



**DEPARTMENT OF WORKFORCE SERVICES  
ISSUANCE PY 09-04**

**Artee Williams, Director**

**September 4, 2009**

**TO:** Local Workforce Investment Areas/Service Providers

**SUBJECT:** Workers Employed in National Emergency Grant (NEG) Disaster Relief Jobs

1. **Purpose:** To clarify that FUTA and State Unemployment Insurance taxes are to be paid for workers employed in NEG disaster relief jobs.
2. **Reference:** WIA National Emergency Disaster Grants, Section 173(d) (Disaster Relief Employment Assistance) Questions and Answers. Specifically, questions 14, 15 and 16 within the section titled "Unemployment Insurance (UI) and Disaster Unemployment Assistance (DUA)" (attached).
3. **General Information:**
  - NEG temporary jobs are not considered to be "Work Relief" or "Work Training".
  - Individuals working in NEG temporary jobs are considered as employed, and their wages must be reported and federal and state unemployment insurance taxes, or reimbursing payments, must be paid.
4. **Action Required:** Please provide this information to all appropriate staff.
5. **Inquiries:** Stephanie Carlo (501) 683-4707 or [stephanie.carlo@arkansas.gov](mailto:stephanie.carlo@arkansas.gov)
6. **Attachment:** Unemployment Insurance (UI) and Disaster Unemployment Assistance (DUA) section of the WIA National Emergency Disaster Grants, Section 173(d) (Disaster Relief Employment Assistance) Questions and Answers.
7. **Expiration Date:** Ongoing.