

# Overpayments: Populations 12 – 15

## Overpayments Established

### Overpayments Established Common Data Elements

- Definition: Overpayment Established During the Quarter
- Data Element: Unique ID for Overpayments
- Data Element: Date Overpayment Established
- Data Element: Type of Overpayment
  - Value: Type of Overpayments – Fraud
  - Value: Type of Overpayments – Nonfraud
  - Value: Type of Overpayments – Penalty
  - Record Layout: Type of Overpayment
- Other Data Elements and Values for Reporting and Validating Overpayments Established

### Overpayments Established Information Unique to Population 12 – Cause of Overpayment

- Definition: Overpayment Established During the Quarter
- ETA 361, Appendix A, Population 12 – Overpayments Established by Cause
- Relationship between ETA 227 Report Cells and Subpopulations in Population 12
- Data Element: Cause of Overpayment
  - Value: Cause of Overpayment – Multiclient
  - Value: Cause of Overpayment – Reversal
  - Value: Cause of Overpayment – State Agency Error
  - Value: Cause of Overpayment – Employer Error
  - Value: Cause of Overpayment – Claimant Error
  - Value: Cause of Overpayment – Other
  - Value: Cause of Overpayment – Penalty
  - Value: Cause of Overpayment – Single Claimant
  - Value: Cause of Overpayment – Agency Employee Benefit Fraud
  - Record Layout: Cause of Overpayment
- Data Element: Accumulated UI Amount
- Data Element: Accumulated Federal Amount
- Data Element: Accumulated EB Amount
- Other Data Elements and Values for Reporting and Validating Overpayments – Cause of Overpayment

## Overpayments Established Information Unique to Population 15 – Overpayments by Method

- Definition: Overpayment Established During the Quarter
- ETA 361, Appendix A, Population 15 – Overpayments Established by Method
- ETA Handbook 361, Appendix A, Population 15 Notes
- Relationship between ETA 227 Report Cells and Subpopulations in Population 15
- Data Element: Detection Method
  - Value: Wage Crossmatch
  - Value: IB Crossmatch
  - Value: National Directory of New Hires
  - Value: State Directory of New Hires
  - Value: Multi-Claimant Scheme Systems
  - Value: Special Project
  - Value: Other Controllable Overpayment Detection Method
  - Value: Noncontrollable Overpayment Detection Activities
- Other Data Elements and Values for Reporting and Validating Overpayments by Method

## Overpayment Reconciliation Activities

- Definition: Overpayment Reconciliation Activities
- ETA Handbook 361, Appendix A – Subpopulations 13 – Overpayment Reconciliation Activities
- Relationship between ETA 227 Report Cells and Subpopulations in Population 13
- Data Element: Type of Reconciliation Activity
  - Value: Recovered Cash
  - Value: Recovered Offset
  - Value: State Income Tax Offset
  - Value: By Other States
  - Value: Other
  - Value: Waived
  - Value: Write-off
  - Value: Additions
  - Value: Subtractions
  - Value: Federal Income Tax Offset
- Other Data Elements and Values for Reporting and Validating Reconciliation Activities

## Overpayment Balances at the End of the Quarter

- ETA Handbook 361, Appendix A, Populations 14 – Age of Overpayments
- ETA Handbook 361, Appendix A, Population 14 Notes
- Relationship between ETA 227 Report Cells and Subpopulations in Population 14
- Data Element: Active Collection
  - Value: Active Collection – Yes or Blank
  - Value: Active Collection – No – Not in Active Collection
  - Value: Active Collection – Dropped
- Record Layout: Active Collection
- Data Element: UI Balance at the end of the Quarter
- Data Element: Federal Balance at the end of the Quarter
- Data Element: EB Balance at the end of the Quarter

## Other Data Elements and Values for Reporting and Validating Overpayments

- Data Element: SSN
- Data Element: Program Type
  - Value: UI Claim
  - Value: UCFE
  - Value: UCX Claim
  - Value: EB Claim
- Data Element: UI Amount Established
- Data Element: Federal Amount Established
- Data Element: EB Amount Established
- Data Element: Date of Reconciliation Activity
- Data Element: UI Reconciliation Amount
- Data Element: Federal Reconciliation Amount
- Data Element: EB Reconciliation Amount
- Data Element: Date of Original Monetary

## Overpayments Established

### Overpayments Established Common Data Elements

#### Definition: Overpayment Established During the Quarter

There is only one set of overpayment records that need to be extracted for data validation when the established date is within the quarter being validated. But these overpayment records are reported in two different sections of the 227 report and they are validated by two different populations (12 and 15). Although the same records are included in both populations, there are different data elements required.

The first set of information covers data elements common to both sections. The second set of information covers data elements unique to overpayments established sorted by cause of the overpayment (population 12) ; the third set of information covers data elements unique to overpayments established sorted by the type of detection activity (population 15).

## Data Element: Unique ID for Overpayments

### Module 3

#### Step 1. Match

#### Sub Step G, Rule 2. Overpayments

*Rules for this step/substep apply to Populations 12, 14, and 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 2:** This rule ensures that the validator has correctly identified the overpayment to be validated on the supporting documentation by matching on any unique identifier maintained by the State.

#### Record Layout: Unique ID

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
3	Unique ID	Step 1H - Rule 2	The unique ID of the overpayment.	Number - 0000000000 (Required if State maintains a unique ID)	CHAR (30)	

## Data Element: Date Overpayment Established

### Definition: Date Overpayment Established

The date on which any single issue involving an overpayment that has been determined for a claimant within a single calendar quarter and for which a formal notice of decision is issued. Any overpayment (whether fraud or nonfraud) that covers one or more weeks (or partial weeks) of benefits shall be counted as one case if all weeks of overpayments are included in the same notice of determination.

An overpayment covering consecutive weeks of benefits that span two calendar quarters should be reported for the calendar quarter in which the notice of decision is issued. (ETA 401, Sec IV, Ch 2)

### Module 3

#### **Step 36, Rule 2. Overpayment Established Date**

*Rules for this step/substep apply to Populations 12, 14, and 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the date the overpayment was established matches the established date on the worksheet and is during the reporting period by checking the overpayment record.

## Data Element: Type of Overpayment

Value: Type of Overpayments – Fraud

Definition: Fraud Overpayment

An overpayment for which material facts to the determination or payment of a claim are found to be knowingly misrepresented or concealed by the claimant (willful misrepresentation) in order to obtain benefits to which the individual is not legally entitled. All States have definitions for fraud and impose disqualifications for fraudulent misrepresentation to obtain or increase benefits.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 33. Type of Overpayments

##### Sub Step A. Fraud Overpayment

*Rules for this step/substep apply to Populations 12, 13, 14 and 15.*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was fraud by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was fraud by examining the case folder.

## Value: Type of Overpayments – Nonfraud

### Definition: Type of Overpayments – Nonfraud Overpayment

An overpayment which the State agency determines is not due to willful misrepresentation. Nonfraud overpayments include overpayments resulting from reversals, State agency errors, employer errors, and claimant errors. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 33. Type of Overpayments

##### Sub Step B. Nonfraud Overpayment

*Rules for this step/substep apply to Populations 12, 13, 14 and 15.*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was nonfraud by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was nonfraud by examining the case folder.

## Value: Type of Overpayments – Penalty

### Definition: Type of Overpayments –Penalty

Many States assess penalties for fraud. These penalties can be applied in numerous ways. The only penalties reportable on the ETA-227 are those penalties that represent:

- a) Benefits properly paid that were retroactively included in a penalty assessed for a fraudulent overpayment of another week(s) and are, therefore, subject to recoupment. Example: claimant has been paid benefits for 18 weeks. The State determines that week number 4 was a fraud overpayment attributable to the claimant and assesses a penalty of 10 weeks in addition to the overpayment assessed for week number 4. Week number 4 would be reported as Fraud, and weeks 5-14 would be reported as Penalty.
- b) Benefits that were claimed and reduced because of a penalty applied to future weeks claimed. Example: Week number 8 was fraudulently claimed; this was detected during week number 17. The State disqualifies the claimant for week number 8 plus three weeks of future benefits, applied to weeks 17-19. Weeks 7-19 become noncompensable, and claimant must certify for these weeks in order to purge the disqualification and collect additional benefits. The maximum benefit amount (MBA) is reduced by the dollar amount of these weeks. Week number 8 would be reported as Fraud, and weeks 17-19 would be reported as Penalty when and if they are claimed and would otherwise be payable to the claimant.

The above are distinguished from penalties assessed that are not reportable on the ETA-227:

Penalties that disqualify a claimant from future weeks of benefits or reduce the MBA, that do not become "overpayments" because those weeks are never claimed. In the example in "b" above, if weeks 17-19 are not claimed, they would not be reported on the ETA-227.

If a State's law provides that penalty only delays payment of benefits, i.e., they can be collected at the end of the claim and the MBA is not affected, this is not reportable on the ETA-227.

Penalty (or interest) added to the recoverable amount of fraudulent overpayments that do not represent benefits paid or benefits potentially payable, i.e., penalty/interest that were not paid from the UI Trust Fund but were assessed in conjunction with an overpayment of benefits. These penalties could be assessed in different ways, including (1) as a percentage (e.g., State assesses penalty at the rate of 50 percent of the benefits obtained by fraud) or (2) as a dollar amount (e.g., State assesses a penalty of \$50 for each incidence of a false statement that results in a fraudulent overpayment).

Note: State laws govern the disposition of penalty/interest that were not paid from the UI Trust Fund but were collected in conjunction with overpayments of State UI benefits. However, such penalty/interest collected from overpaid Federal claims (UCFE, UCX) must be deposited into the fund from which the benefits were paid, even though the penalty/interest did not emanate from the UI Trust Fund. (Collection of such penalty/interest is reportable on the ETA-191, Statement

of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers.)

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 33. Type of Overpayments

##### Sub Step C. Penalty

*Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a penalty by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a penalty by examining the case folder

### Record Layout: Type of Overpayment

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
5	Type of Overpayment	Fraud: Step 33A - Rule 1 Nonfraud: Step 33B - Rule 1 Penalty: Step 33C - Rule 1	The type of overpayment is Fraud, Nonfraud or Penalty.	Text - Fraud Nonfraud Penalty (Required)	CHAR (20)	NOT NULL

## Other Data Elements and Values for Reporting and Validating Overpayments Established

- Data Element: SSN
- Data Element: Program Type
  - Value: UI Claim
  - Value: UCFE
  - Value: UCX Claim
  - Value: EB Claim

## Overpayments Established Information Unique to Population 12 - Cause of Overpayment

### Definition: Overpayment Established During the Quarter

An overpayment established during the quarter: There is only one set of overpayment records that need to be extracted for data validation when the established date is within the quarter being validated. But these overpayment records are reported in two different sections of the 227 report and they are validated by two different populations (12 and 15). Although the same records are included in both populations, there are different data elements required.

The first set of information covers data elements common to both sections. The second set of information covers data elements unique to overpayments established sorted by cause of the overpayment (population 12) ; the third set of information covers data elements unique to overpayments established sorted by the type of detection activity (population 15).

This set of information provides information unique to overpayments established sorted by cause of the overpayment (population 12).

ETA Handbook 361, Appendix A, Population 12

**Table A.12.1**  
Population 12 Subpopulations  
Overpayments Established by Cause

Subpop #	ETA 227A Line and Column	2 <i>(Step 1G) (Rule 1)</i> SSN	3 <i>(Step 1G) (Rule 2)</i> Unique ID	4 <i>(Step 4)</i> Program Type	5 <i>(Step 33)</i> Type of Overpayment	6 <i>(Step 34)</i> Cause of Overpayment	7 <i>(Step 36)</i> Date Established	8 <i>(Step 37A)</i> UI Amount <sup>a</sup>	9 <i>(Step 37B)</i> Federal Amount <sup>a</sup>	10 <i>(Step 37C)</i> EB Amount <sup>a</sup>	11 <i>(Step 45A)</i> Accumulated UI Amount	12 <i>(Step 45B)</i> Accumulated Federal Amount	13 <i>(Step 45C)</i> Accumulated EB Amount	14 <i>(Step 6A) (Step 6B)</i> Date of Original Monetary
OVERPAYMENTS (12.1 through 12.27)														
1) Random Sample: 60 or 200 (includes review of folders); 2) Supplemental sample--missing strata; 3) Supplemental sample--outliers by dollars														
12.1 <sup>b</sup>	101 (2, 4, 5) 112 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Fraud	Single Claimant	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.2 <sup>b</sup>	101 (2, 4, 5) 102 (2, 4, 5) 112 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Fraud	Multi Claimant Schemes <sup>c</sup>	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.3 <sup>b</sup>	104 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Reversals	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2</b> <i>(Step 1G)</i> <i>(Rule 1)</i> <b>SSN</b>	<b>3</b> <i>(Step 1G)</i> <i>(Rule 2)</i> <b>Unique ID</b>	<b>4</b> <i>(Step 4)</i> <b>Program Type</b>	<b>5</b> <i>(Step 33)</i> <b>Type of Overpayment</b>	<b>6</b> <i>(Step 34)</i> <b>Cause of Overpayment</b>	<b>7</b> <i>(Step 36)</i> <b>Date Established</b>	<b>8</b> <i>(Step 37A)</i> <b>UI Amount<sup>a</sup></b>	<b>9</b> <i>(Step 37B)</i> <b>Federal Amount<sup>a</sup></b>	<b>10</b> <i>(Step 37C)</i> <b>EB Amount<sup>a</sup></b>	<b>11</b> <i>(Step 45A)</i> <b>Accumulated UI Amount</b>	<b>12</b> <i>(Step 45B)</i> <b>Accumulated Federal Amount</b>	<b>13</b> <i>(Step 45C)</i> <b>Accumulated EB Amount</b>	<b>14</b> <i>(Step 6A)</i> <i>(Step 6B)</i> <b>Date of Original Monetary</b>
12.4 <sup>b</sup>	105 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	State Agency Errors <sup>c</sup>	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.5 <sup>b</sup>	106 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Employer Errors <sup>c</sup>	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.6 <sup>b</sup>	107 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Claimant Errors <sup>c</sup>	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.7 <sup>b</sup>	108 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Other	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2 (Step 1G) (Rule 1) SSN</b>	<b>3 (Step 1G) (Rule 2) Unique ID</b>	<b>4 (Step 4) Program Type</b>	<b>5 (Step 33) Type of Overpayment</b>	<b>6 (Step 34) Cause of Overpayment</b>	<b>7 (Step 36) Date Established</b>	<b>8 (Step 37A) UI Amount<sup>a</sup></b>	<b>9 (Step 37B) Federal Amount<sup>a</sup></b>	<b>10 (Step 37C) EB Amount<sup>a</sup></b>	<b>11 (Step 45A) Accumulated UI Amount</b>	<b>12 (Step 45B) Accumulated Federal Amount</b>	<b>13 (Step 45C) Accumulated EB Amount</b>	<b>14 (Step 6A) (Step 6B) Date of Original Monetary</b>
12.8 <sup>b</sup>	109 (4, 5)	Required	Required if State maintains a unique ID	UI	Penalty		Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0				Required
12.9	101 (3, 5) 112 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Single Claimant	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.10	101 (3, 5) 102 (3, 5) 112 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Multi Claimant Schemes <sup>c</sup>	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.11	104 (3, 5) 113 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Reversals	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2</b> <i>(Step 1G)</i> <i>(Rule 1)</i> <b>SSN</b>	<b>3</b> <i>(Step 1G)</i> <i>(Rule 2)</i> <b>Unique ID</b>	<b>4</b> <i>(Step 4)</i> <b>Program Type</b>	<b>5</b> <i>(Step 33)</i> <b>Type of Overpayment</b>	<b>6</b> <i>(Step 34)</i> <b>Cause of Overpayment</b>	<b>7</b> <i>(Step 36)</i> <b>Date Established</b>	<b>8</b> <i>(Step 37A)</i> <b>UI Amount<sup>a</sup></b>	<b>9</b> <i>(Step 37B)</i> <b>Federal Amount<sup>a</sup></b>	<b>10</b> <i>(Step 37C)</i> <b>EB Amount<sup>a</sup></b>	<b>11</b> <i>(Step 45A)</i> <b>Accumulated UI Amount</b>	<b>12</b> <i>(Step 45B)</i> <b>Accumulated Federal Amount</b>	<b>13</b> <i>(Step 45C)</i> <b>Accumulated EB Amount</b>	<b>14</b> <i>(Step 6A)</i> <i>(Step 6B)</i> <b>Date of Original Monetary</b>
12.12	105 (3, 5) 113 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	State Agency Errors <sup>c</sup>	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.13	106 (3, 5) 113 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Employer Errors <sup>c</sup>	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.14	107 (3, 5) 113 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Claimant Errors <sup>c</sup>	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.15	108 (3, 5) 113 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Other	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2 (Step 1G) (Rule 1) SSN</b>	<b>3 (Step 1G) (Rule 2) Unique ID</b>	<b>4 (Step 4) Program Type</b>	<b>5 (Step 33) Type of Overpayment</b>	<b>6 (Step 34) Cause of Overpayment</b>	<b>7 (Step 36) Date Established</b>	<b>8 (Step 37A) UI Amount<sup>a</sup></b>	<b>9 (Step 37B) Federal Amount<sup>a</sup></b>	<b>10 (Step 37C) EB Amount<sup>a</sup></b>	<b>11 (Step 45A) Accumulated UI Amount</b>	<b>12 (Step 45B) Accumulated Federal Amount</b>	<b>13 (Step 45C) Accumulated EB Amount</b>	<b>14 (Step 6A) (Step 6B) Date of Original Monetary</b>
12.16	109 (5)	Required	Required if State maintains a unique ID	UCFE or UCX	Penalty		Within the Quarter	Blank or 0	> 0	Blank or 0				Required
12.17 <sup>b</sup>	101 (2, 4, 5) 111 (2, 4, 5) 112 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Fraud	Agency Employee Benefit	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Blank or 0			Blank or 0	Required
12.18	101 (3, 5) 111 (3, 5) 112 (3, 5)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Agency Employee Benefit	Within the Quarter	Blank or 0	> 0	Blank or 0	Blank or 0		Blank or 0	Required
12.19	101 (20, 21) 112 (20, 21)	Required	Required if State maintains a unique ID	EB	Fraud	Single Claimant	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2</b> <i>(Step 1G)</i> <i>(Rule 1)</i> <b>SSN</b>	<b>3</b> <i>(Step 1G)</i> <i>(Rule 2)</i> <b>Unique ID</b>	<b>4</b> <i>(Step 4)</i> <b>Program Type</b>	<b>5</b> <i>(Step 33)</i> <b>Type of Overpayment</b>	<b>6</b> <i>(Step 34)</i> <b>Cause of Overpayment</b>	<b>7</b> <i>(Step 36)</i> <b>Date Established</b>	<b>8</b> <i>(Step 37A)</i> <b>UI Amount<sup>a</sup></b>	<b>9</b> <i>(Step 37B)</i> <b>Federal Amount<sup>a</sup></b>	<b>10</b> <i>(Step 37C)</i> <b>EB Amount<sup>a</sup></b>	<b>11</b> <i>(Step 45A)</i> <b>Accumulated UI Amount</b>	<b>12</b> <i>(Step 45B)</i> <b>Accumulated Federal Amount</b>	<b>13</b> <i>(Step 45C)</i> <b>Accumulated EB Amount</b>	<b>14</b> <i>(Step 6A)</i> <i>(Step 6B)</i> <b>Date of Original Monetary</b>
12.20	101 (20, 21) 102 (20, 21) 112 (20, 21)	Required	Required if State maintains a unique ID	EB	Fraud	Multi Claimant Schemes <sup>c</sup>	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.21	101 (20, 21) 111 (20, 21) 112 (20, 21)	Required	Required if State maintains a unique ID	EB	Fraud	Agency Employee Benefit	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.22	104 (20, 21) 113 (20, 21)	Required	Required if State maintains a unique ID	EB	Nonfraud	Reversals	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.23	105 (20, 21) 113 (20, 21)	Required	Required if State maintains a unique ID	EB	Nonfraud	State Agency Errors <sup>c</sup>	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required

<b>Subpop #</b>	<b>ETA 227A Line and Column</b>	<b>2 (Step 1G) (Rule 1) SSN</b>	<b>3 (Step 1G) (Rule 2) Unique ID</b>	<b>4 (Step 4) Program Type</b>	<b>5 (Step 33) Type of Overpayment</b>	<b>6 (Step 34) Cause of Overpayment</b>	<b>7 (Step 36) Date Established</b>	<b>8 (Step 37A) UI Amount<sup>a</sup></b>	<b>9 (Step 37B) Federal Amount<sup>a</sup></b>	<b>10 (Step 37C) EB Amount<sup>a</sup></b>	<b>11 (Step 45A) Accumulated UI Amount</b>	<b>12 (Step 45B) Accumulated Federal Amount</b>	<b>13 (Step 45C) Accumulated EB Amount</b>	<b>14 (Step 6A) (Step 6B) Date of Original Monetary</b>
12.24	106 (20, 21) 113 (20, 21)	Required	Required if State maintains a unique ID	EB	Nonfraud	Employer Errors <sup>c</sup>	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.25	107 (20, 21) 113 (20, 21)	Required	Required if State maintains a unique ID	EB	Nonfraud	Claimant Errors <sup>c</sup>	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.26	108 (20, 21) 113 (20, 21)	Required	Required if State maintains a unique ID	EB	Nonfraud	Other	Within the Quarter	Blank or 0	Blank or 0	> 0	Blank or 0	Blank or 0		Required
12.27	109 (21)	Required	Required if State maintains a unique ID	EB	Penalty		Within the Quarter	Blank or 0	Blank or 0	> 0				Required

<sup>a</sup> To accommodate the special case when there is a claim that has no amount for a type of overpayment in the validation quarter but has an accumulated amount from previous quarters that needs to be used to calculate a high dollar overpayment, the software will accept a zero or blank value in the UI Amount, Federal

Amount and EB Amount fields, but the corresponding accumulated amount must be greater than zero.

<sup>b</sup> For Subpopulations 12.1 through 12.8, and 12.17 the Federal amount is the Federal share of a joint UI-Federal claim.

<sup>c</sup> These values are abbreviated in the record layout data format specifications (see Appendix A of ETA Operations Guide 411) but are shown here in their entirety for informational purposes.

Relationship between ETA 227 Report Cells and Subpopulations in Population 12

A. OVERPAYMENT ESTABLISHED CAUSES									
Cause	Line No.	No.	Number of Cases			Dollar Amounts			
		Schemes	UI	UCFE/UCX	EB	UI	UCFE/UCX	EB	
		(1)	(2)	(3)	(20)	(4)	(5)	(21)	
Fraud Total	101		1, 2 and 17	9, 10 and 18	19, 20 and 21	1, 2 and 17	9, 10 and 18	19, 20 and 21	
Multi Claimant Schemes	102		2	10	20	2	2 and 10	20	
Cases of Agency Employee Benefit Fraud	111		17	18	21	17	17 and 18	21	
High Dollar Fraud	112		1, 2 and 17	9, 10 and 18	19, 20 and 21	1, 2 and 17	1, 2, 9, 10, 17, and 18	19, 20 and 21	
Nonfraud Total	103								
	Reversals	104		3	11	22	3	3 and 11	22
	State Agency Errors	105		4	12	23	4	4 and 12	23
	Employer Errors	106		5	13	24	5	5 and 13	24
	Claimant Errors	107		6	14	25	6	6 and 14	25
	Other	108		7	15	26	7	7 and 15	26
High Dollar NonFraud	113		3-7	11-15	22-26	3-7	3-7 and 11-15	22-26	
Penalty	109					8	8 and 16	27	

## Data Element: Cause of Overpayment

Value: Cause of Overpayment – Multiclient

Definition: Cause of Overpayments –Multiclient Schemes

Any scheme where an individual or group of individuals collect benefits by fraudulently establishing multiple claims. (Also referred to as fictitious employer schemes.) (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step A. Multiclient Schemes

*Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a multi-client scheme by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a multi-client scheme by examining the case folder.

## Value: Cause of Overpayment – Reversal

Definition: Cause of Overpayments – Reversal (JAVA)

Those overpayments that result from redeterminations or appeal decisions that reverse or overturn earlier determinations under which benefits were paid. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step 34B. Reversal (JAVA)

*Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a reversal (Java) by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a reversal (Java) by examining the case folder.

## Value: Cause of Overpayment – State Agency Error

### Definition: Cause of Overpayments – State Agency Errors

State workforce agency actions or omissions that cause errors in computing the benefit amount, payment for a non-compensable waiting week, incorrect weekly payment for failure to consider deductible amount, payment beyond the expiration of the benefit year ending date or exhaustion of benefits, payment under incorrect program, payment during a period of disqualification, payment to the wrong claimant, etc. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayment

##### Sub Step C. State Agency Errors

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a State Agency error by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a State Agency error by examining the case folder.

## Value: Cause of Overpayment – Employer Error

### Definition: Cause of Overpayments – Employer Error

Errors attributable to employers include:

1. Noncompliance with notification and reporting requirements in a timely manner.
2. Incorrect reporting of base-period wages.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step D. Employer Error

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was an employer error by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was an employer error by examining the case folder.

## Value: Cause of Overpayment – Claimant Error

### Definition: Cause of Overpayments – Claimant Error

Errors attributable to claimants include the same types of overpayments as Employer Errors, except that the State agency did not determine that the overpayment involved fraud (willful misrepresentation) or concealment. Generally, these overpayments result from a claimant's misunderstanding of obligations and benefits rights. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step E. Claimant Error

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a claimant error by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a claimant error by examining the case folder.

## Value: Cause of Overpayment – Other

### Definition: Cause of Overpayments – Other

An overpayment which the state agency determines is not due to willful misrepresentation. Nonfraud overpayments include overpayments resulting from reversals, state agency errors, employer errors, and claimant errors. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step F. Other

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of this nonfraud overpayment was other than an appeals reversal or an error made by the state agency, an employer or a claimant by checking an indicator.

**Rule 2:** This rule validates that the cause of this nonfraud overpayment was other than an appeals reversal or an error made by the state agency, an employer or a claimant by checking the case folder.

### ETA Handbook 361 – Population 12 Notes

#### Population 12 Notes

1. Subpopulations 12.1 – 12.8 and 12.17: Enter the Federal amount in Column 9 for joint claims.
2. Do not include revisions to overpayment amounts made in subsequent quarters. For example, if an overpayment was established in March and a revision to the amount was made in April, these revisions are reported in Population 13 as additions and subtractions but not reported in Population 12.
3. The “cause” of fraud overpayments must be either “Multiclient schemes” or “Single Claimant.” The software will reject records for fraud overpayments where the cause is not “multiclient schemes” or “Single Claimant.” States that use multiple codes for types of fraud committed by single claimants should use “Single Claimant.”
4. The accumulated amounts (i.e. fields Accumulated UI Amount, Accumulated Federal Amount, and Accumulated EB Amount) are used to calculate high dollar overpayments. Enter the total amount that the claim has from previous quarters that has not been counted already towards a high dollar overpayment in a previous quarter. For records belonging to the same claim, the accumulated amount should be the same. The software will add the accumulated amount only once.

5. To accommodate the special case when there is a claim that has no amount for a type of overpayment in the validation quarter but has an accumulated amount from previous quarters that needs to be used to calculate a high dollar overpayment, the software will accept a zero or blank value in the UI Amount, Federal Amount and EB Amount fields, but the corresponding accumulated amount must be greater than zero. For example, if the claim has a nonfraud amount but no fraud amount in the validation quarter, the validator needs to create a record with the accumulated fraud amount from previous quarters. The record should have the amount equal to zero, the accumulated amount greater than zero and any date within the validation quarter as the date established. The software will accept records with the amount equal to zero only if the accumulated amount is greater than zero. For example, if the Program Type is UI, and the UI Amount = 0, then Accumulated UI Amount > 0 and/or Accumulated Federal Amount > 0 if it's a joint claim. If Program Type is UCX or UCFE and Federal Amount = 0, then Accumulated Federal Amount > 0. If Program Type is EB, and EB Amount = 0, then Accumulated EB Amount > 0. This does not apply to Penalty records, for which the accumulated amounts are always optional because they are not used to calculate high dollar overpayments.

## Value: Cause of Overpayment – Penalty

### Definition: Penalty

Many States assess penalties for fraud. These penalties can be applied in numerous ways. The only penalties reportable on the ETA-227 are those penalties that represent:

- a. Benefits properly paid that were retroactively included in a penalty assessed for a fraudulent overpayment of another week(s) and are, therefore, subject to recoupment. Example: claimant has been paid benefits for 18 weeks. The State determines that week number 4 was a fraud overpayment attributable to the claimant and assesses a penalty of 10 weeks in addition to the overpayment assessed for week number 4. Week number 4 would be reported as Fraud, and weeks 5-14 would be reported as Penalty.
- b. Benefits that were claimed and reduced because of a penalty applied to future weeks claimed. Example: Week number 8 was fraudulently claimed; this was detected during week number 17. The State disqualifies the claimant for week number 8 plus three weeks of future benefits, applied to weeks 17-19. Weeks 7-19 become noncompensable, and claimant must certify for these weeks in order to purge the disqualification and collect additional benefits. The maximum benefit amount (MBA) is reduced by the dollar amount of these weeks. Week number 8 would be reported as Fraud, and weeks 17-19 would be reported as Penalty when and if they are claimed and would otherwise be payable to the claimant.

The above are distinguished from penalties assessed that are not reportable on the ETA-227:

Penalties that disqualify a claimant from future weeks of benefits or reduce the MBA, that do not become "overpayments" because those weeks are never claimed. In the example in "b" above, if weeks 17-19 are not claimed, they would not be reported on the ETA-227.

If a State's law provides that penalty only delays payment of benefits, i.e., they can be collected at the end of the claim and the MBA is not affected, this is not reportable on the ETA-227.

Penalty (or interest) added to the recoverable amount of fraudulent overpayments that do not represent benefits paid or benefits potentially payable, i.e., penalty/interest that were not paid from the UI Trust Fund but were assessed in conjunction with an overpayment of benefits. These penalties could be assessed in different ways, including (1) as a percentage (e.g., State assesses penalty at the rate of 50 percent of the benefits obtained by fraud) or (2) as a dollar amount (e.g., State assesses a penalty of \$50 for each incidence of a false statement that results in a fraudulent overpayment).

Note: State laws govern the disposition of penalty/interest that were not paid from the UI Trust Fund but were collected in conjunction with overpayments of State UI benefits. However, such penalty/interest collected from overpaid Federal claims (UCFE, UCX) must be deposited into the fund from which the benefits were paid, even though the penalty/interest did not emanate from the UI Trust Fund. (Collection of such penalty/interest is reportable on the ETA-191, Statement

of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers.) (ETA 401, Sec IV, Ch 2)

### Module 3

#### **Step 34I. Cause of Overpayments**

##### **Sub Step I. Agency Employee Benefit Fraud**

###### ***Rules for this step/substep apply to Population 12***

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of the overpayment was a penalty by checking an indicator.

**Rule 2:** This rule validates that the cause of the overpayment was a penalty by examining the case folder.

## Value: Cause of Overpayment – Single Claimant

### Definition: Cause of Overpayments –Single Claimant

An overpayment for which material facts to the determination or payment of a claim are found to be knowingly misrepresented or concealed by the claimant (willful misrepresentation/fraud) in order to obtain benefits to which the individual is not legally entitled. All states have definitions for fraud and impose disqualifications for fraudulent misrepresentation to obtain or increase benefits.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayment

##### Sub Step H. Single Claimant

*Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of this fraud overpayment was a single claimant by checking an indicator.

**Rule 2:** This rule validates that the cause of this fraud overpayment was a single claimant by checking the case folder.

## Value: Cause of Overpayment – Agency Employee Benefit Fraud

### Definition: Agency Employee Benefit Fraud

Cases of Agency Employee Benefit Fraud (line 111): Includes fraudulent activity by agency personnel that includes:

- a. Agency employee continues to file weekly certifications and fails to report earnings on his/her UI claim after being hired/rehired with the state UI agency or later reactivates his/her claim while still working and fails to report earnings.
- b. Agency employee diverts benefits from another's claim(s) that may be inactive and which may involve changing the address and name on the claim to his/her own address or issuing checks to a "drop address."
- c. Agency employee establishes a claim(s) with bogus wages and issues benefits to himself/herself or others.
- d. Agency employee processes a claim(s) for another or others knowing they do not meet eligibility requirements.
- e. Agency employee extorts money from a claimant(s) for authorizing benefits to which the claimant(s) may or may not be entitled.
- f. Participates in other activities, which leads to him/herself receiving UI benefits to which they are not entitled.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 34. Cause of Overpayments

##### Sub Step I. Agency Employee Benefit Fraud

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the cause of this overpayment was fraudulent activity by agency personnel by checking an indicator.

**Rule 2:** This rule validates that the cause of this fraud overpayment was fraudulent activity by agency personnel by checking the case folder.

## Record Layout: Cause of Overpayment

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
6	Cause of Overpayment	Multi Claimant Scheme: Step 34A - Rule 1 Single Claimant: Step 34H – Rule 1 Agency Employee Benefit Fraud: Step 34I – Rule 1 Reversal (JAVA): Step 34B – Rule 1 State Agency: Step 34C – Rule 1 Employer: Step 34D – Rule 1 Claimant: Step 34E – Rule 1 Other: Step 34F – Rule 1 and 3 Penalty: Step 34G – Rule 1	The cause of the overpayment was a fraud committed by Multi Claimant Scheme, Single Claimant, or Agency Employee; or a nonfraud by Reversals, State Agency Errors, Employer Errors, Claimant Errors, or Other cause.	Text – Multiclient; Single Claimant; Agency Employee; Reversals; State Agency; Employer; Claimant; Other (Required except optional for penalties)	CHAR (30)	

## Data Element: Accumulated UI Amount

Definition: Accumulated Amount – UI

The UI fraud or nonfraud overpayment amount that the UI claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If the claim was classified as a High Dollar Overpayment in the previous quarter, then the accumulated amount is reset to 0.

High Dollar Overpayments are reported in lines 112 and 113.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 45. Accumulated Amount

##### Sub Step A. UI

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that this is the sum of other UI fraud or nonfraud overpayments from previous quarters for the same claim as the overpayment in this record, by checking an indicator and performing a calculation.

**Rule 2:** This rule validates that this is the sum of other UI fraud or nonfraud overpayments from previous quarters for the same claim as the overpayment in this record, by checking case files and performing a calculation.

##### Record Layout: Accumulated UI Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
11	Accumulated UI Amount	Step 45A	The UI fraud or nonfraud overpayment amount that the UI claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If in the previous quarter the claim was classified as a High Dollar Overpayment, then the accumulated amount is reset to 0.	Number – 0000000.00 (Required for UI claims; must be blank or 0 for UCFE or UCX or EB claims)	DECIMAL (9.2)	

## Data Element: Accumulated Federal Amount

### Definition: Accumulated Amount – Federal

The Federal fraud or nonfraud overpayment amount that the UCFE, UCX or joint claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If the claim was classified as a High Dollar Overpayment in the previous quarter, then the accumulated amount is reset to 0.  
(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 45. Accumulated Amount

##### Sub Step B. Federal

##### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that this is the sum of Federal fraud or nonfraud overpayments in previous quarters for the same UCFE, UCX or joint claim as the overpayment in this record, by checking an indicator and performing a calculation.

**Rule 2:** This rule validates that this is the sum of Federal fraud or nonfraud overpayments in previous quarters for the same UCFE, UCX or joint claim as the overpayment in this record, by checking case files and performing a calculation.

### Record Layout: Accumulated Federal Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
12	Accumulated Federal Amount	Step 45B	The Federal fraud or nonfraud overpayment amount that the UCFE, UCX or joint claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If in previous quarter the claim was classified as a High Dollar Overpayment, then the accumulated amount is reset to 0.	Number – 0000000.00 (Required for UCFE, UCX, or joint claims; must be blank or 0 for UI or EB claims)	DECIMAL (9.2)	NOT NULL

## Data Element: Accumulated EB Amount

### Definition: Accumulated Amount – EB

The EB fraud or nonfraud overpayment amount that the EB claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If the claim was classified as a High Dollar Overpayment in the previous quarter, then the accumulated amount is reset to 0.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 45. Accumulated Amount

##### Sub Step C. EB

#### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that this is the sum of EB fraud or nonfraud overpayments in previous quarters for the same EB claim as the overpayment in this record, by checking an indicator and performing a calculation

**Rule 2:** This rule validates that this is the sum of EB fraud or nonfraud overpayments in previous quarters for the same EB claim as the overpayment in this record, by checking case files and performing a calculation.

### Record Layout: Accumulated EB Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
13	Accumulated EB Amount	Step 45C	The EB fraud or nonfraud overpayment amount that the EB claim has accumulated from previous quarters and that is used to calculate a High Dollar Overpayment. If in previous quarter the claim was classified as a High Dollar Overpayment, then the accumulated amount is reset to 0.	Number - 000000000.00 (Required for EB claims; must be blank or 0 for UI or UCFE or UCX claims)	DECIMAL (9,2)	

Other Data Elements and Values for Reporting and Validating Overpayments – Cause of Overpayment

Data Element: UI Amount Established

Data Element: Federal Amount Established

Data Element: EB Amount Established

## Overpayments Established Information Unique to Population 15

### Definition: Overpayment Established During the Quarter

There is only one set of overpayment records that need to be extracted for data validation when the established date is within the quarter being validated. But these overpayment records are reported in two different sections of the 227 report and they are validated by two different populations (12 and 15). Although the same records are included in both populations, there are different data elements required.

The first set of information covers data elements common to both sections. The second set of information covers data elements unique to overpayments established sorted by cause of the overpayment (population 12) ; the third set of information covers data elements unique to overpayments established sorted by the type of detection activity (population 15).

ETA 361, Appendix A, Population 15 – Overpayments Established by Method

**Table A.15.1**  
Population 15 Subpopulations  
Overpayments Established by Method

<b>Subpop #</b>	<b>ETA 227B Line and Column</b>	<b>2 (Step 1G) (Rule 1)  SSN</b>	<b>3 (Step 1G) (Rule 2)  Unique ID</b>	<b>4 (Step 33)  Type of Overpayment</b>	<b>5 (Step 35)  Detection Method</b>	<b>6 (Step 36)  Date Established</b>	<b>7 (Step 37A) (Step 37B)  Amount</b>	<b>8 (Step 46)  Overpayment Established by Investigation</b>
OVERPAYMENTS (15.01 through 15.21)								
1) Random Sample: 60 or 200 (includes review of folders); 2) Supplemental sample--missing strata								
15.01	202 (6)	Required	Required if State maintains a unique ID	Must be blank	Wage Crossmatch	Required	Must be blank or 0	N
15.02	203 (6)	Required	Required if State maintains a unique ID	Must be blank	IB Crossmatch	Required	Must be blank or 0	N
15.03	210 (6)	Required	Required if State maintains a unique ID	Must be blank	NDNH	Required	Must be blank or 0	N
15.04	204 (6)	Required	Required if State maintains a unique ID	Must be blank	SDNH	Required	Must be blank or 0	N
15.05	205 (6)	Required	Required if State maintains a unique ID	Must be blank	Multiclient	Required	Must be blank or 0	N
15.06	206 (6)	Required	Required if State maintains a unique ID	Must be blank	Special Project	Required	Must be blank or 0	N
15.07	202 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	Wage Crossmatch	Required	> 0	Y
15.08	203 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	IB Crossmatch	Required	> 0	Y

<b>Subpop #</b>	<b>ETA 227B Line and Column</b>	<b>2 (Step 1G) (Rule 1)  SSN</b>	<b>3 (Step 1G) (Rule 2)  Unique ID</b>	<b>4 (Step 33)  Type of Overpayment</b>	<b>5 (Step 35)  Detection Method</b>	<b>6 (Step 36)  Date Established</b>	<b>7 (Step 37A) (Step 37B)  Amount</b>	<b>8 (Step 46)  Overpayment Established by Investigation</b>
15.09	210 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	NDNH	Required	> 0	Y
15.10	204 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	SDNH	Required	> 0	Y
15.11	205 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	Multiclient	Required	> 0	Y
15.12	206 (6, 7, 8)	Required	Required if State maintains a unique ID	Fraud	Special Project	Required	> 0	Y
15.13	207 (7, 8)	Required	Required if State maintains a unique ID	Fraud	Other Controllable	Required	> 0	
15.14	208 (7, 8)	Required	Required if State maintains a unique ID	Fraud	Noncontrollable	Required	> 0	
15.15	202 (6, 9, 10)	Required	Required if State maintains a unique ID	Nonfraud	Wage Crossmatch	Required	> 0	Y
15.16	203 (6, 9, 10)	Required	Required if State maintains a unique ID	Nonfraud	IB Crossmatch	Required	> 0	Y
15.17	210 (6, 9, 10)	Required	Required if State maintains a unique ID	Nonfraud	NDNH	Required	> 0	Y
15.18	204 (6, 9, 10)	Required	Required if State maintains a unique ID	Nonfraud	SDNH	Required	> 0	Y
15.19	206 (6, 9, 10)	Required	Required if State maintains a unique ID	Nonfraud	Special Project	Required	> 0	Y

<b>Subpop #</b>	<b>ETA 227B Line and Column</b>	<b>2 (Step 1G) (Rule 1)  SSN</b>	<b>3 (Step 1G) (Rule 2)  Unique ID</b>	<b>4 (Step 33)  Type of Overpayment</b>	<b>5 (Step 35)  Detection Method</b>	<b>6 (Step 36)  Date Established</b>	<b>7 (Step 37A) (Step 37B)  Amount</b>	<b>8 (Step 46)  Overpayment Established by Investigation</b>
15.20	207 (9, 10)	Required	Required if State maintains a unique ID	Nonfraud	Other Controllable	Required	> 0	
15.21	208 (9, 10)	Required	Required if State maintains a unique ID	Nonfraud	Noncontrollable	Required	> 0	

## ETA Handbook 361, Appendix A, Population 15 Notes

1. Do not include revisions to overpayment amounts made in subsequent quarters. For example, if an overpayment was established in March and a revision to the amount was made in April, these revisions are reported in Population 13 as additions and subtractions but not reported in Population 15.
2. Subpopulations 15.13, 15.14, 15.20, 15.21. States are not required to report whether Other Controllable or Non-controllable overpayments were established by investigation and so Field 8, Established by Investigation, is optional for these overpayment detection types. A Non-controllable overpayment rarely involves an agency investigation.

Subpopulations 15.01-15.06. These represent potential or likely overpayments which, after investigation, were not established either because the investigation could not substantiate the existence of an overpayment or because the amount was too small for recovery to be cost-effective. An example of the former would be the investigation of SDNH, NDNH or other cross-match hits.

## Relationship between ETA 227 Report Cells and Subpopulations in Population 15

SECTION B. OVERPAYMENTS ESTABLISHED - METHODS OF DETECTION						
Method	Line No.	Number of Cases Investigated (6)	Fraud		NonFraud	
			Number of Cases (7)	Dollars (8)	Number of Cases (9)	Dollars (10)
Controllable - Total	201					
Wage/Benefit Crossmatch	202	1, 7, 15	7	7	15	15
IB Crossmatch	203	2, 8, 16	8	8	16	16
National Directory of New Hires	210	3, 9, 17	9	9	17	17
State Directory of New Hires	204	4, 10, 18	10	10	18	18
Multi-Claimant Scheme Systems	205	5, 11	11	11		
Special Project	206	6, 12, 19	12	12	19	19
Other	207		13	13	20	20
Noncontrollable - Total	208		14	14	21	21
Total - Controllable and Noncontrollable	209					

## Data Element: Detection Method

Value: Detection Method – Wage Crossmatch

Definition: Overpayment Detection Method – Wage/Benefit Crossmatch

Wage/Benefit Crossmatch (line 202): Comparison of State agency benefit payment records with wage records created from quarterly reports submitted by employers to determine if the benefits were overpaid due to failure to report earnings. This definition includes the "Model Crossmatch System," any enhancements to this Model system, or any similar system developed/purchased by a State agency. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step A. Wage/Benefit Crossmatch

*Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by wage/benefit crossmatch by checking an indicator.

## Value: Detection Method – IB Crossmatch

### Definition: Overpayment Detection Method – IB Crossmatch

The Interstate (IB, i.e., interstate benefits) Crossmatch includes two components -- the Interstate Crossmatch and Claimant Locator. The Crossmatch component is used to match interstate claimants against the agent/residence (and sometimes their border State) wage and benefit files to detect unreported wages and/or duplicate claims. The Locator component is used by States to locate individuals with outstanding overpayment balances that the State is unable to locate intrastate. In either case, the State requesting the match, creates and sends a record that includes the claimant's social security number and a type of request (crossmatch or locator) identifier to the destination State(s). The responding State matches the records against its wage and benefit files. For each "hit," the responding State creates a response record that includes the reported quarterly wages, employer's name and address, claimant address (if locator record type), etc. as is appropriate to the type of request. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step B. IB Crossmatch

##### *Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by IB crossmatch by checking an indicator.

## Value: Detection Method – National Directory of New Hires

### Definition: Overpayment Detection Method – National Directory of New Hires

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), otherwise known as "Welfare Reform," requires states to maintain New Hires Directories for the purpose of locating parents who are behind in payment of child support. Employers are required to report "new hires" information, including wage information, to states, which is then reported to the National Directory of New Hires maintained by the Department of Health and Human Services. State UI agencies run cross matches of this information against UI benefit payment records to identify claimants who have failed to report earnings and, therefore, may have been overpaid UI benefits.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step H. National Directory of New Hires

##### *Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by the National Directory of New Hires by checking an indicator.

## Value: Detection Method – State Directory of New Hires

### Definition: Overpayment Detection Method – State Directory of New Hires

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), otherwise known as "Welfare Reform," requires states to establish New Hires Directories for the purpose of locating parents who are behind in payment of child support. Employers are required to report "new hires" information, including wage information, to states, which is then reported to the National Directory of New Hires. State UI agencies run cross matches of this information against the UI benefit payment records to identify claimants who have failed to report earnings and, therefore, may have been overpaid UI benefits.  
(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step C. State Directory of New Hires

##### *Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by the State Directory of New Hires by checking an indicator.

## Value: Detection Method – Multi-Claimant Scheme Systems

### Definition: Overpayment Detection Method – Multi-Claimant Scheme Systems

Any proactive, systematic detection activity that uses profiling for the purpose of identifying fictitious employers or fictitious claimants. An example is FEDS (Fictitious Employer Detection System), the model computerized system developed in 1978. Also included in this category are systems used to detect legitimate employers involved with schemes such as "ghost" employees, and multi-claimant schemes not involving employers such as third party fraud schemes. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step D. Multi-Claimant Scheme Systems

##### *Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by a multi-claimant scheme system by checking an indicator.

## Value: Detection Method – Special Project

### Definition: Overpayment Detection Method – Special Project

This category is reserved for special detection methods/projects using new methods or technologies.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step E. Special Project

*Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by a special project by checking an indicator.

## Value: Detection Method – Other Controllable Overpayment Detection Method

Definition: Overpayment Detection Method – Other Controllable Overpayment Detection Activities

All other controllable detection methods not included on lines 202-206 and 210 (above).  
Examples - verification of low earnings, verification of return-to-work, Systematic Alien Verification Entitlement, workers compensation crossmatch, etc.  
(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step F. Other Controllable Overpayment Detection Method

*Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected through other controllable activities by checking an indicator.

## Value: Detection Method – Noncontrollable Overpayment Detection Activities

### Definition: Overpayment Detection Method – Noncontrollable Overpayment Detection Activities

All categories of overpayments for which the State agency did not take an active role in detection. Examples: tips and leads, appeals reversals, employer protests of benefit charges, etc. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 35. Overpayment Detection Method

##### Sub Step G. Noncontrollable Overpayment Detection Activities

##### *Rules for this step/substep apply to Population 15*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was detected by a noncontrollable overpayment detection activity by checking an indicator.

**Rule 2:** This rule validates that the overpayment was detected by a noncontrollable overpayment detection activity by examining the case folder.

## Record Layout: Detection Method

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
5	Detection Method	Wage/Benefit Crossmatch: Step 35A – Rule 1 IB Crossmatch: Step 35B – Rule 1 National Directory of New Hires: Step 35H – Rule 1 State Directory of New Hires: Step 35C – Rule 1 Multi-Claimant Scheme Systems: Step 35D – Rule 1 Special Project: Step 35E – Rule 1 Other Controllable: Step 35F – Rule 1 Noncontrollable: Step 35G – Rule 1	The Detection Method used to establish the overpayment was Wage/Benefit Crossmatch, IB Crossmatch, National Directory of New Hires (NDNH), State Directory of New Hires (SDNH), Multi-Claimant Scheme Systems, Special Project, Other Controllable, and Noncontrollable activity.	Text – Wage Crossmatch; IB Crossmatch; NDNH; SDNH; Multi-Claimant; Special; Other Controllable; Noncontrollable (Required)	CHAR (30)	NOT NULL

## Data Element: Overpayment Amount

### Definition Amount of Overpayment

The original amount of the overpayment established for any single issue involving either a fraud or nonfraud overpayment that has been determined for a claimant within a single calendar quarter and for which a formal notice of decision is issued. Any overpayment (whether fraud or nonfraud) that is determined by the State agency which covers one or more weeks (or partial weeks) of benefits shall be counted as one case if all weeks of overpayments are included in the same notice of decision that is issued to the claimant. (ETA 401, Sec IV, Ch 2)

The overpayment amount for population 15 includes both state and federal UI combined, unlike population 12 which separates the two fields. As a result, when validating the overpayment amount, the validator must validate both that the state and federal UI overpayment amounts are accurate *and* sum to the overpayment amount in the population 15 record.

### Record Layout: Overpayment Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
7	Overpayment Amount	Step 37A - Rule 1 Step 37B - Rule 1	The amount of benefits paid from State and Federal Unemployment Funds	Number - 000000000.00	DECIMAL (9.2)	

Other Data Elements and Values for Reporting and Validating Overpayments by Method

Data Element: Date of Original Monetary

Data Element: UI Amount Established

Data Element: Federal Amount Established

## Overpayment Reconciliation Activities

### Definition: Overpayment Reconciliation Activities

Transactions that adjust the balance of an overpayment.

ETA Handbook 361 – Population 13.1 – 13.57

**Table A.13.1**  
Population 13 Subpopulations  
Overpayment Reconciliation Activities  
Overpayment Reconciliation Transaction Occurred During  
Reporting Quarter Being Validated ETA 227 – Section C

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount <sup>a</sup>	10 (Step 40C) EB Reconciliation Amount
OVERPAYMENT RECONCILIATION TRANSACTIONS (13.1 through 13.57)										
1) Random sample: 30 or 100 (includes review of folders); 2) Supplemental sample-missing strata; 3) Supplemental sample--outliers by dollars										
13.1	303 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Cash	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.2	304 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Benefit Offset	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.3	305 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	State Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.4	306 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	By Other State	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.5	307 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Other	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.6	309 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Write-Off	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.7	310 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Addition	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount <sup>a</sup>	10 (Step 40C) EB Reconciliation Amount
13.8	311 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Subtraction	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.9	303 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Cash	Required	Must be blank or 0	> 0	Must be blank or 0
13.10	304 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Benefit Offset	Required	Must be blank or 0	> 0	Must be blank or 0
13.11	305 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	State Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.12	306 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	By Other State	Required	Must be blank or 0	> 0	Must be blank or 0
13.13	307 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Other	Required	Must be blank or 0	> 0	Must be blank or 0
13.14	309 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Write-Off	Required	Must be blank or 0	> 0	Must be blank or 0
13.15	310 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Addition	Required	Must be blank or 0	> 0	Must be blank or 0
13.16	311 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Subtraction	Required	Must be blank or 0	> 0	Must be blank or 0
13.17	303 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Cash	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.18	304 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Benefit Offset	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.19	305 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	State Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.20	306 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	By Other State	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount <sup>a</sup>	10 (Step 40C) EB Reconciliation Amount
13.21	307 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Other	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.22	308 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Waived	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.23	309 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Write-Off	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.24	310 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Addition	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.25	311 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Subtraction	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.26	303 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Cash	Required	Must be blank or 0	> 0	Must be blank or 0
13.27	304 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Benefit Offset	Required	Must be blank or 0	> 0	Must be blank or 0
13.28	305 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	State Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.29	306 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	By Other State	Required	Must be blank or 0	> 0	Must be blank or 0
13.30	307 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Other	Required	Must be blank or 0	> 0	Must be blank or 0
13.31	308 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Waived	Required	Must be blank or 0	> 0	Must be blank or 0
13.32	309 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Write-Off	Required	Must be blank or 0	> 0	Must be blank or 0
13.33	310 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Addition	Required	Must be blank or 0	> 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount <sup>a</sup>	10 (Step 40C) EB Reconciliation Amount
13.34	311 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Subtraction	Required	Must be blank or 0	> 0	Must be blank or 0
13.35	303 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Cash	Required	Must be blank or 0	Must be blank or 0	> 0
13.36	304 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Benefit Offset	Required	Must be blank or 0	Must be blank or 0	> 0
13.37	305 (22)	Required	Required if State maintains a unique ID	EB	Fraud	State Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.38	306 (22)	Required	Required if State maintains a unique ID	EB	Fraud	By Other State	Required	Must be blank or 0	Must be blank or 0	> 0
13.39	307 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Other	Required	Must be blank or 0	Must be blank or 0	> 0
13.40	309 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Write-Off	Required	Must be blank or 0	Must be blank or 0	> 0
13.41	310 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Addition	Required	Must be blank or 0	Must be blank or 0	> 0
13.42	311 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Subtraction	Required	Must be blank or 0	Must be blank or 0	> 0
13.43	303 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Cash	Required	Must be blank or 0	Must be blank or 0	> 0
13.44	304 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Benefit Offset	Required	Must be blank or 0	Must be blank or 0	> 0
13.45	305 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	State Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.46	306 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	By Other State	Required	Must be blank or 0	Must be blank or 0	> 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount <sup>a</sup>	10 (Step 40C) EB Reconciliation Amount
13.47	307 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Other	Required	Must be blank or 0	Must be blank or 0	> 0
13.48	308 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Waived	Required	Must be blank or 0	Must be blank or 0	> 0
13.49	309 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Write-Off	Required	Must be blank or 0	Must be blank or 0	> 0
13.50	310 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Addition	Required	Must be blank or 0	Must be blank or 0	> 0
13.51	311 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Subtraction	Required	Must be blank or 0	Must be blank or 0	> 0
13.52	314 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Federal Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.53	314 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Federal Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.54	314 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Federal Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.55	314 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Federal Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.56	314 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Federal Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.57	314 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Federal Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0

\*These values are abbreviated in the record layout data format specifications (see Appendix A of ETA Operations Guide 411) but are shown here in their entirety for informational purposes.

<sup>a</sup>For Subpopulations 13.1 through 13.8, 13.17 through 13.25, 13.52, and 13.54 the Federal amount is the Federal share of a joint UI-Federal claim.

### ETA Handbook 361 – Population 13 Notes

1. Reconstructing this population requires a detailed transaction history file that associates activities (Column 6) with particular overpayment types (Column 5).
2. Subpopulations 13.1-13.8, 13.17-13.25, 13.52, and 13.54. Enter the Federal amount in Column 9 for joint claims (field number 9 on the record layout).
3. Column 6 (Type of Reconciliation Activity). Additions include payments made on previously removed balances. Otherwise, additions and subtractions reflect changes in the balance resulting from administrative decisions such as appeal reversals.

***4. The validation of Receivables Removed at the End of the Period occurs in Population 14.***

## Relationship between ETA 227 Report Cells and Subpopulations in Population 13

C. RECOVERY/RECONCILIATION								
	Line No.	Dollar Amount						
		Fraud		EB	Nonfraud			
		UI	UCFE/UCX		UI	UCFE/UCX	EB	
		(11)	(12)	(22)	(13)	(14)	(23)	
Recovered - Total	302							
Cash	303	1	1 and 9	35	17	17 and 26	43	
Benefit Offset	304	2	2 and 10	36	18	18 and 27	44	
State Income Tax Offset	305	3	3 and 11	37	19	19 and 28	45	
Federal Income Tax Offset	314	52	52 and 53	56	54	54 and 55	57	
By Other States	306	4	4 and 12	38	20	20 and 29	46	
Other	307	5	5 and 13	39	21	21 and 30	47	
Waived	308				22	22 and 31	48	
Written-Off	309	6	6 and 14	40	23	23 and 32	49	
Additions	310	7	7 and 15	41	24	24 and 33	50	
Subtractions	311	8	8 and 16	42	25	25 and 34	51	

## Data Element: Type of Reconciliation Activity

### Value: Overpayment Reconciliation Activities – Recovered Cash

#### Definition: Overpayment Reconciliation Activities – Recovered Cash

"Cash" means money or ready currency repaid directly by the claimant to the state agency for benefit overpayments (ie., currency, check, money order, etc.)

Do not include money received via a third party, ie. liens, garnishments, etc.  
(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 38. Overpayment Reconciliation Activities

##### Sub Step A. Recovered Cash

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was recovered cash by checking an indicator.

## Value: Recovered Offset

### Definition: Overpayment Reconciliation Activities – Recovered Offset

Benefits withheld by the state agency to satisfy the requirement for a claimant to repay an overpayment.

Subtract the amounts of all dollars recovered through UI benefit offset during the quarter from benefits otherwise payable.

(ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step B. Recovered Offset

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a recovered offset by checking an indicator.

**Rule 2:** This rule validates that the type of overpayment transaction was a recovered offset by matching the data on the worksheet to the payments history screen for the offset.

## Value: State Income Tax Offset

Definition: Overpayment Reconciliation Activities – State Income Tax Offset

State Income Tax Offset (line 305): Money from a State income tax refund that is withheld from a claimant by the State taxing authority and transferred to the State agency to repay a benefit overpayment.

Enter the amounts withheld from claimants by the state taxing authority and transferred to the state agency during the quarter to repay benefit overpayments.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 38. Overpayment Reconciliation Activities

##### Sub Step C. State Income Tax Offset

*Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a State income tax offset by checking an indicator.

**Rule 2:** This rule validates that the type of overpayment transaction was a State income tax offset by examining the case folder.

## Value: By Other States

Definition: Overpayment Reconciliation Activities – By Other States

Recovered by Other States (line 321): Overpayments, including penalty and/or interest, recovered by and transferred from another State.

Enter the amounts recovered by other state agencies under the CWC requirements or voluntarily, including IRORA, and transferred to the state during the quarter.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 38. Overpayment Reconciliation Activities

##### Sub Step D. By Other States

*Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a recovery by another State by checking an indicator.

## Value: Other

### Definition: Overpayment Reconciliation Activities –Other

Recovery of benefit overpayments from sources not listed in the other categories (line 307): such as other types of offsets (disability insurance, workers compensation), court actions (civil, criminal), outsourcing (collection by other components of the state government or by private collection agencies).(ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step E. Other

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was other by checking an indicator.

## Value: Waived

### Definition: Overpayment Reconciliation Activities – Waived

A nonfraud overpayment for which the State agency, in accordance with State law, officially relinquishes the obligation of the claimant to repay. Usually, this is authorized when the overpayment was not the fault of the claimant and requiring repayment would be against equity and good conscience or would otherwise defeat the purpose of the UI law.

Enter the overpayment recoveries waived under state law during the report period. Include only overpayments reported in Section A, either for the current quarter or a previous quarter. Do not include overpayments that the state agency no longer has the authority to recover because of expired statute of limitations (write-off).  
(ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step F. Waived

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a waived amount by checking an indicator.

## Value: Write-off

### Definition: Overpayment Reconciliation Activities – Written-Off

An amount of overpayment not subject to further recovery because of a State law provision authorizing cancellation of the overpayment. Usually, write-offs are applied, for example, after the statute of limitations expires, bankruptcy has been approved by a court, or the claimant has died.

Enter the amounts of all overpayments written-off under the state law during the report period. (ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step G. Written Off

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was an amount that was written off by checking an indicator.

## Value: Additions

### Definition: Overpayment Reconciliation Activities – Additions

Enter the dollar amounts of overpayments adjusted upward which have been included in Section A either for this report or any prior report period. Such adjustments may be the result of redeterminations or appeal decisions that increase the amount of overpayments previously reported. If overpayments were recovered during this report period after they had been removed from the reporting system during a previous report period (i.e., reported on line 312 - Receivables Removed at End of Period), the amounts recovered are to be entered here in order to reinstate the overpayment and reflect an accurate ending balance for the period on line 313. (ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step H. Additions

#### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was an addition to the original overpayment balance by checking an indicator.

## Value: Subtractions

### Definition: Overpayment Reconciliation Activities – Subtractions

Enter the dollar amounts of overpayments adjusted downward which have been included in Section A for this report or any prior report period. Such adjustments are usually the result of redeterminations or appeals decisions that decrease the amount in part or in total of overpayments previously reported. (ETA 401, Sec IV, Ch 2)

## Module 3

### Step 38. Overpayment Reconciliation Activities

#### Sub Step I. Subtractions

*Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a subtraction from the original overpayment balance by checking an indicator.

## Value: Federal Income Tax Offset

### Definition: Overpayment Reconciliation Activities – Federal Income Tax Offset

Federal Income Tax Offset (line 314): Money from a federal income tax refund that is withheld from a claimant by the federal taxing authority and transferred to the state agency to repay a benefit overpayment.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 38. Overpayment Reconciliation Activities

##### Sub Step J. Federal Income Tax Offset

##### *Rules for this step/substep apply to Population 13*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the type of overpayment transaction was a Federal Income Tax Offset by checking an indicator.

**Rule s:** This rule validates that the type of overpayment transaction was a Federal Income Tax Offset by examining the case folder.

Other Data Elements and Values for Reporting and Validating Overpayments  
Reconciliation Activities

Data Element: Date of Reconciliation Activity

Data Element: UI Reconciliation Amount

Data Element: Federal Reconciliation Amount

Data Element: EB Reconciliation Amount

## Overpayment Balance at the End of the Quarter

### Definition – Overpayment Balance at the End of the Quarter

Overpayment Balance at the end of the quarter equals the calculated amount of overpayments outstanding after accounting for the outstanding balance at the beginning of the quarter, any collections or other recovered amounts, including those waived or written off, and any additions that occurred during the quarter.

ETA Handbook 361, Appendix A – Population 14 – Age of Overpayments

**Table A.14.1**  
Population 14 Subpopulations  
Age of Overpayments

Sub pop #	ETA 227C ETA 227E Report, Line, and Column	2 (Step 1G) (Rule 1)  SSN	3 (Step 1G) (Rule 2)  Unique ID	4 (Step 36)  Date Established	5 (Step 4)  Program Type	6 (Step 44)  Active Collection	7 (Step 33)  Type of Overpayment	8 (Step 42A)  UI Balance at End of Qtr	9 (Step 42B)  Federal Balance at End of Qtr	10 (Step 42C)  EB Balance at End of Qtr
14.1	E501 (18, 19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.2	E502 (18, 19) Age 91-180 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.3	E503 (18, 19) Age 181- 270 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.4	E504 (18, 19) Age 271- 360 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.5	E505 (18, 19) Age 361- 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.6	E506 (18, 19) Age > 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI	Y or N*		> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.7	E501 (19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.8	E502 (19) Age 91-180 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0

<b>Sub pop #</b>	<b>ETA 227C ETA 227E Report, Line, and Column</b>	<b>2 (Step 1G) (Rule 1)  SSN</b>	<b>3 (Step 1G) (Rule 2)  Unique ID</b>	<b>4 (Step 36)  Date Established</b>	<b>5 (Step 4)  Program Type</b>	<b>6 (Step 44)  Active Collection</b>	<b>7 (Step 33)  Type of Overpayment</b>	<b>8 (Step 42A)  UI Balance at End of Qtr</b>	<b>9 (Step 42B)  Federal Balance at End of Qtr</b>	<b>10 (Step 42C)  EB Balance at End of Qtr</b>
14.9	E503 (19) Age 181- 270 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.10	E504 (19) Age 271- 360 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.11	E505 (19) Age 361- 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.12	E506 (19) Age > 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX	Y or N*		Must be blank or 0	> 0	Must be blank or 0
14.13	C312 (11, 12)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UI	N or D*	Fraud	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.14	C312 (13, 14)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UI	N or D*	Nonfraud	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.15	C312 (12)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UCFE or UCX	N or D*	Fraud	Must be blank or 0	> 0	Must be blank or 0
14.16	C312 (14)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UCFE or UCX	N or D*	Nonfraud	Must be blank or 0	> 0	Must be blank or 0
14.17	C312 (22)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	EB	N or D*	Fraud	Must be blank or 0	Must be blank or 0	> 0

<b>Sub pop #</b>	<b>ETA 227C ETA 227E Report, Line, and Column</b>	<b>2 (Step 1G) (Rule 1)  SSN</b>	<b>3 (Step 1G) (Rule 2)  Unique ID</b>	<b>4 (Step 36)  Date Established</b>	<b>5 (Step 4)  Program Type</b>	<b>6 (Step 44)  Active Collection</b>	<b>7 (Step 33)  Type of Overpayment</b>	<b>8 (Step 42A)  UI Balance at End of Qtr</b>	<b>9 (Step 42B)  Federal Balance at End of Qtr</b>	<b>10 (Step 42C)  EB Balance at End of Qtr</b>
14.18	C312 (23)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	EB	N or D*	Nonfraud	Must be blank or 0	Must be blank or 0	> 0
14.19	E501 (25) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB			Must be blank or 0	Must be blank or 0	> 0
14.20	E502 (25) Age 91-180 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB			Must be blank or 0	Must be blank or 0	> 0
14.21	E503 (25) Age 181-270 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB			Must be blank or 0	Must be blank or 0	> 0
14.22	E504 (25) Age 271-360 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB			Must be blank or 0	Must be blank or 0	> 0
14.23	E505 (25) Age 361-450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB			Must be blank or 0	Must be blank or 0	> 0
14.24	E506 (25) Age > 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	EB	Y or N*		Must be blank or 0	Must be blank or 0	> 0

Column 4:

<sup>a</sup>Ages are calculated from this date to the last day of the report period being validated. The software groups the transactions into each subpopulation on the basis of the date ranges given in “ETA 227C ETA 227E Report, Line, and Column.”

<sup>b</sup>These overpayments have been reported in line 506 (18,19) in at least 3 prior quarters.

Column 6:

Y\* = Yes, overpayment in active collection throughout the report quarter. Overpayment records must be coded with N or Y as soon as they are old enough to be reported in E-506 (18 or 19)—Age 451+ days.

N = No, overpayment not in active collection at the end of the report quarter. Records of overpayments not in active collection must be coded with N as soon as they are old enough to be reported in E-506 (18 or 19)--Age 451+ days--and will be removed after having been reported in Section E for eight previous quarters.

D\* = Dropped, overpayment not in active collection at the end of the report quarter after being in active collection throughout (or at least at the end of) the prior quarter and reported in Section E at least nine previous quarters.

## ETA Handbook 361, Appendix A, Population 14 Notes

1. Population 14 has been designed to process a state's entire outstanding overpayments file and generate:

- Section E of the ETA 227 Report (Age of Outstanding Overpayments)
- Amounts removed on Section C of the ETA 227 Report (Overpayments Reconciliation Activities – Row 312)

The validation of amounts removed in Section C uses the population 14 file and not the population 13 file which validates Section C because removal is determined by examining outstanding overpayments.

The software will ignore any overpayments that are included in the extract file that are too old to be included in Section E and are not removed during the quarter.

Overpayments are not removed automatically when they have been included on the previous eight 227 reports. If the overpayment is in Active Collection status in the ninth quarter after it was established, it is not removed until the state indicates that it has dropped the Active Collection status.

Therefore, states must label each outstanding overpayment that has been reported on eight 227 reports in Column 6 (Active Collection) as either:

- Yes – in active collection. These overpayments will not be removed and will be included in section E (greater than 450 days).
- No – not in active collection. These overpayments will be removed (not included in section E but included in Section C line 12) in the ninth quarter after the date established. Any overpayment greater than nine quarters old with a no in Column 7 is not included in Sections C or E.
- Dropped – the overpayment has been reported for 9 or more quarters and was in active collection in the prior quarter but has been dropped during the report quarter from active collection status. These payments will be included in Section C line 12 as removed during the quarter.

2. Overpayment in Active Collection: Overpayments for which a payment schedule is established with the claimant or for which offsets are being collected.

3. Section C of the ETA 227 report requires the amounts removed to be identified as fraud or non-fraud. Therefore, a value of fraud or non-fraud is required in Column 8 for overpayments which had been reported for eight quarters and are not in active collection or overpayments which had been reported for nine or more quarters and the state dropped active collection during the quarter.

Relationship between ETA 227 Report Cells and Subpopulations in Population 14

**Table A.14.2**

Relationship between ETA 227 Report Cells and Subpopulations in Population 14

E. PAGE 3 OF FORM

SECTION E: AGING OF BENEFIT OVERPAYMENT ACCOUNTS				
Accounts Receivable	Line No.	Dollar Amounts		
		UI (18)	UCFE/UCX (19)	EB (25)
90 days or less	501	1	1 and 7	19
91 – 180 days	502	2	2 and 8	20
181 – 270 days	503	3	3 and 9	21
271 – 360 days	504	4	4 and 10	22
361 – 450 days	505	5	5 and 11	23
451 days or more	506	6	6 and 12	24
Total Accounts Receivable	507			

**Table A.14.3**

Relationship between ETA 227 Report Cells and Subpopulations in Population 14

C. PAGE 2 OF FORM

C. RECOVERY/RECONCILIATION							
	Line No.	Dollar Amount					
		Fraud			Nonfraud		
		UI (11)	UCFE/ UCX (12)	EB (22)	UI (13)	UCFE/U CX (14)	EB (23)
Receivables Removed at End of Period	312	13	13, 15	17	14	14, 16	18

## Data Element: Active Collection

### Definition: Active Collection

“These are the basic principles to be followed in determining whether an overpayment balance is in active collection status.

- a. The state must be actually recovering portions of the balance at the end of the report quarter, and
- b. The collection/recovery process must still be underway at the end of the quarter.
- c. If these two conditions are not met, the overpayment balance is to be removed at the end of the report quarter, and any subsequent recoveries are to be reported in the appropriate Recovered line of Section C of the 227, with a balancing entry equal to the amount recovered on line 310, Additions.”

## Value: Active Collection – Yes or Blank

### Definition: Active Collection – Yes or Blank

Overpayment collection is still in progress (Offsets or payments are being made).

#### Module 3

#### **Step 44. Active Collection**

#### **Sub Step A. Yes or Blank**

#### ***Rules for this step/substep apply to Population 14***

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was in active collection during the report quarter being validated by checking an indicator.

## Value: Active Collection – No – Not in Active Collection

### Definition: Active Collection – No – Not in Active Collection

Active collection is no longer in progress (Offsets or payments are no longer being made).

### Module 3

#### Step 44. Active Collection

##### Sub Step B. No – Not in Active Collection

*Rules for this step/substep apply to Population 14*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was not in active collection during the report quarter being validated by checking an indicator.

## Value: Active Collection – Dropped

### Definition: Active Collection – Dropped

The overpayment was more than 730 days old and not in active collection status at the end of the previous report quarter, and active collection ceased during the report quarter.

OP is not in active collection at the end of the report quarter after being in active collection throughout (or at least at the end of) the prior quarter and reported in Section E of the 227 report at least nine previous quarters.

### Module 3

#### Step 44. Active Collection

##### Sub Step C. Dropped

##### *Rules for this step/substep apply to Population 14*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the overpayment was dropped during the report quarter being validated by checking an indicator.

**Rule 2:** The overpayment was more than 730 days old and was dropped during the report quarter being validated.

### Record Layout: Active Collection

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

No.	Field Name	Module 3 Reference	Field Description	Data Format	Data Type	Constraint
6	Active Collection	Yes or blank: Step 44A - Rule 1 No: Step 44B - Rule 1 Dropped: Step 44C - Rule 1	Indicate Y if overpayment is in process of recovery; use N if overpayment is no longer in process of recovery; use D if the established date is more than nine (9) quarters prior to the report quarter and the overpayment was in process of recovery in the quarter before the report quarter but recovery was dropped in the report quarter.	Text – Y; N; D  (Required for overpayments with balances more than 450 days past due; optional for other overpayment balances)	CHAR (20)	

## Data Element: UI Balance at the end of the Quarter

### Definition: Balance of Overpayment – UI

The amount due on the overpayment at the end of the quarter.  
(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 42 Balance of Overpayment

##### Sub Step A. UI

#### *Rules for this step/substep apply to Population 14*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates the balance of the UI-only overpayment at the end of the reporting period by checking an indicator.

**Rule 2:** This rule validates the balance of the UI portion of an overpayment at the end of the reporting period by checking an indicator and/or performing a calculation.

## Data Element: Federal Balance at the end of the Quarter

### Definition: Balance of Overpayment – Federal

The amount due on the overpayment at the end of the quarter.

(ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 42. Balance of Overpayment

##### Sub Step B. Federal

#### *Rules for this step/substep apply to Population 14*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates the balance of the federal overpayment at the end of the reporting period by checking an indicator.

**Rule 2:** This rule validates the balance of the federal portion of an overpayment at the end of the reporting period by checking an indicator and/or performing a calculation.

## Data Element: EB Balance at the end of the Quarter

Definition: Balance of Overpayment – EB

The amount due on the overpayment at the end of the quarter.

### Module 3

#### Step 42. Balance of Overpayment

##### Sub Step C. EB

*Rules for this step/substep apply to Population 14*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates the balance of the EB overpayment at the end of the reporting period by checking an indicator.

## Other Data Elements and Values for Reporting and Validating Overpayments

- Data Element: SSN
- Data Element: Program Type
  - Value: UI Claim
  - Value: UCFE
  - Value: UCX Claim
  - Value: EB Claim
- Data Element: UI Amount Established
- Data Element: Federal Amount Established
- Data Element: EB Amount Established
- Data Element: Date of Reconciliation Activity
- Data Element: UI Reconciliation Amount
- Data Element: Federal Reconciliation Amount
- Data Element: EB Reconciliation Amount
- Data Element: Date of Original Monetary

## Data Element: UI Amount Established

### Definition Amount of Overpayment – UI

The original amount of the overpayment established for any single issue involving either a fraud or nonfraud overpayment that has been determined for a claimant within a single calendar quarter and for which a formal notice of decision is issued. Any overpayment (whether fraud or nonfraud) that is determined by the State agency which covers one or more weeks (or partial weeks) of benefits shall be counted as one case if all weeks of overpayments are included in the same notice of decision that is issued to the claimant. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 37. UI

##### Sub Step A. UI

**Rules for this step/substep apply to Population 12 and 15**

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the UI dollar amount of the established overpayment was correct by checking an indicator and/or examining the case folder.

The total dollars for all established overpayments and for each overpayment category in sections A and C will be validated through Report Validation.

**Rule 2:** This rule validates that the UI dollar amount portion of the established overpayment was correct by checking an indicator and/or performing a calculation

#### Record Layout: UI Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
8	UI Amount	Step 37A - Rule 1	The amount of benefits paid from State Unemployment Funds.	Number - 0000000.00 (Required for UI claims; must be blank or 0 for UCFE or UCX or EB claims)	DECIMAL (9,2)	

[Return to Other Data Elements and Values for Reporting and Validating Overpayments - Cause of Overpayments](#)

[Return to Other Data Elements and Values for Reporting and Validating Overpayments by Method](#)

## Data Element: Federal Amount Established

### Definition: Amount of Overpayment - Federal

The original amount of the overpayment established for any single issue involving either a fraud or nonfraud overpayment that has been determined for a claimant within a single calendar quarter and for which a formal notice of decision is issued. Any overpayment (whether fraud or nonfraud) that is determined by the State agency which covers one or more weeks (or partial weeks) of benefits shall be counted as one case if all weeks of overpayments are included in the same notice of decision that is issued to the claimant. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 37. Amount of Overpayment

##### Sub Step B. Federal

#### *Rules for this step/substep apply to Population 12 and 15*

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the federal dollar amount of the established overpayment was correct by checking an indicator and/or examining the case folder.

The total dollars for all established overpayments and for each overpayment category in sections A and C will be validated through Report Validation.

**Rule 2:** The dollar amount of the federal portion of the overpayment matches the federal overpayment amount on the worksheet by checking an indicator and/or performing a calculation.

#### Record Layout: Federal Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
9	Federal Amount	Step 37B - Rule 1	The amount of benefits paid from Federal Funds.	Number - 0000000.00 (Required for UCFE, UCX, or joint claims; must be blank or 0 for UI or EB claims)	DECIMAL (9,2)	

[Return to Other Data Elements and Values for Reporting and Validating Overpayments - Cause of Overpayments](#)

[Return to Other Data Elements and Values for Reporting and Validating Overpayments by Method](#)

## Data Element: EB Amount Established

### Definition: Amount of Overpayment Amount – EB

A supplemental Federal-State program that pays extended benefits during periods of specified high unemployment to individuals for weeks of unemployment after:

1. They draw the maximum potential entitlement to regular benefits within their benefit year.
2. Their benefit year ends while they are in continued unemployment status and have insufficient wage credits to establish a new claim (provided that the EB period in the State began before the individuals' benefit year ended). The cost of EB paid to claimants under State unemployment compensation law is financed equally by State and Federal funds.

The cost of EB paid to Unemployment Compensation for Federal Employees (UCFE) and Unemployment Compensation for Ex-Service members (UCX) claimants is totally financed by Federal funds.

## Module 3

### Step 37. Amount of Overpayment Amount

#### Sub Step C. EB

#### *Rules for this step/substep apply to Population 12*

*Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".*

**Rule 1:** This rule validates that the dollar amount of the established EB overpayment was correct by checking an indicator and/or examining the case folder.

The total dollars for all established overpayments and for each overpayment category in sections A and C of the 227 report will be validated through Report Validation.

**Rule 2:** This rule validates that the dollar amount portion of the established EB overpayment was correct by reviewing case files and/or performing a calculation.

### Record Layout: EB Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
10	EB Amount	Step 37C – Rule 1	The amount of benefits paid through the permanent Extended Benefits (EB) program.	Number – 000000000.00 (Required for EB claims; must be blank or 0 for UI or UCFE or UCX claims)	CHAR (100)	

[Return to Other Data Elements and Values for Reporting and Validating Overpayments - Cause of Overpayments](#)

## Data Element: Date of Reconciliation Activity

### Definition: Overpayment Reconciliation Activity Date

The date the overpayment reconciliation activity took place. (ETA 401, Sec IV, Ch 2)

## Module 3

### Step 39. Overpayment Reconciliation Activity Date

#### *Rules for this step/substep apply to Population 13*

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the date of the overpayment reconciliation transaction matches the reconciliation date on the worksheet and is during the reporting period by checking an indicator.

### Record Layout: Date of Reconciliation Activity

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
7	Date of Reconciliation Activity	Step 39 - Rule 1	Indicate the date of the Overpayment Activity.	Date - MM/DD/YYYY (Required)	DATE	NOT NULL

[Return to Other Data Elements and Values for Reporting and Validating Overpayments Reconciliation Activities](#)

## Data Element: UI Reconciliation Amount

### Definition: Amount of Overpayments Reconciliation Activity – UI

The dollar amount involved in the UI overpayments reconciliation activity. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 40. Amount of Overpayments Reconciliation Activity

##### Sub Step A. UI

#### *Rules for this step/substep apply to Population 13*

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the UI dollar amount of the overpayment transaction was correct by checking an indicator.

**Rule 2:** This rule validates that the UI dollar amount of the overpayment transaction was correct by checking an indicator and performing a calculation.

### Record Layout: UI Reconciliation Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
8	UI Reconciliation Amount	Step 40A - Rule 1	The reconciled amount of State Unemployment Funds.	Number - 0000000.00 (Required for UI claims; must be blank or 0 for UCFE or UCX claims)	DECIMAL (9,2)	

[Return to Other Data Elements and Values for Reporting and Validating Overpayments Reconciliation Activities](#)

## Data Element: Federal Reconciliation Amount

### Definition: Amount of Overpayments Reconciliation Activity – Federal

The dollar amount involved in

the federal overpayments reconciliation activity. (ETA 401, Sec IV, Ch 2)

### Module 3

#### Step 40. Amount of Overpayments Reconciliation Activity

##### Sub Step B. Federal

##### *Rules for this step/substep apply to Population 13*

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the federal dollar amount of the overpayment transaction was correct by checking an indicator.

**Rule 2:** This rule validates that the federal dollar amount of the overpayment transaction was correct by checking an indicator and performing a calculation.

### Record Layout: Federal Reconciliation Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
9	Federal Reconciliation Amount	Step 40B - Rule 1	The reconciled amount of Federal Funds.	Number - 0000000.00 (Required for UCFE, UCX, or joint claims; must be blank or 0 for UI claims)	DECIMAL (9,2)	

[Return to Other Data Elements and Values for Reporting and Validating Overpayments Reconciliation Activities](#)

## Data Element: EB Reconciliation Amount

Definition: Amount of Overpayments Reconciliation Activity – EB

The dollar amount involved in the extended benefits overpayments reconciliation activity.

### Module 3

#### Step 40. Amount of Overpayments Reconciliation Activity

##### Sub Step C. EB

##### *Rules for this step/substep apply to Population 13*

Select "Pass" on the sample validation screen for the element if all of the following conditions are met. Otherwise, select "Fail".

**Rule 1:** This rule validates that the extended benefits dollar amount of the overpayment transaction was correct by checking an indicator.

### Record Layout: Reconciliation Amount

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
10	EB Reconciliation Amount	Step 40C – Rule 1	The reconciled amount of Extended benefits funds.	Number – 0000000.00 (Required for EB)	DECIMAL (9.2)	

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## Data Element: Date of Original Monetary

This record layout provides the format for the validation extract file. The extract file type must be ASCII, comma delimited columns. Data must be in the order listed in the record layout. The data Format column indicates the generic values for text fields. **These must be followed by a dash and the state-specific value.** The Module 3 reference indicates the step where the state-specific values are documented.

<i>No.</i>	<i>Field Name</i>	<i>Module 3 Reference</i>	<i>Field Description</i>	<i>Data Format</i>	<i>Data Type</i>	<i>Constraint</i>
14	Date of Original Monetary	Step 6A – Rules 1 and 3 Step 6B – Rule 1	Date the original determination was made on whether the claimant has sufficient base-period wages and/or employment to establish a benefit year.	Date – MM/DD/YYYY  (Required)	DATE	NOT NULL

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