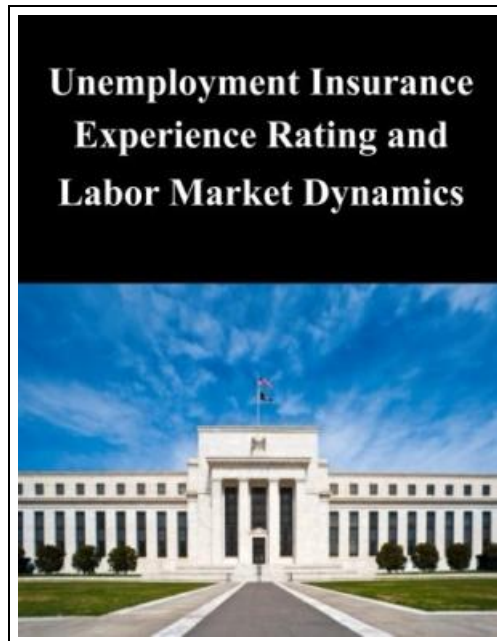


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UNEMPLOYMENT INSURANCE EXPERIENCE RATING AND LABOR MARKET DYNAMICS (PAPERBACK)



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Createspace, United States, 2014. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****.Unemployment insurance experience rating imposes higher payroll tax rates on firms that have laid off more workers in the past. To analyze the effects of UI tax policy on labor market dynamics, this paper develops a search model of unemployment with heterogeneous firms and realistic UI financing. The model predicts that higher experience rating reduces both job creation and job destruction. Using firm- level data from the Quarterly Census of Employment and Wages, the model is tested by comparing job creation and job destruction across states and industries with different UI tax schedules. The empirical analysis shows a strong negative relationship between job flows and experience rating. Consistent with the empirical results, comparative steady state tax experiments show that a 5 increase in experience rating reduces job flows by an average of 1.4 . While the unemployment rate falls on average by .21 percentage points, the effect on tax revenues is ambiguous. The model has implications for UI financing reform currently being considered at the state and national level. Two alternative reforms that close half of the UI financing gap are considered: the reform that increases experience rating is shown to improve labor market outcomes. In a version of the model with aggregate shocks, higher experience rating dampens the response of layoffs and unemployment over the business cycle. Experience rating also induces nonlinear responses of unemployment to proportionally larger shocks as well as asymmetry in response to booms and busts.



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