

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

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

**TO:** STATE WORKFORCE AGENCIES

**FROM:** JANE OATES /s/  
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.) 3765<sup>1</sup>, 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-

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

<b>RESCISSIONS</b> None	<b>EXPIRATION DATE</b> Continuing
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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.