

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

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

Contact Name: Ferdinand Casabay
 Phone Number: 808-586-8905
 Fund Type (MOF): T
 Appropriation Account Number T-912-L, T-913-L (Eff 07/01/16)
(Previous App 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 of securities, and moneys credited pursuant to Section 903 of the Social Security Act.

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

Variances: 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)	(actual)	(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	88,164,663	3,061,954	152,155,327	349,491,179	587,402,320	687,402,320
Revenues	1,444,306,489	3,805,935,006	831,007,268	376,924,310	485,899,313	350,000,000	350,000,000
Expenditures	1,925,285,972	4,161,051,511	681,913,895	179,646,687	247,988,172	250,000,000	250,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
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	88,164,663	3,061,954	152,155,327	349,491,179	587,402,320	687,402,320	787,402,320
Encumbrances							
Unencumbered Cash Balance	88,164,663	3,061,954	152,155,327	349,491,179	587,402,320	687,402,320	787,402,320

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 2025 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)	5,966	8,812	12,673	10,673	12,923	13,058	13,192
2. No. of subject employers	39,870	40,700	41,500	42,300	43,100	44,000	44,900
3. No. of self-financed non-profit organization	284	284	284	284	284	284	284
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
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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)	77,086	105,400	88,800	107,500	108,600	109,800
2.	Continued claims (all programs) (1000's)	468	659	555	672	679	686
3.	Claims adjudication - all programs (non-monetary det)	39,800	55,800	47,000	56,900	57,500	58,100
4.	Status determinations	9,753	9,500	9,700	9,900	10,100	10,300
5.	Employer audits	450	460	470	470	480	490
6.	Tax payment processing	161,600	164,800	168,000	171,200	174,800	178,400
7.	Wage records (1000s)	2,830	2,777	2,804	2,832	2,861	2,889
8.	Insured unemployment rate	1.42%	1.50%	1.25%	1.50%	1.50%	1.50%
9.	Total unemployment rate	3.00%	2.70%	2.50%	2.50%	2.50%	2.50%
10.							

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

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	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 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	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000