

**FY 2026**

**CONGRESSIONAL BUDGET JUSTIFICATION**

**EMPLOYMENT AND TRAINING ADMINISTRATION**

**Advances to the Unemployment Trust Fund**

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# ADVANCES TO THE UNEMPLOYMENT TRUST FUND

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# **ADVANCES TO THE UNEMPLOYMENT TRUST FUND**

## **APPROPRIATION LANGUAGE**

*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).

## ADVANCES TO THE UNEMPLOYMENT TRUST FUND

| AMOUNTS AVAILABLE FOR OBLIGATION            |                    |            |                    |            |                    |            |
|---|--------------------|------------|--------------------|------------|--------------------|------------|
| (Dollars in Thousands)                      |                    |            |                    |            |                    |            |
|   | FY 2024<br>Enacted |            | FY 2025<br>Enacted |            | FY 2026<br>Request |            |
|   | FTE                | Amount     | FTE                | Amount     | FTE                | Amount     |
|   |                    |            |                    |            |                    |            |
| <b>A. Appropriation</b>                     | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> |
| <i>Subtotal Appropriation</i>               | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> |
|   |                    |            |                    |            |                    |            |
| <b>B. Gross Budget Authority</b>            | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> |
| Offsetting Collections From:                |                    |            |                    |            |                    |            |
| Prior Year Balance                          | 0                  | \$0        | 0                  | \$0        | 0                  | \$0        |
| <i>Subtotal</i>                             | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> |
|   |                    |            |                    |            |                    |            |
| <b>C. Budget Authority Before Committee</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> |
| Before Committee                            | 0                  | \$0        | 0                  | \$0        | 0                  | \$0        |
| Prior Year Balance                          | 0                  | \$0        | 0                  | \$0        | 0                  | \$0        |
| <i>Subtotal</i>                             | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> | <i>0</i>           | <i>\$0</i> |
|   |                    |            |                    |            |                    |            |
| <b>D. Total Budgetary Resources</b>         | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> |
| Other Unobligated Balances                  | 0                  | \$0        | 0                  | \$0        | 0                  | \$0        |
| Unobligated Balance Expiring                | 0                  | \$0        | 0                  | \$0        | 0                  | \$0        |
|   |                    |            |                    |            |                    |            |
| <b>E. Total, Estimated Obligations</b>      | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> | <b>0</b>           | <b>\$0</b> |

# ADVANCES TO THE UNEMPLOYMENT TRUST FUND

## SUMMARY OF CHANGES

(Dollars in Thousands)

|                              | FY 2025<br>Enacted | FY 2026<br>Request | Net Change |
|------------------------------|--------------------|--------------------|------------|
| <b>Budget Authority</b>      |                    |                    |            |
| General Funds                | \$0                | \$0                | \$0        |
| Total                        | \$0                | \$0                | \$0        |
| <b>Full Time Equivalents</b> |                    |                    |            |
| General Funds                | 0                  | 0                  | 0          |
| Total                        | 0                  | 0                  | 0          |

| Explanation of Change                | FY 2026 Change |            |             |            |               |            |          |            |
|--------------------------------------|----------------|------------|-------------|------------|---------------|------------|----------|------------|
|                                      | FY 2025 Base   |            | Trust Funds |            | General Funds |            | Total    |            |
|                                      | FTE            | Amount     | FTE         | Amount     | FTE           | Amount     | FTE      | Amount     |
| <b>Increases:</b>                    |                |            |             |            |               |            |          |            |
| <b>A. Built-Ins:</b>                 |                |            |             |            |               |            |          |            |
| To Provide For:                      |                |            |             |            |               |            |          |            |
| Grants, subsidies, and contributions | 0              | \$0        | 0           | \$0        | 0             | \$0        | 0        | \$0        |
| <b>Built-Ins Subtotal</b>            | <b>0</b>       | <b>\$0</b> | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>B. Programs:</b>                  |                |            |             |            |               |            |          |            |
| <b>Programs Subtotal</b>             |                |            | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>Total Increase</b>                | <b>0</b>       | <b>\$0</b> | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>Decreases:</b>                    |                |            |             |            |               |            |          |            |
| <b>A. Built-Ins:</b>                 |                |            |             |            |               |            |          |            |
| To Provide For:                      |                |            |             |            |               |            |          |            |
| <b>Built-Ins Subtotal</b>            | <b>0</b>       | <b>\$0</b> | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>B. Programs:</b>                  |                |            |             |            |               |            |          |            |
| <b>Programs Subtotal</b>             |                |            | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>Total Decrease</b>                | <b>0</b>       | <b>\$0</b> | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |
| <b>Total Change</b>                  | <b>0</b>       | <b>\$0</b> | <b>0</b>    | <b>\$0</b> | <b>0</b>      | <b>\$0</b> | <b>0</b> | <b>\$0</b> |

## ADVANCES TO THE UNEMPLOYMENT TRUST FUND

| <b>SUMMARY BUDGET AUTHORITY AND FTE BY ACTIVITY</b><br>(Dollars in Thousands) |                    |        |                    |        |                    |        |  |        |
|---|--------------------|--------|--------------------|--------|--------------------|--------|--|--------|
|   | FY 2024<br>Enacted |        | FY 2025<br>Enacted |        | FY 2026<br>Request |        | Diff. FY 2026<br>Request /<br>FY 2025<br>Enacted |        |
|   | FTE                | Amount | FTE                | Amount | FTE                | Amount | FTE  | Amount |
| <b>Advances to the Unemployment Trust Fund (Non-add)</b>                      | 0                  | 0      | 0                  | 0      | 0                  | 0      | 0  | 0      |
| General Funds   | 0                  | 0      | 0                  | 0      | 0                  | 0      | 0  | 0      |
|   |                    |        |                    |        |                    |        |  |        |
| <b>Total</b>  | 0                  | 0      | 0                  | 0      | 0                  | 0      | 0  | 0      |
| <b>General Funds</b>  | 0                  | 0      | 0                  | 0      | 0                  | 0      | 0  | 0      |



# ADVANCES TO THE UNEMPLOYMENT TRUST FUND

| BUDGET AUTHORITY BY OBJECT CLASS |                                      |                    |                    |                    |  |
|----------------------------------|--------------------------------------|--------------------|--------------------|--------------------|--|
| (Dollars in Thousands)           |                                      |                    |                    |                    |  |
|                                  |                                      | FY 2024<br>Enacted | FY 2025<br>Enacted | FY 2026<br>Request | Diff. FY 2026<br>Request /<br>FY 2025<br>Enacted |
|                                  | Full-Time Equivalent                 |                    |                    |                    |  |
|                                  | Total                                | 0                  | 0                  | 0                  | 0  |
|                                  |                                      |                    |                    |                    |  |
| 41.0                             | Grants, subsidies, and contributions | 0                  | 0                  | 0                  | 0  |
|                                  | <b>Total</b>                         | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>   |
|                                  |                                      |                    |                    |                    |  |

## ADVANCES TO THE UNEMPLOYMENT TRUST FUND

| APPROPRIATION HISTORY<br>(Dollars in Thousands) |                                    |                    |                     |                |     |
|---|------------------------------------|--------------------|---------------------|----------------|-----|
|   | Budget<br>Estimates to<br>Congress | House<br>Allowance | Senate<br>Allowance | Appropriations | FTE |
| 2017  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     |                | 0   |
| 2018  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     |                | 0   |
| 2019  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     |                | 0   |
| 2020  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     | \$36,000,000   | 0   |
| 2021  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     | \$33,000,000   | 0   |
| 2022  |                                    |                    |                     |                |     |
| Base Appropriation...1/                         | \$7,000,000                        |                    |                     |                | 0   |
| 2023  |                                    |                    |                     |                |     |
| Base Appropriation...2/                         | \$3,000,000                        |                    |                     |                | 0   |
| 2024  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     |                | 0   |
| 2025  |                                    |                    |                     |                |     |
| Base Appropriation                              |                                    |                    |                     |                | 0   |
| 2026  |                                    |                    |                     |                |     |
| Base Appropriation                              | \$0                                |                    |                     |                | 0   |

1/ The FY 2022 budget estimate to Congress reflects the amount included in the FY 2022 President's Budget. Ultimately no repayable advances were needed in FY 2022.

2/ The FY 2023 budget estimate to Congress reflects the amount included in the FY 2023 President's Budget. Ultimately no repayable advances were needed in FY 2023.

## ADVANCES TO THE UNEMPLOYMENT TRUST FUND

| <b>BUDGET AUTHORITY BEFORE THE COMMITTEE</b> |                            |                            |                            |  |
|--|----------------------------|----------------------------|----------------------------|--|
| (Dollars in Thousands)                       |                            |                            |                            |  |
|  | <b>FY 2024<br/>Enacted</b> | <b>FY 2025<br/>Enacted</b> | <b>FY 2026<br/>Request</b> | <b>Diff. FY<br/>2026<br/>Request /<br/>FY 2025<br/>Enacted</b> |
| <b>Activity Appropriation</b>                | <b>0</b>                   | <b>0</b>                   | <b>0</b>                   | <b>0</b>   |
| FTE  | 0                          | 0                          | 0                          | 0  |

### **Introduction**

The general fund appropriation for Advances to the Unemployment Trust Fund (Advances) makes funds available for interest-bearing, repayable advances (loans) to two accounts in the Unemployment Trust Fund (UTF): (1) the Extended Unemployment Compensation Account (EUCA), which pays the Federal share of extended unemployment benefits; and (2) the Federal Unemployment Account (FUA), which makes funds available to states to pay unemployment benefits. In addition, this appropriation makes funds available for interest-bearing, repayable advances to the Black Lung Disability Trust Fund (BLDTF) whenever its balances prove insufficient to make payments. These repayable advances show as borrowing authority within the UTF or the BLDTF, and they do not appear as budget authority or outlays in the Advances account.

This appropriation also makes funds available for nonrepayable advances to the Federal Employees Compensation Account (FEC Account) in the UTF to pay the costs of 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) program. This appropriation also provides for nonrepayable advances to a revolving fund, which provides interest-bearing, repayable advances to the Employment Security Administration Account (ESAA) in the UTF. These nonrepayable advances show as budget authority and outlays in the Advances account.

To address the potential need for significant and unpredictable advances to various accounts, the appropriations language for the Advances account appropriates such sums as needed for advances to all potential recipient accounts.

## ADVANCES TO THE UNEMPLOYMENT TRUST FUND

### Five-Year Budget Activity History

| <u>Fiscal Year</u> | <u>Funding</u><br>(Dollars in Thousands) | <u>FTE</u> |
|--------------------|--|------------|
| 2021               | \$33,000,000                             | 0          |
| 2022               | \$0                                      | 0          |
| 2023               | \$0                                      | 0          |
| 2024               | \$0                                      | 0          |
| 2025               | \$0                                      | 0          |

### FY 2026

The Department anticipates that no advances will be necessary in FY 2026.

### FY 2025

Discretionary amounts shown for FY 2025 reflect the FY 2025 full-year Continuing Resolution amounts (P.L. 119-4).

DOL agencies will utilize funding provided through the full-year continuing resolution to realign agency operations with Administration priorities including, but not limited to, executing Executive Order 14158 titled *Establishing and Implementing the President's "Department of Government Efficiency"* (January 20, 2025); Executive Order 14210 titled *Implementing the President's "Department of Government Efficiency" Workforce Optimization Initiative* (February 11, 2025); Executive Order 14219 titled *Ensuring Lawful Governance and Implementing the President's "Department of Government Efficiency" Deregulatory Initiative* (February 19, 2025); Executive Order 14151 titled *Ending Radical And Wasteful Government DEI Programs And Preferencing* (January 20, 2025); and Executive Order 14278 titled *Preparing Americans for High-Paying Skilled Trade Jobs of the Future* (April 23, 2025). To the extent any of these Executive Orders are subject to an injunction, DOL will conduct any realignment activities consistent with such injunction(s).

# ADVANCES TO THE UNEMPLOYMENT TRUST FUND

## CHANGES IN FY 2026

(Dollars in Thousands)

### Activity Changes

#### Built-In

To Provide For:

|                                      |     |
|--------------------------------------|-----|
| Grants, subsidies, and contributions | \$0 |
|--------------------------------------|-----|

|                           |            |
|---------------------------|------------|
| <b>Built-Ins Subtotal</b> | <b>\$0</b> |
|---------------------------|------------|

|                    |            |
|--------------------|------------|
| <b>Net Program</b> | <b>\$0</b> |
|--------------------|------------|

|                   |          |
|-------------------|----------|
| <b>Direct FTE</b> | <b>0</b> |
|-------------------|----------|

|                         | Estimate   | FTE      |
|-------------------------|------------|----------|
| <b>Base</b>             | <b>\$0</b> | <b>0</b> |
| <b>Program Increase</b> | <b>\$0</b> | <b>0</b> |
| <b>Program Decrease</b> | <b>\$0</b> | <b>0</b> |