

Information on Reimbursable Employers

Prepared for the Unemployment Insurance Trust Fund Study Committee

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Vermont Covered Employment (Jobs) & Wages, 2021:Q1

	Establishments		Employment		Average Wage in Quarter	
		% of total		% of total		% of total
Total Covered - all ownerships	27,030		282,438		\$13,371	
Private ownership	25,607	94.7%	232,050	82.2%	\$13,287	99.4%
Government total	1,423	5.3%	50,388	17.8%	\$13,757	102.9%
		% of govt		% of govt		% of govt
Federal Government	438	30.8%	7,008	13.9%	\$18,976	137.9%
State government	250	17.6%	15,311	30.4%	\$15,411	112.0%
Local government	735	51.7%	28,069	55.7%	\$11,551	84.0%
Source: VDOL, Economic & Labor Market Information.						

Reimbursable Employers: Wages and Jobs

In 2020, from VT DOL, Economic & Labor Market Information

- Total wages from all employers were \$14.75 billion
 - 31.5% of wages from all employers, or \$4.65 billion, were paid by reimbursable employers
 - 15% of wages from reimbursable employers came from the public administration sector (mainly state & local employers)
- The annual average number of jobs covered by UI was 276,118
 - 30.2% of those covered jobs, or 83,287 jobs, were at reimbursable employers
 - 12.8% of jobs at reimbursable employers, or 12,353 jobs, were in the public administration sector

Reimbursable Employers: UI Benefits

- Total UI benefits paid were \$382.9 million
 - 11.8% of UI benefits, or \$45.3 million, were paid to employees of reimbursable employers
- The benefit cost per covered job was \$1,387
 - Among reimbursable employers, the benefit cost per covered job was \$544

Nonprofits in Vermont

- Using data reported as of April 2021 in the IRS Master File for Nonprofit Business and CommonGoodVT
 - Data most likely reflects tax returns for 2019
 - <https://data.commongoodvt.org/>
- 6,175 nonprofits are located in Vermont as 501(c) organizations
 - 4,760 are 501(c)(3) organizations, both public charities and private foundations
 - 501(c)(3) organizations allow their donors to write off donations, not true for 501(c)
 - Both types are exempt from paying corporate income taxes
 - The nonprofit sector has about 69,000 jobs, or about 1 in 7 workers

UI Benefits for Tax-Paying and Noncharged Employers

- For 2019, from the 20-Year Statistical Record for UI
- Gross UI benefit costs were \$57.55 million
 - Gross UI benefit costs were \$190 per covered worker
 - That is 0.4% of total wages
 - Or 1.6% of taxable wages
- Benefits not charged to employer accounts were \$7.13 million
 - That is 11.3% of net benefit costs