

Attachment to UIPL No. 30-95 Change 2

FUTA RECEIPTS VS. AMOUNTS RETURNED**Explanatory Notes**Estimated FUTA

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

EUCA -- Share of receipts transferred to the Extended Unemployment Compensation Account (EUCA).

FUA -- Share of receipts transferred to the Federal Unemployment Account (FUA). This applies to FY 1988-91 only.

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

95% of ESAA -- 95% of the ESAA share. The amount appropriated for State administration is limited by law to 95% of ESAA receipts.

Administrative Costs

UI -- State administrative costs for UI, excluding postage and a portion of National Activities.

Other -- Includes Employment Service (ES), veterans employment programs, and Labor Market Information. All data excludes postage. ES fiscal year data is estimated from program year data and is adjusted for the general revenue share of ES funding (approximately 3% of the total).

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

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.

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

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October 15, 1996

FUTA RECEIPTS VS. AMOUNTS RETURNED

Explanatory Notes

Administrative Grants

- o Some EUC administrative costs funded from general revenues are included in the State data. These total \$43 million in FY 1992 and \$217 million in FY 1993.
- o There are several items that are appropriated as State administration but are not included in the State data. These include postage costs, ES National Activities, and a portion of UI National Activities. Annual totals for postage and ES National Activities are shown below. Comparable data for UI National Activities are not available, but the total amount for FY 1981-95 that is not reflected in the State data is approximately \$30 million.

	Postage	ES National Activities
FY 1981	N.A.	N.A.
FY 1982	\$95.2 M	N.A.
FY 1983	106.5	11.9
FY 1984	70.8	19.3
FY 1985	70.6	48.9
FY 1986	73.6	31.2
FY 1987	76.3	36.9
FY 1988	84.6	56.4
FY 1989	90.1	48.7
FY 1990	87.7	67.5
FY 1991	116.5	75.9
FY 1992	139.0	84.8
FY 1993	142.3	81.6
FY 1994	111.0	82.9
FY 1995	108.3	74.0

FUTA Estimates

- o Since actual data on FUTA receipts by State do not exist, it is necessary to estimate these data using wage and employment data from the ES202 report. Receipts are estimated by first estimating calendar year FUTA taxable wages and then multiplying by the effective tax rate (0.7% through CY 1982, then 0.8%). Calendar year estimates are then converted to fiscal year based on quarterly receipt patterns.
- o The sum of the State estimates do not match yearly totals reported by IRS or amounts deposited in the Unemployment Trust Fund because of IRS reporting problems for some years and the fact that deposits were based on estimates from 1986 to 1992, with large adjustments in 1989 and 1992. Also, State estimates do not reflect unpaid taxes or penalties and interest.

FUTA RECEIPTS VS. AMOUNTS RETURNED

FY 1995 (In \$Millions)

STATE	Estimated FUTA				Administrative Grants			Benefits Paid	Total To State
	Total	EUCA	ESAA	EUCA	UI	Other	Total	Fed Share EB	
ALABAMA	86.9	17.4	69.5	66.0	26.9	14.6	41.5	0.0	41.5
ALASKA	9.3	1.9	7.4	7.1	18.8	10.2	29.1	0.5	29.5
ARIZONA	92.6	18.5	74.1	70.4	26.2	13.0	39.1	0.0	39.1
ARKANSAS	49.8	10.0	39.8	37.8	18.3	8.9	27.2	0.0	27.2
CALIFORNIA	654.8	131.0	523.9	497.7	381.9	118.6	500.6	0.0	500.6
COLORADO	91.6	18.3	73.3	69.6	29.4	13.8	43.1	0.0	43.1
CONNECTICUT	74.2	14.8	59.4	56.4	50.4	13.3	63.7	0.0	63.7
DELAWARE	18.2	3.6	14.5	13.8	7.6	3.0	10.7	0.0	10.7
DIST. OF COL.	17.7	3.5	14.2	13.5	9.9	5.5	15.4	0.0	15.4
FLORIDA	309.9	62.0	247.9	235.5	67.5	46.3	113.8	0.0	113.8
GEORGIA	170.5	34.1	136.4	129.6	42.4	23.9	66.3	0.0	66.3
HAWAII	25.6	5.1	20.5	19.4	13.6	4.2	17.8	0.0	17.8
IDAHO	22.9	4.6	18.3	17.4	12.9	7.7	20.5	0.0	20.5
ILLINOIS	278.9	55.8	223.2	212.0	107.5	43.9	151.5	0.0	151.5
INDIANA	135.1	27.0	108.1	102.7	30.1	19.8	50.0	0.0	50.0
IOWA	62.6	12.5	50.1	47.6	18.3	10.7	29.0	0.0	29.0
KANSAS	57.1	11.4	45.7	43.4	16.1	9.1	25.2	0.0	25.2
KENTUCKY	77.7	15.5	62.1	59.0	21.0	12.3	33.3	0.0	33.3
LOUISIANA	80.7	16.1	64.6	61.3	23.2	14.1	37.3	0.0	37.3
MAINE	24.2	4.8	19.4	18.4	14.8	5.9	20.6	0.0	20.6
MARYLAND	101.7	20.3	81.4	77.3	49.7	17.8	67.6	0.0	67.6
MASSACHUSETTS	139.1	27.8	111.3	105.7	60.7	23.6	84.3	0.0	84.3
MICHIGAN	210.5	42.1	168.4	160.0	90.9	36.1	127.0	0.0	127.0
MINNESOTA	108.3	21.7	86.7	82.3	34.8	17.1	51.8	0.0	51.8
MISSISSIPPI	52.0	10.4	41.6	39.5	16.4	9.3	25.8	0.0	25.8
MISSOURI	121.9	24.4	97.5	92.6	39.3	18.5	57.9	0.0	57.9
MONTANA	12.6	2.5	10.1	9.6	7.0	7.2	14.1	0.0	14.1
NEBRASKA	36.2	7.2	28.9	27.5	10.1	8.6	18.7	0.0	18.7
NEVADA	42.7	8.5	34.2	32.4	18.1	7.2	25.3	0.0	25.3
NEW HAMPSHIRE	26.6	5.3	21.3	20.2	9.2	5.0	14.1	0.0	14.1
NEW JERSEY	169.5	33.9	135.6	128.9	85.1	27.9	113.0	0.0	113.0
NEW MEXICO	27.3	5.5	21.8	20.7	10.8	8.4	19.2	0.0	19.2
NEW YORK	346.9	69.4	277.5	263.6	176.8	64.5	241.2	0.0	241.2
NORTH CAROLINA	174.3	34.9	139.5	132.5	40.1	23.7	63.8	0.0	63.8
NORTH DAKOTA	11.8	2.4	9.4	9.0	6.9	7.1	14.0	0.0	14.0
OHIO	259.4	51.9	207.5	197.1	62.4	39.2	101.6	0.0	101.6
OKLAHOMA	59.9	12.0	47.9	45.5	17.2	13.7	30.9	0.0	30.9
OREGON	70.0	14.0	56.0	53.2	35.5	12.3	47.8	0.0	47.8
PENNSYLVANIA	256.3	51.3	205.1	194.8	124.3	42.6	166.9	0.0	166.9
PUERTO RICO	35.1	7.0	28.1	26.7	16.9	10.8	27.7	11.3	39.0
RHODE ISLAND	19.2	3.8	15.4	14.6	16.1	4.2	20.3	0.0	20.3
SOUTH CAROLINA	80.1	16.0	64.1	60.9	23.5	13.3	36.8	0.0	36.8
SOUTH DAKOTA	13.7	2.7	11.0	10.4	4.5	6.4	10.9	0.0	10.9
TENNESSEE	120.8	24.2	96.6	91.8	26.7	16.9	43.6	0.0	43.6
TEXAS	400.0	80.0	320.0	304.0	104.0	63.4	167.3	0.0	167.3
UTAH	42.3	8.5	33.8	32.1	16.4	13.9	30.3	0.0	30.3
VERMONT	12.3	2.5	9.8	9.3	7.0	3.5	10.5	0.0	10.5
VIRGINIA	148.7	29.7	119.0	113.0	35.5	22.4	57.9	0.0	57.9
VIRGIN ISLANDS	1.7	0.3	1.4	1.3	1.4	1.8	3.2	0.0	3.2
WASHINGTON	115.1	23.0	92.0	87.4	68.1	21.4	89.4	0.0	89.4
WEST VIRGINIA	30.5	6.1	24.4	23.1	12.5	7.8	20.3	0.0	20.3
WISCONSIN	125.0	25.0	100.0	95.0	44.3	18.9	63.2	0.0	63.2
WYOMING	9.3	1.9	7.4	7.1	6.0	7.1	13.1	0.0	13.1
TOTAL	5,721.1	1,144.2	4,576.9	4,348.0	2,215.0	*1,000.5	3,215.5	11.8	3,227.3

See Explanatory Notes

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FUTA RECEIPTS VS. AMOUNTS RETURNED

FY 81 - 95 (in \$Millions)

STATE	Estimated FUTA					Administrative Grants			Benefits Paid		1
	Total	EUCA	FUA	ESAA	EUCA	UI	Other	Total	Fed Share		
									EB	EUC	
ALABAMA	1,005.4	276.3	27.2	701.9	666.8	348.2	204.0	552.2	42.8	76.4	671.4
ALASKA	126.3	33.9	3.5	88.9	84.4	228.4	134.6	363.0	34.8	38.2	456.0
ARIZONA	970.0	262.7	26.4	681.0	646.9	320.1	162.9	483.0	8.7	79.9	571.5
ARKANSAS	558.0	152.3	14.7	391.0	371.5	233.1	148.4	381.5	17.1	68.3	467.0
CALIFORNIA	8,611.4	2,367.3	246.4	5,997.7	5,697.8	4,192.1	1,384.7	5,576.9	318.8	1,742.5	7,638.2
COLORADO	1,039.2	286.0	26.5	726.7	690.4	357.1	184.6	541.7	5.3	73.9	620.9
CONNECTICUT	1,103.0	311.1	31.4	760.5	722.5	531.2	171.5	702.7	9.7	389.5	1,101.9
DELAWARE	221.1	59.9	6.3	154.8	147.1	81.8	38.6	120.4	3.6	19.2	143.2
DIST. OF COL.	269.0	75.0	7.8	186.2	176.9	121.0	94.1	215.1	4.3	91.4	310.7
FLORIDA	3,518.7	950.6	98.8	2,469.3	2,345.8	692.8	509.6	1,202.4	9.4	537.5	1,749.4
GEORGIA	1,923.3	521.9	53.4	1,348.0	1,280.6	473.1	279.1	752.2	8.7	185.8	946.7
HAWAII	317.9	85.4	8.9	223.7	212.5	138.3	56.7	195.0	1.5	25.3	221.7
IDAHO	236.9	63.9	6.1	166.9	158.6	159.4	113.3	272.7	25.3	24.9	323.0
ILLINOIS	3,514.9	969.7	96.5	2,448.8	2,326.3	1,321.9	571.2	1,893.1	445.1	545.4	2,883.6
INDIANA	1,570.5	427.8	42.6	1,100.1	1,045.1	388.7	264.9	653.6	71.3	9.1	734.0
IOWA	727.4	199.2	19.2	509.0	483.6	226.6	171.3	397.8	35.9	57.2	491.0
KANSAS	680.3	187.2	18.1	475.0	451.2	203.0	131.6	334.6	9.8	60.6	405.0
KENTUCKY	883.9	240.4	23.9	619.6	588.6	271.6	168.9	440.5	49.5	97.0	586.9
LOUISIANA	1,046.8	295.1	26.0	725.7	689.4	352.0	210.6	562.6	151.4	63.6	777.7
MAINE	309.5	85.2	9.0	215.3	204.5	169.0	75.1	244.2	27.4	87.3	358.9
MARYLAND	1,255.3	342.6	36.1	876.6	832.7	466.0	204.2	670.2	23.2	208.8	902.2
MASSACHUSETTS	2,050.4	576.1	60.5	1,413.8	1,343.1	709.1	292.1	1,001.2	60.2	649.0	1,710.4
MICHIGAN	2,554.9	698.1	71.3	1,785.6	1,696.3	1,350.6	499.1	1,849.7	409.6	684.3	2,943.6
MINNESOTA	1,354.4	369.6	37.0	947.8	900.4	435.4	226.4	661.8	52.8	119.0	76
MISSISSIPPI	579.1	158.3	15.1	405.6	385.3	215.9	144.8	360.8	26.6	57.8	1
MISSOURI	1,439.9	397.9	37.9	1,004.1	953.9	503.9	250.9	754.8	31.4	151.3	71.5
MONTANA	162.5	45.2	4.1	113.2	107.6	91.4	93.7	185.1	8.1	16.9	210.2
NEBRASKA	405.8	110.7	10.7	284.4	270.2	136.3	114.7	251.1	1.7	8.6	261.3
NEVADA	412.6	108.2	11.4	293.0	278.3	197.3	94.2	291.5	12.0	62.1	365.5
NEW HAMPSHIRE	328.6	91.6	9.5	227.5	216.1	106.0	54.5	160.5	0.8	21.8	183.2
NEW JERSEY	2,391.9	668.9	68.0	1,655.1	1,572.3	992.1	351.7	1,343.9	111.2	1,038.8	2,493.9
NEW MEXICO	328.4	90.1	8.6	229.7	218.2	134.0	108.2	242.2	3.8	23.6	269.6
NEW YORK	5,078.6	1,429.6	141.6	3,507.5	3,332.1	2,180.3	988.4	3,168.7	49.1	1,742.7	4,960.4
NORTH CAROLINA	1,987.0	539.7	54.7	1,392.6	1,322.9	478.7	300.0	778.7	42.7	155.7	977.0
NORTH DAKOTA	139.3	38.9	3.5	97.0	92.1	93.7	92.7	186.3	3.8	10.2	200.3
OHIO	3,152.7	866.8	86.7	2,199.2	2,089.3	893.6	502.7	1,396.3	314.5	395.3	2,106.1
OKLAHOMA	759.6	212.9	19.2	527.4	501.1	248.2	232.7	480.9	4.0	64.4	549.3
OREGON	768.9	207.6	20.8	540.4	513.4	426.6	174.1	600.7	89.8	116.0	806.4
PENNSYLVANIA	3,298.8	915.1	90.3	2,293.3	2,178.7	1,535.8	582.6	2,118.5	413.4	901.0	3,432.9
PUERTO RICO	392.4	105.7	11.0	275.7	261.9	196.1	127.9	323.9	168.8	66.8	559.6
RHODE ISLAND	281.6	79.0	8.0	194.6	184.9	189.5	56.2	245.7	52.5	122.9	421.0
SOUTH CAROLINA	930.9	253.6	26.0	651.3	618.8	288.1	162.4	450.5	33.4	82.3	566.2
SOUTH DAKOTA	147.6	39.8	3.8	104.0	98.8	56.5	83.2	139.8	0.6	1.8	142.2
TENNESSEE	1,374.7	373.6	37.5	963.7	915.5	323.7	216.5	540.3	37.7	138.5	716.4
TEXAS	4,899.0	1,361.2	125.4	3,412.4	3,241.8	1,225.2	837.5	2,062.6	15.4	545.8	2,623.8
UTAH	426.8	114.7	11.0	301.1	286.1	223.2	185.7	408.9	14.7	22.4	446.0
VERMONT	151.2	41.6	4.3	105.3	100.0	81.7	43.8	125.4	6.4	22.7	154.5
VIRGINIA	1,726.3	466.8	48.6	1,211.0	1,150.4	373.1	261.0	634.1	5.5	121.3	760.9
VIRGIN ISLANDS	22.2	6.0	0.6	15.6	14.8	21.1	22.5	43.6	0.3	1.9	45.8
WASHINGTON	1,309.1	351.8	36.0	921.3	875.3	706.2	258.2	964.4	221.5	179.6	5
WEST VIRGINIA	385.6	107.7	10.0	267.9	254.5	167.6	100.3	267.9	86.6	74.6	1
WISCONSIN	1,438.7	391.3	39.0	1,008.5	958.0	558.5	244.6	803.1	110.1	109.5	1,022.7
WYOMING	126.3	36.3	2.9	87.0	82.7	81.7	72.1	153.8	8.8	7.5	170.1
TOTAL	70,694.5	19,447.7	1,943.6	49,303.2	46,838.1	26,496.6	13,055.3	39,551.9	3,721.0	12,198.1	55,471.1

See Explanatory Notes

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