

payments under this subsection after the period described in such subparagraph or on the accrual of interest under this subsection after such period.

(c) Credit of interest on loan

Interest paid by States in accordance with this section shall be credited to the Federal unemployment account established by section 1104(g) of this title in the Unemployment Trust Fund.

(Aug. 14, 1935, ch. 531, title XII, §1202, as added Aug. 5, 1954, ch. 657, §3, 68 Stat. 672; amended Pub. L. 86-778, title V, §522(a), Sept. 13, 1960, 74 Stat. 979; Pub. L. 97-35, title XXIV, §2407(a), (b)(2), Aug. 13, 1981, 95 Stat. 879, 880; Pub. L. 97-248, title II, §274(a), Sept. 3, 1982, 96 Stat. 557; Pub. L. 98-21, title V, §§511, 514, Apr. 20, 1983, 97 Stat. 144, 147; Pub. L. 98-118, §5(a), Oct. 11, 1983, 97 Stat. 804; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 100-203, title IX, §9156(a), Dec. 22, 1987, 101 Stat. 1330-327; Pub. L. 105-33, title V, §5404(a), Aug. 5, 1997, 111 Stat. 604; Pub. L. 111-5, div. B, title II, §2004, Feb. 17, 2009, 123 Stat. 443; Pub. L. 116-127, div. D, §4103, Mar. 18, 2020, 134 Stat. 194; Pub. L. 116-260, div. N, title II, §221, Dec. 27, 2020, 134 Stat. 1956.)

REFERENCES IN TEXT

Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970, referred to in subsec. (b)(3)(C)(ii), is section 203 of Pub. L. 91-373, title II, Aug. 10, 1970, 84 Stat. 709, which is set out as a note under section 3304 of Title 26, Internal Revenue Code.

The Internal Revenue Code of 1986, referred to in subsec. (b)(5), (8)(B)(i), is classified generally to Title 26.

AMENDMENTS

2020—Subsec. (b)(10)(A). Pub. L. 116-260 substituted “March 14, 2021” for “December 31, 2020” in introductory provisions.

Pub. L. 116-127 substituted “beginning on March 18, 2020, and ending on December 31, 2020” for “beginning on February 17, 2009, and ending on December 31, 2010” in introductory provisions.

2009—Subsec. (b)(10). Pub. L. 111-5 added par. (10).

1997—Subsec. (b)(2)(C). Pub. L. 105-33 added subpar. (C).

1987—Subsec. (c). Pub. L. 100-203 added subsec. (c).

1986—Subsec. (b)(5), (8)(B)(i). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

1983—Subsec. (b)(2). Pub. L. 98-118, §5(a)(1), substituted “advance or advances” for “advance” in provisions preceding subpar. (A).

Subsec. (b)(2)(A). Pub. L. 98-118, §5(a)(2), (3), substituted “advances are” for “advance is” and “advances were” for “advance was”.

Subsec. (b)(2)(B). Pub. L. 98-118, §5(a)(4), substituted “advances was completed” for “advance was completed”.

Subsec. (b)(3)(A). Pub. L. 98-21, §514, which directed substitution of “prior to” for “not later than” was executed, as the probable intent of Congress, by making that substitution the first time the phrase appeared following “Secretary of Treasury” and not the second time that phrase appeared.

Subsec. (b)(3)(C)(i). Pub. L. 98-21, §511(c), substituted, after subcl. II, provision that no interest shall accrue on such deferred interest for provision that any interest the time for payment of which was deferred under this subparagraph would bear interest in the same manner as if it had been an advance made on the day on which it would have been required to be paid but for this subparagraph.

Subsec. (b)(7). Pub. L. 98-21, §511(b), struck out “, and before January 1, 1988” after “April 1, 1982”.

Subsec. (b)(8), (9). Pub. L. 98-21, §511(a), added pars. (8) and (9).

1982—Subsec. (b)(3)(C). Pub. L. 97-248 added subpar. (C).

1981—Subsec. (a). Pub. L. 97-35, §2407(b)(2), designated existing provision as subsec. (a).

Subsec. (b). Pub. L. 97-35, §2407(a), added subsec. (b).

1960—Pub. L. 86-778 amended section generally, designating provisions constituting subsec. (a) as entire section, substituting “that balance of advances, made to such State under section 1321 of this title, specified in the request” for “any remaining balance of advances made to such State under section 1321 of this title” and inserting “in reduction of such balance” and omitting subssecs. (b) and (c) pertaining to appropriations and repayable advances which were incorporated in sections 1101(d)(1) and 1323 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-33, title V, §5404(b), Aug. 5, 1997, 111 Stat. 604, provided that: “The amendments made by this section [amending this section] shall apply to calendar years beginning after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-203, title IX, §9156(b), Dec. 22, 1987, 101 Stat. 1330-327, provided that: “The amendment made by subsection (a) [amending this section] shall apply to interest paid on advances made on or after the date of the enactment of this Act [Dec. 22, 1987].”

EFFECTIVE DATE OF 1983 AMENDMENT

Pub. L. 98-118, §5(b), Oct. 11, 1983, 97 Stat. 804, provided that: “The amendments made by this section [amending this section] shall apply to advances made on or after April 1, 1982.”

EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-248, title II, §274(b), Sept. 3, 1982, 96 Stat. 558, provided that: “The amendment made by subsection (a) [amending this section] shall apply to interest required to be paid after December 31, 1982.”

§ 1323. Repayable advances to Federal unemployment account

There are hereby authorized to be appropriated to the Federal unemployment account, as repayable advances, such sums as may be necessary to carry out the purposes of this subchapter. Amounts appropriated as repayable advances shall be repaid by transfers from the Federal unemployment account to the general fund of the Treasury, at such times as the amount in the Federal unemployment account is determined by the Secretary of the Treasury, in consultation with the Secretary of Labor, to be adequate for such purpose. Any amount transferred as a repayment under this section shall be credited against, and shall operate to reduce, any balance of advances repayable under this section. Whenever, after the application of sections 1101(f)(3) and 1102(a) of this title with respect to the excess in the employment security administration account as of the close of any fiscal year, there remains any portion of such excess, so much of such remainder as does not exceed the balance of advances made pursuant to this section shall be transferred to the general fund of the Treasury and shall be credited against, and shall operate to reduce, such balance of advances. Amounts appropriated as repayable advances for purposes of this subsection shall bear interest at a rate equal to the average rate of interest, computed as of the end of the calendar

month next preceding the date of such advance, borne by all interest bearing obligations of the United States then forming part of the public debt; except that in cases in which such average rate is not a multiple of one-eighth of 1 percent, the rate of interest shall be the multiple of one-eighth of 1 percent next lower than such average rate.

(Aug. 14, 1935, ch. 531, title XII, §1203, as added Aug. 5, 1954, ch. 657, §3, 68 Stat. 672; amended Pub. L. 86-778, title V, §522(a), Sept. 13, 1960, 74 Stat. 979; Pub. L. 91-373, title III, §304(c), Aug. 10, 1970, 84 Stat. 716; Pub. L. 98-135, title II, §205(a), Oct. 24, 1983, 97 Stat. 861; Pub. L. 100-203, title IX, §9155(b), Dec. 22, 1987, 101 Stat. 1330-327.)

PRIOR PROVISIONS

Provisions similar to those comprising the first sentence of this section were contained in section 1322(c), act Aug. 14, 1935, ch. 531, title XII, §1202(c), as added Aug. 5, 1954, ch. 657, §3, 68 Stat. 672, prior to amendment by Pub. L. 86-778.

AMENDMENTS

1987—Pub. L. 100-203 struck out “(without interest)” after “account, as repayable advances” and “, without interest,” after “shall be repaid”, and inserted sentence at end relating to amounts appropriated as repayable advances for purposes of this subsection.

1983—Pub. L. 98-135 inserted provision requiring that amounts appropriated as repayable advances be repaid, without interest, by transfers from the Federal unemployment account to the general fund of the Treasury, at such times as the amount in the Federal unemployment account is determined by the Secretary of the Treasury, in consultation with the Secretary of Labor, to be adequate for such purpose, and that any amount transferred as a repayment under this section be credited against, and operate to reduce, any balance of advances repayable under this section.

1970—Pub. L. 91-373 inserted reference to section 1102(a) of this title.

1960—Pub. L. 86-778 amended section generally, substituting provisions relating to repayable advances to the Federal unemployment account for former provision defining “Governor” and now incorporated in section 1324 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to advances made on or after Dec. 22, 1987, see section 9155(d) of Pub. L. 100-203, set out as a note under section 1103 of this title.

RETRANSFER OF AMOUNTS TRANSFERRED FROM FEDERAL UNEMPLOYMENT ACCOUNT TO EMPLOYMENT SECURITY ADMINISTRATION ACCOUNT AS OF SEPTEMBER 30, 1983

Pub. L. 98-135, title II, §205(b), Oct. 24, 1983, 97 Stat. 861, provided that: “Any amounts transferred from the Federal unemployment account to the employment security administration account as of September 30, 1983, shall be transferred back to the Federal unemployment account.”

§ 1324. “Governor” defined

When used in this subchapter, the term “Governor” includes the Mayor of the District of Columbia.

(Aug. 14, 1935, ch. 531, title XII, §1204, as added Pub. L. 86-778, title V, §522(a), Sept. 13, 1960, 74 Stat. 979; amended 1967 Reorg. Plan No. 3, §401, eff. Nov. 3, 1967, 32 F.R. 11669, 81 Stat. 951; Pub. L. 93-198, title IV, §421, Dec. 24, 1973, 87 Stat. 789.)

PRIOR PROVISIONS

Provisions similar to those comprising this section were contained in section 1323, act Aug. 14, 1935, ch. 531, title XII, §1203, as added Aug. 5, 1954, ch. 657, §3, 68 Stat. 672, prior to amendment by Pub. L. 86-778.

TRANSFER OF FUNCTIONS

Except as otherwise provided in Reorg. Plan No. 3 of 1967, eff. Nov. 3, 1967 (in part), 32 F.R. 11669, 81 Stat. 948, functions of Board of Commissioners of District of Columbia transferred to Commissioner of District of Columbia by section 401 of Reorg. Plan No. 3 of 1967. Office of Commissioner of District of Columbia, as established by Reorg. Plan No. 3 of 1967, abolished as of noon Jan. 2, 1975, by Pub. L. 93-198, title VII, §711, Dec. 24, 1973, 87 Stat. 818, and replaced by office of Mayor of District of Columbia by section 421 of Pub. L. 93-198. Accordingly, “Mayor” substituted in text for “Commissioners”.

SUBCHAPTER XIII—RECONVERSION UNEMPLOYMENT BENEFITS FOR SEAMEN

§§ 1331 to 1336. Repealed. Pub. L. 98-369, div. B, title VI, §2663(f), July 18, 1984, 98 Stat. 1168

Section 1331, act Aug. 14, 1935, ch. 531, title XIII, §1301, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended 1949 Reorg. Plan No. 2, §1, eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1065, provided for administration of this chapter by Secretary of Labor.

Section 1332, act Aug. 14, 1935, ch. 531, title XIII, §1302, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended July 16, 1949, ch. 342, §§1-3, 63 Stat. 445, defined “reconversion period”, “compensation”, “Federal maritime service”, and “Federal maritime wages”.

Section 1333, act Aug. 14, 1935, ch. 531, title XIII, §1303, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended 1949 Reorg. Plan No. 2, §1, eff. Aug. 20, 1949, 14 F.R. 5225, 63 Stat. 1065, related to compensation for seamen, agreements with states, payments in absence of agreements, wage information, and determination of wages.

Section 1334, act Aug. 14, 1935, ch. 531, title XIII, §1304, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended 1949 Reorg. Plan No. 2, §1, eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1065, related to review of determinations and reports.

Section 1335, act Aug. 14, 1935, ch. 531, title XIII, §1305, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended 1949 Reorg. Plan No. 2, §1, eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1065, related to payments to States, certification of such payments by Secretary of Labor to Secretary of the Treasury, and return of unused funds.

Section 1336, act Aug. 14, 1935, ch. 531, title XIII, §1306, as added Aug. 10, 1946, ch. 951, title III, §306, 60 Stat. 982; amended 1949 Reorg. Plan No. 2, §1, eff. Aug. 19, 1949, 14 F.R. 5225, 63 Stat. 1065, related to penalties.

EFFECTIVE DATE OF REPEAL

Repeal effective July 18, 1984, but such repeal shall not be construed as changing or affecting any right, liability, status, or interpretation which existed before that date, see section 2664(b) of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 401 of this title.

SUBCHAPTER XIV—GRANTS TO STATES FOR AID TO PERMANENTLY AND TOTALLY DISABLED

REPEAL OF SUBCHAPTER; INAPPLICABILITY OF REPEAL TO PUERTO RICO, GUAM, AND VIRGIN ISLANDS

Pub. L. 92-603, title III, §303(a), (b), Oct. 30, 1972, 86 Stat. 1484, provided that this subchapter is repealed effective Jan. 1, 1974, except