United States General Accounting Office

GAO

Testimony

Before the Subcommittee on Human Resources, Committee on Ways and Means, House of Representatives

For Release on Delivery
Expected at 1:00 p.m. EST
Thursday, March 20, 2003

UNEMPLOYMENT INSURANCE

States' Use of the 2002 Reed Act Distribution

Statement of Sigurd R. Nilsen, Director
Education, Workforce, and Income Security Issues

GAO

Accountability * Integrity * Reliability

Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss how states are using the March 2002 Reed Act distribution, which was part of the Job Creation and Worker Assistance Act of 2002. This broad stimulus package included an additional 13 additional weeks of federally-funded extended unemployment insurance (UI) benefits for all states and a distribution to states of $8 billion of the unemployment tax revenue it holds in reserve, referred to as a Reed Act distribution.[1] Under the act, these funds may be used to pay UI benefits, and/or to enhance UI benefits, such as increasing weekly benefit payments, extending the period of time benefits are paid, or otherwise expanding eligibility to groups that currently do not qualify for benefits. States may also appropriate these funds for the administrative costs of UI, including activities related to program integrity, and employment services (ES) programs, including one-stop service centers. [2]

Today, I will be providing information from our recent report on how states have used the Reed Act distribution so far.[3] I will discuss: (1) the proportion of Reed Act dollars that states have spent; (2) the proportion of total Reed Act dollars that remains in state UI trust funds and the effect this has had on employer UI taxes; and (3) the proportion of Reed Act dollars that have been appropriated by states for administering the UI, ES, or one-stop systems.

To determine how Reed Act dollars are being used, we surveyed state workforce agency administrators in 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands.[4] We also reviewed legislation, federal

[1]The term "Reed Act" refers to a part of the Employment Security Financing Act of 1954. The Reed Act provides that when federal accounts in the UI trust fund reach their statutory limits at the end of a federal fiscal year, any excess funds are transferred to state UI trust funds. Unlike "traditional" Reed Act distributions, the calendar year 2002 distribution was required regardless of the ceilings and did not take place at the beginning of a fiscal year.

[2]The employment services system, established by the Wagner-Peyser Act of 1933, provides job seeker and employer labor exchange service and information. The Workforce Investment Act (WIA) of 1998 amended the Wagner-Peyser Act to require that the employment service activities be provided as part of the WIA one-stop system, which is a centralized service delivery structure consolidating delivery of most federally funded state and local employment and training assistance.

[3]See U.S. General Accounting Office, *Unemployment Insurance: States' Use of the 2002 Reed Act Distribution*, GAO-03-496 (Washington, D.C.: Mar. 6, 2003).

[4]For UI purposes, federal law designates the District of Columbia, Puerto Rico, and the Virgin Islands as "states."

guidance, and other documents and data relevant to UI and Reed Act distributions and interviewed U.S. Department of Labor officials responsible for overseeing state activities related to the 2002 Reed Act distribution. We also interviewed various interest groups and met with state UI and workforce agency officials and state legislative representatives in Virginia and New Jersey.

In summary, we found that about 17 percent ($1.34 billion) of the $8 billion 2002 Reed Act distribution had been spent as of November 30, 2002, primarily on regular UI benefits, and only a small portion had been spent on benefit enhancements, or administrative costs of UI, ES, and one-stop systems. A total of $6.66 billion (83 percent) remains in state trust funds, which, according to state workforce officials, has prevented automatic increases in employer taxes in 30 states. Twenty-seven states appropriated about $662 million for administrative costs of UI, ES, or one-stop systems, of which $74 million has been spent.

Background

The UI program was established by Title III of the Social Security Act in 1935 and is a key component in ensuring the financial security of America's workforce. This complex program, which is jointly administered by the U.S. Department of Labor's Employment and Training Administration and the states, provides temporary cash benefits to workers who lose their jobs through no fault of their own. By providing unemployed workers money for basic needs, UI helps boost demand for goods and services, thereby stabilizing the economy during recessions. Although Labor provides oversight and guidance, primary responsibility for administering the program lies with the states.

The UI program is funded through federal and state taxes levied on employers. The federal tax generally covers the administrative costs of the UI and ES programs,[5] loans to states, and the federal share of extended UI benefits.[6] State taxes are used to pay UI benefits. States deposit their taxes

[5]Labor provided about $2.2 billion to states in fiscal year 2003 to administer these programs.

[6]The federal tax accumulates in three separate accounts. These three accounts are the (1) Employment Security Administration Account (ESAA) , which covers both federal and state administrative costs of UI and ES; (2) Extended Unemployment Compensation Account (EUCA), which covers the federal share of extended UI benefits and has been used to fund temporary extended unemployment compensation benefits; and (3) Federal Unemployment Account (FUA), which funds loans to insolvent state accounts.

with the U.S. Treasury, which maintains one trust fund with a separate account for each state. States are responsible for ensuring the solvency of their individual trust funds. To ensure trust fund solvency, states can build up trust fund reserves during good economic times, so that they have sufficient reserves to pay UI benefits if unemployment rises, without raising taxes or borrowing money from the federal government. Forty-nine states set triggers that automatically increase employer taxes when UI trust funds fall below specific levels.

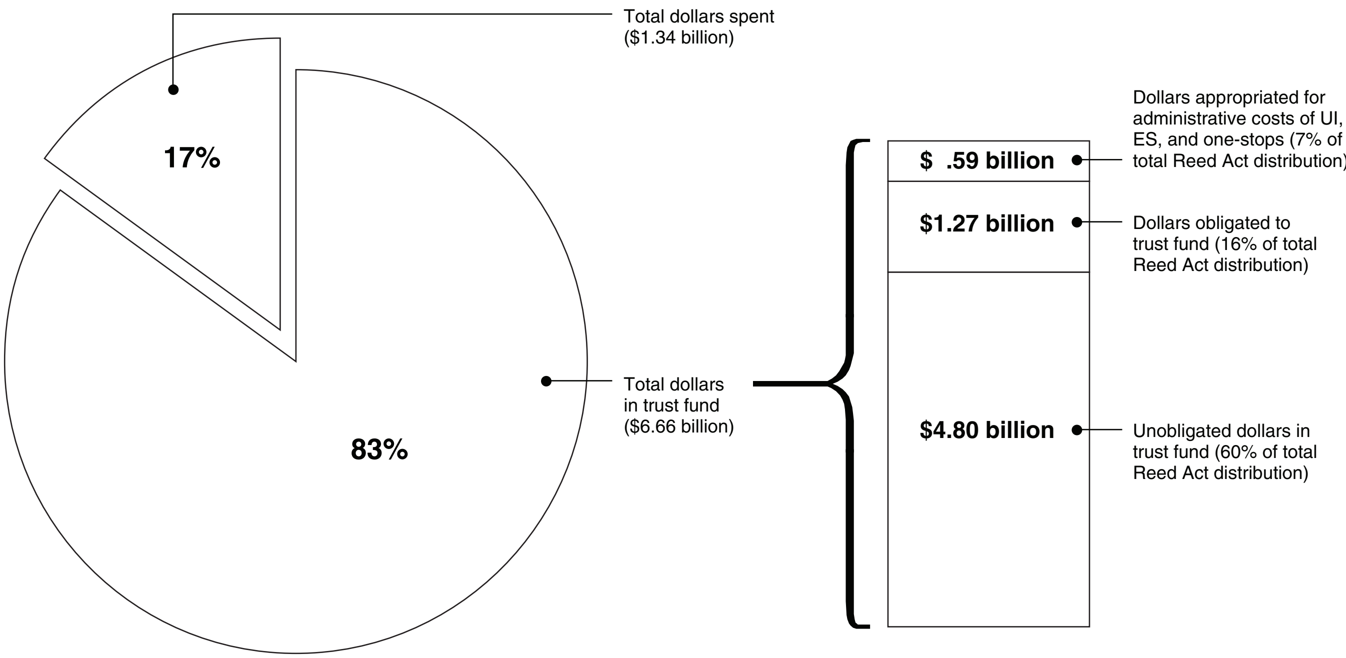
The current Reed Act distribution was authorized by the Job Creation and Worker Assistance Act of 2002 on March 9, 2002, and provided $8 billion, the largest Reed Act distribution to date, to the UI trust funds of all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands. Appendix I presents the Reed Act allotment by state, the percent expended, and the percent unexpended. The allotted amounts ranged from $1.95 million to the Virgin Islands to $936.9 million to California. Each state's share was based on its proportionate share of the Federal Unemployment Tax Act (FUTA) taxable wages for calendar year 2000.

To use the funds for administrative costs of state UI, ES or one-stop systems, states are required to have a specific appropriation from their legislatures. In addition, there is no time limit on using the 2002 Reed Act dollars for administrative purposes. Finally, Labor issued guidance encouraging states to use 2002 Reed Act dollars to support one-stop systems.

Only A Small Portion Of The 2002 Reed Act Distribution Had Been Spent As Of November 30, 2002

Only 17 percent of the $8 billion Reed Act distribution had been spent as of November 30, 2002. (See fig. 1.) Of the $1.34 billion spent as of November 30, 2002, almost all was used to pay regular UI benefits in three states with very low trust fund reserves. New York spent most of its Reed Act distribution ($302.5 million) on regular UI benefits, and the remainder ($188.8 million) to repay a federal UI loan. North Carolina spent all of its Reed Act funds ($240.9 million) on regular UI benefits. Texas used 90 percent of its Reed Act funds ($534.7 million) to pay regular UI benefits. According to Labor, Texas has since spent its remaining Reed Act dollars on UI benefits, and along with New York, has received a federal loan to continue paying UI benefits.

Figure 1: Status of the $8 Billion Reed Act Distribution (as of November 30, 2002)



Source: GAO survey of states.

Although nine states reported that they made or plan to make enhancements to UI benefits with the help of Reed Act dollars, Vermont is the only state that reported spending any Reed Act funds to do so during calendar year 2002. Vermont spent $1.67 million to increase weekly UI benefit payments. Five states reported that Reed Act dollars enabled their states to use non-Reed Act dollars in their trust funds to make UI benefit enhancements in 2002:

- Alabama, Maryland, and Oregon increased weekly UI benefit payments,
- Minnesota extended benefits to individuals who have exhausted coverage, and
- Oklahoma implemented an alternative base period.[7]

[7]Most states use previous earnings—recorded on a quarterly basis in state wage records—to measure whether a claimant has had a sufficient employment history. For the most part, states require that a claimant have earned a certain minimum amount over a specified four calendar quarters (the "base period"). Typically, the base period consists of the first four of the last five completed calendar quarters immediately preceding the filing of a claim, which is referred to as a "regular base period." An "alternative base period" uses wages earned in more recent quarters as a basis for determining eligibility.

Connecticut, the District of Columbia, and Georgia reported that they are planning to use Reed Act dollars to implement an alternative base period in calendar year 2003.

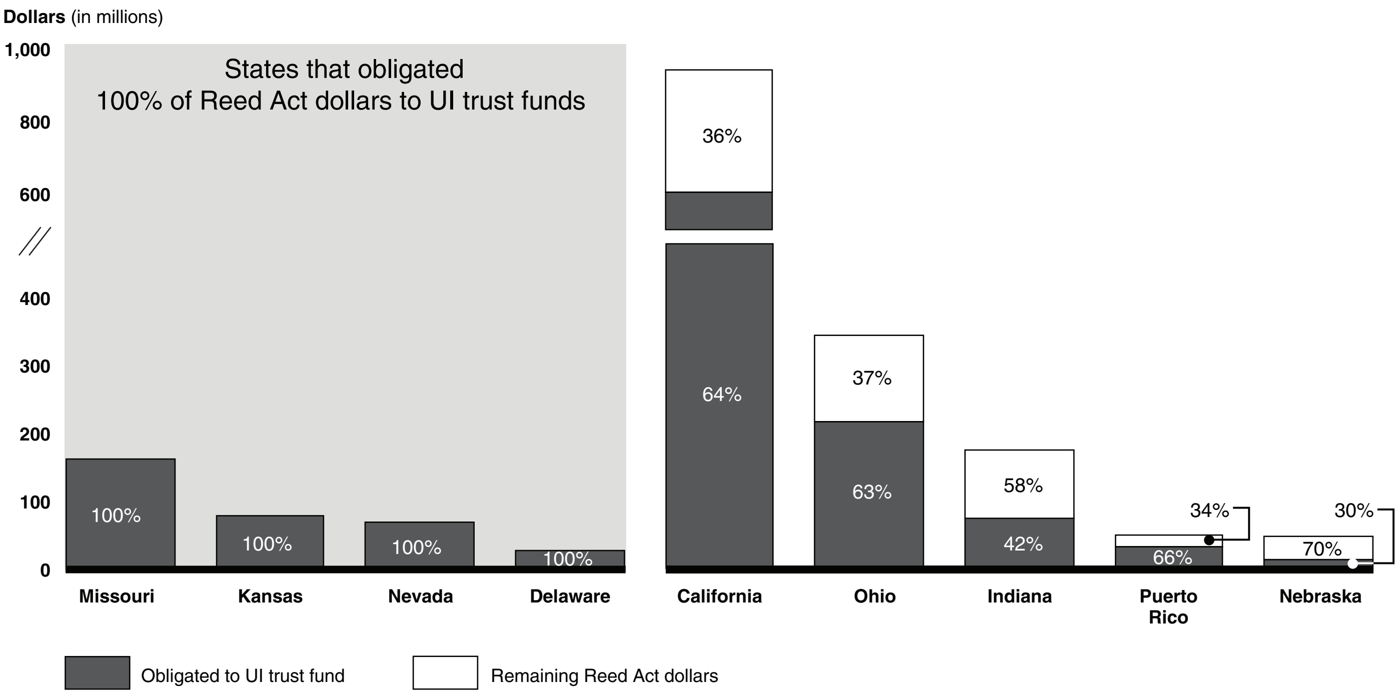
A relatively small amount of Reed Act funds was spent for administrative costs of the UI, ES, or one-stop systems. Seventeen states spent a total of about $74 million (1 percent of the total Reed Act distribution) to cover the administrative costs of the UI, ES, or one-stop systems.

Most Reed Act Dollars Remained In State Trust Funds And Helped Many States Avoid UI Tax Increases

Eighty-three percent of the Reed Act distribution had not been spent as of November 30, 2002. This $6.66 billion boost in state UI trust fund reserves enabled 30 states to avoid automatic employer tax increases or surcharges in 2002, according to the workforce agency officials from those states. (See app. II.) Five states—Alaska, the District of Columbia, Maine, the Virgin Islands, and Wyoming—reported lowering employer tax rates for 2003. The District of Columbia and Maine were able to lower them because of the Reed Act distribution.

Nine states made binding policy decisions that obligated 16 percent, or $1.27 billion, of the Reed Act dollars to their trust funds. (See fig. 2.) States are not required to pass legislation or take other official action to retain Reed Act dollars in their UI trust funds, yet these nine states explicitly specified in legislation, the governor's budget, or other official documentation, that some or all Reed Act dollars should be kept in their trust funds. State officials most frequently cited their desire to avoid raising employer taxes as the reason for obligating Reed Act dollars to UI trust funds. Other reasons they gave for obligating these funds to the trust fund included: to avoid borrowing from the federal government, to avoid cutting benefits, and to enhance benefits.

Figure 2: Reed Act Dollars Obligated to UI Trust Funds (as of November 30, 2002)



Source: GAO survey of states.

Over Half of the States Appropriated Some Funds for Administrative Costs of the UI, ES, or One-Stop Systems

Twenty-seven states had appropriated a total of $662 million (8 percent) for administrative costs of UI, ES, and one-stop systems—$74 million had been spent and about $590 million had not been spent—as of November 30, 2002.[8] (See app. III.) Close to half the states appropriated Reed Act dollars for ES and one-stop systems. (See table 1.)[9] About the same number of states appropriated these funds to enhance UI system technology, operations, and program integrity. Some states plan to use Reed Act dollars to replace funding that previously came from other state and/or federal sources.

Table 1: Number of States That Appropriated Reed Act Dollars for Administrative Costs of UI, ES, and One-Stop Systems, as of November 30, 2002

System	Number of states
UI systems, only	5
ES/one-stop systems, only	6
Both UI and ES/one-stop systems	16
Total	**27**

Source: GAO survey of states

States Appropriated Reed Act Dollars to Enhance UI System Technology, Operations, and Program Integrity

Twenty-one states appropriated $313 million for UI administrative costs, of which $22 million had been spent by nine states, as of November 30, 2002. (See app. IV.) Many states appropriated funds for more than one UI administrative activity. Close to half of the 21 states that appropriated Reed Act dollars for UI activities did so for at least one of four major purposes. These included establishing, maintaining, or enhancing technology; improving systems for handling UI claims; maintaining or increasing the number of UI staff; and improving tax filing and payment systems for employers. (See table 2.)

[8] Two states, Montana and Michigan, have appropriated all or almost all of their Reed Act funds to administer UI, ES, or one-stop systems.

[9] Together, Michigan and New Jersey reported spending about $41 million of the total $74 million spent on UI and ES/one-stop systems. Neither state was able to report the amount spent on each system, however.

Table 2: Number of States That Appropriated Reed Act Dollars for Various UI Administrative Activities, as of November 30, 2002

UI administrative activities	Number of states (n=21)
Establishing, maintaining, or enhancing technology	14
Improving systems for handling UI claims	13
Maintaining/increasing Staff	10
Improving tax filing and payment systems for employers	9

Source: GAO survey of states.

States targeted Reed Act dollars toward a variety of UI administrative activities. Idaho and New Jersey, reported that the Reed Act distribution provided the "shot in the arm" they needed to upgrade outdated computer systems. New Jersey is funding a complete overhaul of its 1970's benefit payment system, which will allow it to provide more self-service information to claimants so that they will be able to track their own claims. Michigan earmarked funds to enhance an Internet-based UI claims system, updating computer software systems to improve customer service. A number of states targeted funds to improve tax filing and payment systems for employers, including California, which is funding a review of its employment tax system.

Eighteen of the 21 states that targeted Reed Act dollars for UI systems reported that these investments would enhance program integrity by improving wage reporting for employers, strengthening eligibility procedures, and enhancing benefit payment control systems. For example, Virginia is increasing staff in the benefit payment control center, including fraud investigators. New Jersey is enhancing its Benefits Audit Report and Tracking system, which cross matches data on newly hired employees with current UI recipients.

States Appropriated Reed Act Dollars to Improve ES and One-Stop Systems in a Variety of Ways

Twenty-two states appropriated $349 million for ES and one-stop administrative costs, of which just under $12 million had been spent by 6 states, as of November 30, 2002. (See app. V.) As with funds states appropriated for administration of UI systems, most of the 22 states appropriated Reed Act dollars for enhancing technology in ES or one-stop systems. (See table 3.) For example, Massachusetts, is building a database for its one-stops that integrates the performance management systems of a number of programs.

Table 3: Number of States That Appropriated Reed Act Dollars for Various ES and One-Stop Administrative Activities, as of November 30, 2002

ES and one-stop administrative activities	Number of states (n=22)
Enhancing technology	17
Providing labor exchange and employment services	14
Maintaining/increasing staff	12
Providing reemployment services to UI claimants	10
Enhancing resource room resources, outreach efforts, or informational materials	9
Covering the shared costs of operating one-stop centers	7
Improving access for clients with disabilities or limited English proficiency	5

Source: GAO survey of states.

Most of the states that appropriated Reed Act dollars for ES or one-stop administration, targeted these funds for labor exchange and employment services; half appropriated them to maintain or increase the number of ES or one-stop staff; and some earmarked Reed Act dollars to reemployment services for UI claimants. For example, Louisiana reported expanding its reemployment services by updating the state's UI client profiling model, and designing job search workshops for at-risk youth, older workers, single heads of households, ex-offenders, and other high-risk groups. Some states committed these funds to enhancing one-stop resource rooms, outreach efforts, or information materials.

A number of states reported that they appropriated Reed Act dollars to improve one-stops in other ways. Virginia, for example, targeted Reed Act dollars for economic recovery crisis centers, enhanced one-stops that grew out of a center that was established to help workers in northern Virginia in the aftermath of the September 11, 2001, terrorist attacks. New Jersey is using Reed Act dollars to pilot test and expand a scan card technology statewide for all of its one-stop centers, and to support business service centers that provide services to employers within the one-stop centers. According to a state official in New Jersey, these and other Reed Act-funded investments to improve one-stops and core services have helped transform New Jersey's ES system into a significant partner in that state's one-stop system.

Some States Plan to Use Reed Act Dollars to Replace Funding from Other Sources

As allowed by law, nine states reported they plan to use Reed Act dollars to replace funding for UI, ES, or one-stop systems that previously came from other state and/or federal sources. Five states reported planning to replace funds that previously came from state funding sources such as general revenue funds or penalty and interest funds. Three states reported planning to replace funds that previously came from a combination of state funding sources and federal sources such as the Workforce Investment Act or the Temporary Assistance for Needy Families (TANF)[10] programs. One state reported planning to replace funds that previously came from the TANF program.

Mr. Chairman, this concludes my prepared statement. I would be pleased to answer any questions you or other members of the subcommittee may have.

GAO Contacts and Acknowledgments

If you or other members of the Subcommittee have questions regarding this testimony, please contact Sigurd Nilsen at (202) 512-7215 or Clarita Mrena at (202) 512-3022. Individuals making key contributions to this testimony include Laura Heald, Carolyn Blocker, Cheri Harrington, and Patrick DiBattista.

[10]Welfare reform legislation in 1996 created the Temporary Assistance for Needy Families (TANF) block grants to help move welfare recipients into jobs and provide greater flexibility to states in designing training services for TANF clients.

Appendix I: Status of CY 2002 Reed Act Dollars by State, as of 11/30/2002

State	Total Reed Act allotment	Percent expended	Unexpended: Percent appropriated for administration of UI, ES, or one-stop systems	Percent officially obligated to UI trust fund	Percent neither appropriated nor obligated
Alabama	$110,623,477	0	15.0	0	85.0
Alaska	14,820,932	0.5	19.7	0	79.8
Arizona	144,079,575	0	0	0	100
Arkansas	63,958,998	0	0	0	100
California	936,873,766	0.6	3.7	64.0	31.6
Colorado	142,666,574	0	0	0	100
Connecticut	100,418,304	0	9.0	0	91.0
Delaware	26,024,719	0	0	100	0
District of Columbia	25,765,401	0	31.3	0	68.7
Florida	449,667,718	0.4	3.2	0	96.4
Georgia	249,673,858	0	[a]	0	100
Hawaii	30,761,048	0	0	0	100
Idahob	32,244,586	21.7	0	0	78.3
Illinois	376,244,918	0	0	0	100
Indiana	174,573,012	0	0	42.4	57.6
Iowa	82,395,262	1.2	35.2	0	63.6
Kansas	78,166,750	0	0	100	0
Kentucky	103,829,381	0	0	0	100
Louisiana	105,499,296	0	24.9	0	75.1
Maine	32,486,816	0	0	0	100
Maryland	142,929,005	0	0	0	100
Massachusetts	193,639,110	0	1.3	0	98.7
Michigan	291,485,481	13.9	85.0	0	1.2
Minnesotab	163,061,573	7.4	0	0	92.6
Mississippi	64,670,097	1.4	23.3	0	75.3
Missouri	161,426,814	0	0	100	0
Montana	18,551,627	3.0	97.0	0	0
Nebraska	48,380,203	0	0	28.9	71.1
Nevada	68,082,942	0	0	100	0
New Hampshire	38,475,620	0	0	0	100
New Jersey	242,816,310	0.2	15.1	0	84.8
New Mexico	38,599,338	0	0	0	100
New York	491,343,135	100	0	0	0
North Carolina	240,892,032	100	0	0	0
North Dakota	15,267,835	0.4	1.1	0	98.5
Ohio	343,709,635	0.4	14.4	63.0	22.1
Oklahoma	81,441,628	0	2.5	0	97.5
Oregon	98,029,105	0	0	0	100
Pennsylvania	337,595,975	0.1	4.3	0	95.6

State	Total Reed Act allotment	Percent expended	Unexpended: Percent appropriated for administration of UI, ES, or one-stop systems	Percent officially obligated to UI trust fund	Percent neither appropriated nor obligated
Puerto Rico	48,875,605	0	33.8	66.2	0
Rhode Island	27,123,409	0	9.6	0	90.4
South Carolina	108,203,982	1.5	0	0	98.5
South Dakota	19,140,671	0	0	0	100
Tennessee	162,633,730	0	4.6	0	95.4
Texas	596,446,497	89.7	0	0	10.3
Utah	61,627,678	0	3.5	0	96.5
Vermont	16,395,967	10.2	0	0	89.8
Virgin Islands	1,950,917	5.1	2.9	0	92.0
Virginia	214,949,942	1.2	13.2	0	85.6
Washington	167,011,815	0	0	0	100
West Virginia	36,210,068	0	10.3	0	89.7
Wisconsin	166,214,419	0	0	0	100
Wyoming	12,043,444	0	0	0	100
United States	$8,000,000,000	16.8	7.4	15.9	60.0

Source: GAO data and U.S. Department of Labor data.

[a]Appropriated Reed Act funds for administration of UI, but could not specify the dollar amount allocated for this purpose.

[b]Appropriated Reed Act funds for administration of UI, ES, or one-stop systems and expended all the dollars appropriated.

Appendix II: Effect of Reed Act Distribution on Employer Taxes as Reported by States

States where automatic increases in UI tax/surcharge are triggered if trust fund falls below certain level	Reed Act funds prevented triggering an increase in a tax or surcharge in 2002[a]
Alabama	•
Alaska	
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	•
New Hampshire	•
New Jersey	
New Mexico	
New York	•
North Carolina	•
Ohio	•
Oklahoma	•
Oregon	•
Pennsylvania	•
Puerto Rico	
Rhode Island	
South Carolina	•
South Dakota	
Tennessee	•

States where automatic increases in UI tax/surcharge are triggered if trust fund falls below certain level	Reed Act funds prevented triggering an increase in a tax or surcharge in 2002[a]
Texas	•
Utah	•
Vermont	•
Virgin Islands	
Virginia	•
Washington	•
West Virginia	
Wisconsin	
Wyoming	
Total: 49	**30**

Source: GAO Survey of States.

[a]According to the Department of Labor, for most states, any increases triggered in CY 2002 would not have gone into effect until CY 2003.

Appendix III: States with Reed Act Dollars Appropriated by Law for UI, and ES, or One-Stop Systems, as of 11/30/2002

State	Reed Act dollars appropriated for UI system	Reed Act dollars appropriated for ES or one-stop system
Alabama	•	•
Alaska	•	•
California	•	•
Connecticut	•	•
District of Columbia	•	
Florida		•
Georgia	•	
Idaho	•	•
Iowa	•	
Louisiana	•	•
Massachusetts		•
Michigan	•	•
Minnesota	•	
Mississippi		•
Montana	•	•
New Jersey	•	•
North Dakota	•	
Ohio	•	•
Oklahoma		•
Pennsylvania	•	•
Puerto Rico	•	•
Rhode Island		•
Tennessee	•	•
Utah		•
Virgin Islands	•	•
Virginia	•	•
West Virginia	•	•
Total: 27	**21**	**22**

Source: GAO survey of states.

Appendix IV: UI Administrative Activities for which CY2002 Reed Act Dollars had been Appropriated, as of 11-30-2002

State	General technology	Staff	Claims system developments	Tax filing and paying enhancements	Appeals system improvements	Direct deposit/ debit cards
Alabama	•	•	•	•		
Alaska				•		
California		•				
Connecticut	•		•	•		
District of Columbia		•				•
Georgia[a]						
Idaho	•	•	•			
Iowa	•		•	•	•	•
Louisiana	•		•	•		
Michigan		•				
Minnesota	•		•	•	•	•
Montana	•	•	•			
New Jersey	•		•		•	
North Dakota	•					
Ohio	•	•	•	•	•	
Pennsylvania[a]						
Puerto Rico	•	•	•	•	•	•
Tennessee	•	•	•	•		
Virgin Islands	•		•			
Virginia		•				
West Virginia	•		•			
Total: 21	**14**	**10**	**13**	**9**	**5**	**4**

Source: GAO survey of states.

[a]State was unable to report how dollars were allocated.

Appendix V: ES and One-Stop Administrative Activities for which CY2002 Reed Act Dollars had been Appropriated, as of 11-30-2002

State	Labor exchange and employment services	Maintain or increase staff	Shared cost of operating one-stop centers	Reemployment services to UI claimants	Enhance technology	Resource room resources, outreach or informational material	Improve access for those with disabilities or limited English proficiency
Alabama					•		
Alaska					•		
California	•	•					
Connecticut	•	•		•	•		•
Florida	•		•		•	•	
Idaho	•	•		•	•	•	•
Louisiana	•			•	•	•	•
Massachusetts	•	•		•	•		
Michigan					•		
Mississippi							
Montana	•	•	•		•		
New Jersey	•		•	•	•	•	•
Ohio	•	•		•	•	•	
Oklahoma	•	•	•		•	•	
Pennsylvania	•	•	•	•	•		
Puerto Rico		•		•	•		
Rhode Island	•	•	•	•		•	
Tennessee					•		
Utah	•	•					
Virgin Islands							
Virginia	•	•	•	•	•	•	•
West Virginia					•	•	
Total: 22	**14**	**12**	**7**	**10**	**17**	**9**	**5**

Source: GAO survey of states.

Related GAO Products

Unemployment Insurance: States' Use of the 2002 Reed Act Distribution. GAO-03-496. Washington, D.C.: Mar. 6, 2003.

Unemployment Insurance: Increased Focus on Program Integrity Could Reduce Billions in Overpayments. GAO-02-697. Washington, D.C.: July 12, 2002.

Strategies to Manage Improper Payments: Learning From Public and Private Sector Organizations. GAO-02-69G. Washington, D.C.: Oct. 1, 2001.

Unemployment Insurance: Role as Safety Net for Low-Wage Workers Is Limited. GAO-01-181. Washington, D.C.: Dec. 29, 2000.

Benefit and Loan Programs: Improved Data Sharing Could Enhance Program Integrity. GAO/HEHS-00-119. Washington, D.C.: Sept. 13, 2000.

Unemployment Insurance: Program's Ability to Meet Objectives Jeopardized. GAO/HRD-93-107. Washington, D.C.: Sept. 28, 1993.