

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

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	\$ 2,116.8
1.02	Add: Depository Interest	\$ 0.2	\$ 14.1	\$ 20.0	\$ 79.0	\$ 40.3
1.03	Add: Transfer and Adjustments (Primarily, Benefits Reimbursements from Other States)	\$ (204.4)	\$ (0.9)	\$ 5.2	\$ 38.3	\$ 0.7
1.04	Add: Appropriated to the Trust Fund	\$ -	\$ 6,979.2	\$ -	\$ -	\$ 68.0
1.05	Add: Obligation Assessment Transfers to UC Trust Fund After Bond Repayment	\$ -	\$ -	\$ -	\$ -	\$ -
1.06	Add: ETIA Transfers	\$ -	\$ 104.6	\$ -	\$ -	\$ 456.8
1.07	Deduct: Unemployment Benefit Payments Oct 1 - Sep 30	\$ (3,936.4)	\$ (1,711.9)	\$ (2,292.3)	\$ (2,866.3)	\$ (3,197.6)
1.08	Unemployment Trust Fund Cash Balance as of September 30th for "Floor Test"	\$ (5,874.0)	\$ 2,130.6	\$ 2,207.9	\$ 1,507.6	\$ 992.6

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

Ref.	Description	2021	2022	2023	2024	2025 Est
2.00	Net Position of UC Trust Fund as of September 30th for "Floor Test" (see #1)	\$ (5,873.9)	\$ 2,167.7	\$ 2,245.0	\$ 1,507.6	\$ 992.6
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	\$ 1,351.3
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	\$ (358.7)
2.03	Low balance Amount for UC Trust Fund (Usually Mid-April)	\$ (6,759.3)	\$ 954.0	\$ 1,841.6	\$ 1,402.0	\$ 263.6
2.04	Est. Weeks of UC Benefits covered with Low Point Balance in UC Trust Fund	N/A	29.0	41.8	25.4	4.5

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	\$ 112.3	\$ 247.3	\$ 322.0
3.01	Add: ETIA Collections during State Fiscal Year (0.1% of Employers UI Taxable Wages)	\$ 104.9	\$ 132.5	\$ 135.5	\$ 132.0	\$ 135.1
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 (See #1.06)	\$ (104.6)	\$ -	\$ -	\$ -	\$ (456.8)
3.04	Transfer to Skills Development Program	\$ -	\$ (19.9)	\$ -	\$ (57.0)	\$ -
3.05	Remaining Balance in ETIA Holding Fund as of September	\$ 0.4	\$ 112.3	\$ 247.3	\$ 322.0	\$ (0.0)

Note: Ref. 1.04 includes ARPA funds appropriated under SB8 in 2022 and an estimated Supplemental Appropriation in HB500 for 2025.