

[TA-29,742 and TA-W-29,742A]

**Sunnyside Coal Co., Sunnyside, Utah and Sunnyside Coal Co, Boulder, CO; Amended Certification Regarding Eligibility To Apply for Worker Adjustment Assistance**

In accordance with Section 223 of the Trade Act of 1974 (19 USC 2273) the Department of Labor issued a Certification of Eligibility to Apply for Worker Adjustment Assistance on August 18, 1994, applicable to all workers of the subject firm. The Notice was published in the **Federal Register** on August 26, 1994 (59 FR 44193).

At the request of the company, the Department reviewed the certification for workers of the subject firm. New findings show worker separations in 1994 at the subject firm's headquarters in Boulder, Colorado.

Accordingly, the Department is amending the certification to include the subject firm's workers at Boulder, Colorado.

The amended notice applicable to TA-W-29,742 is hereby issued as follows:

All workers of Sunnyside Coal Company, Sunnyside, Utah and Boulder, Colorado who became totally or partially separated from employment on or after March 24, 1993 are eligible to apply for adjustment assistance under Section 223 of the Trade Act of 1974.

Signed in Washington, DC, this 14th day of March, 1995.

**Victor J. Trunzo,**

*Program Manager, Policy and Reemployment Services, Office of Trade Adjustment Assistance.*

[FR Doc. 95-7480 Filed 3-24-95; 8:45 am]

BILLING CODE 4510-30-M

[TA-W-30,378]

**Texaco Exploration and Production, Inc., Tulsa, OK and Texaco Exploration Production, Inc., Operating at Various Locations in the Following States: et al., Amended Certification Regarding Eligibility To Apply for Worker Adjustment Assistance**

In accordance with Section 223 of the Trade Act of 1974 (19 USC 2273) the Department of Labor issued a Certification of Eligibility to Apply for Worker Adjustment Assistance on December 2, 1994, applicable to the workers of the subject firm. The certification was published in the **Federal Register** on December 16, 1994 (59 FR 65077). The certification was subsequently amended on December 16, 1994. The amended certification was published in the **Federal Register** on January 4, 1995 (60 FR 481).

At the request of the company, the Department reviewed the certification for workers of the subject firm. New findings show that worker separations occurred in the State of Kansas.

Accordingly, the Department is amending the certification to properly reflect the correct worker group.

The intent of the Department's certification is to include all workers of Texaco Exploration and Production, Inc., who were adversely affected by increased imports of crude oil.

The amended notice applicable to TA-W-30,378 is hereby issued as follows:

All workers of Texaco Exploration and Production, Inc., located in Tulsa, Oklahoma and at all locations in the following states listed below engaged in the exploration and production of crude oil, natural gas liquids and natural gas who became totally or partially separated from employment on or after October 3, 1993 are eligible to apply for adjustment assistance under Section 223 of the Trade Act of 1974.

TA-W-30,378A Alabama  
TA-W-30,378C Colorado  
TA-W-30,378E Illinois  
TA-W-30,378G Mississippi  
TA-W-30,378I North Dakota  
TA-W-30,378K Texas  
TA-W-30,378M Wyoming  
TA-W-30,378B California  
TA-W-30,378D Idaho  
TA-W-30,378F Louisiana  
TA-W-30,378H New Mexico  
TA-W-30,378J Oklahoma (exc Tulsa)  
TA-W-30,378L Washington  
TA-W-30,378N Montana  
TA-W-30,378O Kansas

Signed in Washington, DC., this 16th day of March, 1995.

**Victor J. Trunzo,**

*Program Manager, Policy and Reemployment Services, Office of Trade Adjustment Assistance.*

[FR Doc. 95-7481 Filed 3-24-95; 8:45 am]

BILLING CODE 4510-30-M

[TA-W-30,361]

**Wailuku Agribusiness Co., Inc., Pineapple Division, Wailuku, HI; Revised Determination on Reconsideration**

On February 10, 1995, the Department issued an Affirmative Determination Regarding Application for Reconsideration for the workers and former workers of the subject firm. The notice was published in the **Federal Register** on February 27, 1995 (60 FR 9409).

The findings show that the workers produce pineapples and macadamia nuts with pineapples being the preponderant portion of sales. The findings show that sales and production

of pineapples declined in the first nine months of 1994 compared to the same period in 1993. Substantial worker separations occurred in 1994.

New findings on reconsideration show that all the pineapples grown and harvested are sold to an exclusive purchaser whose workers are under a trade adjustment assistance certification. By virtue of the fact that there is only one customer, the customer exercised *de facto* control over the production, sales and employment of pineapples at the subject firm. Accordingly, the workers meet the Department's standard of a reduced demand for their products from a parent or controlling firm whose workers produce an article and are currently under a certification for TAA.

**Conclusion**

After careful consideration of the new facts obtained on reconsideration, it is concluded that the workers and former workers of Wailuku Agribusiness Company, Inc., Pineapple Division, Wailuku Hawaii were adversely affected by increased imports of articles like or directly competitive with pineapples.

Accordingly, in accordance with the provisions of the Act, I make the following certification:

All workers of Wailuku Agribusiness Company, Inc., in Wailuku, Hawaii who became totally or partially separated from employment on or after September 14, 1993 are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974.

Signed at Washington, DC, this 14th day of March, 1995.

**Victor J. Trunzo,**

*Program Manager, Policy and Reemployment Services, Office of Trade Adjustment Assistance.*

[FR Doc. 95-7482 Filed 3-24-95; 8:45 am]

BILLING CODE 4510-30-M

[NAFTA-00293 And NAFTA-00293A]

**Wirekraft Industries, Inc. Mishawaka, IN; and Wirekraft Industries, Inc., Burcliff Industries Marion, OH; Amended Certification Regarding Eligibility To Apply for NAFTA Transitional Adjustment Assistance**

In accordance with section 250(a), subchapter D, chapter 2, title II, of the Trade Act of 1974, as amended (19 USC 2273), the Department of Labor issued a Certification for NAFTA Transitional Adjustment Assistance on December 29, 1994, applicable to all workers of the subject firm.

The Department, on its own motion, reviewed the certification for workers of the subject firm. New findings show that Wirekraft workers in Marion, Ohio also

produce wire harnesses and had decreased sales and production and employment declines in the relevant period.

Other findings show that a major customer of Wirekraft is importing wire harnesses from Mexico in the relevant period.

The intent of the Department's certification is to include all workers who were adversely affected by increased imports.

Accordingly, the Department is amending the Mishawaka, Indiana certification to include workers at Marion, Ohio.

The amended notice applicable to NAFTA—00293 is hereby issued as follows:

All workers of the Wirekraft Industries, Inc., Mishawaka, Indiana and Wirekraft Industries' Burcliff Industries in Marion, Ohio who became totally or partially separated from employment on or after December 8, 1993 are eligible to apply for NAFTA-TAA under section 250 of the Trade Act of 1974.

Signed at Washington, DC, this 17th day of March 1995.

**Victor J. Trunzo,**

*Program Manager, Policy and Reemployment Services Office of Trade Adjustment Assistance.*

[FR Doc. 95-7484 Filed 3-24-95; 8:45 am]

BILLING CODE 4510-30-M

[NAFTA—00362]

**Wirekraft Industries, Inc., Burcliff Industries, Marion, OH; Termination of Investigation**

Pursuant to Title V of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182) concerning transitional adjustment assistance, hereinafter called (NAFTA-AA), and in accordance with section 250(a), subchapter D, chapter 2, title II, of the Trade Act of 1974, as amended (19 USC 2273), an investigation was initiated on February 9, 1995 in response to a petition filed on behalf of workers at Wirekraft Industries, Inc.—Burcliff Industries in Marion, Ohio. On March 16, 1995 an amendment was made to NAFTA-TAA-00293 to include all workers of Wirekraft Industries, Inc.—Burcliff Industries in Marion, Ohio. Because the subject workers have been included in the amendment certification of NAFTA-TAA-00293, further investigation in this case would serve no purpose, and the investigation has been terminated.

Signed at Washington, DC, this 17th day of March 1995.

**Victor J. Trunzo,**

*Program Manager, Policy and Reemployment Services, Office of Trade Adjustment Assistance.*

[FR Doc. 95-7485 Filed 3-24-95; 8:45 am]

BILLING CODE 4510-30-M

**Federal-State Unemployment Compensation Program: Unemployment Insurance Program Letters Interpreting Federal Unemployment Insurance Law**

The Employment and Training Administration interprets Federal law requirements pertaining to unemployment compensation as part of its role in the administration of the Federal-State unemployment compensation program. These interpretations are issued in Unemployment Insurance Program Letters (UIPLs) to the State Employment Security Agencies (SESAs). The UIPL described below is published in the **Federal Register** in order to inform the public.

**UIPL 17-95**

Public Law 103-465, commonly known as the legislation on "GATT"—The General Agreement on Tariffs and Trade, included a provision that affects the Federal-State unemployment compensation program. Under this legislation, States will be required to deduct and withhold Federal income tax from unemployment compensation if the individual so elects. In addition, State will have the option of withholding State and local income taxes from unemployment compensation if the individual elects to have such actions taken. This UIPL explains the change in unemployment compensation law, discusses its effective date and provides model language for States to use in amending State unemployment compensation law.

Dated: March 17, 1995.

**Doug Ross,**

*Assistant Secretary of Labor.*

**U.S. Department of Labor**

Employment and Training Administration, Washington, DC 20210

Classification UI

Correspondence Symbol TEURL

Date: February 28, 1995

Directive: Unemployment Insurance Program Letter No. 17-95

To: All State Employment Security Agencies

From: Mary Ann Wyrsh, Director, Unemployment Insurance Service

Subject: Withholding of Income Tax From Unemployment Compensation—Amendments Made by Public Law 103-465

1. *Purpose.* To advise State agencies of the provisions of Public Law (P.L.) 103-465 pertaining to the withholding of Federal, State and local income taxes from unemployment compensation (UC).

2. *References.* The Internal Revenue Code of 1986 (IRC), as amended, including the Federal Unemployment Tax Act (FUTA); Title III of the Social Security Act (SSA); Section 702 of P.L. 103-465; Section 301 of P.L. 102-318; 31 U.S.C. Section 6503 as amended by P.L. 101-453; 31 C.F.R. Part 205; and Unemployment Insurance Program Letters (UIPLs) 25-89, 45-89 and 45-92.

3. *Background.* On December 8, 1994, the President signed into law P.L. 103-465. Although the short title of this law is the "Uruguay Round Agreements Act," it is commonly known as the legislation on "GATT"—the General Agreement on Tariffs and Trade. Under this legislation, States will be required to deduct and withhold Federal income tax from UC if the individual so elects. In addition, States will have the option of withholding State and local income taxes if the individual so elects. This UIPL addresses these new provisions pertaining to income tax withholding. Rescissions: None.

Expiration Date: February 28, 1996.

4. *Discussion.*

a. *In General.* The "withdrawal standard" of Section 3304(a)(4), FUTA, and Section 303(a)(5), SSA, limits withdrawals (with specified exceptions not relevant here) from a State's unemployment fund to payments of "compensation." The term "compensation" is defined in Section 3306(h), FUTA, as "cash benefits payable to individuals with respect to their unemployment." Due to its restrictive nature, the withdrawal standard has prohibited States from deducting and withholding any form of income tax from payments of UC. For a detailed discussion of the limitations on the use of unemployment fund moneys, refer to UIPL 25-89 (54 FR 22973 (May 30, 1989)) which transmitted the Secretary's decision in a conformity proceeding involving the deducting and withholding of State UC taxes from UC and UIPL 45-89 (55 FR 1886 (January 19, 1990)) concerning permissible deductions from UC.

P.L. 103-465 amends Federal law to provide for "voluntary withholding"—that is, withholding at the taxpayer's election—of income taxes from a variety of payments made pursuant to Federal