

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Labor and Industrial Relations
 Prog ID(s): LBR 171
 Name of Fund: Unemployment Insurance Fund
 Legal Authority: Chapter 383-121, HRS

Contact Name: Ferdinand Casabay
 Phone: 586-8905
 Fund type (MOF): Trust (T)
 Appropriation Acct. No. T-912-L, T-913-L (Effective 07/01/16)
 (Previous Appropriation S-312-L, S-313-L)

Intended Purpose: All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Source of Revenues: Contributions collected pursuant to Chapter 383 Hawaii Revised Statutes, interest earned on moneys in the fund, property or securities and earnings of such property or securities, and moneys credited pursuant to Section 903 of the Social Security Act.

Current Program Activities/Allowable Expenses: Payment of unemployments insurance benefits and for refunds of contributions, and payment of Administrative expenses from money credited pursuant to Section of the Social Security Act.

Variiances: TBD

Cash balance lapse to general fund? (Yes / No): No
 Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	358,000,000	358,000,000	697,067,770	679,000,000	391,500,000	391,500,000	391,500,000
Beginning Cash Balance	569,144,146	88,164,662	3,061,953	152,155,327	349,491,179	449,491,179	549,491,179
Revenues	1,444,306,489	3,805,935,006	831,007,268	376,924,310	350,000,000	350,000,000	350,000,000
Expenditures	1,925,285,972	4,161,051,511	681,913,895	179,646,687	250,000,000	250,000,000	250,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf fr S-313	-	-	-	-	-	-	-
Trf fr T-915	-	270,013,796	-	58,230	-	-	-
Net Total Transfers	0	270,013,796	0	58,230	0	0	0
Ending Cash Balance	88,164,662	3,061,953	152,155,327	349,491,179	449,491,179	549,491,179	649,491,179
Encumbrances							
Unencumbered Cash Balance	88,164,662	3,061,953	152,155,327	349,491,179	449,491,179	549,491,179	649,491,179

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Unemployment Insurance Fund
 Appropriation Account Number: T-XX-912-L, T-XX-913-L
 Fund Type (MOF): I
 Legal Authority: Chapter 383-121, HRS

Statement of Objectives

All contributions pursuant to this chapter shall be paid into the fund and compensation and benefits payable pursuant to this chapter shall be paid from the fund.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. No. insured employees as % of total labor force	94	94	94	94	94	94
2. No. prompt payments made as % of total no. payments	85	85	85	85	85	85
3. No. acceptable nonmon. det. as % of total nonmon. det.	84	84	84	84	84	84
4. No. acceptable appeals dec. as % total decisions	95	95	95	95	95	95
5. No. prompt status det. as % of total status det.	85	85	85	85	85	85
6. No. audits performed as % of total employers	2	2	2	2	2	2
7. No. employers delinquent for taxes as % of total employers	9	9	9	9	9	9
8.						
9.						
10.						

Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. No. of insured unemployed individuals (weekly average)	15,100	15,100	15,100	15,100	15,100	15,100	15,100
2. No. of subject employers	30,660	30,660	30,660	30,660	30,660	30,660	30,660
3. No. of self-financed non-profit organization	264	264	264	264	264	270	270
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Labor and Industrial Relations**

Name of Fund: Unemployment Insurance Fund
 Appropriation Account Number: T-XX-912-L, T-XX-913-L
 Fund Type (MOF): I
 Legal Authority: Chapter 383-121, HRS

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Initial or new claims (all programs)	136,300	136,300	136,300	136,300	136,300	136,300
2. Continued claims (all programs) (1000's)	1,257	1,257	1,257	1,257	1,257	1,257
3. Claims adjudication - all programs (non-monetary det)	44,500	44,500	44,500	44,500	44,500	44,500
4. Status determinations	7,700	7,700	7,700	7,700	7,700	7,700
5. Employer audits	640	640	640	640	640	640
6. Tax payment processing	126,100	126,100	126,100	126,100	126,100	126,100
7. Wage records (1000s)	2,600	2,600	2,600	2,600	2,600	2,600
8. Insured unemployment rate	1.30	1.30	1.30	1.30	1.30	1.30
9. Total unemployment rate	3.80	3.80	3.80	3.80	3.80	3.80
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Labor and Industrial Relations
 Name of fund: Unemployment Insurance Fund
 Legal Authority: Chapter 383-121, HRS
 Fund Type (MOF): I
 Appropriation Account Number: T-XX-912-L, T-XX-913-L

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						