

UCFE INSTRUCTIONS FOR STATE AGENCIES

APPENDIX C – COVERAGE RULINGS

<b>U.S. Department of Labor</b> Employment and Training Administration Washington, D.C. 20210	CLASSIFICATION UI
	CORRESPONDENCE SYMBOL TEUMI
	DATE April 21, 1992

DIRECTIVE : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 23-92

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

FROM : DONALD J. KULICK  
Administrator  
for Regional Management

**ALL-STATE EMPLOYMENT**  
  
**DONALD J. KULICK**

SUBJECT : Unemployment Compensation for Federal Employees (UCFE) – Coverage Ruling for Employees and Members of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees

1. Purpose. To inform State Employment Security Agencies (SESAs) of a recent UCFE program coverage ruling relating to employees and members of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees.

2. References. 5 U.S.C. 8501(1); ET Handbook No. 391; and ETO No. 2-92, dated March 20, 1992.

3. Background. Several inquiries have been made to the National Office concerning whether employees and members of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees perform "Federal service" for UCFE program purposes. This recent coverage ruling updates a 1957 coverage ruling concerning boards and committees established under the Agricultural Marketing Agreement Act of 1937, as amended.

The Secretary of Labor is responsible for interpreting whether claimants perform "Federal service" (civilian) as defined in 5 U.S.C. 8501(1) for UCFE program purposes. ETO No. 2-92 delegates this authority and assignment of responsibility for making rulings of "Federal service" to the Director, Unemployment Insurance Service (UIS). SESAs are required to follow the UCFE coverage rulings issued by the Department.

RESCISSIONS	EXPIRATION DATE April 30, 1993
-------------	-----------------------------------

DISTRIBUTION

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

-2-

4. Ruling. On March 24, 1992, the Director, Unemployment Insurance Service, determined that employees of the Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees perform 'Federal service' within the meaning of 5 U.S.C. 8501(1). However, members of these boards and committees are excluded from UCFE coverage by 5 U.S.C. 8501(1)(K).
5. Action Required. SESAS should:
  - a. Distribute the attached UCFE program coverage ruling to all staff responsible for UCFE claims processing.
  - b. Follow the attached ruling in all cases involving claims filed by employees and members of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees.
6. Inquiries. Direct questions to the appropriate Regional Office.
7. Attachment. UCFE Program Coverage Ruling No. 92-1 for Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees.

# UCFE INSTRUCTIONS FOR STATE AGENCIES

## APPENDIX C – COVERAGE RULINGS

U.S. Department of Labor      Employment and Training Administration  
200 Constitution Avenue N.W.  
Washington, D.C. 20210



### UCFE Program Coverage Ruling No. 92-1

#### Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees

Ruling: Each of the below listed boards and committees is an 'instrumentality of the United States' and services performed in the employ of all such boards and committees is 'Federal service' within the meaning of 5 U.S.C. 8501(1): the National Dairy Promotion and Research Board (7 U.S.C. 4501-4513; 7 CFR Part 1150), the Honey Board (7 U.S.C. 4601-4612; 7 CFR Part 1240), the National Potato Promotion Board (7 U.S.C. 2611-2627; 7 CFR Part 1207), the Cotton Board (7 U.S.C. 2101-2118; 7 CFR Part 1205), the National Pork Board (7 U.S.C. 4801-4819; 7 CFR Part 1250), the Cattlemen's Beef Promotion and Research Board (7 U.S.C. 2901-2911; 7 CFR Part 1260), the Egg Board (7 U.S.C. 2701-2718; 7 CFR Part 1250) and 44 marketing agreement and order administrative committees (see enclosed list) established under 7 O.S.C. 601-674 (7 CFR Parts 905-998). Members of such boards and committees who are appointed by the Secretary of Agriculture are excluded from program coverage by 5 U.S.C. 8501(1)(K).

Prior Ruling: A ruling on UCFE program coverage of marketing agreement and order administrative committees was issued on June 20, 1957. This 1992 ruling supersedes the 1957 ruling and is now controlling for UCFE program coverage purposes of these agricultural promotion boards and marketing agreement and order administrative committees. No subsequent amendments to title 7 of the United States Code have altered the nature or characteristics of these boards and committees upon which our ruling was based. Nor have there been any amendments to 5 U.S.C. 8501(1) which are relevant to the coverage of such boards and committees. The addition of Section 8509 by Section 1023(b) of the omnibus Reconciliation Act of 1980 (P.L. 96-499) did not affect coverage of the UCFE program.

Statement of Facts: In holding that employees of such committees perform "Federal service," I have relied on the following factors:

1. The primary function of these committees is to act as agents for the Secretary of Agriculture in carrying out the policy declared by Congress at 7 U.S.C. 602.

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

2. Such committees have the authority to appoint employees, agents, and representatives, and to determine the salaries and duties of such individuals.

3. The members of such committees, as well as employees and agents, are subject to removal by the Secretary of Agriculture.

4. Every act of such committees is subject to approval by the Secretary of Agriculture.

5. On November 29, 1945, the Internal Revenue Service ruled that services performed in the employ of certain administrative committees established by the Secretary of Agriculture under the Agricultural Marketing Agreement Act were exempt from the provisions of the Federal Unemployment Tax Act by reason of the exclusion from the definition of “employment” in 26 U.S.C. 1607(c) (now, without relevant change, Section 3306(c)(6) of the Internal Revenue Code of 1986). Also, on October 15, 1952, the Director of the Bureau of Employees' Compensation (now the Office of Workers' Compensation Programs) ruled that personnel of the Federal Milk Market Administrators are “employees” within the meaning of the Federal Employees' Compensation Act.

6. Such committees are authorized to incur such expenses as the Secretary of Agriculture finds reasonable.

7. The funds to cover the expenses of such committees are raised by assessments, paid to the committees by the covered industries and enforceable by the Secretary of Agriculture in the District Courts of the United States.

8. The decision in United States v. Levine, 129 F.2d 745 (2d Cir. 1942) found that Market Administrator (established by order of the Secretary of Agriculture under the Agricultural Marketing Agreement Act) was an agency of the United States. Further, as recently as 1984, the Supreme Court cited with approval the Levine opinion finding that a Market Administrator was an agency of the United States (Dixon v. United States, 104 S. Ct. 1172, 1179-1180 (1984)).

9. The Internal Revenue Service affirmed, in a letter from Jerry E. Holmes to Mary Ann Wyrsh, dated November 26, 1990, that there is no change in the positions taken in the above cited rulings.

Discussion/Analysis: With regard to the promotion boards, the purpose of these entities is to carry out coordinated programs of research and promotion designed to strengthen the competitive position of each covered commodity and to maintain and expand domestic and foreign markets for American producers of each such commodity (e.g., 7 U.S.C. 2101 with respect to the Cotton Board). Although the purpose and authorizing statutes of these

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

entities are different from the marketing committees, their manner of creation and method of operation are nearly identical.

As with the marketing committees, the promotion boards are created by order of the Secretary of Agriculture (e.g., 7 U.S.C. 2104 and 2106(a) with respect to the Cotton Board). Their members are selected by the Secretary of Agriculture (e.g., 7 U.S.C. 2106(b) and are subject to removal by the Secretary (e.g., 7 CFR 1205.323). The boards have authority to appoint employees and to determine the salaries and duties of such individuals (e.g., 7 CFR 1205.328(b)). The actions of these boards are subject to the approval of the Secretary of Agriculture (e.g., 7 U.S.C. 2106(c)). These boards are authorized to incur such expenses as the Secretary of Agriculture finds reasonable (e.g., 7 CFR 1205.330(a)). The funds to cover the expenses of these boards are raised by assessments paid to the boards by the covered industry and enforceable by the Secretary of Agriculture in the District Courts of the United States (e.g., 7 U.S.C. 2106(e) and 2112(b); 7 CFR 1205.515(d)).

In the Internal Revenue Service's letter of November 26, 1990, referenced above, the Department of Labor was informed that:

. . . it appears that an administrative committee established under the Agricultural Marketing Agreement Act of 1937 would qualify as a wholly owned instrumentality of the United States Government under current law. Under section 3306(c)(6) of the Internal Revenue Code of 1986 . . . , services performed in the employ of an instrumentality of the United States wholly or partially owned by the United States are excepted from the definition of employment for FUTA [Federal Unemployment Tax Act] purposes. If a committee is similar to the committee described in the 1945 ruling, it appears that the committee would constitute a wholly or partially owned instrumentality of the United States under section 3306(c)(6). . . . An examination of the relevant Code of Federal Regulations provisions discloses that organizations created under the Agricultural Marketing Agreement Act of 1937 are subject to the same overriding authority of the Secretary of Agriculture. In addition to the factors enumerated in the 1945 ruling, we note the extensive control over the assets of the committees that the Secretary of Agriculture may exercise under the applicable regulations. Therefore, . . . it appears that service performed in the employ of such committees are excepted from employment as service performed in the employ of an instrumentality of the United States Government. Thus, with regard to the conclusions in the 1945 ruling, our

conclusion with respect to entities similar to the entity described in the ruling would appear to be that

UCFE INSTRUCTIONS FOR STATE AGENCIES

APPENDIX C – COVERAGE RULINGS

services for the entities would be excepted from employment by section 3306(c)(6) of the Internal Revenue Code as services performed for a wholly or partially owned instrumentality of the United States.

The reasons stated above support the conclusion stated in the first paragraph of this ruling that employees hired by the boards and committees (as distinguished from members) of all of the agricultural boards and committees referred to herein are covered by the UCFE program. The employing agency may not participate in the UCFE program for the board and committee members due to the exclusion at 5 U.S.C. 8501(1)(K).

This coverage ruling is issued pursuant to redelegation of authority from the Assistant Secretary of Labor, in Employment and Training Order No. 2-92, dated March 20, 1992, which is authorized by Section 6 of Secretary's Order No. 4-75 (40 Fed. Reg. 18515) (as amended by Secretary's Order No. 14-75).

Mary Ann Wyrsh

MARY ANN WYRSCH  
Director  
Unemployment Insurance Service

March 24, 1992

DATE

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

List of 44 Agricultural Marketing  
Agreement and Order Administrative Committees  
As of March 1, 1991  
(7 U.S.C. Parts 905-998)

- 905 Citrus Administrative Committee - Florida
- 906 Texas Valley Citrus Committee
- 907 Navel Orange Administrative Committee - California & Arizona
- 908 Valencia Orange Administrative Committee - California  
and Arizona
- 910 Lemon Administrative Committee - California and Arizona
- 911 Florida Lime Administrative
- 915 Florida Avocado Administrative Committee
- 916 Nectarine Administrative Committee - California
- 917 Control Committee - California
  - Pear Commodity Committee
  - Plum Commodity Committee
  - Peach Commodity Committee
- 918 Georgia Peach Industry Committee
- 919 Colorado Peach Administrative Committee
- 920 Kiwifruit Administrative Committee - California
- 921 Washington Fresh Peach Marketing Committee
- 922 Washington Apricot Marketing Committee
- 923 Washington Cherry Marketing Committee
- 924 Washington-Oregon Fresh Prune Marketing Committee
- 925 California Desert Grape Administrative Committee
- 926 Tokay Grape Industry Committee - California
- 927 Winter Pear Control Committee - Oregon, Washington, and California
- 928 Papaya Administrative Committee - Hawaii
- 929 Cranberry Marketing Committee - Massachusetts, Rhode Island, Connecticut, New  
Jersey, Wisconsin, Michigan, Oregon, Minnesota, Washington, and Long  
Island, New York
- 931 Northwest Fresh Bartlett Marketing Committee - Oregon and Washington
- 932 California Olive Committee
- 945 Idaho Eastern Oregon Potato Committee
- 946 State of Washington Potato Committee
- 947 Oregon-California Potato Committee
- 948 Colorado Potato Administrative Committee
- 950 Maine Potato Committee (currently inactive)
- 953 Southeastern Potato Committee - Virginia and North Carolina
- 955 Vidalia Onion Committee - Georgia
- 958 Idaho-Eastern Oregon Onion Committee
- 959 South Texas Onion Committee
- 965 Texas Valley Tomato Committee
- 966 Florida Tomato Committee
- 967 Florida Celery Committee
- 971 South Texas Lettuce Committee
- 979 South Texas Melon Committee
- 981 Almond Board of California
- 982 Filbert/Hazelnut Marketing Board - Oregon and Washington
- 984 Walnut Marketing Board - California
- 985 Far West Spearmint Oil Administrative Committee
- 987 California Date Administrative Committee
- 989 Raisin Administrative Committee - California
- 993 Prune Marketing Committee California
- 998 Peanut Administrative Committee – Georgia

UCFE INSTRUCTIONS FOR STATE AGENCIES

APPENDIX C – COVERAGE RULINGS

<b>U.S. Department of Labor</b> Employment and Training Administration Washington, D.C. 20210	CLASSIFICATION UCFE
	CORRESPONDENCE SYMBOL TEUMI
	DATE May 20, 1993

DIRECTIVE : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 23-92  
Change 1

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

*Barbara Ann Farmer*

FROM : BARBARA ANN FARMER  
Administrator  
for Regional Management

SUBJECT : Unemployment Compensation for Federal Employees (UCFE) –  
Coverage Ruling for Employees and Members of Agricultural  
Promotion Boards and Marketing Agreement and Order  
Administrative Committees

1. Purpose. To ensure that a UCFE program coverage ruling, dated March 24, 1992, relating to employees and members of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees is distributed to State agency tax and appellate staff.
2. References. UIPL No. 23-92, dated April 21, 1992.
3. Background. The routing instructions in the above referenced UIPL issued last year did not include State agency tax and appellate staff. This has created some confusion relating to State coverage provisions and FUTA tax liability of these boards and committees. It has been ruled that the employees (not members) of these boards and committees are Federal employees and perform "Federal service" for UCFE program purposes. Those boards and committees are wholly owned instrumentalities of the United States and, therefore, are exempt from FUTA under Section 3306(c)(6) of the Internal Revenue Code of 1986.
4. Action Required. SESA administrators are requested to distribute this ruling immediately to the appropriate State agency staff responsible for UCFE, tax, and appellate operations.
5. Inquires. Questions should be directed to the appropriate Regional Office.
6. Attachment. UCFE Program Coverage Ruling No. 92.1 for Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees.

RESCISSIONS None	EXPIRATION DATE April 30, 1993
---------------------	-----------------------------------



# UCFE INSTRUCTIONS FOR STATE AGENCIES

## APPENDIX C – COVERAGE RULINGS

Attachment to UIPL No. 23-92  
Change 1

**U.S. Department of Labor      Employment and Training Administration**  
**200 Constitution Avenue N.W.**  
**Washington, D.C. 20210**



### UCFE Program Coverage Ruling No. 92-1

#### Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees

Ruling: Each of the below listed boards and committees is an 'instrumentality of the United States' and services performed in the employ of all such boards and committees is 'Federal service' within the meaning of 5 U.S.C. 8501(1): the National Dairy Promotion and Research Board (7 U.S.C. 4501-4513; 7 CFR Part 1150), the Honey Board (7 U.S.C. 4601-4612; 7 CFR Part 1240), the National Potato Promotion Board (7 U.S.C. 2611-2627; 7 CFR Part 1207), the Cotton Board (7 U.S.C. 2101-2118; 7 CFR Part 1205), the National Pork Board (7 U.S.C. 4801-4819; 7 CFR Part 1250), the Cattlemen's Beef Promotion and Research Board (7 U.S.C. 2901-2911; 7 CFR Part 1260), the Egg Board (7 U.S.C. 2701-2718; 7 CFR Part 1250) and 44 marketing agreement and order administrative committees (see enclosed list) established under 7 O.S.C. 601-674 (7 CFR Parts 905-998). Members of such boards and committees who are appointed by the Secretary of Agriculture are excluded from program coverage by 5 U.S.C. 8501(1)(K).

Prior Ruling: A ruling on UCFE program coverage of marketing agreement and order administrative committees was issued on June 20, 1957. This 1992 ruling supersedes the 1957 ruling and is now controlling for UCFE program coverage purposes of these agricultural promotion boards and marketing agreement and order administrative committees. No subsequent amendments to title 7 of the United States Code have altered the nature or characteristics of these boards and committees upon which our ruling was based. Nor have there been any amendments to 5 U.S.C. 8501(1) which are relevant to the coverage of such boards and committees. The addition of Section 8509 by Section 1023(b) of the omnibus Reconciliation Act of 1980 (P.L. 96-499) did not affect coverage of the UCFE program.

Statement of Facts: In holding that employees of such committees perform 'Federal service,' I have relied on the following factors:

1. The primary function of these committees is to act as agents for the Secretary of Agriculture in carrying out the policy declared by Congress at 7 U.S.C. 602.

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

2. Such committees have the authority to appoint employees, agents, and representatives, and to determine the salaries and duties of such individuals.

3. The members of such committees, as well as employees and agents, are subject to removal by the Secretary of Agriculture.

4. Every act of such committees is subject to approval by the Secretary of Agriculture.

5. On November 29, 1945, the Internal Revenue Service ruled that services performed in the employ of certain administrative committees established by the Secretary of Agriculture under the Agricultural Marketing Agreement Act were exempt from the provisions of the Federal Unemployment Tax Act by reason of the exclusion from the definition of 'employment' in 26 U.S.C. 1607(c) (now, without relevant change, Section 3306(c)(6) of the Internal Revenue Code of 1986). Also, on October 15, 1952, the Director of the Bureau of Employees' Compensation (now the Office of Workers' Compensation Programs) ruled that personnel of the Federal Milk Market Administrators are "employees" within the meaning of the Federal Employees' Compensation Act.

6. Such committees are authorized to incur such expenses as the Secretary of Agriculture finds reasonable.

7. The funds to cover the expenses of such committees are raised by assessments, paid to the committees by the covered industries and enforceable by the Secretary of Agriculture in the District Courts of the United States.

8. The decision in United States v. Levine, 129 F.2d 745 (2d Cir. 1942) found that Market Administrator (established by order of the Secretary of Agriculture under the Agricultural Marketing Agreement Act) was an agency of the United States. Further, as recently as 1984, the Supreme Court cited with approval the Levine opinion finding that a Market Administrator was an agency of the United States (Dixon v. United States, 104 S. Ct. 1172, 1179-1180 (1984)).

9. The Internal Revenue Service affirmed, in a letter from Jerry E. Holmes to Mary Ann Wyrsh, dated November 26, 1990, that there is no change in the positions taken in the above cited rulings.

Discussion/Analysis: With regard to the promotion boards, the purpose of these entities is to carry out coordinated programs of research and promotion designed to strengthen the competitive position of each covered commodity and to maintain and expand domestic and foreign markets for American producers of each such commodity (e.g., 7 U.S.C. 2101 with respect to the Cotton Board). Although the purpose and authorizing statutes of these

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

entities are different from the marketing committees, their manner of creation and method of operation are nearly identical.

As with the marketing committees, the promotion boards are created by order of the Secretary of Agriculture (e.g., 7 U.S.C. 2104 and 2106(a) with respect to the Cotton Board). Their members are selected by the Secretary of Agriculture (e.g., 7 U.S.C. 2106(b) and are subject to removal by the Secretary (e.g., 7 CFR 1205.323). The boards have authority to appoint employees and to determine the salaries and duties of such individuals (e.g., 7 CFR 1205.328(b)). The actions of these boards are subject to the approval of the Secretary of Agriculture (e.g., 7 U.S.C. 2106(c)). These boards are authorized to incur such expenses as the Secretary of Agriculture finds reasonable (e.g., 7 CFR 1205.330(a)). The funds to cover the expenses of these boards are raised by assessments paid to the boards by the covered industry and enforceable by the Secretary of Agriculture in the District Courts of the United States (e.g., 7 U.S.C. 2106(e) and 2112(b); 7 CFR 1205.515(d)).

In the Internal Revenue Service's letter of November 26, 1990, referenced above, the Department of Labor was informed that:

. . . it appears that an administrative committee established under the Agricultural Marketing Agreement Act of 1937 would qualify as a wholly owned instrumentality of the United States Government under current law. Under section 3306(c)(6) of the Internal Revenue Code of 1986 . . . , services performed in the employ of an instrumentality of the United States wholly or partially owned by the United States are excepted from the definition of employment for FUTA [Federal Unemployment Tax Act] purposes. If a committee is similar to the committee described in the 1945 ruling, it appears that the committee would constitute a wholly or partially owned instrumentality of the United States under section 3306(c)(6). . . . An examination of the relevant Code of Federal Regulations provisions discloses that organizations created under the Agricultural Marketing Agreement Act of 1937 are subject to the same overriding authority of the Secretary of Agriculture. In addition to the factors enumerated in the 1945 ruling, we note the extensive control over the assets of the committees that the Secretary of Agriculture may exercise under the applicable regulations. Therefore, . . . it appears that service performed in the employ of such committees are excepted from employment as service performed in the employ of an instrumentality of the United States Government. Thus, with regard to the conclusions in the 1945 ruling, our

conclusion with respect to entities similar to the entity described in the ruling would appear to be that

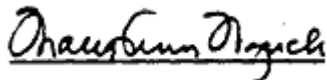
**UCFE INSTRUCTIONS FOR STATE AGENCIES**

**APPENDIX C – COVERAGE RULINGS**

services for the entities would be excepted from employment by section 3306(c)(6) of the Internal Revenue Code as services performed for a wholly or partially owned instrumentality of the United States.

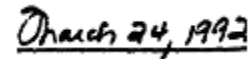
The reasons stated above support the conclusion stated in the first paragraph of this ruling that employees hired by the boards and committees (as distinguished from members) of all of the agricultural boards and committees referred to herein are covered by the UCFE program. The employing agency may not participate in the UCFE program for the board and committee members due to the exclusion at 5 U.S.C. 8501(1)(K).

This coverage ruling is issued pursuant to redelegation of authority from the Assistant Secretary of Labor, in Employment and Training Order No. 2-92, dated March 20, 1992, which is authorized by Section 6 of Secretary's Order No. 4-75 (40 Fed. Reg. 18515) (as amended by Secretary's Order No. 14-75).



---

MARY ANN WYRSCH  
Director  
Unemployment Insurance Service



---

DATE

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

List of 44 Agricultural Marketing  
Agreement and Order Administrative Committees  
As of March 1, 1991  
(7 U.S.C. Parts 905-998)

- 905 Citrus Administrative Committee - Florida
- 906 Texas Valley Citrus Committee
- 907 Navel Orange Administrative Committee - California & Arizona
- 908 Valencia Orange Administrative Committee - California  
and Arizona
- 910 Lemon Administrative Committee - California and Arizona
- 911 Florida Lime Administrative
- 915 Florida Avocado Administrative Committee
- 916 Nectarine Administrative Committee - California
- 917 Control Committee - California
  - Pear Commodity Committee
  - Plum Commodity Committee
  - Peach Commodity Committee
- 918 Georgia Peach Industry Committee
- 919 Colorado Peach Administrative Committee
- 920 Kiwifruit Administrative Committee - California
- 921 Washington Fresh Peach Marketing Committee
- 922 Washington Apricot Marketing Committee
- 923 Washington Cherry Marketing Committee
- 924 Washington-Oregon Fresh Prune Marketing Committee
- 925 California Desert Grape Administrative Committee
- 926 Tokay Grape Industry Committee - California
- 927 Winter Pear Control Committee - Oregon, Washington, and California
- 928 Papaya Administrative Committee - Hawaii
- 929 Cranberry Marketing Committee - Massachusetts, Rhode Island, Connecticut, New  
Jersey, Wisconsin, Michigan, Oregon, Minnesota, Washington, and Long  
Island, New York
- 931 Northwest Fresh Bartlett Marketing Committee - Oregon and Washington
- 932 California Olive Committee
- 945 Idaho Eastern Oregon Potato Committee
- 946 State of Washington Potato Committee
- 947 Oregon-California Potato Committee
- 948 Colorado Potato Administrative Committee
- 950 Maine Potato Committee (currently inactive)
- 953 Southeastern Potato Committee - Virginia and North Carolina
- 955 Vidalia Onion Committee - Georgia
- 958 Idaho-Eastern Oregon Onion Committee
- 959 South Texas Onion Committee
- 965 Texas Valley Tomato Committee
- 966 Florida Tomato Committee
- 967 Florida Celery Committee
- 971 South Texas Lettuce Committee
- 979 South Texas Melon Committee
- 981 Almond Board of California
- 982 Filbert/Hazelnut Marketing Board - Oregon and Washington
- 984 Walnut Marketing Board - California
- 985 Far West Spearmint Oil Administrative Committee
- 987 California Date Administrative Committee
- 989 Raisin Administrative Committee - California
- 993 Prune Marketing Committee California
- 998 Peanut Administrative Committee - Georgia

UCFE INSTRUCTIONS FOR STATE AGENCIES

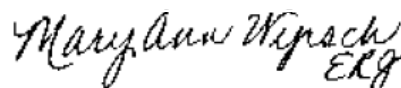
APPENDIX C – COVERAGE RULINGS

<b>U.S. Department of Labor</b> Employment and Training Administration Washington, D.C. 20210	CLASSIFICATION UCFE
	CORRESPONDENCE SYMBOL TEUMI
	DATE November 10, 1993

DIRECTIVE : UNEMPLOYMENT INSURANCE PROGRAM LETTER NO. 23-92  
Change 2

TO : ALL STATE EMPLOYMENT SECURITY AGENCIES

FROM : MARY ANN WYRSCH  
Administrator  
for Regional Management



SUBJECT : Unemployment Compensation for Federal Employees (UCFE) –  
Coverage Ruling for Employees and Members of Agricultural  
Promotion Boards and Marketing Agreement and Order  
Administrative Committees

1. Purpose. To forward to the State employment security agencies (SESAs) an updated listing of Agriculture boards and committees previously submitted in the below referenced program letters.
2. References. UIPL No. 23-92, dated April 21, 1992, and UIPL No. 23-92, Change 1, dated May 20, 1993.
3. Background. The Department of Agriculture recently requested a coverage ruling for employees of six additional boards to be covered for UCFE benefits within the meaning of 5 U.S.C. 8501(1). Therefore, the listing, previously approved under UCFE Program Coverage Ruling No. 92-1 and contained in the referenced program letters, has been updated to include these additional boards. It has been determined that the employees (not members) of these six boards are Federal employees and perform "Federal service" for UCFE program purposes. The six boards listed below are wholly owned instrumentalities of the United States and, therefore, are exempt from FUTA under Section 3306(c)(6) of the Internal Revenue Code of 1946. They are:
  - a. Lime board (7 U.S.C. 6201-6212; 7 CFR Part 1212)
  - b. Mushroom Council (7 U.S.C. 6101-6112; 7 CFR Part 1209)
  - c. National Fluid Milk Processor Promotion Board (7 U.S.C. 6401-6417; 7 CFR Part 1160 (Proposed))
  - d. National Watermelon Promotion Board (7 U.S.C. 4901-4916; 7 CFR Part 1210)
  - e. Pecan Marketing board (7 U.S.C. 6001-6013; 7 CFR Part 1211)

RESCISSIONS UIPL No. 23-92 and No. 23-92, Change 1	EXPIRATION DATE November 30, 1994
---	--------------------------------------

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

- f. United Soybean Board (7 U.S.C. 6301-6311; 7 CFR Part 1220)
  
- 4. Action Required. SESA administrators are requested to distribute this update listing immediately to the appropriate State agency staff responsible for UCFE, tax, and appellate operations.
  
- 5. Inquires. Questions should be directed to the appropriate Regional Office.
  
- 6. Attachment. Update Listing of Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees.

## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

Attachment to UIPL No. 23-92, Chg. 2

Agricultural Promotion Boards and Marketing Agreement and Order Administrative Committees As of September 1993

Listed below are the six additional boards where it has been determined that the employees perform "Federal service" for UCFE program purposes within the meaning of 5 U.S.C. 8501(1).

1. Lime Board (7 U.S.C. 6201-6212; 7 CFR Part 1212)
2. Mushroom Council (7 U.S.C. 6101-6112; 7 CFR Part 1209)
3. National Fluid Milk Processor Promotion Board (7 U.S.C. 6401-6417; 7 CFR Part 1160 (Proposed))
4. National Watermelon Promotion Board (7 U.S.C. 4901-4916; 7 CFR Part 1210)
5. Pecan Marketing Board (7 U.S.C. 6001-6013; 7 CFR Part 1210)
6. United Soybean Board (7 U.S.C. 6301-6311; 7 CFR Part 1220)

The following boards were previously contained in UCFE Program Coverage Ruling No. 92-1 and attached to UIPL No. 23-92 and No. 23-92, Change 1.

1. National Dairy Promotion and Research Board (7 U.S.C. 4501-4513; 7 CFR Part 1150)
2. Honey Board (7 U.S.C. 4601-4612; 7 CFR Part 1240)
3. National Potato Promotion Board (7 U.S.C. 2611-2627; 7 CFR Part 1207)
4. Cotton Board (7 U.S.C. 2101-2118; 7 CFR Part 1205)
5. National Pork Board (7 U.S.C. 4801-4819; 7 CFR Part 1250)
6. Cattlemen's Beef Promotion and Research Board (7 U.S.C. 2901-2911; 7 CFR Part 1260)
7. Egg Board (7 U.S.C. 2701-2718; 7 CFR Part 1250)

The following committees were previously contained in UCFE Program Coverage Ruling No. 92-1 as an attachment to UIPL No. 23-92 and No. 23-92, Change 1, and are established under 7 U.S.C. 601-674; 7 CFR Parts 905-998.

1. Citrus Administrative Committee - Florida
2. Texas Valley Citrus Committee
3. Naval Orange Administrative - California & Arizona
4. Valencia Orange Administrative Committee - California and Arizona
5. Lemon Administrative Committee - California & Arizona
6. Florida Lime Administrative Committee
7. Florida Avocado Administrative Committee
8. Nectarine Administrative Committee - California
9. Control Committee - California
  - Pear Commodity Committee
  - Plum Commodity Committee
  - Peach Commodity Committee
10. Georgia Peach Industry Committee
11. Colorado Peach Administrative Committee



## UCFE INSTRUCTIONS FOR STATE AGENCIES

### APPENDIX C – COVERAGE RULINGS

12. Kiwifruit Administrative Committee - California
13. Washington Fresh Peach Marketing Committee
14. Washington Apricot Marketing Committee
15. Washington Cherry Marketing Committee
16. Washington-Oregon Fresh Prune Marketing Committee
17. California Desert Grape Administrative Committee
18. Tokay Grape Industry Committee - California
19. Winter Pear Control Committee - Oregon, Washington, and California
20. Papaya Administrative Committee - Hawaii
21. Cranberry Marketing Committee - Massachusetts, Rhode Island, Connecticut, New Jersey, Wisconsin, Michigan, Oregon, Minnesota, Washington, and Long Island, New York
22. Northwest Fresh Bartlett Marketing Committee - Oregon and Washington
23. California Olive Committee
26. Idaho Eastern Oregon Potato Committee
25. State of Washington Potato Committee
26. Oregon-California Potato Committee
27. Colorado Potato Administrative Committee
28. Maine Potato Committee (Currently inactive)
29. Southeastern Potato Committee - Virginia & North Carolina
30. Vidalia Onion Committee - Georgia
31. Idaho-Eastern Oregon Onion Committee
32. South Texas Onion Committee
33. Texas Valley Tomato Committee
34. Florida Tomato Committee
35. Florida Celery Committee
36. South Texas Lettuce Committee
37. South Texas Melon Committee
38. Almond Board of California
39. Filbert/Hazelnut Marketing Board - Oregon & Washington
40. Walnut Marketing Board - California
41. Far West Spearmint Oil Administrative Committee
42. California Date Administrative Committee
43. Raisin Administrative Committee - California
44. Prune Marketing Committee - California
45. Peanut Administrative Committee - Georgia