



## DEPARTMENT OF LABOR

### Employment and Training Administration

#### **Federal-State Unemployment Compensation Program: Certifications for 2023 under the Federal Unemployment Tax Act**

**AGENCY:** Employment and Training Administration

**ACTION:** Notice.

**SUMMARY:** The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 *et seq.*, 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, October 31, 2023.

**Lenita Jacobs-Simmons,**  
*Deputy Assistant Secretary,*  
*Employment and Training.*

The Honorable Janet L. Yellen  
Secretary of the Treasury  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.

Washington, DC 20220

Dear Secretary Yellen:

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, 2023. One certification is with respect to the federal unemployment tax credit under Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is with respect to the “additional” tax credit under Section 3303 of the IRC. Both certifications list all 53 states.

Sincerely,

JULIE A. SU  
Acting Secretary of Labor

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 named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2023, in regard to the unemployment

compensation laws of those states, which heretofore have been approved under the Federal

Unemployment Tax Act:

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

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

Signed at Washington, DC, on October 31, 2023.

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JULIE A. SU  
Acting Secretary of Labor

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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 the provisions of 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 named 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, 2023:

Alabama	Connecticut
Alaska	Delaware
Arizona	District of Columbia
Arkansas	Florida
California	Georgia
Colorado	Hawaii

Idaho	North Carolina
Illinois	North Dakota
Indiana	Ohio
Iowa	Oklahoma
Kansas	Oregon
Kentucky	Pennsylvania
Louisiana	Puerto Rico
Maine	Rhode Island
Maryland	South Carolina
Massachusetts	South Dakota
Michigan	Tennessee
Minnesota	Texas
Mississippi	Utah
Missouri	Vermont
Montana	Virginia
Nebraska	Virgin Islands
Nevada	Washington
New Hampshire	West Virginia
New Jersey	Wisconsin
New Mexico	Wyoming
New York	

This certification is for the maximum additional credit allowable under Section 3302(b) of the Code, subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, DC, on October 31, 2023.

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JULIE A. SU  
Acting Secretary of Labor

