

FY 2027

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, 2028.

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

AMOUNTS AVAILABLE FOR OBLIGATION

(Dollars in Thousands)

	FY 2025 Enacted		FY 2026 Enacted		FY 2027 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Budget Authority Before Committee	0	\$0	0	\$0	0	\$0
Total Budgetary Resources	0	\$0	0	\$0	0	\$0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

SUMMARY OF CHANGES

(Dollars in Thousands)

	FY 2026 Enacted	FY 2027 Request	Net Change
Budget Authority			
Total	\$0	\$0	\$0
Full Time Equivalents			
Total	0	0	0

Explanation of Change

	FY 2026 Enacted		Trust Funds		Federal Funds		FY 2027 Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Increases:								
A. Built-Ins:								
Built-Ins Subtotal	0	\$0	0	\$0	0	\$0	0	\$0
B. Programs:								
Programs Subtotal			0	\$0	0	\$0	0	\$0
Total Increase	0	\$0	0	\$0	0	\$0	0	\$0
Decreases:								
A. Built-Ins:								
Built-Ins Subtotal	0	\$0	0	\$0	0	\$0	0	\$0
B. Programs:								
Programs Subtotal			0	\$0	0	\$0	0	\$0
Total Decrease	0	\$0	0	\$0	0	\$0	0	\$0
Total Change	0	\$0	0	\$0	0	\$0	0	\$0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

SUMMARY BUDGET AUTHORITY AND FTE BY ACTIVITY

(Dollars in Thousands)

	FY 2025 Enacted		FY 2026 Enacted		FY 2027 Request		Diff. FY 2027 Request / FY 2026 Enacted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Advances to the UTF Grants	0	\$0	0	\$0	0	\$0	0	\$0
General Funds	0	\$0	0	\$0	0	\$0	0	\$0
Total	0	\$0	0	\$0	0	\$0	0	\$0
General Funds	0	\$0	0	\$0	0	\$0	0	\$0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

BUDGET AUTHORITY BY OBJECT CLASS

(Dollars in Thousands)

	FY 2025 Enacted	FY 2026 Enacted	FY 2027 Request	Diff. FY 2027 Request / FY 2026 Enacted
41.0 Grants, subsidies, and contributions	0	0	0	0
Total	0	0	0	0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

AUTHORIZING STATUTES

Authorizing statutes for Employment and Training Administration programs can be found on the ETA website at <https://www.dol.gov/agencies/eta/laws>.

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

APPROPRIATION HISTORY

(Dollars in Thousands)

	Budget Estimates to Congress	Appropriations	FTE
2017			
Base Appropriation	\$0	\$0	0
2018			
Base Appropriation	\$0	\$0	0
2019			
Base Appropriation	\$0	\$0	0
2020			
Base Appropriation	\$0	\$36,000,000	0
2021			
Base Appropriation	\$0	\$33,000,000	0
2022			
Base Appropriation	\$7,000,000	\$0	0
2023			
Base Appropriation	\$3,000,000	\$0	0
2024			
Base Appropriation	\$0	\$0	0
2025			
Base Appropriation	\$0	\$0	0
2026			
Base Appropriation	\$0	\$0	0
2027			
Base Appropriation	\$0		0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

BUDGET AUTHORITY BEFORE THE COMMITTEE

(Dollars in Thousands)

	FY 2025 Enacted	FY 2026 Enacted	FY 2027 Request	Diff. FY 2027 Request / FY 2026 Enacted
Activity Appropriation	0	0	0	0
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> (Dollars in Thousands)	<u>FTE</u>
2022	\$0	0
2023	\$0	0
2024	\$0	0
2025	\$0	0
2026	\$0	0

FY 2027

The Department anticipates that no advances will be necessary in FY 2027.

FY 2026

Due to the lapse in appropriations at the start of FY 2026, the Advances account provided a nonrepayable advance of \$12,500,000 to the Federal Unemployment Benefits and Allowances (FUBA) account. Because the Trade Adjustment Assistance (TAA) program, which the FUBA account funds, is a mandatory entitlement program, the Department is statutorily required to pay benefits to eligible claimants for Trade Readjustment Allowances (TRA) and Alternative Trade Adjustment Assistance (ATAA) and Reemployment Trade Adjustment Assistance (RTAA). Because TAA is an appropriated mandatory program, there was no funding directly appropriated to the FUBA account to pay TRA and A/RTAA benefits at the start of the fiscal year due to the lapse in appropriations. The \$12,500,000 advance enabled the Department to make its statutorily required obligations for the TAA program during the lapse.

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

FY 2025

No advances were necessary in FY 2025.

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

BUDGET ACTIVITY BY OBJECT CLASS

(Dollars in Thousands)

	FY 2025 Enacted	FY 2026 Enacted	FY 2027 Request	Diff. FY 2027 Request / FY 2026 Enacted
Total	0	0	0	0

ADVANCES TO THE UNEMPLOYMENT TRUST FUND

CHANGES IN FY 2027

(Dollars in Thousands)

Activity Changes

Built-Ins

Built-Ins Subtotal	\$0	
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Base	\$0	0
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Net Program Subtotal	\$0	0
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Total Activity Appropriation	\$0	0
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	Amount	FTE
Base	\$0	0
Program Increases	\$0	0
Program Decreases	\$0	0