EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION Unemployment Insurance CORRESPONDENCE SYMBOL OUI/DPM DATE September 8, 2026

ADVISORY: **UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 14-26**

TO: STATE WORKFORCE AGENCIES

FROM: MAREK LACO /s/
Acting Assistant Secretary

SUBJECT: Additional Planning Guidance for the Fiscal Year 2027 Unemployment Insurance State Quality Service Plan

1. **Purpose.** To initiate the fiscal year (FY) 2027 State Quality Service Plan (SQSP) process and define additional requirements relevant to the FY.

2. **Action Requested.** The Department of Labor (Department) Employment and Training Administration (ETA) requests State Workforce Agencies (SWAs) to:

   - Make this information available to appropriate staff;
   - Prepare the SQSP in accordance with planning and reporting instructions contained in Employment and Training (ET) Handbook No. 336, 18th Edition, Change 4 (SQSP Handbook) and additional instructions in this Unemployment Insurance Program Letter (UIPL);
   - Coordinate specifics, as appropriate, with the ETA Regional Office (RO) for electronic submission of the SQSP; and
   - Submit the FY 2027 SQSP by the deadline to the appropriate ETA RO.

3. **Summary and Background.**

   a. Summary –This UIPL provides guidance relevant to the SQSP process for FY 2027, including:

      - FY 2027 national priorities (section 4.a. and Attachment I to this UIPL);
      - Fraud risk management expectations and the Integrity Action Plan (IAP) (section 4.b. of this UIPL);
      - Unemployment insurance (UI) program performance (section 4.c. of this UIPL), including data availability, Federal program emphasis, Corrective Action Plans (CAPs), additional UI programs, narrative requirements for other UI performance issues, and new performance requirements with respect to the "Reemployment Rate in the 2nd Quarter after Program Exit for Reemployment Services and Eligibility Assessment (RESEA) Participants";
      - Planning requirements for FY 2027 (section 4.d. of this UIPL); and

RESCISSIONS None	EXPIRATION DATE December 30, 2027

- Funding period (section 4.e. of this UIPL).

Attachment I to this UIPL describes the FY 2027 national priorities in more detail. Attachment II provides the Measures/Programs to be addressed in the FY 2027 SQSP. Attachment III provides a glossary for the Core Measures.

b. Background – The SQSP is a comprehensive performance management system for the UI program and the principal vehicle that SWAs use to plan, record, and manage improvement efforts as they strive for excellence in service. It is intended to be a dynamic document that states can use as a management tool - much like a business plan - not only to ensure strong program performance, but also to guide key management decisions, such as where to focus resources. The statutory basis for the SQSP is Title III, Section 303(a)(1) of the Social Security Act (SSA), which authorizes the Secretary of Labor to provide funds to administer the UI program and Sections 303(a)(8) and (9), SSA, which govern the expenditure of those funds.

The SQSP Handbook provides guidelines for the completion and submittal of the SQSP and is approved under the Office of Management and Budget (OMB) No. 1205-0132. The current approval expires on June 30, 2027.

***Note: Due to the sensitivity of information about integrity controls and certain other UI operational matters, SWAs must not make the SQSP or IAP publicly available.

4. FY 2027 SQSP Guidance

ETA urges each SWA to focus its SQSP on building a strategic plan and vision for UI operational excellence in the state. This includes a commitment to the proper and efficient administration of the UI program and good stewardship of taxpayer dollars. SWAs must ensure not only the integrity of the UI system but also improved performance.

This SQSP process is intended to function as a meaningful management tool and a strategic road map to improve program administration, strengthen program integrity, and ensure quality service delivery. This section highlights the major areas SWAs must use in developing their FY 2027 SQSPs. Additionally, ETA recommends that SWAs identify potential barriers and threats to success, technical assistance needs, and establish additional state-level priorities for their UI programs.

a. FY 2027 National Priorities for the UI Program

Each year, ETA establishes national priorities for the UI program. The following national priorities are provided for FY 2027 to assist SWAs in their development of the SQSP. See **Attachment I** to this UIPL for additional details.

- ***Priority #1: Proactively Identify and Prevent Fraud and Appropriately Recover Improper Payments, in accordance with the Model National Unemployment Insurance Standards.*** In July 2026, ETA announced model National UI

Standards. These standards represent the integrity practices a state should have in place to give the UI system a credible chance of stopping improper payments, including fraudulent payments, before they are issued. ETA expects SWAs to incorporate these model National UI Standards into their SQSP strategies and include robust discussion in the IAP regarding how the SWA is addressing each of the practices outlined in Attachment I, Priority #1 to mitigate fraud risks.

- ***Priority #2: Improve Program Performance and Operate the UI Program Effectively.*** In FY 2026, ETA prioritized its resources toward more direct oversight of the UI program by sending UI Strike Teams to SWAs whose performance had fallen short of acceptable levels. In FY 2027, ETA will continue to hold SWAs accountable for meeting UI performance metrics through increased oversight.

- ***Priority #3: Strengthen Reemployment Connection.*** The UI program supports reemployment through a variety of targeted strategies, including through administration of RESEA, providing for robust work search activities, and the Short-Time Compensation (STC) program.

- ***Priority #4: Ensure Timely, Accurate, and Complete Submission of ETA UI Required Reports.*** SWAs must continue to prioritize the timely and accurate submission of UI required reports.

b. **Fraud Risk Management Expectations and the IAP**

i. *Assessing Fraud Risk.* A critical component of effective integrity management is the ability to assess fraud risks using a risk-based approach and adjust activities based on evaluation results. To effectively manage fraud risks, ETA expects each SWA to develop and document a comprehensive anti-fraud strategy that:

- Identifies the SWA's approach for assessing, prioritizing, and addressing fraud risks within the UI program;
- Describes the framework for ongoing monitoring, evaluation, and refinement of fraud-prevention and fraud-detection activities;
- Incorporates data analysis, performance outcomes, audit findings, and emerging fraud trends to inform continuous improvement;
- Demonstrates how the SWA uses risk assessments to guide the allocation of resources, technology investments, and staff capacity; and
- Aligns SWA activities with Federal requirements, recommended practices, and core integrity principles.[1]

ii. *Preparing an IAP.* As part of the annual SQSP submission, each SWA must submit an IAP that outlines the state's UI anti-fraud strategy and provides a detailed and comprehensive plan for improving UI program integrity for the upcoming fiscal year.

[1] *See* A Framework for Managing Fraud Risks in Federal Programs at https://www.gao.gov/assets/gao-15-593sp.pdf.

The IAP provides ETA with essential information to assess SWA progress in addressing improper payment root causes, strengthening fraud detection and prevention capabilities, improving overpayment recovery efforts, and enhancing overall UI program integrity.

To promote the development of actionable, detailed plans while allowing flexibility for SWAs to clearly articulate their integrity priorities, operational processes, and strategic approaches, ETA is no longer requiring the use of an IAP template.

In addition to outlining the SWA's UI anti-fraud strategy, ETA expects SWAs to address and incorporate the following specific topics into the IAP as part of the FY 2027 SQSP submission.

- Discussion on how the SWA is addressing each of the practices outlined in the model National UI Standards (Attachment I, Priority #1).
- Strategies and actions currently in place to prevent and detect fraud, waste, and abuse;
- Activities underway or planned to address fraud and reduce improper payments;
- Efforts being taken to target the top root causes contributing to improper payments;
- Alignment with required UI program integrity functions and recommended practices;
- Efforts to recover overpayments, including coordination with state and Federal investigative partners and financial institutions; and
- Recommendations implemented and/or improvements being made as a result of ETA monitoring, a UI Strike Team engagement[2], and/or compliance assistance review.

SWAs are encouraged to revisit and refine their anti-fraud and UI program integrity strategies on a regular basis to reflect lessons learned, operational changes, updated performance results, and evolving fraud threats. This approach ensures the IAP serves as both a strategic document and a mechanism for continuous improvement in UI integrity performance. As such, ETA requires SWAs to provide a six-month update to the IAP, covering the first two quarters of the FY (October – March) when submitting the SQSP quarterly update for the quarter ending March 31. The update must include details on any new strategies, solutions, and/or activities; changes to existing strategies; planning or strategy delays and/or challenges in implementing the IAP; positive outcomes (*e.g.*, progress toward the achievement of objectives); and identified successes.

ETA will continue to provide technical assistance to SWAs to support their integrity activities through guidance, webinars, individual SWA technical assistance, and in partnership with the many available resources to support SWAs with strengthening UI program integrity

[2] Applicable to SWAs that had a UI Strike Team engagement in FY 2026,

iii. *Coordination with Department of Labor (DOL)-Office of Inspecter General (OIG).* SWAs are reminded of their obligation to report alleged or suspected UI fraud to the DOL-OIG as outlined in UIPL No. 04-17, Change 1. SWAs must refer allegations that they reasonably believe constitute UI fraud, waste, abuse, mismanagement, or misconduct to the DOL-OIG. SWAs are also required to disclose confidential UC information related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as amended, to the DOL-OIG for the purpose of UI fraud investigations and audits for the entire pandemic relief period (*see* UIPL No. 04-17, Change 1). Additionally, Training and Employment Notice (TEN) No. 05-22 reminded SWAs of the DOL-OIG's authority under the Inspector General Act, and ETA expects SWAs to comply with data requests made by DOL-OIG.

iv. *Coordination with the Integrity Data Hub (IDH).* SWAs are also strongly encouraged to report suspected UI fraud to the IDH by creating fraud alerts and submit to the IDH all UI claims data for cross-matching. Providing all UI claims data to the IDH gives SWAs the ability to analyze data against activity in other SWAs, and the IDH's numerous data sources can help SWAs quickly identify suspicious activity and potential fraud across the UI system.

c. **UI Program Performance**

In FY 2027, ETA expects SWAs to focus on improving performance and promoting overall excellence. See **Attachment II** to this UIPL for further supporting information.

i. *Data Availability.* ETA ROs will provide SWAs with data showing their performance measured against the Core Measures, Secretary's Standards, and other information relevant to the SQSP (*e.g.*, reporting deficiencies). The measurement period for the FY 2027 SQSP is April 1, 2025 – March 31, 2026, unless otherwise indicated.

ii. *Federal Program Emphasis:* SWAs should continue to strive to meet and exceed the goals specified in the Government Performance and Results Act of 1993 (GPRA),[3] as amended, Pub. L. 103-62, and must describe in the SQSP Narrative the SWA's performance in comparison to the GPRA goals, as well as actions planned to correct any identified deficiencies.

A. *Percent of Intrastate Payments Made Timely (Make Timely Benefit Payments):* 87 percent of intrastate first payments for full weeks of UC will be made within 14/21 days from the week ending date of the first compensable week.

B. *Detection of Recoverable Overpayments (Detect Benefit Overpayments)*: Overpayments established at a rate that is at least 57.5 percent of the estimated detectable, recoverable overpayments.

[3] GPRA was designed to improve program management throughout the Federal government. Under this Act, Federal agencies are required to develop a strategic plan outlining its mission, long-term goals for the agency's major functions, performance measures, and reporting results.

C. *Percent of Employer Tax Liability Determinations Made Timely (Establish Tax Accounts Promptly)*: 90 percent of status determinations for new employers will be made within 90 days of the end of the first quarter in which liability occurred.

iii. *Corrective Action Plans (CAPs)*: CAPs are expected whenever performance for Core Measures or Secretary's Standards is below established performance levels for the SQSP measurement period.

iv. *UI Programs*: SWAs must address the following UI Programs as described below:

A. **State Directory of New Hires (SDNH)/National Directory of New Hires (NDNH):** State Benefit Accuracy Measurement (BAM) operations that, based on the BAM Administrative Determination, are not compliant with the NDNH matching requirements in ET Handbook No. 395, 5th Edition, Chapter VI, UIPL No. 03-07, and UIPL No. 03-07, Change 1, must address the deficiency in a CAP for FY 2027.

B. **BAM:** State BAM operations or operational components that are not compliant with investigative and/or methods and procedures requirements established in ET Handbook No. 395, 5th Edition, and through findings established through ET Handbook No. 396, 4th Edition monitoring reviews (based on the annual determination letter issued on or before May 1, 2026), must address this non-compliance in a CAP. This includes paid and denied claim population variances outside established control limits.

C. **Tax Performance System (TPS):** To ensure that UI tax operations are in substantial compliance with Federal reporting and oversight requirements, a SWA's failure to conduct one or more TPS sample reviews will be subject to a CAP. Additionally, a tax function that is not sampled will be included in the number of total failing functions as measured by Tax Quality Part A (no more than three tax functions may fail TPS review) and Part B (a tax function may not fail for three consecutive years). Exceptions include universes that are too small to support a sample ("S"), an Experience Rate sample that was not scheduled for review during the performance year ("E"), or the granting of a temporary waiver ("W") by the Regional Office (RO). SWAs should note exceptions, if any, on their Program Review Findings screens in the Unemployment Insurance Reporting System, accordingly.

D. **Data Validation (DV):** The deadline for submitting DV results for Validation Year (VY) 2026 was June 10, 2026. The VY coincides with the SQSP performance year. It covers data of any reporting period during the twelve months, beginning on April 1st and ending on the following March 31st. DV items that fail to pass validation, or were due but not submitted, are expected to be addressed in the SWA's FY 2027 SQSP. Non-submitted items also include failure to certify that the state-specific instructions in the Module 3 for Benefits and Tax are current and accurate during the April 1 – June 10, 2026 certification window.

Any DV items due for VY 2026 that did not pass or were not submitted by the deadline (June 10, 2026) are expected to be addressed in a CAP for FY 2027.

ROs will monitor SWAs every three years on cycles coinciding with the DV Years. ROs will assess the accuracy of the SWAs' DV results considered passing at the time of the monitoring review to verify that the SWAs are properly implementing the DV program according to the program handbooks. DV items submitted as passing, but which a monitoring review determined to have failed, are also expected to be addressed in the SQSP. All subsequent SQSP cycles will address items changed from pass to fail in the previous year's monitoring review.

v. *Narrative Requirements for Other UI Performance Issues.* SWAs are expected to address the following performance deficiencies in the SQSP State Plan Narrative, unless otherwise indicated.

- Failure to meet reporting requirements for Federally-required reports.
- Invalid recording of the Issue Detection Date (IDD) and Determination Date (DD). The validity of the UI Performs nonmonetary determination timeliness measure depends on the accuracy of the SWA's IDD and DD data. IDD and DD data are considered accurate if dates were correct in at least 95 percent of the nonmonetary determinations evaluated in the quarterly quality samples (obtained from the ETA 9056 report for the measurement period (see Attachment I)). Since the accuracy of IDD and DD data is based on sample results, sampling variation will be taken into account in setting the percentage below which a SWA's data will be considered inaccurate. SWAs with invalid IDD or DD data are expected to address the steps they will take to record the IDD and DD correctly in the SQSP Narrative.

vi. *New Performance Requirements.* UIPL No. 07-21, published in FY 2021, announced for SWAs with Reemployment Services and Eligibility Assessment (RESEA) programs a new reemployment core measure: Reemployment Rate in the 2nd Quarter after Program Exit for RESEA Participants. This core measure is designed to focus on RESEA program performance, given that the RESEA program is now permanently authorized within the context of the broader workforce development system. This measure aligns with the Workforce Innovation and Opportunity Act's (WIOA) primary indicators of performance and will utilize data that SWAs already report for Employment Service programs. This will enable ETA to assess SWA performance related to the employment outcomes of RESEA participants.

To accommodate time necessary to capture RESEA participant outcomes, the FY 2027 SQSP process will assess performance using RESEA outcome data from FYs 2023-2025. SWAs that do not meet performance criteria will be expected to submit CAPs for the FY 2027 SQSPs.

UIPL No. 07-21 also announced two new program performance measures that are meant to assist SWAs in managing reemployment performance, but these measures are not core measures and do not have associated ALPs.

d. **Planning Requirements for FY 2027**

i. *SQSP Submittal Cycle.* The SQSP process provides a 24-month window for SWAs to adequately plan and implement performance improvement efforts. The process provides for two types of submittals: a Formal two-year (Biennial) plan, and an Alternate Year plan. Descriptions of the Biennial and Alternate Year SQSP submittals, significant activities, and dates relating to the submittal and approval of the SQSP are outlined in the SQSP Handbook and this UIPL. For FY 2027, all SWAs will submit a Biennial SQSP.

Each ETA RO will set a date and inform SWAs of the deadline to submit their SQSPs for FY 2027.

ii. *SQSP Preparation.* In addition to submitting their Transmittal Letter, Budget Worksheets/Forms, State Organization Chart, and SQSP Signature Page, SWAs must use the Excel CAP Workbook to develop their CAPs for the SQSP submissions. SWAs must also use the Excel CAP Workbook for reporting updates to specific CAP milestones and CAP performance each quarter.

To promote the development of actionable, detailed plans while allowing flexibility for SWAs to clearly articulate their integrity priorities, operational processes, and strategic approaches, ETA is no longer requiring the use of an IAP template. In addition to outlining the SWA's UI anti-fraud strategy, ETA expects SWAs to address and incorporate the specific topics listed above in section b, **Fraud Risk Management Expectations and the IAP,** into the IAP as part of the FY 2027 SQSP submission.

iii. *SQSP Assurances and Approval.* By signing the SQSP Signature Page, a SWA certifies that it will comply with the assurances listed in ET Handbook No. 336, 18th Edition, Change 4, and will institute plans or measures to comply with the requirements for each of the assurances. SWAs must also comply with the Assurance of Disaster Unemployment Assistance as described below:

- **Assurance of Disaster Unemployment Assistance (DUA):** Each SWA must ensure that it will conduct annual training for DUA staff and develop and maintain a Standard Operating Procedures manual for DUA. SWAs are encouraged to use the DUA training modules available on ETA's learning platform hosted by the National Association of State Workforce Agencies at https://www.naswa.org/learning.

Each SWA must: (1) indicate that it has conducted training and provide the date(s) of the training; and (2) indicate that it has developed and/or maintained DUA Standard Operation Procedures for use during a major disaster declaration.

SWAs may contact the RO for a copy of a DUA Standard Operating Procedure Template. ROs will also obtain an initial copy from each SWA for the Department's record. See TEN No. 13-21 for additional information.

iv. *Electronic Submission of the SQSP*. SWAs must submit the SQSPs electronically and should contact their respective RO SQSP Coordinators before submittal to coordinate specific details. Standard forms required as part of the budget reporting process (Chapter II of ET Handbook No. 336, 18th Edition, Change 4) are available in PDF and may be downloaded from the OMB website at: grants.gov/forms/forms-repository/sf-424-family.

SWAs may submit the SQSP Signature Page electronically if state law permits. SWAs that do not submit the signature page electronically (which includes by fax or scan) must submit the signature page by mail by the deadline set by the RO.

v. *WIOA Combined State Plans*. Given that the UI program is a mandatory one-stop partner under WIOA, SWAs have the option of including the UI program as part of the Combined State Plan. Regardless, each SWA must participate in the UI Performs SQSP process whether or not the SWA decides to include the UI program as part of its Combined State Plan.

If a SWA chooses to submit a WIOA Combined State Plan with UI as a required partner, the SWA must incorporate SQSP into the Combined State Plan via the WIOA State Plan Portal at https://wioaplans.dol.gov/. Those SWAs must incorporate *only* the allowable documents for FY 2026 into the Combined State Plan upon ETA's approval of the SQSP, but no later than October 31, 2026.

Because of the sensitive nature of some SQSP documents, only the following SQSP documents are allowed to be included in the WIOA Combined State Plan:

- Transmittal Letter
- A list of CAPs (*the Biennial year SQSP Overview Page from the SQSP CAPs and Quarterly Reporting Workbook*)
- Budget Worksheets/Forms
- Organization Chart
- SQSP Signature Page

e. **Funding Period**. The Department's proposed FY 2027 appropriation act language for State UI and Employment Service Operations reflects the revised language enacted in the Consolidated Appropriations Act, 2026, Pub. L. 119-75. This language: (1) removes the state obligational authority reference, which means SWAs' obligational authority for automation is no longer limited to the period ending on December 31 immediately following the fiscal year; and (2) adds a "recapture" provision letting the Department recapture and reissue states' unexpended funds after the period of expenditure (but before return to the Trust Fund) for UI-related automation activities.

As a result, funds are available for state obligation beginning on October 1, 2026, and for Federal obligation through December 31, 2027, except for RESEA outcome payments under section 306(f)(2) of the Social Security Act, which remain available through March 31, 2028.

The period of performance for SWAs' grants will be set by the terms and conditions in the corresponding Notice of Award and is expected to match each fund source's maximum statutory/regulatory life (subject to fund availability). States have 90 additional days after the funding period ends to liquidate obligations; extensions require the ETA Grant Officer's written approval, requested through the appropriate regional office at least 30 days before the deadline.

Grant management resources, including terms and conditions, are at https://www.dol.gov/agencies/eta/grants/resources. FY 2027 terms and conditions are not yet available and will be issued through ROs and posted to that page.

5. **Inquiries.** Please direct inquiries to the appropriate ETA RO.

6. **References.**
   - Social Security Act (SSA), sections 303(a)(1), 303(a)(8) and (9), and 306 (42 U.S.C. 503(a)(1) and 506);
   - Government Performance and Results Act (GPRA) of 1993, Pub. L. 103-62, as amended by GPRA Modernization Act of 2010, Pub. L. 111-352;
   - Payment Integrity Information Act of 2019 (PIIA), Pub. L. 116-117 https://www.congress.gov/116/plaws/publ117/PLAW-116publ117.pdf;
   - Workforce Innovation and Opportunity Act (WIOA), Pub. L. 113-128, 29 USC 3101 note and Title I;
   - Wagner-Peyser Act, 29 U.S.C. Sec. 49 *et seq.*, as amended by Title III of WIOA;
   - Trade Act of 1974, Pub. L. 93-618, as amended;
   - Bipartisan Budget Act of 2013, Pub. L. 113-67;
   - Bipartisan Budget Act of 2018, Pub. L. 115-123;
   - 20 CFR Parts 601, 640, 650, 652, and 660;
   - 2 CFR Part 200, Subpart F, The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR Parts 200 and 2900;
   - Appendix C to Office of Management and Budget (OMB) Circular A123, Requirements for Payment Integrity Improvement;
   - UIPL No. 13-26, *Fiscal Year 2026 Funding Allotments and Operating Guidance for Unemployment Insurance Reemployment Services and Eligibility Assessments Grants*, issued July 29, 2026, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 13-26 | U.S. Department of Labor;

- UIPL No. 01-22, *Announcing the Availability of an Incarceration Data Exchange and Instructions to Access the Data Exchange between the Unemployment Insurance (UI) Interstate Connection Network (ICON) and the Social Security Administration (SSA) Prisoner Update Processing System (PUPS)*, issued October 29, 2021, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 01-22 | U.S. Department of Labor;
- UIPL No. 07-21, *Performance Measures for Reemployment Services and Eligibility Assessments (RESEA) and Unemployment Insurance (UI) participants*, issued December 17, 2020, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 07-21 | U.S. Department of Labor;
- UIPL No. 13-19, *National Directory of New Hires (NDNH) and State Directory of New Hires (SDNH) Guidance and Best Practices*, issued June 7, 2019, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 13-19 | U.S. Department of Labor;
- UIPL No. 14-17, *States' Responsibilities for Internal Security in the Unemployment Insurance Program*, issued March 23, 2017, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 14-17 | U.S. Department of Labor;
- UIPL No. 04-17, Change 1, *Requirement for States to Refer Allegations of Unemployment Compensation (UC) Fraud, Waste, Abuse, Mismanagement, or Misconduct to the Department of Labor's (Department) Office of Inspector General's (DOL-OIG) and to Disclose Information Related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act to DOL-OIG for Purposes of UC Fraud Investigation and Audits*, issued August 3, 2021, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 04-17, Change 1 | U.S. Department of Labor;
- UIPL No. 17-16, *Reengineering Unemployment Insurance (UI) Benefits Program Accountability Process: High Priority Designation of States with Sustained Poor Performance*, issued July 13, 2016, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 17-16 | U.S. Department of Labor;
- UIPL No. 02-16, Change 1, *State Responsibilities for Ensuring Access to Unemployment Insurance Benefits, Services, and Information*, issued May 11, 2020, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 02-16, Change 1 | U.S. Department of Labor;
- UIPL No. 02-16, *State Responsibilities for Ensuring Access to Unemployment Insurance Benefits*, issued October 1, 2015, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 02-16 | U.S. Department of Labor;
- UIPL No. 01-16, Change 1, *Federal Requirements to Protect Claimant Rights in State Unemployment Compensation Overpayment Prevention and Recovery Procedures – Questions and Answers*, issued January 13, 2017, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 01-16, Change 1 | U.S. Department of Labor;
- UIPL No. 01-16, *Federal Requirements to Protect Individual Rights in State Unemployment Compensation Overpayment Prevention and Recovery Procedures*, issued October 1, 2015, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 01-16 | U.S. Department of Labor;
- UIPL No. 17-14, *Revised Employment and Training (ET) Handbook No. 336, 18th Edition: "Unemployment Insurance (UI) State Quality Service Plan (SQSP) Planning and Reporting Guidelines"*, issued July 7, 2014, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 17-14 | U.S. Department of Labor;

- UIPL No, 09-13, Change 1, *Integrity Performance Measure for Unemployment Insurance*, issued January 27, 2015, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 09-13, Change 1 | U.S. Department of Labor;
- UIPL No. 09-13, *Integrity Performance Measures for Unemployment Insurance (UI)*, issued January 29, 2013, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 09-13 | U.S. Department of Labor;
- UIPL No. 05-13, *Work Search and Overpayment Offset Provisions Added to Permanent Federal Unemployment Compensation Law by Title II, Subtitle A of the Middle Class Tax Relief and Job Creation Act of 2012*, issued January 10, 2013, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 05-13 | U.S. Department of Labor;
- UIPL No. 03-11, *Implementation of the Effective Audit Measure*, issued December 30, 2010, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 03-11 | U.S. Department of Labor;
- UIPL No. 03-07, Change 1, *Use of National Directory of New Hires (NDNH) in Unemployment Insurance (UI) Benefit Accuracy Measurement (BAM) Audits*, issued February 27, 2008, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 03-07, Change 1 | U.S. Department of Labor;
- UIPL No. 03-07, *Use of National Directory of New Hires (NDNH) in Unemployment Insurance (UI) Benefit Accuracy Measurement (BAM) Audits*, issued October 31, 2006, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 03-07 | U.S. Department of Labor;
- UIPL No. 14-05, Change 3, *Acceptable Levels of Performance (ALP) Criteria for Appeals Case Aging Measures and Nonmonetary Determination Quality Review*, issued April 16, 2008, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 14-05, Change 3 | U.S. Department of Labor;
- UIPL No. 14-05, Change 2, *Performance Criteria for Appeals Case Aging Measures and the Starting Date for Measuring Nonmonetary Determinations Time Lapse*, issued December 13, 2006, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 14-05, Change 2 | U.S. Department of Labor;
- UIPL No. 14-05, Change 1, *Performance Criterion for the Overpayment Detection Measure; Clarification of Appeals Timeliness Measures; and Implementation of Tax Quality Measure Corrective Action Plans (CAPs)*, issued October 12, 2005, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 14-05, Change 1 | U.S. Department of Labor;
- UIPL No. 14-05, *Changes to UI Performs*, issued February 18, 2005, UNEMPLOYMENT INSURANCE PROGRAM LETTER No. 14-05 | U.S. Department of Labor;
- TEGL No. 01-26, *Fiscal Year 2026 Funding Allotments and Operating Guidance for Unemployment Insurance Reemployment Services and Eligibility Assessments Grants*, issued July 29, 2026, TRAINING AND EMPLOYMENT GUIDANCE LETTER No. 01-26 | U.S. Department of Labor;
- TEN No. 28-23, *Announcement of a New Data Sharing Partnership Between the U.S. Department of Treasury's (Treasury) Bureau of the Fiscal Service (Fiscal Service) and the National Association of State Workforce Agencies' (NASWA) Unemployment Insurance (UI) Integrity Center to provide State UI Agencies Access to Do Not Pay Working System (DNP) Data Sources and Services through the UI Integrity Data Hub*

(IDH), issued May 2, 2024, TRAINING AND EMPLOYMENT NOTICE No. 28-23 | U.S. Department of Labor;

- TEN No. 05-22, *Authority of the U.S. Department of Labor's (Department) Office of Inspector General (DOL-OIG) to Receive Confidential Unemployment Compensation (UC) Data*, issued September 15, 2022, TRAINING AND EMPLOYMENT NOTICE No. 05-22 | U.S. Department of Labor;
- TEN No. 24-21, *Encouragement for States to Use the Integrity Data Hub (IDH) available through the Unemployment Insurance (UI) Integrity Center*, issued May 5, 2022, TRAINING AND EMPLOYMENT NOTICE No. 24-21 | U.S. Department of Labor;
- TEN No. 15-21, *Announcing the National Association of State Workforce Agencies (NASWA) Unemployment Insurance (UI) Integrity Center's Behavioral Insights Toolkit*, issued November 17, 2021, TRAINING AND EMPLOYMENT NOTICE No. 15-21 | U.S. Department of Labor;
- TEN No. 13-21, *State Quality Service Plan Assurances Required for Disaster Unemployment Assistance*, issued October 19, 2021, TRAINING AND EMPLOYMENT NOTICE No. 13-21 | U.S. Department of Labor;
- TEN No. 17-19, *Model Unemployment Insurance State Work Search Legislation*, issued February 10, 2020, TRAINING AND EMPLOYMENT NOTICE No. 17-19 | U.S. Department of Labor;
- TEN No. 12-16, *Unemployment Insurance (UI) State Information Data Exchange System (SIDES)*, issued September 27, 2016, TRAINING AND EMPLOYMENT NOTICE No. 12-16 | U.S. Department of Labor;
- TEN No. 08-14, *Reengineering Unemployment Insurance (UI) Benefits Program Accountability Processes*, issued September 2, 2014, TRAINING AND EMPLOYMENT NOTICE No. 08-14 | U.S. Department of Labor;
- ET Handbook No. 336, *Unemployment Insurance (UI) State Quality Service Plan (SQSP) Planning and Reporting Guidelines*, 18th Edition, Change 4 (March 2019), ET HANDBOOK No. 336, 18th Edition, Change 4 | U.S. Department of Labor;
- ET Handbook No. 361, *State Unemployment Insurance (UI) Data Validation (DV) Handbook, Benefits and Tax* (August 2026), ET HANDBOOK No. 361 | U.S. Department of Labor;
- ET Handbook No. 395, *Benefit Accuracy Measurement State Operations Handbook*, 5th Edition (November 2009), ET HANDBOOK No. 395, 5th Edition | U.S. Department of Labor;
- ET Handbook No. 396, *Unemployment Insurance Benefit Accuracy Measurement Monitoring Handbook*, 4th Edition (November 2009), ET HANDBOOK No. 396, 4th Edition | U.S. Department of Labor; and
- ET Handbook No. 401, 5th Edition, *UI Report Handbook No. 401* (July 2017), ET HANDBOOK No. 401, 5th Edition | U.S. Department of Labor.

7. <u>Attachments</u>.

- Attachment I: FY 2027 National Priorities for the UI Program.
- Attachment II: Measures/Programs to be Addressed in the Fiscal Year (FY) 2027 State Quality Service Plan (SQSP).
- Attachment III: Core Measures Glossary.