

**VALIDATION POPULATION 14**  
**AGE OF OVERPAYMENTS**

Subpop #	ETA 227C ETA 227E Report, Line, and Column	2 (Step 1G) (Rule 1)  SSN	3 (Step 1G) (Rule 2)  Unique ID	4 (Step 36)  Date Established	5 (Step 4)  Program Type	6 (Step 41)  Outstanding Overpayment	7 (Step 44)  Active Collection	8 (Step 33)  Type of Overpayment	9 (Step 42A)  UI Balance at End of Qtr	10 (Step 42B)  Federal Balance at End of Qtr
14.1	E501 (18, 19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI		Y or N*	> 0	> 0 if joint claim; otherwise blank or 0	
14.2	E502 (18, 19) Age 91-180 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	
14.3	E503 (18, 19) Age 181-270 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	
14.4	E504 (18, 19) Age 271-360 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	
14.5	E505 (18, 19) Age 361-450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	
14.6	E506 (18, 19) Age > 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UI			> 0	> 0 if joint claim; otherwise blank or 0	
14.7	E501 (19) Age ≤ 90 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX			Must be blank or 0	> 0	

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14.8	E502 (19) Age 91-180 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX				Must be blank or 0	> 0
14.9	E503 (19) Age 181-270 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX				Must be blank or 0	> 0
14.10	E504 (19) Age 271-360 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX				Must be blank or 0	> 0
14.11	E505 (19) Age 361-450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX				Must be blank or 0	> 0
14.12	E506 (19) Age > 450 days	Required	Required if State maintains a unique ID	Required <sup>a</sup>	UCFE or UCX		Y or N*	Must be blank or 0	> 0	
14.13	C312 (11, 12)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UI		N or D*	Fraud	> 0	> 0 if joint claim; otherwise blank or 0
14.14	C312 (13, 14)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UI		N or D*	Nonfraud	> 0	> 0 if joint claim; otherwise blank or 0

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14.15	C312 (12)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UCFE or UCX		N or D*	Fraud	Must be blank or 0	> 0
14.16	C312 (14)	Required	Required if State maintains a unique ID	Required <sup>b</sup>	UCFE or UCX		N or D*	Nonfraud	Must be blank or 0	> 0

Column 4:

<sup>a</sup>Ages are calculated from this date to the last day of the report period being validated. The software groups the transactions into each subpopulation on the basis of the date ranges given in “ETA 227C ETA 227E Report, Line, and Column.”

<sup>b</sup>These overpayments have been reported in line 506 (18,19) in at least 3 prior quarters.

Column 7:

Y\* = Yes, overpayment in active collection throughout the report quarter. Overpayment records must be coded with N or Y as soon as they are old enough to be reported in E-506 (18 or 19)—Age 451+ days.

N = No, overpayment not in active collection throughout the entire report quarter. Records of overpayments not in active collection must be coded with N as soon as they are old enough to be reported in E-506 (18 or 19)—Age 451+ days--and will be removed after having been reported in Section E for eight previous quarters.

D\* = Dropped, overpayment not in active collection in or throughout the report quarter after being in active collection throughout the prior quarter and reported in Section E at least nine previous quarters.

RELATIONSHIP BETWEEN SUBPOPULATIONS IN POPULATION 14  
AND ETA 227 REPORTING CELLS

E. PAGE 3 OF FORM

SECTION E: AGING OF BENEFIT OVERPAYMENT ACCOUNTS			
Accounts Receivable	Line No.	Dollar Amounts	
		UI	UCFE/UCX
		(18)	(19)
90 days or less	501	1	1 and 7
91 – 180 days	502	2	2 and 8
181 – 270 days	503	3	3 and 9
271 – 360 days	504	4	4 and 10
361 – 450 days	505	5	5 and 11
451 days or more	506	6	6 and 12
Total Accounts Receivable	507		

RELATIONSHIP BETWEEN SUBPOPULATIONS IN POPULATION 14  
AND ETA 227 REPORTING CELLS

C. PAGE 2 OF FORM

C. RECOVERY/RECONCILIATION					
Item	Line No.	Dollar Amount			
		Fraud		Nonfraud	
		UI	UCFE/UCX	UI	UCFE/UCX
		Column 6	Column 7	Column 6	Column 7
		(11)	(12)	(13)	(14)
Receivables Removed at End of Period	312	13	13, 15	14	14, 16

## Population 14 Notes

1. Population 14 has been designed to process a state's entire outstanding overpayments file and generate:

- Section E of the ETA 227 Report (Age of Outstanding Overpayments)
- Amounts removed on Section C of the ETA 227 Report (Overpayments Reconciliation Activities – Row 312)

The validation of amounts removed in Section C uses the population 14 file and not the population 13 file which validates Section C because removal is determined by examining outstanding overpayments.

The software will ignore any overpayments that are included in the extract file that are too old to be included in Section E and are not removed during the quarter.

Overpayments are not removed automatically when they have been included on the previous eight 227 reports. If the overpayment is in Active Collection status in the ninth quarter after it was established, it is not removed until the state indicates that it has dropped the Active Collection status.

Therefore, states must label each outstanding overpayment that has been reported on eight 227 reports in Column 7 (Active Collection) as either:

- Yes – in active collection. These overpayments will not be removed and will be included in section E (greater than 450 days).
- No – not in active collection. These overpayments will be removed (not included in section E but included in Section C line 12) in the ninth quarter after the date established. Any overpayment greater than nine quarters old with a no in Column 7 is not included in Sections C or E.
- Dropped – the overpayment has been reported for 9 or more quarters and was in active collection in the prior quarter but has been dropped during the report quarter from active collection status. These payments will be included in Section C line 12 as removed during the quarter.

2. Overpayment in Active Collection: Overpayments for which a payment schedule is established with the claimant or for which offsets are being collected.
3. Section C of the ETA 227 report requires the amounts removed to be identified as fraud or non-fraud. Therefore, a value of fraud or non-fraud is required in Column 8 for overpayments which had been reported for eight quarters and are not in active collection or overpayments which had been reported for nine or more quarters and the state dropped active collection during the quarter.