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## **DEPARTMENT OF LABOR**

### **Employment and Training Administration**

#### **Federal-State Unemployment Compensation Program: Certifications for 2025 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, 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, 2025.

**Susan Frazier,**

Acting Assistant Secretary for Employment and Training, Labor.

The Honorable Scott Bessent  
Secretary of the Treasury  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

Dear Secretary Bessent:

Transmitted herewith are an original and one copy of the certifications of the states and their unemployment compensation laws for the 12-month period ending on October 31, 2025. One certification is required with respect to the normal Federal unemployment tax credit by Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is required with respect to the additional tax credit by Section 3303 of the IRC. Both certifications list all states.

Sincerely,

Lori Chavez-DeRemer

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, 2025, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal

Unemployment Tax Act:

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

Virgin Islands

Washington

West Virginia

Wisconsin

Wyoming

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

Signed at Washington, DC, on October 31, 2025.

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Lori Chavez-DeRemer

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, 2025:

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

Virginia  
Virgin Islands  
Washington  
West Virginia

Wisconsin  
Wyoming

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, 2025.

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Lori Chavez-DeRemer

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