Federal Unemployment Trust Fund

Employer

State Tax

FUTA Tax

Reduced Credit

Federal Agency Reimbursement

0.6%

Clearing Account

State Unemployment Fund

To FUA

To EUCA

0.12

Fed EB

53 State Accounts

Advances

Excess

Reed Act Funds

Excess

Excess

Benefit Payment Account

UCFE-UCX

2 Railroad Accounts

0.456

UI/ES Grants

0.024

Federal Administration

Federal Administration