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## Changes in unemployment insurance legislation

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Michigan and Wisconsin made extensive modifications to their laws; among the States generally, changes involved requiring claimants to participate in reemployment services. Among the major federal changes were the General Agreement on Tariffs and Trade of 1994 (GATT), which requires each State to establish a system for withholding Federal income tax from unemployment insurance benefits; and the Social Security Domestic Employment Reform Act of 1994, which authorizes the Secretary of the Treasury to enter into agreements with States to collect State unemployment taxes from employers of domestic workers. This article summarizes unemployment insurance legislative changes during 1994.

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