

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance
	CORRESPONDENCE SYMBOL OUI/DUIO
	DATE January 10, 2024

**ADVISORY: UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 16-23,
Change 1**

TO: STATE WORKFORCE AGENCIES

FROM: BRENT PARTON /s/
Principal Deputy Assistant Secretary

SUBJECT: Rescission of Revised Appendix E of the Employment and Training (ET)
Handbook No. 407

1. **Purpose.** To rescind revised Appendix E of ET Handbook No. 407 and Unemployment Insurance Program Letter (UIPL) No. 16-23, *Issuance of Revised Appendix E of the Employment and Training (ET) Handbook No. 407.*
2. **Action Requested.** Administrators are requested to distribute this advisory to appropriate UI tax managers, employer audit staff, and Tax Performance System reviewers.
3. **Summary and Background.**
 - a. Summary – UIPL No. 16-23 is cancelled and the revision to Appendix E of ET Handbook No. 407 (revised September 29, 2023) is rescinded.
 - b. Background – Appendix E of ET Handbook No. 407 applies to employer audits of contributory employers conducted by state auditors. UIPL No. 16-23 announced a revision to Appendix E. However, ETA did not solicit public comment on revisions to the Handbook. Therefore, the revised Appendix E is rescinded, and ETA intends to publish the proposed revision to Appendix E in the *Federal Register* and solicit comment before reissuing any revision.
4. **Instructions.** Due to the cancellation of UIPL No. 16-23 and the rescission of revised Appendix E, state staff are instructed to delete copies of the September 29, 2023, version of Appendix E of Handbook No. 407 and replace it with the prior version of Appendix E, which can be found here: [Appendix E, ET Handbook No. 407](#)
5. **Inquiries.** Please direct inquiries to the appropriate ETA Regional Office.

RESCISSIONS UIPL No. 16-23	EXPIRATION DATE Continuing
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6. References.

- UIPL No. 16-23, *Issuance of Revised Appendix E of the Employment and Training (ET) Handbook No. 407*, issued September 29, 2023, <https://www.dol.gov/agencies/eta/advisories/uipl-16-23>;
- ET Handbook No. 407, 4th Edition, issued February, 10 2010, [ET HANDBOOK No. 407 | U.S. Department of Labor \(dol.gov\)](#)

7. Attachment. None