

# Budget of the United States Government Fiscal Year 2027 - 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, \$3,425,067,000, of which \$1,653,067,000 shall be available for the period April 1, 2027 through June 30, 2028, and of which \$1,772,000,000 shall be available for the period October 1, 2027 through June 30, 2028: 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: Provided further, That the Secretary may reserve not more than 3 percent of this appropriation to carry out targeted investments for intermediary contracts and cooperative agreements, outreach and engagement, and technology modernization that support expanding registered apprenticeships to new industries and occupations across the country in support of Make America Skilled Again grants: Provided further, That the Secretary may reserve not more than 0.75 percent of this appropriation to carry out performance accountability, program integrity, and technical assistance activities in support of Make America Skilled Again grants.

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

Identification code 016-0174-0-1-504	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Adult Employment and Training Activities .....	879	887	712
0003 Dislocated Worker Employment and Training Activities .....	1,299	1,495	1,060
0005 Youth Activities .....	1,042	1,165	.....
0008 Reintegration of Ex-Offenders .....	115	230	.....
0010 Native Americans .....	59	66	.....
0011 Migrant and Seasonal Farmworkers .....	102	98	.....
0015 H-1B Job Training Grants .....	37	.....	.....
0017 Data Quality Initiative .....	12	6	.....
0024 Apprenticeship Grants .....	184	563	.....
0026 Community Projects .....	107	.....	.....
0027 Outlying Areas .....	8	8	.....
0028 Make America Skilled Again .....	.....	.....	1,653
0799 Total direct obligations .....	3,844	4,518	3,425
0801 Adult Education (Reimbursable) .....	1,032	.....	.....
0802 Career and Technical Education (Reimbursable) .....	1,139	768	.....
0899 Total reimbursable obligations .....	2,171	768	.....
0900 Total new obligations, unexpired accounts .....	6,015	5,286	3,425
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	631	683	158
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	601	.....	.....
1010 Unobligated balance transfer to DOL CEO [016-0165] .....	-4	.....	.....
1021 Recoveries of prior year unpaid obligations .....	34	28	.....
1070 Unobligated balance (total) .....	661	711	158
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,127	2,210	1,653
1120 Appropriations transferred to OSHA [016-0400] .....	-3	.....	.....
1160 Appropriation, discretionary (total) .....	2,124	2,210	1,653
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,772	1,772	1,772
1172 Advance appropriations transferred to DM-CEO [016-0165] .....	-4	.....	.....
1172 Advance appropriations transferred to ETA PA [016-0172] .....	-1	.....	.....
1174 Advance appropriations permanently reduced .....	-75	.....	.....
1180 Advanced appropriation, discretionary (total) .....	1,692	1,772	1,772
Appropriations, mandatory:			
1201 Appropriation (H-1B Skills Training) .....	210	188	188
1203 Appropriation (previously unavailable)(special or trust) ....	11	12	11
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-206	-206	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-12	-11	-11
1260 Appropriations, mandatory (total) .....	3	-17	188

1700 Spending authority from offsetting collections, discretionary: Collected .....	2,171	768	.....
1701 Change in uncollected payments, Federal sources .....	50	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	2,221	768	.....
1900 Budget authority (total) .....	6,040	4,733	3,613
1930 Total budgetary resources available .....	6,701	5,444	3,771
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	683	158	346
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,605	7,521	6,610
3010 New obligations, unexpired accounts .....	6,015	5,286	3,425
3011 Obligations ("upward adjustments"), expired accounts .....	8	.....	.....
3020 Outlays (gross) .....	-3,973	-6,169	-5,406
3040 Recoveries of prior year unpaid obligations, unexpired .....	-34	-28	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-100	.....	.....
3050 Unpaid obligations, end of year .....	7,521	6,610	4,629
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	-50	-50
3070 Change in uncollected pymts, Fed sources, unexpired .....	-50	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-50	-50	-50
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5,605	7,471	6,560
3200 Obligated balance, end of year .....	7,471	6,560	4,579

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	6,037	4,750	3,425
Outlays, gross:			
4010 Outlays from new discretionary authority .....	797	913	894
4011 Outlays from discretionary balances .....	3,091	5,245	4,320
4020 Outlays, gross (total) .....	3,888	6,158	5,214
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2,171	-768	.....
4033 Non-Federal sources .....	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-2,173	-768	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-50	.....	.....
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	-48	.....	.....
4070 Budget authority, net (discretionary) .....	3,816	3,982	3,425
4080 Outlays, net (discretionary) .....	1,715	5,390	5,214
Mandatory:			
4090 Budget authority, gross .....	3	-17	188
Outlays, gross:			
4101 Outlays from mandatory balances .....	85	11	192
4180 Budget authority, net (total) .....	3,819	3,965	3,613
4190 Outlays, net (total) .....	1,800	5,401	5,406

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	3,819	3,965	3,613
Outlays .....	1,800	5,401	5,406
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	659
Outlays .....	.....	.....	33
Total:			
Budget Authority .....	3,819	3,965	4,272
Outlays .....	1,800	5,401	5,439

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 inefficient 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 12 different programs (including Adult Employment and

TRAINING AND EMPLOYMENT SERVICES—Continued

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; YouthBuild; and Demonstrations and Pilots) 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. The Department will be able to spend up to 0.75 percent of MASA funds for performance accountability, program integrity, and technical assistance services to grantees, replacing the technical assistance and training funds currently provided through appropriations and authorizing legislation, and up to 3 percent for targeted investments related to Registered Apprenticeship for intermediary contracts and cooperative agreements, outreach and engagement, and technology modernization initiatives. Grantees will have a minimum 10 percent expenditure on Registered Apprenticeship activities.

Object Classification (in millions of dollars)

Identification code 016–0174–0–1–504	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	32	113	.....
25.2 Other services from non-Federal sources .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	30	8	.....
41.0 Grants, subsidies, and contributions .....	3,781	4,397	3,425
99.0 Direct obligations .....	3,844	4,518	3,425
99.0 Reimbursable obligations .....	2,171	768	.....
99.9 Total new obligations, unexpired accounts .....	6,015	5,286	3,425

TRAINING AND EMPLOYMENT SERVICES

(Legislative proposal, not subject to PAYGO)

For carrying out, to the extent not otherwise provided, the Carl D. Perkins Career and Technical Education Act of 2006 ("Perkins Act"), \$1,450,000,000, of which \$659,000,000 shall become available on July 1, 2027, and shall remain available through September 30, 2028, and of which \$791,000,000 shall become available on October 1, 2027, and shall remain available through September 30, 2028: Provided, That up to \$10,152,000 shall be available for innovation and modernization grants under section 114(e) of the Perkins Act.

Program and Financing (in millions of dollars)

Identification code 016–0174–2–1–504	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0029 Career and Technical Education State Grants .....	.....	.....	649
0030 Career and Technical Education National Activities .....	.....	.....	10
0799 Total direct obligations .....	.....	.....	659
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	.....	659
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	659
1900 Budget authority (total) .....	.....	.....	659
1930 Total budgetary resources available .....	.....	.....	659
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	659
3020 Outlays (gross) .....	.....	.....	-33
3050 Unpaid obligations, end of year .....	.....	.....	626
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	626
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	659

Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	33
4180	Budget authority, net (total) .....	.....	659
4190	Outlays, net (total) .....	.....	33

Career and Technical Education. To further improve efficiency in the workforce development system and effectively prepare students and workers to succeed in the labor market, the Budget transfers programs funded under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V) from the Department of Education (ED) to the Department of Labor. The Budget provides funding for Career and Technical Education (CTE) State Grants and CTE National Programs authorized by Title I and section 114 of Perkins V, respectively. By shifting CTE programs from ED to DOL, the Budget streamlines services, reduces administrative burden, and helps fulfill the President's promise to return education to the States.

The Budget builds on the success of the Workforce Development Partnership between the agencies that began in FY 2025 to integrate the Federal Government's workforce development portfolio. The partnership quickly reduced duplication and increased efficiency by coordinating technical assistance, monitoring, and State planning, thereby demonstrating that DOL is best positioned to meet the needs of American students and workers. Transferring programs funded under Perkins V from ED to DOL will create a stronger talent pipeline for the Nation's workforce, give States a central point of contact in the Federal Government, and reduce duplication of effort and conflicting agency directives.

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, 2027 through June 30, 2028;
- (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, 2027 through June 30, 2030; 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 U.S.C. 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.

Program and Financing (in millions of dollars)

Identification code 016–0181–0–1–504	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Operations .....	1,422	1,603	90
0002	Construction, Rehabilitation, and Acquisition (CRA) .....	63	123	61
0003	Administration .....	34	34	25
0900	Total new obligations, unexpired accounts .....	1,519	1,760	176
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	944	1,222	1,222
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	944	.....	.....
1021	Recoveries of prior year unpaid obligations .....	47	.....	.....
1070	Unobligated balance (total) .....	991	1,222	1,222
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,760	1,760	176

Spending authority from offsetting collections, discretionary:				
1700	Collected .....	1		
1900	Budget authority (total) .....	1,761	1,760	176
1930	Total budgetary resources available .....	2,752	2,982	1,398
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-11		
1941	Unexpired unobligated balance, end of year .....	1,222	1,222	1,222

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,096	684	1,089
3010	New obligations, unexpired accounts .....	1,519	1,760	176
3011	Obligations ("upward adjustments"), expired accounts .....	65		
3020	Outlays (gross) .....	-1,853	-1,355	-1,265
3040	Recoveries of prior year unpaid obligations, unexpired .....	-47		
3041	Recoveries of prior year unpaid obligations, expired .....	-96		
3050	Unpaid obligations, end of year .....	684	1,089	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,096	684	1,089
3200	Obligated balance, end of year .....	684	1,089	

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,761	1,760	176
Outlays, gross:				
4010	Outlays from new discretionary authority .....	239	191	32
4011	Outlays from discretionary balances .....	1,614	1,164	1,233
4020	Outlays, gross (total) .....	1,853	1,355	1,265
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: .....	-1		
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ...	-2		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	1		
4070	Budget authority, net (discretionary) .....	1,760	1,760	176
4080	Outlays, net (discretionary) .....	1,851	1,355	1,265
4180	Budget authority, net (total) .....	1,760	1,760	176
4190	Outlays, net (total) .....	1,851	1,355	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 2027 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				
		2025 actual	2026 est.	2027 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	95	80	17
11.5	Other personnel compensation .....		27	2
11.9	Total personnel compensation .....	95	107	19
12.1	Civilian personnel benefits .....	41	36	6
13.0	Benefits for former personnel .....		2	
21.0	Travel and transportation of persons .....	1	1	1
22.0	Transportation of things .....		1	
23.1	Rental payments to GSA .....	1	2	1
23.2	Rental payments to others .....	8	9	9
23.3	Communications, utilities, and miscellaneous charges .....	9	5	
25.1	Advisory and assistance services .....	28	18	
25.2	Other services from non-Federal sources .....	1,208	1,441	97
25.3	Other goods and services from Federal sources .....	47	28	6
25.4	Operation and maintenance of facilities .....	26	46	
25.7	Operation and maintenance of equipment .....		1	
26.0	Supplies and materials .....	24	5	
31.0	Equipment .....	1	8	
32.0	Land and structures .....	30	50	37
99.0	Direct obligations .....	1,519	1,760	176
99.9	Total new obligations, unexpired accounts .....	1,519	1,760	176

**Employment Summary**

Identification code 016–0181–0–1–504				
		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	129	91	91

**COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS**

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

Identification code 016–0175–0–1–504				
		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	National programs .....		622	
0002	State programs .....	90	89	
0900	Total new obligations, unexpired accounts .....	90	711	

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	8	316	
1010	Unobligated balance transfer to DM-CEO [016–0165] .....	-3		
1070	Unobligated balance (total) .....	5	316	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	405	395	
1120	Appropriations transferred to OSHA [016–0400] .....	-4		
1160	Appropriation, discretionary (total) .....	401	395	
1930	Total budgetary resources available .....	406	711	
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	316		

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	391	119	632
3010	New obligations, unexpired accounts .....	90	711	
3020	Outlays (gross) .....	-339	-198	-316
3041	Recoveries of prior year unpaid obligations, expired .....	-23		
3050	Unpaid obligations, end of year .....	119	632	316
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	391	119	632
3200	Obligated balance, end of year .....	119	632	316

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	401	395	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	75	
4011	Outlays from discretionary balances .....	338	123	316
4020	Outlays, gross (total) .....	339	198	316
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2		
4070	Budget authority, net (discretionary) .....	401	395	
4080	Outlays, net (discretionary) .....	337	198	316
4180	Budget authority, net (total) .....	401	395	
4190	Outlays, net (total) .....	337	198	316

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				
		2025 actual	2026 est.	2027 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	3	3	
25.3	Other goods and services from Federal sources .....	4	8	

COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS—Continued  
Object Classification—Continued

Identification code 016-0175-0-1-504	2025 actual	2026 est.	2027 est.
25.7 Operation and maintenance of equipment .....		2	
41.0 Grants, subsidies, and contributions .....	83	698	
99.9 Total new obligations, unexpired accounts .....	90	711	

FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES

For payments during fiscal year 2027 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, \$28,800,000 together with such amounts as may be necessary to be charged to the subsequent appropriation for payments for any period subsequent to September 15, 2027: 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)).

Program and Financing (in millions of dollars)

Identification code 016-0326-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Trade Adjustment Assistance benefits .....	3	12	7
0002 Trade Adjustment Assistance training and other activities .....	11	35	19
0005 Wage Insurance Payments .....		1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	14	48	27
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	34	51	29
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-3	-2
1260 Appropriations, mandatory (total) .....	32	48	27
1900 Budget authority (total) .....	32	48	27
1930 Total budgetary resources available .....	32	48	27
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-18		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	197	31	8
3010 New obligations, unexpired accounts .....	14	48	27
3020 Outlays (gross) .....	-36	-71	-35
3041 Recoveries of prior year unpaid obligations, expired .....	-144		
3050 Unpaid obligations, end of year .....	31	8	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	197	31	8
3200 Obligated balance, end of year .....	31	8	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	32	48	27
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	48	27
4101 Outlays from mandatory balances .....	34	23	8
4110 Outlays, gross (total) .....	36	71	35
4180 Budget authority, net (total) .....	32	48	27
4190 Outlays, net (total) .....	36	71	35

The Federal Unemployment Benefits and Allowances (FUBA) account provides mandatory funding for the Trade Adjustment Assistance (TAA) for Workers program, which provides income support through Trade Re-adjustment 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). Funding under this account ensures compliance with legislative requirements under the Trade Act of 1974, as amended.

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS

For authorized administrative expenses, \$52,893,000, together with not to exceed \$3,319,635,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund ("the Trust Fund"), of which—

(1) \$3,276,635,000 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 \$517,000,000 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 a concurrent resolution on the budget and \$400,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget; 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 Federal obligation through December 31, 2027 (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, 2028; Provided, That, notwithstanding any other provision of law, the Secretary may recapture any funds appropriated under this paragraph that remain unexpended by a State after the period of expenditure for a State (but before such funds have been returned to the Trust Fund), and such recaptured funds shall remain available until expended for re-obligation by the Secretary to the States to carry out automation activities related to the administration of unemployment compensation laws;

(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, 2028, to carry out activities relating to identity verification in unemployment compensation programs;

(3) \$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, 2027 through June 30, 2028:

Provided, That to the extent that the Average Weekly Insured Unemployment ("AWIU") for fiscal year 2027 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 section 9a of title 29, United States Code, 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, 2028, for such purposes.

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

Identification code 016-0179-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 UI State Admin, RESEA, and EUC Admin .....	3,137	3,360	3,277
0002 UI National Activities .....	18	18	43
0010 ES Grants to States .....	668	676	.....
0011 ES National Activities .....	25	18	.....
0012 Workforce Information .....	63	82	53
0014 Foreign Labor Certification .....	84	85	.....
0015 H-1B Fees .....	20	34	.....
0016 CARES Act .....	95	146	.....
0017 UI Fraud - ARP .....	6	468	.....
0799 Total direct obligations .....	4,116	4,887	3,373
0801 Reimbursable program DUA administration .....	97	50	50
0802 Reimbursable program Refund to FEMA TAFS 070X0702 .....	.....	85	.....
0803 Reimbursable program NAWs surveys .....	.....	2	2
0899 Total reimbursable obligations .....	97	137	52
0900 Total new obligations, unexpired accounts .....	4,213	5,024	3,425
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	217	310	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	176	.....	.....
1010 Unobligated balance transfer to ETA PA [016-0172] .....	.....	-3	.....
1010 Unobligated balance transfer to DOL CEO [016-0165] .....	-4	.....	.....
1021 Recoveries of prior year unpaid obligations .....	439	425	.....
1033 Recoveries of prior year paid obligations .....	6	.....	.....
1070 Unobligated balance (total) .....	658	732	1
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	84	74	53
<b>Appropriations, mandatory:</b>			
1201 Appropriation (H-1B Fees) .....	21	19	.....
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	.....
1260 Appropriations, mandatory (total) .....	21	19	.....
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3,686	4,054	3,372
1701 Change in uncollected payments, Federal sources .....	380	.....	.....
1710 Spending authority from offsetting collections transferred to DM-SOL [016-0165] .....	-5	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	4,061	4,054	3,372
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Offsetting collections [EUC Admin and CARES] .....	120	146	.....
1801 Change in uncollected payments, Federal sources .....	-420	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	-300	146	.....
1900 Budget authority (total) .....	3,866	4,293	3,425
1930 Total budgetary resources available .....	4,524	5,025	3,426
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	310	1	1

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,912	3,255	3,100
3010 New obligations, unexpired accounts .....	4,213	5,024	3,425
3011 Obligations ("upward adjustments"), expired accounts .....	5	.....	.....
3020 Outlays (gross) .....	-4,405	-4,754	-4,200
3040 Recoveries of prior year unpaid obligations, unexpired .....	-439	-425	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-31	.....	.....
3050 Unpaid obligations, end of year .....	3,255	3,100	2,325
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,855	-2,536	-2,536
3070 Change in uncollected pymts, Fed sources, unexpired .....	40	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	279	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2,536	-2,536	-2,536
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,057	719	564
3200 Obligated balance, end of year .....	719	564	-211

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	4,145	4,128	3,425
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2,151	2,249	2,142
4011 Outlays from discretionary balances .....	1,929	2,219	1,864
4020 Outlays, gross (total) .....	4,080	4,468	4,006
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources [ES Grants to States] .....	-649	-654	.....
4030 Federal sources [ES Natl Activities] .....	-25	-18	.....
4030 Federal sources [FLC Fed Admin] .....	-61	-62	.....
4030 Federal sources [FLC State Grants] .....	-23	-23	.....
4030 Federal sources [NAWS] .....	.....	-2	-2
4030 Federal sources [UI Admin/Natl Activities] .....	-2,715	-2,778	-2,803
4030 Federal sources [RESEA] .....	-388	-467	-517
4030 Federal sources [DUA] .....	-97	-50	-50
4040 Offsets against gross budget authority and outlays (total) ....	-3,958	-4,054	-3,372
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-380	.....	.....
4052 Offsetting collections credited to expired accounts .....	272	.....	.....
4060 Additional offsets against budget authority only (total) .....	-108	.....	.....
4070 Budget authority, net (discretionary) .....	79	74	53
4080 Outlays, net (discretionary) .....	122	414	634
<b>Mandatory:</b>			
4090 Budget authority, gross .....	-279	165	.....
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	19	83	.....
4101 Outlays from mandatory balances .....	306	203	194
4110 Outlays, gross (total) .....	325	286	194
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-120	-146	.....
4123 Non-Federal sources .....	-6	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-126	-146	.....
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	420	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts .....	6	.....	.....
4150 Additional offsets against budget authority only (total) .....	426	.....	.....
4160 Budget authority, net (mandatory) .....	21	19	.....
4170 Outlays, net (mandatory) .....	199	140	194
4180 Budget authority, net (total) .....	100	93	53
4190 Outlays, net (total) .....	321	554	828

*Unemployment compensation.*—State administration amounts provide administrative grants to State agencies that administer the program by paying unemployment compensation to eligible workers and collecting 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 of this performance management system is to effect continuous improvement in State performance and implement activities designed to reduce errors and prevent fraud, waste, and abuse in

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE  
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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

	2024 actual	2025 actual	2026 est.	2027 est.
Basic workload (in thousands):				
Employer tax accounts .....	10,018	10,019	10,095	10,175
Employee wage items recorded .....	728,698	736,389	760,739	765,349
Initial claims taken .....	11,609	11,853	12,033	11,511
Weeks claimed .....	96,652	99,278	105,114	97,622
Nonmonetary determinations .....	7,654	7,277	7,367	7,385
Appeals .....	1,386	1,321	1,336	1,329
Covered employment .....	152,740	154,629	155,928	156,873

*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 contracts, grants, and reimbursable agreements between the States and the Federal Government under the Wagner-Peyser Act, as amended, and other legislation. The Make America Skilled Again program provides a set-aside for these activities, eliminating the need for this funding in 2027. States also currently receive funding under this activity for administration of the Work Opportunity Tax Credit. However, the tax credit expired at the end of December 2025, and so the President's Budget requests no funding for its administration in 2027.

EMPLOYMENT SERVICE PROGRAM STATISTICS

	2024 actual	2025 est.	2026 est.	2027 est.
Number of Participants Served .....	2,560,770	2,500,000	2,500,000	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. Consistent with the Trump Administration's executive actions to promote government efficiency, secure the Nation's borders, promote economic growth, and facilitate use of legal pathways that protect the U.S. from national security and other public safety threats, the Budget proposes to make the Office of Foreign Labor Certification (OFLC) an independent sub-agency. This new structure will enable OFLC to administer immigration and migration policies, regulations, and programs in a manner that optimizes performance, minimizes unnecessary use of resources, and ensures resiliency and continuity of operations that are customer centered.

*Federal Administration.*—Federal Administration supports most of the application processing services provided by the Department to U.S. em-

ployers. 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. The Department is currently evaluating methodologies to reduce overall cost of conducting the survey while still receiving the desired data.

Object Classification (in millions of dollars)

Identification code 016-0179-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	36	38	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	37	39	.....
12.1 Civilian personnel benefits .....	14	14	.....
23.1 Rental payments to GSA .....	1	1	.....
25.1 Advisory and assistance services .....	7	16	.....
25.2 Other services from non-Federal sources .....	10	10	7
25.3 Other goods and services from Federal sources .....	36	47	28
25.7 Operation and maintenance of equipment .....		2	.....
41.0 Grants, subsidies, and contributions .....	4,011	4,758	3,338
99.0 Direct obligations .....	4,116	4,887	3,373
99.0 Reimbursable obligations .....	97	137	52
99.9 Total new obligations, unexpired accounts .....	4,213	5,024	3,425

Employment Summary

Identification code 016-0179-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	232	210	.....
1001 Direct civilian full-time equivalent employment .....	46	46	.....

PAYMENTS TO THE UNEMPLOYMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 016-0178-0-1-603	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0012 Payments to ESAA .....	95	155	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	95	155	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1033 Recoveries of prior year paid obligations .....	4,714	.....	.....
1037 Unobligated balance of appropriations withdrawn .....	-4,714	.....	.....
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation (indefinite) .....	95	155	.....

1930	Total budgetary resources available .....	95	155	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	95	155	.....
3020	Outlays (gross) .....	-95	-155	.....
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	95	155	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	95	155	.....
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-239		.....
4123	Non-Federal sources: .....	-4,475		.....
4130	Offsets against gross budget authority and outlays (total) ....	-4,714		.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	4,714		.....
4160	Budget authority, net (mandatory) .....	95	155	.....
4170	Outlays, net (mandatory) .....	-4,619	155	.....
4180	Budget authority, net (total) .....	95	155	.....
4190	Outlays, net (total) .....	-4,619	155	.....

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		2025 actual	2026 est.	2027 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	.....
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 .....			1
3010	New obligations, unexpired accounts .....		1	.....
3050	Unpaid obligations, end of year .....		1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			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		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Federal Additional Unemployment Compensation Program, Recovery (Direct) .....	37	47	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	37	47	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations .....	923		.....
1033	Recoveries of prior year paid obligations .....	100		.....
1037	Unobligated balance of appropriations withdrawn .....	-1,021		.....
1070	Unobligated balance (total) .....	2		.....
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	37	50	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-3	.....
1260	Appropriations, mandatory (total) .....	35	47	.....
1900	Budget authority (total) .....	35	47	.....
1930	Total budgetary resources available .....	37	47	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,091	2,173	1,410
3010	New obligations, unexpired accounts .....	37	47	.....
3020	Outlays (gross) .....	-32	-810	-648
3040	Recoveries of prior year unpaid obligations, unexpired .....	-923		.....
3050	Unpaid obligations, end of year .....	2,173	1,410	762
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,091	2,173	1,410
3200	Obligated balance, end of year .....	2,173	1,410	762
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	35	47	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....		16	.....
4101	Outlays from mandatory balances .....	32	794	648
4110	Outlays, gross (total) .....	32	810	648
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-100		.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	100		.....
4160	Budget authority, net (mandatory) .....	35	47	.....
4170	Outlays, net (mandatory) .....	-68	810	648
4180	Budget authority, net (total) .....	35	47	.....
4190	Outlays, net (total) .....	-68	810	648

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

FEDERAL ADDITIONAL UNEMPLOYMENT COMPENSATION PROGRAM,  
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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, 2028.

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 2025, and the Department estimates that no advances will be necessary in 2026 or 2027. 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 2027 request continues this authority.

PROGRAM ADMINISTRATION

For expenses of administering employment and training programs, \$113,384,000, together with not to exceed \$53,906,000 which shall be available from the Employment Security Administration Account in the Unemployment Trust Fund.

Program and Financing (in millions of dollars)

Identification code 016–0172–0–1–504	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Workforce security .....	46	46	.....
0004 Apprenticeship training, employer and labor services .....	39	39	.....
0005 Executive direction .....	10	9	.....
0006 Training & Employment Services .....	78	67	121
0009 Unemployment Insurance Oversight .....	.....	.....	46
0799 Total direct obligations .....	173	161	167

0803 Reimbursable programs (DUA/E-grants/VOPAR/VRAP) .....	29	21	21
0900 Total new obligations, unexpired accounts .....	202	182	188

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	14	15
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	22	.....	.....
1011 Unobligated balance transfer from ETA SUIESO [016–0179] .....	.....	3	.....
1070 Unobligated balance (total) .....	23	17	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	119	105	113
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from TES Advance from FY 2020 [016–0174] .....	1	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (UTF) .....	76	54	51
1700 Collected [DUA/eGrants/Grants Management/TA to PA] .....	.....	21	21
1701 Change in uncollected payments, Federal sources .....	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	73	75	72
1900 Budget authority (total) .....	193	180	185
1930 Total budgetary resources available .....	216	197	200
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	15	12

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	9	9
3010 New obligations, unexpired accounts .....	202	182	188
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-207	-182	-184
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	9	9	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-11	-11
3070 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-11	-11	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-2	-2
3200 Obligated balance, end of year .....	-2	-2	2

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	193	180	185
Outlays, gross:			
4010 Outlays from new discretionary authority .....	177	171	175
4011 Outlays from discretionary balances .....	29	11	9
4020 Outlays, gross (total) .....	206	182	184
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-76	-75	-72
4040 Offsets against gross budget authority and outlays (total) .....	-76	-75	-72
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	3	.....	.....
4060 Additional offsets against budget authority only (total) .....	3	.....	.....
4070 Budget authority, net (discretionary) .....	120	105	113
4080 Outlays, net (discretionary) .....	130	107	112
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	.....	.....
4180 Budget authority, net (total) .....	120	105	113
4190 Outlays, net (total) .....	131	107	112

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

*Training and Employment.*—Staff funded under this budget activity provide leadership, policy direction, and administration of the Make America Skilled Again grant program and the Career and Technical Education programs that the President's Budget transfers from the Department of Education to the Department of Labor. Staff oversee the administration of a Federal-State apprenticeship structure that registers apprenticeship training programs meeting national standards, provide outreach to employers and labor organizations to promote and develop high-quality apprenticeship programs, and execute related program operations support activities. Staff offer overarching leadership and policy guidance and deliver related pro-

gram operations support, including research, evaluations, and demonstrations, and provide financial, grant management, and administrative support.

**Unemployment Insurance Oversight.**—Staff funded under this budget activity provide 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. Staff provide financial, grant management and administrative support.

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

Identification code 016-0172-0-1-504	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	84	79	86
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2	3	3
11.9 Total personnel compensation .....	87	83	90
12.1 Civilian personnel benefits .....	31	29	31
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	8	8	8
25.1 Advisory and assistance services .....	2	1	1
25.2 Other services from non-Federal sources .....	5	5	5
25.3 Other goods and services from Federal sources .....	44	34	31
99.0 Direct obligations .....	173	161	167
99.0 Reimbursable obligations .....	29	21	21
99.9 Total new obligations, unexpired accounts .....	202	182	188

**Employment Summary**

Identification code 016-0172-0-1-504	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	638	549	575
2001 Reimbursable civilian full-time equivalent employment .....	87	85	85

**Trust Funds**

UNEMPLOYMENT TRUST FUND

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

Identification code 016-8042-0-7-999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	75,163	79,281	82,862
0198 Budgetary receivable/payable difference between DoL and RRB .....			
0199 Balance, start of year .....	75,163	79,281	82,862
<b>Receipts:</b>			
<b>Current law:</b>			
1110 General Taxes, FUTA, Unemployment Trust Fund .....	8,632	9,150	9,589
1110 Unemployment Trust Fund, State Accounts, Deposits by States .....	45,383	44,593	46,651
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	34	34	41
1130 CMIA Interest, Unemployment Trust Fund .....	7	4	4
1130 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	762	674	666
1140 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	296	306	293
1140 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	95	155	
1140 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,826	3,019	3,381
1199 Total current law receipts .....	58,035	57,935	60,625
1999 Total receipts .....	58,035	57,935	60,625
2000 Total: Balances and receipts .....	133,198	137,216	143,487
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Unemployment Trust Fund .....	-4,326	-4,399	-3,804
2101 Unemployment Trust Fund .....	-53,661	-42,315	-40,182
2101 Railroad Unemployment Insurance Trust Fund .....	-18	-20	-20
2101 Railroad Unemployment Insurance Trust Fund .....	-27	-13	-15
2103 Unemployment Trust Fund .....	-46	-7,551	-5,931
2103 Railroad Unemployment Insurance Trust Fund .....	-10		
2103 Railroad Unemployment Insurance Trust Fund .....	-442	-382	-286
2132 Unemployment Trust Fund .....	38	51	30
2135 Unemployment Trust Fund .....	4,189		
2135 Railroad Unemployment Insurance Trust Fund .....	9		

2135 Railroad Unemployment Insurance Trust Fund .....	381	275	162
2199 Total current law appropriations .....	-53,913	-54,354	-50,046
2999 Total appropriations .....	-53,913	-54,354	-50,046
5098 Rounding adjustment .....	-4		
5099 Balance, end of year .....	79,281	82,862	93,441

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

Identification code 016-8042-0-7-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Benefit payments by States .....	40,986	41,108	39,776
0002 Federal employees' unemployment compensation [FECA] .....	314	304	289
0003 State administrative expenses [ES Grants to States, ES Nat'l Actv, UI, and RESEA] .....	3,844	3,916	3,320
0010 Direct expenses [PA, FLC, OIG, SOL, and BLS] .....	212	213	215
0011 Reimbursements to the Department of the Treasury .....	100	121	131
0020 Veterans employment and training .....	270	270	270
0021 Interest on FUTA refunds .....	485	636	386
0023 EUC, CARES Admin, FFCRA [from PUTF] .....	95	146	
0900 Total new obligations, unexpired accounts .....	46,306	46,714	44,387

**Budgetary resources:**

<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1101 Appropriation (special or trust) .....	4,326	4,399	3,804
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	53,661	42,315	40,182
1203 Appropriation (previously unavailable)(special or trust) .....	46	7,551	5,931
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-38	-51	-30
1235 Appropriations precluded from obligation (special or trust) .....	-4,189		
1236 Appropriations applied to repay debt .....	-7,500	-7,500	-5,500
1260 Appropriations, mandatory (total) .....	41,980	42,315	40,583
1900 Budget authority (total) .....	46,306	46,714	44,387
1930 Total budgetary resources available .....	46,306	46,714	44,387

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	12,390	10,995	4,169
3010 New obligations, unexpired accounts .....	46,306	46,714	44,387
3020 Outlays (gross) .....	-47,701	-53,540	-46,873
3050 Unpaid obligations, end of year .....	10,995	4,169	1,683
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	12,390	10,995	4,169
3200 Obligated balance, end of year .....	10,995	4,169	1,683

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	4,326	4,399	3,804
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4,326	3,649	3,047
4011 Outlays from discretionary balances .....	159	763	750
4020 Outlays, gross (total) .....	4,485	4,412	3,797
<b>Mandatory:</b>			
4090 Budget authority, gross .....	41,980	42,315	40,583
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	30,985	42,242	40,583
4101 Outlays from mandatory balances .....	12,231	6,886	2,493
4110 Outlays, gross (total) .....	43,216	49,128	43,076
4180 Budget authority, net (total) .....	46,306	46,714	44,387
4190 Outlays, net (total) .....	47,701	53,540	46,873

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities Federal Accounts: Par value .....	16,513	12,218	8,912
5000 Total investments, SOY: Federal securities State Accounts: Par value .....	71,517	77,176	84,688
5001 Total investments, EOY: Federal securities Federal Accounts: Par value .....	12,218	8,912	8,313
5001 Total investments, EOY: Federal securities State Accounts: Par value .....	77,176	84,688	95,554
5080 Outstanding debt, SOY .....	-28,500	-21,000	-13,500
5081 Outstanding debt, EOY .....	-21,000	-13,500	-8,000

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

UNEMPLOYMENT TRUST FUND—Continued

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	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	59,061	69,289	73,533
0999 Total balance, start of year .....	59,061	69,289	73,533
Cash income during the year:			
Current law:			
Receipts:			
1110 General Taxes, FUTA, Unemployment Trust Fund .....	8,632	9,150	9,589
1110 Unemployment Trust Fund, State Accounts, Deposits by States .....	45,383	44,593	46,651
1110 Unemployment Trust Fund, State Accounts, Deposits by States .....			
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board .....	34	34	41
1130 Railroad Unemployment Insurance Trust Fund .....	21	18	18
1150 CMIA Interest, Unemployment Trust Fund .....	7	4	4
1150 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities .....	2,826	3,019	3,381
1150 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	762	674	666
1160 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund .....	296	306	293
1160 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund .....	95	155	
1199 Income under present law .....	58,056	57,953	60,643

1999 Total cash income .....	58,056	57,953	60,643
Cash outgo during year:			
Current law:			
2100 Unemployment Trust Fund .....	-47,701	-53,540	-46,873
2100 Railroad Unemployment Insurance Trust Fund .....	-127	-169	-177
2199 Outgo under current law .....	-47,828	-53,709	-47,050
2999 Total cash outgo (-) .....	-47,828	-53,709	-47,050
Surplus or deficit:			
3110 Excluding interest .....	6,633	547	9,542
3120 Interest .....	3,595	3,697	4,051
3199 Subtotal, surplus or deficit .....	10,228	4,244	13,593
3999 Total change in fund balance .....	10,228	4,244	13,593
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-20,105	-20,067	-16,741
4200 Unemployment Trust Fund .....	89,394	93,600	103,867
4999 Total balance, end of year .....	69,289	73,533	87,126

Object Classification (in millions of dollars)

Identification code 016-8042-0-7-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Reimbursements to Department of the Treasury .....	100	121	131
42.0 FECA (Federal Employee) Benefits .....	314	304	289
42.0 State unemployment benefits .....	33,486	41,108	39,776
43.0 Interest and dividends .....	485	636	386
94.0 ETA-PA, BLS, FLC .....	206	207	209
94.0 Veterans employment and training .....	270	270	270
94.0 Payments to States for administrative expenses .....	3,844	3,916	3,320
94.0 Departmental Management (OIG, SOL) .....	6	6	6
94.0 EUC/CARES Admin PUTF .....	95	146	
94.0 Repayment of debt .....	7,500		
99.9 Total new obligations, unexpired accounts .....	46,306	46,714	44,387

VETERANS' EMPLOYMENT AND TRAINING SERVICE

Federal Funds

VETERANS' EMPLOYMENT AND TRAINING

Not to exceed \$269,841,000 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, 2029, 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, to the spouses or other family caregivers of such wounded, ill, or injured members, and to surviving spouses of individuals who died while serving as members of the Armed Forces or as a result of a service-connected disability;

(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) \$47,048,000 is for Federal administration of chapters 41, 42, and 43 of title 38, and sections 2021, 2021A, and 2023 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