

UI REPORTS HANDBOOK NO. 401

ETA 2112 UI Financial Transaction Summary

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A. Facsimile of Form

ETA 2112 UI FINANCIAL TRANSACTION SUMMARY

STATE:	REGION:	REPORT FOR PERIOD ENDING:			
ITEM	LINE NO	NET TOTALS (Sum of Cols. D, E & F)	CLEARING ACCOUNT	UNEMPLOYMENT TRUST FUND ACCOUNT	BENEFIT PAYMENT ACCOUNT
A	B	C	D	E	F
Balance Forward	01				
DEPOSITS					
Total Deposits	10				
Net UI Contributions	11				
Penalty/Interest	12				
U.S. Treasury Interest Credits	13				
Title IX Amortization	14				
Title IX Distribution	15				
Intra-Account Transfer	16				
Interstate Benefits	17				
UCX Advances/Reimbursements	18				
Reimb Local Govt/Indian Tribes	19				
Reimbursements State Govt	20				
Reimbursements Non-profit	21				
Federal Share (EB)	22				
Fed Emergency Compensation	23				
Temporary Federal Compensation	23a				
UCFE Advances/Reimbursements	24				
Other Sources #1	25				
Other Sources #2	26				
Other Sources #3	27				
Other Sources #4	28				
Other Sources #5	29				
DISBURSEMENTS					
Total Disbursements	30				
Net UI Benefits	31				
Net State Share (EB)	32				
Reimb. Local Govt/Indian Tribes	33				

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Reimbursements State Govt	34				
Reimbursements Non-profit	35				
UCX Net Payments	36				
Federal Share (Regular)	37				
Federal Share (EB)	38				
EUC 2008 Activity	39				
EUC Activity	40				
TEUC Activity	41				
Fed Emergency Compensation	42				
Temporary Federal Compensation	42a				
Interstate Benefits	43				
Title IX (Reed)	44				
To Special Funds	45				
UCFE Net Payments	46				
Intra-Account Transfer	47				
Other (Explain)	48				
Balance Close Month	49				
OTHER INFORMATION					
Withholding	50				

Comments:

OMB No.: 1205-0154 OMB Expiration Date: 04/30/2009 Average Estimated Response Time: 30 Minutes

OMB Burden Statement: These reporting instructions have been approved under the Paperwork Reduction Act of 1995. Persons are not required to respond to this collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Submission is required to obtain or retain benefits under SSA 303(a)(6). Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Labor, Office of Workforce Security, Room S-4231, 200 Constitution Ave., NW, Washington, DC, 20210.

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B. Purpose

Form ETA 2112 is a monthly summary of transactions in a state unemployment fund which consists of the Clearing Account, Unemployment Trust Fund (UTF) Account, and Benefit Payment Account. All payments by employers (and employees where applicable) into a state unemployment fund for contributions, payments in lieu of contributions, and special assessments should be accounted for in the report. Penalty and interest should be reported if deposited into the clearing account **and** transferred to the UTF. Funds received from the Federal Employees Compensation Account (FECA) and the Extended Unemployment Compensation Account (EUCA) as advances or reimbursements for Federal benefit obligations paid through the benefit payment account should be identified and reported in appropriate line items. All funds deposited into, transferred, or paid from the state unemployment fund (the state clearing account, the state account in the UTF, and the state benefit payment account) should be reflected on the ETA 2112 except for payments/benefits paid under the Alternative Trade Adjustment Assistance (ATAA) and Trade Adjustment Assistance (TAA) programs. Form ETA 2112 provides a summary of data pertaining to state unemployment insurance (UI) tax collections, regular benefits paid, Federal and state shares of Extended Benefits (EB) paid, Federal temporary program benefits paid, and other transactions affecting the UTF. In addition, it reflects specific areas where adjustments are indicated to determine the adequacy of resources available for regular unemployment benefit payments. Data from this form are also used with data from other statistical reports to study trends in financial aspects of the UI program and as a basis for solvency studies.

C. Due Date and Transmittal

This report is due the 1st day of the second month following the month of reference and will be transmitted electronically.

D. General Reporting Instructions

The data used in preparing the ETA 2112 must be obtained from the books of the state. A properly completed ETA 2112 will accurately show the net result of all transactions in the three accounts comprising the state unemployment fund as they appear in each state's records.

Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports Users Manual, Appendix C.

E. Item by Item Instructions

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1. Balance Brought Forward. Line 1. Enter in the appropriate column the balance at the beginning of the month. The amounts will be those reported as Balance at the Close of the Month, line 49, on the previous month's report.

2. Deposits.
 - a. Line 10. Total Deposits. Enter the sum of lines 11 through 29 for each column.

 - b. Line 11. Net UI Contributions. Enter in columns C and D, the net contribution collections for the month. Net contribution collections are the amount of total remittances deposited for the month including employee contributions used for unemployment compensation (ETA 8405 total of column III) less the amounts for refunds to employers, dishonored checks, and amounts received during the month for reimbursable benefit payments, penalty and interest, and Title IX (Reed Act) Funds.

 - c. Line 12. Penalty/Interest. Enter in columns C and D the net collections of penalty, interest, and fines deposited during the month if transferred to the UTF.

 - d. Line 13. U.S. Treasury Interest Credits. Enter in columns C and E the amount of interest earned on the state's account in the UTF and credited quarterly by the U.S. Treasury. Report actual credits, not monthly accrued interest. *There should be entries only for the months of March, June, September, and December.*

 - e. Line 14. Title IX Funds (Reed Act Amortization). Enter in columns C and D the amount of Reed Act expenditures recovered during the month through amortization or depreciation and use allowances permitted in OMB Circular A-87 with Title III grant funds to be redeposited in the Unemployment Trust Fund.

 - f. Line 15. Title IX Funds (Reed Act Distribution). Enter in columns C and E the amount received through a standard Reed Act distribution (from the ESAA to the state account in the UTF) or under a special distribution.

 - g. Line 16. Intra - Account Transfer. Enter in column E the amount transferred during the month to the UTF from the clearing account. Enter in column F the amount transferred during the month from the UTF to the benefit payment account. Enter in column C the sum of the entries made in columns E and F. Include on line 16F all amounts transferred to the IRS for withholding on benefits *regardless whether that transfer was made from the state account in the UTF or from the state benefit payment account*. **Line 16F must equal line 47E.**

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- h. Line 17. From Other States --- Interstate Benefits. Enter in columns C, E and F the total amount received from other states as reimbursement of benefits paid under combined wage plans.
- i. Line 18. FECA Advances/Reimbursements-UCX. Enter in columns C and E amounts received as advances or reimbursements from FECA for benefit payments made under applicable Federal provisions to Ex-service Members (UCX).
- j. Line 19. Reimbursable Benefit Payments (Local Government and Other Political Subdivisions). Enter in columns C and D the amount received as reimbursement for benefit payments made to former employees of local governments and political subdivisions including those to former employees of Indian tribes.
- k. Line 20. Reimbursable Benefit Payments (State Government Including State Hospitals and State Institutions of Higher Learning). Enter in columns C and D the amount received as reimbursement for benefit payments made to former employees of state governments, including state hospitals and state institutions of higher education.
- l. Line 21. Reimbursable Benefit Payments (Nonprofit Organizations). Enter in columns C and D the amount received as reimbursement for benefit payments made to former employees of reimbursing nonprofit organizations.
- m. Line 22. Federal Share Extended Benefits. Enter in columns C and E Federal funds received as advances or reimbursements for the 50 percent Federal share of extended benefit payments under PL 91-373.
- n. Line 23. Federal Emergency Compensation. Enter in columns C and E Federal funds received as advances or reimbursements for temporary Federal extensions of benefits (not Disaster Unemployment Assistance).
- o. Line 23a. Temporary Federal Compensation. Enter in columns C, E, or F Federal funds received as advances or reimbursements for temporary Federal benefits. When applicable, reporting instructions particular to the Federal legislation will provide more specific details.
- p. Line 24. FECA Advances/Reimbursements UCFE. Enter in columns C and E amounts which have been received as advances or reimbursements from FECA for payment of benefits to Federal civilians (including Postal employees).
- q. Lines 25 - 29. From Other Sources. Enter on line 25 tran5y6^
- r. sactions for the Disaster Unemployment Assistance program. Enter on line 26 transactions for Title XII loan and repayment transactions. Enter

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on line 27 reimbursements from the EUCA. Enter on line 28 receipts from other sources (e.g., recovery of Federal emergency compensation overpayments, penalty and interest going through the clearing and benefit payment accounts) and detail in the "Comments" section. Enter on line 29 any transactions involving non-Title XII loans/advances. These may be debt issuances (bonds, notes), short-term loans (from private sources or other state sources), lines of credit, or any other loans not funded by the Federal Unemployment Account. Enter in column C the sum of such transactions.

3. Disbursements.

- a. Line 30. Total Disbursements. Enter the sum of lines 31 through 48, inclusive, for each column.
- b. Line 31. Net UI Benefits. Enter in columns C and F the amount of regular unemployment benefits paid to claimants during the month, including the net state portion of benefits paid former Federal employees, and ex-military personnel. Include benefit checks issued and cash benefits paid to all regular claimants eligible under state law. In computing the net amount of regular unemployment benefits paid, reduce the total benefits paid by the amount of benefit refunds received from claimants during the month, also, adjustment for credit or recharge of checks by banks, or for cancellation or reissuance of benefit checks previously issued. *NOTE: Amounts withheld from benefits and transferred to the IRS are not netted.* Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF of the state benefit payment account.
- c. Line 32. Net State Share --- Extended Benefits. Enter in columns C and F the net state share of EB paid. This represents (plus or minus adjustments) 50 percent of any sharable EB (including combined wage claims), 50 percent of sharable regular benefits, 50 percent of EB attributable to the state portion of joint UI/UCFE/UCX payments, and 100% of the first week of EB if the State does not have a noncompensable waiting week. Include EB payments attributable to former employees of state and local governments for which the employer is not liable for reimbursement to the state unemployment fund. For combined wage claims, adjust charges to transferring states to omit the Federal share of amounts attributed to transferred wages. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless of whether they were paid from the state account in the UTF or the state benefit payment account.

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- d. Line 33. Net Reimbursable Benefit Payments (Local Government and Other Political Subdivisions and Indian Tribes.) Enter in columns C, E, and F the net amount of benefits paid which were attributable to local governments and political subdivisions subject to reimbursement. Benefits attributable to federally recognized Indian tribes are included in this section. In computing the net amount, include any EB for which the employer is liable for reimbursement to the state unemployment fund. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- e. Line 34. Net Reimbursable Benefit Payments (State Government Including State Hospitals and State Institutions of Higher Education). Enter in columns C, E, and F the net amount of benefits paid former employees of state government, including state hospitals and state institutions of higher learning, subject to reimbursement. In computing the net amount, include any EB paid for which the employer is liable for reimbursement to the state unemployment fund. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- f. Line 35. Net Reimbursable Benefit Payments (Nonprofit Organizations). Enter in columns C, E and F the net amount of benefits paid former employees of reimbursing nonprofit organizations. In computing the net amount, do not include the 50 percent Federal share of any EB paid. The 50 percent Federal sharable portion should be included in line 38. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- g. Line 36. FECA Net Federal Benefits - UCX. Enter in columns C and F the net Federal portion of unemployment compensation paid to former members of the armed services from funds in the benefit payment account. The total payments should be adjusted for refunds deposited during the month, credits and recharges, and cancellations and reissuances. Do not include any benefit payments for 100% federally funded benefit extensions such as the TEUC or EUC08 programs. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- h. Line 37. Net Federal Benefits (Federal Share Regular Benefits). Enter in columns C and F the net Federal share of regular compensation paid, including combined wage claims and benefit payments subject to reimbursement by nonprofit employers. For those states where regular duration of benefits exceeds 26 weeks, include these extra weeks. Report

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in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.

- i. Line 38. Net Federal Benefits (Federal Share Extended Benefits). Enter in columns C and F the net Federal share of extended compensation paid, including combined wage claims. States without a noncompensable waiting week for regular benefits should not include any portion of the first week of EB payments on this line. Do not include any other transactions on this line. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- j. Line 39. EUC 2008 Activity. Enter in columns C and F the net amount for which the Federal government is liable for EUC08, including amounts paid to UCFE and UCX claimants. Break out all disbursements by program in the "Comments" section as follows:
 - (A) Billable to EUCA - EUC08 benefits based on services for employers, except those listed in (B).
 - (B) Billable to General Revenues - EUC benefits paid based on services performed for the Federal government (UCFE and UCX), state and local government (contributory and non-contributory), Section 501(c)(3) non-profit employers (contributory or non-contributory employers to which Section 3309(a)(1) of the Internal Revenue Code applies), and Federally recognized Indian Tribes (contributory or non-contributory).
- k. Line 40. EUC Activity. Enter in columns C and F the amount disbursed for Emergency Unemployment Compensation. Since this program has expired, there will be minimal activity, e.g. overpayment recoveries. There will be no amounts transferred to the IRS for Federal income tax withholding.
- l. Line 41. TEUC Activity. Enter in columns C and F the amounts paid for the Temporary Emergency Unemployment Compensation program, including payments made to displaced airline workers. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether the taxes are paid from the state account in the UTF or the state benefit payment account.
- m. Line 42. Federal Emergency Compensation. Enter in columns C and F the net Federal Emergency Compensation, for programs other than those reported on lines 39-41, paid for which the Federal government is liable. Examples are benefits authorized and financed by Congress during extended periods of high unemployment rates. Identify the payment by program and amount in the "Comments" section. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income

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tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.

- n. Line 42a. Temporary Federal Compensation. Enter in columns C, E or F the net Temporary Federal Compensation paid for which the Federal government is liable. When applicable, reporting instructions particular to the federal legislation will provide more specific details.
- o. Line 43. To Other States-Interstate Benefits. Enter in columns C, E and F the amount transferred to other states as reimbursement for benefits paid under combined wage plans. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- p. Line 44. Title IX Funds Withdrawn (Reed Act). Enter in columns C and E the total amount of Title IX funds withdrawn from the UTF pursuant to Section 903(c)(2) of the Social Security Act, as amended, and/or under special legislation such as under the Balanced Budget Act.
- q. Line 45. To Special Funds. Enter in columns C and D the amount transferred from the clearing account to special administration or contingent funds established under state law, and explain in the "Comments" section. Funds withdrawn to pay the principal on non-Title XII debt should be reported.
- r. Line 46. FECA Net Benefit Payments-UCFE. Enter in columns C and F net benefit payments made during the month to former Federal civilian (including postal) employees, excluding EUC 2008, with funds from the FEC account. Report in column F all benefits paid, including amounts transferred to the IRS for Federal income tax withholding, regardless whether paid from the state account in the UTF or the state benefit payment account.
- s. Line 47. Intra-Account Transfer. Enter in column D the amount transferred during the month to the UTF from the clearing account. Enter in column E the amount transferred during the month from the UTF to the benefit payment account. Enter in column C the sum of the entries made in columns D and E. These entries should correspond with the entries made on line 16 in the "Deposits" section. **Line 47E must equal Line 16F.**
- t. Line 48. Other (Explain). Enter in columns D, E, and F, as applicable, amounts disbursed for other purposes not included in lines 31 through 44 and explain in the "Comments" section (i.e., repayments of Title XII loans, DUA benefits, return of outstanding Extended and Federal Supplemental

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Benefits balances to EUCA, CETA/PSE and non-reimbursable Federal share of EB). Enter in column E, transfers to FECA of penalties, fines, and/or interest collected resulting from the recovery of overpayments of UCFE/UCX claims. Do not include payments of benefits for ATAA or TAA.

Transfers of amounts collected as principal, penalties, fines, and/or interest resulting from the recovery of UCFE/UCX overpayments from the state's accounts in the UTF to FECA should be executed through the Treasury Automated Standard Application for Payments (ASAP). The Department of Labor, ETA should be notified of any of those transfers.

Column C is the sum of columns D, E, and F.

4. Balance at the Close of the Month. Line 49. Enter in the appropriate column the balance at the close of the month. The amount to be entered for each column will be the sum of item 1 plus item 10 minus item 30. The amount entered in column D should agree with the clearing account balance at the end of the month as reported on form ETA 8405. The amount entered in column F should agree with the benefit payment account balance at the end of the month as reported on form ETA 8401.
5. Withholding. Line 50. Enter in columns C, E, and F the amount withheld from benefits sent to the IRS for Federal income tax liabilities.