

FUTA RECEIPTS VS. AMOUNTS RETURNED

Column Definitions

Estimated FUTA

Total -- Estimated total FUTA receipts (excluding reduced credits).

General Fund Repayment -- The share of receipts transferred from the EUCA to repay loans incurred as a result of Federal benefit payments which preceded 1981. This category applies only to FY 1981 through FY 1987.

Implied Net FUTA -- This column represents the amount of the FUTA receipts net of the General Fund Repayment and applies only to FY 1981 through FY 1987.

EUCA -- Share of receipts transferred to the Extended Unemployment Compensation Account (EUCA). For FY 1999 and FY 2000, no receipts were transferred since EUCA was at its ceiling.

FUA -- Share of receipts transferred to the Federal Unemployment Account (FUA). This applies to FY 1988 through FY 1991 only.

ESAA -- Share of receipts retained in the Employment Security Administration Account (ESAA).

Administrative Costs

UI -- State administrative costs for Unemployment Insurance (UI) excluding postage and a portion of National Activities.

ES -- State administrative costs for Employment Services (ES) excluding postage and a portion of National Activities. ES Fiscal Year data are estimated from program year data and adjusted for the general revenue share of ES funding (approximately 3% of the total.)

Other -- Includes veterans employment programs and Bureau of Labor Statistics Labor Market Information programs. Data include postage starting with 1997.

Total -- Total administrative costs. All administrative cost data are federal obligations.

Reed Act Distribution -- Distribution of excess federal account balances.

Benefits Paid

Fed Share EB -- Federal share of Federal-State Extended Benefits (EB). Also includes shareable regular benefits.

EUC -- The estimated amount of Emergency Unemployment Compensation (EUC) benefits funded from FUTA receipts.

Total to State -- Total FUTA funds returned to the state.