

Glossary of Terms for the FUTA Return Table

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

GF Repayment -- The share of receipts transferred from the EUCA to repay general fund advances incurred as a result of Federal benefit payments which preceded 1981. This category applies only to FY 1981 through FY 1987.

Implied Net FUTA -- Total FUTA receipts minus GF repayment

EUCA -- Share of receipts transferred to the Extended Unemployment Compensation Account (EUCA). For FY 1999-2001 and part of FY 2002, no receipts were transferred because EUCA was at its ceiling.

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

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

UI -- State administrative costs for Unemployment Insurance (UI) excluding postage (before 2008) and a portion of National Activities.

ES -- State administrative costs for Employment Services (ES) excluding postage (before 2008) and a portion of National Activities. ES fiscal year data are estimated from program year data and adjusted for the general revenue share of ES funding (approximately 3% of the total).

Other -- Includes veterans employment programs and Bureau of Labor Statistics Labor Market Information programs. Data include postage for FY 1997-2007.

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

Fed Acct Dist -- Distribution of funds from Federal trust fund accounts to state trust fund accounts. Includes Reed Act distributions, UI Modernization distributions and Hurricane Katrina transfers.

EB -- Federal share of Federal-State Extended Benefits (EB). Also includes shareable regular benefits.

EUC -- The estimated amount of Emergency Unemployment Compensation (EUC) benefits funded from FUTA. This applies to FY 1992-94 and FY 2008-09.

TEUC -- The estimated amount of Temporary Extended Unemployment Compensation (EUC) benefits funded from FUTA. This applies to FY 2002-04.

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