

## **Section C -- Unemployment and Sickness Benefits**

This section presents data on unemployment and sickness benefits paid to qualified railroad employees under the Railroad Unemployment Insurance Act (RUIA). Railroad unemployment and sickness benefits, by law, are based on a July-June benefit year. Therefore, railroad unemployment and sickness insurance benefit operations are presented on a benefit year basis, rather than on a fiscal year basis.

Normal benefits of each type may be paid for as many as 130 days in a period of 26 or more weeks but may not exceed the total creditable base year compensation of the beneficiary. After exhaustion of normal benefits, an employee with 10 or more years of railroad service may receive additional benefits in an extended benefit period provided they have not voluntarily retired, have not left work without good cause (for unemployment benefits only), and are less than 65 years old (for sickness benefits only). Extended benefits are paid in a 13-week period.

The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), enacted March 27, 2020, authorized payment of special extended unemployment benefits, enhanced unemployment benefits to those who received regular unemployment benefits in benefit year 2019-2020, and waiting period waiver unemployment and sickness benefits. Key provisions included the following:

- Railroad employees who were not previously eligible for extended unemployment benefits because they did not have 10 years of railroad service were eligible for up to 65 days within an extended period consisting of 7 consecutive 2-week registration periods.
- Railroad employees who were previously eligible for extended unemployment benefits of up to 65 days were eligible for extended benefits of up to 130 days within an extended period consisting of 13 consecutive 2-week registration periods.
- The special extended unemployment benefit periods had to begin no later than December 31, 2020.
- Enhanced unemployment benefits of \$1,200 were payable for any unemployment registration period beginning on or after April 1, 2020, but no later than July 31, 2020.

The Continued Assistance to Rail Workers Act of 2020 (CARWA) was enacted December 27, 2020. Under CARWA, unemployment and sickness benefits were exempt from sequestration from January 3, 2021 until 30 days after the Presidential declaration of an end to the national emergency due to COVID-19. In addition:

- CARWA modified the CARES Act special extended unemployment benefits as follows:
  - The beginning date was extended from December 31, 2020 to March 14, 2021.
  - Provided an additional 55 days within 6 additional consecutive 2-week registration periods for anyone who received regular unemployment benefits in the benefit years beginning July 1, 2019 or July 1, 2020.
  - No benefits were payable for registration periods beginning after April 5, 2021.
- Enhanced unemployment benefits of \$600 per registration period were enacted for registration periods beginning on or after December 27, 2020 through registration periods beginning on or before March 14, 2021.
- The latest beginning date for the unemployment and sickness waiting period waiver benefits was extended from December 31, 2020 to March 14, 2021.

The American Rescue Plan Act of 2021 (ARPA), enacted March 14, 2021, continued the CARWA benefits as follows:

- Provided an extension to the special extended unemployment benefits for registration periods through September 6, 2021 for anyone who received regular unemployment benefits in the benefit years beginning July 1, 2019, July 1, 2020, or July 1, 2021. The total number of days payable was not to exceed 265 days in 27 registration periods for claimants with less than 10 years of service; claimants with 10 or more years of service were eligible for up to 330 days in 33 registration periods.
- The ending date for the enhanced unemployment benefits was extended from March 14, 2021 to September 6, 2021 at the rate of \$600 per registration period.
- Extended the unemployment and sickness waiting period waiver benefits through registration periods beginning September 6, 2021.

An employee was qualified for benefit year 2023-2024 if in the preceding calendar (base) year their compensation for railroad work, excluding earnings over \$1,755 a month, was \$4,387.50 or more. Additionally, if the employee was a new entrant to the industry in the base year, they must have had at least five months of service in that year. For a long-service employee (one with 10 or more years of railroad service) a benefit year could be started early if they were not currently qualified but would be qualified for the next benefit year. Also, an extended benefit period could continue beyond the usual June 30 ending date of a benefit year and thus extend the duration of the employee's benefit year. Therefore, the tables in this section on payments for unemployment and sickness that occurred during the July 2023 - June 2024 period include benefits that technically were payable in extensions of the 2022-2023 benefit year or accelerations of the 2024-2025 benefit year as well as those payable for the general benefit year (2023-2024).

Table C1 shows the principal figures for operations in benefit year 2023-2024 and other recent years. Figures in this table refer to payments made and other administrative actions taken under the unemployment and sickness programs during the designated benefit year. Table C2 provides various unemployment and sickness benefit and beneficiary data for benefit years 1994-1995 through 2023-2024. Tables C3 through C7 contain benefit data for unemployment and sickness which occurred in claim periods paid during the particular benefit years stated in the table headings or to which reference is made in the footnotes. Figure C8 is a graph of unemployment and sickness beneficiaries by month for benefit year 2023-2024. Figure C9 shows the distribution of experience-based contribution rates, by number of employers, for calendar year 2024.

Payments for maternity under a separate program were discontinued by amendments adopted in 1968. However, provision was made for payment of sickness benefits to female employees prevented from working because of pregnancy or childbirth. The sickness benefit data in this section include such payments.

The unemployment and sickness beneficiary tables for benefit year 2023-2024 include all payments made by June 30, 2024. Benefits are paid for compensable days of unemployment or sickness at a daily rate equal to 60 percent of the employee's last daily rate of pay in the base year, subject to an \$87.00 maximum and a \$12.70 minimum in benefit year 2023-2024.

In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, unemployment and sickness benefit amounts reflect a reduction under sequestration of:

- 9.2% for days after February 28, 2013,
- 7.2% for days after September 30, 2013,
- 7.3% for days after September 30, 2014,
- 6.8% for days after September 30, 2015,
- 6.9% for days after September 30, 2016,
- 6.6% for days after September 30, 2017,
- 6.2% for days after September 30, 2018,
- 5.9% for days after September 30, 2019,
- 5.7% for days after September 30, 2020 and before January 3, 2021,
- and 5.7% for days after May 9, 2023 and before December 23, 2024.

Beginning January 3, 2021, the Continued Assistance to Rail Workers Act of 2020 temporarily suspended sequestration through May 9, 2023, 30 days after the Presidential declaration of an end to the national emergency concerning the COVID-19 pandemic, at which point it resumed at 5.7%. The Railroad Employee Equity and Fairness (REEF) Act, enacted December 23, 2024, ended sequestration of RUIA benefits retroactively to May 9, 2023. The benefit amounts in this publication reflect the provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

The most important qualifications of the data for each table are shown in footnotes to the table.

**Table C1.-- Principal administrative data for the unemployment and sickness benefit programs,  
benefit years 2019-2020 through 2023-2024, cash basis**

Item	2019-2020 <sup>1</sup>	2020-2021 <sup>1</sup>	2021-2022 <sup>1</sup>	2022-2023	2023-2024
<b>Qualified employees.....</b>	234,600	228,400	208,400	197,400	199,400
<b>Maximum daily benefit rate.....</b>	\$78	\$80	\$82	\$85	\$87
<b>UNEMPLOYMENT BENEFITS<sup>2</sup></b>					
<b>Gross amount of benefits paid (thousands)</b>	\$182,468	\$273,066	\$66,268	\$19,420	\$21,480
<b>Payments<sup>3</sup>:</b>					
<b>Number.....</b>	226,500	379,700	95,100	22,900	25,500
<b>Average amount per two week</b>					
<b>registration period.....</b>	<sup>4</sup> \$648	<sup>4</sup> \$656	<sup>4</sup> \$732	\$752	\$737
<b>Beneficiaries.....</b>	23,100	26,500	8,500	3,400	4,200
<b>Applications received.....</b>	43,900	26,000	11,700	6,000	7,700
<b>Claims received.....</b>	171,300	241,400	73,100	27,400	31,300
<b>Normal benefit accounts exhausted.....</b>	3,400	5,900	1,800	800	800
<b>SICKNESS BENEFITS<sup>2</sup></b>					
<b>Gross amount of benefits paid (thousands)</b>	\$79,968	\$95,392	\$91,893	\$78,617	\$66,602
<b>Payments<sup>3</sup>:</b>					
<b>Number.....</b>	108,100	164,300	136,400	93,800	81,500
<b>Average amount per two week</b>					
<b>registration period.....</b>	\$650	<sup>5</sup> \$580	<sup>5</sup> \$674	\$746	\$726
<b>Beneficiaries.....</b>	15,400	25,600	18,800	12,300	10,900
<b>Applications received.....</b>	19,800	34,100	24,900	16,000	14,400
<b>Claims received.....</b>	127,200	149,200	138,300	109,400	96,700
<b>Normal benefit accounts exhausted.....</b>	3,300	3,800	3,500	2,900	2,500

<sup>1</sup> Starting in May 2020, includes unemployment and sickness waiting period waiver benefits, special extended unemployment benefits and enhanced unemployment benefits authorized by the Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES), the Continued Assistance to Rail Workers Act of 2020 (CARWA), and the American Rescue Plan Act of 2021 (ARPA). Gross benefits for these temporary payments were \$85,086,000 for 2019-2020, \$148,292,000 for 2020-2021, and \$30,453,000 for 2021-2022.

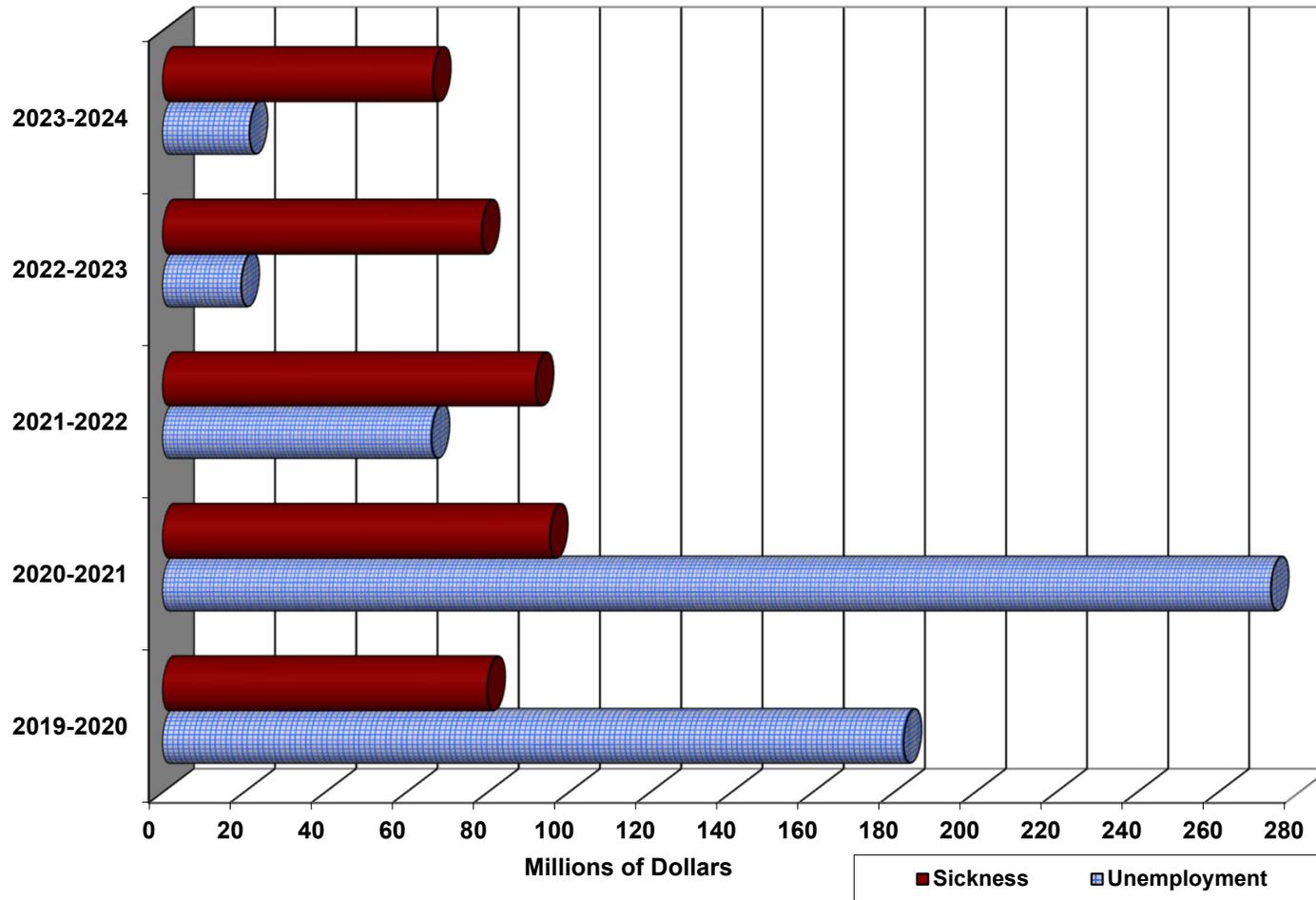
<sup>2</sup> In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, amounts reflect a reduction of 6.9% under sequestration for days of unemployment and sickness after September 30, 2016, 6.6% for days after September 30, 2017, 6.2% for days after September 30, 2018, 5.9% for days after September 30, 2019, and 5.7% for days after September 30, 2020. Beginning January 3, 2021, the Continued Assistance to Rail Workers Act (CARWA) temporarily suspended sequestration through May 9, 2023, 30 days after the Presidential declaration of an end to the national emergency concerning the COVID-19 pandemic, after which sequestration resumed at 5.7%. The Railroad Employee Equity and Fairness (REEF) Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. The benefit amounts in this table reflect the provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

<sup>3</sup> Payments can include more than one claim or registration period.

<sup>4</sup> Average unemployment payment includes special extended and waiting period waiver unemployment benefits but does not include enhanced unemployment benefit payments made under the CARES Act, CARWA, and ARPA, with no benefits payable under these acts for registration periods beginning after September 6, 2021.

<sup>5</sup> Average sickness payment includes the waiting period waiver sickness benefit payments made under the CARES Act, CARWA, and ARPA, with no benefits payable under these acts for registration periods beginning after September 6, 2021.

**Figure C1. -- Gross benefits under the Railroad Unemployment Insurance Act, benefit years 2019-2020 through 2023-2024, cash basis**



Starting in May 2020, includes unemployment and sickness waiting period waiver benefits, special extended unemployment benefits and enhanced unemployment benefits authorized by the Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES), the Continued Assistance to Rail Workers Act of 2020 (CARWA), and the American Rescue Plan Act of 2021 (ARPA), with no benefits payable under these acts for registration periods beginning after September 6, 2021. These benefits were not sequestered.

Amounts reflect a reduction of 6.9% under sequestration for days of unemployment and sickness after September 30, 2016, 6.6% for days after September 30, 2017, 6.2% for days after September 30, 2018, 5.9% for days after September 30, 2019, and 5.7% for days after September 30, 2020 and before January 3, 2021. Beginning January 3, 2021, CARWA temporarily suspended sequestration through May 9, 2023, 30 days after the Presidential declaration of an end to the national emergency concerning the COVID-19 pandemic, after which sequestration resumed at 5.7%. The REEF Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. See Section C prefatory notes for more details. The benefit amounts in this table reflect the provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

**Table C2.--Unemployment and sickness beneficiaries, benefit averages, and related data, by benefit year, 1994-1995 through 2023-2024**

Year	Number of beneficiaries	Amount of gross benefits (thousands)	Beneficiaries per 100 qualified employees	Benefit exhaustions per 100 beneficiaries	Average per beneficiary				
					Number of payments	Compensable days	Daily benefit	Amount of benefits	
								Total for year	Total per week <sup>1</sup>
<b>UNEMPLOYMENT</b>									
1994-1995.....	18,700	39,670	6	15	6.8	59	\$35.73	\$2,120	\$178.65
1995-1996.....	16,800	42,263	6	19	7.8	69	35.86	2,461	179.30
1996-1997.....	15,300	40,228	5	18	7.2	63	40.57	2,564	202.85
1997-1998.....	11,300	30,175	4	18	6.9	60	42.78	2,571	213.90
1998-1999.....	12,600	35,354	5	16	7.0	62	43.81	2,719	219.05
1999-2000.....	13,700	38,317	5	13	6.9	61	45.51	2,759	227.56
2000-2001.....	16,700	46,120	6	13	6.6	57	47.81	2,736	239.05
2001-2002.....	17,800	51,398	7	14	6.7	58	49.62	2,862	248.08
2002-2003.....	15,400	49,563	6	17	7.1	62	51.45	3,182	257.27
2003-2004.....	11,700	41,315	5	19	7.4	64	54.38	3,503	271.89
2004-2005.....	9,300	34,394	4	21	7.4	66	55.27	3,633	276.34
2005-2006.....	8,900	30,478	4	18	6.9	61	55.27	3,393	276.35
2006-2007.....	9,500	32,529	4	17	6.8	60	56.29	3,398	281.47
2007-2008.....	10,100	38,187	4	18	7.2	64	58.40	3,732	292.01
2008-2009 <sup>2</sup> .....	21,400	82,572	8	13	7.4	63	60.66	3,846	303.32
2009-2010 <sup>2</sup> .....	24,800	142,609	10	30	10.3	90	63.43	5,715	317.14
2010-2011 <sup>2</sup> .....	11,600	55,623	5	24	8.4	73	65.23	4,742	326.15
2011-2012 <sup>2</sup> .....	9,200	45,562	4	24	8.6	75	65.22	4,921	326.12
2012-2013 <sup>2,3</sup> .....	10,700	51,648	4	23	8.6	75	63.98	4,792	319.89
2013-2014 <sup>2,3</sup> .....	10,000	42,946	4	23	7.8	69	62.36	4,286	311.79
2014-2015 <sup>2,3</sup> .....	7,600	33,873	3	25	7.7	69	64.66	4,451	323.31
2015-2016 <sup>2,3</sup> .....	16,400	75,337	6	19	7.7	68	66.88	4,576	334.41
2016-2017 <sup>3</sup> .....	13,200	59,888	5	23	7.6	67	66.94	4,518	334.72
2017-2018 <sup>3</sup> .....	9,300	42,588	4	22	7.6	68	66.89	4,551	334.44
2018-2019 <sup>3</sup> .....	7,900	37,994	3	22	7.5	67	71.65	4,809	358.25
2019-2020 <sup>3,4</sup> .....	23,100	105,108	10	14	7.0	62	73.69	4,558	368.45
2020-2021 <sup>3,4</sup> .....	26,500	165,211	12	22	9.6	84	74.52	6,272	372.59
2021-2022 <sup>3,4</sup> .....	8,500	50,283	4	20	8.1	74	80.55	5,927	402.77
2022-2023 <sup>3</sup> .....	3,400	19,420	2	23	7.6	69	83.49	5,721	417.43
2023-2024 <sup>3</sup> .....	4,200	21,480	2	19	7.0	63	81.78	5,159	408.88

See footnotes at end of table.

**Table C2.--Unemployment and sickness beneficiaries, benefit averages, and related data, by benefit year, 1994-1995 through 2023-2024 - Continued**

Year	Number of beneficiaries	Amount of gross benefits (thousands)	Beneficiaries per 100 qualified employees	Benefit exhaustions per 100 beneficiaries	Average per beneficiary				
					Number of payments	Compensable days	Daily benefit	Amount of benefits	
								Total for year	Total per week <sup>1</sup>
<b>SICKNESS</b>									
1994-1995.....	21,000	54,006	7	20	7.7	72	\$35.74	\$2,573	\$178.70
1995-1996.....	20,400	55,437	7	21	7.9	74	35.94	2,652	179.70
1996-1997.....	20,500	60,566	7	21	7.6	70	40.18	2,825	200.90
1997-1998.....	20,500	63,356	7	18	7.7	69	42.90	2,967	214.50
1998-1999.....	20,600	64,203	8	16	7.6	68	43.91	2,999	219.55
1999-2000.....	22,000	69,992	8	17	7.8	69	45.75	3,152	228.73
2000-2001.....	23,000	78,584	8	19	7.9	71	47.88	3,388	239.42
2001-2002.....	23,000	84,125	9	21	8.2	73	49.85	3,629	249.25
2002-2003.....	22,400	83,690	9	19	8.0	71	51.83	3,701	259.17
2003-2004.....	21,600	83,718	9	19	7.9	70	54.80	3,848	274.02
2004-2005.....	20,200	78,547	8	18	7.8	69	55.89	3,855	279.46
2005-2006.....	19,700	76,041	8	17	7.7	69	55.93	3,835	279.63
2006-2007.....	19,000	73,140	8	17	7.6	67	56.83	3,814	284.17
2007-2008.....	18,400	72,336	7	17	7.5	66	58.76	3,896	293.78
2008-2009.....	17,600	71,704	7	17	7.5	67	60.69	4,040	303.45
2009-2010.....	17,800	76,991	7	17	7.6	68	63.62	4,298	318.11
2010-2011.....	17,400	77,555	7	17	7.6	68	65.66	4,441	328.28
2011-2012.....	16,700	74,457	7	17	7.5	67	65.77	4,413	328.85
2012-2013 <sup>3</sup> .....	15,800	66,743	6	16	7.4	65	64.50	4,202	322.48
2013-2014 <sup>3</sup> .....	15,600	64,075	6	16	7.4	65	63.09	4,100	315.46
2014-2015 <sup>3</sup> .....	15,500	66,950	6	17	7.5	66	65.44	4,314	327.20
2015-2016 <sup>3</sup> .....	16,000	73,892	6	19	7.8	69	67.49	4,626	337.45
2016-2017 <sup>3</sup> .....	16,100	77,075	6	20	8.0	71	67.63	4,797	338.14
2017-2018 <sup>3</sup> .....	15,700	77,346	6	21	8.2	73	67.66	4,920	338.31
2018-2019 <sup>3</sup> .....	14,400	73,492	6	20	8.0	71	72.43	5,114	362.16
2019-2020 <sup>3</sup> .....	15,400	79,968	7	20	8.0	70	73.75	5,173	368.75
2020-2021 <sup>3,4</sup> .....	25,600	95,392	11	14	6.4	50	74.35	3,728	371.74
2021-2022 <sup>3,4</sup> .....	18,800	91,893	9	18	5.1	62	78.34	4,893	391.70
2022-2023 <sup>3</sup> .....	12,300	78,617	6	23	8.5	76	83.72	6,367	418.61
2023-2024 <sup>3</sup> .....	10,900	66,602	5	22	8.4	74	82.80	6,122	414.01

See footnotes at end of table.

**Table C2.--Unemployment and sickness beneficiaries, benefit averages, and related data, by benefit year, 1994-1995 through 2023-2024 - Continued**

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<sup>1</sup> Benefit for full week of unemployment or sickness.

<sup>2</sup> Includes benefits under the American Recovery and Reinvestment Act of 2009, and the Worker, Homeownership and Business Assistance Act of 2009, as amended, which provided extended unemployment benefits to claimants with less than 10 years of service and additional extended benefits to those with 10 or more years of service. Benefits had to begin by December 31, 2013.

<sup>3</sup> In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, amounts reflect a reduction of 9.2% under sequestration for days of unemployment and sickness after February 28, 2013, a reduction of 7.2% for days after September 30, 2013, 7.3% for days after September 30, 2014, 6.8% for days after September 30, 2015, 6.9% for days after September 30, 2016, 6.6% for days after September 2017, 6.2% for days after September 30, 2018, 5.9% for days after September 30, 2019, and 5.7% for days after September 30, 2020 and before January 3, 2021. Beginning January 3, 2021, the Continued Assistance to Rail Workers Act of 2020 (CARWA) temporarily suspended through May 9, 2023, 30 days after the Presidential declaration of an end to the national emergency concerning the COVID-19 pandemic, after which sequestration resumed at 5.7%. The Railroad Employee Equity and Fairness (REEF) Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. The benefit amounts in this table reflect the provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

<sup>4</sup> Includes special extended benefits and waiting period waiver benefits under the Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), CARWA and the American Rescue Plan Act of 2021 (ARPA), with no benefits payable under these acts for registration periods beginning after September 6, 2021. Benefits do not include \$77.4 million, \$107.9 million, and \$16.0 million in enhanced unemployment benefits in benefit years 2019-2020, 2020-2021, and 2021-2022, respectively. These benefits were not sequestered.

**Table C3.--Unemployment and sickness beneficiaries in benefit year 2023-2024 and selected data, by completed years of service**

Completed years of service	Beneficiaries		Average per beneficiary		
	Total	Per 100 qualified employees	Compensable days on benefit rolls	Daily benefit <sup>1</sup>	Amount of benefits for year <sup>1</sup>
<b>UNEMPLOYMENT</b>					
Under 10.....	2,016	3	60	\$81.85	\$4,927
10-14.....	791	2	67	81.64	5,494
15 and over.....	1,357	2	65	81.76	5,307
<b>Total.....</b>	<b>4,164</b>	<b>2</b>	<b>63</b>	<b>\$81.78</b>	<b>\$5,159</b>
<b>SICKNESS</b>					
Under 10.....	2,998	4	58	\$82.43	\$4,802
10-14.....	2,111	6	72	82.42	5,913
15 and over.....	5,770	7	83	83.06	6,884
<b>Total.....</b>	<b>10,879</b>	<b>5</b>	<b>74</b>	<b>\$82.80</b>	<b>\$6,122</b>

<sup>1</sup> Amounts reflect a reduction of 5.7% under sequestration for days between September 30, 2020 and January 3, 2021 and for days between May 9, 2023 and December 23, 2024. The REEF Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. See Section C prefatory notes for more details. The benefit amounts in this table reflect provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

**Table C4.--Unemployment and sickness beneficiaries, and total gross benefits for the year,  
by state, benefit year 2023-2024**

States	Unemployment benefits		Sickness benefits	
	Beneficiaries	Total amount <sup>1</sup>	Beneficiaries	Total amount <sup>1</sup>
<b>Alabama</b> .....	66	\$255,000	170	\$1,099,000
<b>Alaska</b> .....	17	131,000	....	....
<b>Arizona</b> .....	88	400,000	172	1,074,000
<b>Arkansas</b> .....	83	497,000	214	1,418,000
<b>California</b> .....	229	1,475,000	609	3,801,000
<b>Colorado</b> .....	99	451,000	110	579,000
<b>Connecticut</b> .....	18	181,000	93	560,000
<b>Delaware</b> .....	18	121,000	90	514,000
<b>Washington DC</b> .....	(2)	18,000	9	44,000
<b>Florida</b> .....	115	685,000	267	1,617,000
<b>Georgia</b> .....	127	623,000	309	2,157,000
<b>Hawaii</b> .....	....	....	....	....
<b>Idaho</b> .....	36	134,000	72	478,000
<b>Illinois</b> .....	306	1,837,000	958	5,912,000
<b>Indiana</b> .....	128	729,000	437	2,662,000
<b>Iowa</b> .....	91	323,000	173	1,001,000
<b>Kansas</b> .....	148	578,000	206	969,000
<b>Kentucky</b> .....	47	218,000	194	1,328,000
<b>Louisiana</b> .....	118	545,000	192	1,241,000
<b>Maine</b> .....	(2)	18,000	34	245,000
<b>Maryland</b> .....	35	272,000	204	1,316,000
<b>Massachusetts</b> .....	34	225,000	197	1,158,000
<b>Michigan</b> .....	75	335,000	178	1,171,000
<b>Minnesota</b> .....	145	474,000	204	1,137,000
<b>Mississippi</b> .....	40	249,000	126	812,000
<b>Missouri</b> .....	192	817,000	378	2,159,000
<b>Montana</b> .....	103	519,000	127	795,000
<b>Nebraska</b> .....	221	921,000	545	2,918,000
<b>Nevada</b> .....	16	104,000	35	241,000
<b>New Hampshire</b> .....	6	54,000	20	89,000
<b>New Jersey</b> .....	132	797,000	599	3,073,000

See footnotes at end of table.

**Table C4.--Unemployment and sickness beneficiaries, and total gross benefits for the year,  
by state, benefit year 2023-2024 - Continued**

States	Unemployment benefits		Sickness benefits	
	Beneficiaries	Total amount <sup>1</sup>	Beneficiaries	Total amount <sup>1</sup>
<b>New Mexico</b> .....	45	\$214,000	83	\$537,000
<b>New York</b> .....	141	793,000	458	2,897,000
<b>North Carolina</b> .....	47	309,000	142	922,000
<b>North Dakota</b> .....	32	119,000	80	422,000
<b>Ohio</b> .....	87	431,000	355	2,260,000
<b>Oklahoma</b> .....	49	274,000	78	585,000
<b>Oregon</b> .....	54	285,000	109	696,000
<b>Pennsylvania</b> .....	138	907,000	584	3,534,000
<b>Rhode Island</b> .....	7	70,000	31	184,000
<b>South Carolina</b> .....	26	161,000	84	617,000
<b>South Dakota</b> .....	22	68,000	45	227,000
<b>Tennessee</b> .....	64	243,000	205	1,435,000
<b>Texas</b> .....	424	2,186,000	709	4,193,000
<b>Utah</b> .....	44	147,000	92	562,000
<b>Vermont</b> .....	(2)	16,000	(2)	11,000
<b>Virginia</b> .....	53	277,000	197	1,437,000
<b>Washington</b> .....	55	391,000	245	1,556,000
<b>West Virginia</b> .....	25	134,000	140	1,092,000
<b>Wisconsin</b> .....	68	332,000	209	1,181,000
<b>Wyoming</b> .....	40	140,000	107	683,000
<b>Total</b> <sup>3</sup> .....	4,164	\$21,480,000	10,879	\$66,602,000

<sup>1</sup> Amounts reflect a reduction of 5.7% under sequestration for days between September 30, 2020 and January 3, 2021 and for days between May 9, 2023 and December 23, 2024. The REEF Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. See Section C prefatory notes for more details. The benefit amounts in this table reflect provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

<sup>2</sup> Fewer than five beneficiaries.

<sup>3</sup> Includes beneficiaries whose state of residence was unknown.

NOTE.--Detail may not add to totals due to rounding. Data is partly estimated.

**Table C5.--Beneficiaries and selected averages for benefit year 2023-2024 unemployment, by age and sex**

Age on birthday in 2023	Number of beneficiaries				Average per beneficiary		
	Total	Female	Qualified employees	Per 100 qualified employees	Compensable days of unemployment	Daily benefit <sup>1</sup>	Amount of benefits for year <sup>1</sup>
<b>Under 25.....</b>	56	2	3,900	1	60	\$81.58	\$4,929
<b>25 to 29.....</b>	201	14	9,700	2	54	81.42	4,362
<b>30 to 34.....</b>	424	29	18,900	2	60	82.27	4,914
<b>35 to 39.....</b>	643	46	26,900	2	62	81.79	5,051
<b>40 to 44.....</b>	656	35	30,600	2	64	82.17	5,274
<b>45 to 49.....</b>	673	36	30,200	2	62	81.70	5,059
<b>50 to 54.....</b>	618	32	30,700	2	63	81.71	5,177
<b>55 to 59.....</b>	528	42	24,700	2	67	81.79	5,496
<b>60 to 64.....</b>	300	20	16,800	2	67	82.12	5,522
<b>65 to 69.....</b>	60	6	5,700	1	72	78.45	5,684
<b>70 and older.....</b>	5	2	1,100	(2)	110	59.08	6,523
<b>ALL BENEFICIARIES</b>							
<b>Male.....</b>	3,900	.....	180,300	2	61	\$81.88	\$4,991
<b>Female.....</b>	264	264	18,900	1	95	\$80.79	\$7,635
<b>Total<sup>3</sup>.....</b>	4,164	264	199,400	2	63	\$81.78	\$5,159

<sup>1</sup> Amounts reflect a reduction of 5.7% under sequestration for days between September 30, 2020 and January 3, 2021 and for days between May 9, 2023 and December 23, 2024. The REEF Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. See Section C prefatory notes for more details. The benefit amounts in this table reflect provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

<sup>2</sup> Less than 0.5 per 100 qualified employees.

<sup>3</sup> Includes employees whose sex and/or age was not reported.

NOTE.-- Beneficiary figures based on payments made in the year, regardless of the benefit year for which payment was made. Qualified employees for 2023-2024 benefit year are those qualified on the basis of 2022 compensation.

**Table C6.--Beneficiaries and selected averages for benefit year 2023-2024 sickness, by age and sex**

Age on birthday in 2023	Number of beneficiaries				Average per beneficiary		
	Total	Female	Qualified employees	Per 100 qualified employees	Compensable days of sickness	Daily benefit <sup>1</sup>	Amount of benefits for year <sup>1</sup>
<b>Under 25.....</b>	42	4	3,900	1	48	\$82.79	\$3,940
<b>25 to 29.....</b>	195	18	9,700	2	51	82.67	4,220
<b>30 to 34.....</b>	562	76	18,900	3	57	82.71	4,683
<b>35 to 39.....</b>	992	142	26,900	4	59	82.58	4,875
<b>40 to 44.....</b>	1,297	115	30,600	4	65	82.34	5,388
<b>45 to 49.....</b>	1,575	99	30,200	5	72	82.71	5,978
<b>50 to 54.....</b>	1,928	118	30,700	6	75	82.98	6,208
<b>55 to 59.....</b>	2,022	137	24,700	8	83	83.10	6,901
<b>60 to 64.....</b>	1,780	118	16,800	11	89	82.99	7,375
<b>65 to 69.....</b>	438	38	5,700	8	70	82.59	5,773
<b>70 and older.....</b>	48	4	1,100	4	49	68.77	3,365
<b>ALL BENEFICIARIES</b>							
<b>Male.....</b>	10,010	.....	180,300	6	74	\$82.84	\$6,166
<b>Female.....</b>	869	869	18,900	5	68	\$82.38	\$5,616
<b>Total<sup>2</sup>.....</b>	10,879	869	199,400	5	74	\$82.80	\$6,122

<sup>1</sup> Amounts reflect a reduction of 5.7% under sequestration for days between September 30, 2020 and January 3, 2021 and for days between May 9, 2023 and December 23, 2024. The REEF Act, enacted December 23, 2024, ended sequestration retroactively to May 9, 2023. See Section C prefatory notes for more details. The benefit amounts in this table reflect provisions in place at time of payment. Repayment of benefit amounts will be included in the year in which they are repaid.

<sup>2</sup> Includes employees whose sex and/or age was not reported.

NOTE.--Beneficiary figures based on payments made in the year, regardless of the benefit year for which payment was made. Qualified employees for 2023-2024 benefit year are those qualified on the basis of 2022 compensation.

**Table C7.--Beneficiaries and average compensable days for benefit year 2023-2024 sickness, by type of sickness**

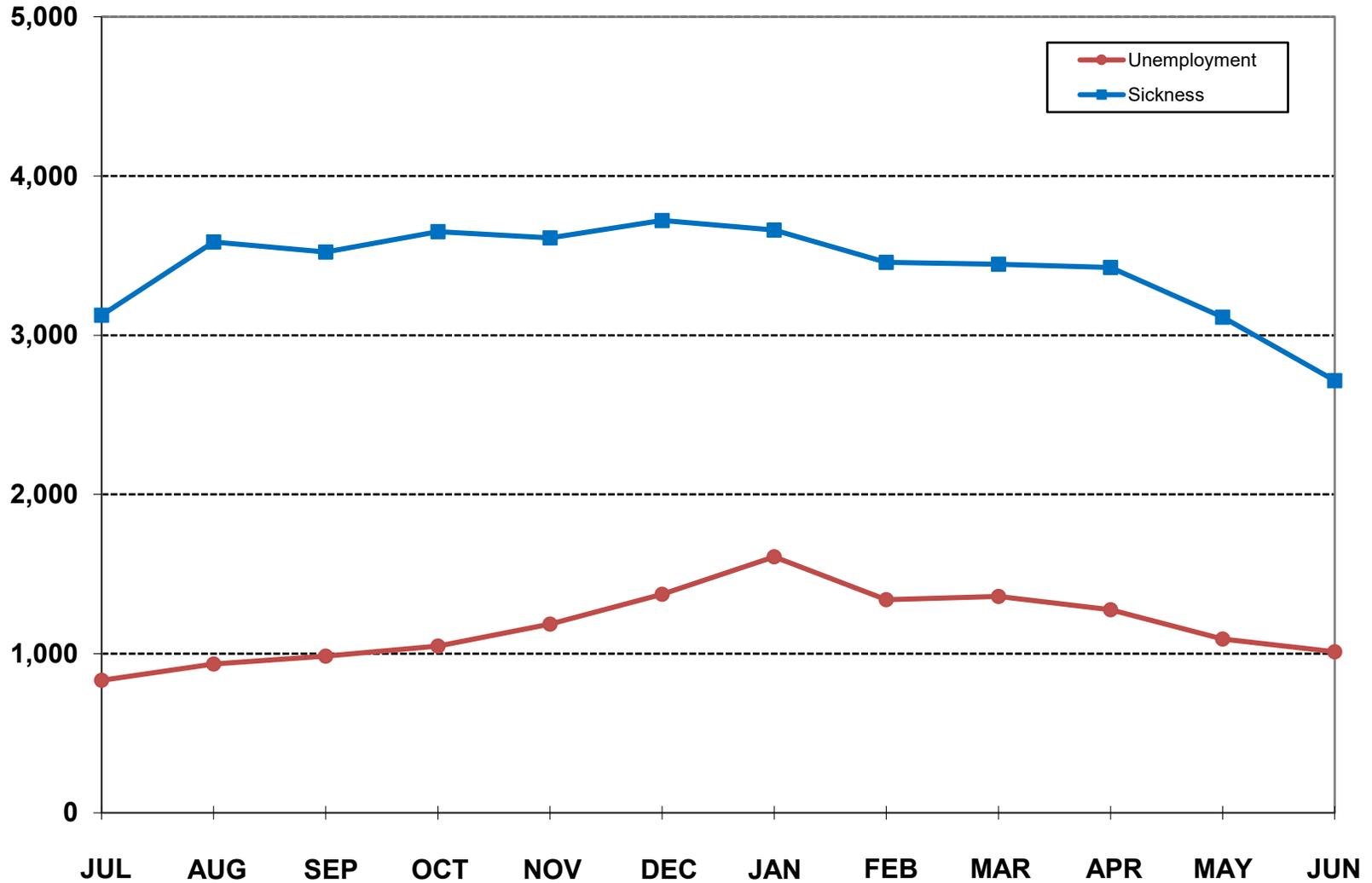
International list number	Type of sickness	Beneficiaries	Average compensable days of sickness
A00-B99	Infective and parasitic diseases .....	64	37
C00-D48	Neoplasms.....	478	73
E00-90	Endocrine, nutritional and metabolic diseases and immunity disorders.....	139	79
D50-89	Diseases of the blood and blood forming organs.....	24	63
F00-99	Mental disorders.....	1,292	72
G00-H95	Diseases of the nervous system and sense organs.....	535	75
I00-99	Diseases of the circulatory system.....	815	81
J00-99	Diseases of the respiratory system.....	269	54
K00-93	Diseases of the digestive system.....	701	38
N00-99	Diseases of the genitourinary system.....	165	55
O00-P96	Pregnancy, childbirth, and the puerperium, total <sup>1</sup> .....	129	47
L00-99	Diseases of the skin and subcutaneous tissue.....	95	51
M00-99	Diseases of the musculoskeletal system and connective tissue.....	2,139	91
Q00-99	Congenital anomalies.....	62	62
R00-69	Symptoms and ill-defined conditions.....	551	81
S00-T98, } V01-Y98 }	Injury and complications of poisoning.....	3,421	73
Total.....		10,879	74

<sup>1</sup> Includes normal periods of pregnancy and the puerperium in addition to morbidities included in the classifications numbered O00-P96.

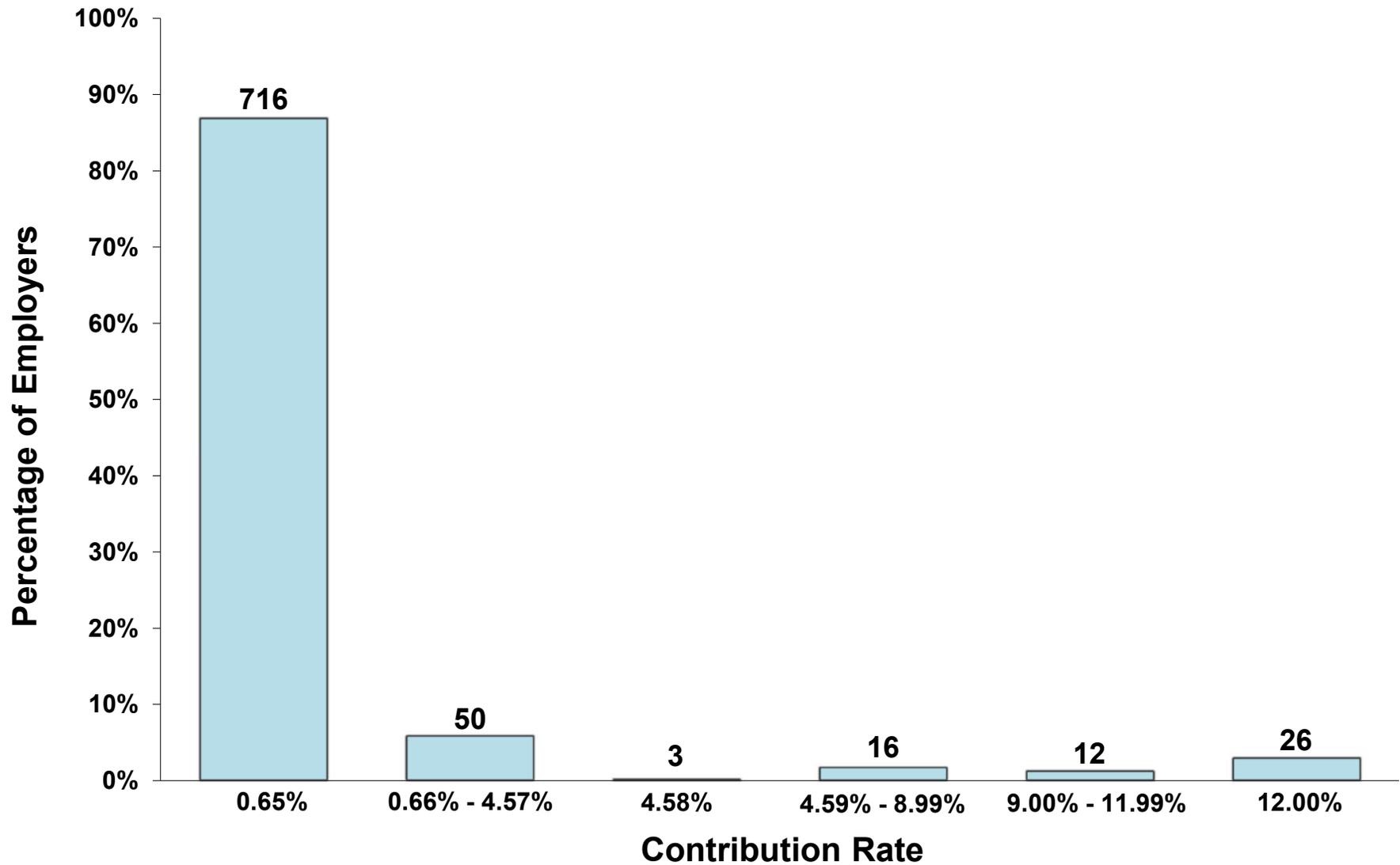
NOTE.--Type of sickness is determined by the first sickness for which payment was made. Classification by sickness group is in accordance with The International Classification of Diseases, Clinical Modification (ICD-10-CM), United States Government.

**Figure C8.--Unemployment and Sickness Beneficiaries  
by Month for Benefit Year 2023-2024**

**Beneficiaries**



**Figure C9. -- Distribution of Employer Contribution Rates Under the RUI Act, calendar year 2024**



NOTE.--Number of employers is displayed above each bar. The minimum experience-based contribution rate for an employer is 0.65%. For this year, the new employer rate is 4.58% and second and third year employers would pay 3.27% and 1.96%, respectively.