608	4,365,467	5,314,128	5,720,677	5,960,373	10,176,143	9,508,937
Trade	4,147,428	4,922,101	5,322,451	4,950,696	5,982,481	7,109,435	7,929,965	9,081,116	13,506,590	17,214,463
Fin, Ins & R.E.	1,134,406	1,479,584	1,648,043	1,564,739	1,873,730	1,705,076	1,793,094	2,230,421	3,201,909	4,104,063
Services	6,265,343	7,646,617	7,409,089	7,559,040	12,056,706	12,900,081	12,085,904	11,566,864	15,677,921	20,107,726
Public Admin.		1,082,528	3,000,141	3,439,594	4,797,646	4,116,759	5,380,094	6,270,697	8,462,474	9,226,560
Unclassified	1,587,857	2,286,416	590,696	780,107	522,446	1,092,703	934,926	394,611	708,574	666,235

PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. and Fish.					0.5	0.5	0.5	0.5	0.4	0.5
Mining	2.0	2.1	3.1	3.8	4.5	8.0	6.0	3.8	3.4	6.0
Oil and Gas					3.9	7.0	5.0	2.9	2.8	5.3
Other Mining					0.6	0.9	1.0	0.8	0.6	0.7
Construction	54.2	45.4	33.1	26.7	24.9	25.8	31.6	35.7	33.7	31.3
Manufacturing	6.6	7.5	8.8	11.6	13.5	11.8	9.6	9.1	6.9	6.4
Food Products					5.6	5.1	4.4	3.1	2.8	2.3
Lumber & Wood					3.7	3.1	2.9	1.9	1.8	1.5
Paper Products					1.9	1.9	0.8	2.1	0.8	0.9
Other Mfg.					2.3	1.7	1.5	1.9	1.4	1.6
Trans. Com & Util	9.3	9.5	9.5	8.8	8.3	8.9	8.9	8.6	10.9	8.7
Trade	8.8	10.0	13.4	13.3	11.4	11.9	12.3	13.0	14.5	15.8
Fin, Ins & R.E.	2.4	3.0	4.2	4.2	3.6	2.9	2.8	3.2	3.4	3.8
Services	13.3	15.6	18.7	20.3	23.0	21.6	18.7	16.6	16.8	18.5
Public Admin.		2.2	7.6	9.2	9.2	6.9	8.3	9.0	9.1	8.5
Unclassified	3.4	4.7	1.5	2.1	1.0	1.8	1.4	0.6	0.8	0.6

Table 2-12
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AVERAGE WEEKLY PAYMENT (\$)										
Total	84.22	83.51	81.39	84.95	122.82	130.42	134.54	138.60	153.61	154.05
Ag., For. and Fish.					100.21	111.47	113.38	117.28	131.76	137.77
Mining	86.13	85.74	86.79	91.63	135.65	149.38	153.12	156.11	172.45	182.49
Oil and Gas					138.03	151.40	155.52	158.72	174.97	184.87
Other Mining					122.68	135.86	142.23	147.42	162.38	165.80
Construction	92.99	93.08	91.52	94.69	140.82	149.19	154.12	156.53	174.88	176.26
Manufacturing	68.88	73.27	74.35	81.36	117.21	121.83	118.84	128.19	134.12	134.93
Food Products					94.07	98.93	96.89	97.14	105.44	101.26
Lumber & Wood					141.25	146.50	147.82	149.92	160.83	163.58
Paper Products					154.00	158.19	157.73	167.25	185.94	185.08
Other Mfg.					133.72	139.90	139.01	146.20	159.94	160.49
Trans, Com & Util	84.67	85.89	84.70	89.82	128.43	135.62	137.91	143.22	168.53	158.29
Trade	71.73	72.08	73.23	76.95	109.05	113.49	117.52	121.08	134.57	135.57
Fin, Ins & R.E.	71.69	72.49	75.94	81.75	116.72	121.77	130.33	134.83	153.48	154.10
Services	83.33	77.14	75.84	80.29	115.25	121.26	124.66	125.96	138.44	141.57
Public Admin.		74.37	80.64	83.57	125.02	129.41	132.58	135.73	148.01	149.85
Unclassified	56.67	78.16	73.77	80.46	100.16	129.34	124.29	112.75	132.89	127.46
AVERAGE DURATION IN WEEKS										
Total	17.7	18.6	17.9	17.2	14.9	14.4	14.4	13.9	15.1	15.6
Ag., For. and Fish.					15.6	13.9	15.3	14.3	14.2	14.2
Mining	16.2	16.9	16.3	17.2	12.8	14.5	17.6	14.4	14.4	16.0
Oil and Gas					12.5	14.7	17.9	14.1	13.9	16.1
Other Mining					14.6	12.9	16.2	15.2	16.9	15.0
Construction	18.9	22.8	20.3	18.8	14.5	13.7	13.8	14.0	15.3	16.5
Manufacturing	15.9	16.6	16.2	15.3	15.0	14.8	15.5	13.7	14.7	14.8
Food Products					15.8	16.3	16.2	14.4	15.9	14.9
Lumber & Wood					16.2	15.6	15.4	14.6	14.8	13.1
Paper Products					10.0	10.0	12.2	11.7	9.8	14.5
Other Mfg.					16.0	14.4	15.2	13.4	15.0	16.4
Trans, Com & Util	16.5	17.3	18.2	17.3	15.5	14.2	14.8	13.5	17.1	15.2
Trade	15.6	15.6	16.6	17.3	15.0	14.3	14.3	13.8	14.6	15.6
Fin, Ins & R.E.	17.0	16.5	18.4	19.0	16.9	15.8	15.2	14.2	15.6	15.5
Services	15.6	17.1	17.2	15.8	14.6	14.5	13.7	14.0	14.6	15.2
Public Admin.		14.3	16.0	17.7	16.4	15.5	14.4	14.6	15.1	15.5
Unclassified	25.9	17.0	21.0	24.4	17.9	13.4	15.2	11.9	15.2	15.6

SOURCE: Alaska Department of Labor. 1977-1986. UC-217 report, Benefit Payments by Industry and Area.

Table 2-13
Regular UI Benefit Payments (Taxable and Reimbursable) by Industry - Interstate, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
NUMBER OF WEEKS PAID										
Total	399,469	259,074	169,043	137,856	124,346	132,245	159,862	160,336	161,653	192,510
Ag., For. and Fish.					637	568	609	708	805	1,037
Mining	4,994	4,315	5,267	4,037	4,482	9,621	8,728	6,176	6,211	14,868
Oil and Gas					3,313	7,562	6,412	4,214	4,395	12,962
Other Mining					1,169	2,059	2,316	1,962	1,816	1,906
Construction	227,171	111,184	39,174	21,021	15,441	19,145	30,872	41,158	38,845	39,402
Manufacturing	37,086	37,110	33,637	37,695	41,170	42,600	42,991	34,643	28,117	27,069
Food Products					27,689	31,115	32,722	25,390	20,502	18,638
Lumber & Wood					9,501	8,660	7,910	5,370	4,798	4,812
Paper Products					1,913	1,116	535	1,171	839	1,155
Other Mfg.					2,067	1,709	1,824	2,712	1,978	2,464
Trans, Com & Util	27,210	19,156	15,829	10,643	8,457	9,225	11,448	10,719	14,218	14,923
Trade	32,445	25,396	22,933	18,755	14,912	14,732	20,661	20,728	23,386	32,196
Fin, Ins & R.E.	8,399	8,434	8,187	6,788	5,826	4,632	5,382	6,091	7,422	9,995
Services	55,878	40,324	29,908	24,444	23,685	22,063	26,989	28,278	29,246	36,323
Public Admin.		3,952	11,429	12,029	8,695	7,734	10,273	10,711	12,072	15,492
Unclassified	6,286	9,203	2,679	2,444	1,041	1,925	1,909	1,124	1,331	1,205
NUMBER OF FIRST PAYMENTS										
Total	18,843	11,544	7,794	6,699	7,069	7,887	9,440	9,370	9,174	10,646
Ag., For. and Fish.					34	33	44	45	53	78
Mining	283	287	286	201	295	585	479	371	420	824
Oil and Gas					222	461	342	259	309	715
Other Mining					73	124	137	112	111	109
Construction	10,205	4,110	1,514	923	934	1,296	1,994	2,516	2,185	2,111
Manufacturing	2,067	1,946	1,660	2,021	2,499	2,510	2,640	2,102	1,716	1,754
Food Products					1,719	1,906	1,976	1,576	1,242	1,233
Lumber & Wood					579	475	526	286	326	328
Paper Products					91	41	31	63	39	64
Other Mfg.					110	88	107	177	109	129
Trans, Com & Util	1,204	942	705	491	476	571	654	688	730	860
Trade	1,580	1,234	1,112	919	814	860	1,209	1,133	1,328	1,656
Fin, Ins & R.E.	456	429	408	322	300	254	294	331	417	538
Services	2,716	1,810	1,432	1,192	1,220	1,214	1,464	1,541	1,612	1,915
Public Admin.		272	608	546	444	441	552	575	633	849
Unclassified	332	514	69	84	53	123	110	68	80	61

Table 2-13
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AMOUNT OF PAYMENTS (\$)										
Total	35,459,744	22,412,678	14,038,778	11,684,405	14,922,271	16,787,511	20,817,860	22,194,170	25,287,950	31,433,820
Ag., For. and Fish.					63,577	66,473	70,506	91,114	113,281	158,578
Mining	443,598	391,256	473,192	379,021	634,222	1,458,764	1,319,368	971,871	1,122,568	2,857,868
Oil and Gas					481,105	1,179,382	1,004,146	686,973	812,183	2,516,124
Other Mining					153,117	279,382	315,222	284,898	310,385	341,744
Construction	21,886,955	10,588,466	3,620,106	1,977,591	2,162,493	2,900,934	4,766,597	6,684,742	6,936,457	7,138,806
Manufacturing	2,606,431	2,726,437	2,493,355	2,985,920	4,518,235	4,724,532	4,743,326	4,018,758	3,593,322	3,678,354
Food Products					2,640,275	3,075,036	3,271,783	2,653,525	2,359,050	2,250,979
Lumber & Wood					1,330,938	1,261,318	1,147,239	781,064	779,259	830,005
Paper Products					275,474	168,626	86,254	181,338	145,110	209,951
Other Mfg.					271,548	219,552	238,050	402,831	309,903	387,419
Trans. Com & Util	2,388,412	1,678,035	1,375,868	958,550	1,141,737	1,302,751	1,637,756	1,585,447	2,502,530	2,560,690
Trade	2,376,110	1,919,635	1,775,204	1,506,874	1,660,096	1,674,165	2,439,574	2,533,860	3,182,257	4,754,026
Fin, Ins & R.E.	645,412	675,864	678,553	591,804	710,199	585,020	684,579	845,002	1,215,339	1,643,807
Services	4,637,683	3,335,975	2,445,862	2,018,186	2,793,962	2,768,175	3,457,638	3,766,229	4,429,840	5,761,002
Public Admin.		336,211	962,794	1,072,898	1,145,847	1,078,526	1,472,624	1,562,656	2,024,912	2,702,803
Unclassified	475,143	760,799	213,844	193,561	91,903	228,171	225,892	134,491	167,444	177,886
PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS										
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. and Fish.					0.4	0.4	0.3	0.4	0.4	0.5
Mining	1.3	1.7	3.4	3.2	4.3	8.7	6.3	4.4	4.4	9.1
Oil and Gas					3.2	7.0	4.8	3.1	3.2	8.0
Other Mining					1.0	1.7	1.5	1.3	1.2	1.1
Construction	61.7	47.2	25.8	16.9	14.5	17.3	22.9	30.1	27.4	22.7
Manufacturing	7.4	12.2	17.8	25.6	30.3	28.1	22.8	18.1	14.2	11.7
Food Products					17.7	18.3	15.7	12.0	9.3	7.2
Lumber & Wood					8.9	7.5	5.5	3.5	3.1	2.6
Paper Products					1.8	1.0	0.4	0.8	0.6	0.7
Other Mfg.					1.8	1.3	1.1	1.8	1.2	1.2
Trans. Com & Util	6.7	7.5	9.8	8.2	7.7	7.8	7.9	7.1	9.9	8.1
Trade	6.7	8.6	12.6	12.9	11.1	10.0	11.7	11.4	12.6	15.1
Fin, Ins & R.E.	1.8	3.0	4.8	5.1	4.8	3.5	3.3	3.8	4.8	5.2
Services	13.1	14.9	17.4	17.3	18.7	16.5	16.6	17.0	17.5	18.3
Public Admin.		1.5	6.9	9.2	7.7	6.4	7.1	7.0	8.0	8.6
Unclassified	1.3	3.4	1.5	1.7	0.6	1.4	1.1	0.6	0.7	0.6

Table 2-13
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AVERAGE WEEKLY PAYMENT (\$)										
Total	88.77	86.51	83.05	84.76	120.01	126.94	130.22	138.42	156.43	163.28
Ag., For. and Fish.					99.81	117.03	115.77	128.69	140.72	152.92
Mining	88.83	90.67	89.84	93.89	141.50	151.62	151.16	157.36	180.74	192.22
Oil and Gas					145.22	155.96	156.60	163.02	184.80	194.12
Other Mining					130.98	135.69	136.11	145.21	170.92	179.30
Construction	96.35	95.23	92.41	94.08	140.05	151.52	154.40	162.42	178.57	181.18
Manufacturing	70.28	73.47	74.13	79.21	109.75	110.90	110.33	116.00	127.80	135.89
Food Products					95.35	98.83	99.99	104.51	115.06	120.77
Lumber & Wood					140.08	145.65	145.04	145.45	162.41	172.49
Paper Products					144.00	151.10	161.22	154.86	172.96	181.78
Other Mfg.					131.37	128.47	130.51	148.54	156.67	157.23
Trans, Com & Util	87.78	87.60	86.92	90.06	135.00	141.22	143.06	147.91	176.01	171.59
Trade	73.24	75.59	77.41	80.35	111.33	113.64	118.08	122.24	136.08	147.66
Fin, Ins & R.E.	76.84	80.14	82.88	87.18	121.90	126.30	127.20	138.73	163.75	164.46
Services	83.00	82.73	81.78	82.56	117.96	125.47	128.11	133.19	151.47	158.60
Public Admin.		85.07	84.24	89.19	131.78	139.45	143.35	145.89	167.74	174.46
Unclassified	75.59	82.67	79.82	79.20	88.28	118.53	118.33	119.65	125.80	147.62
AVERAGE DURATION IN WEEKS										
Total	21.2	22.4	21.7	20.6	17.6	16.8	16.9	17.1	17.6	18.1
Ag., For. and Fish.					18.7	17.2	13.8	15.7	15.2	13.3
Mining	17.6	15.0	18.4	20.1	15.2	16.4	18.2	16.6	14.8	18.0
Oil and Gas					14.9	16.4	18.7	16.3	14.2	18.1
Other Mining					16.0	16.6	16.9	17.5	16.4	17.5
Construction	22.3	27.1	25.9	22.8	16.5	14.8	15.5	16.4	17.8	18.7
Manufacturing	17.9	19.1	20.3	18.7	16.5	17.0	16.3	16.5	16.4	15.4
Food Products					16.1	16.3	16.6	16.1	16.5	15.1
Lumber & Wood					16.4	18.2	15.0	18.8	14.7	14.7
Paper Products					21.0	27.2	17.3	18.6	21.5	18.0
Other Mfg.					18.8	19.4	17.0	15.3	18.1	19.1
Trans, Com & Util	22.6	20.3	22.5	21.7	17.8	16.2	17.5	15.6	19.5	17.4
Trade	20.5	20.6	20.6	20.4	18.3	17.1	17.1	18.3	17.6	19.4
Fin, Ins & R.E.	18.4	19.7	20.1	21.1	19.4	18.2	18.3	18.4	17.8	18.6
Services	20.6	22.3	20.9	20.5	19.4	18.2	18.4	18.4	18.1	19.0
Public Admin.		14.5	18.8	22.0	19.6	17.5	18.6	18.6	19.1	18.2
Unclassified	18.9	17.9	38.8	29.1	19.6	15.7	17.4	16.5	16.6	19.8

SOURCE: Alaska Department of Labor. 1977-1986. UC 217 report, Benefit Payments by Industry and Area.

Table 2-14
Regular UI Benefit Payments (Taxable and Reimbursable) by Industry - Total, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
NUMBER OF WEEKS PAID										
Total	956,965	846,553	655,393	576,906	550,517	590,668	639,815	662,669	768,121	899,162
Ag., For. & Fish					3,371	3,268	3,217	3,446	3,866	4,861
Mining	15,716	16,226	19,531	19,621	21,794	41,500	33,881	22,969	24,529	50,472
Oil and Gas					17,945	35,298	27,016	17,126	19,055	44,118
Other Mining					3,849	6,202	6,865	5,843	5,474	6,354
Construction	500,866	350,556	182,461	126,329	107,952	122,444	163,083	199,912	218,438	232,740
Manufacturing	81,886	87,626	80,705	90,778	101,673	100,671	95,208	84,002	76,251	78,444
Food Products					58,873	61,980	61,868	47,956	45,453	43,545
Lumber & Wood					23,368	21,440	20,493	14,404	15,425	14,842
Paper Products					8,493	8,272	3,920	9,935	4,979	6,488
Other Mfg.					10,939	8,979	8,927	11,707	10,394	13,569
Trans., Comm. & Util.	78,642	73,195	60,272	47,236	42,447	48,409	52,929	52,336	74,600	74,997
Trade	90,264	93,687	95,615	83,093	69,771	77,377	88,136	95,727	123,752	159,170
Fin., Ins. & R.E.	24,223	28,845	29,889	25,929	21,879	18,634	19,140	22,634	28,284	36,627
Services	131,065	139,454	127,603	118,594	128,303	128,447	123,937	120,109	142,492	178,355
Public Admin.		18,507	48,631	53,186	47,070	39,545	50,853	56,910	69,246	77,064
Unclassified	34,303	38,457	10,686	12,140	6,257	10,373	9,431	4,624	6,663	6,432
NUMBER OF FIRST PAYMENTS										
Total	50,413	43,079	34,999	32,210	35,609	39,809	42,837	45,433	49,356	55,800
Ag., For. & Fish					209	227	214	236	269	348
Mining	945	992	1,159	1,105	1,647	2,791	1,909	1,541	1,691	3,054
Oil and Gas					1,390	2,345	1,491	1,174	1,363	2,649
Other Mining					257	446	418	367	328	405
Construction	24,650	14,615	8,570	6,538	7,318	8,818	11,600	13,892	13,925	13,859
Manufacturing	4,887	4,993	4,564	5,482	6,536	6,445	6,002	5,711	4,990	5,233
Food Products					3,691	3,801	3,779	3,141	2,816	2,900
Lumber & Wood					1,436	1,293	1,341	905	1,043	1,095
Paper Products					746	757	309	815	461	432
Other Mfg.					663	594	573	850	670	806
Trans., Comm. & Util.	4,315	4,072	3,149	2,611	2,671	3,339	3,457	3,771	4,262	4,811
Trade	5,287	5,615	5,490	4,640	4,463	5,255	5,938	6,581	8,223	9,786
Fin., Ins. & R.E.	1,386	1,664	1,589	1,329	1,249	1,143	1,200	1,495	1,756	2,253
Services	7,531	7,603	7,096	7,152	8,395	8,545	8,543	8,100	9,382	11,250
Public Admin.		1,291	2,931	2,871	2,777	2,494	3,370	3,745	4,428	4,811
Unclassified	1,412	2,234	451	482	344	752	604	361	430	395

Table 2-14
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AMOUNT OF PAYMENTS (\$)										
Total	82,410,327	71,474,619	53,624,676	48,983,806	67,262,706	76,574,901	85,391,871	91,818,456	118,447,782	140,296,367
Ag., For. & Fish					337,564	367,440	366,191	412,224	516,596	685,402
Mining	1,367,048	1,412,527	1,711,185	1,807,010	2,982,599	6,220,985	5,170,820	3,593,389	4,281,596	9,355,135
Oil and Gas					2,500,708	5,378,736	4,208,575	2,736,344	3,377,222	8,275,915
Other Mining					481,891	842,249	962,245	857,045	904,374	1,079,220
Construction	47,338,465	32,869,159	16,733,742	11,949,257	15,190,255	18,311,892	25,143,584	31,535,037	38,344,502	41,217,337
Manufacturing	5,692,359	6,427,880	5,993,069	7,304,882	11,610,068	11,799,594	10,948,553	10,346,039	10,049,155	10,610,295
Food Products					5,573,701	6,128,653	6,095,672	4,845,508	4,989,922	4,772,960
Lumber & Wood					3,289,662	3,133,634	3,007,280	2,135,455	2,488,348	2,470,725
Paper Products					1,288,765	1,300,648	620,178	1,647,148	914,917	1,196,960
Other Mfg.					1,457,940	1,236,659	1,225,423	1,717,928	1,655,968	2,169,650
Trans., Comm. & Util.	6,743,073	6,319,323	5,140,003	4,245,158	5,507,204	6,616,879	7,358,433	7,545,820	12,678,673	12,069,627
Trade	6,523,538	6,841,736	7,097,655	6,457,570	7,642,577	8,783,600	10,369,539	11,614,976	16,688,847	21,968,489
Fin., Ins. & R.E.	1,779,818	2,155,448	2,326,596	2,156,543	2,583,929	2,290,096	2,477,673	3,075,423	4,417,248	5,747,870
Services	10,903,026	10,982,592	9,854,951	9,577,226	14,850,668	15,668,256	15,543,542	15,333,093	20,107,761	25,868,728
Public Admin.		1,418,739	3,962,935	4,512,492	5,943,493	5,195,285	6,852,718	7,833,353	10,487,386	11,929,363
Unclassified	2,063,000	3,047,215	804,540	973,668	614,349	1,320,874	1,160,818	529,102	876,018	844,121

PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS

Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ag., For. & Fish					0.5	0.5	0.4	0.4	0.4	0.5
Mining	1.7	2.0	3.2	3.7	4.4	8.1	6.1	3.9	3.6	6.7
Oil and Gas					3.7	7.0	4.9	3.0	2.9	5.9
Other Mining					0.7	1.1	1.1	0.9	0.8	0.8
Construction	57.4	46.0	31.2	24.4	22.6	23.9	29.4	34.3	32.4	29.4
Manufacturing	6.9	9.0	11.2	14.9	17.3	15.4	12.8	11.3	8.5	7.6
Food Products					8.3	8.0	7.1	5.3	4.2	3.4
Lumber & Wood					4.9	4.1	3.5	2.3	2.1	1.8
Paper Products					1.9	1.7	0.7	1.8	0.8	0.9
Other Mfg.					2.2	1.6	1.4	1.9	1.4	1.5
Trans., Comm. & Util.	8.2	8.8	9.6	8.7	8.2	8.6	8.6	8.2	10.7	8.6
Trade	7.9	9.6	13.2	13.2	11.4	11.5	12.1	12.6	14.1	15.7
Fin., Ins. & R.E.	2.2	3.0	4.3	4.4	3.8	3.0	2.9	3.3	3.7	4.1
Services	13.2	15.4	18.4	19.6	22.1	20.5	18.2	16.7	17.0	18.4
Public Admin.		2.0	7.4	9.2	8.8	6.8	8.0	8.5	8.9	8.5
Unclassified	2.5	4.3	1.5	2.0	0.9	1.7	1.4	0.6	0.7	0.6

Table 2-14
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AVERAGE WEEKLY PAYMENT (\$)										
Total	86.12	84.43	81.82	84.91	122.18	129.64	133.46	138.56	154.20	156.03
Ag., For. & Fish					100.14	112.44	113.83	119.62	133.63	141.00
Mining	86.98	87.05	87.61	92.10	136.85	149.90	152.62	156.45	174.55	185.35
Oil and Gas					139.35	152.38	155.78	159.78	177.24	187.59
Other Mining					125.20	135.80	140.17	146.68	165.21	169.85
Construction	94.51	93.76	91.71	94.59	140.71	149.55	154.18	157.74	175.54	177.10
Manufacturing	69.52	73.36	74.26	80.47	114.19	117.21	115.00	123.16	131.79	135.26
Food Products					94.67	98.88	98.53	101.04	109.78	109.61
Lumber & Wood					140.78	146.16	146.75	148.25	161.32	166.47
Paper Products					151.74	157.24	158.21	165.79	183.76	184.49
Other Mfg.					133.28	137.73	137.27	146.74	159.32	159.90
Trans., Comm. & Util.	85.74	86.34	85.28	89.87	129.74	136.69	139.02	144.18	169.96	160.93
Trade	72.27	73.03	74.23	77.71	109.54	113.52	117.65	121.33	134.86	138.02
Fin., Ins. & R.E.	73.48	74.73	77.84	83.17	118.10	122.90	129.45	135.88	156.17	156.93
Services	83.19	78.75	77.23	80.76	115.75	121.98	125.41	127.66	141.12	145.04
Public Admin.		76.66	81.49	84.84	126.27	131.38	134.76	137.64	151.45	154.80
Unclassified	60.14	79.24	75.29	80.20	98.19	127.34	123.09	114.43	131.48	131.24
AVERAGE DURATION IN WEEKS										
Total	19.0	19.7	18.7	17.9	15.5	14.8	14.9	14.6	15.6	16.1
Ag., For. & Fish					16.1	14.4	15.0	14.6	14.4	14.0
Mining	16.6	16.4	16.9	17.8	13.2	14.9	17.7	14.9	14.5	16.5
Oil and Gas					12.9	15.1	18.1	14.6	14.0	16.7
Other Mining					15.0	13.9	16.4	15.9	16.7	15.7
Construction	20.3	24.0	21.3	19.3	14.8	13.9	14.1	14.4	15.7	16.8
Manufacturing	16.8	17.5	17.7	16.6	15.6	15.6	15.9	14.7	15.3	15.0
Food Products					16.0	16.3	16.4	15.3	16.1	15.0
Lumber & Wood					16.3	16.6	15.3	15.9	14.8	13.6
Paper Products					11.4	10.9	12.7	12.2	10.8	15.0
Other Mfg.					16.5	15.1	15.6	13.8	15.5	16.8
Trans., Comm. & Util.	18.2	18.0	19.1	18.1	15.9	14.5	15.3	13.9	17.5	15.6
Trade	17.1	16.7	17.4	17.9	15.6	14.7	14.8	14.5	15.0	16.3
Fin., Ins. & R.E.	17.5	17.3	18.8	19.5	17.5	16.3	16.0	15.1	16.1	16.3
Services	17.4	18.3	18.0	16.6	15.3	15.0	14.5	14.8	15.2	15.9
Public Admin.		14.3	16.6	18.5	16.9	15.9	15.1	15.2	15.6	16.0
Unclassified	24.3	17.2	23.7	25.2	18.2	13.8	15.6	12.8	15.5	16.3

SOURCE: Alaska Department of Labor. 1977-1986. UC 217 report, Benefit Payments by Industry and Area.

Table 2-15
Regular UI Payments (Taxable and Reimbursable) by Industry - Interstate as a Percent of Total, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
NUMBER OF WEEKS PAID										
Total	41.7	30.6	25.8	23.9	22.6	22.4	25.0	24.2	21.0	21.4
Ag., For. & Fish					18.9	17.4	18.9	20.5	20.8	21.3
Mining	31.8	26.6	27.0	20.6	20.6	23.2	25.8	26.9	25.3	29.5
Oil and Gas					18.5	21.4	23.7	24.6	23.1	29.4
Other Mining					30.4	33.2	33.7	33.6	33.2	30.0
Construction	45.4	31.7	21.5	16.6	14.3	15.6	18.9	20.6	17.8	16.9
Manufacturing	45.3	42.4	41.7	41.5	40.5	42.3	45.2	41.2	36.9	34.5
Food Products					47.0	50.2	52.9	52.9	45.1	42.8
Lumber & Wood					40.7	40.4	38.6	37.3	31.1	32.4
Paper Products					22.5	13.5	13.6	11.8	16.9	17.8
Other Mfg.					18.9	19.0	20.4	23.2	19.0	18.2
Trans., Comm. & Util	34.6	26.2	26.3	22.5	19.9	19.1	21.6	20.5	19.1	19.9
Trade	35.9	27.1	24.0	22.6	21.4	19.0	23.4	21.7	18.9	20.2
Fin., Ins. & R.E.	34.7	29.2	27.4	26.2	26.6	24.9	28.1	26.9	26.2	27.3
Services	42.6	28.9	23.4	20.6	18.5	17.2	21.8	23.5	20.5	20.4
Public Admin.		21.4	23.5	22.6	18.5	19.6	20.2	18.8	17.4	20.1
Unclassified	18.3	23.9	25.1	20.1	16.6	18.6	20.2	24.3	20.0	18.7
NUMBER OF FIRST PAYMENTS										
Total	37.4	26.8	22.3	20.8	19.9	19.8	22.0	20.6	18.6	19.1
Ag., For. & Fish					16.3	14.5	20.6	19.1	19.7	22.4
Mining	29.9	28.9	24.7	18.2	17.9	21.0	25.1	24.1	24.8	27.0
Oil and Gas					16.0	19.7	22.9	22.1	22.7	27.0
Other Mining					28.4	27.8	32.8	30.5	33.8	26.9
Construction	41.4	28.1	17.7	14.1	12.8	14.7	17.2	18.1	15.7	15.2
Manufacturing	42.3	39.0	36.4	36.9	38.2	38.9	44.0	36.8	34.4	33.5
Food Products					46.6	50.1	52.3	50.2	44.1	42.5
Lumber & Wood					40.3	36.7	39.2	31.6	31.3	30.0
Paper Products					12.2	5.4	10.0	7.7	8.5	14.8
Other Mfg.					16.6	14.8	18.7	20.8	16.3	16.0
Trans., Comm. & Util	27.9	23.1	22.4	18.8	17.8	17.1	18.9	18.2	17.1	17.9
Trade	29.9	22.0	20.3	19.8	18.2	16.4	20.4	17.2	16.1	16.9
Fin., Ins. & R.E.	32.9	25.8	25.7	24.2	24.0	22.2	24.5	22.1	23.7	23.9
Services	36.1	23.8	20.2	16.7	14.5	14.2	17.1	19.0	17.2	17.0
Public Admin.		21.1	20.7	19.0	16.0	17.7	16.4	15.4	14.3	17.6
Unclassified	23.5	23.0	15.3	17.4	15.4	16.4	18.2	18.8	18.6	15.4

Table 2-15
(Continued)

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AMOUNT OF PAYMENTS										
Total	43.0	31.4	26.2	23.9	22.2	21.9	24.4	24.2	21.3	22.4
Ag., For. & Fish					18.8	18.1	19.3	22.1	21.9	23.1
Mining	32.4	27.7	27.7	21.0	21.3	23.4	25.5	27.0	26.2	30.5
Oil and Gas					19.2	21.9	23.9	25.1	24.0	30.4
Other Mining					31.8	33.2	32.8	33.2	34.3	31.7
Construction	46.2	32.2	21.6	16.5	14.2	15.8	19.0	21.2	18.1	17.3
Manufacturing	45.8	42.4	41.6	40.9	38.9	40.0	43.3	38.8	35.8	34.7
Food Products					47.4	50.2	53.7	54.8	47.3	47.2
Lumber & Wood					40.5	40.3	38.1	36.6	31.3	33.6
Paper Products					21.4	13.0	13.9	11.0	15.9	17.5
Other Mfg.					18.6	17.8	19.4	23.4	18.7	17.9
Trans., Comm. & Util	35.4	26.6	26.8	22.6	20.7	19.7	22.3	21.0	19.7	21.2
Trade	36.4	28.1	25.0	23.3	21.7	19.1	23.5	21.8	19.1	21.6
Fin., Ins. & R.E.	36.3	31.4	29.2	27.4	27.5	25.5	27.6	27.5	27.5	28.6
Services	42.5	30.4	24.8	21.1	18.8	17.7	22.2	24.6	22.0	22.3
Public Admin.		23.7	24.3	23.8	19.3	20.8	21.5	19.9	19.3	22.7
Unclassified	23.0	25.0	26.6	19.9	15.0	17.3	19.5	25.4	19.1	21.1

SOURCE: Alaska Department of Labor. 1977-1986. UC 217 report, Benefit Payments by Industry and Area.

Table 2-16
Regular UI Benefit Payments by Local Office, 1977-1986

LOCAL OFFICE	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
NUMBER OF WEEKS PAID										
Total	404,163	439,565	359,921	310,416	538,235	589,983	640,172	662,704	767,652	911,807
Anchorage	215,851	223,108	197,368	169,735	125,471	150,938	153,059	165,811	213,475	246,017
Central - Interstate					123,747	131,746	159,578	160,205	162,230	190,764
Central - Mail					114,297	107,176	117,469	112,762	127,698	125,714
Eagle River										18,117
Fairbanks	105,618	120,640	78,323	60,589	57,654	72,003	78,754	80,410	91,853	115,632
Homer										9,835
Juneau	17,398	20,787	18,036	16,761	16,069	18,517	21,612	24,272	27,889	33,475
Kenai	40,732	49,340	44,773	43,295	25,357	28,992	32,245	31,253	37,452	51,702
Ketchikan	16,929	18,089	14,374	12,689	18,273	17,343	15,547	22,109	16,639	18,348
Kodiak					13,065	14,475	11,261	10,314	14,090	11,649
Matanuska-Susitna					31,358	32,766	35,815	42,510	59,364	69,937
Seward					5,555	6,173	6,561	5,536	7,539	8,939
Sitka	7,635	7,601	7,047	7,347	7,389	9,854	8,271	7,522	9,423	11,678
AMOUNT OF PAYMENTS (\$)										
Total	34,971,953	37,548,792	29,950,600	26,860,794	66,497,700	76,012,220	85,188,868	91,484,608	118,113,002	141,573,832
Anchorage	18,917,635	19,173,666	16,559,033	14,797,935	16,386,105	20,027,125	21,195,198	23,603,898	33,978,504	39,350,500
Central - Interstate					14,783,466	16,704,002	20,901,923	22,220,440	25,495,755	31,049,907
Central - Mail					12,991,297	13,113,408	14,829,403	14,554,201	17,761,296	17,220,216
Eagle River										2,922,854
Fairbanks	9,454,627	10,681,240	6,723,020	5,412,532	7,970,767	9,930,599	11,243,340	11,695,513	14,986,134	18,263,287
Homer										1,467,990
Juneau	1,425,456	1,644,145	1,430,811	1,381,989	2,033,522	2,294,458	2,785,166	3,199,935	4,166,104	4,967,576
Kenai	3,212,651	4,017,420	3,563,622	3,570,433	3,256,780	3,968,650	4,349,311	4,252,961	5,682,348	8,058,963
Ketchikan	1,352,172	1,433,663	1,119,327	1,080,095	2,272,199	2,132,168	1,925,482	3,056,857	2,340,893	2,551,928
Kodiak					1,332,511	1,536,053	1,209,590	1,181,602	1,797,436	1,420,137
Matanuska-Susitna					3,978,294	4,443,016	5,001,936	6,160,465	9,472,002	11,302,047
Seward					614,402	653,974	732,157	619,220	994,062	1,195,637
Sitka	609,412	598,658	554,787	617,810	878,357	1,208,767	1,015,362	939,516	1,438,468	1,802,790
NUMBER OF FIRST PAYMENTS										
Total	24,236	24,334	20,911	18,793	35,628	39,439	42,508	45,202	49,347	55,514
Anchorage	12,540	12,561	11,623	10,084	9,470	10,688	11,055	12,349	14,060	15,773
Central - Interstate					6,933	7,755	9,313	9,299	9,172	10,345
Central - Mail					6,797	6,914	7,605	7,452	8,153	7,907
Eagle River										1,067
Fairbanks	6,610	5,941	4,053	3,543	4,509	5,188	5,505	5,695	6,252	7,192
Homer										536
Juneau	1,010	1,379	1,180	1,123	1,225	1,377	1,625	1,830	2,081	2,077
Kenai	2,613	2,840	2,772	2,649	1,822	2,027	2,135	2,181	2,456	3,198
Ketchikan	1,028	1,123	834	895	1,143	1,241	1,129	1,680	1,129	1,187
Kodiak					862	875	782	813	894	749
Matanuska-Susitna					1,927	2,173	2,311	2,940	3,836	4,124
Seward					367	352	379	367	500	558
Sitka	435	490	449	499	573	849	669	596	814	801

Table 2-16
(Continued)

LOCAL OFFICE	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
AVERAGE WEEKLY PAYMENT (\$)										
Total	86.53	85.42	83.21	86.53	123.55	128.84	133.07	138.05	153.86	155.27
Anchorage	87.64	85.94	83.90	87.18	130.60	132.68	138.48	142.35	159.17	159.95
Central - Interstate					119.47	126.79	130.98	138.70	157.16	162.77
Central - Mail					113.66	122.35	126.24	129.07	139.09	136.98
Eagle River										161.33
Fairbanks	89.52	88.54	85.84	89.33	138.25	137.92	142.77	145.45	163.15	157.94
Homer										149.26
Juneau	81.93	79.09	79.33	82.45	126.55	123.91	128.87	131.84	149.38	148.40
Kenai	78.87	81.42	79.59	82.47	128.44	136.89	134.88	136.08	151.72	155.87
Ketchikan	79.87	79.26	77.87	85.12	124.35	122.94	123.85	138.26	140.69	139.08
Kodiak					101.99	106.12	107.41	114.56	127.57	121.91
Matanuska-Susitna					126.87	135.60	139.66	144.92	159.56	161.60
Seward					110.60	105.94	111.59	111.85	131.86	133.76
Sitka	79.82	78.76	78.73	84.09	118.87	122.67	122.76	124.90	152.65	154.37
AVERAGE DURATION IN WEEKS										
Total	16.7	18.1	17.2	16.5	15.1	15.0	15.1	14.7	15.6	16.4
Anchorage	17.2	17.8	17.0	16.8	13.2	14.1	13.8	13.4	15.2	15.6
Central - Interstate					17.8	17.0	17.1	17.2	17.7	18.4
Central - Mail					16.8	15.5	15.4	15.1	15.7	15.9
Eagle River										17.0
Fairbanks	16.0	20.3	19.3	17.1	12.8	13.9	14.3	14.1	14.7	16.1
Homer										18.3
Juneau	17.2	15.1	15.3	14.9	13.1	13.4	13.3	13.3	13.4	16.1
Kenai	15.6	17.4	16.2	16.3	13.9	14.3	15.1	14.3	15.2	16.2
Ketchikan	16.5	16.1	17.2	14.2	16.0	14.0	13.8	13.2	14.7	15.5
Kodiak					15.2	16.5	14.4	12.7	15.8	15.6
Matanuska-Susitna					16.3	15.1	15.5	14.5	15.5	17.0
Seward					15.1	17.5	17.3	15.1	15.1	16.0
Sitka	17.6	15.5	15.7	14.7	12.9	11.6	12.4	12.6	11.6	14.6
PERCENT DISTRIBUTION - AMOUNT OF PAYMENTS										
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Anchorage	54.1	51.1	55.3	55.1	24.6	26.3	24.9	25.8	28.8	27.8
Central - Interstate					22.2	22.0	24.5	24.3	21.6	21.9
Central - Mail					19.5	17.3	17.4	15.9	15.0	12.2
Eagle River										2.1
Fairbanks	27.0	28.4	22.4	20.2	12.0	13.1	13.2	12.8	12.7	12.9
Homer										1.0
Juneau	4.1	4.4	4.8	5.1	3.1	3.0	3.3	3.5	3.5	3.5
Kenai	9.2	10.7	11.9	13.3	4.9	5.2	5.1	4.6	4.8	5.7
Ketchikan	3.9	3.8	3.7	4.0	3.4	2.8	2.3	3.3	2.0	1.8
Kodiak					2.0	2.0	1.4	1.3	1.5	1.0
Matanuska-Susitna					6.0	5.8	5.9	6.7	8.0	8.0
Seward					0.9	0.9	0.9	0.7	0.8	0.8
Sitka	1.7	1.6	1.9	2.3	1.3	1.6	1.2	1.0	1.2	1.3

SOURCE: Alaska Department of Labor. 1977-1986. BEPP 2565, Monthly Management Reports.
The Anchorage office included Matanuska-Susitna prior to 1981, and Eagle River prior to 1986.
The Kenai office included Kodiak and Seward prior to 1981, and Homer prior to 1986.

Table 2-17
Amount of UI Benefit Payments by Census Area, 1986

Census Areas and Subareas	State UI 1/		UCFE		UCX	Total	FSC	SSB	SIB	All Programs
	Regular	EB	Regular	EB	Regular	UI + EB				Total
ALEUTIAN ISLANDS CA	258,846	31,955	9,353	2,002	0	302,156	0	1,570	9,182	312,908
ANCHORAGE BOROUGH	40,352,197	6,709,443	879,818	114,630	380,312	48,436,400	510	98,291	790,922	49,326,123
BETHEL CA	1,274,075	231,328	25,614	8,586	5,002	1,544,605	0	44,669	169,116	1,758,390
BRISTOL BAY BOROUGH	112,069	22,545	2,715	0	0	137,329	0	2,654	0	139,983
DILLINGHAM CA	523,752	97,936	13,600	769	4,158	640,215	0	11,030	10,793	662,038
FAIRBANKS NORTH STAR BOR.	18,033,921	3,592,177	432,397	58,200	154,712	22,271,407	156	43,181	319,597	22,634,341
HAINES BOROUGH	496,936	87,459	4,768	770	4,264	594,197	0	4,352	1,722	600,271
JUNEAU BOROUGH	4,890,176	822,520	94,212	16,260	18,602	5,841,770	0	26,090	34,595	5,902,455
KENAI PENNINSULA BOROUGH	11,387,091	2,287,229	125,106	22,709	31,568	13,853,703	0	81,599	148,438	14,083,740
KETCHIKAN GATEWAY BOROUGH	2,755,120	412,226	31,285	4,401	5,257	3,208,289	635	15,072	338	3,224,334
KOBUK CA	1,020,121	225,086	26,023	3,518	10,508	1,285,256	0	21,024	102,122	1,408,402
KODIAK ISLAND BOROUGH	1,479,916	182,903	13,563	0	8,620	1,685,002	58	14,338	18,533	1,717,931
NATANUSKA-SUSITNA BOROUGH	11,495,673	2,345,457	167,919	15,836	64,155	14,089,040	695	63,741	179,077	14,332,553
NOME CA	1,440,321	297,190	13,520	3,948	780	1,755,759	0	21,296	107,822	1,884,877
NORTH SLOPE BOROUGH	646,251	189,731	10,176	1,080	920	848,158	0	3,298	19,396	870,852
PRINCE OF WALES-OUTER KETCH	1,430,481	245,257	18,538	7,222	0	1,701,498	0	17,149	17,246	1,735,893
SITKA BOROUGH	1,843,260	143,034	41,170	2,548	5,365	2,035,377	0	6,422	8,525	2,050,324
SKAGWAY-YAKUTAT-ANGOOK CA	959,558	133,072	45,568	5,448	1,072	1,144,718	0	16,022	20,924	1,181,664
SOUTHEAST FAIRBANKS CA	1,249,987	323,113	67,008	10,168	11,887	1,662,163	0	20,439	17,993	1,700,595
VALDEZ-CORDOVA CA	1,680,999	316,367	22,879	3,472	2,138	2,025,855	0	9,323	7,610	2,042,788
WADE HAMPTON CA	580,096	120,486	6,963	0	3,350	710,895	0	27,016	43,369	781,280
WRANGELL-PETERSBURG CA	1,602,490	249,298	23,199	1,326	1,063	1,877,376	0	15,501	6,787	1,899,664
YUKON-KOYUKUK CA	1,743,858	402,956	73,772	28,987	6,023	2,255,596	0	25,473	68,543	2,349,612
AREA UNKNOWN 2/	4,104,554	684,744	62,899	20,874	21,793	4,894,864	404	7,510	22,018	4,924,796
IN-STATE TOTALS	111,361,748	20,153,512	2,212,065	332,754	741,549	134,801,628	2,638	613,862	2,124,668	137,542,796
INTERSTATE TOTALS 3/	31,433,786	1,393,606	1,510,196	66,486	100,091	34,504,509	0	0	0	34,504,509
TOTALS ALL AREAS	142,795,534	21,547,118	3,722,261	399,240	841,640	169,306,137	2,638	613,862	2,124,668	172,047,305

SOURCE: Alaska Department of Labor. 1986. UC 217 report, Benefit Payments by Industry and Area.
Alaska Department of Labor. 1986. 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.

3/ Includes \$344 of EB UCX payments.

Table 2-18
Regular UI Payments to Interstate Claimants by States, 1985-1986

STATE	1985		1986	
	REGULAR BENEFITS PAID	PERCENT DISTRIBUTION	REGULAR BENEFITS PAID	PERCENT DISTRIBUTION
Alabama	239,436	0.9	296,306	0.9
Arizona	744,744	2.8	1,186,374	3.8
Arkansas	327,172	1.2	360,900	1.1
California	3,292,024	12.5	3,941,261	12.5
Colorado	519,875	2.0	668,831	2.1
Connecticut	40,035	0.2	64,096	0.2
Delaware	13,455	0.1	17,062	0.1
Dist. of Columbia	4,978	0.0	9,424	0.0
Florida	623,567	2.4	724,426	2.3
Georgia	281,857	1.1	275,766	0.9
Hawaii	469,952	1.8	552,604	1.8
Idaho	1,112,943	4.2	1,416,498	4.5
Illinois	198,342	0.8	229,824	0.7
Indiana	95,133	0.4	140,332	0.4
Iowa	77,029	0.3	108,920	0.3
Kansas	150,665	0.6	140,590	0.4
Kentucky	156,355	0.6	134,739	0.4
Louisiana	257,049	1.0	367,942	1.2
Maine	155,742	0.6	173,570	0.6
Maryland	73,255	0.3	95,320	0.3
Massachusetts	101,826	0.4	112,783	0.4
Michigan	403,035	1.5	509,570	1.6
Minnesota	700,253	2.7	790,149	2.5
Mississippi	134,564	0.5	172,195	0.5
Missouri	366,571	1.4	399,064	1.3
Montana	843,551	3.2	1,205,763	3.8
Nebraska	69,280	0.3	82,771	0.3
Nevada	340,037	1.3	474,170	1.5
New Hampshire	56,818	0.2	61,407	0.2
New Jersey	101,572	0.4	81,246	0.3
New Mexico	211,333	0.8	294,261	0.9
New York	232,055	0.9	285,679	0.9
North Carolina	176,877	0.7	270,864	0.9
North Dakota	118,773	0.5	173,766	0.6
Ohio	234,663	0.9	264,958	0.8
Oklahoma	349,834	1.3	534,398	1.7
Oregon	2,943,967	11.2	3,691,682	11.7
Pennsylvania	202,749	0.8	219,663	0.7
Puerto Rico	19,704	0.1	35,760	0.1
Rhode Island	11,012	0.0	17,171	0.1
South Carolina	91,637	0.3	111,202	0.4
South Dakota	63,237	0.2	96,968	0.3
Tennessee	251,789	1.0	283,051	0.9
Texas	717,206	2.7	1,050,219	3.3
Utah	181,607	0.7	294,171	0.9
Vermont	48,842	0.2	60,935	0.2
Virginia	170,638	0.6	187,222	0.6
Virgin Islands	3,508	0.0	1,070	0.0
Washington	7,949,891	30.1	8,305,195	26.3
West Virginia	61,902	0.2	44,938	0.1
Wisconsin	284,631	1.1	356,950	1.1
Wyoming	85,550	0.3	151,139	0.5
Canada	12,216	0.0	25,969	0.1
Unknown	336	0.0	2,128	0.0
Total	26,375,072	100.0	31,553,262	100.0

SOURCE: Alaska Department of Labor. 1985-1986. UC-217 report, Benefit Payments by Industry and Area.

Table 2-19
Payment of Dependents Benefits, 1977-1986

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
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
1985	16,024	49,348	32.5	274,411	767,652	35.7	11,940,098	43.51	15.55
1986	18,342	55,514	33.0	333,808	911,807	36.6	14,457,531	43.31	15.86

SOURCE: Alaska Department of Labor. 1977-1986. 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 2-20
Earnings Replacement Model, Current Schedule

INPUT:				OUTPUT:	
BENEFIT YEAR BEGINNING		1986		TOTAL CLAIMANTS	60,364
MINIMUM BASE PERIOD WAGE	=	\$1,000		% EARNINGS REPLACEMENT 2/3 CLNTS	43.9%
MINIMUM WEEKLY BENEFIT AMOUNT	=	\$38		% CLNTS WITH MIN 50% EARNINGS RE	57.3%
MAXIMUM WEEKLY BENEFIT AMOUNT	=	\$188		NO. CLNTS WITH MAX WBA	24,245

BASE PERIOD WAGE	AVERAGE WEEKLY EARNINGS	NUMBER OF CLAIMANTS	WEEKLY BENEFIT AMOUNT	CUMULATIVE PERCENT CLAIMANTS	WEEKLY EARNINGS REPLACEMENT
1,000	19.23	318	38	0.5	197.6
1,250	24.04	353	40	1.1	166.4
1,500	28.85	374	42	1.7	145.6
1,750	33.65	416	44	2.4	130.7
2,000	38.46	450	46	3.2	119.6
2,250	43.27	439	48	3.9	110.9
2,500	48.08	497	50	4.7	104.0
2,750	52.88	514	52	5.6	98.3
3,000	57.69	505	54	6.4	93.6
3,250	62.50	543	56	7.3	89.6
3,500	67.31	493	58	8.1	86.2
3,750	72.12	548	60	9.0	83.2
4,000	76.92	565	62	10.0	80.6
4,250	81.73	580	64	10.9	78.3
4,500	86.54	586	66	11.9	76.3
4,750	91.35	561	68	12.8	74.4
5,000	96.15	585	70	13.8	72.8
5,250	100.96	533	72	14.7	71.3
5,500	105.77	556	74	15.6	70.0
5,750	110.58	595	76	16.6	68.7
6,000	115.38	551	78	17.5	67.6
6,250	120.19	563	80	18.4	66.6
6,500	125.00	543	82	19.3	65.6
6,750	129.81	553	84	20.2	64.7
7,000	134.62	508	86	21.1	63.9
7,250	139.42	576	88	22.0	63.1
7,500	144.23	522	90	22.9	62.4
7,750	149.04	525	92	23.8	61.7
8,000	153.85	517	94	24.6	61.1
8,250	158.65	556	96	25.6	60.5
8,500	163.46	555	98	26.5	60.0
8,750	168.27	522	100	27.3	59.4
9,000	173.08	475	102	28.1	58.9
9,250	177.88	517	104	29.0	58.5
9,500	182.69	545	106	29.9	58.0
9,750	187.50	544	108	30.8	57.6
10,000	192.31	523	110	31.7	57.2
10,250	197.12	496	112	32.5	56.8
10,500	201.92	483	114	33.3	56.5
10,750	206.73	502	116	34.1	56.1

Table 2-20
(Continued)

BASE PERIOD WAGE	AVERAGE WEEKLY EARNINGS	NUMBER OF CLAIMANTS	WEEKLY BENEFIT AMOUNT	CUMULATIVE PERCENT CLAIMANTS	WEEKLY EARNINGS REPLACEMENT
11,000	211.54	497	118	34.9	55.8
11,250	216.35	500	120	35.8	55.5
11,500	221.15	493	122	36.6	55.2
11,750	225.96	477	124	37.4	54.9
12,000	230.77	492	126	38.2	54.6
12,250	235.58	470	128	39.0	54.3
12,500	240.38	468	130	39.7	54.1
12,750	245.19	475	132	40.5	53.8
13,000	250.00	481	134	41.3	53.6
13,250	254.81	459	136	42.1	53.4
13,500	259.62	502	138	42.9	53.2
13,750	264.42	482	140	43.7	52.9
14,000	269.23	460	142	44.5	52.7
14,250	274.04	509	144	45.3	52.5
14,500	278.85	487	146	46.1	52.4
14,750	283.65	471	148	46.9	52.2
15,000	288.46	472	150	47.7	52.0
15,250	293.27	438	152	48.4	51.8
15,500	298.08	438	154	49.1	51.7
15,750	302.88	470	156	49.9	51.5
16,000	307.69	478	158	50.7	51.4
16,250	312.50	409	160	51.4	51.2
16,500	317.31	406	162	52.1	51.1
16,750	322.12	416	164	52.7	50.9
17,000	326.92	419	166	53.4	50.8
17,250	331.73	376	168	54.1	50.6
17,500	336.54	393	170	54.7	50.5
17,750	341.35	421	172	55.4	50.4
18,000	346.15	396	174	56.1	50.3
18,250	350.96	381	176	56.7	50.1
18,500	355.77	373	178	57.3	50.0
18,750	360.58	370	180	57.9	49.9
19,000	365.38	392	182	58.6	49.8
19,250	370.19	385	184	59.2	49.7
19,500	375.00	376	186	59.8	49.6
19,750	379.81	403	188	60.5	49.5
20,000	384.62	374	188	61.1	48.9
20,250	389.42	341	188	61.7	48.3
20,500	394.23	338	188	62.2	47.7
20,750	399.04	341	188	62.8	47.1
21,000	403.85	387	188	63.5	46.6
21,250	408.65	336	188	64.0	46.0
21,500	413.46	351	188	64.6	45.5
21,750	418.27	362	188	65.2	44.9
22,000	423.08	354	188	65.8	44.4
22,250+	1,175.48	20,658	188	100.0	16.0

Appendix 3

TAX STRUCTURE

DESCRIPTION OF DATA SOURCES

Appendix 3 focuses on financial transactions and Alaska's UI Trust Fund, and Alaska's benefit financing structure. It is largely concerned with benefit costs; therefore this appendix draws heavily from the Benefit Payments by Industry and Area (UC 217) report, and the ES-202 quarterly reports (Employment, Wages, and Contributions). And in fact several of the tables (1, 2, 5, 8, 14, 16, and 17) directly reproduce data reported in appendices 1 and 2.

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 financial transactions and cash flow. Its major 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 BRTR 9500 Array, Taxable Wages Within Size of Payroll Codes, a yearly listing of employers, their payroll experience, and their quarterly decline quotients.

Table 3-1
Benefit Cost Rate, 1977-1986

YEAR	TAXABLE EMPLOYMENT			REIMBURSABLE EMPLOYMENT		
	Benefits Paid (\$1,000)	Total Payroll (Lagged 1 Yr) (\$1,000)	Benefit Cost Rate	Benefits Paid (\$1,000)	Total Payroll (Lagged 1 Yr) (\$1,000)	Benefit Cost Rate
1977	89,793	3,181,778	2.8	820	76,262	1.1
1978	81,214	2,591,315	3.1	1,066	88,975	1.2
1979	54,595	2,311,291	2.4	4,099	653,267	0.6
1980	45,750	2,361,316	1.9	4,393	764,527	0.6
1981	63,661	2,669,651	2.4	10,668	873,247	1.2
1982	73,897	3,313,169	2.2	7,593	1,010,905	0.8
1983	85,385	3,931,732	2.2	8,926	1,166,074	0.8
1984	90,955	4,306,693	2.1	7,997	1,297,999	0.6
1985	114,458	4,468,877	2.6	10,081	1,388,995	0.7
1986	148,450	4,441,361	3.3	13,868	1,537,426	0.9

SOURCE: Alaska Department of Labor. 1977-1986. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1976-1985. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 3-2
Benefit Cost Rates by Industry, 1986

INDUSTRY	BENEFITS PAID 1986	TOTAL PAYROLL 1985	BENEFIT COST RATE (%) (Logged 1 Yr)
Taxable Employers			
Total	126,317,330	4,441,308,737	2.8
Ag., For. & Fish	685,402	16,875,538	4.1
Mining	9,355,135	561,763,299	1.7
Oil and Gas	8,275,915	530,793,983	1.6
Other Mining	1,079,220	30,969,316	3.5
Construction	41,217,337	766,592,300	5.4
Manufacturing	10,610,295	295,621,340	3.6
Food Products	4,772,960	115,402,952	4.1
Lumber & Wood	2,470,725	55,655,884	4.4
Paper Products	1,196,960	22,456,382	5.3
Other Mfg.	2,169,650	102,106,122	2.1
Trans., Comm. & Util.	11,511,145	650,480,964	1.8
Trade	21,967,969	884,841,921	2.5
Fin., Ins. & R.E.	5,747,870	308,566,149	1.9
Services	20,902,753	845,152,478	2.5
Public Admin.	3,475,303	86,803,766	4.0
Unclassified	844,121	24,610,982	3.4
Reimbursable Employers			
Total	13,979,037	1,537,426,330	0.9
Trans., Comm. & Util.	558,482	51,850,363	1.1
Services	4,965,975	698,185,814	0.7
Public Admin.	8,454,060	787,309,191	1.1
Other	520	80,962	0.6

SOURCE: Alaska Department of Labor. 1986. UC-217 report, Benefit Payments by Industry and Area.

Alaska Department of Labor. 1985. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 3-3
Trust Fund Deposits and Disbursements, 1977-1986

DEPOSITS (\$)									
Year	Contributions Net of Reim- bursements	Federal Share Extended Benefits	Amounts Rec'd From Reimb. Employers	Interstate Benefits Wage Combining	FSB 1/ FSC 2/	Penalty & Interest 3/	Other 4/	Trust Fund Interest Earned	TOTAL REVENUE DEPOSITED 5/
1977	65,680,540	6,212,000	434,382	393,631	3,489,000		10,622,637	5,224,234	92,056,424
1978	60,682,577	5,645,500	669,182	447,241		270,698	7,093,665	3,799,481	78,608,344
1979	58,998,566	4,532,120	2,626,852	989,607		362,868	7,656,199	4,831,744	79,997,956
1980	63,501,143	3,209,090	6,990,439	660,961		372,469	7,753,400	4,273,308	86,760,810
1981	73,192,925 *	5,716,752	8,470,000 *	1,624,093		94,155	9,537,890	8,509,471	107,145,286
1982	85,003,770 *	4,077,250	8,124,931 *	1,853,522	3,545,000	579,036	6,283,243	11,819,315	121,286,067
1983	85,003,463 *	4,145,000	10,523,939 *	2,059,995	11,664,000	667,541	5,258,355	13,252,422	132,574,715
1984	94,924,850 *	3,227,000	8,670,809 *	1,519,656	10,524,000	773,854	5,781,787	14,406,467	139,828,424
1985	86,468,713	4,581,000	9,327,437	1,720,578	3,240,000	952,111	7,151,692	16,050,404	129,491,935
1986	79,442,433	8,952,000	12,466,063	1,902,186	0	722,747	7,660,060	12,874,845	124,020,334

DISBURSEMENTS (\$)									
Year	Regular Benefits + SSB	Extended Benefit Payments	Reimburs- able Benefit Payments	Interstate Benefits Wage Combining	FSB 1/ FSC 2/	Training And Building Fund	Other 4/	TOTAL BENEFITS DISBURSED 5/	RESERVE FUND BALANCE 6/
1977	82,697,357	9,144,232	820,347	2,917,208	3,169,040	250,326	11,128,329	110,126,839	74,514,627
1978	68,798,755	10,515,404	1,065,740	7,604,053	299,505	312,284	7,672,731	96,268,472	56,854,499
1979	48,328,267	7,424,999	3,995,414	3,618,542		395,249	8,314,711	72,077,182	64,775,274
1980	41,990,779	6,215,495	6,044,037	945,572		384,847	8,105,453	63,686,183	87,849,901
1981	53,737,836	9,406,499	10,668,371	6,817,392	(412)	115,358	11,272,452	92,017,495	102,977,691
1982	66,986,875	7,840,005	7,592,848	4,928,425	3,516,500	688,802	7,347,855	98,901,311	125,362,447
1983	76,237,809	7,393,529	8,926,146	7,542,110	11,622,936	465,789	6,628,193	118,816,511	139,120,651
1984	83,579,441	6,363,751	7,997,043	5,557,056	10,791,233	774,687	6,181,703	121,244,914	157,704,161
1985	108,006,898	9,491,254	10,081,179	3,199,479	2,964,824	921,603	7,087,116	141,752,353	145,443,744
1986	129,223,952	19,750,271	13,868,389	10,528,628	(16,953)	686,650	7,538,686	181,579,623	87,884,455

* 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. 1977-1986. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. Contribution Operations, ETA 581 report to the U.S. Department of Labor.

- 1/ FSB - Federal Supplemental Benefits: began January 1975, phased out beginning January 1978.
- 2/ FSC - Federal Supplemental Compensation: October, 1982 - March, 1985.
- 3/ Prior to 4-1-78 included in contributions. Net collections of penalties, interest, and fines.
- 4/ CETA, PSE, DUA, TRA, SUA, transfer to Training and Building fund, prior year refunds, child support withholding transfers, federal UCFE and UCX benefits and receipts, federal share of regular benefits; 1978 deposits and 1979 disbursements include ledger adjustments to bring the fund into balance.
- 5/ Deposits from all sources including federal and all disbursements made to claimants.
- 6/ Amount available for benefits in trust fund on December 31.

Table 3-4
Unemployment Insurance Trust Fund Balance, State Fiscal Year 1987

ASSETS		LIABILITIES & FUND BALANCE	
Clearing Account	\$5,754.09	LIABILITIES:	
U.S. Trust Fund	56,676,664.13	Employer Overpayments Payable	\$1,762,451.31
Benefit Account	1,745,375.42	Employer Contributions in Suspense	40,767.67
Escrow Cash Account	35,373.16	Federal Share EB Payable	82,791.01
Escrow Security Account	1,389.89 (1)	Federal FECA/UCX Payable	0.00
Contributions Receivable	14,434,003.68	Federal PSE Payable	2,268.14
Allowance for Uncollectible Employers	(2,379,752.06)	Federal FSC Payable	859.00
Overpayments Receivable - State	1,772,867.39	Combined Wage Payable	1,792,119.19
Overpayments Receivable - Federal	226,515.13	Federal SUA, DUA & TRA Payable	1,113.82
Allowance for Uncollectible Benefit Overpayments	(163,802.59)	Prior-year Payable	2,711,823.00
Combined Wage Receivable	394,008.23	Child Support Withholds Payable	88,592.46
Federal FECA/UCFE Receivable	27,669.79	Agent-state Withholds Payable	827.76
Federal FECA/UCX Receivable	7,019.30	Training & Building Fund Payable	8,721.57
		Security Deposits Payable	36,763.05
	-----		-----
	\$72,783,085.56	TOTAL LIABILITIES	\$6,529,097.98
		FUND BALANCE:	\$66,253,987.58

TOTAL ASSETS	\$72,783,085.56	TOTAL LIABILITIES & FUND BALANCE	\$72,783,085.56
	=====		=====

(1) Excludes \$419,763.78 held in trust for nonprofit employers.

July 1, 1986 -- June 30, 1987 POST-CLOSING

FUND BALANCE 7-1-86 \$114,721,845.72

FY 87 Expenditures (169,705,252.97)

FY 87 Revenue 121,237,394.83

Fiscal Year 1987 change (48,467,858.14)

FUND BALANCE 6-30-87 \$66,253,987.58

**Table 3-4
(Continued)**

Revenue	SFY 1987	SFY 1986
Contr - Employers & Employees	\$79,064,062.96	\$83,265,976.17
Contr - Nonprofit Organizations	991,656.24	1,087,356.36
Contr - Local Government	9,922,780.45	9,121,959.52
Contr - State Govt Hi Ed & Hospitals	3,982,779.59	736,403.28
Interest & Penalties	670,782.66	864,118.70
Interest on Trust Account	8,282,445.14	14,298,944.52
Interest Received on Overpayments 1/	1,710.67	0.00
Federal Reimbursement-EB	9,643,184.41	6,095,513.49
Federal Reimbursement-FECA UCFE	5,421,886.67	5,461,734.38
Federal Reimbursement-FECA UCX	872,082.36	953,148.88
Combined Wage Billing	1,636,699.52	1,913,441.64
Unrealized Revenue Receivable	747,324.16	844,601.22
	-----	-----
Total	\$121,237,394.83	\$124,643,198.16
	=====	=====
Expenditures		
Regular Benefits	\$119,126,429.79	\$118,930,680.24
SSB Benefits	521,523.75	363,965.77
Extended Benefits-State	10,494,824.00	7,159,044.30
Reimb. Benefits-Nonprofit Organizations	1,060,898.75	1,119,683.46
Reimb. Benefits-Local Govt.	5,627,608.95	4,333,490.48
Reimb. Benefits-Hi. Ed. & Hospitals	1,313,982.86	770,528.98
Reimb. Benefits-State Govt.	7,248,991.66	5,278,704.21
Transfer to Trng. & Bldg. Fund	670,782.66	864,118.70
Combined Wage Payments	5,990,681.15	7,060,771.31
Combined Wage Benefits 1/	1,630,802.75	0.00
Extended Benefits-Federal	9,643,184.41	6,095,513.49
FECA UCFE Benefits	5,422,066.67	5,461,734.38
FECA UCX Benefits	872,082.36	953,148.88
Prior-year Expense	70,199.12	2,927,533.88
Unrealized Overpayment Refunds		
Receivable	11,194.09	69,153.20
	-----	-----
Total	\$169,705,252.97	\$161,388,071.28
	=====	=====

SOURCE: Alaska Department of Labor, Unemployment Insurance
Benefit Fund Monthly Report, 1986-87.

1/ These accounts were established at the beginning of SFY 1987

Table 3-5
Tax Base, Average Employer Tax Rates, and Contributions, 1977-1986

YEAR	TAX BASE (\$)	AVERAGE EMPLOYER TAX RATE		EMPLOYEE TAX RATE		COLLECTIONS (\$1,000)
		Percent of Taxable Payroll	Percent of Total Payroll	Percent of Taxable Payroll	Percent of Total Payroll	
1977	10,000	4.00	2.23	0.7	0.4	65,681
1978	10,000	3.98	2.16	0.8	0.4	60,683
1979	10,000	4.05	2.18	0.8	0.4	58,999
1980	10,000	3.69	1.85	0.8	0.4	63,501
1981	13,300	3.30	1.83	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	1.48	0.5	0.3	86,469
1986	21,500	2.88	1.96	0.6	0.4	79,442

SOURCES: Alaska Statutes 23.20.175
Alaska Statutes 23.20.290

Alaska Department of Labor. 1977-1986. Employment, Wages, and
Contributions, ES-202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. Unemployment Insurance
Financial Transaction Summary, ETA 2-112 report to the U.S.

Table 3-6
Number of Accounts by Rate Type and Industry, 1987

	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.	185	1.6	28	1.4	7	1.0	220	1.9
Mining	179	1.5	28	1.4	6	0.8	213	1.8
Contract Construction	2260	19.3	358	17.5	187	25.9	2805	23.9
Manufacturing	374	3.2	52	2.5	29	4.0	455	3.9
Trans., Commun., & Util.	759	6.5	128	6.3	58	8.0	945	8.1
Trade	3040	26.0	398	19.5	170	23.5	3608	30.8
Finance, Ins., & Real Estate	814	6.9	97	4.7	33	4.6	944	8.1
Services	3811	32.5	639	31.3	172	23.8	4622	39.5
Public Administration	136	1.2	2	0.1	8	1.1	146	1.2
Unclassified	156	1.3	313	15.3	52	7.2	521	4.4
Total	11714	100.0	2043	100.0	722	100.0	14479	100.0
Percent of Grand Total		80.9		14.1		5.0		100.0

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. 1987. Taxable Wages Within Size of Payroll Code, Report No. BRTP 9500.

Table 3-7
Number of Experience-Rated Accounts and Average Employer Tax Rate by Industry, 1978-1987

	1978		1979		1980		1981		1982	
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total	6,800	4.04	6,791	3.99	7,622	3.99	7,999	3.29	7840	3.04
Agriculture, For. & Fish.	174	4.81	152	4.73	179	4.75	176	4.37	n/a	n/a
Mining	130	3.67	122	3.77	131	3.73	135	3.14	n/a	n/a
Contract Construction	1,195	4.41	1,194	4.06	1,283	4.74	1,317	4.60	n/a	n/a
Manufacturing	309	4.43	280	4.29	311	4.41	325	4.01	n/a	n/a
Trans., Commun., & Util.	514	3.72	498	3.83	552	3.75	575	2.87	n/a	n/a
Trade	1,964	4.12	1,997	3.68	2,196	3.78	2,268	2.82	n/a	n/a
Finance, Ins., & Real Estate	556	3.28	540	3.21	613	3.32	637	2.37	n/a	n/a
Services	1,921	3.84	1,970	3.86	2,272	3.91	2,471	3.07	n/a	n/a
Public Administration	37	3.70	38	4.32	85	3.85	95	2.67	n/a	n/a
Unclassified										

	1983		1984		1985		1986		1987	
	No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total	8,238	2.38	9,363	2.98	10,382	2.61	11,700	2.53	11,714	3.40
Agriculture, For. & Fish.	140	2.95	144	3.66	142	3.13	181	3.31	185	3.88
Mining	147	2.16	178	3.31	179	2.92	195	2.88	179	3.71
Contract Construction	1,334	3.27	1,724	3.72	2,101	3.28	2,513	3.35	2,260	4.20
Manufacturing	303	3.04	334	3.31	347	2.87	359	2.88	374	3.69
Trans., Commun., & Util.	597	2.15	647	3.01	688	2.54	726	2.55	759	3.28
Trade	2,253	1.96	2,521	2.66	2,664	2.32	2,965	2.44	3,040	3.22
Finance, Ins., & Real Estate	617	1.69	678	2.73	747	2.38	830	2.27	814	2.93
Services	2,680	2.21	2,958	2.72	3,320	2.36	3,720	2.42	3,811	3.10
Public Administration	90	2.11	103	3.00	121	2.70	125	2.78	136	3.58
Unclassified	77	3.07	76	3.48	73	2.87	86	3.07	156	3.69

SOURCE: Alaska Department of Labor. 1978-1987. BRTR 9500 Taxable Wages Within Size of Payroll Codes.

1/ Taxable wage base was \$10,000 in 1976-1980; \$13,300 in 1981; \$14,600 in 1982; \$20,200 in 1983; \$21,400 in 1984; \$21,800 in 1985; \$21,600 in 1986; and \$21,500 in 1987.

Table 3-8
UI Tax Rate Calculations, 1987

	SFY 1983	SFY 1984	SFY 1985	SFY 1986	CY 1987
(1) BENEFIT COST (BEN-REIMB-INT)	75,454,571	72,307,723	88,732,158	116,455,166	
(2) TOTAL PAYROLL (taxable employers)	4,118,255,398	4,457,099,497	4,447,804,486	4,295,543,484	
(3) TAXABLE PAYROLL				2,914,113,242	
(4) BENEFIT COST FOR 3 PREV SFY					277,495,047
(5) TOTAL PAYROLL, FIRST 3 OF LAST 4 SFY					13,023,159,381
(6) 3-YR BENEFIT COST/TOTAL PAYROLL (4)/(5)					0.021308
(7) TAXABLE/TOTAL PAYROLL, LAST SFY					0.678404
(8) AVERAGE BENEFIT COST RATE (6)/(7)					0.031409
(9) U.I. TRUST FUND BALANCE 9/30					101,074,717
(10) TOTAL PAYROLL, LAST SFY					4,295,543,484
(11) UI TRUST FUND RESERVE RATE (9)/(10)					0.023530
(12) SOLVENCY ADJUSTMENT					0.003000
(13) AVERAGE EMPLOYER TAX RATE AS A PERCENT OF TAXABLE PAYROLL (0.82 x ABCR) + TFSA = (0.82 x (8) + (12))					2.88
(14) AVERAGE EMPLOYEE TAX RATE (0.18 x ABCR) = 0.18 x (8)					0.57

Note: Total payroll, taxable payroll, and UI benefits costs are all for employees or former employees of contributing (taxable) employers only. Reimbursable employers are excluded.

Sources: Alaska Statutes 23.20.290

Alaska Department of Labor. 1982-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1983-1986. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Table 3-9
Tax Rates for Employees and Experience Rated Employers, 1987

RATE CLASS	EXPERIENCE FACTOR	EMPLOYEE CONTRIBUTION RATE (%)	EMPLOYER CONTRIBUTION RATE (%)	TOTAL CONTRIBUTION RATE (%)
1	0.40	0.6	1.33	1.93
2	0.45	0.6	1.46	2.06
3	0.50	0.6	1.59	2.19
4	0.55	0.6	1.72	2.32
5	0.60	0.6	1.85	2.45
6	0.65	0.6	1.98	2.58
7	0.70	0.6	2.11	2.71
8	0.80	0.6	2.36	2.96
9	0.90	0.6	2.62	3.22
10	1.00	0.6	2.88	3.48
11	1.00	0.6	2.88	3.48
12	1.10	0.6	3.14	3.74
13	1.20	0.6	3.40	4.00
14	1.30	0.6	3.65	4.25
15	1.35	0.6	3.78	4.38
16	1.40	0.6	3.91	4.51
17	1.45	0.6	4.04	4.64
18	1.50	0.6	4.17	4.77
19	1.55	0.6	4.30	4.90
20	1.60	0.6	4.43	5.03
21	1.65	0.6	5.40	6.00
AVERAGE BENEFIT COST RATE (ABCR)				0.031409
TRUST FUND SOLVENCY ADJUSTMENT (TFSA) =				0.003
EMPLOYEE TAX RATE = $0.18(\text{ABCR})$ =				0.6
AVERAGE EMPLOYER TAX RATE = $0.82(\text{ABCR}) + \text{TFSA}$ =				2.88
INDIVIDUAL EMPLOYER TAX RATES = $0.82(\text{ABCR})(\text{Experience Factor}) + \text{TFSA}$				

Note: The rate of contributions for rate class 21 is 4.56 percent. However, AS.23.20.290(c) prescribes a minimum contribution rate of 5.4 percent for rate class 21 and 1.0 percent for all other rate classes.

Table 3-10
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 3-11
Administrative Costs, 1977-1986

FEDERAL FISCAL YEAR	F.U.T.A. COLLECTIONS 1/	UI ADMIN. GRANTS	ES ADMIN. GRANTS	TOTAL ADMIN. GRANTS	
				----- (\$1,000,000)	% OF F.U.T.A.
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
1985	12.5	14.0	8.9	22.9	183.20
1986	12.8	14.7	9.4	24.1	188.28

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

1/ All data on F.U.T.A. collections are estimates. The 1986 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 3-12
Collections, Regular Benefits Paid - Reimbursable Employment, 1977-1986

YEAR	COLLECTIONS (\$)			BENEFITS PAID (\$)			TOTAL COLLECTIONS LESS BENEFITS PAID (\$)
	Total	Private Nonprofit	Government (State & Local)	Total	Private Nonprofit	Government (State & Local)	
1977	434,481	111,793	322,688	820,348	392,972	427,376	(385,867)
1978	669,182	217,579	451,603	1,065,740	355,464	710,276	(396,558)
1979	2,626,852	508,478	2,118,374	4,098,811	401,702	3,697,109	(1,471,959)
1980	6,990,438	538,106	6,452,332	4,392,753	327,994	4,064,759	2,597,685
1981	8,470,000	n/a	n/a	10,668,371	1,110,030	9,558,341	(2,198,371)
1982	8,124,931	n/a	n/a	7,592,847	395,147	7,197,700	532,084
1983	10,523,939	n/a	n/a	8,926,145	593,491	8,332,654	1,597,794
1984	8,670,890	n/a	n/a	7,997,043	667,879	7,329,164	673,847
1985	9,327,436	879,529	8,447,907	10,081,179	976,848	9,104,331	(753,743)
1986	12,466,063	998,216	11,467,847	13,868,389	1,216,081	12,652,308	(1,402,326)
10-Year Total							(1,207,414)

SOURCE: Alaska Department of Labor. 1977-1986. Unemployment Insurance Financial Transaction Summary,
ETA 2-112 report to the U.S. Department of Labor.

Table 3-13
Benefits Paid, Contributions Assessed and Ratio of Benefits to Contributions - Taxable Employment, 1977-1986

INDUSTRY	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
BENEFITS PAID (Regular + 1/2 EB), from UC-217 report (\$1,000)										
Totals (incl. unclass.)	82,410	70,056	49,662	44,471	63,924	72,840	80,237	87,263	113,356	136,879
Ag., For. & Fish					385	394	396	427	536	734
Mining	1,367	1,413	1,711	1,807	3,205	6,525	5,536	3,772	4,457	9,958
Oil and Gas					2,687	5,639	4,525	2,868	3,504	8,797
Other Mining					518	886	1,011	904	953	1,161
Construction	47,338	32,869	16,734	11,949	16,404	19,324	26,198	32,935	40,435	45,338
Manufacturing	5,692	6,428	5,993	7,305	12,509	12,574	11,626	10,698	10,401	11,179
Food Products					6,014	6,574	6,533	5,041	5,165	5,050
Lumber & Wood					3,554	3,335	3,149	2,223	2,578	2,602
Paper Products					1,368	1,372	668	1,678	950	1,225
Other Mfg.					1,573	1,293	1,276	1,756	1,708	2,304
Trans., Comm. & Util.	6,743	6,319	5,140	4,245	5,933	6,882	7,611	7,754	13,100	12,424
Trade	6,524	6,842	7,098	6,458	8,298	9,195	10,789	11,992	17,295	23,380
Fin., Ins. & R.E.	1,780	2,155	2,327	2,157	2,832	2,424	2,572	3,168	4,568	6,071
Services	10,903	10,983	9,855	9,577	12,404	12,946	12,330	13,093	17,351	22,541
Public Admin.					1,269	1,200	1,944	2,874	4,293	4,328
TOTAL EMPLOYER AND EMPLOYEE CONTRIBUTIONS ASSESSED, from ES-202 report (\$1,000)										
Totals (incl. unclass.)	63,223	62,395	61,064	64,993	76,691	88,834	85,712	97,536	84,510	
Ag., For. & Fish	394	320	397	384	442	430	367	471	477	
Mining	2,658	3,432	3,487	4,263	6,232	6,243	5,041	6,521	6,243	
Oil and Gas	2,393	3,140	3,157	3,788	5,942	5,387	4,268	5,774	5,629	
Other Mining	265	292	330	475	833	856	773	747	614	
Construction	20,481	12,354	10,197	12,055	17,653	24,252	24,900	25,914	20,474	
Manufacturing	6,160	7,569	9,524	9,333	9,615	9,423	8,037	8,478	7,720	
Food Products	3,083	4,251	5,481	5,319	5,762	5,529	4,290	4,452	4,180	
Lumber & Wood	1,516	1,462	1,823	1,933	1,968	1,828	1,661	1,670	1,520	
Paper Products	577	466	677	499	404	444	506	518	449	
Other Mfg.	984	1,391	1,563	1,582	1,481	1,622	1,580	1,838	1,571	
Trans., Comm. & Util.	7,863	10,922	9,222	9,307	9,984	10,670	10,155	11,713	9,891	
Trade	10,850	12,244	12,591	12,781	13,614	15,344	15,431	18,143	16,369	
Fin., Ins. & R.E.	2,905	3,517	3,390	3,319	3,268	3,959	4,007	4,892	4,546	
Services	11,066	11,166	11,151	12,330	13,710	15,869	15,199	17,906	16,258	
Public Admin.	727	729	927	937	1,012	1,501	1,467	1,972	1,736	
RATIO OF BENEFITS TO PRIOR YEAR CONTRIBUTIONS										
Totals (incl. unclass.)	1.1	1.1	0.8	0.7	1.0	0.9	0.9	1.0	1.2	1.6
Ag., For. & Fish					1.0	0.9	0.9	1.2	1.1	1.5
Mining	0.5	0.5	0.5	0.5	0.8	1.0	0.9	0.7	0.7	1.6
Oil and Gas					0.7	0.9	0.8	0.7	0.6	1.6
Other Mining					1.1	1.1	1.2	1.2	1.3	1.9
Construction	1.6	1.6	1.4	1.2	1.4	1.1	1.1	1.3	1.6	2.2
Manufacturing	0.9	1.0	0.8	0.8	1.3	1.3	1.2	1.3	1.2	1.4
Food Products					1.1	1.1	1.2	1.2	1.2	1.2
Lumber & Wood					1.8	1.7	1.7	1.3	1.5	1.7
Paper Products					2.7	3.4	1.5	3.3	1.8	2.7
Other Mfg.					1.0	0.9	0.8	1.1	0.9	1.5
Trans., Comm. & Util.	0.8	0.8	0.5	0.5	0.6	0.7	0.7	0.8	1.1	1.3
Trade	0.6	0.6	0.6	0.5	0.6	0.7	0.7	0.8	1.0	1.4
Fin., Ins. & R.E.	0.6	0.7	0.7	0.6	0.9	0.7	0.6	0.8	0.9	1.3
Services	0.9	1.0	0.9	0.9	1.0	0.9	0.8	0.9	1.0	1.4
Public Admin.					1.4	1.2	1.3	2.0	2.2	2.5

Table 3-14
Average Monthly Employment and Wage Data, 1977-1986

YEAR	AVERAGE MONTHLY TAXABLE EMPLOYMENT	PAYROLL IN TAXABLE EMPL (\$1000)		RATIO OF TAXABLE TO TOTAL PAYROLL (%)	AVE. WEEKLY EARNINGS IN TAXABLE EMPL	
		TOTAL	TAXABLE		TOTAL	TAXABLE
1977	114,229	2,591,315	1,444,094	55.7	436.26	243.12
1978	111,899	2,311,291	1,255,449	54.3	397.21	215.76
1979	111,876	2,361,316	1,269,138	53.7	405.90	218.16
1980	113,672	2,669,651	1,339,197	50.2	451.65	226.56
1981	127,267	3,313,169	1,839,152	55.5	500.64	277.91
1982	140,780	3,931,732	2,226,163	56.6	537.08	304.10
1983	150,798	4,306,693	2,826,241	65.6	549.22	360.42
1984	157,765	4,468,877	3,029,348	67.8	544.73	369.26
1985	160,736	4,441,361	3,023,520	68.1	531.37	361.74
1986	151,168	4,059,628	2,766,617	68.1	516.44	351.95

SOURCE: Alaska Department of Labor. 1977-1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Table 3-15
Collections, Benefits Paid, Trust Fund Reserves and Average Employer Tax Rate as Percentages of Wages, 1977-1986

YEAR	PERCENT OF TOTAL PAYROLL				PERCENT OF TAXABLE PAYROLL			
	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate
1977	2.5	3.5	2.9	2.22	4.5	6.2	5.2	4.00
1978	2.6	3.5	2.5	2.16	4.8	6.5	4.5	3.98
1979	2.5	2.3	2.9	2.18	4.6	4.3	5.4	4.05
1980	2.4	1.7	3.3	1.85	4.7	3.4	6.5	3.69
1981	2.2	1.9	3.1	1.83	4.0	3.5	5.6	3.30
1982	2.2	1.9	3.2	1.72	3.8	3.3	5.6	3.04
1983	2.0	2.0	3.2	1.56	3.0	3.0	4.9	2.37
1984	2.1	2.0	3.5	1.74	3.1	3.0	5.2	2.57
1985	1.9	2.6	3.3	1.48	2.9	3.8	4.8	2.17
1986	2.0	3.7	2.2	1.96	2.9	5.4	3.2	2.88

SOURCE: Alaska Department of Labor. 1977-1986. 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 3-16
Distribution of Covered Payroll, Taxes Assessed and Benefits Paid by Industry, 1986

INDUSTRY	AMOUNT OF BENEFITS PAID		EMPLOYER AND EMPLOYEE CONTRIBUTIONS ASSESSED	TOTAL PAYROLL	TAXABLE PAYROLL	PERCENT OF TOTAL PAYROLL TAXABLE
	Regular	Regular Plus 1/2 EB				
Total	126,317,330	136,878,528	79,076,977	4,059,627,630	2,766,616,294	68.1
Ag., For. & Fish	685,402	734,554	521,891	17,784,880	14,112,116	79.3
Mining	9,355,135	9,958,018	6,679,731	578,685,402	250,771,599	43.3
Oil and Gas	8,275,915	8,796,592	6,134,435	551,133,855	234,994,040	42.6
Other Mining	1,079,220	1,161,426	545,296	27,551,547	15,777,559	57.3
Construction	41,217,337	45,338,162	15,234,803	545,287,143	395,154,745	72.5
Manufacturing	10,610,295	11,179,398	8,382,644	304,805,074	237,383,973	77.9
Food Products	4,772,960	5,050,226	4,389,813	119,736,356	108,251,647	90.4
Lumber & Wood	2,470,725	2,601,166	1,858,969	63,113,672	47,801,986	75.7
Paper Products	1,196,960	1,224,859	642,193	28,061,536	21,195,786	75.5
Other Mfg.	2,169,650	2,303,148	1,491,669	93,893,510	60,134,554	64.0
Trans., Comm. & Util.	11,511,145	12,423,378	9,495,980	603,595,507	360,170,571	59.7
Trade	21,967,969	23,379,945	15,715,198	810,959,746	625,847,056	77.2
Fin., Ins. & R.E.	5,747,870	6,070,529	4,623,992	313,087,851	217,118,349	69.3
Services	20,902,753	22,540,373	15,863,451	776,304,408	587,300,115	75.7
Public Admin.	3,475,303	4,327,742	1,797,519	85,746,264	59,798,359	69.7
Unclassified	844,121	926,428	761,768	23,371,355	18,959,411	81.1

SOURCES: Alaska Department of Labor. 1986. Employment, Wages, and Contributions,
ES-202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1986. UC-217 report, Benefit Payments by Industry and Area.

Reimbursable account data is excluded.

Federally funded programs and federal employment are excluded.

Table 3-17
Percent Distribution of Taxes Assessed and Benefits Paid by Industry, 1986

INDUSTRY	REGULAR BENEFITS AS A PERCENTAGE OF:			REGULAR BENEFITS PLUS 1/2 EXTENDED BENEFITS AS A PERCENTAGE OF:		
	Collections	Total Payroll	Taxable Payroll	Collections	Total Payroll	Taxable Payroll
Total	159.7	3.1	4.6	173.1	3.4	4.9
Ag., For. & Fish	131.3	3.9	4.9	140.7	4.1	5.2
Mining	140.1	1.6	3.7	149.1	1.7	4.0
Oil and Gas	134.9	1.5	3.5	143.4	1.6	3.7
Other Mining	197.9	3.9	6.8	213.0	4.2	7.4
Construction	270.5	7.6	10.4	297.6	8.3	11.5
Manufacturing	126.6	3.5	4.5	133.4	3.7	4.7
Food Products	108.7	4.0	4.4	115.0	4.2	4.7
Lumber & Wood	132.9	3.9	5.2	139.9	4.1	5.4
Paper Products	186.4	4.3	5.6	190.7	4.4	5.8
Other Mfg.	145.5	2.3	3.6	154.4	2.5	3.8
Trans., Comm. & Util.	121.2	1.9	3.2	130.8	2.1	3.4
Trade	139.8	2.7	3.5	148.8	2.9	3.7
Fin., Ins. & R.E.	124.3	1.8	2.6	131.3	1.9	2.8
Services	131.8	2.7	3.6	142.1	2.9	3.8
Public Admin.	193.3	4.1	5.8	240.8	5.0	7.2
Unclassified	110.8	3.6	4.5	121.6	4.0	4.9

SOURCES: Alaska Department of Labor. 1986. Employment, Wages, and Contributions, ES-202 report to the U.S. Department of Labor.

Alaska Department of Labor. 1986. UC-217 report, Benefit Payments by Industry and Area.

Reimbursable account data is excluded.

Federally funded programs and federal employment are excluded.

Table 3-18
Interstate Flow of Funds

YEAR	Regular Benefits Paid (\$1,000)	Interstate as Percent of Regular	State Share Extended Benefits (\$1,000)	Interstate as Percent of EB	Combined Wage Payments 1/ (\$1,000)	Total all Payments (\$1,000)	Approximate Interstate Outflow 2/ (\$1,000)	Outflow as Percent of all Payments
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1977	83,518	43.0	4,572	47.2	2,917	91,007	40,988	45.0
1978	69,864	31.4	5,258	33.0	7,604	82,726	31,276	37.8
1979	52,324	26.2	3,637	24.5	3,619	59,580	18,219	30.6
1980	48,035	23.7	2,813	24.8	946	51,794	13,028	25.2
1981	64,579	22.6	4,757	25.6	6,817	76,153	22,630	29.7
1982	75,712	21.9	3,835	26.6	4,893	84,440	22,494	26.6
1983	85,164	24.3	3,666	29.4	7,542	96,372	29,315	30.4
1984	91,576	24.0	3,338	11.5	5,557	100,471	27,919	27.8
1985	118,088	21.3	4,972	9.0	3,199	126,259	28,799	22.8
1986	143,092	21.8	10,600	6.5	10,529	164,221	42,412	25.8

SOURCES: Alaska Department of Labor. 1977-1986. Unemployment Insurance Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

Alaska Department of Labor. 1977-1986. 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 3-19
Payments and Receipts for Interstate Wage Combining, 1977-1986

YEAR	PAYMENTS 1/	RECEIPTS	PAYMENTS MINUS RECEIPTS
1977	2,917,208	393,631	2,523,577
1978	7,604,053	447,241	7,156,812
1979	3,618,542	989,607	2,628,935
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	5,482,114
1984	5,557,056	1,519,656	4,037,400
1985	3,199,479	1,720,578	1,478,901
1986	10,528,628	1,902,186	8,626,442

SOURCE: Alaska Department of Labor. 1977-1986. Unemployment Financial Transaction Summary, ETA 2-112 report to the U.S. Department of Labor.

1/ Benefits attributable to taxable employers.

Appendix 4

SUMMARY OF MAJOR CHANGES IN THE EMPLOYMENT SECURITY ACT

Coverage Provisions of the Alaska Employment Security Act

1937-1986

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

1937-1986

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 schedules 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
- Sept. 13, 1987 Interest on funds borrowed from the federal government to cover shortfalls in the trust fund may be paid out of employee contributions. Ch. 82, SLA 1987

Benefit Provisions of the Alaska Employment Security Act

1937-1986

- April 2, 1937 Benefits first made payable January 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 to exceed either 25 x WBA or 1/3 of base year earnings. Ch. 32, ELSA 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 dependent allowance. Ch. 5, ELSA 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 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. Dependent 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

1937-1986

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 their husband; or 3) due to pregnancy. Any week of unemployment due to a labor dispute is disqualified. A claimant found guilty of fraud is disqualified for 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 A waiting week must be served for each new benefit year.

Extended benefit claimants must actively seek work and may not refuse an offer of "suitable" work. Claimants filing for extended benefits from a state not triggered 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 182

June 16, 1984 State interim benefits provided for noncertified teachers of indigenous languages and school employees in other than an instructional, research, or principal capacity. Ch. 106, SLA 1984

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 payroll 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 EARNINGS Average annual earnings in covered employment divided by 52.

AREA Geographic areas within Alaska recorded by census areas and subareas.

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 EARNINGS (BASE PERIOD WAGE) a) If the worker was paid 90% or more of his earnings in any single quarter of his base period, BPW is defined as earnings in the other three quarters times 10; b) If the worker was not paid 90% or more of his earnings in a single quarter of his base period, BPW is defined as earnings during his base period.

BENEFITS Money payments payable to an individual under AS.23.20.

BENEFIT COST RATE The cost of benefits as determined by the ratio of regular benefits paid in the current year divided by total payroll 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) Earnings 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% 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 OFFICES Unemployment Insurance claims centers (13 offices, including 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, non-profit 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 noninstructional educational employees during periods between sessions.

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 PAYROLL That part of total payroll 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 PAYROLL The total of all wages and salaries (taxable and reimbursable) paid by covered employers. 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.

EARNINGS REPLACEMENT The proportion of average weekly earnings 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.

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