

Appendix B

Selected Unemployment Insurance Financial Data

The tables below are intended to summarize state unemployment insurance transactions. Table B.1 lists data for each state in 1995, the most recent year for which data are available, and table B.2 lists similar data for the nation as a whole in each year dating back to the beginning of the federal-state unemployment insurance (UI) system. The tables show the total amount collected in tax contributions, the amount distributed in benefits, the reserves at year end, and the percentages of total covered payrolls represented by each.

Beginning in 1972, some employers, mainly nonprofit firms, could opt to provide UI on a reimbursable basis, rather than facing the regular state UI tax schedule. Reimbursing employers are essentially fully experience rated and have no net effect on trust funds. Therefore, figures in the summary tables of this appendix include only taxable employers and exclude reimbursable employers.

Table B.1 Selected Unemployment Insurance Financial Data by State, Calendar Year 1995

State	Contributions collected ^a amount (thousands of dollars)	Estimated average employer tax rate (percent of total wages)	Benefits paid		Reserves as of January 31	
			Amount (thousands of dollars)	Percent of total wages	Amount (thousands of dollars)	Percent of total wages
United States	\$21,972,163	.86	\$20,119,898	.80	\$35,403,296	1.40
Alabama	129,795	.37	177,607	.53	534,470	1.61
Alaska	91,354	1.71	114,124	2.02	201,017	3.56
Arizona	216,013	.61	149,997	.42	534,640	1.48
Arkansas	163,094	.88	155,585	.87	200,866	1.12
California	2,825,654	.96	2,963,739	.96	2,104,220	0.68
Colorado	185,487	.47	179,307	.46	480,582	1.22
Connecticut	544,012	1.26	435,310	1.00	116,692	0.27
Delaware	70,336	.86	60,232	.72	271,807	3.24
District of Columbia	123,936	.92	94,750	.78	68,636	0.57
Florida	694,134	.58	634,534	.54	1,806,432	1.53
Georgia	352,260	.48	270,382	.38	1,453,118	2.03
Hawai	150,249	1.60	180,435	1.75	213,496	2.07
Idaho	74,621	.92	91,741	1.09	243,090	2.88
Illinois	1,367,931	1.01	1,075,674	.80	1,629,210	1.22
Indiana	232,239	.41	223,869	.39	1,228,070	2.16
Iowa	122,109	.51	152,972	.65	725,149	3.10
Kansas	54,852	.16	137,144	.56	704,008	2.88

Kentucky	222,643	.75	211,389	.72	470,826	1.61
Louisiana	205,428	.64	138,302	.43	1,003,378	3.15
Maine	116,393	1.27	101,506	1.13	95,289	1.06
Maryland	493,048	1.08	331,332	.75	605,415	1.36
Massachusetts	1,074,938	1.43	731,615	.97	527,273	0.70
Michigan	1,389,706	1.34	843,181	.82	1,497,688	1.45
Minnesota	398,020	.79	328,442	.67	459,621	0.94
Mississippi	135,159	.77	111,931	.65	551,318	3.19
Missouri	362,615	.70	271,915	.55	196,933	0.40
Montana	56,651	.95	53,472	.91	122,242	2.08
Nebraska	37,881	.27	44,288	.33	194,283	1.45
Nevada	153,172	.89	143,123	.81	297,866	1.69
New Hampshire	58,232	.48	34,984	.31	250,884	2.25
New Jersey	1,115,631	.87	1,253,780	1.30	1,987,790	2.06
New Mexico	81,067	.73	65,176	.60	354,874	3.25
New York	2,045,217	1.02	1,988,026	.99	248,978	0.12
North Carolina	196,848	.28	315,503	.47	1,531,117	2.27
North Dakota	25,174	.61	30,354	.75	57,415	1.41
Ohio	982,877	.91	647,673	.59	1,600,533	1.46
Oklahoma	112,889	.49	100,069	.44	521,683	2.32
Oregon	188,726	.85	339,991	1.20	905,985	3.21
Pennsylvania	1,747,964	1.57	1,475,508	1.37	1,914,777	1.78
Puerto Rico	146,470	1.52	220,954	2.34	634,291	6.71

(continued)

Table B.1 (continued)

State	Contributions collected ^a amount (thousands of dollars)	Estimated average employer tax rate (percent of total wages)	Benefits paid		Reserves as of January 31	
			Amount (thousands of dollars)	Percent of total wages	Amount (thousands of dollars)	Percent of total wages
Rhode Island	170,562	2.07	182,083	2.20	110,086	1.33
South Carolina	189,268	.63	170,827	.57	556,650	1.84
South Dakota	9,873	.21	13,029	.27	51,622	1.09
Tennessee	275,087	.55	256,409	.52	822,821	1.66
Texas	997,812	.60	930,927	.54	584,866	0.34
Utah	86,228	.55	58,684	.37	468,030	2.93
Vermont	44,037	.95	46,725	1.02	206,720	4.51
Virginia	281,661	.45	201,491	.32	788,787	1.27
Virgin Islands	6,558	1.44	7,821	1.34	40,064	6.86
Washington	600,024	1.16	793,643	1.64	1,417,701	2.93
West Virginia	122,117	1.08	133,056	1.16	164,036	1.44
Wisconsin	419,376	.84	416,647	.85	1,503,641	3.06
Wyoming	24,735	.73	28,640	.85	142,310	4.22

SOURCE U.S. Department of Labor, Employment and Training Administration, Unemployment Insurance Service.

a. Contributions collected include contributions and penalties from employers and employee contributions in states that tax workers. In 1996, employee contributions were only collected in Alaska, New Jersey, and Pennsylvania. In years prior to 1996, employee contributions were collected at times in Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, New Hampshire, and Rhode Island.

Table B.2 Selected Unemployment Insurance Financial Data for the United States, 1938-95

Year	Contributions collected ^a amount (thousands of dollars)	Estimated average employer tax rate (percent of total wages)	Benefits paid		Reserves as of January 31	
			Amount (thousands of dollars)	Percent of total wages	Amount (thousands of dollars)	Percent of total wages
1938	818,501	2.69	393,783	1.50	1,110,625	4.22
1939	824,876	2.66	429,298	1.47	1,537,797	5.28
1940	853,780	2.50	518,700	1.60	1,817,110	5.60
1941	1,006,328	2.37	344,324	.82	2,524,463	5.99
1942	1,139,333	1.98	344,083	.63	3,387,888	6.19
1943	1,325,423	1.86	79,644	.12	4,715,510	7.13
1944	1,317,049	1.67	62,384	.09	6,071,925	8.78
1945	1,161,883	1.50	445,867	.67	6,914,010	10.38
1946	911,836	1.24	1,094,845	1.49	6,860,044	9.35
1947	1,095,522	1.19	755,142	.90	7,303,287	8.44
1948	999,635	1.01	789,931	.82	7,602,964	7.91
1949	986,906	1.07	1,735,991	1.85	7,009,585	7.47
1950	1,191,435	1.18	1,373,113	1.33	6,972,181	6.76
1951	1,492,506	1.20	840,411	.71	7,781,930	6.56
1952	1,367,676	1.08	998,238	.78	8,327,427	6.52
1953	1,347,632	.93	962,219	.69	8,912,680	6.41
1954	1,136,151	.79	2,026,868	1.48	8,218,954	6.00
1955	1,208,788	.81	1,350,264	.91	8,260,724	5.56

(continued)

Table B.2 (continued)

Year	Contributions collected ^a (thousands of dollars)	Estimated average employer tax rate (percent of total wages)	Benefits paid		Reserves as of January 31	
			Amount (thousands of dollars)	Percent of total wages	Amount (thousands of dollars)	Percent of total wages
1956	1,463,261	.88	1,380,728	.84	8,573,431	5.21
1957	1,544,233	.85	1,733,876	1.00	8,659,312	4.99
1958	1,470,841	.84	3,512,732	2.05	6,831,292	3.99
1959	1,955,664	10.60	2,279,018	1.22	6,674,297	3.57
1960	2,288,440	1.15	2,726,849	1.40	6,418,822	3.29
1961	2,449,942	1.24	3,422,558	1.72	5,567,780	2.80
1962	2,951,841	1.39	2,675,565	1.26	6,038,626	2.84
1963	3,018,817	1.34	2,775,222	1.24	6,421,119	2.88
1964	3,047,288	1.26	2,521,575	1.05	7,090,270	2.96
1965	3,053,646	1.18	2,166,011	.84	8,172,316	3.17
1966	3,030,126	1.05	1,771,292	.62	9,664,712	3.40
1967	2,678,119	.86	2,092,364	.69	10,705,198	3.54
1968	2,551,573	.76	2,029,957	.61	11,715,954	3.54
1969	2,545,161	.69	2,125,809	.58	12,636,017	3.46
1970	2,505,814	.64	3,847,312	1.01	11,902,575	3.11
1971	2,636,599	.64	4,951,507	1.23	9,725,314	2.41
1972	3,896,620	.88	4,481,854	.98	9,402,983	2.06
1973	4,995,166	.99	4,005,191	.79	10,882,144	2.13
1974	5,218,967	.92	5,977,411	1.06	10,520,181	1.87

1975	5,210,855	.88	11,753,643	2.01	3,070,231	0.52
1976	7,532,078	1.20	8,972,637	1.38	871,380	0.13
1977	9,170,529	1.28	8,345,948	1.16	950,381	0.13
1978	11,193,446	1.41	7,722,347	.93	4,554,185	0.55
1979	12,095,041	1.26	8,556,908	.91	8,582,608	0.91
1980	11,414,649	1.06	13,768,135	1.34	6,591,827	0.64
1981	11,624,545	1.02	13,221,592	1.17	5,644,584	0.50
1982	12,206,070	1.03	20,649,840	1.76	(2,644,584)	(0.23)
1983	14,548,669	0.20	17,755,392	1.44	(5,803,331)	(0.47)
1984	18,111,266	1.39	12,598,229	.92	2,204,797	0.16
1985	19,296,983	1.30	14,124,342	.96	10,069,416	0.68
1986	18,111,266	1.14	15,402,735	.99	15,402,260	0.99
1987	17,576,976	1.04	13,617,007	.81	23,174,690	1.38
1988	17,720,628	.96	12,579,703	.69	31,103,671	1.71
1989	16,451,876	.84	13,641,569	.71	36,870,882	1.92
1990	15,221,274	.73	17,320,777	.86	37,937,017	1.88
1991	14,510,670	.71	24,582,501	1.20	30,488,785	1.49
1992	16,972,655	.79	23,956,510	1.10	25,846,579	1.19
1993	19,831,045	.90	20,687,678	.92	28,001,956	1.25
1994	21,802,096	.92	20,438,509	.86	31,343,551	1.32
1995	21,972,163	.86	20,119,898	.80	35,403,296	1.40

SOURCE U.S. Department of Labor, Employment and Training Administration, Unemployment Insurance Service.

a Contributions collected include contributions and penalties from employers and employee contributions in states that tax workers In 1996, employee contributions were only collected in Alaska, New Jersey, and Pennsylvania. In years prior to 1996, employee contributions were collected at times in Alabama, California, Indiana, Kentucky, Louisiana, Massachusetts, New Hampshire, and Rhode Island

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