# Maine Economic Indicators

## November 2025

**Maine Department of Administrative and Financial Services**

**Office of the State Economist**

Amanda Rector, State Economist

Denise St. Peter, Economic Analyst

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***Due to the federal government shutdown from October 1 to November 12, normal federal data collection and release schedules were interrupted, affecting the availability of federal statistics that inform this report. Delays in the availability of federal data are expected to persist for the next few months. While many of the sources used in this report are not affected, several key indicators are, including monthly employment and unemployment, inflation, recession indicators, and trade data. This report contains the most current data available at the time of writing.***

Maine Economic Indicators is a monthly report assembled by the Office of the State Economist that provides a synopsis of current economic trends and indicators for the state in comparison to New England and the United States. The intent of this report is to provide the public with a single document containing data aggregated from different sources typically used to track current economic and demographic conditions in the state.

The appendix provides comprehensive information related to the data presented herein. Data included in this report are assembled from various sources, subject to frequent revision, and provided in this report "as is" at the time of publication. Therefore, data presented in this report are subject to change over time.

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# 1 Snapshot

Indicators in this section provide a summary of Maine's current economic status. Figures for Maine are compared to New England and the United States. Sources are given in the appendix.

| Reference Period | | Maine | New England | United States |
|---|---|---|---|---|
| 2024 | Total population | 1,405,012 | 15,386,085 | 340,110,988 |
| 2023-2024 | Annual population percent change | 0.4% | 0.8% | 1.0% |
| 2020-2024 | Cumulative population percent change | 3.1% | 1.7% | 2.6% |
| 2024 | Average earnings per job | $67,720 | $88,260 | $78,096 |
| 2023-2024 | Average earnings per job percent change | 4.7% | 4.8% | 4.7% |
| August 2025 | Unemployment rate | 3.2% | 4.1% | 4.3% |
| August 2025 | Total private nonfarm employment | 553,900 | 6,613,500 | 135,972,000 |
| August 2025 | Labor Force | 705,600 | 8,335,700 | 170,778,000 |
| August 2025 | Labor Force Participation Rate | 59.8% | N/A | 62.3% |

**Annualized Percent Change from the previous quarter and Year-Over-Year Percent Change**

| **Real GDP** | 2024:Q3 | 2024:Q4 | 2025:Q1 | 2025:Q2 | 2024:Q2-2025:Q2 |
|---|---|---|---|---|---|
| Maine | 2.9 | 2.9 | -4.6 | 2.4 | 0.8 |
| New England | 2.1 | -0.5 | 2.0 | 3.9 | 1.9 |
| United States | 3.3 | 1.9 | -0.6 | 3.8 | 2.1 |
| **Total Personal Income** | 2024:Q3 | 2024:Q4 | 2025:Q1 | 2025:Q2 | 2024:Q2-2025:Q2 |
| Maine | 4.3 | 5.8 | 4.4 | 6.9 | 5.4 |
| New England | 3.0 | 3.2 | 7.3 | 6.2 | 4.9 |
| United States | 3.7 | 4.9 | 6.4 | 5.5 | 5.1 |
| **Per Capita Personal Income** | 2024:Q3 | 2024:Q4 | 2025:Q1 | 2025:Q2 | 2024:Q2-2025:Q2 |
| Maine | 3.9 | 5.5 | 4.5 | 7.0 | 5.2 |
| New England | 2.4 | 2.8 | 7.0 | 5.9 | 4.5 |
| United States | 2.8 | 4.3 | 5.9 | 5.0 | 4.5 |
| **Wages & Salaries** | 2024:Q3 | 2024:Q4 | 2025:Q1 | 2025:Q2 | 2024:Q2-2025:Q2 |
| Maine | 6.2 | 6.3 | -0.1 | 4.5 | 4.2 |
| New England | 3.5 | 2.8 | 7.5 | 4.5 | 4.5 |
| United States | 4.7 | 5.5 | 5.2 | 5.0 | 5.1 |

# 2 Annual Indicators

Indicators summarized below are updated annually on various release dates and provide a general summary of Maine's demographic and economic status.

| Reference Period | | Maine | New England | United States |
|---|---|---|---|---|
| 2024 | Total population | 1,405,012 | 15,386,085 | 340,110,988 |
| 2023-2024 | Annual population percent change | 0.4% | 0.8% | 1.0% |
| 2020-2024 | Cumulative population percent change | 3.1% | 1.7% | 2.6% |
| 2024 | Births | 11,609 | 140,809 | 3,605,563 |
| 2024 | Deaths | 16,766 | 141,865 | 3,086,925 |
| 2024 | Net migration | 10,525 | 123,328 | 2,786,119 |
| 2023-2024 | Annual rate of total net migration, per thousand (Maine ranks 20th in the U.S.) | 7.5 | 8.0 | 8.2 |
| 2024 | Median age, years (American Community Survey) | 44.9 | 41.3 | 39.2 |
| 2024 | Associate degree: percent of population age 25 and above | 10.2% | 7.9% | 8.8% |
| 2024 | Bachelor's degree: percent of population age 25 and above | 22.5% | 24.5% | 22.1% |
| 2024 | Graduate or professional degree: percent of population age 25 and above | 14.6% | 19.9% | 14.7% |
| 2024 | Percent of population below poverty level | 10.4% | 10.1% | 12.5% |
| 2024 | Median family income | $99,546 | $122,149 | $101,265 |
| 2024 | Median household income | $76,442 | $96,257 | $81,604 |
| 2024 | Per capita personal consumption expenditures | $63,046 | $68,190 | $58,499 |
| 2024 | Per capita disposable personal income | $61,744 | $75,632 | $64,426 |

# 3 Quarterly and Monthly Indicators

## 3.1 Gross Domestic Product (GDP)

Maine's real GDP grew 2.4% at an annualized rate in the second quarter of 2025, ranking 40th in the U.S. (growth of 3.8%) and third in New England (growth of 3.9%). The industry sectors that contributed the most to Maine's second quarter growth were health care and social assistance (+0.60 percentage points); professional, scientific, and technical services (+0.56 percentage points); and real estate and rental and leasing (+0.51 percentage points). These gains were partially offset by declines in other industries, including retail trade (-0.96 percentage points), federal civilian government (-0.43 percentage points), and utilities (-0.27 percentage points).

On September 25, the Bureau of Economic Analysis released the second estimate of *national* real GDP for the second quarter of 2025, estimating an increase of 3.8% at an annual rate in Q2.

| 2025:Q2 | Maine | United States |
|---|---|---|
| Nominal GDP (Current dollars) | $102.0 billion | $30.5 trillion |
| Real GDP (Chained 2017 Dollars) | $78.0 billion | $23.8 trillion |

### 3.1.1 GDPNow from the Federal Reserve Bank of Atlanta

GDPNow, which is reported by the Atlanta Fed, is "a running estimate of real GDP growth based on available data for the current quarter." This model uses a similar methodology to the one used by the U.S. Bureau of Economic Analysis in their official GDP estimates and is revised each time the monthly source data is updated. The nowcast estimate for 2025:Q3 as of November 26 is that U.S. real GDP will **increase by 3.9%** at an annual rate.

## 3.2 Recession Indicators

NBER is the primary source in the United States that declares when recessions begin and end and defines a recession as a significant decline in economic activity that is spread across the economy and lasts more than a few months. Other recession indicators are used to estimate business cycles in real time but are not official sources for when recessions begin and end.

### 3.2.1 Real-time Sahm Rule Recession Indicator

The Real-time Sahm Rule Recession Indicator[1] signals a recession when the 3-month moving average of the national unemployment rate (U3) rises by at least 0.5 percentage points relative to its low in the previous 12 months. In September 2025, this indicator showed that the three-month average of national U3 was **0.23 percentage points above its 12-month low.**

### 3.2.2 GDP-Based Recession Indicator Index

The GDP-Based Recession Indicator Index[2] is 11.7 percentage points (2025:Q1), up from 6.8 in the fourth quarter of 2024. The index ranges from 0 to 100, and values above 67 provide a historically reliable indicator that the economy is in recession. This index is calculated with a one quarter lag, which allows for extra insight and accounts for data revisions to make dependable inference. Therefore, the index does not get revised once it is published.

[1] Created by Dr. Claudia Sahm, Federal Reserve Board of Governors
[2] Created by Dr. James Hamilton, University of California San Diego

## 3.3 Labor Markets[3]

### 3.3.1 Unemployment Rate **August 2025: 3.2%**

Maine's seasonally adjusted unemployment rate was 3.2% in August, unchanged from July and from one year ago. The unemployment rate has declined over the past six months. Maine's 3-month average unemployment rate from June to August was 3.2%, down from 3.5% for the three months prior. Maine's unemployment rate has been trending below the U.S. unemployment rate since early 2022 and was below the New England rate of 4.1% in August.

### 3.3.2 Labor Force Participation Rate **August 2025: 59.8%**

Labor force participation (LFP) was 59.8% in August, little changed from 59.9% in July. The three month average LFP rate was 59.9% from June to August, down from 60.1% for the previous three months. This decline mirrors trends at the national level.

The employment to population ratio (EPOP), an alternative measure of labor market activity which measures the total number of employed working-age adults divided by the total working-age population, was 57.9% in August, unchanged from July.

[3] The data for unemployment rates and labor force are derived from the Local Area Unemployment Statistics (LAUS) program and data for nonfarm payroll jobs are derived from the Current Employment Statistics (CES) program. The numbers presented below are estimates which vary month to month in either direction and are subject to substantial revision. The Maine Department of Labor cautions users to analyze general trends over several months as opposed to making conclusions based on changes month to month.

3.3.3 Total Nonfarm Payroll Job Estimates **August 2025: 656,500**

Seasonally adjusted nonfarm jobs were down 400 in August. On an annual basis, nonfarm jobs are down by 2,300 compared to August 2024. The construction and the transportation, warehousing, and utilities sectors each made up nearly half of job losses, and that decline occurred primarily in the last 6 months.

## 3.4 National inflation measures

### 3.4.1 Consumer Price Index vs. Personal Consumption Expenditures

There are two measures of inflation in the United States. The Consumer Price Index is released by the Bureau of Labor Statistics and is based on surveys of urban consumers, while Personal Consumption Expenditures price index is calculated by the Bureau of Economic Analysis and based on surveys of what businesses are selling. Both are used officially for various federal purposes, although the Federal Reserve focuses on PCE in monetary policy decisions.

In August the PCE price index grew by 2.7% year-over-year (up from a 2.6% year-over-year change in July). On a monthly basis, it increased by 0.3%. The CPI all-items index grew by 3.0% in September before seasonal adjustment. Growth in both indexes has decelerated since June 2022 but inflation remains above the 2% Federal Reserve target.

### 3.4.2 Expenditure categories of the CPI

*The U.S. Bureau of Labor Statistics has announced that the October CPI release has been cancelled. The next release will be November CPI on December 18.*

The CPI for all urban consumers increased 3.0% year-over-year in September, up from 2.9% in August. On a seasonally-adjusted monthly basis, the all-items index was up 0.3% from the month before.

The gasoline index rose 4.1% in September and was the largest factor in the all-items release. The energy index overall was up 1.5% during the month and 2.8% year-over year.

The shelter index was up 0.2% for the month and is up 3.6% year-over year. The food index was up 0.2% for the month and is up 3.1% year-over year.

The core index, which excludes volatile food and energy prices, increased 0.2% from the prior month and is up 3.0% year-over-year.

| Table 1. Percent Change in Consumer Price Index by Expenditure Category | Year-Over-Year (not seasonally adjusted) | | Month-Over-Month (seasonally adjusted) | |
|---|---|---|---|---|
| | **Aug-25** | **Sep-25** | **Aug-25** | **Sep-25** |
| **All items** | 2.9 | 3.0 | 0.4 | 0.3 |
| Food | 3.2 | 3.1 | 0.5 | 0.2 |
| Energy | 0.2 | 2.8 | 0.7 | 1.5 |
| *All items less food and energy* | 3.1 | 3.0 | 0.3 | 0.2 |
| Commodities (less food and energy) | 1.5 | 1.5 | 0.3 | 0.2 |
| Household furnishings and supplies | 2.8 | 3.0 | 0.1 | 0.2 |
| Apparel | 0.2 | -0.1 | 0.5 | 0.7 |
| Transportation commodities (less motor fuel) | 2.6 | 2.3 | 0.5 | 0.0 |
| Medical care commodities | 0.0 | 0.7 | -0.3 | -0.1 |
| Recreation commodities | 0.1 | 0.8 | 0.0 | 0.4 |
| Education and communication commodities | -3.8 | -4.0 | -0.3 | -0.8 |
| Alcoholic beverages | 1.9 | 2.0 | 0.6 | 0.2 |
| Other goods | 3.1 | 3.7 | 0.4 | 0.8 |
| Services (less energy) | 3.6 | 3.5 | 0.3 | 0.2 |
| Shelter | 3.6 | 3.6 | 0.4 | 0.2 |
| Water and sewer and trash collection | 5.3 | 4.8 | 0.4 | 0.1 |
| Medical care services | 4.2 | 3.9 | -0.1 | 0.3 |
| Transportation services | 3.5 | 2.5 | 1.0 | 0.3 |
| Recreation services | 3.6 | 4.4 | -0.2 | 0.4 |
| Education and communication services | 1.0 | 1.1 | 0.1 | 0.1 |
| Other personal services | 4.4 | 4.5 | 0.1 | 0.2 |

## 3.5 Energy

### 3.5.1 Gasoline

The average price of a gallon of gasoline in New England was $3.13 on November 24, $0.06 higher than the previous month and down less than $0.01 from the same week last year. The average price of gasoline in the month of November was unchanged from October. Gasoline prices have been very stable since last fall.

### 3.5.2 Brent Spot Prices

The weekly Brent spot price averaged $63.60 for the month of November to date and was at $63.64 for the week ending November 21, 2025. The spot price decreased by $1.38 since the week ending October 31, 2025.

### 3.5.3 Heating Oil

The price of a gallon of heating oil in Maine averaged $3.47 in the week ending November 24, according to the U.S. Department of Energy. Prices are up $0.22 from the same week last year and $0.05 below the five year average for that week in 2020-2024.

The Maine Department of Energy Resources conducts a weekly survey of heating fuel prices throughout the state. According to this survey on November 24, prices were highest in the Southeast/Greater Portland region of the state, at $3.59 per gallon, and lowest in the Southwest/West-Central region of the state, at $3.44 per gallon.

Source: U.S. Energy Information Agency

## 3.6 Housing

### 3.6.1 Sales

The number of home sales in Maine increased by 10.7% in October 2025 compared to October 2024. The median sale price in Maine was $426,000, up 5.8% from September and an increase of 7.9% year-over-year.

In the past three months, all counties except Androscoggin had increases in homes sold compared to a year ago. The median sales price increased in ten counties, decreased in five counties, and did not change in Somerset. Lincoln had the biggest decrease in the median sales price (-9.3%), while Washington had the largest increase (+23.8%).

| August 1, 2025 – October 31, 2025 Home Sales | | | | |
|---|---|---|---|---|
| **Geography** | **No. of Units Sold** | **One Year Change (Units)** | **Median Sale Price** | **One Year Change (Price)** |
| Androscoggin | 292 | 0.0% | $340,000 | 3.0% |
| Aroostook | 226 | 13.0% | $166,325 | -4.9% |
| Cumberland | 1027 | 8.1% | $608,000 | 6.9% |
| Franklin | 133 | 4.7% | $290,000 | -3.3% |
| Hancock | 245 | 4.7% | $455,000 | 1.1% |
| Kennebec | 437 | 0.9% | $345,000 | 3.0% |
| Knox | 176 | 9.3% | $450,000 | 2.3% |
| Lincoln | 166 | 22.1% | $471,500 | -9.3% |
| Oxford | 235 | 16.9% | $351,500 | 3.4% |
| Penobscot | 488 | 7.0% | $289,500 | 5.3% |
| Piscataquis | 123 | 21.8% | $229,000 | 4.1% |
| Sagadahoc | 122 | 10.9% | $450,000 | -3.1% |
| Somerset | 185 | 12.1% | $245,000 | 0.0% |
| Waldo | 148 | 11.3% | $350,000 | -1.4% |
| Washington | 134 | 15.5% | $282,500 | 23.8% |
| York | 818 | 10.8% | $550,000 | 3.2% |
| **Maine** | **4955** | **8.8%** | **$415,000** | **3.8%** |

### 3.6.2 House Price Index

In the third quarter of 2025, Maine's year-over-year growth in the house price index (HPI)[4] was 5.1% (seasonally adjusted), 8th highest in the nation for year-over-year growth and second in New England. Maine's year-over-year growth was above the U.S. (2.2%) and New England (4.0%). On a seasonally adjusted quarterly basis, Maine's HPI increased 0.5% from the second quarter of 2025 compared to growth of 0.4% in New England and 0.2% in the U.S.

| Reference Period | | Maine | New England | United States |
|---|---|---|---|---|
| 2024:Q3-2025:Q3 | HPI percent change from previous year | 5.1% | 4.0% | 2.2% |

### 3.6.3 Inventory

There were 5,326 active listings of single-family and condo homes in Maine in October. Inventory has been increasing, but remains low compared to the pre-pandemic period. The number of active listings in October 2025 was up 13% from October 2024, but down 37% from October 2019. Since inventory levels have a defined seasonal pattern, it is most useful to look at changes year-over-year.

[4] According to the Federal Housing Finance Agency (FHFA), the HPI "measures average price changes in repeat sales or refinancing on the same properties."

## 3.7 Sentiment

The **Index of Consumer Sentiment** from the University of Michigan declined in November reaching its lowest level since June 2022. The index was down 5% from October and 29% from a year ago. Consumers expressed frustration around persistently high prices, with buying conditions for durable goods seeing an especially large decline. Consumers also expressed concerns about their personal finances and weakening incomes.

The **Small Business Optimism Index**, as measured by the National Federation of Independent Businesses (NFIB), declined very slightly in October, down less than 1% from September. The index remained up 5% from October 2024 and is right around the 52-year average. Business owners reported lower sales, reduced profits, and a continued labor shortage. Labor quality was the single most important problem for small business owners in October.

## 3.8 Trade Outlook[5]

### 3.8.1 Exports and trade partners

In August 2025, total exports were down 29% in Maine, up 6% in New England, and down 0.4% nationwide compared to August 2024. Maine's top trade partner was Canada, which accounted for 70% of imports and 45% of exports.

[5] Total import and export data reported here reflect conditions in August 2025, the most recent data available. Any trade related policy changes after August 2025 are not yet reflected in the data.

Similar to the nation, Maine's trade deficit grew as the U.S. dollar strengthened relative to foreign currencies, which makes imports from other countries cheaper and more attractive. Conversely, a strong U.S. dollar can lead to decreasing exports, as goods and services from the U.S. are more expensive for international consumers. More recently, as the strength of the U.S. dollar has weakened, Maine's trade deficit has started to shrink. After peaking in August 2022 at -$471 million, Maine's six-month average trade deficit was -$217 million as of August 2025. Imports dropped sharply starting in April 2025.

# 4 Appendix

4.1.1 Data Sources

| Indicator | Source | Reference Period | Release Date |
|---|---|---|---|
| Population: estimates and percent change | Census Bureau – Pop. Ests. | 2024 | December 19, 2024 |
| Net migration: total and percent change | Census Bureau – Pop. Ests. | 2024 | December 19, 2024 |
| Median age | Census Bureau – ACS 1-year | 2024 | September 11, 2025 |
| Educational attainment | Census Bureau – ACS 1-year | 2024 | September 11, 2025 |
| Poverty level | Census Bureau – ACS 1-year | 2024 | September 11, 2025 |
| Income | Census Bureau – ACS 1-year | 2024 | September 11, 2025 |
| Per capita personal consumption expenditure | U.S. Bureau of Economic Analysis | 2024 | September 26, 2025 |
| Per capita disposable personal income | U.S. Bureau of Economic Analysis | 2024 | September 26, 2025 |
| Average earnings per job | U.S. Bureau of Economic Analysis | 2024 | September 26, 2025 |
| Gross domestic product | U.S. Bureau of Economic Analysis | 2025:Q2 | September 26, 2025 |
| GDPNow | Atlanta Fed | 2025:Q3 | November 26, 2025 |
| Real-time Sahm Rule Recession Indicator | Sahm, Claudia/FRED | September 2025 | November 20, 2025 |
| GDP-Based Recession Indicator Index | Hamilton, James/FRED | 2025:Q1 | July 30, 2025 |
| Personal income: total, per capita, and wages and salaries | U.S. Bureau of Economic Analysis | 2025:Q2 | September 26, 2025 |
| Unemployment rate | U.S. Bureau of Labor Statistics | August 2025 | September 19, 2025 |
| Labor force participation | U.S. Bureau of Labor Statistics | August 2025 | September 19, 2025 |
| Nonfarm payroll job estimates | U.S. Bureau of Labor Statistics | August 2025 | September 19, 2025 |
| Consumer Price Index | U.S. Bureau of Labor Statistics | September 2025 | October 24, 2025 |
| PCE Price Index | U.S. Bureau of Economic Analysis/FRED | August 2025 | September 26, 2025 |
| Brent Spot Prices | Energy Information Administration | Nov. 21, 2025 | November 26, 2025 |
| Gasoline Prices | Energy Information Administration | Nov. 24, 2025 | November 25, 2025 |
| Heating Oil Prices | Energy Information Administration | Nov. 24, 2025 | November 26, 2025 |
| House price index | Federal Housing Finance Agency | 2025:Q3 | November 25, 2025 |
| Housing: Units and Median Sale Price | Maine Association of REALTORS® | August 2025-October 2025 | November 20, 2025 |
| Housing Inventory – Active Listing Count in Maine | Realtor.com via FRED | October 2025 | October 31, 2025 |
| Index of Consumer Sentiment | University of Michigan Survey of Consumers | November 2025 | November 21, 2025 |
| Small Business Optimism Index | National Federation of Independent Businesses | October 2025 | November 11, 2025 |
| Imports & Exports | USA Trade Online | August 2025 | November 19, 2025 |

## 5. Glossary

Average earnings per job: Total earnings, which is the sum of wages and salaries, supplements to wages and salaries, and proprietors' income, divided by total full-time and part-time employment.

Gross Domestic Product**:** The measure of the market value of all final goods and services produced within a state in a particular period of time. GDP by state differs from national GDP for the following reasons: GDP by state excludes and national GDP includes the compensation of federal civilian and military personnel stationed abroad and government consumption of fixed capital for military structures located abroad and for military equipment, except office equipment. ***Real GDP****:* Real GDP by state is an inflation-adjusted measure of each state's gross product that is based on national prices for the goods and services produced within the state. The real estimates of gross domestic product (GDP) by state are measured in chained (2017) dollars.

Housing Price Index**:** A weighted, repeat-sales index, meaning that it measures average price changes in repeat sales or refinancing on the same properties.

Labor Force Participation Rate**:** The labor force as a percent of the civilian noninstitutional population ages 16 years and older.

Net Migration Rate**:** The U.S. Census Bureau defines the net migration rate as **t**he difference between the number of migrants entering and those leaving an area in a year, per 1,000 midyear population. May also be expressed in percent. A positive figure is known as a net immigration rate and a negative figure as a net emigration rate.

Personal Consumption Expenditures by State**:** A measure of spending on goods and services purchased by, and on behalf of, households based on households' state of residence divided by the resident population of the area.

Personal Income**:** Income that persons residing in the area receive in return for their provision of labor, land, and capital used in current production as well as other income, such as personal current transfer receipts. *Per capita personal income:* The personal income of a given area divided by the resident population of the area. *Per capita disposable personal income:* The income available to persons for spending or saving (personal income less personal current taxes) of a given area divided by the resident population of the area.

Poverty Level**:** The U.S. Census Bureau uses a set of money income thresholds that vary by family size and composition to determine who is in poverty. If a family's total income is less than the family's threshold, then that family and every individual in it is considered in poverty.

Total merchandise exports**:** Total exports are calculated by adding domestic exports (goods that are grown, produced, or manufactured in the United States) to foreign exports (foreign-origin goods that have previously entered the United States, Puerto Rico, or the U.S. Virgin Islands for consumption, entry into a CBP bonded warehouse, or a U.S. Foreign Trade Zone (FTZ), and at the time of exportation, have undergone no change in form or condition or enhancement in value by further manufacturing).

Total Private nonfarm employment**:** Each month Current Employment Statistics (CES) surveys a sample of about 2,700 nonfarm private employers (plus federal, state, and local government employers) in Maine asking them to report the number of jobs, hours, and earnings of workers on their payroll during the week including the 12th day of each month. The sample accounts for just 7% of employers, but 34% of nonfarm jobs in the state because a high share of large employers are surveyed.

Unemployment Rate**:** Number of unemployed as a percent of the labor force. To be classified as unemployed, persons must be aged 16 years and older with no employment during the reference week, were available for work,

except for temporary illness, and had made specific efforts to find employment sometime during the 4-week period ending with the reference week.

Wages and Salaries**:** Remuneration receivable by employees (including corporate officers) from employers for the provision of labor services, measured before deductions such as social security contributions, union dues, and voluntary employee contributions to defined contribution pension plans.