

**Non-Substantive Change Justification: Consolidating the Employment and Training Administration (ETA) 204 report (OMB Control No. 1205-0164) with the ETA 205 report and discontinuing the ETA 205 (and OMB Control No. 1205-0228).**

ETA's Office of Unemployment Insurance's ETA 204 report (OMB Control No. 1205-0164) and ETA 205 report (OMB Control No. 1205-0228) are two collections with similar subjects and objectives. Both collections deal with details concerning the taxation system that states use to finance the payment of Unemployment Insurance (UI) benefits.

The ETA 204 is the more complicated of the two reports. This report has two sections: 1) a general summary applicable to all states and 2) a detailed distribution of employer benefits, wages, and experience with the UI system. There are hundreds of cells worth of data submitted in a typical response on the ETA 204 report.

The ETA 205 is, by comparison, a very simple report with only two cells: the state's estimated tax rate on taxable wages and the estimated tax rate on total wages for the current calendar year.

The Office of Unemployment Insurance would like to consolidate these two collections into a single report and respondent collection for Paperwork Reduction Act (PRA) purposes. We propose to do this by adding the two data elements currently comprising the ETA 205 report to ETA 204 report, Section II (highlighted in yellow, along with the reporting instruction language which speaks to the new data cells). As was done in the ETA 205 report, the last data element (employee tax rate) applies only to a few states and is submitted in the comments. The highlighted instruction is identical to what was in the ETA 205 report as well.

Finally, since there is a statutory requirement to collect these two data elements before May 1, we would also advance the due date of the ETA 204 from May 31 to April 30. ETA would issue a UIPL to alert the states to 1) the discontinuance of the ETA 205 and 2) the revised deadline and reporting specifications for the ETA 204.

This consolidation results in no change in burden on the respondents. The burden currently associated with the ETA 205, 15 minutes, is being added to the burden associated with the ETA 204, currently 15 minutes, for a new annualized burden, per state, of 30 minutes. As a result, the states will have one less report to submit, and ETA's Office of Unemployment Insurance can reduce (by one) its approved information collections and forms.