

# Employee and Retiree Benefits

LOB #320:

## **UNEMPLOYMENT COMPENSATION**

### **Purpose**

Unemployment compensation taxes fund employment insurance provided by the Virginia Employment Commission.

### **Description**

Unemployment compensation taxes are paid to the Virginia Employment Commission based on the actual number of former County employees filing claims.

### **Benefits**

Employer taxes under the Virginia Unemployment Compensation Act support temporary financial assistance to unemployed workers.

### **Mandates**

The expenditures in this LOB are fully mandated under the Virginia Unemployment Compensation Act.

### **Trends and Challenges**

Unemployment compensation tax payments fluctuate based on changes in the number of former County employees that file claims.

### **Resources**

Category	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted
LOB #320: Unemployment Compensation			
<b>FUNDING</b>			
General Fund Employer Contributions	\$184,835	\$247,956	\$274,794
Total Revenue	\$0	\$0	\$0
<b>POSITIONS</b>			
Authorized Positions/Full-Time Equivalents (FTEs)			
<b>Positions:</b>			
Regular	0/0	0/0	0/0
Total Positions	0/0	0/0	0/0