

Actuarial Evaluation 2019

Financial Operations of the
Pennsylvania Unemployment Compensation Program



Commonwealth of Pennsylvania
Tom Wolf, Governor

Department of Labor & Industry
Jennifer Berrier, Acting Secretary

[This page intentionally left blank]

Introduction

The 2019 Actuarial Evaluation of the Financial Operations of the Pennsylvania Unemployment Compensation (UC) Program is issued pursuant to Section 204.1 of the Pennsylvania UC Law as amended July 1985. The projections contained in this report are based on the July 2020 IHS Baseline Forecast of economic activity.

The report analyzes Pennsylvania's UC Trust Fund activity in 2019 and provides a forecast for 2020 through 2022. For each period, the report examines benefit costs, employer and employee contributions, and the net impact on the UC Trust Fund. The forecast incorporates the UC solvency mechanism provided for by the 1988 UC law amendments and an impact analysis of the mechanism on the UC Trust Fund cash flow. Highlights of the analyses and an overview of the economic forecasts and methodologies used to estimate UC activity are provided in the report.

Tables and figures contained within this report provide detailed information and data based in part on the July 2020 IHS Baseline Forecast.

Appendix A is a statistical appendix containing tables pertinent to Pennsylvania's UC program. Definitions of terms used on the tables in the statistical appendix appear on the page preceding each table.

Appendix B contains tables comparing Pennsylvania's UC program to the programs of other states.

Contents

	<u>Page</u>
Executive Summary	1
Section 1: 2019 in Review	2
Figure 1.1: January 2019 Forecast Compared to Actual Data	5
Figure 1.2: IHS Forecast Comparison – January 2019 and January 2020	6
Section 2: Outlook for 2020-2022	7
Figure 2.1: PA Total Unemployment Rate	7
Figure 2.2: PA Nonagricultural Employment	8
Figure 2.3: PA Average Annual Wage	8
Figure 2.4: PA UC Total Wages	9
Figure 2.5: PA UC Taxable Wages	10
Figure 2.6: Average UC Employer Tax Rate	10
Figure 2.7: PA Insured Unemployment Rate (IUR)	11
Figure 2.8: PA UC Employer and Employee Contributions	12
Figure 2.9: PA UC Net Benefits Paid	12
Figure 2.10: Average Weekly Benefit Amount	13
Figure 2.11: PA UC Net Benefits Paid versus Employer and Employee Contributions	14
Section 3: UC Trust Fund Solvency Trigger Mechanism	15
Figure 3.1: UC Trust Fund Solvency Percentage	16
Figure 3.2: UC Trust Fund Balance Months of Benefits in Reserve	17
Figure 3.3: UC Trust Fund 2019-2022 Cash Flow	18
Section 4: Status of UC Programs and Initiatives	19
Office of Unemployment Compensation Tax Services (OUCTS)	19
Office of Unemployment Compensation Benefits Policy (OUCBP)	20
Office of Unemployment Compensation Service Centers (OUCSC)	22
Appendix	25

Executive Summary

Pennsylvania's annual average total unemployment rate increased from 4.2 percent in 2018 to 4.4 percent in 2019. Annual average resident employment was unchanged at 6.2 million for both years.

In 2019, a maximum of 26 weeks of regular UC benefits were available to qualified claimants. No extended benefits (EB) or federal emergency benefits (EUC) were available in 2019.

The status of the UC program in Pennsylvania for 2019 is summarized below. Program details and projections for 2020 through 2022 are included later in this report.

Benefit costs

- Annual benefit costs increased from \$1.73 billion in 2018 to \$1.76 billion in 2019.
- The number of individuals who received UC benefits decreased from 396,249 in 2018 to 389,448 in 2019.
- The average duration of benefits decreased from 15.6 weeks in 2018 to 14.9 weeks in 2019.
- The average weekly benefit amount increased from \$379.25 in 2018 to \$393.94 in 2019.
- The minimum weekly benefit amount for 2019 was \$68 and the maximum benefit amount was \$561. This reflects the 2 percent reduction to all weekly benefit amounts as required by Act 144 of 2016.

Employer and Employee Contributions

- Total employer plus employee contributions decreased slightly from \$2.4 billion in 2018 to \$2.3 billion in 2019.
- The average tax rate for employers was 4.9 percent for 2019, compared to 5.1 percent for 2018.
- The interest tax rate for 2019 was 1.1 percent. Revenue from the interest tax was used for repayment of UC bonds.
- The employee tax rate for 2019 was 0.06 percent.

UC Trust Fund

- The UC Trust Fund balance increased by \$657 million in 2019, from a beginning balance of \$2.8 billion to the year-end balance of \$3.4 billion.
- No federal loans were needed in 2019.
- The outstanding balance of \$511 million remaining on UC bonds (issued in October 2012 to generate \$3.24 billion in bond proceeds to cover outstanding UC debt) was paid off at the end of 2019.
- The Trust Fund solvency percentage – i.e., the Trust Fund balance minus the outstanding bond balance – on June 30, 2019, was 181 percent. As of June 30, 2020, the solvency percentage had dropped to 50 percent. Further depletion of the Trust Fund is expected due to the unprecedented surge in benefit costs due to the COVID-19 pandemic.

Section 1: 2019 in Review

Population, Labor Force, and Unemployment Rate

In 2019, Pennsylvania's annual average total unemployment rate (TUR) was 4.4 percent, up from 4.2 percent in 2018. Employment in Pennsylvania was essentially unchanged from 2018 to 2019, at 6.2 million for both years. Unemployment increased from 273,000 in 2018 to 284,000 in 2019. The civilian labor force increased slightly from 6.4 million in 2018 to 6.5 million in 2019.

Table A-14 shows population and labor force data for calendar years 2000 through 2019, as well as a monthly breakdown for 2019 and definitions for each field in the table.

Covered Employment and Wages

As of Dec. 31, 2019, there were 312,274 active employers in Pennsylvania, of which 305,466 were contributory employers and 6,808 were reimbursable employers. This is an increase of 10,642 from the 301,632 active employers at the end of 2018. The average monthly covered employment showed a slight increase from 2018 to 2019 but was approximately 5.8 million for both years. Total wages for 2019 were \$333 billion and taxable wages were \$53.2 billion.

Table A-11 shows covered employment and wages for calendar years 2000 through 2019.

Claims Data

Initial UC claims decreased from 797,000 in 2018 to 777,000 in 2019. Weeks claimed decreased from 5.9 million in 2018 to 5.6 million in 2019. The annual average insured unemployment rate (IUR), which reflects the ratio of regular UC claims to covered employment, fell from 2 percent in 2018 to 1.9 percent for 2019.

Table A-2 contains claims data and IUR values for 2000 through 2019.

Payment Data

Regular UC benefit costs increased from \$1.73 billion in 2018 to \$1.76 billion in 2019. The number of weeks paid decreased from 4.9 million in 2018 to 4.7 million in 2019. The average weekly benefit amount increased from \$379.25 in 2018 to \$393.94 in 2019.

The number of individuals who received regular UC benefits decreased from 396,249 in 2018 to 389,448 in 2019. The number of first payments increased from 315,458 in 2018 to 316,041 in 2019.

Claimants who received first payments in 2019 had an estimated average duration of 14.9 weeks of benefits, a decrease from the 2018 average duration of 15.6 weeks.

Monetary determinations, or determinations of whether claimants had sufficient wages to be eligible for UC benefits, increased from 432,612 in 2018 to 434,454 in 2019. Non-monetary determinations increased from 310,764 in 2018 to 311,310 in 2019.

Table A-3 contains payment data for 2000 through 2019. Table A-4 is a breakdown by county of UC benefit recipients for 2019. Table A-5 is a breakdown by industry sector of UC benefit recipients for 2019. Table A-7 shows monetary determinations for 2000 through 2019. Table A-8 shows nonmonetary determinations for 2000 through 2019.

Weekly Benefit Rates and Earning Requirements

For 2019, the minimum weekly benefit rate was \$68, requiring base year earnings of \$2,718 and high quarter earnings of \$1,688-\$1,712. The maximum weekly benefit rate of \$561 required base year earnings of at least \$22,640, and high quarter earnings of \$14,263 or more, with at least 37 percent of wages earned outside of the high quarter. These rates and requirements are defined by state UC law. Because the solvency measures were in effect in 2019, all weekly benefit rates were reduced by 2.4 percent. In addition to their weekly benefit amount, claimants received a dependent allowance of \$5 per week for a spouse or other dependent, as well as an additional \$3 per week if they had two or more dependents.

Weekly benefit rates and earning requirements are contained in Table A-1. The benefit rates shown in the table do not include the benefit reduction or the dependent allowances.

Employer and Employee Contributions

Total employer and employee contributions due were \$2.6 billion in 2019, which was essentially unchanged from 2018. The average tax rate for employers decreased from 5.1 percent in 2018 to 4.9 percent in 2019.

The taxable wage for 2019 was \$10,000, the same as it was in 2018. The interest tax rate for 2019 was 1.1 percent, the same as it was in 2018. Interest tax revenue was used for UC bond payments.

The employee tax rate remained at 0.06 percent for 2019. The service and infrastructure improvement fund received \$34.8 million from the employee tax revenues in 2019. Contributions to the reemployment fund, which had ceased at the end of 2017, were reauthorized by Act 42 of 2018. For 2019, these contributions totaled \$9.7 million. This represents 5 percent of the employee tax revenues that were received in 2019.

Table A-9 includes the taxable wage base and the average tax rate for calendar years 2000 through 2019. Table A-10 is a summary of tax rates by industry sector for 2019.

UC Trust Fund

The UC Trust Fund balance increased from \$2.8 billion at the end of 2018 to \$3.4 billion at the end of 2019. Employer and employee contributions exceeded benefit payments for the eighth straight year.

The solvency percentage calculated on June 30, 2018, was 102 percent. Since the solvency percentage was less than 250 percent, solvency measures were activated for 2019 at the rates calculated in 2018 to meet the dollar amounts specified by state UC law. The following solvency measures were in effect for 2019:

- Employer surcharge of 5.4 percent (yielded about \$90 million in contributions due)
- Employer additional tax of 0.5 percent (yielded about \$252 million in contributions due)
- Employee tax of 0.06 percent (yielded about \$200 million in contributions due)
- Benefit reduction of 2.4 percent (yielded about \$43 million in savings)

Table A-13 is a summary of the UC Trust Fund from 2000 through 2019. Table A-12 shows the solvency measure rates and amounts due, as well as the solvency percentages for 2000 through 2019. The solvency percentage calculation and the determination of solvency measure rates are explained in Section 3, titled “UC Trust Fund Solvency Trigger Mechanism,” which appears later in this report.

UC Bonds and Federal Loans

The UC bond balance was \$511.4 million at the beginning of 2019. Pennsylvania made a bond principal repayment of \$348.7 million on July 1, 2019, and a final repayment of \$162.7 million on Jan. 1, 2020 to close out the bond. The interest rate on the bond balance was 1.29 percent, compared to 2.31 percent interest on federal loans in 2018. Pennsylvania did not obtain any federal loans in 2019.

Revenue for repayment of the UC bonds was generated through the interest factor, which was set at 1.1 percent in 2019.

Table A-13 includes bond and loan balances for 2000 through 2019.

Forecast Comparisons

Figure 1.1 compares the IHS January 2019 forecast that was used to prepare the 2018 Actuarial Evaluation to actual results from 2019. Figure 1.2 compares the July 2020 forecast to the January 2019 forecast.

Figure 1.1: January 2019 Forecast Compared to Actual Data for 2019
(Dollars in Millions)

	Forecast	Actual
Beginning Trust Fund Balance	\$2,779	\$2,779
Beginning Federal Loan Balance	0	0
Beginning Bond Balance	511	511
Revenue	2,259	2,423
Employer and Employee Trust Fund Contributions	2,188	2,346
Other Trust Fund Revenues ¹	71	77
Interest Factor Contributions	616	616
Disbursements	1,671	1,766
Benefit Payments	1,671	1,765
Other ²	0	1
Title XII Federal Loans	0	0
Title XII Federal Loan Repayment from Trust Fund	0	0
Title XII Federal Loan Repayment from FUTA Credit Reduction ³	0	0
Title XII Federal Loan Interest Due on September 30	0	0
Bonds ⁴	0	0
Bond Repayment	511	511
Ending Trust Fund Balance	3,366	3,435
Ending Federal Loan Balance	0	0
Ending Bond Balance	0	0
Trust Fund Balance as of June 30	3,379	3,480
Three-year Average Benefit Cost as of June 30	1,828	1,828
Solvency Percentage as of June 30 ⁵	175%	181%
Sources:	Pennsylvania Department of Labor & Industry U.S. Bureau of Public Debt IHS January 2019 Baseline Forecast for Pennsylvania	

¹ Includes other deposits to the Trust Fund, such as special Reed Act distributions from the federal government, interest earnings on Trust Fund reserves, and excess FUTA credit reduction revenues.

² Includes other withdrawals from the Trust Fund, such as expenditures from Reed Act subaccounts for administrative purposes.

³ The FUTA credit reduction was reduced to zero in 2012 due to the repayment in full of the federal loan.

⁴ On Oct. 18, 2012, Pennsylvania closed on a \$2.827 billion (par value) UC bond sale generating a total of \$3.244 billion in funds to repay the \$3.185 billion in interim financing that covered the federal loan balance and \$382 million in UC benefit funding through 2012, establish a \$75 million Bond Reserve Fund, and cover the cost of issuance.

⁵ Per Act 60 of 2012, the solvency percentage calculation starting in 2012 is based on the nominal Trust Fund balance minus the amount of outstanding federal loans and bond principal.

Figure 1.2: IHS Forecast Comparison – January 2019 and July 2020

July 2020 IHS Forecast				
	2019	2020	2021	2022
United States				
Total Non-ag. Employment (thousands)	150,935.4	143,004.7	149,466.7	152,519.7
Growth Rate	1.4%	-5.3%	4.5%	2.0%
National Total Unemployment Rate	3.7%	8.6%	6.3%	5.3%
Pennsylvania				
Total Non-ag. Employment (thousands)	6065.3	5603.8	5854.5	6012.4
Growth Rate	0.9%	-7.6%	4.5%	2.7%
Average Annual Wage, total non-ag (thousands)	\$58.0	\$60.2	\$61.8	\$63.2
Growth Rate	3.4%	3.8%	2.7%	2.3%
State Total Unemployment Rate	4.4%	9.5%	6.7%	5.6%

Source: IHS July 2020 baseline forecasts for the United States and Pennsylvania
Average annual wage is not available for the United States.

January 2019 IHS Forecast				
	2019	2020	2021	2022¹
United States				
Total Non-ag. Employment (thousands)	151,023.9	152,524.8	153,262.8	
Growth Rate	1.4%	1.0%	0.5%	
National Total Unemployment Rate	3.6%	3.7%	3.9%	
Pennsylvania				
Total Non-ag. Employment (thousands)	6,088.4	6,127.9	6,134.5	
Growth Rate	1.0%	0.6%	0.1%	
Average Annual Wage, total non-ag (thousands)	\$57.3	\$59.4	\$61.6	
Growth Rate	3.0%	3.6%	3.8%	
State Total Unemployment Rate	3.9%	3.8%	4.0%	

Source: IHS January 2019 baseline forecasts for the United States and Pennsylvania
Average annual wage is not available for the United States.

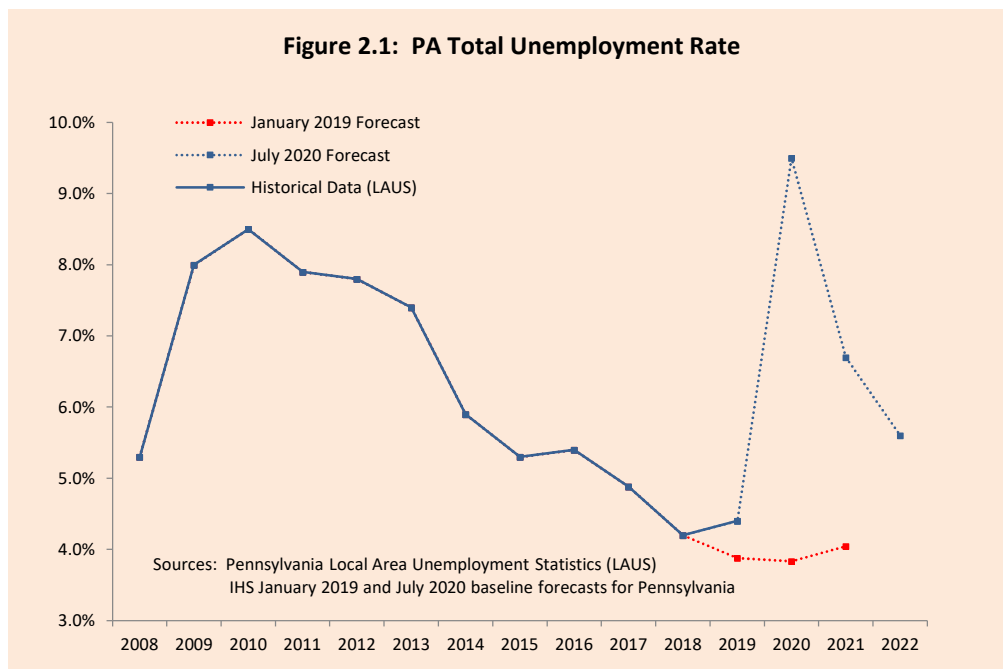
¹ Projected data for 2022 were not included in the 2018 Actuarial Evaluation.

Section 2: Outlook for 2020-2022

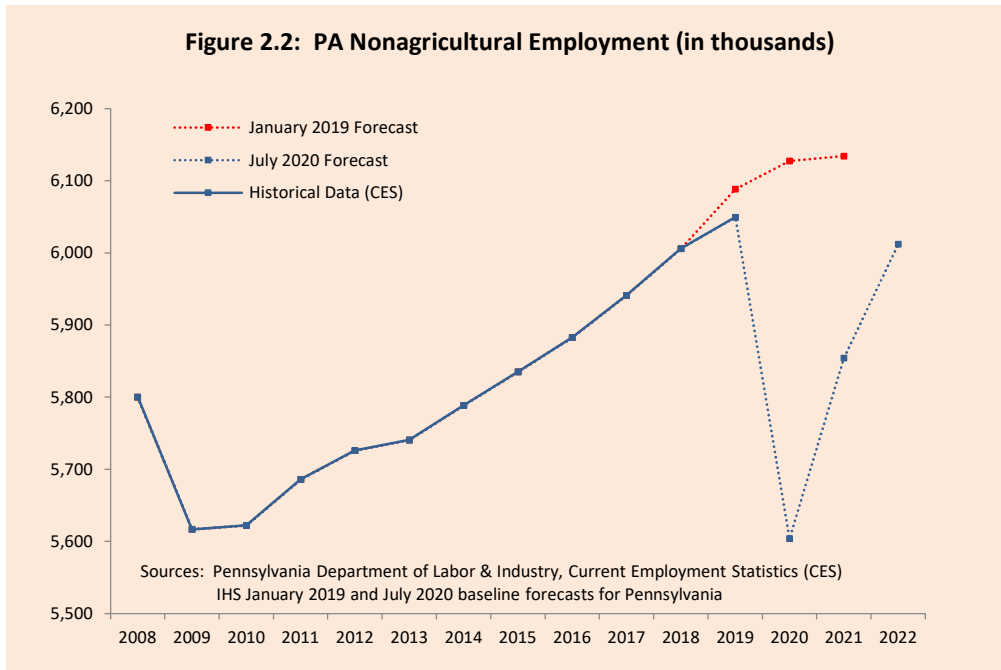
The Pennsylvania Department of Labor & Industry uses IHS Markit's economic projections for Pennsylvania and the United States as the basis for projections of UC Trust Fund activity. The key economic forecast indicators used to determine UC benefit costs are Pennsylvania's total unemployment rate and nonagricultural wage and salary employment. Pennsylvania's nonagricultural wages and employment are used to forecast UC revenue activity.

The outlook for 2020-2022 UC activity provided in this report is based on the July 2020 baseline forecast for Pennsylvania (referred to as the July 2020 IHS forecast). Figures 2.1 through 2.11 provide a comparison of the economic forecast indicators under the July 2020 IHS forecast versus the January 2019 IHS forecast used for the 2018 Actuarial Evaluation of the UC Trust Fund.

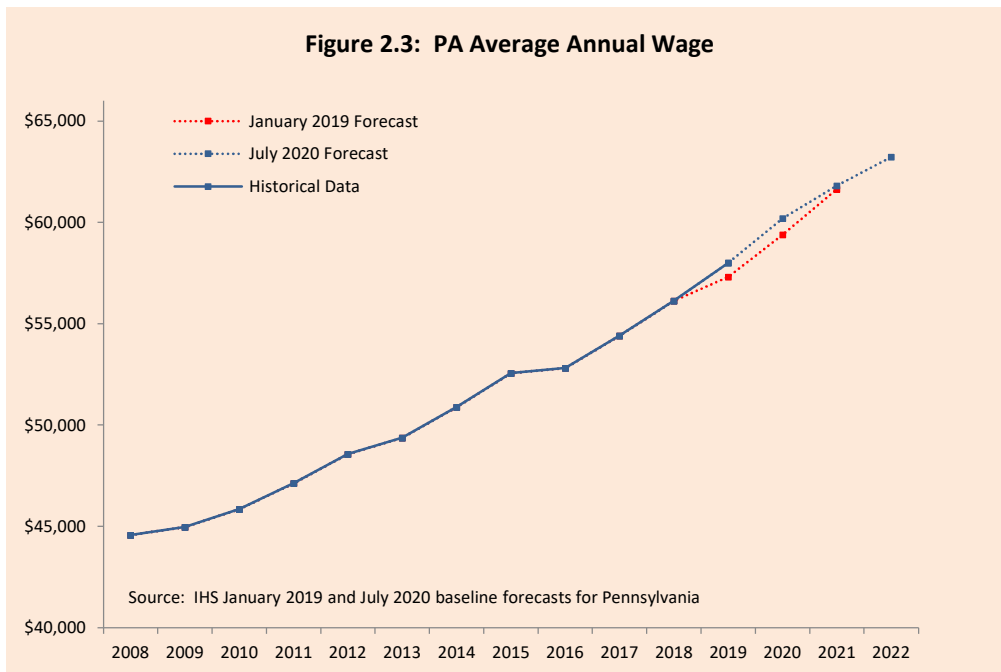
Economic Indicators for Pennsylvania



Pennsylvania's total unemployment rate is projected to increase from 4.4 percent in 2019 to 9.5 percent in 2020. It is then projected to decrease to 6.7 percent in 2021 and 5.6 percent in 2022.



Pennsylvania’s nonagricultural employment is projected to decrease from 6.05 million in 2019 to 5.60 million in 2020. It is then projected to increase to 5.85 million in 2021 and 6.01 million in 2022.



Pennsylvania’s estimated average annual wage for 2019 is \$58,005. It is projected to increase to \$60,204 in 2020, \$61,808 in 2021, and \$63,227 in 2022.

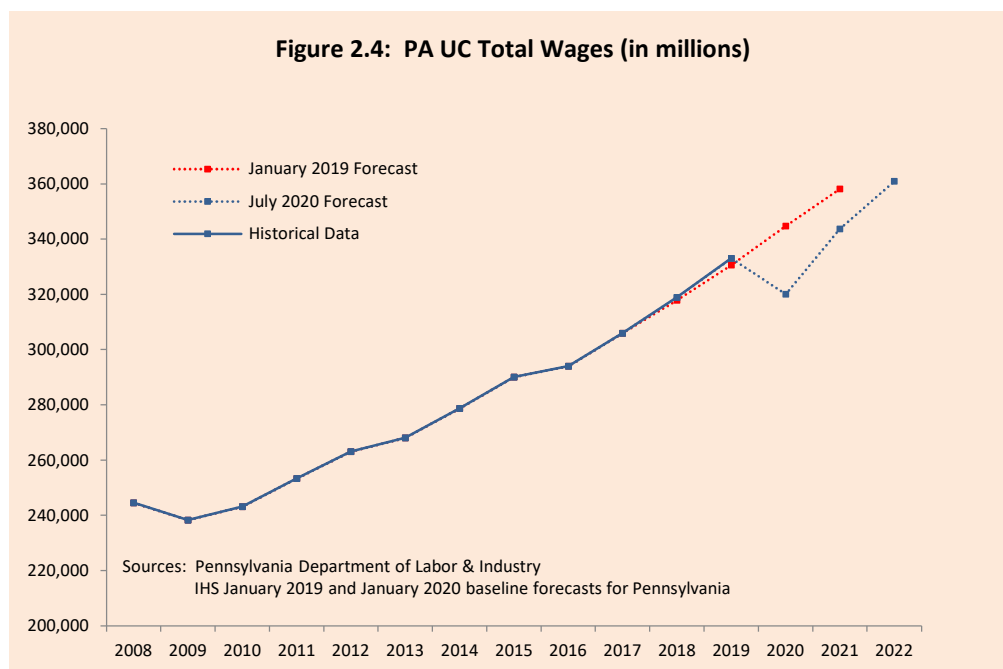
UC Wages

UC total wages are all wages paid by employers that are subject to Pennsylvania's UC law, which includes most employers, with few exceptions. UC taxable wages are wages paid by contributory employers, up to the taxable wage base for each employee. The taxable wage base for 2019 was \$10,000.

About 98 percent of Pennsylvania employers are contributory employers. Each of these employers is assigned a tax rate each year, which is based on the employer's UC experience (benefits charged versus taxes paid) and the employer solvency measures in effect. The assigned tax rate is applied to the employer's taxable wages to generate the amount of contributions due.

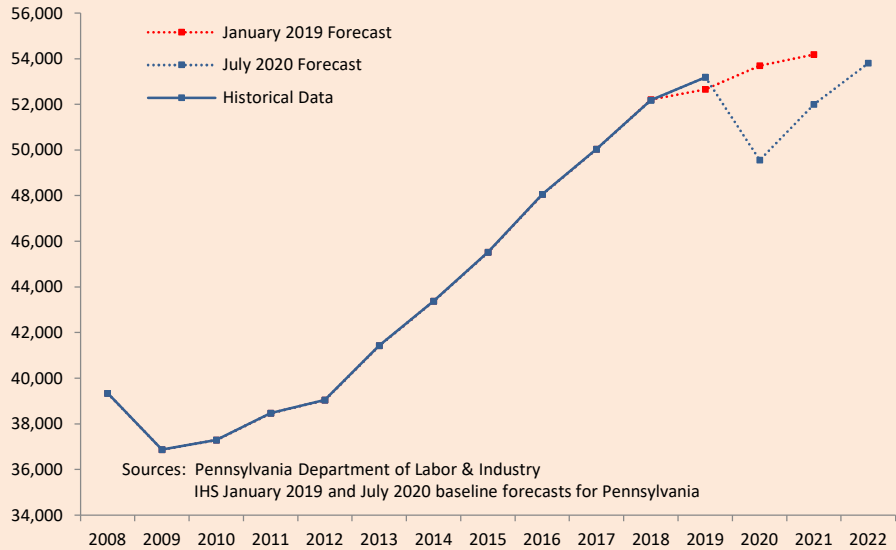
The remaining 2 percent of employers are reimbursable employers. Examples of reimbursable employers are political subdivisions and non-profit organizations. These employers, given the option under UC law to use the contributory or reimbursable method, have elected to reimburse the UC Trust Fund dollar-for-dollar for benefits paid to former employees, rather than pay UC taxes.

All employees who work for employers that are subject to Pennsylvania's UC law must pay the employee tax whenever solvency measures are in effect. The employee tax is assessed on UC total wages.



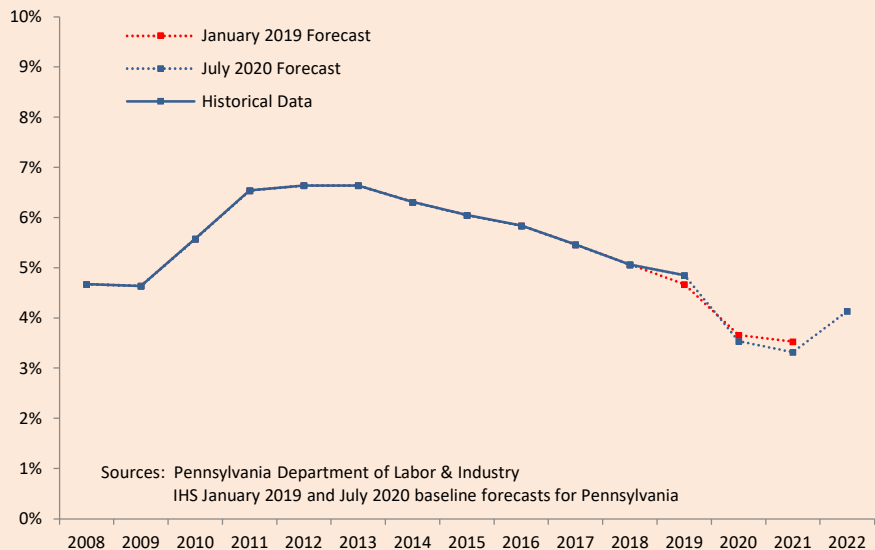
UC total wages are projected to decrease from \$333.1 billion in 2019 to \$320.2 billion in 2020, and then increase to \$343.7 billion in 2021, and \$361.0 billion in 2022.

Figure 2.5: PA UC Taxable Wages (in millions)



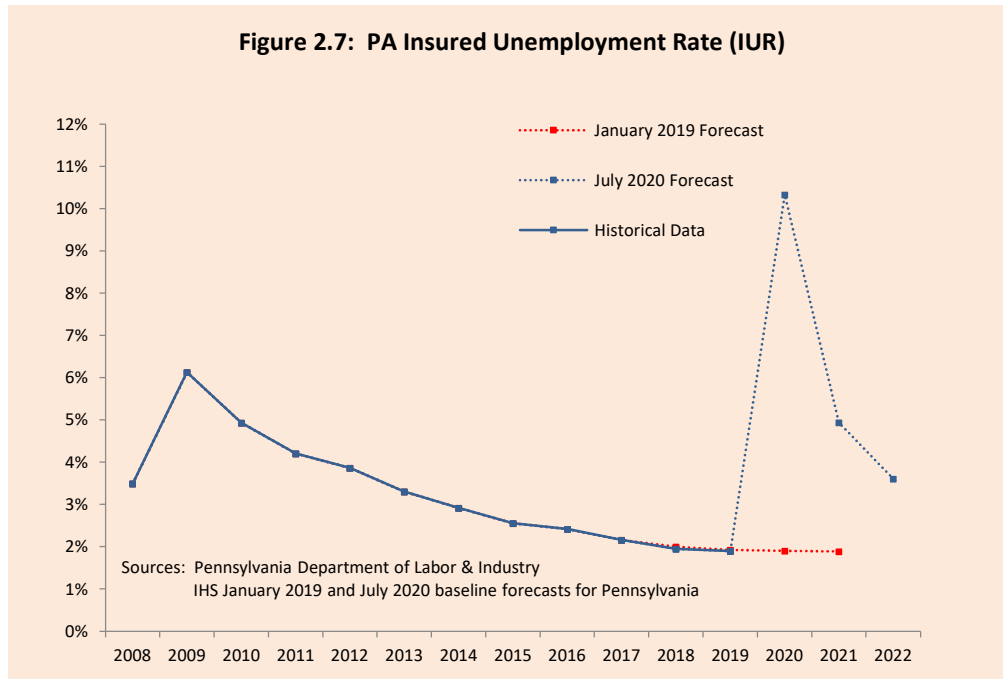
UC taxable wages are projected to decrease from \$53.2 billion in 2019 to \$49.6 billion in 2020 and then increase to \$52.0 billion in 2021, and \$53.8 billion in 2022.

Figure 2.6: Average UC Employer Tax Rate

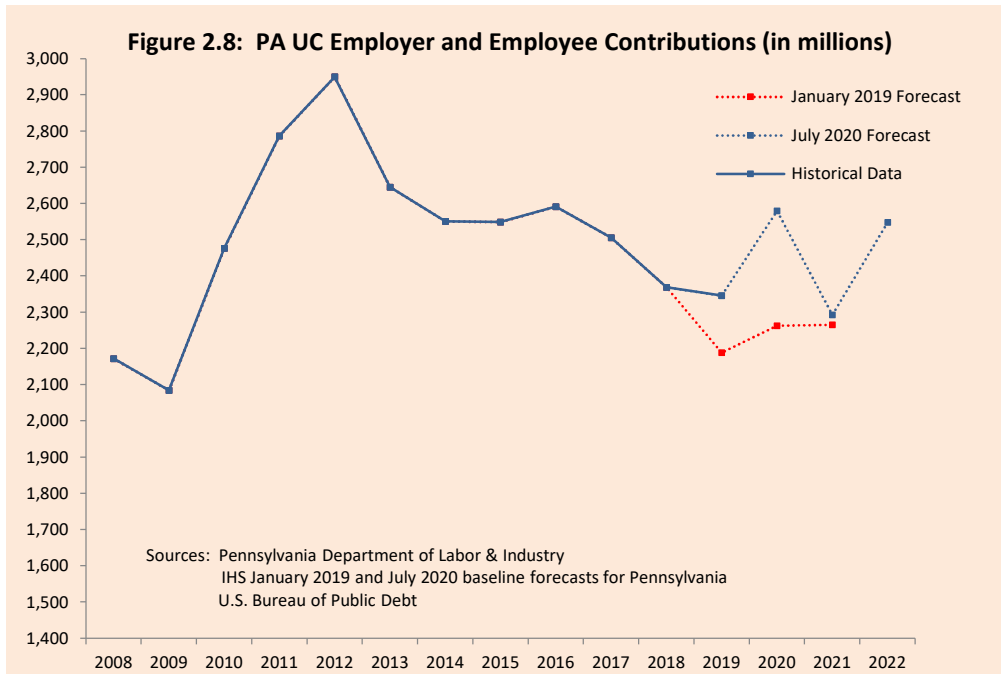


The average UC employer tax rate is projected to decrease from 4.9 percent in 2019 to 3.5 percent in 2020, 3.3 percent in 2021, and then increase to 4.1 percent in 2022.

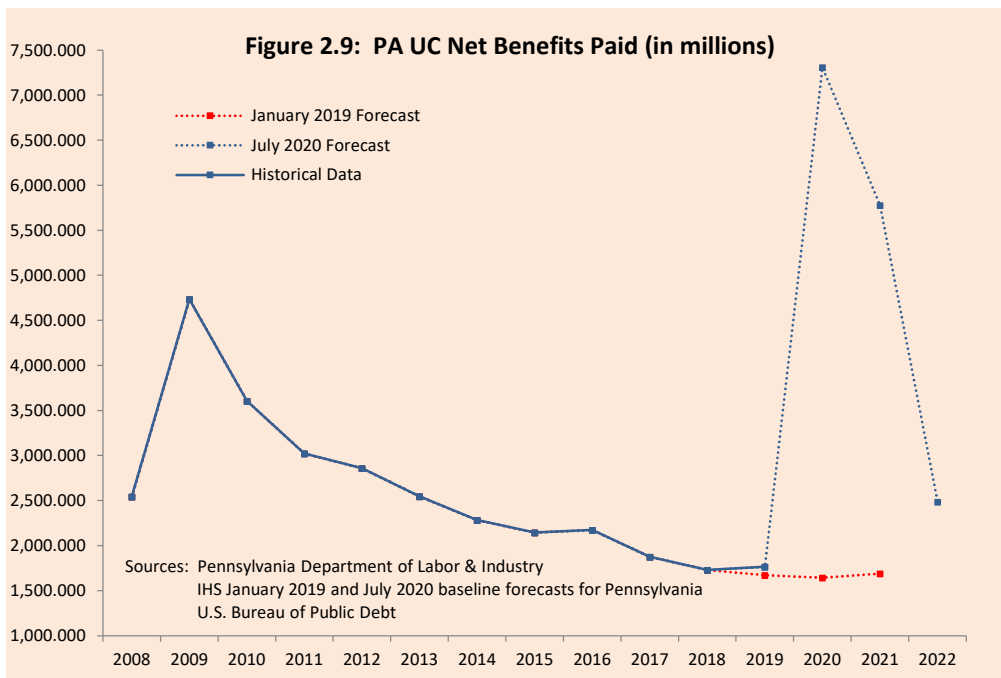
Insured Unemployment Rate (IUR), Benefits Paid, and Contributions



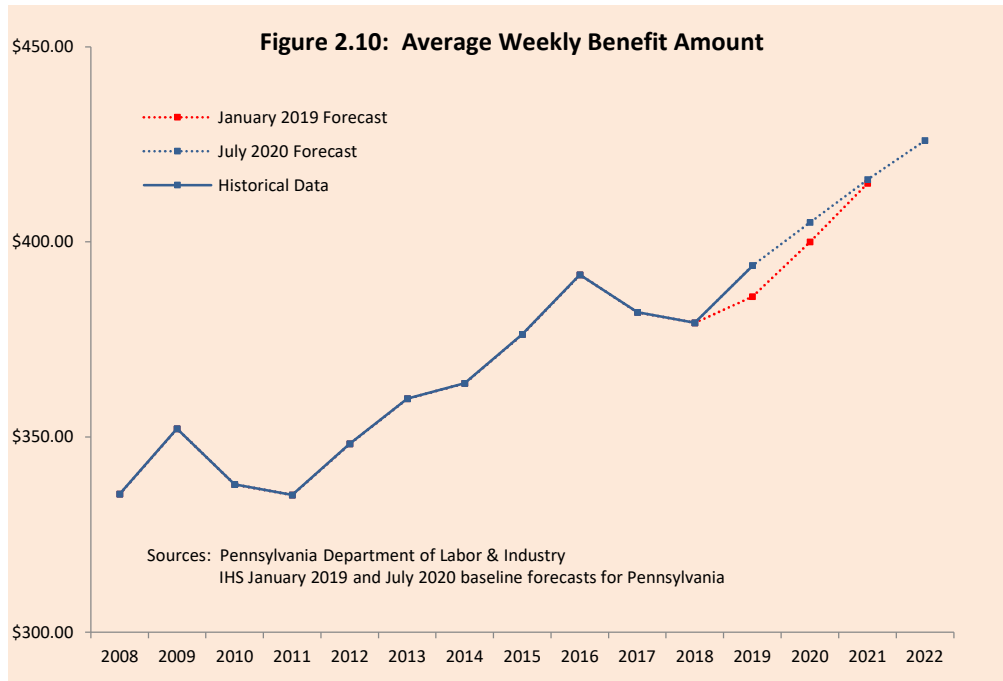
The insured unemployment rate (IUR) is the ratio of average annual weekly UC continued claims to average annual covered employment. The IUR for 2019 was 1.9 percent and is projected to increase to 10.3 percent in 2020 and then decrease to 4.9 percent for 2021 and then 3.6 percent in 2022.



Employer and employee contributions are projected to increase from \$2.3 billion in 2019 to \$2.6 billion in 2020, then decrease to \$2.3 billion in 2021 and increase to \$2.5 billion in 2022.



UC net benefits paid were \$1.8 billion in 2019. They are predicted to increase to \$7.3 billion in 2020, and then decrease to \$5.8 billion in 2021 and to \$2.5 billion in 2022.



The average weekly benefit amount (based on weeks paid for total unemployment) is forecasted to increase from \$393.94 in 2019 to \$405 in 2020, \$416 in 2021 and \$426 in 2022.

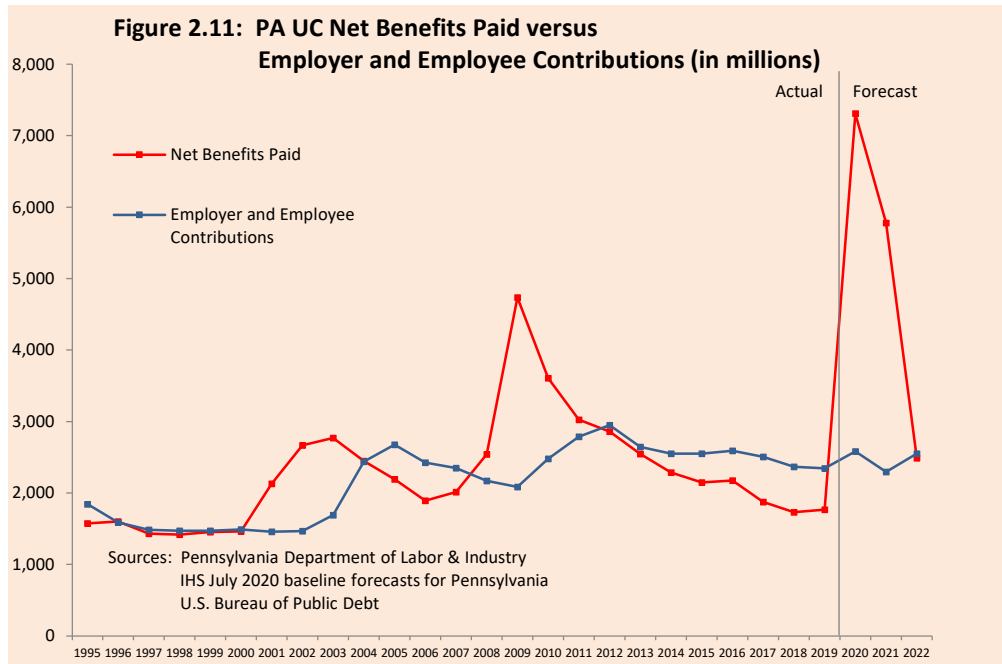


Figure 2.11 illustrates the relationship between benefits and contributions and shows how the solvency trigger mechanism causes employer and employee contributions to rise as a delayed response to an increase in benefits during periods of higher unemployment. Contributions increased following the 2009 recession and exceeded benefits paid in 2012 through 2019. Benefits are expected to be substantially higher than contributions for 2020 and 2021, and slightly lower than contributions in 2022.

Section 3: UC Trust Fund Solvency Trigger Mechanism

Pennsylvania’s UC law was amended in October 1988 to include a solvency trigger mechanism. The amendment provided that a measurement, in the form of a solvency percentage, be taken each July 1, starting in 1989. The solvency percentage determines the trigger level, which in turn activates specified tax measures for both employers and employees and triggers “on” or “off” a reduction to UC benefits in the subsequent calendar year.

The solvency percentage is calculated annually on July 1 by dividing the UC Trust Fund balance as of June 30 by the average yearly benefit cost for the past three fiscal years. Under Act 60 of 2012, if the solvency percentage is less than 250 percent, all the solvency measures are triggered “on” for the following calendar year.

Effective in 1992 and each fifth year thereafter, the UC law requires the solvency measure rates to be re-determined to derive a targeted annual dollar amount for each solvency measure. Rates are re-determined based on the prior calendar year’s benefit and contribution activity and are effective in the following calendar year. Rates for 2018-2022 were re-determined in 2017 based on contribution and benefit activity for 2016.

Act 60 of 2012 also specifies that the target amounts for the employer surcharge, employer additional contributions, employee tax, and benefit reductions will increase beginning with the year after all UC debt is paid off. This debt includes the UC bonds, along with any federal loans that are incurred before the UC bonds are paid off. Although the UC bonds have been paid in full, the high volume of benefits paid in 2020 has resulted in depletion of the UC Trust Fund and additional federal loans. Since these loans will not be paid off by July 1, 2021, the solvency measures are not expected to change through 2022.

Solvency Measures for 2020 through 2022 (based on projected contribution and benefit activity for 2016)

	Target Amount	Rate
Employer surcharge	\$100,000,000	5.4%
Employer additional contributions	\$255,000,000	0.5%
Employee tax	\$166,666,667	0.06%
Benefit reduction	\$52,000,000	2.4%

The employer surcharge is assessed on each employer’s contributions due. The surcharge is not assessed on additional contributions. Reimbursable employers are excluded from the surcharge.

The rate of employer additional contributions is added to each employer’s assigned rate. Additional contributions are not subject to the employer surcharge. New employers and reimbursable employers are excluded from additional contributions.

The employee tax is assessed on all gross UC-covered wages for each employee.

Projected Revenue from Solvency Measures (millions)

	2020	2021	2022
Employer surcharge	\$77	\$75	\$101
Employer additional contributions	\$235	\$246	\$255
Employee tax	\$192	\$206	\$217
Benefit reduction	\$180	\$142	\$61

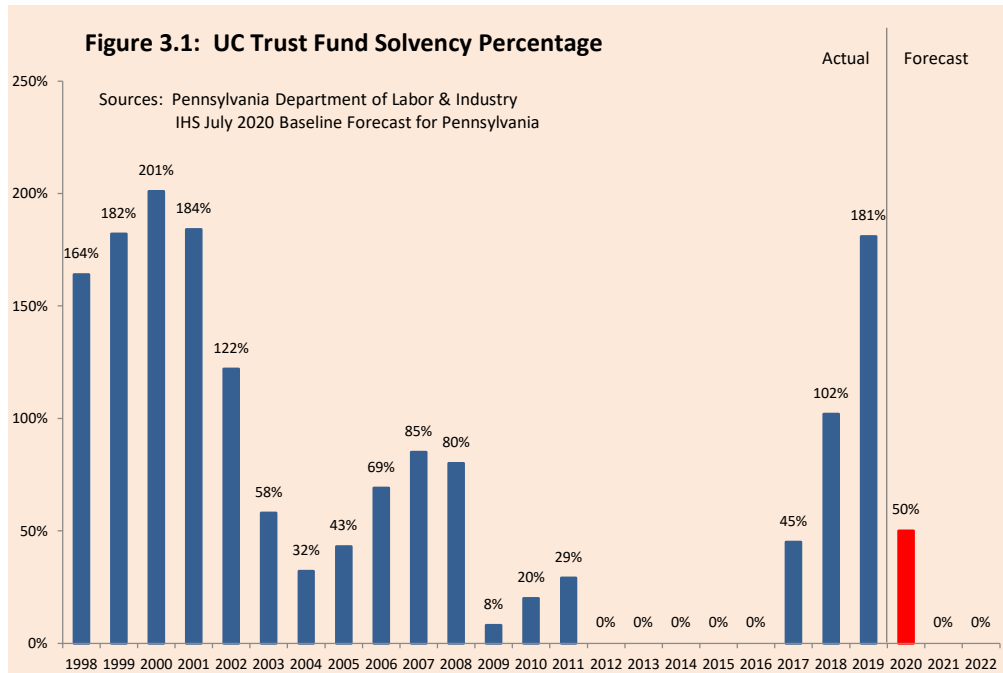
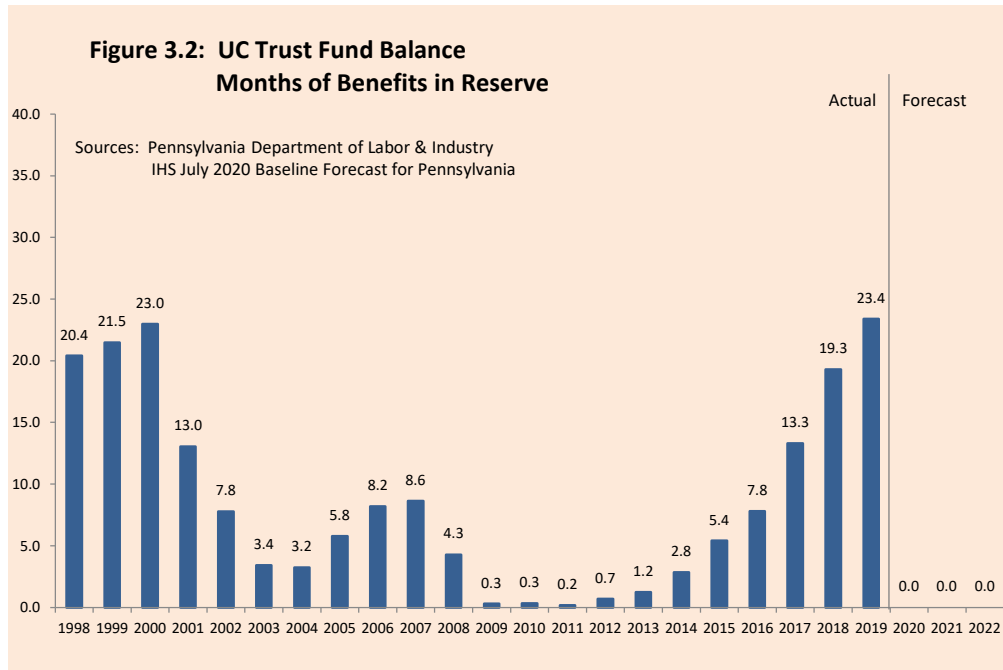


Figure 3.1 shows the annual UC Trust Fund solvency percentage. The solvency percentage for each year is the UC Trust Fund balance on June 30 divided by the three-year average for net benefits paid ending the same day. Per Act 60, starting in 2012 the amount of outstanding bonds or federal loans is subtracted from the Trust Fund balance for this calculation.



The number of months of benefits held in reserve in the UC Trust Fund is calculated using the Trust Fund balance at the end of the year and the total benefits paid during the previous 12 months. The Trust Fund is expected to be depleted in 2020 and remain empty for 2021 and 2022.

**Figure 3.3: UC Trust Fund 2019-2022 Cash Flow
(Dollars in Millions)**

	Actual	Forecast		
	2019	2020	2021	2022
Beginning Trust Fund Balance	\$2,779	\$3,435	\$0	\$0
Beginning Federal Loan Balance	0	0	1,252	4,739
Beginning Bond Balance	511	0	0	0
Employer and Employee Trust Fund Contributions	2,346	2,580	2,293	2,548
Trust Fund Interest Earned	78	23	0	0
Interest Factor Contributions ¹	616	0	0	0
Benefit Payments	1,765	7,309	5,780	2,486
Other Withdrawals ²	1	19	0	0
Title XII Federal Loans	0	1,252	4,192	1,577
Title XII Federal Loan Repayment from Trust Fund	0	0	705	1,639
Title XII Federal Loan Repayment from FUTA Credit Reduction ³	0	0	0	0
Title XII Federal Loan Interest Due on September 30	0	0	0	0
Bonds ⁴	0	0	0	0
Bond Repayment	511	0	0	0
Ending Trust Fund Balance	3,435	0	0	0
Ending Federal Loan Balance	0	1,252	4,739	4,677
Ending Bond Balance	0	0	0	0
Trust Fund Balance as of June 30	3,480	1,294	0	0
Three-year Average Benefit Cost as of June 30	1,828	2,689	4,231	5,102
Solvency Percentage as of June 30 ⁵	181%	50%	0%	0%

Sources: Pennsylvania Department of Labor & Industry
U.S. Bureau of Public Debt
IHS July 2020 Baseline Forecast for Pennsylvania

¹ Interest factor contributions are deposited into the Debt Service Fund to cover bond debt service and Title XII federal loan interest.

² Includes other withdrawals from the Trust Fund, such as expenditures from Reed Act subaccounts for administrative purposes.

³ The FUTA credit reduction was reduced to zero in 2012 due to the repayment in full of the federal loan.

⁴ On Oct. 18, 2012, Pennsylvania closed on a \$2.827 billion (par value) UC bond sale generating a total of \$3.244 billion in funds to repay the \$3.185 billion in interim financing that covered the federal loan balance and \$382 million in UC benefit funding through 2012, establish a \$75 million bond reserve fund, and cover the cost of issuance.

⁵ Per Act 60 of 2012, the solvency percentage calculation starting in 2012 is based on the nominal UC Trust Fund balance minus the amount of outstanding federal loans and bond principal.

Section 4: Status of UC Programs and Initiatives

Office of Unemployment Compensation Tax Services (OUCTS) Accomplishments and Customer Focus

Below are some highlights of activity completed by UCTS during calendar year 2019:

- Provided UC services to over 312,274 active employers
- Responded to 105,620 customer telephone calls
- Received and responded to 4,563 UC News inquires
- Processed 1,159,041 quarterly tax returns
- Received 33,459 new employer registrations
- Issued 14,283 clearance certifications
- Revised 6,866 employer contribution rates
- Established 2,012 payment plans for unpaid delinquencies
- Filed 6,455 liens covering \$59.2 million in contributions, interest and penalties
- Completed 233,129 tasks in UCMS
- Initiated 51 injunctions
- Deposited approximately \$2.3 billion into the UC Fund, representing timely and delinquent payments from employers
- Deposited \$7.9 million in interest and \$4.8 million in penalties to the Special Administrative Fund
- Received 99.6% of all filed reports electronically for third quarter 2019
- Received over 98.8% of all dollars electronically for all quarters of 2019
- Issued 3,806 refunds for a total of \$15.6 million
- Completed 3,730 employer audits on gross payroll of \$3.2 billion
- Discovered 19,405 misclassified or unreported workers and \$9.8 million in underreported taxes
- Recommended 560 new writs of execution against employer bank accounts and 645 were successfully closed with \$3.6 million collected of \$8.8 million sought
- Processed 1,198 offsets totaling \$1.6 million through the Treasury Offset Program (TOP)--a debt collection program that authorizes the United States Department of the Treasury to intercept federal income tax refunds from employers to repay their delinquent state UC tax debt
- Initiated 1,129 prosecutions with the Philadelphia District Attorney's office and local Magistrates for employer delinquencies. 114 restitution orders were granted on \$4.4 million in delinquent receivables, 106 UC Tax reports were collected, 53 UCTS payment plans and 66 court payment plans were established. An additional \$343,734.04 was collected from employers as a result of filing the complaints
- Closed 23 SUTA Dumping cases resulting in \$7.8 million in additional contributions and \$1.5 million in interest

Office of Unemployment Compensation Benefits Policy (OUCBP)

State Information Data Exchange System (SIDES)

By implementing the State Information Data Exchange System (SIDES), the Department is electronically transmitting UC information requests to participating employers instead of sending them in the mail. As of January 2020, the following third-party administrators participate in SIDES: Equifax, ADP, Employers Edge, Personnel Planners, Thomas & Company, Corporate Cost Control, Dunn Corporate Resources, Ernst and Young, Barnett an Equifax Co, Premier Employer Solutions, NSN Employer Services, Matrix claims Management, Sedgwick CMS, UC Alternative, UI Steward, Alphastaff Inc., Sheakley Uniservice, Emptech, Employers Unity, Tilson HR, HIRETech, OneSource Employee Management, and Degroot Management Services Inc. These third-party administrators handle over 12,000 employer accounts. There are currently over 43,000 employers enrolled in the SIDES E-Response system that interacts directly with employers, including Labor & Industry. During 2019, 356,476 electronic requests for information were sent through SIDES or SIDES E-Response, representing half of new and additional claim applications. Transmitting UC requests for information electronically not only saves money, but also promotes timely and accurate employer responses.

Shared-Work Program

The Shared-Work Program is an alternative to employers having to lay off their trained workforce during economic downturns. A Shared-Work plan provides partial benefits to a group of employees when an employer temporarily reduces their work hours. Pennsylvania was approved by the U.S. Department of Labor for a grant through December 31, 2020, to promote and educate Pennsylvania employers about Shared-Work. Outreach was conducted by various methods throughout 2019. Pamphlets were enclosed with the UC Monthly Notice of Compensation Charged that is sent to all Pennsylvania employers. Several different employer associations, trade organizations and chambers of commerce were also contacted. Many of these groups cooperated by disseminating information about Shared-Work to their member employers and industry groups. Modernization of the Shared-Work process continued in conjunction with the UC Benefits Modernization project via integration and application testing. In 2019, 544 employees participated in a Shared-Work plan.

Treasury Offset Program (TOP)

During 2019, L&I recovered approximately \$11.6 million from claimants' federal income tax refunds. Since the program's inception in 2011, L&I has recouped approximately \$127.04 million in fraudulent UC and EB overpayments via TOP.

Interstate Reciprocal Overpayment Recovery Arrangement (IRORA)

During 2019, Pennsylvania allocated \$268,532 in claimants' UC benefits towards their out-of-state overpayments. Pennsylvania also applied \$391,188 in claimants' out-of-state benefits towards their overpayments in Pennsylvania.

Pennsylvania New Hire Program

During calendar year 2019, the Department's new hire crossmatch, which includes the State Directory of New Hires (SDNH) and National Directory of New Hires (NDNH), detected 6,792 overpayments in UC benefits. There was a total of \$4.49 million dollars written in overpayments and \$2.16 million dollars recovered during 2019. As the Department also continues to recoup overpayments established in prior years, the recouped dollar amount may be higher than the established dollar amount in any given calendar year.

Trade Adjustment Assistance (TAA)

TAARA 2015 extends the TAA program through June 30, 2021. During 2019, 43 new petitions were certified under the TAARA 2015 program and 8,771 individuals were notified of potential eligibility. The total amount of TRA cash benefits paid for the year was approximately \$14,575,574.

In addition, many TAA eligible individuals over 50 worked new full-time jobs but since the new job paid less than their previous employment, they were eligible for RTAA payments. During 2019, 365 individuals were paid RTAA. The total amount of RTAA benefits paid was approximately \$1,024,565.

Office of Unemployment Compensation Service Centers (OUCSC) Accomplishments and Customer Focus

In 2019, Pennsylvania's OUCSC:

- Completed a total of 517,594 telephone calls
- Processed 776,774 initial claims
- Processed 5,648,315 continued claims
- Issued 311,310 non-monetary determinations for UC eligibility

Limited English Proficiency (LEP)

OUCSC updates its Service Plan for Individuals with LEP on an annual basis in accordance with federal regulation and law.

Claimants who primarily speak Spanish can utilize both internet and telephone applications to open claims and file for UC benefits. In 2019, 7,794 Spanish initial claims were filed, and 68,017 Spanish continued claims were filed via the Internet. Pennsylvania Teleclaims (PAT), an interactive voice response continued claims filing system, is available in Spanish at a special toll-free number.

If the individual has difficulty communicating in English, the UC representative utilizes an over-the-phone language contractor to assist in determining the claimant's language needs and provides appropriate service. In 2019, OUCSC/OUCBP used language services for 25,852 calls in 40 different languages. There are 80 different languages available. There was one permanent and 11 temporary bilingual agents available.

Videophone Service for the Deaf

OUCSC provides videophone service for claimants who are deaf. Individuals who are deaf may use the videophone service to file claims for UC benefits and ask questions about their claims. Videophone service is provided in HOC and is available every Wednesday, from noon to 4 p.m. Cumulatively from 2011 through 2019, 3,444 calls were handled from the deaf community. In 2019, OUCSC answered 336 videophone calls.

The UC Role in Rapid Response Services

The department's Rapid Response Services is a collaboration between OUCSC and the Bureau of Workforce Development Partnership. When separations become necessary, Rapid Response Services can help by explaining UC and other reemployment services. The sooner the process can begin with a Rapid Response meeting, the sooner the effects of the layoff can be diminished.

To illustrate, here are the number of meetings held by Rapid Response Services in recent years:

Year	Rapid Response Meetings	Rapid Response Meeting Attendees
2014	460	8,911
2015	507	9,592
2016	449	8,899
2017	270	4,775
2018	335	5,722
2019	272	8,766

The OUCSC Role with Employers

OUCSC supports Labor & Industry’s speaker bureau by explaining the UC program to employers in various interactive settings. Workforce development representatives (WDRs) located throughout the commonwealth at each of the service centers conduct presentations that explain all the basic issues relating to employers as well as specific topics. Experts from UC Tax Services and the UC Board of Review also participate to help employers better understand UC and, in turn, help keep their UC costs at a minimum. Labor & Industry has increased efforts to educate employers in understanding the many new laws and procedures enacted to restore UC Trust Fund solvency and reduce UC costs for all employers.¹

Year	Employee Seminars	Attendees
2014	101	1,995
2015	83	1,127
2016	71	965
2017	33	483
2018	47	567
2019	71	1,838

¹ The PA Commonwealth budget impasse necessitated the cessation of most employer seminars as of October 1, 2015. Budgetary issues have reduced Labor & Industry’s ability to provide UC seminars to employers.

[This page intentionally left blank]

Appendix A: Statistical Appendix

		Page
Table A-1	Weekly Benefit Rates and Earnings Requirements	27
Table A-2	Unemployment Compensation Claim Activities	29
Table A-3	Unemployment Compensation Payment Activities	31
Table A-4	Benefit Recipients by County	33
Table A-5	Benefit Recipients by Industry Sector	35
Table A-6	Recipient Demographics	37
Table A-7	Unemployment Compensation Monetary Determinations	39
Table A-8	Unemployment Compensation Nonmonetary Determinations	41
Table A-9	Employer Contribution Factors	43
Table A-10	Summary of Tax Rates by Industry	45
Table A-11	Covered Employment and Wages	47
Table A-12	Unemployment Compensation Solvency Measures	49
Table A-13	Unemployment Compensation Trust Fund Summary	51
Table A-14	Population and Labor Force Data	53

Appendix B: State Comparisons

		Page
Table B-1	Comparison of State UC Data	55
Table B-1A	Comparison of State UC Data (Pennsylvania and Neighboring States Only)	56

Definitions for Table A-1

Weekly Benefit Rates and Earning Requirements

Minimum Weekly Benefit Rate

Lowest amount of weekly unemployment compensation benefits available under Pennsylvania's UC law before deductions (e.g., for pensions).

Maximum Weekly Benefit Rate

Highest amount of weekly UC benefits established by Pennsylvania's UC law before deductions (e.g., for pensions) or supplements (e.g., for dependent allowance).

Earning Requirement, High Quarter

Amount of an individual's highest quarterly wages needed to qualify for a particular weekly benefit rate – used in combination with the base year earning requirement to determine benefit eligibility.

Earning Requirement, Base Year

Amount of wages during a four-quarter period needed to qualify for benefits – used in conjunction with the high quarter earning requirement to determine the weekly benefit rate.

Table A-1
Weekly Benefit Rates and Earning Requirements

Year	Minimum			Maximum			Benefit Reduction
	Weekly Benefit Rate ¹	Earning Requirement		Weekly Benefit Rate ¹	Earning Requirement		
		High Quarter	Base Year		High Quarter	Base Year	
2000	35	800-812	1,320	408	10,138	16,240	none
2001	35	800-812	1,320	430	10,688	17,120	none
2002	35	800-812	1,320	442	10,988	17,600	none
2003	35	800-812	1,320	451	11,213	17,960	none
2004	35	800-812	1,320	461	11,463	18,360	none
2005	35	800-812	1,320	478	11,888	19,040	2.3%
2006	35	800-812	1,320	497	12,363	19,800	2.3%
2007	35	800-812	1,320	520	12,938	20,720	none
2008	35	800-812	1,320	539	13,413	21,480	none
2009	35	800-812	1,320	558	13,888	22,240	none
2010	35	800-812	1,320	564	14,038	22,480	2.3%
2011	35	800-812	1,320	573	14,263	22,840	2.3%
2012	35	800-812	1,320	573	14,263	22,840	2.3%
2013	70	1,688-1,712	3,391	573	14,263	28,292 ²	1.7%
2014	70	1,688-1,712	3,391	573	14,263	28,292 ²	1.7%
2015	70	1,688-1,712	3,391	573	14,263	28,292 ²	1.7%
2016	70	1,688-1,712	3,391	573	14,263	28,292 ²	1.7%
2017	68	1,688-1,712	2,718	561	14,263	22,640 ³	1.7%
2018	68	1,688-1,712	2,718	561	14,263	22,640 ³	2.4%
2019	68	1,688-1,712	2,718	561	14,263	22,640 ³	2.4%

Source: Pennsylvania Department of Labor & Industry

¹ Weekly benefit rates do not include \$5 for first dependent and \$3 for second dependent.

² For calendar years 2013 through 2016, at least 49.5 percent of wages must be earned outside of the high quarter.

³ For calendar years beginning with 2017, at least 37 percent of wages must be earned outside of the high quarter.

Definitions for Table A-2 UC Claim Activities

Insured Unemployment Rate (IUR)

Ratio of the average annual weekly number of persons claiming UC benefits to average annual covered employment - calculated by dividing average annual weekly continued weeks claimed by average annual covered employment.

Initial Claims

Notices of unemployment filed to request a determination of entitlement to and eligibility for compensation in a new benefit year (period of eligibility) following a period of employment or to begin a second or subsequent period of eligibility within the benefit year following interim employment - included are transitional claims which provide another period of eligibility (benefit year) based on a second determination of entitlement without a period of employment separating the end of the first benefit year from the beginning of the second.

New Claims

Type of initial claim representing an individual's first separation from employment for which a determination of benefit eligibility is requested.

Weeks Claimed

Requests for benefits filed by claimants which certify to the fact the claimants experienced total, partial, or part-total unemployment for given weeks (includes waiting weeks claimed and requests subsequently denied).

Waiting Weeks Claimed

First week of unemployment in a benefit year for which individuals do not receive benefits but must meet UC eligibility requirements in order to qualify for benefits for subsequent weeks of unemployment.

**Table A-2
Unemployment Compensation Claim Activities**

Year	IUR	Initial Claims	New Claims	Weeks Claimed	Waiting Weeks
2000	2.4%	983,951	538,767	6,882,190	495,799
2001	3.3%	1,309,511	707,974	9,269,080	664,459
2002	3.9%	1,314,267	716,947	10,843,412	709,960
2003	4.0%	1,341,118	726,556	11,205,336	697,212
2004	3.4%	1,177,499	640,967	9,515,424	605,155
2005	3.1%	1,148,256	614,444	8,728,555	570,225
2006	3.0%	1,176,669	596,054	8,496,746	574,111
2007	3.0%	1,250,476	621,639	8,535,079	590,835
2008	3.5%	1,445,344	747,708	10,102,236	702,410
2009	6.1%	2,026,055	962,106	17,099,144	963,009
2010	4.9%	1,577,833	806,635	13,763,953	795,540
2011	4.2%	1,469,617	777,116	11,875,753	729,762
2012	3.9%	1,425,911	754,499	11,006,549	682,125
2013	3.3%	1,321,334	724,169	9,458,413	602,372
2014	2.9%	1,146,000	623,366	8,427,164	550,536
2015	2.6%	1,073,923	584,048	7,440,503	513,241
2016	2.4%	981,496	538,860	7,092,608	478,529
2017	2.2%	856,471	476,496	6,406,955	445,322
2018	2.0%	797,134	448,186	5,858,042	416,486
2019	1.9%	776,774	445,994	5,648,315	416,629

Source: Pennsylvania Department of Labor & Industry

Definitions for Table A-3 UC Payment Activities

Number of Recipients

The number of claimants who received at least one payment during the calendar year.

First Payments

First benefit payment a claimant receives for a week of unemployment in a benefit year.

Final Payments

Number of claimants drawing the final payment of their original entitlement in a benefit year under the regular state UC program.

Weeks Paid

The number of weeks claimed for which UC benefits are paid. Weeks compensated for partial unemployment are included.

Net Benefits Paid

Net amount withdrawn from the UC Trust Fund to pay regular state UC benefits. Includes adjustments to original amounts paid such as returned and redeposited payments.

Average Weekly Benefit Amount

The average weekly benefit amount is the benefits paid for total unemployment during the year divided by the number of weeks for which benefits were paid (weeks compensated for total unemployment). Payments for partial unemployment are excluded from both numerator and denominator.

Average Duration

Average number of regular UC weeks paid per claimant for a given time period - calculated by dividing the number of weeks compensated by the number of first payments.

Table A-3
Unemployment Compensation Payment Activities

Year	Number of Recipients	First Payments	Final Payments	Weeks Paid	Net Benefits Paid	Average Weekly Benefit ¹	Average Duration (Weeks)
2000	489,769	396,227	96,622	6,019,988	\$ 1,463,846,000	\$ 264.76	15.2
2001	636,670	545,596	128,679	8,178,922	2,128,215,000	281.52	15.0
2002	710,085	560,805	197,968	9,681,140	2,665,274,000	291.06	17.3
2003	701,949	566,022	212,711	10,095,011	2,767,815,000	291.84	17.8
2004	625,699	486,975	165,590	8,429,492	2,448,788,000	293.61	17.3
2005 ²	576,520	461,257	139,872	7,671,548	2,192,245,000	291.89	16.6
2006 ²	560,513	447,066	133,827	7,346,051	1,891,685,000	301.27	16.4
2007	570,091	461,807	131,934	7,458,854	2,013,558,000	322.93	16.2
2008	658,629	562,343	166,335	9,035,608	2,543,100,000	335.40	16.1
2009	926,315	782,870	355,542	15,354,988	4,735,127,000	352.16	19.6
2010 ²	772,475	587,347	295,647	11,724,613	3,606,521,000	337.91	19.9
2011 ²	678,544	530,009	228,135	9,909,169	3,023,271,000	335.18	18.7
2012 ²	640,828	502,647	204,218	8,980,732	2,859,610,000	348.27	17.9
2013 ²	584,551	442,654	172,727	7,834,254	2,547,295,000	359.81	17.7
2014 ²	527,550	413,685	139,418	6,999,112	2,284,758,000	363.77	16.9
2015 ²	495,478	391,726	114,367	6,307,952	2,145,542,000	376.30	16.1
2016 ²	471,410	367,839	112,212	6,024,232	2,172,246,000	391.57	16.4
2017 ²	423,990	337,228	94,426	5,324,053	1,873,644,000	381.99	15.8
2018 ²	396,249	315,458	85,992	4,923,006	1,730,327,000	379.25	15.6
2019 ²	389,448	316,041	80,256	4,717,665	1,764,508,000	393.94	14.9

Source: Pennsylvania Department of Labor & Industry
U.S. Bureau of Public Debt

¹ The average weekly benefit amount calculation does not include partial payments.

² The net benefits paid and average weekly benefit amount include the benefit reduction that was in effect that year.

Definitions for Table A-4 Benefit Recipients by County

County

The county in which a benefit recipient resides.

Benefit Recipients

The number of persons who received at least one UC payment within each county for the calendar year.

Amount Paid

The estimated total amount paid to recipients within a county.

Table A-4
2019 Benefit Recipients by County

County	Benefit Recipients	Amount Paid	County	Benefit Recipients	Amount Paid
Adams	2,332	7,881,000	Lackawanna	7,067	31,474,000
Allegheny	34,442	160,692,000	Lancaster	13,006	49,355,000
Armstrong	2,971	12,919,000	Lawrence	3,147	13,945,000
Beaver	5,655	24,383,000	Lebanon	4,031	14,784,000
Bedford	1,807	7,694,000	Lehigh	10,647	45,768,000
Berks	12,638	54,894,000	Luzerne	13,000	56,407,000
Blair	4,112	16,033,000	Lycoming	4,204	18,512,000
Bradford	1,561	6,588,000	McKean	1,274	5,340,000
Bucks	13,867	69,419,000	Mercer	3,384	12,976,000
Butler	5,751	25,410,000	Mifflin	1,623	6,285,000
Cambria	4,661	18,544,000	Monroe	4,476	18,685,000
Cameron	304	964,000	Montgomery	17,880	91,761,000
Carbon	2,621	11,407,000	Montour	445	1,684,000
Centre	2,314	10,615,000	Northampton	7,884	34,185,000
Chester	9,349	45,338,000	Northumberland	3,913	16,820,000
Clarion	1,425	5,331,000	Perry	1,371	5,562,000
Clearfield	3,210	14,353,000	Philadelphia	42,770	198,537,000
Clinton	1,565	6,789,000	Pike	1,032	4,540,000
Columbia	2,531	10,315,000	Potter	642	3,068,000
Crawford	2,623	10,804,000	Schuylkill	5,514	23,460,000
Cumberland	5,150	22,159,000	Snyder	1,967	9,499,000
Dauphin	7,387	31,345,000	Somerset	2,970	12,928,000
Delaware	12,854	64,437,000	Sullivan	192	878,000
Elk	1,761	5,726,000	Susquehanna	1,059	5,258,000
Erie	9,129	33,366,000	Tioga	1,447	6,217,000
Fayette	5,355	23,844,000	Union	1,190	4,376,000
Forest	194	762,000	Venango	1,571	6,341,000
Franklin	3,587	13,533,000	Warren	1,085	4,208,000
Fulton	474	1,855,000	Washington	6,930	32,197,000
Greene	1,158	5,367,000	Wayne	1,452	6,372,000
Huntingdon	2,192	9,451,000	Westmoreland	12,325	55,058,000
Indiana	2,969	13,111,000	Wyoming	1,006	4,840,000
Jefferson	1,683	6,783,000	York	12,044	46,296,000
Juniata	992	4,239,000	Out of state	26,276	160,541,000
			Total	389,448	\$1,764,508,000

Source: Pennsylvania Department of Labor & Industry
U.S. Bureau of Public Debt

Definitions for Table A-5 Benefit Recipients by Industry Sector

Industry Sector

The primary activity of covered employers based on the grouping according to the North American Industry Classification System (NAICS).

Benefit Recipients

The number of persons who received at least one UC payment within each industry sector for the calendar year.

Amount Paid

The estimated total amount paid to recipients within an industry sector.

Table A-5
2019 Benefit Recipients by Industry Sector

Industry Sector	Benefit Recipients	Amount Paid
Natural Resources and Mining	6,601	\$ 33,176,000
Construction	71,550	393,141,000
Manufacturing	52,226	209,819,000
Trade, Transportation, and Utilities	73,373	292,456,000
Information	4,586	27,977,000
Financial Activities	14,011	83,015,000
Professional and Business Services	65,499	307,159,000
Education and Health Service	44,688	198,883,000
Leisure and Hospitality	35,889	118,178,000
Other Services	7,963	36,023,000
Local Government	8,993	41,247,000
Unclassified Industry	4,069	23,434,000
Total	389,448	\$1,764,508,000

Source: Pennsylvania Department of Labor & Industry
U.S. Bureau of Public Debt

Definitions for Table A-6 Recipient Demographics

Recipient Demographics

Breakdown by percentage of various characteristics of UC recipients who reside in Pennsylvania. The characteristics included in Table A-6 are base year wages, age, education level, race, gender, and number of dependents.

**Table A-6
2019 Recipient Demographics**

Base Year Wages		Age	
Less than \$10,000	6%	16 – 19	<1%
\$10,000 - \$19,999	19%	20-24	5%
\$20,000 - \$29,999	20%	25-34	22%
\$30,000 - \$39,999	17%	35-44	21%
\$40,000 - \$49,999	13%	45-54	22%
\$50,000 - \$59,999	10%	55-64	22%
\$60,000 - \$74,999	9%	65 and older	9%
\$75,000 and over	7%		

Education Level		Race	
Less than High School	10%	White	74%
High School	58%	Black	14%
Some College, including Associate Degree	17%	Hispanic	7%
Bachelor’s Degree or Higher	16%	Asian or Pacific Islander	1%
		American Indian or Alaskan	<1%
		Unknown	3%

Gender		Number of Dependents	
Male	59%	Zero	65%
Female	41%	One	17%
		Two or more	17%

Source: Pennsylvania Department of Labor & Industry

Includes Pennsylvania residents only. Percentages may not add to 100 percent due to rounding.

Definitions for Table A-7

Unemployment Compensation Monetary Determinations

Monetary Determinations

Decisions relative to a claimant's financial eligibility for UC benefits. All claimants must earn sufficient wages to qualify for benefits.

Table A-7
Unemployment Compensation Monetary Determinations

Year	Total	Insufficient Wage Credits	Sufficient Wage Credits
2000	564,914	59,489	505,425
2001	705,347	64,385	640,962
2002	741,918	65,388	676,530
2003	752,479	81,184	671,295
2004	688,371	83,740	604,631
2005	656,440	81,387	575,053
2006	631,916	76,793	555,123
2007	637,906	109,659	528,247
2008	769,697	135,614	634,083
2009	991,271	151,433	839,838
2010	818,753	156,418	662,335
2011	793,348	177,134	616,214
2012	770,646	175,289	595,357
2013	706,156	218,248	487,908
2014	568,890	143,100	425,790
2015	566,215	121,546	444,669
2016	516,726	103,591	413,135
2017	464,411	72,126	392,285
2018	432,612	64,558	368,054
2019	434,454	58,341	376,113

Source: Pennsylvania Department of Labor & Industry

Definitions for Table A-8

Unemployment Compensation Nonmonetary Determinations

Nonmonetary Determinations

Decisions relative to a claimant's nonfinancial eligibility for UC benefits – includes such issues as voluntary quit, fired for misconduct, and able and available for work. Employers or claimants may appeal adverse determinations.

Table A-8
Unemployment Compensation Nonmonetary Determinations

Year	Total	Ineligible	Eligible
2000	389,187	194,454	194,733
2001	375,761	167,541	208,220
2002	382,176	214,937	167,239
2003	410,574	232,727	177,847
2004	436,097	251,112	184,985
2005	331,430	155,630	175,800
2006	319,658	134,318	185,340
2007	308,011	124,349	183,662
2008	287,722	120,489	167,233
2009	329,140	137,327	191,813
2010	329,514	137,308	192,206
2011	340,397	148,004	192,393
2012	285,313	140,237	145,076
2013	293,551	166,354	127,197
2014	355,405	231,492	123,913
2015	327,906	214,126	113,780
2016	310,964	202,676	108,288
2017	270,303	167,760	102,543
2018	310,764	188,814	121,950
2019	311,310	197,036	114,274

Source: Pennsylvania Department of Labor & Industry

Definitions for Table A-9 Employer Contribution Factors

Taxable Wage Base

Maximum amount of an employee's annual wages subject to employer state UC taxes – the wage base must be no less than the federal minimum tax base (FUTA) of \$7,000 effective starting in 1983.

Average Tax Rate

Average rate at which UC taxes are payable. Calculated by dividing total UC contributions due by taxable wages – excludes contributions from employees and reimbursable employers.

Portion Experience Rated

Portion of employer taxes that is based on the employer's experience with unemployment. Calculated as the ratio of the average tax rate minus any flat tax to the average tax rate.

Portion Not Experience Rated

Portion of employer taxes that is not based on the employer's experience with unemployment. Calculated as the ratio of any flat tax to the average tax rate.

**Table A-9
Employer Contribution Factors**

Year	Taxable Wage Base	Average Tax Rate	Portion Experience Rated	Portion Not Experience Rated
2000	\$ 8,000	3.72%	61%	39%
2001	8,000	3.66%	60%	40%
2002	8,000	3.70%	61%	39%
2003	8,000	4.22%	61%	39%
2004	8,000	5.07%	57%	43%
2005	8,000	5.43%	56%	44%
2006	8,000	5.39%	56%	44%
2007	8,000	5.01%	56%	44%
2008	8,000	4.67%	58%	42%
2009	8,000	4.64%	57%	43%
2010	8,000	5.61%	57%	43%
2011	8,000	6.54%	57%	43%
2012	8,000	6.64%	61%	39%
2013	8,500	6.69%	49%	51%
2014	8,750	6.08%	53%	47%
2015	9,000	6.08%	53%	47%
2016	9,500	5.84%	50%	50%
2017	9,750	5.45%	47%	53%
2018	10,000	5.06%	51%	49%
2019	10,000	4.87%	49%	51%

Source: Pennsylvania Department of Labor & Industry

Definitions for Table A-10 Summary of Tax Rates by Industry

Industry Sector

Primary activity of covered employers based on the grouping according to the 2012 edition of the NAICS.

Number of Contributory Employers

The number of taxable employers that are subject to the Pennsylvania UC law.

Average Tax Rate

The taxable payroll amount divided by the contributions due for each industry sector.

Total Payroll

Total wages paid by contributory employers that are subject to the Pennsylvania UC law.

Taxable Payroll

Amount of wages subject to UC taxes – these are wages paid by contributory employers, up to the taxable wage base, for each employee. In 2018, the taxable wage base was \$10,000.

Contributions Due

Total amount due to the UC Trust Fund from contributory employers.

Table A-10
2019 Summary of Tax Rates by Industry (Dollars in Millions)

Industry Sector	Number of Contributory Employers	Average Tax Rate	Total Payroll	Taxable Payroll	Contributions Due
Natural Resources and Mining	3,454	6.2%	\$ 3,655	\$ 681	\$ 42
Construction	30,790	7.8%	18,105	3,663	287
Manufacturing	13,767	5.5%	42,155	7,132	393
Trade, Transportation, and Utilities	57,531	4.4%	52,643	12,654	553
Information	4,703	5.1%	8,002	988	50
Financial Activities	20,543	4.4%	30,679	3,918	172
Professional and Business Services	62,197	5.1%	56,516	9,367	479
Education and Health Services	45,377	4.1%	25,932	6,877	285
Leisure and Hospitality	29,847	4.2%	12,708	5,841	246
Other Services	31,890	4.0%	6,318	1,854	75
Local Government	1,258	4.0%	873	219	9
Total	301,357	4.9%	\$257,586	\$53,194	\$2,591

Source: Pennsylvania Department of Labor & Industry

Definitions for Table A-11 Covered Employment and Wages

Active Employers

Employers that either are subject to or voluntarily elect to be covered under the provisions of the Pennsylvania UC law.

Average Covered Employment

Twelve-month average number of employees working for employers covered under the Pennsylvania UC law.

Total Wages

Amount of annual wages paid to all employees in covered employment.

Taxable Wages

Amount of wages subject to UC taxes – these are wages paid by contributory employers, up to the taxable wage base for each employee. The taxable wage base for 2018 was \$10,000.

**Table A-11
Covered Employment and Wages**

Year	Active Employers¹	Average Covered Employment	Total Wages	Taxable Wages
2000	259,492	5,443,618	\$ 184,042,135,595	\$ 38,648,909,978
2001	265,451	5,442,944	189,076,552,731	38,418,405,066
2002	268,723	5,396,047	191,748,701,127	37,612,959,735
2003	271,459	5,363,633	196,855,782,949	37,239,889,015
2004	275,853	5,390,750	206,119,193,758	37,766,495,714
2005	280,394	5,446,514	214,210,346,757	38,291,369,992
2006	284,770	5,502,645	225,612,061,613	38,839,811,010
2007	289,289	5,549,120	237,997,366,817	39,556,490,803
2008	287,417	5,554,566	244,561,264,585	39,345,958,986
2009	285,010	5,363,287	238,327,258,507	36,878,066,196
2010	284,682	5,362,687	243,186,797,577	37,298,262,921
2011	307,613	5,432,412	253,351,180,050	38,471,034,196
2012	306,408	5,478,189	263,136,863,490	39,041,928,054
2013	302,987	5,499,982	268,078,102,730	41,431,811,579
2014	293,142	5,548,946	278,694,230,488	43,380,509,793
2015	302,997	5,595,770	290,076,986,670	45,529,540,808
2016	300,099	5,641,066	293,988,620,582	48,064,662,662
2017	291,479	5,702,015	305,940,521,178	50,039,671,784
2018	301,632	5,770,828	318,945,888,731	52,184,603,496
2019	312,274	5,827,478	333,108,059,668	53,194,750,070

Source: Pennsylvania Department of Labor & Industry

¹ As of Dec. 31 of each year. Includes contributory and reimbursable employers.

Definitions for Table A-12

Unemployment Compensation Solvency Measures

Solvency Percentage

The solvency percentage is calculated on July 1 of each year and is defined as the ratio of the UC Trust Fund balance (minus any outstanding loan and bond balances) ending June 30 to the average benefit cost for the three fiscal years ending on the same date. The solvency percentage is used to determine whether or not solvency measures will be in effect during the following calendar year.

Employer Surcharge

The employer surcharge is assessed on each employer's contributions due. The surcharge is not assessed on employer additional contributions, and reimbursable employers are excluded from the surcharge. The employer surcharge rate is based on the target amount defined in Pennsylvania's UC law.

Employer Additional Contribution Tax

The employer additional contribution tax is added to each employer's assigned calendar year tax rate. Reimbursable employers and new contributory employers are exempt from the additional tax. The additional tax rate is based on the target amount defined in the Pennsylvania UC law.

Employee Tax

The employee tax is assessed on the calendar year gross wages of all employees covered under Pennsylvania UC law. The rate is based on the target amount defined in the law.

Benefit Reduction

All weekly benefit rates during a calendar year are reduced at a rate determined by the target amount defined in the state UC law.

Table A-12
Unemployment Compensation Solvency Measures (Dollars in Millions)

Year ¹	Solvency Percentage ²	Employer Surcharge		Employer Additional Tax		Employee Tax		Benefit Reduction	
		Rate	Amount Due ³	Rate	Amount Due ³	Rate	Amount Due ³	Rate	Amount Due ³
2000	201%	-1.4%	-\$20	none	\$ 0	none	\$ 0	none	\$ 0
2001	184%	-1.4%	-20	none	0	none	0	none	0
2002	122%	-1.4%	-20	none	0	none	0	none	0
2003	58%	3.6%	55	none	0	0.02%	39	none	0
2004	32%	7.2%	119	0.40%	142	0.09%	186	none	0
2005	43%	7.2%	125	0.60%	215	0.09%	193	2.3%	51
2006	69%	7.2%	126	0.60%	219	0.09%	203	2.3%	52
2007	85%	7.2%	123	0.40%	149	0.09%	214	none	0
2008	80%	5.8%	96	0.25%	93	0.06%	147	none	0
2009	8%	5.8%	89	0.25%	87	0.06%	143	none	0
2010	20%	5.8%	102	0.60%	230	0.08%	195	2.3%	86
2011	29%	5.8%	116	0.65%	236	0.08%	203	2.3%	72
2012	0%	5.8%	133	0.65%	250	0.08%	209	2.3%	67
2013	0%	5.1%	100	0.65%	255	0.07%	189	1.7%	44
2014	0%	5.1%	92	0.65%	262	0.07%	194	1.7%	40
2015	0%	5.1%	96	0.65%	273	0.07%	202	1.7%	37
2016	0%	5.1%	97	0.65%	281	0.07%	207	1.7%	38
2017	45%	5.1%	89	0.65%	297	0.07%	211	1.7%	32
2018	102%	5.4%	95	0.50%	233	0.06%	191	2.4%	43
2019	181%	5.4%	90	0.50%	252	0.06%	200	2.4%	43

Source: Pennsylvania Department of Labor & Industry

¹ The UC Law was amended in 1988 to include an UC solvency trigger mechanism. The first solvency percentage calculation occurred in 1989.

² Solvency percentage activates solvency measures for the following calendar year. The 1989 solvency measures were fixed by the UC Law.

³ Amount of contributions due for the calendar year. Actual receipts during the year may differ because of contributions due for a quarter being received in the subsequent quarter.

Definitions for Table A-13

Unemployment Compensation Trust Fund Summary

Employer and Employee Contributions Deposited

Payments made to the state's UC Trust Fund by employers and employees subject to Pennsylvania's UC law. Includes contributions from employers who submit quarterly contributions to the UC Trust Fund based on their tax rates and taxable wages – included are all businesses for profit, and all nonprofit associations or local governments who do not elect to be reimbursable employers. Also, includes reimbursements from employers who repay the UC Trust Fund dollar for dollar for benefits paid to former employees – included are state government agencies, nonprofit associations and local governments who elect this method of financing their UC costs. Contributions from the employee tax (from the solvency trigger mechanism) are also included.

Net Benefits Paid

Net amount withdrawn from the UC Trust Fund to pay regular state UC benefits. Includes adjustments to original amounts paid such as returned and redeposited payments.

UC Trust Fund Balance

Cash balance in the UC Trust Fund at the end of the calendar year. Includes Title XII federal loans and UC bonds.

Title XII Federal Loan Balance

Total outstanding federal loans at the end of the calendar year.

UC Bond Balance

Total outstanding UC bond balance at the end of the calendar year.

Table A-13
Unemployment Compensation Trust Fund Summary

Year	Employer and Employee Contributions Deposited	Net Benefits Paid	UC Trust Fund Balance¹	Title XII Federal Loan Balance	UC Bond Balance
2000	1,490,359,000	\$ 1,463,846,000	\$ 2,802,479,000	\$ 0	\$ 0
2001	1,458,548,000	2,128,215,000	2,314,313,000	0	0
2002	1,465,332,000	2,665,274,000	1,710,128,000	0	0
2003	1,690,395,000	2,767,815,000	761,931,000	0	0
2004	2,436,803,000	2,448,788,000	613,986,000	0	0
2005	2,674,444,000	2,192,245,000	980,813,000	0	0
2006	2,426,901,000	1,891,685,000	1,383,464,000	0	0
2007	2,348,476,000	2,013,558,000	1,545,652,000	0	0
2008	2,171,544,000	2,543,100,000	981,162,000	0	0
2009	2,084,405,000	4,735,127,000	116,777,000	1,871,458,000	0
2010	2,476,501,000	3,606,521,000	94,082,000	3,008,615,000	0
2011	2,786,242,000	3,023,271,000	40,007,000	3,234,745,000	0
2012	2,949,685,000	2,859,610,000	164,275,000	0	2,827,405,000
2013	2,645,118,000	2,547,295,000	263,121,000	0	2,571,740,000
2014	2,550,618,000	2,284,758,000	540,400,000	0	2,239,810,000
2015	2,548,711,000	2,145,542,000	966,815,000	0	1,874,390,000
2016	2,591,322,000	2,172,246,000	1,412,673,000	0	1,470,100,000
2017	2,505,843,000	1,873,644,000	2,083,619,000	0	1,013,290,000
2018	2,368,335,000	1,730,327,000	2,778,535,000	0	511,375,000
2019	2,345,693,000	1,764,508,000	3,435,424,000	0	0

Source: Pennsylvania Department of Labor & Industry
U.S. Bureau of Public Debt

¹ Trust Fund balances include Title XII loans (Federal advances) and 2012 Unemployment Compensation Revenue bonds.

Definitions for Table A-14 Population and Labor Force Data

Total Population

Total number of Pennsylvania residents.

Civilian Labor Force

Twelve-month average number of Pennsylvania residents who are classified by the U.S. Bureau of the Census as either employed or unemployed.

Resident Employment

Twelve-month average number of civilian Pennsylvania residents, 16 years old and older, who are either working or on a paid absence from work – resident employment is derived from a monthly survey of a sample of Pennsylvania households by the U.S. Bureau of the Census.

Resident Unemployment

Twelve-month average number of Pennsylvania residents, 16 years old and older, who are not working but are looking for work or are waiting to report to a new job within 30 days – resident unemployment is derived from a monthly survey of a sample of Pennsylvania households by the U.S. Bureau of the Census.

Total Unemployment Rate (TUR)

The percentage of individuals unemployed in the civilian labor force, defined as the number of individuals 16 years of age or older who do not have a job but are available for work and actively seeking work, including individuals on layoff and waiting to report to a new job within 30 days, divided by the number of persons in the civilian labor force – the civilian labor force is the sum of the number of individuals who are either employed or unemployed.

Table A-14
Population and Labor Force Data (in thousands)

Year	Total Population ¹	Civilian Labor Force	Resident Employment	Resident Unemployment	Unemployment Rate
2000	12,281	6,107	5,855	252	4.1%
2001	12,299	6,179	5,882	297	4.8%
2002	12,331	6,219	5,869	350	5.6%
2003	12,375	6,170	5,822	349	5.7%
2004	12,411	6,214	5,877	337	5.4%
2005	12,450	6,251	5,941	311	5.0%
2006	12,511	6,295	6,007	288	4.6%
2007	12,564	6,343	6,064	279	4.4%
2008	12,612	6,452	6,110	342	5.3%
2009	12,667	6,400	5,885	515	8.0%
2010	12,702	6,381	5,841	540	8.5%
2011	12,746	6,396	5,889	507	7.9%
2012	12,767	6,463	5,957	506	7.8%
2013	12,776	6,442	5,968	475	7.4%
2014	12,788	6,392	6,018	374	5.9%
2015	12,785	6,413	6,074	339	5.3%
2016	12,782	6,449	6,102	347	5.4%
2017	12,788	6,426	6,113	313	4.9%
2018	12,801	6,424	6,151	273	4.2%
2019	12,802	6,492	6,208	284	4.4%

2019 Monthly Data (in thousands, seasonally adjusted)

Month	Civilian Labor Force	Resident Employment	Resident Unemployment	Unemployment Rate
January	6,455	6,191	264	4.1%
February	6,453	6,188	264	4.1%
March	6,449	6,184	265	4.1%
April	6,449	6,182	267	4.1%
May	6,454	6,184	270	4.2%
June	6,466	6,190	275	4.3%
July	6,484	6,202	282	4.4%
August	6,506	6,215	291	4.5%
September	6,525	6,228	298	4.6%
October	6,539	6,236	303	4.6%
November	6,540	6,236	304	4.6%
December	6,538	6,235	303	4.6%

Source: Pennsylvania Local Area Unemployment Statistics (LAUS)
U.S. Bureau of the Census

Data may not add to totals due to rounding.

¹ The 2000 and 2010 data reflect actual U.S. Bureau of the Census counts. For all other years, data reflect mid-year statistics provided by the U.S. Bureau of the Census.

Definitions for Tables B-1 and B-1A Comparison of State UC Data

Total Unemployment Rate

The rate calculated by dividing the number of unemployed persons by the number in the civilian labor force.

Benefits Paid

The total amount paid to recipients of regular UC benefits, including partial payments.

Average Weekly Benefit Amount

Benefits paid for total unemployment divided by the number of weeks paid for total unemployment. Partial payments are not included.

Taxable Wage Base

The maximum amount of wages paid to an employee that are subject to state UI taxes. Wages above this amount are not taxed.

Average Tax on Taxable Wages

Total employer contributions divided by total taxable wages. Due to availability of data, there is a six-month lag for average tax rates on both taxable wages and total wages.

Average Tax on Total Wages

Total employer contributions divided by total wages paid by contributory employers. Due to availability of data, there is a six-month lag for average tax rates on both taxable wages and total wages.

Table B-1
Comparison of State UC Data for January 2019 through December 2019

State	Total Unemployment		Benefits Paid (thousands)		Average Weekly Benefit		Taxable Wage Base		Average Tax on Taxable Wages		Average Tax on Total Wages	
	Rate	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Rate	Rank	Rate	Rank
Alabama	3.0%	37 (tie)	\$ 147,131	33	\$ 226.56	48	\$ 8,000	44 (tie)	1.2%	31 (tie)	0.3%	36 (tie)
Alaska	6.1%	1	90,495	40	267.05	41	39,900	5	1.6%	19 (tie)	1.0%	4 (tie)
Arizona	4.7%	6	201,679	26	232.62	47	7,000	47 (tie)	1.7%	18	0.3%	36 (tie)
Arkansas	3.5%	24 (tie)	95,066	39	265.31	43	10,000	35 (tie)	1.5%	23 (tie)	0.4%	27 (tie)
California	4.0%	12 (tie)	5,065,846	1	334.84	31	7,000	47 (tie)	4.1%	2	0.5%	17 (tie)
Colorado	2.8%	42 (tie)	368,792	17	449.23	7	13,100	28	1.5%	23 (tie)	0.4%	27 (tie)
Connecticut	3.7%	18 (tie)	583,050	12	398.64	13	15,000	20 (tie)	3.3%	3	0.8%	7 (tie)
Delaware	3.8%	17	65,920	44	272.12	39	16,500	18	1.3%	27 (tie)	0.4%	27 (tie)
Florida	3.1%	36	337,663	18	250.97	45	7,000	47 (tie)	0.7%	44 (tie)	0.1%	49 (tie)
Georgia	3.4%	27 (tie)	299,810	19	303.17	37	9,500	37 (tie)	1.3%	27 (tie)	0.3%	36 (tie)
Hawaii	2.7%	45 (tie)	153,466	30	528.80	2	46,800	2	1.1%	35 (tie)	0.8%	7 (tie)
Idaho	2.9%	40 (tie)	82,121	42	339.29	30	40,000	4	0.7%	44 (tie)	0.5%	17 (tie)
Illinois	4.0%	12 (tie)	1,663,862	6	398.69	12	12,960	29	2.2%	9 (tie)	0.5%	17 (tie)
Indiana	3.3%	29 (tie)	229,646	25	297.29	38	9,500	37 (tie)	1.6%	19 (tie)	0.4%	27 (tie)
Iowa	2.7%	45 (tie)	372,672	16	410.17	11	30,600	12	1.3%	27 (tie)	0.7%	12 (tie)
Kansas	3.2%	34 (tie)	130,877	36	385.81	17	14,000	23 (tie)	1.2%	31 (tie)	0.5%	17 (tie)
Kentucky	4.3%	8 (tie)	284,626	20	359.56	24	10,500	34	1.8%	16 (tie)	0.5%	17 (tie)
Louisiana	4.8%	5	149,977	31	214.70	49	7,700	46	1.4%	26	0.3%	36 (tie)
Maine	3.0%	37 (tie)	83,380	41	345.08	28	12,000	30 (tie)	1.8%	16 (tie)	0.6%	15 (tie)
Maryland	3.6%	20 (tie)	411,229	14	351.94	25	8,500	43	1.9%	13 (tie)	0.3%	36 (tie)
Massachusetts	2.9%	40 (tie)	1,374,863	7	535.73	1	15,000	20 (tie)	3.2%	4	0.8%	7 (tie)
Michigan	4.1%	10 (tie)	790,127	10	322.89	35	9,000	40 (tie)	3.1%	5	0.6%	15 (tie)
Minnesota	3.2%	34 (tie)	739,930	11	469.42	4	34,000	9	1.1%	35 (tie)	0.5%	17 (tie)
Mississippi	5.4%	2	62,145	47	211.24	50	14,000	23 (tie)	0.5%	49	0.2%	43 (tie)
Missouri	3.3%	29 (tie)	244,813	23	265.97	42	12,000	30 (tie)	1.1%	35 (tie)	0.3%	36 (tie)
Montana	3.5%	24 (tie)	96,983	38	378.21	19	33,000	10	1.2%	31 (tie)	0.8%	7 (tie)
Nebraska	3.0%	37 (tie)	65,661	45	347.67	26	9,000	40 (tie)	0.9%	39 (tie)	0.2%	43 (tie)
Nevada	3.9%	15 (tie)	275,276	21	364.20	22	31,200	11	1.9%	13 (tie)	1.1%	2 (tie)
New Hampshire	2.5%	48	47,503	48	334.52	32	14,000	23 (tie)	0.6%	46 (tie)	0.1%	49 (tie)
New Jersey	3.6%	20 (tie)	1,869,023	4	460.71	6	34,400	8	1.6%	19 (tie)	0.7%	12 (tie)
New Mexico	4.9%	3 (tie)	119,703	37	341.31	29	24,800	14	0.8%	43	0.4%	27 (tie)
New York	4.0%	12 (tie)	2,110,752	2	363.24	23	11,400	33	2.2%	9 (tie)	0.4%	27 (tie)
North Carolina	3.9%	15 (tie)	178,492	29	267.51	40	24,300	15	0.6%	46 (tie)	0.3%	36 (tie)
North Dakota	2.4%	49 (tie)	81,516	43	460.82	5	36,400	6	0.9%	39 (tie)	0.5%	17 (tie)
Ohio	4.1%	10 (tie)	795,426	9	377.84	20	9,500	37 (tie)	2.2%	9 (tie)	0.5%	17 (tie)
Oklahoma	3.3%	29 (tie)	233,382	24	386.15	16	18,100	17	0.9%	39 (tie)	0.4%	27 (tie)
Oregon	3.7%	18 (tie)	500,823	13	413.86	10	40,600	3	1.9%	13 (tie)	1.2%	1
Pennsylvania	4.4%	7	1,746,841	5	393.94	15	10,000	35 (tie)	4.9%	1	1.0%	4 (tie)
Rhode Island	3.6%	20 (tie)	143,088	34	367.82	21	23,600	16	2.5%	8	1.1%	2 (tie)
South Carolina	2.8%	42 (tie)	149,228	32	262.56	44	14,000	23 (tie)	1.3%	27 (tie)	0.4%	27 (tie)
South Dakota	3.3%	29 (tie)	26,762	50	345.60	27	15,000	20 (tie)	0.6%	46 (tie)	0.2%	43 (tie)
Tennessee	3.4%	27 (tie)	196,997	27	240.17	46	7,000	47 (tie)	1.1%	35 (tie)	0.2%	43 (tie)
Texas	3.5%	24 (tie)	2,009,812	3	417.86	9	9,000	40 (tie)	2.0%	12	0.4%	27 (tie)
Utah	2.6%	47	138,744	35	424.48	8	35,300	7	0.4%	50	0.2%	43 (tie)
Vermont	2.4%	49 (tie)	63,395	46	381.54	18	15,600	19	2.8%	6	1.0%	4 (tie)
Virginia	2.8%	42 (tie)	267,808	22	315.42	36	8,000	44 (tie)	1.2%	31 (tie)	0.2%	43 (tie)
Washington	4.3%	8 (tie)	970,437	8	476.33	3	52,700	1	0.9%	39 (tie)	0.5%	17 (tie)
West Virginia	4.9%	3 (tie)	182,472	28	323.72	34	12,000	30 (tie)	2.7%	7	0.8%	7 (tie)
Wisconsin	3.3%	29 (tie)	387,433	15	325.10	33	14,000	23 (tie)	1.6%	19 (tie)	0.5%	17 (tie)
Wyoming	3.6%	20 (tie)	45,830	49	395.33	14	25,400	13	1.5%	23 (tie)	0.7%	12 (tie)

Source: U.S. Department of Labor

Table B-1A
Comparison of State UC Data for January 2019 through December 2019
(Pennsylvania and Neighboring States Only)

State	Total Unemployment		Benefits Paid (thousands)		Average Weekly Benefit		Taxable Wage Base		Average Tax on Taxable Wages		Average Tax on Total Wages	
	Rate	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Rate	Rank	Rate	Rank
Delaware	3.8%	5	\$ 65,920	8	\$ 272.12	8	\$ 16,500	2	1.3%	7	0.4%	5 (tie)
Maryland	3.6%	6 (tie)	411,229	5	351.94	5	8,500	7	1.9%	5	0.3%	7
New Jersey	3.6%	6 (tie)	1,869,023	2	460.71	1	34,400	1	1.6%	6	0.7%	3
New York	4.0%	4	2,110,752	1	363.24	4	11,400	4	2.2%	3 (tie)	0.4%	5 (tie)
Ohio	4.1%	3	795,426	4	377.84	3	9,500	6	2.2%	3 (tie)	0.5%	4
Pennsylvania	4.4%	2	1,746,841	3	393.94	2	10,000	5	4.9%	1	1.0%	1
Virginia	2.8%	8	267,808	6	315.42	7	8,000	8	1.2%	8	0.2%	8
West Virginia	4.9%	1	182,472	7	323.72	6	12,000	3	2.7%	2	0.8%	2

Source: U.S. Department of Labor