

May 6, 2025

U.S. Department of Labor  
Employment and Training Administration, Office of Unemployment Insurance  
Room S-4519  
200 Constitution Ave. NW  
Washington, DC 20210

Submitted via email: [OUI-PRA@dol.gov](mailto:OUI-PRA@dol.gov):

**Subject: Transmittal for Unemployment Insurance Materials**

**OMB control number: 1205-0222**

The National Employment Law Project (NELP) submits this comment in support of the continued collection of the Department of Labor's (DOL) Employment and Training Administration (ETA) form MA 8-7.

NELP is a nonprofit research, policy, and capacity building organization that for more than 50 years has sought to strengthen protections and build power for workers in the U.S., including workers who are unemployed. For decades, NELP has researched and advocated for policies that create good jobs, expand access to work, and strengthen protections and support for underpaid and jobless workers.

ETA form MA 8-7 is DOL-ETA's current method of collecting current and proposed state unemployment insurance (UI) laws, regulations, and judicial and administrative decisions to ensure conformity with federal law. DOL review of the materials is required under both the Federal Unemployment Tax Act (FUTA) and the Social Security Act.<sup>1</sup> Further, DOL's approval of state laws is required for states to be entitled to federal administrative funding,<sup>2</sup> and for employers within the state to be entitled to credit against their FUTA tax liability.<sup>3</sup>

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DOL-ETA review of state materials is also essential to the function of the UI program. The program, born under the Social Security Act of 1935, intentionally establishes roles for both federal and state governments. States administer the program subject to federal oversight and tax employers to fund UI benefits. The federal government collects FUTA tax from employers, distributes administrative funding to the states, and ensures state compliance with federal laws and regulations. Thus, collection of form MA 8-7 is routine and does not represent a burden on state agencies. States are accustomed to submitting state laws for review by DOL-ETA; this is how states ensure compliance and receive due federal funding.

Without continued collection of ETA form MA 8-7, DOL-ETA and states would struggle to perform their most essential functions. DOL-ETA would not be able to review and approve state laws, and therefore states could not receive federal administrative funding. This, in turn, could ultimately harm workers' in accessing the UI benefits to which they are entitled. Further, without ETA form MA 8-7, employers would go without credit towards their FUTA tax liability.

DOL-ETA also uses form ETA MA 8-7 to compile [Significant Provisions of State UI Laws](#), and other publications that enable states to easily compare key features of their UI systems to other states. This is an important tool for states, experts, and advocates to evaluate state laws and develop proposals to improve them.

Thus, NELP strongly supports DOL-ETA's continued collection of this information.

Sincerely,



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<sup>1</sup> 26 U.S.C. § 3303(a); 26 U.S.C. § 3304; 42 U.S.C. §503(a).

<sup>2</sup> 42 U.S.C. §503(a).

<sup>3</sup> 26 U.S.C. § 3303(a); 26 U.S.C. § 3304.