

FISCAL NOTE

	FY 2019	FY 2020	FY 2021
NON-ADMINISTRATIVE IMPACT			
Anticipated Revenue increase			
UNEMPLOYMENT TRUST FUND - Reimbursable emp.	\$6,162	\$6,162	\$6,162
UNEMPLOYMENT TRUST FUND - Tax-based emp.		insignificant	

Source of revenue increase:

Estimated employer payment to the Unemployment Insurance Trust Fund for payment of unemployment insurance claims for military spouses.

Assumptions:

This analysis is based on State Fiscal Year (SFY) 2017. During that timeframe, 7 military spouses filed for unemployment insurance in Wyoming.

Employers in the Unemployment Insurance Program pay into the system in one of two ways:

- 1.As a reimbursable employer; or
- 2.As a tax-based employer.

Reimbursable employers (such as non-profits) pay dollar-for-dollar on a claim. Tax-based employers (private companies) pay a socialized share.

Relevant to this analysis, it is important to note that federal employers pay into a federal unemployment insurance system, which does not impact Wyoming's system.

One reimbursable employer paid \$6,162 into the Unemployment Insurance Trust Fund in FY17. Two employers were in the taxable category, and shared the claims costs with approximately 18,000 employers in the category. This impact was insignificant. The remaining four spouses filed for unemployment insurance through their federal employers, not impacting Wyoming's Unemployment Insurance Trust Fund.

	FY 2019	FY 2020	FY 2021
NON-ADMINISTRATIVE IMPACT			
Anticipated Expenditure increase			
UNEMPLOYMENT TRUST FUND - Reimbursable emp.	\$6,162	\$6,162	\$6,162
UNEMPLOYMENT TRUST FUND - Tax-based emp.	\$9,984	\$9,984	\$9,984

Source of Expenditure Increase:

Estimated unemployment insurance claims paid to military spouses.

Assumptions:

This information is based on SFY 2017 unemployment insurance claims.

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