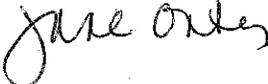


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| EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210 | CLASSIFICATION EUC08 |
| | CORRESPONDENCE SYMBOL OUI/DUIO |
| | DATE December 28, 2011 |

**ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 04-10,
Change 8**

TO: STATE WORKFORCE AGENCIES

FROM: JANE OATES 
Assistant Secretary

SUBJECT: Extension of Temporary Provisions – Emergency Unemployment Compensation and Extended Benefits Provisions

1. **Purpose.** To advise states of the latest extension of the Emergency Unemployment Compensation (EUC08) program and temporary Extended Benefit (EB) provisions.
2. **References.** Temporary Payroll Tax Cut Continuation Act of 2011 (Act), House of Representatives (H.R.) 3765¹, enacted December 23, 2011; the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, P.L. No. 111-312; the Unemployment Compensation Extension Act of 2010, P.L. No. 111-205; Sections 2002 and 2005 of Division B, Title II, the Assistance for Unemployed Workers and Struggling Families Act, P.L. No. 111-5 the Supplemental Appropriations Act, 2008, P.L. No. 110-252; Unemployment Insurance Program Letter (UIPL) Nos. 23-08 and 23-08, Changes 1, 2, 3, 4, 5, and 6; UIPL No. 12-09; UIPL No. 07-09; and UIPL Nos. 04-10 and 04-10, Changes 1, 2, 3, 4, 5, 6, and 7.
3. **Summary of Provisions.** The Act extends the phase-out periods and expiration dates of EUC08 and the temporary EB provisions. The changes made by the Act are outlined below:
 - A. **Extend EUC08 Program.**
 - The end of the period during which an individual may establish initial eligibility for the First Tier of EUC08 is extended to weeks of unemployment ending on or before March 6, 2012.
 - The end of the period during which an EUC08 account may be augmented is extended. Individuals must exhaust First, Second, or Third Tier EUC08 on or before March 6, 2012, to qualify for the next higher EUC08 tier.
 - The expiration date of the EUC08 program (i.e., the end of the “phase-out” period) is extended. Under the new expiration date, no EUC08 First, Second, Third, or Fourth-

¹ The Public Law (P.L.) number for this act was not available as of the date of issuance of this UIPL.

| | |
|----------------------------|--------------------------------------|
| RESCISSIONS None | EXPIRATION DATE Continuing |
|----------------------------|--------------------------------------|

Tier payments may be made for any week of unemployment beginning after August 15, 2012.

B. Extend Temporary EB Provisions—100 Percent Federal Funding, Individual Eligibility Period, Sharing for First Week, and the 3-year lookback.

- The Federal government will reimburse states for 100 percent of the benefit costs of sharable EB and sharable regular compensation for weeks of unemployment beginning before March 7, 2012.
- The phase-out period for states to receive 100 percent reimbursement for individuals who have established EB eligibility is extended. If an individual received EB with respect to one or more weeks of unemployment beginning after February 17, 2009, and before March 7, 2012, the Federal government will continue to pay 100 percent of the eligible (sharable) EB benefit costs for weeks of unemployment ending before August 15, 2012.
- The provision permitting certain individuals to qualify for EB following exhaustion of EUC08 (without an overlap between their benefit year and the EB period) is extended. States may continue to permit these individuals to qualify for EB after they have exhausted EUC08 during an EB period that began on or before the date the individuals exhausted EUC08, even if the benefit year of those individuals ended (See UIPL No. 12-09, Q&A #6). This option remains available to states for weeks of unemployment beginning after February 17, 2009, and before March 7, 2012.
- The suspension of the prohibition of Federal sharing for the first week of EB if state law permits individuals to be compensated for the first week of regular compensation eligibility at any time or under any circumstances is extended through weeks of unemployment ending on or before August 15, 2012.
- The EB three-year look-back provisions are effective with respect to compensation for weeks of unemployment beginning after the date of enactment of the Act, or if later the date established pursuant to state law and ending on or before February 29, 2012.

4. **Effective Dates.** The extensions are effective “as if included in the enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Public Law 111–312).”

5. **Interpretation.** The information in this document is issued to the states and cooperating state agencies as guidance provided by the Department in its role as the principal in the EUC08 program. As agents of the Federal government, the states and cooperating state agencies may not deviate from this guidance without the prior approval of the Department. To the extent that the prior guidance (as outlined in #2, *References* above) is inconsistent with this UIPL, this UIPL supersedes that guidance.

6. **Action Requested.** Administrators are to provide this guidance to the appropriate staff.

7. **Inquiries.** Questions should be directed to the appropriate Regional Office.

8. **Attachments.**

Attachment 1— Key Dates for the Act.

Attachment 2— Relevant statutory provisions in the Act.

Attachment 1 to UIPL 04-10 Change 8

| Key Dates for UI Programs Following Enactment of Temporary Payroll Tax Cut Continuation Act of 2011 | | | | |
|---|---|--------------------------------------|--|-------------------------------|
| Program | Last Date Eligibility May Be Established for New Participants | | Last Date Payable/Sharable Under Phase-Out | |
| | Statutory End Date | Actual Week Ending Date ¹ | Statutory End Date | Actual Week Ending Date |
| EUC08 | March 6, 2012 ² | March 3, 2012 ^{3,4} | August 15, 2012 ⁵ | August 18, 2012 ⁶ |
| 100% Federal sharing EB ⁷ | March 7, 2012 ⁸ | March 10, 2012 ⁹ | August 15, 2012 ¹⁰ | August 11, 2012 ¹¹ |
| Federal sharing 1 st week EB – compensable waiting week | August 15, 2012 ² | Statutory End Date | August 11, 2012 ¹¹ | Actual Week Ending Date |
| Three-year lookback option for EB triggers | February 29, 2012 ² | | February 25, 2012 ¹² | |

¹ For states where week of unemployment ends on Saturday.

² Weeks of unemployment ending on or before this date.

³ Last week of unemployment for which an individual may establish eligibility for EUC08. Individuals exhausting a tier of EUC08 on this date may have their accounts augmented with next higher tier.

⁴ For New York, where week of unemployment ends on Sunday, actual week ending date is March 4, 2012.

⁵ No compensation for weeks of unemployment beginning after this date.

⁶ For New York, August 19, 2012.

⁷ Also applies to provision permitting states to extend an individual's EB eligibility period.

⁸ Weeks of unemployment beginning before this date.

⁹ For New York, March 11, 2012.

¹⁰ Weeks of unemployment ending before this date.

¹¹ For New York, August 12, 2012.

¹² For New York, February 26, 2012.

**TITLE II—TEMPORARY EXTENSION OF UNEMPLOYMENT
COMPENSATION PROVISIONS**

**SEC. 201. TEMPORARY EXTENSION OF UNEMPLOYMENT COMPENSATION
PROVISIONS.**

(a) IN GENERAL.—(1) Section 4007 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(A) by striking “January 3, 2012” each place it appears and inserting “March 6, 2012”;

(B) in the heading for subsection (b)(2), by striking “JANUARY 3, 2012” and inserting “MARCH 6, 2012”; and

(C) in subsection (b)(3), by striking “June 9, 2012” and inserting “August 15, 2012”.

(2) Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111–5 (26 U.S.C. 3304 note; 123 Stat. 444), is amended—

(A) by striking “January 4, 2012” each place it appears and inserting “March 7, 2012”; and

(B) in subsection (c), by striking “June 11, 2012” and inserting “August 15, 2012”.

(3) Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110–449; 26 U.S.C. 3304 note) is amended by striking “June 10, 2012” and inserting “August 15, 2012”.

(4) Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(A) in subsection (d), in the second sentence of the flush matter following paragraph (2), by striking “December 31, 2011” and inserting “February 29, 2012”; and

(B) in subsection (f)(2), by striking “December 31, 2011” and inserting “February 29, 2012”.

(b) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (F), by striking “and” at the end; and

(2) by inserting after subparagraph (G) the following: “(H) the amendments made by section 201(a)(1) of the Temporary Payroll Tax Cut Continuation Act of 2011; and”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (Public Law 111–312).