

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance
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	DATE November 6, 2024

ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 02-25

TO: STATE WORKFORCE AGENCIES

FROM: JOSÉ JAVIER RODRÍGUEZ /s/
Assistant Secretary

SUBJECT: Instructions to States for Ongoing Workload-Based Administrative Funding for the Federal Benefit Programs Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as amended

1. **Purpose.** To provide states with instructions for requesting continued workload-based administrative funding for CARES Act benefit programs. The programs covered under this Unemployment Insurance Program Letter (UIPL) include Pandemic Emergency Unemployment Compensation (PEUC), Pandemic Unemployment Assistance (PUA), Federal Pandemic Unemployment Compensation (FPUC), and Mixed Earners Unemployment Compensation (MEUC).
2. **Action Requested.** The U. S. Department of Labor’s (Department’s) Employment and Training Administration (ETA) requests that State Workforce Agency (SWA) Administrators provide the information in this UIPL and the attachments to appropriate state staff to:
 - a. Provide instructions for how to apply for continued CARES Act administrative funding;
 - b. Notify the appropriate regional office of any questions or concerns as soon as possible after receiving this UIPL;
 - c. Submit a new SF-424 (OMB Approval No. 4040-0004) for each applicable CARES Act Unemployment Compensation (UC) program.

3. Summary and Background.

- a. Summary – This UIPL provides states with information and guidance on the process to apply for continued administrative funding for CARES Act UC programs following the expiration of the original CARES Act grants under which these programs were previously funded. Such funding is provided in accordance with the “Agreement Implementing the Relief for Workers Affected by Coronavirus Act” (Agreement) including associated amendments, that all states signed with the Secretary of Labor (Secretary) in March 2020 to administer the CARES Act UC programs. States must administer these programs in accordance with the CARES Act, as amended, and guidance and operating instructions provided by the Department. This includes the requirement

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that states provide program information through the relevant required reports and properly allocate costs across UC programs.

The original period of performance for CARES Act administrative grants were scheduled to expire on June 30, 2024, though some states were issued extensions. While ETA will continue to address period of performance extension requests on a case-by-case basis, once the period of performance expires on these grants, they will be closed out by ETA's Office of Grants Management. Regardless of whether an extension was granted, all new administrative funding for the CARES Act programs will be issued through a new series of program specific CARES Act grants. States requesting any CARES Act administrative funding for ongoing workload activities will need to submit a new SF-424 for each program for which it wishes to receive new workload based administrative funding as instructed in section 4 of this UIPL. The guidance in this UIPL applies to state UC programs operated in a "state" as defined in 3306(j)(1), FUTA (26 U.S.C. 3306(j)(1)). An additional funding opportunity applicable to the Pacific territories which entered into agreements with the Secretary to operate the PUA and FPUC programs will be announced at a later date.

- b. Background – The CARES Act (Public Law (Pub. L.) 116-136) was enacted on March 27, 2020, and created new temporary UC programs, including PUA, FPUC, and PEUC. See UIPL No. 14-20. The Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) (Pub. L. 116-260) was enacted on December 27, 2020, and amended and extended the CARES Act UC programs and created the MEUC program. See UIPL No. 09-21. The American Rescue Plan Act of 2021 (ARPA) (Pub. L. 117-2) was enacted on March 11, 2021, and further amended and extended the CARES Act UC programs. See UIPL No. 14-21.

All states signed an Agreement with the Secretary in March 2020 to administer the PUA, FPUC, and PEUC programs. The Agreement incorporates amendments to the CARES Act made by the Continued Assistance Act, including the addition of the MEUC program, and ARPA. The eligibility period for benefits covered by the CARES Act UC programs expired on September 6, 2021, though some states chose to end participation in some or all of these programs earlier. Per the Agreement, states must continue to process and pay benefits to eligible individuals under the CARES Act UC programs for all weeks of unemployment ending on or before the date of the Agreement termination or program expiration (whichever comes first). In addition, states must also continue efforts to report on program activities, retain claims data, detect and recover overpayments, address ongoing audits and unresolved findings, and reconcile financial activities associated with these programs (see UIPL No. 14-21, Change 1).

On August 26, 2024, ETA published UIPL No. 17-24 providing states with an opportunity to apply for additional administrative funding through a supplemental budget request for PUA, PEUC, and FPUC in addition to funding to cover costs associated with reconciliation for the temporary funding for the first compensable week in states with either a waived waiting week or no waiting week available under Section 2105 of the CARES Act. As noted in that UIPL, states will also continue to be eligible to receive

administrative funding based on ongoing workload activities reported through the relevant workload reports as discussed in UIPL No. 15-20 (FPUC), UIPL No. 16-20 including changes (PUA), UIPL No. 17-20 (PEUC), and UIPL No. 15-20, Change 3 (MEUC).

Following the expiration of prior temporary Federal UC programs, ETA has provided ongoing administrative funding through the states' underlying regular UI grants, however due to new administrative procedures required due to the transition from eGrants to GrantSolutions and to ensure proper and effective monitoring of UI grant activity, this will no longer be an option. As a result, each program will require its own separate grant to which workload-based administrative funding will be awarded.

4. Instructions for Obtaining Ongoing Administrative Grants for CARES Act UC

Programs. To receive ongoing workload-based administrative funding for the four CARES Act programs addressed in this UIPL, states must follow the instructions outlined below. These instructions, and the associated grants, are program specific and a state must submit the required forms separately for each program as outlined in the relevant sections below.

States are reminded that activities associated with each of the referenced CARES Act programs must be funded using the appropriate program's funding, and that expenses should be prorated where necessary to ensure effective application of the funding across efforts related to each program.

Additionally, states are reminded that within the context of administering these CARES Act programs, they must disclose all information to DOL-OIG for the purposes of investigating UC fraud and auditing UC programs (see Section 5 of UIPL No. 04-17, Change 1).

a. PUA

- i. **Workload Reporting.** PUA program activity should continue to be reported on the ETA 902P PUA Activities report as outlined in UIPL 16-20, including changes. States' earnings for continuing PUA administrative funding will continue to be determined using the state's reported workload activities for initial applications (column 1, line 101), weeks claimed (column 4, line 101), appeals disposed (column 10, line 201), and the number of monetary redeterminations reported in the comments section of the report and labeled "Monetary Redeterminations = "#####" (see UIPL No. 16-20 Change 4, Attachment I, Section E.3.) The latest version of the ETA 902P reporting instructions are available in UIPL No. 16-20, Change 6, Attachment IV.
- ii. **Administrative Earnings.** The administrative earnings for PUA are computed in column 17, line 301 for each monthly ETA 902P report. The administrative funding calculations within the report incorporate the same minute per unit factors and salary rates used in the computation of the regular UC program above-base administrative earnings. These calculated earnings, plus any additional funding based on monetary redeterminations reported in the

comments section of the report, will determine the administrative funding earned by the state for each month.

- iii. **Report Period for New Grants.** The final payment for PUA administrative funding on states' original CARES Act grants included administrative earnings reported through the 12/31/2023 902P report. As a result, administrative earnings under the new grant will be compiled beginning with the January 31, 2024, 902P report for each state.
- iv. **Application of Sequestration.** As noted in Section 4.c. of UIPL No. 01-25, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to states within FY 2025 will reflect a 5.7 percent sequestration reduction from the total amount compiled from the ETA 902P reports as detailed in Section 4.a.i. of this UIPL.
- v. **Application Instructions:** In order to receive this continuing workload-based administrative funding, states must submit an SF-424 form (OMB No. 4040-0004), available through grants.gov at the following URL <https://www.grants.gov/forms/forms-repository/sf-424-family> for an estimated amount of funding under this grant.

The SF-424 requires “Estimated Funding” to be entered in field 18 of the form. For this submission, states may use the total administrative earnings as calculated in column 17, line 301 of its ETA 902P reports for the period from **October 31, 2022, through September 30, 2024**, not including any additional earnings from monetary redeterminations based on data reported through the comments field for those reports. States may determine this amount by adding the total of column 17, line 301 from their submitted reports from October 2022 through September 2024 or by requesting this information from the Division of Fiscal and Actuarial Services via email at UI-Reports@uis.doleta.gov, including the appropriate Regional Office contact in the message. A revised SF-424 may be required if the state's actual earnings on the new grant exceed this amount, but this estimated figure is expected to be sufficient in most cases.

Attachment I of this UIPL provides additional information on completing and submitting the SF-424. States must input the UIPL number and grant name as “UIPL No. 02-25 PUA Workload Funding”. The period of performance for these grants will begin July 1, 2024, or 90-days prior to the start of the quarter in which the first award is made, and end December 31, 2025. States must apply for this funding opportunity through the submission of the SF-424 which must be **received no later than 30 days after publication date of this UIPL**, via www.grants.gov.

This grant is subject to the requirements of 2 CFR Parts 200 and 2900.

- vi. Grant reporting requirements. States must provide a Quarterly Financial Report (ETA 9130, OMB Approval No. 1205-0461) reflecting the quarterly financial activity on this grant. States must submit the report covering activity in the first quarter in which these grant funds are awarded. Therefore, if a state first receives funding on this grant in the 4th quarter of Calendar Year 2024, the state's first ETA 9130 report will be due for the quarter ending December 31, 2024, with a due date of February 15, 2025. No Quarterly Progress Report (ETA 9178) is required for this grant.
- b. **PEUC**
- i. Workload Reporting. PEUC program activity should continue to be reported as outlined in UIPL No. 17-20. PEUC activity for administrative funding purposes is based on the following workload reports: ETA 5159 PEUC (ap5159) for initial claims and continued claims, ETA 207 PEUC (ap207) for nonmonetary determinations, and ETA 5130 PEUC (ap5130) for appeals. These workload counts will continue to be included in the quarterly ETA UI-3 report under the relevant third-tier program lines and administrative earnings will be computed based on states' ETA UI-3 report submissions.
 - ii. Administrative Earnings. As noted above, administrative earnings for PEUC are calculated in the quarterly ETA UI-3 report. In this report, staff years worked/earned are computed for each workload category under the third-tier program lines and totaled along with the regular UI staff years worked/earned to determine above base administrative earnings. Administrative funding for PEUC activity is removed from the regular earnings and paid separately through states' PEUC grants. This process remains unchanged for the new PEUC grants.
 - iii. Report Period for New Grants. The final payment for PEUC administrative funding on states' original CARES Act grants included administrative funding earned through the December 31, 2023, PEUC workload and ETA UI-3 reports. As a result, the new grant will include administrative earnings reported beginning with the March 31, 2024, UI-3 report for each state. This period includes workload counts beginning January 1, 2024.
 - iv. Application of Sequestration. As noted in Section 4.c. of UIPL No. 01-25, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to states will reflect a 5.7 percent sequestration reduction from the PEUC earnings as determined in the ETA UI-3 report as detailed in Section 4.b.i. and 4.b.ii. of this UIPL.
 - v. Application Instructions: In order to receive this continuing workload-based administrative funding, states must submit an SF-424 form (OMB No. 4040-0004), available through grants.gov at the following URL <https://www.grants.gov/forms/forms-repository/sf-424-family> for an estimated amount of funding under this grant.

The SF-424 requires “Estimated Funding” to be entered in field 18 of the form. For this submission, states should use the total administrative earnings received for PEUC for the period from **October 31, 2022, through December 31, 2023**. States may determine this amount on their own by using their previous Notice of Awards (NOA) for the defined period, or by requesting this information from the Division of Fiscal and Actuarial Services via email at UI-Reports@uis.doleta.gov, including the appropriate Regional Office contact in the message. A revised SF-424 may be required if the state’s actual earnings on the new grant exceed this amount, but this estimated figure is expected to be sufficient in most cases.

Attachment I of this UIPL provides additional information on completing and submitting the SF-424. States must input the UIPL number and grant name as “UIPL No. 02-25 PEUC Workload Funding”. The period of performance for these grants will begin July 1, 2024, or 90-days prior to the start of the quarter in which the first award is made, and end December 31, 2025. States must apply for this funding opportunity through the submission of the SF-424 which must be **received no later than 30 days after publication date of this UIPL**, via www.grants.gov.

This grant is subject to the requirements of 2 CFR Parts 200 and 2900.

- vi. Grant reporting requirements. In addition to continuing to report the UI required reports reflecting PEUC program activity when there is such activity to report (zero filled reports are generally not required if there is no activity to report), states must provide a Quarterly Financial Report (ETA 9130, OMB Approval No. 1205-0461) reflecting the quarterly financial activity on this grant. States must submit the report covering activity in the first quarter in which these grant funds are awarded. Therefore, if a state first receives funding on this grant in the 4th quarter of Calendar Year 2024, the state’s first ETA 9130 report will be due for the quarter ending December 31, 2024, with a due date of February 15, 2025. No Quarterly Progress Report (ETA 9178) is required for this grant.

c. **MEUC**

- i. Workload Reporting. MEUC program activity should continue to be reported as outlined in UIPL No. 15-20, Change 3. States’ administrative funding for the MEUC program is determined based on reported workload activities for initial applications (column 1, line 101) and appeals disposed (column 6, line 201) on the ETA 902M report. Administrative funding for MEUC is automatically computed within the 902M report form in the UI reporting system once data is entered and the report is saved by the user.

- ii. Administrative Earnings. As noted above, administrative earnings for MEUC are computed within the monthly 902M report. The administrative funding calculations within the 902M report incorporate the same minute per unit factors and salary rates used in the computation of the regular UC program above-base administrative earnings. The factors and salary rates used will be based on the fiscal year of the report and this process will remain unchanged for the new grants.
- iii. Report Period for New Grants. The final payment for MEUC administrative funding on states' original CARES Act grants included administrative funding earned through the July 31, 2023. As a result, the new grant will include administrative earnings beginning with the August 31, 2023, 902M report for each state.
- iv. Application of Sequestration. As noted in Section 4.c. of UIPL No. 01-25, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to states will reflect a 5.7 percent sequestration reduction from the MEUC earnings as determined in the ETA 902M report as detailed in Section 4.c.i. and 4.c.ii. of this UIPL.
- v. Application Instructions: In order to receive this continuing workload-based administrative funding, states must submit an SF-424 form (OMB No. 4040-0004), available through grants.gov at the following URL <https://www.grants.gov/forms/forms-repository/sf-424-family> for an estimated amount of funding under this grant.

The SF-424 requires "Estimated Funding" to be entered in field 18 of the form. For this submission, states may use the total administrative earnings as calculated on line 301 of the ETA 902M reports for the period from **August 31, 2022, through September 30, 2024**. States may determine this amount by adding the total of line 301 for of their submitted reports from August 2022 through September 2024 or by requesting this information from the Division of Fiscal and Actuarial Services via email at UI-Reports@uis.doleta.gov, including the appropriate Regional Office contact in the message. A revised SF-424 will be required if the state's actual earnings on the new grant exceed this amount, however this estimated figure is expected to be sufficient in most cases.

Attachment I of this UIPL provides additional information on completing and submitting the SF-424. States must input the UIPL number and grant name as "UIPL No. 02-25 MEUC Workload Funding". The period of performance for these grants will begin July 1, 2024, or 90-days prior to the start of the quarter in which the first award is made, and end December 31, 2025. States must apply for this funding opportunity through the submission of the SF-424 which must be **received no later than 30 days after publication date of this UIPL**, via www.grants.gov.

This grant is subject to the requirements of 2 CFR Parts 200 and 2900.

- vi. Grant reporting requirements. In addition to continuing to report the UI required reports reflecting MEUC program activity when there is such activity to report (zero filled reports are generally not required if there is no activity to report), states must provide a Quarterly Financial Report (ETA 9130, OMB Approval No. 1205-0461) reflecting the quarterly financial activity on this grant. States must submit the report covering activity in the first quarter in which these grant funds are awarded. Therefore, if a state first receives funding on this grant in the 4th quarter of Calendar Year 2024, the state's first ETA 9130 report will be due for the quarter ending December 31, 2024, with a due date of February 15, 2025. No Quarterly Progress Report (ETA 9178) is required for this grant.

d. FPUC

- i. FPUC Administrative Cost Reporting. Unlike the three programs identified in Sections 4.a., 4.b., and 4.c. of this UIPL, there is no administrative funding computed based on reported workload items associated with the FPUC program. As a result, states are to submit ongoing administrative costs associated with the continued administration of the FPUC program through the ETA UI-3 Above Base report field for "Other \$". These costs **must** be identified in the comments section of the ETA UI-3 report as "FPUC admin = \$\$\$" as outlined in UIPL No. 15-20, Attachment I.
- ii. Administrative Costs. As noted above, because the FPUC program provided a flat amount of funding in addition to a claimants' underlying program entitlement, no additional claimant determination was required by the state. As a result, there are no workload counts driving administrative earnings for the administration of the FPUC program. States may report FPUC specific ongoing administrative costs as outlined in UIPL No. 15-20, Attachment I, and Section 4.d.i. of this UIPL. States must be prepared to provide upon request complete justification documentation for any ongoing costs requested for the ongoing administration of the FPUC program.
- iii. Report Period for New Grants. The final payment for FPUC administrative funding on states' original CARES Act grants included administrative costs reported through the December 31, 2023, ETA UI-3 reports. As a result, the new grant will include administrative costs reported beginning with the March 31, 2024, ETA UI-3 report for each state which covers the period beginning January 1, 2024.
- iv. Application of Sequestration. As noted in Section 4.c. of UIPL No. 01-25, the amounts awarded for these administrative grant funds are subject to sequestration. As a result, the final amounts awarded to states will reflect a 5.7

percent sequestration reduction from the FPUC earnings as determined in the ETA UI-3 report as detailed in Section 4.d.i. and 4.d.ii. of this UIPL.

- v. Application Instructions: In order to receive this continuing administrative funding, states must submit an SF-424 form (OMB No. 4040-0004), available through grants.gov at the following URL <https://www.grants.gov/forms/forms-repository/sf-424-family> for an estimated amount of funding under this grant.

The SF-424 requires “Estimated Funding” to be entered in field 18 of the form. For this submission, states may use the total amount of FPUC ongoing administrative funding requested for the period from October 1, 2022, through September 30, 2024 (if available), as an estimate of funding for the new grant SF-424 submission. States may determine this amount from their own records or by requesting this information from the Division of Fiscal and Actuarial Services via email at UI-Reports@uis.doleta.gov, including the appropriate Regional Office contact in the message. A revised SF-424 will be required if the state’s actual earnings on the new grant exceed this amount, but this estimated figure is expected to be sufficient in most cases.

Attachment I of this UIPL provides additional information on completing and submitting the SF-424. States must input the UIPL number and grant name as “UIPL No. 02-25 FPUC Workload Funding”. The period of performance for these grants will begin July 1, 2024, or 90-days prior to the start of the quarter in which the first award is made, and end December 31, 2025. States must apply for this funding opportunity through the submission of the SF-424 which must be **received no later than 30 days after publication date of this UIPL**, via www.grants.gov.

This grant is subject to the requirements of 2 CFR Parts 200 and 2900.

- vi. Grant reporting requirements. In addition to continuing to report the UI required reports reflecting FPUC program activity when there is such activity to report (zero filled reports are generally not required if there is no activity to report), states must provide a Quarterly Financial Report (ETA 9130, OMB Approval No. 1205-0461) reflecting the quarterly financial activity on this grant. States must submit the report covering activity in the first quarter in which these grant funds are awarded. Therefore, if a state first receives funding on this grant in the 4th quarter of Calendar Year 2024, the state’s first ETA 9130 report will be due for the quarter ending December 31, 2024, with a due date of February 15, 2025. No Quarterly Progress Report (ETA 9178) is required for this grant.

- 5. **Additional detail on the timing of funding awards.** ETA will compile administrative earnings on a biannual basis, however the amount of the administrative award and other Federal office grant activities will dictate the ultimate award schedule both overall and at the individual state level. The expected award schedule for these grants will be following the end

of the second and fourth FY quarters. An additional award will be made during the first quarter of FY 2025 for earnings from the prior fiscal year, if the threshold amount described in section 5.c., below, is met. Specifically, the following factors and considerations will be used to determine the timing of the CARES Act grant awards:

- a. ETA will give priority to issuing regular UI program grants, including base and above base administrative funding, RESEA funding, and Disaster Unemployment Assistance (DUA) and other ongoing benefit and administrative grants over the issuance of these CARES Act administrative grants.
- b. Grant processing schedules for other ETA program grants may also be taken into account and prioritized over processing additional awards for CARES Act grants.
- c. Awards will not be issued for amounts below a \$500 threshold. For states with lower administrative earnings under these CARES Act programs, ETA will wait to process awards until the state's cumulative earnings cross the \$500 threshold. In order to ensure complete administrative funding may be issued for states' annual activities through these annual grants, ETA may withhold a state's initial award and provide the full year's administrative funding in a final end-of-period award. Final awards will be issued through the fourth FY quarter distribution regardless of whether the \$500 threshold has been met.

6. **Inquiries.** Please direct inquiries to the appropriate ETA Regional Office.

7. **References.**

- American Rescue Plan Act of 2021 (ARPA), including Title IX, Subtitle A, Crisis Support for Unemployed Workers (Pub. L. 117-2);
- Consolidated Appropriations Act, 2021, including Division N, Title II, Subtitle A, the Continued Assistance for Unemployed Workers Act of 2020 (Pub. L. 116-260);
- Coronavirus Aid, Relief, and Economic Security (CARES) Act, Title II, Subtitle A – Relief for Workers Affected by Coronavirus Act (Pub. L. 116-136);
- Section 303 of the Social Security Act (42 U.S.C. §503);
- UIPL No. 01-25, *Implementation of Sequestration under the Budget Control Act of 2011 (BCA) for mandatory Unemployment Insurance (UI) Programs for Fiscal Year (FY) 2025*, issued October 3, 2024, <https://www.dol.gov/agencies/eta/advisories/uipl-01-25>;
- UIPL No. 17-24, *Supplemental Budget Request (SBR) Opportunity for Additional Administrative Funding to Support States' Ongoing Administrative Activities Associated with Certain Coronavirus Aid, Relief, and Economic Security (CARES) Act Unemployment Compensation (UC) Programs*, issued August 26, 2024, <https://www.dol.gov/agencies/eta/advisories/uipl-17-24>;
- UIPL No. 04-17, Change 1, *Requirement for States to Refer Allegations of Unemployment Compensation (UC) Fraud, Waste, Abuse, Mismanagement, or Misconduct to the Department of Labor's (Department) Office of Inspector General's*

- (DOL-OIG) and to Disclose Information Related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act to DOL-OIG for Purposes of UC Fraud Investigation and Audits*, issued August 3, 2021, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-04-17-change-1>;
- UIPL No. 14-21, *American Rescue Plan Act of 2021 (ARPA) - Key Unemployment Insurance (UI) Provisions*, issued March 15, 2021, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-14-21> and its changes;
 - UIPL No. 09-21, *Continued Assistance for Unemployed Workers Act of 2020 (Continued Assistance Act) - Summary of Key Unemployment Insurance (UI) Provisions*, issued December 30, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-09-21>;
 - UIPL No. 17-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 – Pandemic Emergency Unemployment Compensation (PEUC) Program Operating, Financial, and Reporting Instructions*, issued April 10, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-17-20> and its changes;
 - UIPL No. 16-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Pandemic Unemployment Assistance (PUA) Program Operating, Financial, and Reporting Instructions*, issued April 5, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-16-20> and its changes;
 - UIPL No. 15-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Federal Pandemic Unemployment Compensation (FPUC) Program Operating, Financial, and Reporting Instructions*, issued April 4, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-15-20> and its changes; and
 - UIPL No. 14-20, *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 - Summary of Key Unemployment Insurance (UI) Provisions and Guidance Regarding Temporary Emergency State Staffing Flexibility*, issued April 2, 2020, <https://www.dol.gov/agencies/eta/advisories/unemployment-insurance-program-letter-no-14-20>.

8. Attachment(s).

- **Attachment I:** Additional Guidance for Completing the SF-424