

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	<b>CLASSIFICATION</b> UI
	<b>CORRESPONDENCE SYMBOL</b> OUI/DFAS
	<b>DATE</b> January 28, 2014

**ADVISORY:** UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 6-14

**TO:** STATE WORKFORCE AGENCIES

**FROM:** ERIC M. SELEZNOW /s/  
Acting Assistant Secretary

**SUBJECT:** Employment and Training (ET) Handbook No. 401, 4<sup>th</sup> Edition, Change 3 – Revision to ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX)

1. **Purpose.** To provide updated pages for ET Handbook No. 401, 4<sup>th</sup> Edition, Change 2, on the ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX).

2. **References.**

- Section 303(a)(11)(A) and (B) of the Social Security Act;
- Unemployment Insurance Program Letter (UIPL) No. 20-10, *ET Handbook 401, 4<sup>th</sup> Edition, Change 2 – Revision to ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers (UCFE/UCX)*;
- UIPL No. 02-12, *Unemployment Compensation (UC) Program Integrity – Amendments made by the Trade Adjustment Assistance Extension Act of 2011 (TAAEA)*; and
- UIPL No. 02-12, Change 1, *Unemployment Compensation (UC) Program Integrity – Amendments made by the Trade Adjustment Assistance Extension Act of 2011 (TAAEA)-- Question and Answers*.

3. **Background.** The laws governing Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Servicemembers (UCX) require each employing Federal agency to pay the costs of regular and extended UCFE/UCX benefits paid to its former employees by state workforce agencies (5 U.S.C. 8501-8509). The ETA 191 report provides quarterly information reflecting the amount of benefits that should be charged to each employing Federal agency. A three-digit numerical code identifying each Federal agency has been assigned by the Employment and Training Administration at the Department of Labor (Department). States must use these codes when they transmit the ETA 191 report to the Department. The active list of Federal agencies is being modified to remove agencies that have been out of existence for more than 10 quarters. The list is also being updated to add agencies that have come into existence. Section G of the attachment contains this

<b>RESCISSIONS</b> UIPL 20-10	<b>EXPIRATION DATE</b> Continuing
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lengthy new list of Federal agency names and codes.

In addition, the reporting instructions for the ETA 191 report contained in section F(1)(d)(1) of the attachment have been revised to require state workforce agencies to exclude from the total amount of penalties they received the Federally-mandated penalty amounts under section 303(a)(11)(A) and (B) of the Social Security Act for erroneous payments to an individual of UCFE or UCX due to fraud committed by such individual. These penalties, as explained in UIPL No. 02-12 and UIPL No. 02-12, Change 1, are deposited into the state's unemployment fund, unlike other penalties and interest received by a state.

4. **OMB Approval.** ETA Form 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers, has been approved by the Office of Management and Budget (OMB) through March 31, 2016. The OMB control number is 1205-0162.
5. **Handbook Maintenance.** Replace the existing section II, chapter 3 (the ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers), dated March 2010, with the attached revised section II, chapter 3, dated October 2013.
6. **Action Requested.** State Administrators are requested to distribute this advisory and the attached replacement pages to appropriate staff.
7. **Inquiries.** Inquiries should be directed to the appropriate Regional Office.
8. **Attachment.** ET Handbook No. 401, 4<sup>th</sup> Edition, section II, chapter 3, ETA 191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment compensation for Federal Employees and Ex-Servicemembers, revised October 2013.