

Population 12 Subpopulations
Overpayments Established **by Cause**

Subpop #	ETA 227A Line and Column	2 (Step 1G) (Rule 1) SSN	3 (Step 1G) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 34) Cause of Overpayment	7 (Step 36) Date Established	8 (Step 37A) UI Amount	9 (Step 37B) Federal Amount	10 (Step 37C) EB Amount	11 (Step 45A) Accumulated UI Amount	12 (Step 45B) Accumulated Federal Amount	13 (Step 45C) Accumulated EB Amount	14 (Step 6A) (Step 6B) Date of Original Monetary
OVERPAYMENTS (12.1 through 12.27)														
1) Random Sample: 60 or 200 (includes review of folders); 2) Supplemental sample--missing strata; 3) Supplemental sample--outliers by dollars														
12.1	101 (2, 4, 5) 112 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Fraud	Single Claimant	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0	Blank or ≥ 0	≥ 0 or blank if joint claim; otherwise blank or 0	Must be blank or 0	Required
12.2	101 (2, 4, 5) 102 (2, 4, 5) 112 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Fraud	Multi Claimant Schemes*	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0	Blank or ≥ 0	≥ 0 or blank if joint claim; otherwise blank or 0	Must be blank or 0	Required
12.3	104 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Reversals	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0	Blank or ≥ 0	≥ 0 or blank if joint claim; otherwise blank or 0	Must be blank or 0	Required
12.4	105 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	State Agency Errors*	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0	Blank or ≥ 0	≥ 0 or blank if joint claim; otherwise blank or 0	Must be blank or 0	Required
12.5	106 (2, 4, 5) 113 (2, 4, 5)	Required	Required if State maintains a unique ID	UI	Nonfraud	Employer Errors*	Within the Quarter	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0	Blank or ≥ 0	≥ 0 or blank if joint claim; otherwise blank or 0	Must be blank or 0	Required

Population 13 Subpopulations
Overpayment Reconciliation Activities

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
OVERPAYMENT RECONCILIATION TRANSACTIONS (13.1 through 13.57)										
1) Random sample: 30 or 100 (includes review of folders); 2) Supplemental sample-missing strata; 3) Supplemental sample--outliers by dollars										
13.1	303 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Cash	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.2	304 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Benefit Offset	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.3	305 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	State Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.4	306 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	By Other State	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.5	307 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Other	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.6	309 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Write-Off	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.7	310 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Addition	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.8	311 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Subtraction	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
13.9	303 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Cash	Required	Must be blank or 0	> 0	Must be blank or 0
13.10	304 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Benefit Offset	Required	Must be blank or 0	> 0	Must be blank or 0
13.11	305 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	State Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.12	306 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	By Other State	Required	Must be blank or 0	> 0	Must be blank or 0
13.13	307 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Other	Required	Must be blank or 0	> 0	Must be blank or 0
13.14	309 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Write-Off	Required	Must be blank or 0	> 0	Must be blank or 0
13.15	310 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Addition	Required	Must be blank or 0	> 0	Must be blank or 0
13.16	311 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Subtraction	Required	Must be blank or 0	> 0	Must be blank or 0
13.17	303 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Cash	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
13.18	304 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Benefit Offset	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.19	305 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	State Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.20	306 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	By Other State	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.21	307 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Other	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.22	308 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Waived	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.23	309 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Write-Off	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.24	310 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Addition	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.25	311 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Subtraction	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.26	303 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Cash	Required	Must be blank or 0	> 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
13.36	304 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Benefit Offset	Required	Must be blank or 0	Must be blank or 0	> 0
13.37	305 (22)	Required	Required if State maintains a unique ID	EB	Fraud	State Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.38	306 (22)	Required	Required if State maintains a unique ID	EB	Fraud	By Other State	Required	Must be blank or 0	Must be blank or 0	> 0
13.39	307 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Other	Required	Must be blank or 0	Must be blank or 0	> 0
13.40	309 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Write-Off	Required	Must be blank or 0	Must be blank or 0	> 0
13.41	310 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Addition	Required	Must be blank or 0	Must be blank or 0	> 0
13.42	311 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Subtraction	Required	Must be blank or 0	Must be blank or 0	> 0
13.43	303 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Cash	Required	Must be blank or 0	Must be blank or 0	> 0
13.44	304 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Benefit Offset	Required	Must be blank or 0	Must be blank or 0	> 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
13.45	305 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	State Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.46	306 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	By Other State	Required	Must be blank or 0	Must be blank or 0	> 0
13.47	307 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Other	Required	Must be blank or 0	Must be blank or 0	> 0
13.48	308 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Waived	Required	Must be blank or 0	Must be blank or 0	> 0
13.49	309 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Write-Off	Required	Must be blank or 0	Must be blank or 0	> 0
13.50	310 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Addition	Required	Must be blank or 0	Must be blank or 0	> 0
13.51	311 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Subtraction	Required	Must be blank or 0	Must be blank or 0	> 0
13.52	314 (11, 12)	Required	Required if State maintains a unique ID	UI	Fraud	Federal Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.53	314 (12)	Required	Required if State maintains a unique ID	UCFE or UCX	Fraud	Federal Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0

Sub pop #	ETA 227C Line and Column	2 (Step 1H) (Rule 1) SSN	3 (Step 1H) (Rule 2) Unique ID	4 (Step 4) Program Type	5 (Step 33) Type of Overpayment	6 (Step 38) Type of Reconciliation Activity	7 (Step 39) Date of Reconciliation Activity	8 (Step 40A) UI Reconciliation Amount	9 (Step 40B) Federal Reconciliation Amount ^a	10 (Step 40C) EB Reconciliation Amount
13.54	314 (13, 14)	Required	Required if State maintains a unique ID	UI	Nonfraud	Federal Income Tax Offset*	Required	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
13.55	314 (14)	Required	Required if State maintains a unique ID	UCFE or UCX	Nonfraud	Federal Income Tax Offset*	Required	Must be blank or 0	> 0	Must be blank or 0
13.56	314 (22)	Required	Required if State maintains a unique ID	EB	Fraud	Federal Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0
13.57	314 (23)	Required	Required if State maintains a unique ID	EB	Nonfraud	Federal Income Tax Offset*	Required	Must be blank or 0	Must be blank or 0	> 0

*These values are abbreviated in the record layout data format specifications (see Appendix I) but are shown here in their entirety for informational purposes.

^aFor Subpopulations 13.9 through 13.16 and Subpopulations 13.26 through 13.34, the federal amount is the federal share of a joint UI-Federal claim.

Population 14 Subpopulations
Age of Overpayments

Sub pop #	ETA 227C ETA 227E Report, Line, and Column	2 (Step 1G) (Rule 1) SSN	3 (Step 1G) (Rule 2) Unique ID	4 (Step 36) Date Established	5 (Step 4) Program Type	6 (Step 44) Active Collection	7 (Step 33) Type of Overpayment	8 (Step 42A) UI Balance at End of Qtr	9 (Step 42B) Federal Balance at End of Qtr	10 (Step 42C) EB Balance at End of Qtr
14.1	E501 (18, 19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required ^a	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.2	E502 (18, 19) Age 91-180 days	Required	Required if State maintains a unique ID	Required ^a	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.3	E503 (18, 19) Age 181-270 days	Required	Required if State maintains a unique ID	Required ^a	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.4	E504 (18, 19) Age 271-360 days	Required	Required if State maintains a unique ID	Required ^a	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.5	E505 (18, 19) Age 361-450 days	Required	Required if State maintains a unique ID	Required ^a	UI			> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.6	E506 (18, 19) Age > 450 days	Required	Required if State maintains a unique ID	Required ^a	UI	Y or N*		> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.7	E501 (19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.8	E502 (19) Age 91-180 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0

		2 (Step 1G) (Rule 1)	3 (Step 1G) (Rule 2)	4 (Step 36)	5 (Step 4)	6 (Step 44)	7 (Step 33)	8 (Step 42A)	9 (Step 42B)	10 (Step 42C)
Sub pop #	ETA 227C ETA 227E Report, Line, and Column	SSN	Unique ID	Date Established	Program Type	Active Collection	Type of Overpayment	UI Balance at End of Qtr	Federal Balance at End of Qtr	EB Balance at End of Qtr
14.9	E503 (19) Age 181-270 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.10	E504 (19) Age 271-360 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.11	E505 (19) Age 361-450 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX			Must be blank or 0	> 0	Must be blank or 0
14.12	E506 (19) Age > 450 days	Required	Required if State maintains a unique ID	Required ^a	UCFE or UCX	Y or N*		Must be blank or 0	> 0	Must be blank or 0
14.13	C312 (11, 12)	Required	Required if State maintains a unique ID	Required ^b	UI	N or D*	Fraud	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.14	C312 (13, 14)	Required	Required if State maintains a unique ID	Required ^b	UI	N or D*	Nonfraud	> 0	> 0 if joint claim; otherwise blank or 0	Must be blank or 0
14.15	C312 (12)	Required	Required if State maintains a unique ID	Required ^b	UCFE or UCX	N or D*	Fraud	Must be blank or 0	> 0	Must be blank or 0
14.16	C312 (14)	Required	Required if State maintains a unique ID	Required ^b	UCFE or UCX	N or D*	Nonfraud	Must be blank or 0	> 0	Must be blank or 0
14.17	C312 (22)	Required	Required if State maintains a unique ID	Required ^b	EB	N or D*	Fraud	Must be blank or 0	Must be blank or 0	> 0

Sub pop #	ETA 227C ETA 227E Report, Line, and Column	2 (Step 1G) (Rule 1) SSN	3 (Step 1G) (Rule 2) Unique ID	4 (Step 36) Date Established	5 (Step 4) Program Type	6 (Step 44) Active Collection	7 (Step 33) Type of Overpayment	8 (Step 42A) UI Balance at End of Qtr	9 (Step 42B) Federal Balance at End of Qtr	10 (Step 42C) EB Balance at End of Qtr
14.18	C312 (23)	Required	Required if State maintains a unique ID	Required ^b	EB	N or D*	Nonfraud	Must be blank or 0	Must be blank or 0	> 0
14.19	E501 (25) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required ^a	EB			Must be blank or 0	Must be blank or 0	> 0
14.20	E502 (25) Age 91-180 days	Required	Required if State maintains a unique ID	Required ^a	EB			Must be blank or 0	Must be blank or 0	> 0
14.21	E503 (25) Age 181-270 days	Required	Required if State maintains a unique ID	Required ^a	EB			Must be blank or 0	Must be blank or 0	> 0
14.22	E504 (25) Age 271-360 days	Required	Required if State maintains a unique ID	Required ^a	EB			Must be blank or 0	Must be blank or 0	> 0
14.23	E505 (25) Age 361-450 days	Required	Required if State maintains a unique ID	Required ^a	EB			Must be blank or 0	Must be blank or 0	> 0
14.24	E506 (25) Age > 450 days	Required	Required if State maintains a unique ID	Required ^a	EB	Y or N*		Must be blank or 0	Must be blank or 0	> 0

Column 4:

^aAges are calculated from this date to the last day of the report period being validated. The software groups the transactions into each subpopulation on the basis of the date ranges given in “ETA 227C ETA 227E Report, Line, and Column.”

^bThese overpayments have been reported in line 506 (18,19) in at least 3 prior quarters.

Column 7:

Y* = Yes, overpayment in active collection throughout the report quarter. Overpayment records must be coded with N or Y as soon as they are old enough to be reported in E-506 (18 or 19)—Age 451+ days.

N = No, overpayment not in active collection at the end of the report quarter. Records of overpayments not in active collection must be

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coded with N as soon as they are old enough to be reported in E-506 (18 or 19)--Age 451+ days--and will be removed after having been reported in Section E for eight previous quarters.
D* = Dropped, overpayment not in active collection at the end of the report quarter after being in active collection throughout (or at least at the end of) the prior quarter and reported in Section E at least nine previous quarters.

Population 15 Subpopulations
Overpayments Established by Method

Subpop #	ETA 227B Line and Column	2 (Step 1G) (Rule 1) SSN	3 (Step 1G) (Rule 2) Unique ID	4 (Step 33) Type of Overpayment	5 (Step 35) Detection Method	6 (Step 36) Date Established	7 (Step 37A) (Step 37B) Amount	8 (Step 46) Overpayment Established by Investigation
OVERPAYMENTS (15.01 through 15.21)								
1) Random Sample: 60 or 200 (includes review of folders); 2) Supplemental sample--missing strata; 3) Supplemental sample--outliers by dollars								
15.01	202 (6)	Required	Required if State maintains a unique ID	Must be blank	Wage Crossmatch	Required	Must be blank or 0	N
15.02	203 (6)	Required	Required if State maintains a unique ID	Must be blank	IB Crossmatch	Required	Must be blank or 0	N
15.03	210 (6)	Required	Required if State maintains a unique ID	Must be blank	NDNH	Required	Must be blank or 0	N
15.04	204 (6)	Required	Required if State maintains a unique ID	Must be blank	SDNH	Required	Must be blank or 0	N
15.05	205 (6)	Required	Required if State maintains a unique ID	Must be blank	Multiclient	Required	Must be blank or 0	N
15.06	206 (6)	Required	Required if State maintains a unique ID	Must be blank	Special Project	Required	Must be blank or 0	N
15.07	202 (7, 8)	Required	Required if State maintains a unique ID	Fraud	Wage Crossmatch	Required	> 0	Y

