

**Report on Non-General Fund Information**  
for Submittal to the 2026 Legislature

Department: Labor and Industrial Relations  
 Program ID(s): LBR 171 / LA  
 Name of Fund: Special Unemployment Insurance Administration Fund  
 Legal Authority: Chapter 383-127, HRS

Contact Name: Ferdinand Casabay  
 Phone Number: 586-8905  
 Fund Type (MOF): B  
 Appropriation Account Number S-313-L (Effective 07/01/16)  
(Previous Appropriation S-314-L)

Intended Purpose: To record payments, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal funds.

Source of Revenues: Interest, fines, penalties collection pursuant to Chapter 383 Hawaii Revised Statutes.

Current Program Activities/Allowable Expenses: Administrative expenditures to manage and maintain unemployment insurance programs.

Variances: Yearly variances dependent on the collection and administrative costs for the unemployment compensation programs.

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,117,682	3,112,993	3,117,682	2,173,756	2,173,756	2,173,756	2,173,756
Beginning Cash Balance	10,123,586	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831
Revenues	2,944,377	3,506,277	2,367,310	5,190,410	3,778,000	3,778,000	3,778,000
Expenditures	1,129	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831	35,464,831
Encumbrances							
Unencumbered Cash Balance	13,066,834	16,573,111	18,940,421	24,130,831	27,908,831	31,686,831	35,464,831

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 2026 Legislature  
Department of: Labor and Industrial Relations

Name of Fund: Special Unemployment Insurance Administration Fund  
Appropriation Account Number: S-XX-313-L  
Fund Type (MOF): B  
Legal Authority: Chapter 383-127, HRS

**Statement of Objectives**

Payment of refunds, interest, and expenditures deemed necessary in the administration of this chapter for which no allocation of federal administration funds have been made.

<b>Fund Measures of Effectiveness</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
1.	Number of insured employees as % of total labor force	94	94	94	94	94	94
2.	Number of employers delinquent for taxes as % total employers	14	14	14	14	14	14
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2030-31</b>
1.	Number of subject employers	41,500	42,300	43,100	44,000	44,900	45,800
2.	Number of self-financed non-profit organizations	284	284	284	284	284	284
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Fund Activities Encompassed</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
1.	Employer Audits	470	470	480	490	500	500
2.	Tax Payment Processing	168,000	171,200	174,800	178,400	182,000	182,000
3.	Insured Employment Rate	1.3	1.5	1.5	1.5	1.5	1.5
4.	Total Unemployment Rate	2.5	2.5	2.5	2.5	2.5	2.5
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2026 Legislature**

Department: Labor & Industrial Relations  
 Name of fund: Special Unemployment Insurance Administration Fund  
 Legal Authority: Chapter 383-127, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-XX-313-L

	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>	<b>FY 2030-31 Estimated</b>
A. Personal Services						
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0