DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2020 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration, Labor

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications on October 31, 2020 under the Federal Unemployment Tax Act, thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC.

John Pallasch,

Assistant Secretary for Employment and Training.
October 31, 2020

The Honorable Steven T. Mnuchin  
Secretary of the Treasury  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C.  20220

Dear Secretary Mnuchin:

Enclosed are an original and a copy of two separate certifications regarding unemployment compensation laws pursuant to the Federal Unemployment Tax Act, for the 12-month period ending on October 31, 2020. One certification is with respect to the “normal” federal unemployment tax credit under Section 3304 of the Internal Revenue Code of 1986, and the other certification is with respect to the “additional” tax credit under Section 3303 of the IRC. Both certifications list all 53 jurisdictions

Sincerely,

EUGENE SCALIA

Enclosures
CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following States, to the Secretary of the Treasury, for the 12-month period ending on October 31, 2020, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama  
Alaska  
Arizona  
Arkansas  
California  
Colorado  
Connecticut  
Delaware  
District of Columbia  
Florida  
Georgia  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Kansas  
Kentucky  
Louisiana  
Maine  
Maryland  
Massachusetts  
Michigan  
Minnesota  
Mississippi  
Missouri  
Montana  
Nebraska  
Nevada  
New Hampshire  
New Jersey  
New Mexico  
New York  
North Carolina  
North Dakota  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
Puerto Rico
Rhode Island                                          Virginia
South Carolina                                       Virgin Islands
South Dakota                                         Washington
Tennessee                                            West Virginia
Texas                                                 Wisconsin
Utah                                                  Wyoming
Vermont                                               

This certification is for the maximum normal credit allowable under Section 3302(a) of the Code.


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EUGENE SCALIA
CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO THE SECRETARY OF THE TREASURY PURSUANT TO SECTION 3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following States, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury, for the 12-month period ending on October 31, 2020:

Alabama
Alaska
Arizona
Arkansas
California
Colorado
Connecticut
Delaware
District of Columbia
Florida
Georgia
Hawaii
Idaho
Illinois
Indiana
Iowa
Kansas
Kentucky
Louisiana
Maine
Maryland
Massachusetts
Michigan
Minnesota
Mississippi
Missouri
Montana
Nebraska
Nevada
New Hampshire
New Jersey
New Mexico
New York
North Carolina
North Dakota
Ohio
Oklahoma
Oregon
Pennsylvania
Puerto Rico
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont
Virginia
Virgin Islands
Washington
West Virginia
Wisconsin
Wyoming
This certification is for the maximum additional credit allowable under Section 3302(b), subject to the limitations of Section 3302(c) of the Code.


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EUGENE SCALIA