

# Budget of the United States Government

## Fiscal Year 2026 - Appendix

### DEPARTMENT OF LABOR

#### EMPLOYMENT AND TRAINING ADMINISTRATION

##### Federal Funds

##### TRAINING AND EMPLOYMENT SERVICES

To establish and carry out the Make America Skilled Again Grant Program, \$2,965,905,000, of which \$1,193,905,000 shall be available for the period April 1, 2026 through June 30, 2027, and of which \$1,772,000,000 shall be available for the period October 1, 2026 through June 30, 2027: Provided, That funds made available under this heading shall be for grants to States, territories, tribes, and the District of Columbia for workforce development, training, and related activities: Provided further, That such funds shall be allotted in accordance with a formula established by the Secretary: Provided further, That of each allotment of funds, not less than ten percent shall be used for registered apprenticeship activities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

##### Program and Financing (in millions of dollars)

Identification code 016–0174–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Adult Employment and Training Activities .....	881	881	712
0003 Dislocated Worker Employment and Training Activities .....	1,334	1,391	1,060
0005 Youth Activities .....	1,047	1,053	.....
0008 Reintegration of Ex-Offenders .....	113	115	.....
0010 Native Americans .....	59	60	.....
0011 Migrant and Seasonal Farmworkers .....	97	97	.....
0015 H-1B Job Training Grants .....	38	.....	.....
0017 Data Quality Initiative .....	6	6	.....
0024 Apprenticeship Grants .....	370	285	.....
0026 Community Projects .....	214	.....	.....
0027 Outlying Areas .....	8	8	.....
0028 Make America Skilled Again .....	.....	.....	1,194
0799 Total direct obligations .....	4,167	3,896	2,966
0900 Total new obligations, unexpired accounts .....	4,167	3,896	2,966
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	882	633	537
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	819	601	.....
1010 Unobligated balance transfer to DOL CEO [016–0165] .....	-4	-3	.....
1021 Recoveries of prior year unpaid obligations .....	14	.....	.....
1070 Unobligated balance (total) .....	892	630	537
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,234	2,127	1,194
1120 Appropriations transferred to ETA PA [016–0172] .....	-1	.....	.....
1120 Appropriations transferred to OSHA [016–0400] .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	2,229	2,127	1,194
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,772	1,772	1,772
1172 Advance appropriations transferred to DM-CEO [016–0165] .....	-5	-4	.....
1172 Advance appropriations transferred to ETA PA [016–0172] .....	-2	-1	.....
1174 Advance appropriations permanently reduced .....	-75	-75	.....
1180 Advanced appropriation, discretionary (total) .....	1,690	1,692	1,772
Appropriations, mandatory:			
1201 Appropriation (H-1B Skills Training) .....	199	190	188
1203 Appropriation (previously unavailable)(special or trust) ....	10	11	11
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-206	-206	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-11	-11	-11
1260 Appropriations, mandatory (total) .....	-8	-16	188
1900 Budget authority (total) .....	3,911	3,803	3,154
1930 Total budgetary resources available .....	4,803	4,433	3,691
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	633	537	725

##### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,565	5,604	5,046
3010 New obligations, unexpired accounts .....	4,167	3,896	2,966
3011 Obligations ("upward adjustments"), expired accounts .....	9	.....	.....

3020 Outlays (gross) .....	-3,958	-4,454	-4,938
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-165	.....	.....
3050 Unpaid obligations, end of year .....	5,604	5,046	3,074
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,565	5,604	5,046
3200 Obligated balance, end of year .....	5,604	5,046	3,074
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,919	3,819	2,966
Outlays, gross:			
4010 Outlays from new discretionary authority .....	808	790	1,455
4011 Outlays from discretionary balances .....	3,028	3,475	3,288
4020 Outlays, gross (total) .....	3,836	4,265	4,743
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-7	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-7	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	7	.....	.....
4060 Additional offsets against budget authority only (total) .....	7	.....	.....
4070 Budget authority, net (discretionary) .....	3,919	3,819	2,966
4080 Outlays, net (discretionary) .....	3,829	4,265	4,743
Mandatory:			
4090 Budget authority, gross .....	-8	-16	188
Outlays, gross:			
4101 Outlays from mandatory balances .....	122	189	195
4180 Budget authority, net (total) .....	3,911	3,803	3,154
4190 Outlays, net (total) .....	3,951	4,454	4,938

Enacted in 2014, the Workforce Innovation and Opportunity Act (WIOA) is the primary authorization for this appropriation account. The Act was intended to provide job seekers and workers with the labor market information, job search assistance, and training they need to get and keep jobs, and to provide employers with skilled workers. However, the current patchwork of workforce development programs has proven confusing and burdensome to States. To remove the burden on States and enhance focus on improving outcomes for workers, the President's Budget proposes to consolidate 11 different programs (including Adult Employment and Training Activities; Youth Activities; Dislocated Worker Employment and Training Activities; Dislocated Worker National Reserve; Indian and Native American Programs; National Farmworker Jobs Program; Reentry Employment Opportunities; Apprenticeship; Workforce Data Quality Initiative; and YouthBuild) into one workforce development funding stream called the Make America Skilled Again grant program.

*Make America Skilled Again.*—Grants to provide financial assistance to States, territories, and Tribes to support a wide range of workforce development, training, and related activities in an effort to help States and local communities respond to their workforce needs and support their economic development goals. Grants will have a minimum 10 percent expenditure on registered apprenticeship activities.

##### Object Classification (in millions of dollars)

Identification code 016–0174–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services .....	73	.....	.....
25.2 Other services from non-Federal sources .....	15	.....	.....
25.3 Other goods and services from Federal sources .....	38	.....	.....
41.0 Grants, subsidies, and contributions .....	4,041	3,896	2,966
99.0 Direct obligations .....	4,167	3,896	2,966
99.9 Total new obligations, unexpired accounts .....	4,167	3,896	2,966

## JOB CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the closure of the Job Corps established under subtitle C of the Workforce Innovation and Opportunity Act (29 U.S.C. 3321–3323), \$176,370,000: Provided, That in addition:

(1) \$90,000,000 for Job Corps Operations, which shall be available for the period July 1, 2026 through June 30, 2027;

(2) \$61,000,000 for construction, rehabilitation, environmental remediation, demolition, restoration, disposal, lease termination costs, and related closure costs of Job Corps Centers (including acquisition, maintenance, repair, storage, and disposal of equipment, furniture, and other personal property), which shall be available for the period July 1, 2026 through June 30, 2029; and

(3) \$25,370,000 for necessary expenses of Job Corps:

Provided further, That no funds appropriated in this and prior appropriations Acts shall be used for meal services at Job Corps Centers: Provided further, That in addition to amounts appropriated under this heading, funds retained by the Secretary pursuant to the Section 158(g) of the Workforce Innovation and Opportunity Act (29 USC 3208(g)) shall be used for the purposes of this heading: Provided further, That the Secretary may transfer not more than 15 percent of amounts made available under each paragraph (1) through (3) of the first proviso for necessary expenses for closure of the Job Corps: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	1,685	1,603	90
0002 Construction, Rehabilitation, and Acquisition (CRA) .....	102	123	61
0003 Administration .....	34	34	25
0900 Total new obligations, unexpired accounts .....	1,821	1,760	176
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	938	944	940
1010 Unobligated balance transfer to DM-DPE [016–0165] .....	-5	-4	.....
1021 Recoveries of prior year unpaid obligations .....	75	.....	.....
1070 Unobligated balance (total) .....	1,008	940	940
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,760	1,760	176
1900 Budget authority (total) .....	1,760	1,760	176
1930 Total budgetary resources available .....	2,768	2,700	1,116
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	944	940	940
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,317	1,097	1,105
3010 New obligations, unexpired accounts .....	1,821	1,760	176
3011 Obligations ("upward adjustments"), expired accounts .....	13	.....	.....
3020 Outlays (gross) .....	-1,862	-1,752	-1,265
3040 Recoveries of prior year unpaid obligations, unexpired .....	-75	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-117	.....	.....
3050 Unpaid obligations, end of year .....	1,097	1,105	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,317	1,097	1,105
3200 Obligated balance, end of year .....	1,097	1,105	16
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,760	1,760	176
Outlays, gross:			
4010 Outlays from new discretionary authority .....	187	191	32
4011 Outlays from discretionary balances .....	1,675	1,561	1,233
4020 Outlays, gross (total) .....	1,862	1,752	1,265
4180 Budget authority, net (total) .....	1,760	1,760	176
4190 Outlays, net (total) .....	1,862	1,752	1,265

Established in 1964 as part of the Economic Opportunity Act and authorized by the Workforce Innovation and Opportunity Act of 2014 (P.L.

113–128, Title 1, Subtitle C, section 141), Job Corps provides youth with academic, career technical and marketable skills to enter the workforce, enroll in post-secondary education, or enlist in the military. The Budget eliminates Job Corps because it is financially unsustainable, has an exorbitant per-participant cost, risks the safety of young adults, and fails to deliver on performance outcomes. The 2026 Budget will fund Job Corps for close-out costs to execute an orderly shutdown of the program.

## Object Classification (in millions of dollars)

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	96	84	13
11.5 Other personnel compensation .....	.....	27	.....
11.9 Total personnel compensation .....	96	111	13
12.1 Civilian personnel benefits .....	41	37	6
13.0 Benefits for former personnel .....	.....	2	.....
21.0 Travel and transportation of persons .....	3	2	.....
22.0 Transportation of things .....	.....	1	.....
23.1 Rental payments to GSA .....	2	2	1
23.2 Rental payments to others .....	9	8	9
23.3 Communications, utilities, and miscellaneous charges .....	7	4	.....
25.1 Advisory and assistance services .....	36	18	.....
25.2 Other services from non-Federal sources .....	1,436	1,441	104
25.3 Other goods and services from Federal sources .....	54	25	6
25.4 Operation and maintenance of facilities .....	45	46	.....
25.7 Operation and maintenance of equipment .....	.....	1	.....
26.0 Supplies and materials .....	17	5	.....
31.0 Equipment .....	2	8	.....
32.0 Land and structures .....	59	49	37
41.0 Grants, subsidies, and contributions .....	14	.....	.....
99.0 Direct obligations .....	1,821	1,760	176
99.9 Total new obligations, unexpired accounts .....	1,821	1,760	176

## Employment Summary

Identification code 016–0181–0–1–504	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	131	119	91

## COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 016–0175–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National programs .....	435	405	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	8	10
1010 Unobligated balance transfer to DM-CEO [016–0165] .....	-1	-3	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	43	5	.....
1070 Unobligated balance (total) .....	44	10	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	405	405	.....
1120 Appropriations transferred to ETA-PA [016–0172] .....	-2	.....	.....
1120 Appropriations transferred to OSHA [016–0400] .....	-4	.....	.....
1160 Appropriation, discretionary (total) .....	399	405	.....
1930 Total budgetary resources available .....	443	415	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	383	390	351
3010 New obligations, unexpired accounts .....	435	405	.....
3020 Outlays (gross) .....	-405	-444	-339
3041 Recoveries of prior year unpaid obligations, expired .....	-23	.....	.....

3050	Unpaid obligations, end of year .....	390	351	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	383	390	351
3200	Obligated balance, end of year .....	390	351	12
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	399	405	
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	57	77	
4011	Outlays from discretionary balances .....	348	367	339
4020	Outlays, gross (total) .....	405	444	339
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-3		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	3		
4070	Budget authority, net (discretionary) .....	399	405	
4080	Outlays, net (discretionary) .....	402	444	339
4180	Budget authority, net (total) .....	399	405	
4190	Outlays, net (total) .....	402	444	339

Community Service Employment for Older Americans (CSEOA) is a community service and work-based job training program for older Americans. Authorized by Title IV of the Older Americans Act, as amended, and reauthorized in 2020 (P.L. 116–131), the program provides training for low-income, unemployed seniors ages 55 and older. The program is proposed for elimination because it fails to meet its major statutory goals of fostering economic self-sufficiency and moving low-income seniors into unsubsidized employment.

#### Object Classification (in millions of dollars)

Identification code 016–0175–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	4	1	
25.3 Other goods and services from Federal sources .....	8	1	
41.0 Grants, subsidies, and contributions .....	423	403	
99.9 Total new obligations, unexpired accounts .....	435	405	

#### FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES

For payments during fiscal year 2026 of trade adjustment benefit payments and allowances under part I of subchapter B of chapter 2 of title II of the Trade Act of 1974, and section 246 of that Act; and for training, employment and case management services, allowances for job search and relocation, and related State administrative expenses under part II of subchapter B of chapter 2 of title II of the Trade Act of 1974, and including benefit payments, allowances, training, employment and case management services, and related State administration provided pursuant to section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, \$50,300,000 together with such amounts as may be necessary to be charged to the subsequent appropriation for payments for any period subsequent to September 15, 2026: Provided, That notwithstanding section 502 of this Act, any part of the appropriation provided under this heading may remain available for obligation beyond the current fiscal year pursuant to the authorities of section 245(c) of the Trade Act of 1974 (19 U.S.C. 2317(c)).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–0326–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Trade Adjustment Assistance benefits .....	13	6	12
0002 Trade Adjustment Assistance training and other activities .....	14	26	35
0900 Total new obligations, unexpired accounts (object class 41.0) .....	27	32	47
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	31	34	50

1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-3
1260	Appropriations, mandatory (total) .....	29	32	47
1900	Budget authority (total) .....	29	32	47
1930	Total budgetary resources available .....	29	32	47
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-2		

#### Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	560	198	96
3010	New obligations, unexpired accounts .....	27	32	47
3020	Outlays (gross) .....	-103	-37	-47
3041	Recoveries of prior year unpaid obligations, expired .....	-286	-97	-96
3050	Unpaid obligations, end of year .....	198	96	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	560	198	96
3200	Obligated balance, end of year .....	198	96	

#### Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross .....	29	32	47
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	10	32	47
4101	Outlays from mandatory balances .....	93	5	
4110	Outlays, gross (total) .....	103	37	47
4180	Budget authority, net (total) .....	29	32	47
4190	Outlays, net (total) .....	103	37	47

The Federal Unemployment Benefits and Allowances (FUBA) account funds the Trade Adjustment Assistance (TAA) for Workers program, which provides income support through Trade Readjustment Allowances (TRA); funding for training, employment and case management services, job search allowances, and relocation allowances through Training and Other Activities (TaOA); and wage supplements through Alternative/Reemployment Trade Adjustment Assistance (A/RTAA).

#### STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS (INCLUDING TRANSFER OF FUNDS)

For authorized administrative expenses, \$52,893,000, together with not to exceed \$3,368,945,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund ("the Trust Fund"), of which—

(1) \$3,226,635,000 from the Trust Fund is for grants to States for the administration of State unemployment insurance laws as authorized under title III of the Social Security Act (including not less than \$467,000,000 to carry out reemployment services and eligibility assessments under section 306 of such Act, any claimants of regular compensation, as defined in such section, including those who are profiled as most likely to exhaust their benefits, may be eligible for such services and assessments: Provided, That of such amount, \$117,000,000 is specified for grants under section 306 of the Social Security Act and is provided to meet the terms of section 251(b)(2)(E)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 and \$350,000,000 is additional new budget authority specified for purposes of section 251(b)(2)(E) of such Act; and \$9,000,000 for continued support of the Unemployment Insurance Integrity Center of Excellence), the administration of unemployment insurance for Federal employees and for ex-service members as authorized under 5 U.S.C. 8501–8523, and the administration of trade readjustment allowances, reemployment trade adjustment assistance, and alternative trade adjustment assistance under the Trade Act of 1974 and under section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, and shall be available for obligation by the States through December 31, 2026, except that funds used for automation shall be available for Federal obligation through December 31, 2026, and for State obligation through September 30, 2028, or, if the automation is being carried out through consortia of States, for State obligation through September 30, 2032, and for expenditure through September 30, 2033, and funds for competitive grants awarded to States for improved operations and to conduct in-person reemployment and eligibility assessments and unemployment insurance improper payment reviews and provide reemployment services and referrals to training, as appropriate, shall be available for Federal obligation through December 31, 2026 (except that funds for outcome payments pursuant to section 306(f)(2) of the Social Security Act shall be available for Federal obligation through March 31, 2027), and for obligation by the States through September 30, 2028, and

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OPERATIONS—Continued

funds for the Unemployment Insurance Integrity Center of Excellence shall be available for obligation by the State through September 30, 2027, and funds used for unemployment insurance workloads experienced through September 30, 2026 shall be available for Federal obligation through December 31, 2026;

(2) \$43,000,000 from the Trust Fund is for national activities necessary to support the administration of the Federal-State unemployment insurance system, of which \$25,000,000 shall be available through September 30, 2027, to carry out activities relating to identity verification in unemployment compensation programs;

(3) \$17,500,000 from the Trust Fund is for national activities of the Employment Service, including administration of the work opportunity tax credit under section 51 of the Internal Revenue Code of 1986 (including assisting States in adopting or modernizing information technology for use in the processing of certification requests), and the provision of technical assistance and staff training under the Wagner-Peyser Act;

(4) \$81,810,000 from the Trust Fund is for the administration of foreign labor certifications and related activities under the Immigration and Nationality Act and related laws, of which \$58,528,000 shall be available for the Federal administration of such activities, and \$23,282,000 shall be available for grants to States for the administration of such activities; and

(5) \$52,893,000 from the General Fund is to provide workforce information, national electronic tools, and one-stop system building under the Wagner-Peyser Act and shall be available for Federal obligation for the period July 1, 2026 through June 30, 2027:

Provided, That to the extent that the Average Weekly Insured Unemployment ("AWIU") for fiscal year 2026 is projected by the Department of Labor to exceed 3,075,000, an additional \$28,600,000 from the Trust Fund shall be available for obligation for every 100,000 increase in the AWIU level (including a pro rata amount for any increment less than 100,000) to carry out title III of the Social Security Act: Provided further, That funds appropriated in this Act that are allotted to a State to carry out activities under title III of the Social Security Act may be used by such State to assist other States in carrying out activities under such title III if the other States include areas that have suffered a major disaster declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States for the use of the National Directory of New Hires under section 453(j)(8) of such Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States to the entity operating the State Information Data Exchange System: Provided further, That funds appropriated in this Act which are used to establish a national one-stop career center system, or which are used to support the national activities of the Federal-State unemployment insurance, employment service, or immigration programs, may be obligated in contracts, grants, or agreements with States and non-State entities: Provided further, That States awarded competitive grants for improved operations under title III of the Social Security Act, or awarded grants to support the national activities of the Federal-State unemployment insurance system, may award subgrants to other States and non-State entities under such grants, subject to the conditions applicable to the grants: Provided further, That funds appropriated under this Act for activities authorized under title III of the Social Security Act and the Wagner-Peyser Act may be used by States to fund integrated Unemployment Insurance and Employment Service automation efforts, notwithstanding cost allocation principles prescribed under the final rule entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" at part 200 of title 2, Code of Federal Regulations: Provided further, That the Secretary, at the request of a State participating in a consortium with other States, may reallocate funds allotted to such State under title III of the Social Security Act to other States participating in the consortium or to the entity operating the Unemployment Insurance Information Technology Support Center in order to carry out activities that benefit the administration of the unemployment compensation law of the State making the request: Provided further, That the Secretary may collect fees for the costs associated with additional data collection, analyses, and reporting services relating to the National Agricultural Workers Survey requested by State and local governments, public and private institutions of higher education, and nonprofit organizations and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, for the National Agricultural Workers Survey infrastructure, methodology, and data to meet the information collection and reporting needs of such entities, which shall be credited to this appropriation and shall remain available until September 30, 2027, for such purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 016-0179-0-1-999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 UI State Admin, RESEA, and EUC Admin .....	3,148	3,272	3,227
0002 UI National Activities .....	18	18	43
0010 ES Grants to States .....	673	675	.....
0011 ES National Activities .....	25	25	18
0012 Workforce Information .....	61	94	53
0014 Foreign Labor Certification .....	84	84	82
0015 H-1B Fees .....	17	33	19
0016 CARES Act .....	23	187	.....
0017 UI Fraud - ARP .....	31	32	.....
0799 Total direct obligations .....	4,080	4,420	3,442
0801 Reimbursable program DUA administration .....	22	141	50
0802 Reimbursable program Refund to FEMA TAFS 070X0702 .....	20	38	.....
0803 Reimbursable program NAWs surveys .....	1	2	2
0899 Total reimbursable obligations .....	43	181	52
0900 Total new obligations, unexpired accounts .....	4,123	4,601	3,494
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	260	216	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	184	162	.....
1010 Unobligated balance transfer to DOL CEO [016-0165] .....	-4	-4	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 [Return of offsetting collection derived from trust fund expenditure transfer] .....	-18	.....	.....
1021 Recoveries of prior year unpaid obligations .....	33	28	.....
1070 Unobligated balance (total) .....	271	240	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	84	84	53
Appropriations, mandatory:			
1201 Appropriation (H-1B Fees) .....	20	19	19
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	20	19	19
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,902	4,071	3,422
1701 Change in uncollected payments, Federal sources .....	43	.....	.....
1710 Spending authority from offsetting collections transferred to ETA PA [016-0172] .....	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	3,942	4,071	3,422
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections [EUC Admin and CARES] .....	260	187	.....
1801 Change in uncollected payments, Federal sources .....	-237	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	23	187	.....
1900 Budget authority (total) .....	4,069	4,361	3,494
1930 Total budgetary resources available .....	4,340	4,601	3,494
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	216	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,178	3,912	2,970
3010 New obligations, unexpired accounts .....	4,123	4,601	3,494
3011 Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020 Outlays (gross) .....	-4,222	-5,515	-4,676
3040 Recoveries of prior year unpaid obligations, unexpired .....	-33	-28	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-138	.....	.....
3050 Unpaid obligations, end of year .....	3,912	2,970	1,788
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3,634	-2,854	-2,854
3070 Change in uncollected pymts, Fed sources, unexpired .....	194	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	586	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2,854	-2,854	-2,854
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	544	1,058	116
3200 Obligated balance, end of year .....	1,058	116	-1,066
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4,026	4,155	3,475
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2,170	2,335	2,199

4011	Outlays from discretionary balances .....	1,640	2,369	2,134
4020	Outlays, gross (total) .....	3,810	4,704	4,333
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources [ES Grants to States] .....	-654	-654	.....
4030	Federal sources [ES Natl Activities] .....	-25	-25	-18
4030	Federal sources [FLC Fed Admin] .....	-61	-61	-59
4030	Federal sources [FLC State Grants] .....	-23	-23	-23
4030	Federal sources [NAWS] .....	-1	-2	-2
4030	Federal sources [UI Admin/Natl Activities] .....	-3,316	-2,778	-2,803
4030	Federal sources [RESEA] .....	-382	-388	-467
4030	Federal sources [DUA] .....	-22	-140	-50
4040	Offsets against gross budget authority and outlays (total) ....	-4,484	-4,071	-3,422
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-43	.....	.....
4052	Offsetting collections credited to expired accounts .....	582	.....	.....
4060	Additional offsets against budget authority only (total) .....	539	.....	.....
4070	Budget authority, net (discretionary) .....	81	84	53
4080	Outlays, net (discretionary) .....	-674	633	911
	Mandatory:			
4090	Budget authority, gross .....	43	206	19
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	11	104	10
4101	Outlays from mandatory balances .....	401	707	333
4110	Outlays, gross (total) .....	412	811	343
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120	Federal sources .....	-260	-187	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	237	.....	.....
4160	Budget authority, net (mandatory) .....	20	19	19
4170	Outlays, net (mandatory) .....	152	624	343
4180	Budget authority, net (total) .....	101	103	72
4190	Outlays, net (total) .....	-522	1,257	1,254

**Unemployment compensation.**—State administration amounts provide administrative grants to State agencies that pay unemployment compensation to eligible workers and collect State unemployment taxes from employers. These agencies also pay unemployment benefits to former Federal personnel and ex-service members as well as trade readjustment allowances to eligible individuals. State administration amounts also provide administrative grants to State agencies to improve the integrity and financial stability of the unemployment compensation program through a comprehensive performance management system, UI Performs. The purpose is to effect continuous improvement in State performance and implement activities designed to reduce errors and prevent fraud, waste, and abuse in the payment of unemployment compensation benefits and the collection of unemployment taxes. National activities relating to the Federal-State unemployment insurance programs are conducted through contracts or agreements with the State agencies or non-State entities. A workload contingency reserve is included in State administration to meet increases in the costs of administering the program resulting from increases in the number of unemployment claims filed and paid. The appropriation automatically provides additional funds whenever unemployment claim workloads increase above levels specified in the appropriations language.

#### UNEMPLOYMENT COMPENSATION PROGRAM STATISTICS

	2023 actual	2024 actual	2025 est.	2026 est.
Basic workload (in thousands):				
Employer tax accounts .....	9,835	10,018	10,187	10,332
Employee wage items recorded .....	727,731	728,698	743,506	752,587
Initial claims taken .....	12,202	11,743	12,465	12,633
Weeks claimed .....	89,011	97,669	101,034	98,964
Nonmonetary determinations .....	7,238	7,663	7,591	7,589
Appeals .....	1,438	1,387	1,328	1,331
Covered employment .....	150,479	151,993	154,254	156,138

**Employment service.**—The public employment service is a nationwide system providing no-fee employment services to job-seekers and employers. State employment service activities are financed by grants provided by formula to States. Funding allotments are provided annually on a Program Year basis beginning July 1 and ending June 30 of the following year. To remove the burden on States of managing a confusing patchwork of different workforce development grant programs and to enhance focus on improving

outcomes for workers, the President's Budget proposes to consolidate 11 different programs, including Employment Service State grants, into one workforce development funding stream called the Make America Skilled Again grant program.

Employment service activities serving national needs are conducted through specific reimbursable agreements between the States and the Federal Government under the Wagner-Peyser Act, as amended, and other legislation. States also receive funding under this activity for administration of the Work Opportunity Tax Credit, which will continue through the legislation's expiration in December 2025.

#### EMPLOYMENT SERVICE PROGRAM STATISTICS

	2023 actual	2024 est.	2025 est.	2026 est.
Number of Participants Served .....	2,345,941	2,345,941	2,345,941	N/A

**Foreign Labor Certification.**—This activity provides for the operation of the foreign labor certification programs within the Employment and Training Administration. Under these programs, U.S. employers that can demonstrate a shortage of qualified, available U.S. workers and no adverse impact on similarly situated U.S. workers may seek the Secretary of Labor's certification as a first step in the multi-agency process required to hire a foreign worker to fill permanent or temporary vacancies. Major programs include the H-2A temporary agricultural, H-2B temporary non-agricultural, CW-1 temporary, H-1B temporary specialty occupations, and Permanent (Green Card) labor certification programs. The account is divided between Federal and State activities.

**Federal Administration.**—Federal Administration supports most of the application processing services provided by the Department to U.S. employers. These include the staff who adjudicate applications; the IT systems that support application filing and processing; policy; program management; and other Federal activities supporting the effective and efficient administration of the foreign labor certification programs.

**State Grants.**—State Grants support required State-level foreign labor certification activities conducted by State Workforce Agencies in 55 States and U.S. territories. Activities include posting and circulating job orders and other assistance to recruit U.S. workers; conducting safety inspections of employer-provided housing for H-2A agricultural workers; developing prevailing practice and wage surveys to set wages and work standards in a geographic area; and conducting post-certification site visits to support employer compliance with H-2A and H-2B program requirements.

**Workforce Information and Electronic Tools.**—These funds are used to support the joint Federal-State efforts to facilitate workers finding jobs and businesses finding workers through the comprehensive American Job Center system authorized under the Workforce Innovation and Opportunity Act. This system, and the online career tools that expand its reach, provides workers and employers with quick and easy access to a wide array of enhanced career development and labor market information services.

**National Agricultural Workers Survey fee.**—The Department of Labor conducts the National Agricultural Workers Survey (NAWS), which collects information annually about the demographic, employment, and health characteristics of the U.S. crop labor force. The information is obtained directly from farm workers through face-to-face interviews.

#### Object Classification (in millions of dollars)

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	37	42	30
11.3 Other than full-time permanent .....	1	.....	.....
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	39	43	31
12.1 Civilian personnel benefits .....	14	17	11
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	7	14	18
25.2 Other services from non-Federal sources .....	24	16	9
25.3 Other goods and services from Federal sources .....	46	68	46
25.7 Operation and maintenance of equipment .....	.....	.....	1
41.0 Grants, subsidies, and contributions .....	3,949	4,261	3,325

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE  
OPERATIONS—Continued  
Object Classification—Continued

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
99.0 Direct obligations .....	4,080	4,420	3,442
99.0 Reimbursable obligations .....	43	181	52
99.9 Total new obligations, unexpired accounts .....	4,123	4,601	3,494

## Employment Summary

Identification code 016–0179–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	253	229	200
1001 Direct civilian full-time equivalent employment .....	44	47	47

## PAYMENTS TO THE UNEMPLOYMENT TRUST FUND

## Program and Financing (in millions of dollars)

Identification code 016–0178–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Payments to ESAA .....	23	198	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	23	198	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	2,620	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-2,620	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) .....	23	198	.....
1930 Total budgetary resources available .....	23	198	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	23	198	.....
3020 Outlays (gross) .....	-23	-198	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	23	198	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	23	198	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2,620	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2,620	.....	.....
4160 Budget authority, net (mandatory) .....	23	198	.....
4170 Outlays, net (mandatory) .....	-2,597	198	.....
4180 Budget authority, net (total) .....	23	198	.....
4190 Outlays, net (total) .....	-2,597	198	.....

This account provides for general fund financing of extended unemployment benefit programs under certain statutes. It is also the mechanism used to make general fund reimbursements for some or all of the benefits and administrative costs incurred for temporary Federal programs. These funds are transferred from the Payments to the Unemployment Trust Fund account to a receipt account in the Unemployment Trust Fund (UTF) so that resources may be transferred to the Employment Security Administration Account in the UTF for administrative costs, or to the Extended Unemployment Compensation Account or the Federal Unemployment Account in the UTF for benefit costs.

## SHORT TIME COMPENSATION PROGRAMS

## Program and Financing (in millions of dollars)

Identification code 016–0168–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1021 Recoveries of prior year unpaid obligations .....	16	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-16	.....	.....
1070 Unobligated balance (total) .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	.....	1
3010 New obligations, unexpired accounts .....	.....	1	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16	.....	.....
3050 Unpaid obligations, end of year .....	.....	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	.....	1
3200 Obligated balance, end of year .....	.....	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) provided as an incentive for States to enact State Short-Time Compensation (STC) programs and promote the use of STC, 100 percent reimbursement of STC benefit costs paid under State law for weeks ending on or before December 31, 2020. The Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before March 14, 2021, and the American Rescue Plan Act (Public Law 117–2) further extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before September 6, 2021. Grant funding was also available to States whose permanent STC laws meet the Federal definition.

## FEDERAL ADDITIONAL UNEMPLOYMENT COMPENSATION PROGRAM, RECOVERY

## Program and Financing (in millions of dollars)

Identification code 016–1800–0–1–603	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal Additional Unemployment Compensation Program, Recovery (Direct) .....	1	60	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	60	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....	328	.....	.....
1033 Recoveries of prior year paid obligations .....	2,164	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-2,492	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1	64	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	.....	-4	.....
1260 Appropriations, mandatory (total) .....	1	60	.....
1900 Budget authority (total) .....	1	60	.....
1930 Total budgetary resources available .....	1	60	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,418	3,091	2,076
3010 New obligations, unexpired accounts .....	1	60	.....
3020 Outlays (gross) .....	.....	-1,075	-755

3040	Recoveries of prior year unpaid obligations, unexpired .....	-328		
3050	Unpaid obligations, end of year .....	3,091	2,076	1,321
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,418	3,091	2,076
3200	Obligated balance, end of year .....	3,091	2,076	1,321
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1	60	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....		21	
4101	Outlays from mandatory balances .....		1,054	755
4110	Outlays, gross (total) .....		1,075	755
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-2,164		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2,164		
4160	Budget authority, net (mandatory) .....	1	60	
4170	Outlays, net (mandatory) .....	-2,164	1,075	755
4180	Budget authority, net (total) .....	1	60	
4190	Outlays, net (total) .....	-2,164	1,075	755

This account provides mandatory general revenue funding for Federal Pandemic Unemployment Compensation (FPUC), a temporary program established under the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136). This program paid a supplement of \$600 on every week of unemployment compensation through July 31, 2020. It was then reauthorized by the Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) and modified to provide \$300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021. In addition to reestablishing the FPUC program, the Continued Assistance for Unemployed Workers Act of 2020 established the Mixed Earners Unemployment Compensation (MEUC) program, which paid a \$100 supplemental to certain claimants with self-employment income for weeks of unemployment ending on or before March 14, 2021. The FAUC account also provides funding for the MEUC program. The American Rescue Plan Act (Public Law 117–2) extended the FPUC program at \$300 per week and the MEUC program at \$100 per week for certain claimants for weeks of unemployment ending on or before September 6, 2021.

#### ADVANCES TO THE UNEMPLOYMENT TRUST FUND AND OTHER FUNDS

For repayable advances to the Unemployment Trust Fund as authorized by sections 905(d) and 1203 of the Social Security Act, and to the Black Lung Disability Trust Fund as authorized by section 9501(c)(1) of the Internal Revenue Code of 1986; and for nonrepayable advances to the revolving fund established by section 901(e) of the Social Security Act, to the Unemployment Trust Fund as authorized by 5 U.S.C. 8509, and to the "Federal Unemployment Benefits and Allowances" account, such sums as may be necessary, which shall be available for obligation through September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

This appropriation makes available funding for repayable advances (loans) to two accounts in the Unemployment Trust Fund (UTF): the Extended Unemployment Compensation Account (EUCA) which pays the Federal share of extended unemployment benefits, and the Federal Unemployment Account (FUA) which makes loans to States to fund unemployment benefits. In addition, the account has provided repayable advances to the Black Lung Disability Trust Fund (BLDTF) when its balances proved insufficient to make payments from that account. The BLDTF now has authority to borrow directly from the Treasury under the trust fund debt restructuring provisions of Public Law 110–343. Repayable advances are shown as borrowing authority within the UTF or the BLDTF, and they do not appear as budget authority or outlays in the Advances to the Unemployment Trust Fund and Other Funds account.

This appropriation also makes available funding as needed for nonrepayable advances to the Federal Employees Compensation Account (FEC

Account) to pay the costs of unemployment compensation for former Federal employees and ex-servicemembers, and to the Federal Unemployment Benefits and Allowances (FUBA) account to pay the costs of benefits and services under the Trade Adjustment Assistance (TAA) for Workers program. These advances are shown as budget authority and outlays in the Advances account. The 2014 appropriations language included new authority for nonrepayable advances to the revolving fund for the Employment Security Administration Account (ESAA) in the UTF. In turn, this revolving fund may provide repayable, interest-bearing advances to the ESAA if it runs short of funds, and the borrowing authority will enable the ESAA to cover its obligations despite seasonal variations in the account's receipts.

Advances were not needed for the FUA and EUCA accounts in 2024, and the Department estimates that no advances will be necessary in 2025 or 2026. Detail on the nonrepayable advances is provided above; detail on the repayable advances is shown separately in the UTF or the BLDTF.

To address the potential need for significant and somewhat unpredictable advances to various accounts, the Congress appropriates such sums as necessary for advances to all of the potential recipient accounts. The 2026 request continues this authority.

#### PROGRAM ADMINISTRATION

For expenses of administering employment and training programs, \$83,979,000, together with not to exceed \$50,941,000 which shall be available from the Employment Security Administration Account in the Unemployment Trust Fund.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Workforce security .....	46	46	46
0004 Apprenticeship training, employer and labor services .....	39	39	27
0005 Executive direction .....	10	10	9
0006 Training & Employment Services .....	85	78	53
0007 ARP Act .....	1		
0799 Total direct obligations .....	181	173	135
0803 Reimbursable programs (DUA/E-grants/VOPAR/VRAP) .....	17	23	23
0900 Total new obligations, unexpired accounts .....	198	196	158
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	23	15
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	14		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	119	119	84
1121 Appropriations transferred from other acct ETA CSEOA [016–0175] .....	2		
1121 Appropriations transferred from other acct ETA TES [016–0174] .....	1		
1160 Appropriation, discretionary (total) .....	122	119	84
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from TES Advance from FY 2020 [016–0174] .....	2	1	
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (UTF) .....	54	61	62
1700 Collected [DUA/E-grants/Grants Management/TA to PA] .....	20	7	7
1701 Change in uncollected payments, Federal sources .....	5		
1711 Spending authority from offsetting collections transferred from [016–0179] .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	82	68	69
1900 Budget authority (total) .....	206	188	153
1930 Total budgetary resources available .....	221	211	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	15	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	15	4
3010 New obligations, unexpired accounts .....	198	196	158
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-204	-207	-156

PROGRAM ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	15	4	6
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-10	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	.....	-11
3200 Obligated balance, end of year .....	.....	-11	-9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	206	188	153
Outlays, gross:			
4010 Outlays from new discretionary authority .....	176	177	145
4011 Outlays from discretionary balances .....	27	30	11
4020 Outlays, gross (total) .....	203	207	156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-74	-68	-69
4040 Offsets against gross budget authority and outlays (total) ....	-74	-68	-69
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5	.....	.....
4060 Additional offsets against budget authority only (total) .....	-5	.....	.....
4070 Budget authority, net (discretionary) .....	127	120	84
4080 Outlays, net (discretionary) .....	129	139	87
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	.....	.....
4180 Budget authority, net (total) .....	127	120	84
4190 Outlays, net (total) .....	130	139	87

This account provides for the Federal administration of Employment and Training Administration programs.

**Training and Employment.**—Training and Employment provides leadership, policy direction and administration of the Make America Skilled Again grant program.

**Workforce security.**—Provides leadership and policy direction to oversee unemployment insurance programs in each State and support a comprehensive system of collecting, analyzing and disseminating labor market information.

**Office of Apprenticeship.**—Bolsters Registered Apprenticeship programs across the U.S. and expands the model to new industries and occupations. Oversees the administration of a Federal-State apprenticeship structure that registers apprenticeship training programs meeting national standards. Provides outreach to employers and labor organizations to promote and develop high-quality apprenticeship programs and includes related program operations support activities.

**Executive direction.**—Provides overarching leadership and policy direction for employment and training programs and provides related program operations support, including research, evaluations, and demonstrations.

## Object Classification (in millions of dollars)

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	84	85	60
11.5 Other personnel compensation .....	3	2	2
11.9 Total personnel compensation .....	87	87	62
12.1 Civilian personnel benefits .....	31	31	24
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	9	9	7
24.0 Printing and reproduction .....	.....	.....	1
25.1 Advisory and assistance services .....	5	3	1
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	46	40	37
99.0 Direct obligations .....	181	173	135

99.0 Reimbursable obligations .....	17	23	23
99.9 Total new obligations, unexpired accounts .....	198	196	158

## Employment Summary

Identification code 016–0172–0–1–504	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	664	634	433
2001 Reimbursable civilian full-time equivalent employment .....	72	84	84

## Trust Funds

## UNEMPLOYMENT TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	70,045	75,163	76,884
0198 Budgetary receivable/payable difference between DoL and RRB ....	-21	.....	.....
0199 Balance, start of year .....	70,024	75,163	76,884
Receipts:			
Current law:			
1110 General Taxes, FUTA, Unemployment Trust Fund .....	8,005	9,159	9,908
1110 Unemployment Trust Fund, State Accounts, Deposits by States .....	39,811	43,347	46,691
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	159	33	35
1130 CMIA Interest, Unemployment Trust Fund .....	5	3	3
1130 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	631	821	757
1140 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	257	266	268
1140 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	23	198	.....
1140 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,276	2,740	3,248
1199 Total current law receipts .....	51,167	56,567	60,910
1999 Total receipts .....	51,167	56,567	60,910
2000 Total: Balances and receipts .....	121,191	131,730	137,794
Appropriations:			
Current law:			
2101 Unemployment Trust Fund .....	-4,320	-4,326	-3,771
2101 Unemployment Trust Fund .....	-46,678	-45,404	-42,766
2101 Unemployment Trust Fund .....	.....	.....	429
2101 Railroad Unemployment Insurance Trust Fund .....	-23	-19	-20
2101 Railroad Unemployment Insurance Trust Fund .....	-148	-16	-13
2103 Unemployment Trust Fund .....	-65	-5,061	-6,804
2103 Railroad Unemployment Insurance Trust Fund .....	-9	.....	.....
2103 Railroad Unemployment Insurance Trust Fund .....	-354	-442	-360
2132 Unemployment Trust Fund .....	46	72	49
2135 Unemployment Trust Fund .....	5,069	.....	.....
2135 Railroad Unemployment Insurance Trust Fund .....	10	.....	.....
2135 Railroad Unemployment Insurance Trust Fund .....	440	350	245
2199 Total current law appropriations .....	-46,032	-54,846	-53,011
2999 Total appropriations .....	-46,032	-54,846	-53,011
5098 Budgetary receivable/payable difference between DoL and RRB ....	3	.....	.....
5098 Rounding adjustment .....	1	.....	.....
5099 Balance, end of year .....	75,163	76,884	84,783

## Program and Financing (in millions of dollars)

Identification code 016–8042–0–7–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Benefit payments by States .....	38,439	43,874	40,902
0002 Federal employees' unemployment compensation [FECA] .....	250	271	267
0003 State administrative expenses [ES Grants to States, ES Nat'l Actv, UI, and RESEA] .....	3,838	3,844	3,287
0010 Direct expenses [PA, FLC, OIG, SOL, and BLS] .....	212	212	207
0011 Reimbursements to the Department of the Treasury .....	107	125	135
0020 Veterans employment and training .....	270	270	277
0021 Interest on FUTA refunds .....	550	936	717
0023 EUC, CARES Admin, FFCRA [from PUTF] .....	23	187	.....
0900 Total new obligations, unexpired accounts .....	43,689	49,719	45,792



<b>Budgetary resources:</b>				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations .....	741		
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	4,320	4,326	3,771
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	46,678	45,404	42,766
1203	Appropriation (previously unavailable)(special or trust) ....	65	5,061	6,804
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-46	-72	-49
1235	Appropriations precluded from obligation (special or trust) .....	-5,069		
1236	Appropriations applied to repay debt .....	-3,000	-5,000	-7,500
1260	Appropriations, mandatory (total) .....	38,628	45,393	42,021
1900	Budget authority (total) .....	42,948	49,719	45,792
1930	Total budgetary resources available .....	43,689	49,719	45,792

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	14,434	12,389	6,940
3010	New obligations, unexpired accounts .....	43,689	49,719	45,792
3020	Outlays (gross) .....	-44,993	-55,168	-50,568
3040	Recoveries of prior year unpaid obligations, unexpired .....	-741		
3050	Unpaid obligations, end of year .....	12,389	6,940	2,164
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	14,434	12,389	6,940
3200	Obligated balance, end of year .....	12,389	6,940	2,164

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,320	4,326	3,771
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,320	3,576	3,014
4011	Outlays from discretionary balances .....	905	811	763
4020	Outlays, gross (total) .....	5,225	4,387	3,777
Mandatory:				
4090	Budget authority, gross .....	38,628	45,393	42,021
Outlays, gross:				
4100	Outlays from new mandatory authority .....	26,239	45,294	42,021
4101	Outlays from mandatory balances .....	13,529	5,487	4,770
4110	Outlays, gross (total) .....	39,768	50,781	46,791
4180	Budget authority, net (total) .....	42,948	49,719	45,792
4190	Outlays, net (total) .....	44,993	55,168	50,568

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities Federal Accounts: Par value .....	16,877	16,513	11,619
5000	Total investments, SOY: Federal securities State Accounts: Par value .....	64,969	71,517	77,685
5001	Total investments, EOY: Federal securities Federal Accounts: Par value .....	16,513	11,619	9,462
5001	Total investments, EOY: Federal securities State Accounts: Par value .....	71,517	77,685	86,441
5080	Outstanding debt, SOY .....	-31,500	-28,500	-23,500
5081	Outstanding debt, EOY .....	-28,500	-23,500	-16,000

**Summary of Budget Authority and Outlays** (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	42,948	49,719	45,792
Outlays .....	44,993	55,168	50,568
Amounts included in the adjusted baseline:			
Budget Authority .....			-429
Outlays .....			-429
Total:			
Budget Authority .....	42,948	49,719	45,363
Outlays .....	44,993	55,168	50,139

The financial transactions of the Federal-State and railroad unemployment insurance systems are made through the Unemployment Trust Fund (UTF). The UTF has two accounts for the railroad unemployment insurance system but for the Federal-State unemployment insurance system there are 57 separate accounts: one for each of the 50 States, three jurisdictions (District of Columbia, Puerto Rico, Virgin Islands), and four Federal accounts. The State and jurisdiction accounts receive funds from a State unemployment insurance payroll tax which is used to pay benefits. The Federal Unemployment Tax Act (FUTA) payroll tax provides funds for two of the Federal

accounts—the Employment Security Administration Account (ESAA) and the Extended Unemployment Compensation Account (EUCA)—while the remaining two, the Federal Unemployment Account (FUA) and the Federal Employees Compensation Account (FEC Account), are revolving accounts.

Except for FEC Account balances, funds on deposit in the UTF accounts are invested in Government securities until needed for payment of benefits or administrative expenses. The FUTA payroll tax is deposited in the ESAA which retains 80 percent of the deposit and pays the costs of Federal and State administration of the unemployment insurance system, veterans' employment services, surveys of wages and employment, foreign labor certifications and about 97 percent of the costs of the Employment Service. The other 20 percent of FUTA is transferred to the EUCA which pays for certain extended benefit (EB) payments. During periods of high State unemployment, there is a stand-by program of EB, financed one-half by State unemployment taxes and one-half by the FUTA payroll tax.

The UTF also provides repayable advances (loans) from the FUA to States and jurisdictions when the balances in their individual accounts are insufficient to pay benefits. Federal accounts in the UTF may receive repayable and nonrepayable advances from the general fund when they have insufficient balances to make advances to States, pay the Federal share of extended unemployment benefits, or pay for State and Federal administrative costs.

The FEC Account in the UTF provides funds to States for unemployment compensation benefits paid to eligible former Federal civilian personnel, Postal Service employees, and ex-servicemembers. In turn, the various Federal agencies reimburse the FEC Account for benefits paid to their former employees. The FEC Account is not funded out of Federal unemployment taxes. Any additional resources necessary to assure that the FEC Account can make the required payments to States are provided from the Advances to the Unemployment Trust Fund and Other Funds appropriation.

Both the benefit payments and administrative expenses of the separate unemployment insurance program for railroad employees are paid from the UTF, and receipts from a tax on railroad payrolls are deposited into the program's accounts in the UTF to meet expenses.

**Status of Funds** (in millions of dollars)

Identification code	016–8042–0–7–999	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:				
0100	Balance, start of year .....	52,968	59,061	60,323
0999	Total balance, start of year .....	52,968	59,061	60,323
Cash income during the year:				
Current law:				
Receipts:				
1110	General Taxes, FUTA, Unemployment Trust Fund .....	8,005	9,159	9,908
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....	39,811	43,347	46,691
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....			
1110	Unemployment Trust Fund, State Accounts, Deposits by States .....			
1110	Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	159	33	35
1130	Railroad Unemployment Insurance Trust Fund .....	18	17	16
1150	CMIA Interest, Unemployment Trust Fund .....	5	3	3
1150	Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,276	2,740	3,248
1150	Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	631	821	757
1160	Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	257	266	268
1160	Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	23	198	
1199	Income under present law .....	51,185	56,584	60,926
1999	Total cash income .....	51,185	56,584	60,926
Cash outgo during year:				
Current law:				
2100	Unemployment Trust Fund .....			429
2100	Unemployment Trust Fund .....	-44,993	-55,168	-50,568
2100	Railroad Unemployment Insurance Trust Fund .....	-101	-154	-164

UNEMPLOYMENT TRUST FUND—Continued  
Status of Funds—Continued

Identification code 016-8042-0-7-999	2024 actual	2025 est.	2026 est.
2199 Outgo under current law .....	-45,094	-55,322	-50,303
2999 Total cash outgo (-) .....	-45,094	-55,322	-50,303
Surplus or deficit:			
3110 Excluding interest .....	3,179	-2,302	6,615
3120 Interest .....	2,912	3,564	4,008
3199 Subtotal, surplus or deficit .....	6,091	1,262	10,623
3298 Rounding adjustment .....	2		
3299 Total adjustments .....	2		
3999 Total change in fund balance .....	6,093	1,262	10,623
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-28,969	-28,981	-24,957
4200 Unemployment Trust Fund .....	88,030	89,304	95,903
4999 Total balance, end of year .....	59,061	60,323	70,946

## Object Classification (in millions of dollars)

Identification code 016-8042-0-7-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Reimbursements to Department of the Treasury .....	107	125	135
42.0 FECA (Federal Employee) Benefits .....	250	271	267
42.0 State unemployment benefits .....	35,439	43,874	40,902
43.0 Interest and dividends .....	550	936	717
94.0 ETA-PA, BLS, FLC .....	206	206	201
94.0 Veterans employment and training .....	270	270	277
94.0 Payments to States for administrative expenses .....	3,838	3,844	3,287
94.0 Departmental Management (OIG, SOL) .....	6	6	6
94.0 EUC/CARES Admin PUTF .....	23	187	
94.0 Repayment of debt .....	3,000		
99.9 Total new obligations, unexpired accounts .....	43,689	49,719	45,792

UNEMPLOYMENT TRUST FUND  
(Amounts included in the adjusted baseline)

## Program and Financing (in millions of dollars)

Identification code 016-8042-7-7-999	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-429
1900 Budget authority (total) .....			-429
1930 Total budgetary resources available .....			-429
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-429
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross) .....			429
3050 Unpaid obligations, end of year .....			429
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			429
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....			-429
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-429
4180 Budget authority, net (total) .....			-429
4190 Outlays, net (total) .....			-429

## VETERANS' EMPLOYMENT AND TRAINING SERVICE

## Federal Funds

## VETERANS' EMPLOYMENT AND TRAINING

Not to exceed \$276,841,000 may be derived from the Employment Security Administration account in the Unemployment Trust Fund to carry out the provisions of chapters 41, 42, and 43 of title 38, United States Code, of which—

(1) \$185,000,000 is for Jobs for Veterans State grants under 38 U.S.C. 4102A(b)(5) to support disabled veterans' outreach program specialists under section 4103A of such title and local veterans' employment representatives under section 4104(b) of such title, and for the expenses described in section 4102A(b)(5)(C), which shall be available for expenditure by the States through September 30, 2028, and not to exceed 3 percent for the necessary Federal expenditures for data systems and contract support to allow for the tracking of participant and performance information: Provided, That, in addition, such funds may be used to support such specialists and representatives in the provision of services to transitioning members of the Armed Forces who have participated in the Transition Assistance Program and have been identified as in need of intensive services, to members of the Armed Forces who are wounded, ill, or injured and receiving treatment in military treatment facilities or warrior transition units, and to the spouses or other family caregivers of such wounded, ill, or injured members;

(2) \$34,379,000 is for carrying out the Transition Assistance Program under 38 U.S.C. 4113 and 10 U.S.C. 1144;

(3) \$54,048,000 is for Federal administration of chapters 41, 42, and 43 of title 38, and sections 2021, 2021A, 2023, and 4212 of title 38, United States Code: Provided, That up to \$500,000 may be used to carry out the Hire VETS Act (division O of Public Law 115-31); and

(4) \$3,414,000 is for the National Veterans' Employment and Training Services Institute under 38 U.S.C. 4109;

Provided, That the Secretary may reallocate among the appropriations provided under paragraphs (1) through (4) above an amount not to exceed 3 percent of the appropriation from which such reallocation is made;

In addition, from the General Fund of the Treasury, \$65,500,000 is for carrying out programs to assist homeless veterans and veterans at risk of homelessness who are transitioning from certain institutions under sections 2021, 2021A, and 2023 of title 38, United States Code: Provided, That notwithstanding subsections (c)(3) and (d) of section 2023, the Secretary may award grants through September 30, 2026, to provide services under such section: Provided further, That services provided under sections 2021 or under 2021A may include, in addition to services to homeless veterans described in section 2002(a)(1), services to veterans who were homeless at some point within the 60 days prior to program entry or veterans who are at risk of homelessness within the next 60 days, and that services provided under section 2023 may include, in addition to services to the individuals described in subsection (e) of such section, services to veterans recently released from incarceration who are at risk of homelessness: Provided further, That notwithstanding paragraph (3) under this heading, funds appropriated in this paragraph may be used for data systems and contract support to allow for the tracking of participant and performance information: Provided further, That notwithstanding sections 2021(e)(2) and 2021A(f)(2) of title 38, United States Code, such funds shall be available for expenditure pursuant to 31 U.S.C. 1553;

In addition, fees may be assessed and deposited in the HIRE Vets Medallion Award Fund pursuant to section 5(b) of the HIRE Vets Act, and such amounts shall be available to the Secretary to carry out the HIRE Vets Medallion Award Program, as authorized by such Act, and shall remain available until expended: Provided, That such sums shall be in addition to any other funds available for such purposes, including funds available under paragraph (3) of this heading: Provided further, That section 2(d) of division O of the Consolidated Appropriations Act, 2017 (Public Law 115-31; 38 U.S.C. 4100 note) shall not apply;

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 016-0164-0-1-702	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Jobs for Veterans State grants .....	179	185	185
0004 Transition Assistance Program .....	33	34	34
0005 Federal Administration .....	54	47	54
0006 National Veterans' Training Institute .....	3	3	3
0007 Homeless veterans program .....	66	66	66
0900 Total new obligations, unexpired accounts .....	335	335	342

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	66	66	66
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	270	270	277
1900 Budget authority (total) .....	336	336	343
1930 Total budgetary resources available .....	336	337	345