

**Texas Workforce Commission**  
**Financial Status for Unemployment Trust Fund 2021 - 2025**  
(\$ in Millions) as of December 31, 2024

**1. Unemployment Trust Fund and Outstanding Unemployment Revenue Bonds**

Ref.	Description	2021	2022	2023	2024	2025 Est
1.00	Beginning Cash Balance as of October -- Unemployment Trust Fund	\$ (4,597.8)	\$ (5,874.0)	\$ 2,130.6	\$ 2,207.9	\$ 1,507.6
1.01	Add: Employer Remittances	\$ 2,864.5	\$ 2,619.4	\$ 2,344.4	\$ 2,048.8	\$ 2,185.3
1.02	Add: Depository Interest	\$ 0.2	\$ 14.1	\$ 20.0	\$ 79.0	\$ 44.2
1.03	Add: Transfer and Adjustments (Primarily, Benefits Reimbursements from Other States)	\$ (204.4)	\$ (0.9)	\$ 5.2	\$ 38.3	\$ (5.5)
1.04	Add: SB8 Funds Appropriated to the Trust Fund	\$ -	\$ 6,979.2	\$ -	\$ -	\$ -
1.05	Add: Obligation Assessment Transfers to UC Trust Fund After Bond Repayment	\$ -	\$ -	\$ -	\$ -	\$ -
1.06	Add: ETIA Transfers	\$ -	\$ 104.6	\$ -	\$ -	\$ 460.5
1.07	Deduct: Unemployment Benefit Payments Oct 1 - Sep 30	\$ (3,936.4)	\$ (1,711.9)	\$ (2,292.3)	\$ (2,866.3)	\$ (2,945.1)
1.08	<b>Unemployment Trust Fund Cash Balance as of September 30th for "Floor Test"</b>	<b>\$ (5,874.0)</b>	<b>\$ 2,130.6</b>	<b>\$ 2,207.9</b>	<b>\$ 1,507.6</b>	<b>\$ 1,247.2</b>

**2. Unemployment Trust Fund October 1st "Floor Test"**

Ref.	Description	2021	2022	2023	2024	2025 Est
2.00	<b>Net Position of UC Trust Fund as of September 30th for "Floor Test" (see #1)</b>	<b>\$ (5,873.9)</b>	<b>\$ 2,167.7</b>	<b>\$ 2,245.0</b>	<b>\$ 1,507.6</b>	<b>\$ 1,247.2</b>
2.01	UC Trust Fund Floor Amount for "Floor Test" (1% of Taxable Wages for four quarters ending June)	\$ 1,137.8	\$ 1,290.4	\$ 1,348.3	\$ 1,322.7	\$ 1,387.1
2.02	Net Position of UC Trust Fund Less "Floor Test" Amount -- Above or (Below) October 1st Floor	\$ (7,011.7)	\$ 877.3	\$ 896.7	\$ 184.9	\$ (140.0)
2.03	Low balance Amount for UC Trust Fund (Usually Mid-April)	\$ (6,759.3)	\$ 954.0	\$ 1,841.6	\$ 1,402.0	\$ 549.4
2.04	Est. Weeks of UC Benefits covered with Low Point Balance in UC Trust Fund	N/A	29.0	41.8	25.4	9.7

**3. Employment and Training Investment Assessment (ETIA) Holding Fund 5128**

Ref.	Description	2021	2022	2023	2024	2025 Est
3.00	Beginning Balance as of September (ETIA Holding Fund)	\$ 0.1	\$ 0.4	\$ 112.1	\$ 247.2	\$ 322.1
3.01	Add: ETIA Collections during State Fiscal Year (0.1% of Employers UI Taxable Wages)	\$ 104.9	\$ 132.5	\$ 135.5	\$ 132.3	\$ 138.7
3.02	Deduct: ETIA Reimbursement for Collection Costs (TWC Rider #24)	\$ -	\$ (0.8)	\$ (0.4)	\$ (0.4)	\$ (0.4)
3.03	Transfer to Unemployment Trust Fund	\$ (104.6)	\$ -	\$ -	\$ -	\$ (460.5)
3.04	Transfer to Skills Development Program	\$ -	\$ (19.9)	\$ -	\$ (57.0)	\$ -
3.05	<b>Remaining Balance in ETIA Holding Fund as of September</b>	<b>\$ 0.4</b>	<b>\$ 132.2</b>	<b>\$ 247.2</b>	<b>\$ 322.1</b>	<b>\$ (0.0)</b>