

Senate Fiscal Office

05.03.2021

Article 3: Relating to Government

Reform and Reorganization

Section 1: Employer Tax Unit Transfer

Transfer of Employer Tax Unit from DOR to DLT

- Transfer includes 35.0 FTE positions
- \$3.7 million (\$1.5 million federal funds, \$2.2 million restricted receipts)
- The Employer Tax Unit administers:
 - Unemployment Tax
 - Temporary Disability Tax
 - Job Development Assessment Tax
- These taxes are used to fund Unemployment Insurance (UI) benefits and Temporary Disability Insurance (TDI) benefits.
- Employer Tax Unit has been housed in DOR, the funding they collect is used for DLT benefit programs.
- Transfer is intended to centralize the unit's efforts related to UI and TDI benefits.

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