

FISCAL NOTE

This bill contains an appropriation of \$18,000 from the GENERAL FUND to the Department of Workforce Services. This appropriation is effective immediately.

DETAIL OF APPROPRIATION

Agency #: 053 Agency Name: Department of Workforce Services
Unit: Unemployment Insurance Administration

EXPENDITURE BY SERIES AND YEAR	FY 2026	FY 2027	FY 2028
0900 Contractual Services Costs	\$18,000	\$0	\$0
 Total Expenditure Per Year:	 \$18,000	 \$0	 \$0
 Grand Total Expenditure:	 \$18,000		
Total Appropriated to Agency:	\$18,000		
Total Appropriated by Fund:			
GENERAL FUND	\$18,000		

Description of appropriation:

This legislation appropriates \$18,000 from the General Fund to the Department of Workforce Services for updating and administering the Wyoming Unemployment Insurance system. The appropriation is effective immediately while the remainder of the bill is effective January 1, 2027.

Source of revenue decrease:

There is an indeterminable revenue decrease to a number of funds.

Unemployment Insurance Trust Fund: A potential reduction in the tax rates for employers, which are paid into the Unemployment Insurance Trust Fund as a result of decreased demands on the fund to pay benefits.

Unemployment Insurance Administrative Grant: A slight potential reduction in the federal administrative grant due to the reduction in the number of weekly continued claims being processed.

Employment Support Fund: A potential reduction to taxes collected will result in decreased funds going to the Employment Support Fund.

Revenue decrease assumptions:

Tax rates for employers are set in December of each year and implemented in January. Part of the tax rate determination is based on recent use of the fund based on the amount of benefits paid. The demand on the fund is unknown, as the number of claimants receiving benefits for future years is also unknown.

Unemployment insurance coverage-period and reporting.

26LSO-0141, 1.0

Source of expenditure decrease:

There is an indeterminable expenditure decrease to the Unemployment Insurance Trust Fund. The reduction in the maximum amount of benefits payable to eligible individuals (who are not attached to regular work) in a benefit year from 26 to 20 times their weekly benefit or 30% of wages payable for insured work in their base period may result in an expenditure decrease.

NOTICE-AGENCY ESTIMATE OF ADMINISTRATIVE IMPACT REQUESTED

This bill has administrative impact that appears to increase duties or responsibilities of one or more state agencies and may impact agency spending or staffing requirements. As introduced, the bill does not modify any state agency budget or current personnel authorizations.

The following state agencies will be asked to provide their estimate of the administrative fiscal impact prior to the first committee meeting held to consider the bill:

Department of Workforce Services

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