

FISCAL NOTE

This bill contains an appropriation of \$18,000 from the GENERAL FUND to the Department of Workforce Services (DWS).

DETAIL OF APPROPRIATION

Agency #: 053 Agency Name: Department of Workforce Services

Unit: 0301 (Unemployment Insurance Administration)

EXPENDITURE BY SERIES AND YEAR	FY 2025	FY 2026	FY 2027
0900 Contractual Services Costs	\$0	\$18,000	\$0
Total Expenditure Per Year:	\$0	\$18,000	\$0
Grand Total Expenditure:	\$18,000		
Total Appropriated to Agency:	\$18,000		
Total Appropriated by Fund:			
GENERAL FUND	\$18,000		

Description of appropriation:

DWS indicates this appropriation will be used to make the necessary changes to the Wyoming Unemployment Insurance system. The estimated programming time is 160 hours at the rate of 120.20 per hour, which exceeds the appropriation by an estimated \$1,232. Any unexpended, unobligated funds from this appropriation shall revert to the General Fund on June 30, 2026.

DWS anticipates this bill would create an indeterminable revenue decrease to the Unemployment Insurance Trust Fund and to the Federal Fund from the Unemployment Insurance Administrative Grant. This bill would also create an indeterminable expenditure decrease from the Unemployment Insurance Trust Fund.

Source of revenue decrease: DWS indicates the decrease in revenue to the Unemployment Insurance Trust would be in the form of reduced tax rates for employers which are paid into Unemployment Insurance Trust Fund as a result of decreased demands on the fund to pay benefits. The decrease in revenue from federal funds is based on the Resource Justification Model, which includes factors such as the number of claims received and processed in a year, number of appeals, and number of issues adjudicated. Tax rates for employers are set in December of each year and implemented in January. Part of that determination includes recent demand on the fund based on the amount of benefits paid. The demand on the fund is unknown as the number of claimants receiving benefits and the maximum weeks of benefits based on the state's average unemployment rate are unknown.

Source of expenditure decrease: DWS indicates the source of the expenditure decrease to the Unemployment Insurance Trust Fund is a result of this bill reducing the maximum amount of benefits payable to any eligible individual in a benefit year from 26 to 20 weeks or 30 percent of wages payable for insured work in their base period, whichever is less. The bill also reduces the total extended benefit amount for the applicable benefit year from 13 to 6.5 times the weekly benefit amount or 50 percent of the total amount of regular benefits, whichever is less.

DWS indicated that in FY 2023, the total number of claimants receiving benefits was 10,460 with 912 of those claimants receiving benefits for more than 20 weeks. The amount of benefits received is unique to each claimant and the maximum weekly benefit amount is \$624.

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