

## *TJTC: Increased Tax Credits for Employers Who Hire Certified Workers*

Substantial federal income tax credits can now be earned by employers who hire qualified low income and disadvantaged workers under the new Targeted Jobs Tax Credit (TJTC) Internal Revenue Service program.

The tax credits can equal 50 per cent of the first-year paid wages up to \$6,000 and 25 per cent of the second-year paid wages per employee. The credits apply toward wages paid to the workers between January 1, 1979 and December 31, 1980.

TJTC is a streamlined program. The procedures and requirements have been greatly simplified to encourage employers to use it, and the paper work, always a deterrent in previous tax credit programs, has been reduced to the absolute minimum—a brief form or two.

### **TJTC Certified Workers**

Seven categories of workers can be certified for TJTC credits:

- recipients of Supplemental Security Income (SSI)
- handicapped persons in vocational rehabilitation
- persons aged 18-24 who are members of economically disadvantaged families
- economically disadvantaged Vietnam-era veterans under 35 years of age
- recipients of general assistance for 30 days or more

- persons aged 16-18 who are participants in qualified cooperative education programs
- ex-convicts who are members of economically disadvantaged families hired within five years after the date of release from prison or date of conviction

### **Other features and criteria for TJTC are:**

- Qualified first-year wages during a taxable period cannot exceed 30 per cent of a firm's aggregate Federal Unemployment Tax Act (FUTA) wages for all employees during the calendar year ending in that taxable year.
- The employer's tax deduction for wages paid is reduced by the amount of the credit (as under the old Jobs Tax Credit).
- The credit is limited to 90 per cent of tax liability after this liability is reduced by other applicable credits, such as those taken under the Tax-Based Incomes Policy.
- There are special transitional rules for taxpayers using a 1978-79 fiscal year.
- The credit is elective.
- No credit may be claimed with respect to the wages of employees for whom employers receive on-the-job training payments, or claim the Work Incentive (WIN) program tax credit during that taxable year.

# LABOR MARKET BRIEFS

JANUARY/FEBRUARY

## The National Scene . . .

Employment was up in January while unemployment changed little from December. Total employment advanced by 450,000. . . non-farm payroll employment by 325,000. Gains were widely dispersed throughout the major industry divisions, says the Bureau of Labor Statistics of the U.S. Department of Labor.

## . . . and in Iowa

According to statewide figures, both total employment and non-farm wages and salaries dropped in January with the latter decreases concentrated in the non-manufacturing industries. . . trade, construction and government. Construction was slowed by the extremely cold weather. . . trade was down due to layoffs of temporary help acquired for the holiday season. . . and government was lower as public education reached the end of the fall semester.

## Unemployment. . .

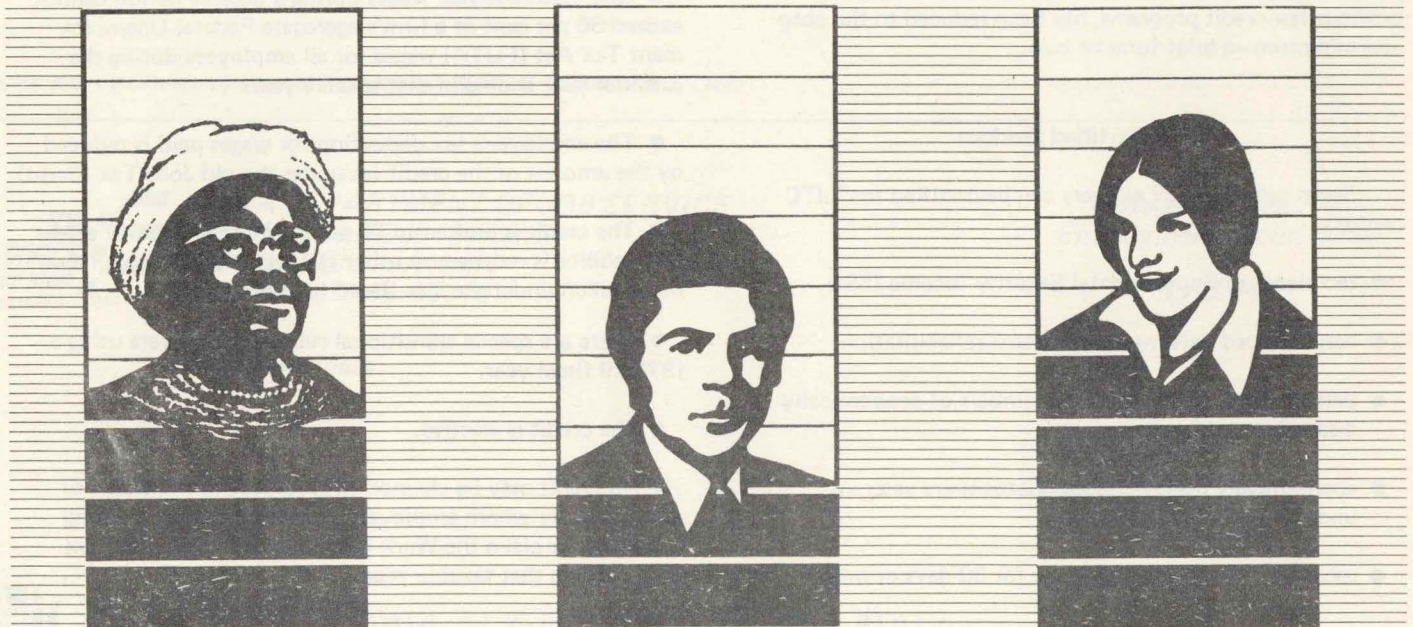
State and national unemployment figures did not move in parallel paths during the month. Nationally, both the number of persons who were jobless in January and the unemployment rate for January were almost unchanged from the previous month. . . in fact, have been virtually constant

for the past six months. Iowa, however, recorded noticeable changes. . . a jobless total rise to 69,300 and a jump in the unemployment rate to 5.1% from its December level of 4.2%. About half of the nation's jobless workers have been seeking jobs for less than six weeks, according to data compiled by the federal government. . . but except for a dip during the past two months, the median duration of unemployment hasn't varied since last June.

## Hours and Earnings. . .

Nationally, the average work week of production or non-supervisory workers on non-agricultural payrolls was 35.7 hours in January, down slightly from the December level of 35.9. . . in Iowa, the work week for the similar group recorded a greater downswing, dropping to 36.0 hours in January from the December total of 36.6 hours. But Iowa's average hourly earnings rose 1.3% during the month, topping the national increase of 0.5%. At the close of January, average hourly figures were: Iowa—\$6.03. . . National—\$5.95.

Specifically in Iowa, manufacturing weekly earnings declined during January, due to a general trend of less overtime. . . the industry of greatest decline was farm machinery. In non-manufacturing, weekly hours were also down. . . but hourly wages rose due to seasonal cutbacks in employment.



# EMPLOYERS' PAGE

## READY TO GO !

### Iowa's Summer Job Program for Youth !

Every year, starting in January, Job Service of Iowa gears up for a massive job placement program—finding summer jobs for Iowa's youth. First comes the plan for the current year's effort. . .next comes the preparation, including the necessary informational materials such as sign up cards, posters and announcements sent to employers. . .and finally, usually in late March, the real action begins.

Working with schools, youth organizations and community groups, Job Service placement professionals begin taking employment registrations from young people interested in summer jobs. At the same time, employers throughout Iowa begin phoning in their summer job orders, and by the time school's out all over the state, everything is ready to go for another busy Iowa summer.

Iowa's industrious youth will work at any and all jobs. . . some to earn money for clothes and expenses for the coming school year, some to build savings for college tuition, books and other necessities. And they work! Corn detasseling, bean walking, lawn mowing and trimming, retail sales work, baby sitting, clerical work, restaurant work, odd-jobs on farms, janitorial clean-up, window washing, fill-in work for vacationers, gardening, grocery-sacking. . .and on. . .and on. . .and on. Iowa's young people will work at any job, at any hour, at any place to earn that all-important money for school and to keep busy during the long, pleasant summer.

And just as Iowa youth look forward to this special season of no-school and summer jobs, so do Iowa's employers. These young workers are available at just the right time to provide the vital short-term work needs of agriculture, industry and households. And again, Job Service of Iowa is ready with prompt, efficient service; a job order phoned to any of 73 job placement offices located in nearly every area

throughout the state can be filled quickly with a strong and willing young worker. And Job Service does even more—by trying to place local young people with nearby employers.

Yes, Job Service of Iowa's summer job program for youth provides a valuable assist to our state's young people and employers, and a third and equally advantageous result of the program is the boost to Iowa's economy. Most students save a portion of their summer earnings and spend the rest—for lunches and other work necessities, clothes, sports equipment, hobbies, entertainment and for a variety of other needs or wants. Youth purchases of goods and services are reflected in nearly every spectrum of the economy—moving it, revitalizing it, building it—and this improved economy in turn benefits every Iowan, either directly or indirectly.

Today, young people are easy to hire. The red tape has been eliminated almost entirely, and work permits can be obtained quickly. Social Security cards and drivers' licenses are standard items in the billfolds of young job seekers. They're prepared and ready to go to work. . .for a large company or farm. . .for the small business. . .for the householder who needs someone to do a few chores.

If you're an employer who is preparing for a busy, productive summer, you'll want to be sure you have the help you need. And you can. . .by joining thousands of satisfied employers who hire Iowa's youth for summer jobs. Last year, more than 25,000 found summer jobs through Job Service of Iowa and most found work in their local communities. One call to your nearest Job Service office is all that's necessary to list your job order. Why not call today?

**Table I - Civilian Labor Force by Place of Residence**

	Resident Civilian Labor Force 1/	Resident Unemployed	Percent Unemployed	Resident Total Employment 2/	Nonagricultural Wage and Salary 3/	Self-employed, Unpaid Family & Domestic Workers 4/	Agriculture
January 1979							
Iowa.....	1,364,600	69,800	5.1	1,294,800	1,039,000	138,700	117,100
Cedar Rapids.....	85,000	3,500	4.1	81,500	74,100	5,700	1,700
Council Bluffs.....	41,100	2,200	5.4	38,900	*	*	*
Davenport.....	68,000	3,100	4.5	65,000	*	*	*
Des Moines.....	179,100	8,400	4.7	170,700	155,600	13,200	1,900
Dubuque.....	44,200	2,900	6.6	41,300	36,600	3,000	1,700
Sioux City.....	55,600	4,600	8.2	51,000	*	*	*
Waterloo.....	68,000	3,700	5.4	64,400	58,000	5,100	1,200
December 1978							
Iowa.....	1,398,500	59,400	4.2	1,339,000	1,067,800	145,300	125,900
Cedar Rapids.....	85,700	3,000	3.5	82,700	74,800	5,900	2,000
Council Bluffs.....	42,100	2,100	4.9	40,100	*	*	*
Davenport.....	69,100	2,800	4.0	66,300	*	*	*
Des Moines.....	181,200	6,900	3.8	174,300	158,100	13,700	2,400
Dubuque.....	44,800	2,100	4.7	42,700	37,700	3,100	1,900
Sioux City.....	56,400	3,900	7.0	52,400	*	*	*
Waterloo.....	68,500	3,300	4.8	65,200	58,600	5,200	1,400
January 1978							
Iowa.....	1,347,800	67,000	5.0	1,280,800	1,022,200	141,200	117,400
Cedar Rapids.....	82,600	3,200	3.8	79,400	71,800	5,700	1,900
Council Bluffs.....	41,900	2,500	6.1	39,400	*	*	*
Davenport.....	66,900	3,800	5.7	63,100	*	*	*
Des Moines.....	178,200	7,600	4.3	170,600	154,700	13,600	2,200
Dubuque.....	44,300	2,700	6.1	41,500	36,700	3,100	1,800
Sioux City.....	55,600	3,400	6.1	52,300	*	*	*
Waterloo.....	66,600	3,100	4.6	63,500	57,000	5,200	1,300

Latest month's data is preliminary. Detail may not add up to total due to rounding. Council Bluffs and Davenport areas include Iowa portions only.  
 \*Data not available at time of publication. (March, 1978 benchmark levels)

- 1/ Includes unemployed and employed individuals. Establishment employment data is adjusted to commuting, multiple job holding, and unpaid absence patterns.
- 2/ Includes nonagricultural wage and salary, self-employed, unpaid family, domestic and agriculture workers.
- 3/ Includes all full and part-time wage and salary workers, excluding domestics, who were employed or involved in a labor-management dispute during the week including the 12th of the month.
- 4/ Includes nonagricultural self-employed persons, unpaid family workers and domestic workers in private households.

**Table II - Hours and Earnings for Manufacturing Production Workers in Selected Iowa Areas 1/**

	Average Weekly Earnings			Average Weekly Hours			Average Hourly Earnings		
	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978
	Cedar Rapids.....	\$305.14	\$309.21	\$266.74	41.8	42.3	40.6	\$7.30	\$7.31
Council Bluffs.*.....									
Davenport.....	387.11	394.46	331.14	42.4	43.3	39.8	9.13	9.11	8.32
Des Moines.....	304.20	331.57	264.65	38.9	42.4	37.7	7.82	7.82	7.02
Dubuque.....	341.88	345.54	327.85	39.8	39.4	39.5	8.59	8.77	8.30
Sioux City.....	283.40	282.38	220.55	41.8	42.4	37.7	6.78	6.66	5.85
Waterloo.....	376.98	480.85	336.18	41.2	51.1	40.7	9.15	9.41	8.26

1/ See footnote - Table III

\*Data not available.

Table III - Hours and Earnings of Iowa Production or Nonsupervisory Workers 1/

	Average Weekly Earnings			Average Weekly Hours			Average Hourly Earnings			Average Weekly Overtime Hours 1/		
	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978
	TOTAL PRIVATE.....	\$217.08	\$217.77	\$194.21	36.0	36.6	35.7	\$6.03	\$5.95	\$5.44	*	*
MANUFACTURING.....	298.56	310.34	266.11	40.4	41.6	39.6	7.39	7.46	6.72	3.3	3.9	3.0
Durable Goods.....	303.89	323.90	272.15	40.9	42.9	40.2	7.43	7.55	6.77	3.0	3.8	2.9
Lumber & furniture.....	226.77	231.26	220.17	38.5	39.6	38.9	5.89	5.84	5.66	1.9	2.5	2.3
Stone, clay & glass products.....	302.57	318.71	279.71	42.2	43.9	42.9	7.17	7.26	6.52	5.7	6.7	6.0
Primary metal industries.....	361.12	367.00	326.47	43.3	43.9	42.9	8.34	8.36	7.61	5.3	6.1	5.6
Fabricated metal products.....	258.45	262.04	238.45	40.7	40.5	40.9	6.35	6.47	5.83	1.6	1.8	2.5
Machinery except electrical.....	368.68	406.77	326.83	41.8	45.5	40.3	8.82	8.94	8.11	3.8	4.5	3.1
Farm machinery.....	388.24	471.00	331.75	42.2	50.7	39.4	9.20	9.29	8.42	5.0	6.1	3.7
Construction & related machinery.....	385.31	380.57	346.40	41.7	40.4	40.0	9.24	9.42	8.66	2.8	3.1	2.3
Electrical equipment & supplies.....	252.49	253.44	220.77	39.7	39.6	38.8	6.36	6.40	5.69	1.8	2.6	1.8
Transportation equipment.....	212.00	211.33	207.24	39.7	40.1	39.4	5.34	5.27	5.26	1.9	1.7	2.0
Other durable goods.....	203.84	230.29	191.09	38.9	42.1	39.4	5.24	5.47	4.85	1.1	4.2	2.0
Nondurable Goods.....	290.27	288.75	257.74	39.6	39.5	38.7	7.33	7.31	6.66	3.7	4.0	3.0
Food & kindred products.....	332.93	330.46	290.72	40.7	40.3	39.5	8.18	8.20	7.36	4.5	4.6	3.6
Meat products.....	364.31	349.44	319.10	40.3	39.0	38.4	9.04	8.96	8.31	4.3	4.1	3.4
Grain mill products.....	341.97	364.52	290.23	42.8	44.4	41.7	7.99	8.21	6.96	5.6	6.6	3.9
Apparel & other textile products.....	139.81	138.74	128.88	36.6	36.8	35.7	3.82	3.77	3.61	1.0	1.3	0.7
Paper & allied products.....	258.52	241.60	236.13	41.9	40.0	42.7	6.17	6.04	5.53	5.4	4.9	3.5
Printing & publishing.....	253.88	247.83	230.96	37.5	37.1	36.2	6.77	6.68	6.38	3.6	3.9	3.2
Newspapers.....	188.78	187.53	179.49	31.1	31.1	31.0	6.07	6.03	5.79	1.9	2.2	1.9
Chemicals & allied products.....	296.21	294.77	270.35	40.8	41.4	40.9	7.26	7.12	6.61	2.6	2.2	2.1
Rubber & plastics products, nec.....	278.82	288.01	234.68	38.3	39.4	36.9	7.28	7.31	6.36	3.0	4.4	2.1
Other nondurable goods.....	160.22	166.21	149.73	38.7	39.2	38.1	4.14	4.24	3.93	1.4	1.6	1.6
NONMANUFACTURING.....	189.75	186.55	169.10	34.5	35.0	34.3	5.50	5.33	4.93	*	*	*
Mining.....	294.72	287.68	247.38	48.0	49.6	43.4	6.14	5.80	5.70	*	*	*
Contract construction.....	368.89	373.38	323.09	37.0	38.1	35.7	9.97	9.80	9.05	*	*	*
Transportation & public utilities.....	309.37	312.57	278.40	40.6	41.4	40.0	7.62	7.55	6.96	*	*	*
Wholesale & retail trade.....	161.56	161.03	149.41	33.8	33.9	33.5	4.78	4.75	4.46	*	*	*
Finance, insurance & real estate.....	169.37	166.58	156.88	36.9	37.1	37.0	4.59	4.49	4.24	*	*	*
Services.....	144.38	143.42	134.15	32.3	33.2	32.8	4.47	4.32	4.09	*	*	*

1/ Estimates based upon a sample of full and part-time production and related employees, who worked during or received pay for the payroll period which includes the 12th of the month. Besides changes in basic hourly and incentive wage rates, average hourly earnings reflect such variable factors as overtime premium pay, late shift work, and changes in output of workers paid on an incentive basis. They also reflect changing employment of workers between relatively high-paid and low-paid work, and full-time and part-time status. Revised to most current information available at publication. (March, 1978 benchmark levels) \*Data not available

Table IV - Iowans Receiving Job Insurance 1/

	Total			Women			Unemployed 5 Weeks or Longer		
	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978
Total.....	30,869	26,120	32,894	7,735	7,398	8,032	15,741	12,386	16,522
Contract Construction.....	10,274	7,178	10,403	161*	143*	196*	4,355	1,650	4,426
Manufacturing.....	8,031	8,084	9,901	2,973	2,912	3,099	4,161	4,669	5,262
Durable Goods.....	5,122	5,338	6,316	1,875	1,890	1,924	2,672	3,341	3,296
Nondurable Goods.....	2,909	2,746	3,585	1,098*	1,022*	1,175*	1,490*	1,328	1,967
Trade.....	5,775	4,779	6,339	2,340	1,993	2,354	3,278	2,773	3,604
Services.....	2,698	2,576	3,073	1,332*	1,341	1,635*	1,603	1,591	1,769
All Other Industries.....	4,090	3,503	3,178	930*	1,002*	754*	2,344	1,702	1,462*

1/ Insured unemployed counted during the week including the 12th and based on a survey of claims filed during the week including the 19th.  
\* Less than 5 per cent of total insured unemployed.

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Council Bluffs.....	41,100	2,200	5.4	38,900	*	*	*
Davenport.....	68,000	3,100	4.5	65,000	*	*	*
Des Moines.....	179,100	8,400	4.7	170,700	155,600	13,200	1,900
Dubuque.....	44,200	2,900	6.6	41,300	36,600	3,000	1,700
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Waterloo.....	68,500	3,300	4.8	65,200	58,600	5,200	1,400
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Des Moines.....	304.20	331.57	264.65	38.9	42.4	37.7	7.82	7.82	7.02
Dubuque.....	341.88	345.54	327.85	39.8	39.4	39.5	8.59	8.77	8.30
Sioux City.....	283.40	282.38	220.55	41.8	42.4	37.7	6.78	6.66	5.85
Waterloo.....	376.98	480.85	336.18	41.2	51.1	40.7	9.15	9.41	8.26

1/ See footnote - Table III

\*Data not available.

Table V - Iowa Labor Force Summary

January 1979

Data based on place of residence

County - Labor Area	1/Labor Force	Unemployed	Unadjusted Rate	2/Employment	3/Nonag Wage and Salary	4/Self-Employed, Unpaid Family, Domestic	Agriculture
Iowa - Statewide	1,364,600	69,800	5.1	1,294,800	1,039,000	138,700	117,100
Cedar Rapids SMSA	85,000	3,500	4.1	81,500	74,100	5,700	1,700
Davenport - RI - Moline SMSA							
Des Moines SMSA	179,100	8,400	4.7	170,700	155,600	13,200	1,900
Dubuque SMSA	44,200	2,900	6.6	41,300	36,600	3,000	1,700
Omaha - Council Bluffs SMSA							
Sioux City SMSA							
Waterloo - Cedar Falls SMSA	68,000	3,700	5.4	64,400	58,000	5,100	1,200
Adair - Greenfield	4,100	220	5.3	3,880	2,110	480	1,290
Adams - Corning	2,370	120	4.9	2,250	1,260	360	630
Allamakee - Waukon	6,890	590	8.5	6,310	3,980	1,050	1,280
Appanoose - Centerville	5,820	640	11.0	5,180	3,700	870	610
Audubon - Audubon	3,810	150	3.8	3,660	2,090	580	990
Benton - Vinton	10,140	430	4.3	9,710	6,950	1,210	1,550
Black Hawk							
(Waterloo - Cedar Falls SMSA)	68,000	3,700	5.4	64,400	58,000	5,100	1,200
Boone - Boone	11,440	590	5.1	10,850	8,650	1,150	1,050
Bremer - Waverly	10,290	470	4.6	9,810	7,640	1,010	1,170
Buchanan - Independence	9,910	560	5.6	9,350	6,930	1,020	1,400
Buena Vista - Storm Lake	9,360	290	3.1	9,060	6,800	1,050	1,210
Butler - Allison	7,560	310	4.1	7,250	4,970	1,020	1,270
Calhoun - Rockwell City	5,410	190	3.5	5,220	3,460	740	1,030
Carroll - Carroll	10,920	520	4.7	10,400	7,170	1,950	1,280
Cass - Atlantic	8,470	370	4.4	8,100	5,450	1,320	1,330
Cedar - Tipton	7,820	220	2.8	7,600	5,140	1,090	1,370
Cerro Gordo - Mason City	23,910	1,320	5.5	22,580	19,710	2,030	850
Cherokee - Cherokee	7,060	260	3.7	6,800	4,800	880	1,120
Chickasaw - New Hampton	6,570	450	6.8	6,130	4,000	940	1,180
Clarke - Osceola	4,070	220	5.5	3,850	2,500	520	830
Clay - Spencer	9,750	560	5.7	9,200	7,010	1,140	1,050
Clayton - Guttenberg	9,660	900	9.3	8,760	5,230	1,570	1,960
Clinton - Clinton	25,670	1,170	4.6	24,500	20,570	2,260	1,660
Crawford - Denison	9,200	430	4.6	8,780	6,020	1,150	1,610
Dallas - Perry	12,780	620	4.9	12,160	9,750	1,260	1,150
Davis - Bloomfield	3,360	200	6.0	3,160	1,980	580	600
Decatur - Leon	4,020	200	5.1	3,810	2,670	500	640
Delaware - Manchester	8,160	410	5.0	7,750	4,870	1,300	1,590
Des Moines - Burlington	19,410	980	5.1	18,420	16,310	1,430	680
Dickinson - Spirit Lake	6,670	510	7.7	6,160	4,350	1,000	800
Dubuque - Dubuque SMSA	44,200	2,900	6.6	41,300	36,600	3,000	1,700
Emmet - Estherville	6,100	310	5.1	5,790	4,470	690	630
Fayette - Oelwein	11,300	680	6.0	10,620	7,560	1,390	1,670
Floyd - Charles City	7,800	600	7.7	7,200	5,510	880	810
Franklin - Hampton	5,870	210	3.6	5,650	3,420	860	1,370
Fremont - Sidney	4,500	200	4.5	4,300	2,710	580	1,000
Greene - Jefferson	5,420	310	5.7	5,110	3,280	800	1,030
Grundy - Grundy Center	5,720	210	3.6	5,510	3,740	530	1,240
Guthrie - Guthrie Center	5,010	280	5.6	4,730	2,880	720	1,130
Hamilton - Webster City	7,720	400	5.2	7,320	5,180	1,060	1,080
Hancock - Garner	6,470	250	3.8	6,220	4,280	790	1,140
Hardin - Iowa Falls	10,020	300	3.0	9,730	7,220	1,310	1,210
Harrison - Missouri Valley	6,770	450	6.6	6,320	4,120	990	1,220
Henry - Mount Pleasant	9,780	360	3.7	9,420	7,440	1,160	820
Howard - Cresco	4,910	310	6.3	4,590	2,720	800	1,080
Humboldt - Humboldt	5,270	330	6.3	4,940	3,340	730	870

Note: Footnotes identical to Table I.

Table V Continued

County - Labor Area	1/Labor Force	Unemployed	Unadjusted Rate	2/Employment	3/Nonag Wage and Salary	4/Self-Employed, Unpaid Family, Domestic	Agriculture
Ida - Ida Grove	3,950	110	2.9	3,840	2,150	700	980
Iowa - Marengo	8,580	230	2.7	8,340	5,970	1,130	1,240
Jackson - Maquoketa	9,580	730	7.6	8,850	6,150	1,170	1,530
Jasper - Newton	15,840	970	6.1	14,870	11,670	1,710	1,490
Jefferson - Fairfield	7,120	280	3.9	6,840	5,200	920	710
Johnson - Iowa City	41,130	1,300	3.2	39,830	35,420	2,930	1,470
Jones - Anamosa	9,380	390	4.1	8,990	6,420	1,180	1,390
Keokuk - Sigourney	5,010	370	7.4	4,640	2,740	650	1,250
Kossuth - Algona	10,450	640	6.1	9,810	6,200	1,650	1,970
Lee - Ft. Madison - Keokuk	20,870	820	3.9	20,050	17,260	2,060	730
Linn - Cedar Rapids SMSA	85,000	3,500	4.1	81,500	74,100	5,700	1,700
Louisa - Wapello	4,090	260	6.4	3,820	2,920	380	530
Lucas - Chariton	4,390	340	7.8	4,040	2,940	490	610
Lyon - Rock Rapids	5,810	220	3.7	5,590	3,360	890	1,340
Madison - Winterset	5,550	370	6.7	5,180	3,610	620	950
Mahaska - Oskaloosa	10,080	480	4.7	9,600	7,210	1,320	1,070
Marion - Knoxville	14,440	550	3.8	13,890	11,480	1,480	930
Marshall - Marshalltown	19,160	890	4.6	18,270	14,940	2,020	1,310
Mills - Glenwood	6,020	230	3.8	5,800	4,440	540	820
Mitchell - Osage	5,310	370	6.9	4,940	3,010	830	1,110
Monona - Onawa	4,850	420	8.7	4,430	2,710	730	990
Monroe - Albia	4,560	410	9.0	4,150	3,170	550	440
Montgomery - Red Oak	6,210	230	3.8	5,970	4,350	790	830
Muscatine - Muscatine	19,330	860	4.5	18,470	15,830	1,700	940
O'Brien - Sheldon	7,450	300	4.0	7,160	4,770	1,240	1,150
Osceola - Sibley	3,220	230	7.1	2,990	1,740	480	760
Page - Shenandoah	9,430	380	4.0	9,050	6,900	1,080	1,080
Palo Alto - Emmetsburg	4,930	250	5.0	4,680	2,980	780	910
Plymouth - Le Mars	10,510	650	6.2	9,860	6,890	1,040	1,920
Pocahontas - Pocahontas	4,410	130	3.0	4,280	2,580	640	1,060
Polk - (Part of Des Moines SMSA)	162,000	7,700	4.8	154,200			
Pottawattamie - (Part - Omaha SMSA)5/	41,100	2,200	5.4	38,900			
Poweshiek - Grinnell	9,640	440	4.6	9,190	6,820	1,030	1,340
Ringgold - Mount Ayr	2,950	160	5.3	2,790	1,440	460	890
Sac - Sac City	6,110	360	6.0	5,740	3,420	880	1,450
Scott - (Part of DRIM SMSA)	68,000	3,100	4.5	65,000			
Shelby - Harlan	5,700	270	4.8	5,430	3,300	830	1,300
Sioux - Orange City	14,620	710	4.8	13,920	9,570	2,120	2,230
Story - Ames	38,340	1,040	2.7	37,300	32,250	3,350	1,710
Tama - Tama-Toledo	9,030	350	3.9	8,680	5,870	1,210	1,610
Taylor - Bedford	3,140	150	4.8	2,990	1,470	510	1,010
Union - Creston	7,070	450	6.4	6,620	5,050	920	650
Van Buren - Keosauqua	3,560	170	4.7	3,390	2,310	500	580
Wapello - Ottumwa	16,500	1,430	8.7	15,070	13,090	1,420	560
Warren - (Part of Des Moines SMSA)	17,100	700	3.8	16,500			
Washington - Washington	9,790	510	5.2	9,280	6,720	1,410	1,150
Wayne - Corydon	3,520	240	6.7	3,290	1,970	480	830
Webster - Fort Dodge	22,480	1,320	5.9	21,160	17,910	2,060	1,190
Winnebago - Forest City	7,570	200	2.6	7,370	5,540	1,090	740
Winneshiek - Decorah	10,350	930	9.0	9,420	6,180	1,270	1,980
Woodbury - (Part of Sioux City SMSA)	49,200	4,300	8.8	44,800			
Worth - Northwood	3,510	210	6.0	3,300	2,180	360	760
Wright - Clarion	7,400	310	4.2	7,090	4,950	980	1,160

See footnote No. 5 table I.



**Table VI Selected Characteristics of the Insured Unemployed by Industry and Occupation in Iowa 1/  
January 1979**

Industry and Occupation	Total	Nonwhite	Male	Age Group		Weeks Claimed	
				Under 25	Over 54	Under 5	Over 15
<b>Industry</b>							
Total.....	28,963	533	21,965	10,577	2,928	8,818	5,259
Mining.....	543	2	512	137	103	266	29
Contract Construction.....	10,271	167	10,059	3,834	952	4,006	837
Manufacturing.....	7,915	143	5,074	2,728	681	1,969	1,865
Durable Goods.....	5,152	89	3,323	1,841	401	1,257	1,177
Nondurable Goods.....	2,763	54	1,751	887	280	712	688
Public Utilities.....	1,272	25	1,130	320	146	326	243
Wholesale and Retail Trade.....	4,434	45	2,575	1,912	489	1,203	1,065
Finance, Insurance and Real Estate.....	394	16	190	116	50	88	117
Services.....	2,191	63	962	695	323	585	618
State and Local Government.....	296	8	154	73	59	89	76
Information Not Available.....	1,647	64	1,309	762	125	286	409
<b>Occupation</b>							
Prof./Tech./Managerial.....	418	14	249	80	42	77	172
Clerical/Sales.....	753	16	226	273	105	173	247
Service.....	443	17	174	154	83	120	129
Farming/Fishing/Forestry.....	121	1	114	64	19	40	9
<b>Industrial Categories:</b>							
By Type of Work							
Processing.....	329	7	236	114	29	96	69
Machine Trades.....	349	10	308	129	26	87	64
Bench Work.....	531	7	170	165	57	71	113
Structural Work.....	1,442	15	1,411	517	143	468	174
Miscellaneous.....	939	13	852	403	85	270	153
By Complexity							
High.....	242	2	216	70	26	68	44
Medium.....	356	7	300	117	33	94	68
Low.....	2,590	38	2,110	927	257	740	369

1/ Data covers individuals claiming benefits for the week including the 12th of the month. Compiled as part of a cooperative program with the Employment and Training Administration, U.S. Department of Labor.

**Table VII - Gross and Spendable Average Weekly Earnings of  
Iowa Production or Nonsupervisory Workers**

	Gross Average Weekly Earnings			Spendable Average Weekly Earnings					
	Jan. 1979	Dec. 1978	Jan. 1978	Worker With No Dependents			Married Worker With Three Dependents		
				Jan. 1979	Dec. 1978	Jan. 1978	Jan. 1979	Dec. 1978	Jan. 1978
TOTAL PRIVATE.....	\$217.08	\$217.77	\$194.21	\$169.66	\$169.19	\$153.30	\$185.90	\$184.64	\$168.17
MANUFACTURING.....	298.56	310.34	266.11	222.00	226.88	199.95	243.15	248.45	218.36
Durable Goods.....	303.89	323.90	272.15	225.34	235.02	203.69	246.89	257.46	222.66
Nondurable Goods.....	290.27	288.75	257.74	216.80	213.93	194.78	237.34	234.03	212.41
NONMANUFACTURING.....	189.75	186.55	169.10	150.91	148.12	136.21	166.39	162.62	149.89
Mining.....	294.72	287.68	247.38	219.59	213.29	188.34	240.46	233.30	205.15
Contract Construction.....	368.89	373.38	323.09	263.81	265.56	234.53	290.50	291.51	256.92
Transportation & Public Utilities	309.37	312.57	278.40	228.72	228.22	207.55	250.63	249.93	226.96
Wholesale & Retail Trade.....	161.56	161.03	149.41	131.13	130.46	122.18	147.69	143.97	135.79
Finance & Real Estate.....	169.37	166.58	156.88	136.68	134.42	127.50	153.74	148.04	140.92
Services.....	144.38	143.42	134.15	118.89	117.91	111.30	132.31	131.59	123.27

Table VIII Iowa Nonagricultural Employment 1/

(By Place of Work)

	Jan. 1979	Dec. 1978	Jan. 1978	Change From:	
				Dec. 1978 to Jan. 1979	Jan. 1978 to Jan. 1979
TOTAL NONAGRICULTURAL.....	1,098,800	1,124,000	1,076,100	- 25,200	22,700
MANUFACTURING.....	256,000	256,300	246,900	- 300	9,100
DURABLE GOODS.....	161,600	161,100	152,800	500	8,800
Lumber & furniture.....	10,300	10,200	9,300	100	1,000
Stone, clay & glass products.....	6,600	7,200	6,600	- 600	0
Primary metal industries.....	9,600	9,400	8,800	200	800
Fabricated metal products.....	20,400	20,500	20,000*	- 100	400
Machinery except electrical.....	68,100	67,700	63,600	400	4,500
Farm machinery.....	28,700	28,600	26,900*	100	1,800
Construction & related machinery.....	23,200	23,000	21,400	200	1,800
Electrical equipment & supplies.....	25,600	25,400	24,900	200	700
Transportation equipment.....	10,800	10,400	9,800*	400	1,000
Other durable goods 2/.....	10,400	10,300	9,800	100	600
NONDURABLE GOODS.....	94,300	95,200	94,000	- 900	300
Food & kindred products.....	46,500	47,200*	47,400	- 700	- 900
Meat products.....	23,600	24,500	23,800	- 900	- 200
Grain mill products.....	10,600	10,800	10,900	- 200	- 300
Bakery products.....	2,400	2,300	2,500	100	- 100
Apparel & other textile products.....	4,400	4,500	4,400	- 100	0
Paper & allied products.....	4,200	4,200	4,200	0	0
Printing & publishing.....	17,400	17,500	16,700	- 100	700
Newspapers.....	7,500	7,500	7,100	0	400
Chemicals & allied products.....	8,000	8,100	7,800	- 100	200
Rubber & plastics products, nec.....	11,400	11,500	11,200	- 100	200
Other nondurable goods 3/.....	2,400	2,300	2,400	100	0
NONMANUFACTURING.....	842,900	867,700	829,300	- 24,800	13,600
Nonmetallic mining.....	1,800	2,200	1,900	- 400	- 100
Contract construction.....	47,000	54,500	47,400	- 7,500	- 400
Transportation & public utilities.....	55,300	56,300	54,200	- 1,000	1,100
Railroad transportation.....	8,200	8,400	8,300	- 200	- 100
Communication.....	14,000	14,100	13,200	- 100	800
Electric, gas & sanitary services.....	10,200	10,200	10,000	0	200
Wholesale & retail trade.....	279,800	290,400	273,600	- 10,600	6,200
Wholesale trade.....	72,300*	72,600	71,300	- 300	1,000
Retail trade.....	207,500	217,800	202,300*	- 10,300	5,200
Retail, general merchandise.....	28,300	31,900	29,400	- 3,600	- 1,100
Finance, insurance & real estate.....	55,800	55,800	53,500	0	2,300
Banking.....	17,500	17,400	16,900	100	600
Insurance carriers & agents.....	22,200	22,000	21,100	200	1,100
Services.....	196,300	197,900	189,900	- 1,600	6,400
Medical & other health services.....	73,200	73,000	69,600	200	3,600
Government.....	206,900	210,500	208,800	- 3,600	- 1,900
Federal government.....	19,600	19,900	19,800	- 300	- 200
State government.....	51,600	53,100	52,200	- 1,500	- 600
Local government.....	135,600	137,500	136,800	- 1,900	- 1,200
Persons Involved in Labor-Management Disputes.....	0	100	1,000	- 100	- 1,000

1/ Revised to most current information available at publication. Data includes all full and part-time wage and salary workers employed during the week containing the 12th of the month. Proprietors, self-employed, domestic workers and the armed forces are excluded. Detail may not add up to total due to rounding. (March, 1978 benchmark levels)

2/ Includes ordnance & accessories, instruments & related products and miscellaneous manufacturing.

3/ Includes textile mill products, petroleum & coal products and leather & leather products.

\*Strike

**Table IX - Job Service of Iowa Activities**

	January 1979		December 1978		January 1978	
	Total	Women	Total	Women	Total	Women
<b>JOB PLACEMENT</b>						
New applicants.....	21,676	9,291	17,594	6,731	20,537	9,279
Total placements.....	10,098	3,421	8,317	2,945	6,584	2,530
Nonagricultural.....	10,027	3,414	8,220	2,934	6,504	2,518
Agricultural.....	71	7	97	11	80	12
New job openings 1/.....	13,246	*	10,606	*	9,785	*
Active applicants.....	65,726	31,621	61,129	30,584	78,619	37,611
<b>JOB INSURANCE</b>						
Initial claims.....	26,516	6,518	21,608	6,080	23,545	5,706
Continued claims.....	142,880	35,123	89,671	25,230	138,226	33,496
First payments issued.....	16,367	3,638	9,622	1,977	15,387	3,698
Total weeks paid.....	151,347	37,204	91,614	25,777	127,272	30,842
Total payments.....	\$16,539,706	\$3,319,743	\$9,795,707	\$2,306,007	\$12,866,308	\$2,482,903
Average weekly payment.....	\$109.28	\$89.23	\$106.92	\$89.46	\$101.09	\$80.50
Average weekly payment - total unemployment.....	\$112.45	\$91.90	\$109.58	\$92.35	\$104.12	\$85.93

1/ Limited to nonagricultural activities.

\*Data not available.

Table X—Iowa Manufacturing Labor Turnover Rates data will be in next issue of ILM.

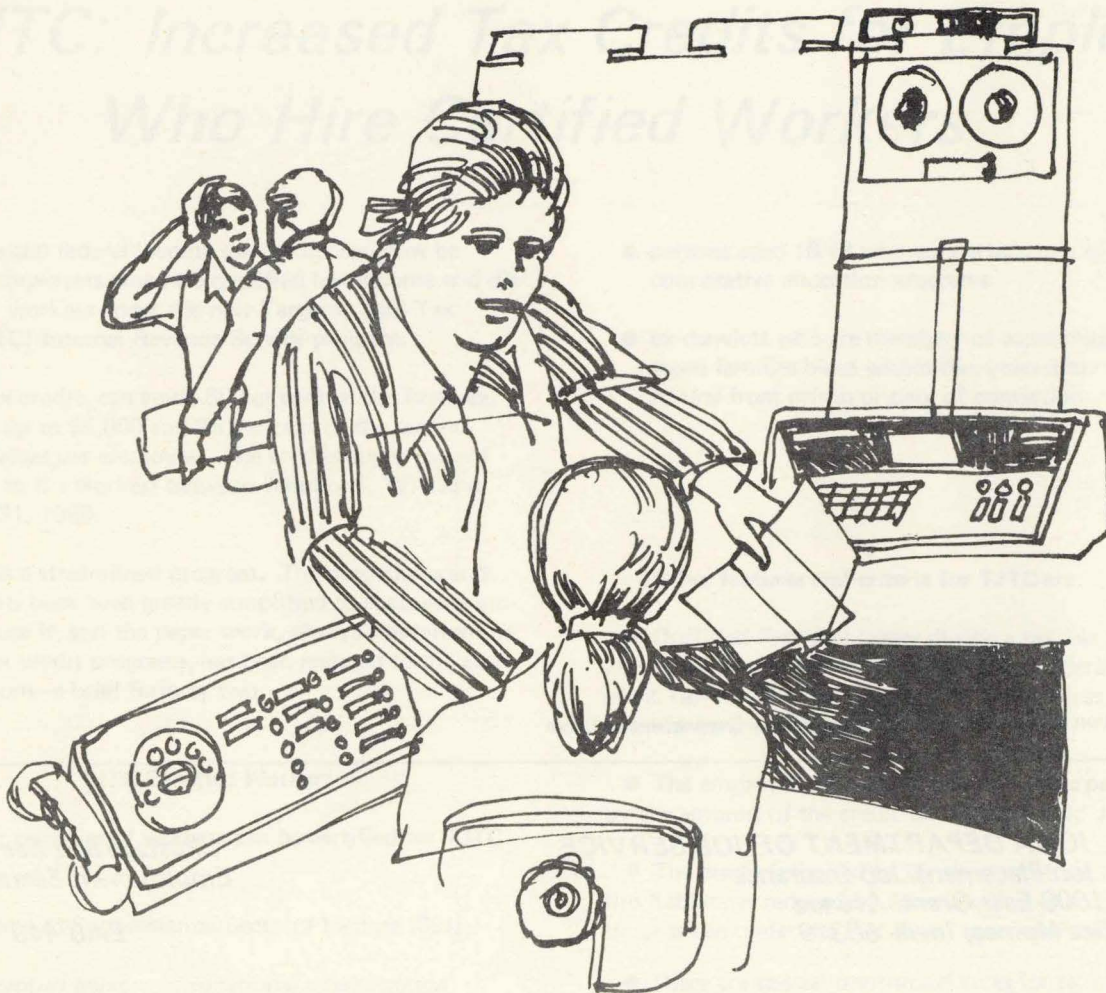
### WIN and Welfare Increase Credits

At the same time TJTC was created, two existing programs—the Work Incentive (WIN) program and the welfare tax credit program—were upgraded to also offer tax credits equal to that of TJTC. WIN tax credits are available to employers who employ Aid to Dependent Children (ADC) recipients and the welfare tax credits can be claimed by employers who hire persons receiving general public assistance.

Although the TJTC program requirements differ slightly from WIN and welfare, each program offers employers a maximum tax credit of \$3,000 the first year and \$1,500 the second year for each employee.

Just how financially beneficial the tax credits are depends upon the individual employer's income tax bracket. Because the amount of the credit must be subtracted from the employer's business expense deduction for wages, the credit can range from \$900 for an employer with a 70 per cent tax bracket to \$2,580 for an employer with a 14 per cent tax bracket.

*Employers interested in obtaining TJTC information should contact their local Job Service of Iowa offices for details.*



Category	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
New entrants	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Total separations	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Resignations	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Dismissals	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Retirements	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Deaths	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Other	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235
Net change	0	0	0	0	0	0	0	0	0	0	0

Tables in this publication prepared in cooperation with U.S. Department of Labor



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