

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

Administrative Grants

- 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.
- FY 1998 and FY 1999 UI Administrative Grants included funds to help states identify and correct year 2000 computer problems
- There are several items that are appropriated as state administration but are not included in the state data. These include postage costs before 1997, ES National Activities, and a portion of UI National Activities. Annual totals for postage and ES National Activities are shown below. Comparable annual data for UI National Activities are not available, but the total amount for FY 1981 through FY 2000 that is not reflected in the state data is approximately \$59 million.

Year	Postage (\$Millions)	ES National Activities	Year	Postage (\$Millions)	ES National Activities
FY 1981	N.A.	N.A.	FY 1991	\$116.5	\$75.9
FY 1982	\$95.2	N.A.	FY 1992	\$139.0	\$84.8
FY 1983	\$106.5	\$11.9	FY 1993	\$142.3	\$81.6
FY 1984	\$70.8	\$19.3	FY 1994	\$111.0	\$82.9
FY 1985	\$70.6	\$48.9	FY 1995	\$108.3	\$74.0
FY 1986	\$73.6	\$31.2	FY 1996	\$114.3	\$57.1
FY 1987	\$76.3	\$36.9	FY 1997	\$108.0	\$62.7
FY 1988	\$84.6	\$56.4	FY 1998	\$104.0	\$59.9
FY 1989	\$90.1	\$48.7	FY 1999	\$102.0	\$54.9
FY 1990	\$87.7	\$67.5	FY 2000	\$99.1	\$55.7
			TOTAL	\$1899.9	\$1010.3

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 Bureau of Labor Statistics 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 the Internal Revenue Service (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.