

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.
Obligations by program activity:			
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
Budgetary resources:			
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

Change in obligated balance:

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.
Direct obligations:			
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.
Obligations by program activity:			
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
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	659
1900 Budget authority (total)	659
1930 Total budgetary resources available	659
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.	
Obligations by program activity:				
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
Budgetary resources:				
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

Change in obligated balance:				
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	

Budget authority and outlays, net:				
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.
Obligations by program activity:				
0001	National programs		622	
0002	State programs	90	89	
0900	Total new obligations, unexpired accounts	90	711	

Budgetary resources:				
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		

Change in obligated balance:				
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

Budget authority and outlays, net:				
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.
Obligations by program activity:			
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
Budgetary resources:			
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		
Change in obligated balance:			
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	
Budget authority and outlays, net:			
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.
Obligations by program activity:			
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
Budgetary resources:			
Unobligated balance:			
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
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	84	74	53
Appropriations, mandatory:			
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	.....
Spending authority from offsetting collections, discretionary:			
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
Spending authority from offsetting collections, mandatory:			
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
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	310	1	1

Change in obligated balance:

Unpaid obligations:			
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
Uncollected payments:			
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
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,057	719	564
3200 Obligated balance, end of year	719	564	-211

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,145	4,128	3,425
Outlays, gross:			
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
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
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
Additional offsets against gross budget authority only:			
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
Mandatory:			
4090 Budget authority, gross	-279	165	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	19	83	.....
4101 Outlays from mandatory balances	306	203	194
4110 Outlays, gross (total)	325	286	194
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-120	-146	.....
4123 Non-Federal sources	-6	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-126	-146	.....
Additional offsets against gross budget authority only:			
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
OPERATIONS—Continued

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.
Direct obligations:			
Personnel compensation:			
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.
Obligations by program activity:			
0012 Payments to ESAA	95	155	.....
0900 Total new obligations, unexpired accounts (object class 94.0)	95	155	.....
Budgetary resources:			
Unobligated balance:			
1033 Recoveries of prior year paid obligations	4,714	.....	.....
1037 Unobligated balance of appropriations withdrawn	-4,714	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite)	95	155	.....

1930	Total budgetary resources available	95	155	.....
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	95	155	.....
3020	Outlays (gross)	-95	-155	.....
Budget authority and outlays, net:				
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.
Obligations by program activity:				
0001	Grants		1	.....
0900	Total new obligations, unexpired accounts (object class 41.0)		1	.....
Budgetary resources:				
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		.....
Change in obligated balance:				
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.
Obligations by program activity:				
0001	Federal Additional Unemployment Compensation Program, Recovery (Direct)	37	47	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	37	47	.....
Budgetary resources:				
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	.....
Change in obligated balance:				
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
Budget authority and outlays, net:				
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,
RECOVERY—Continued

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.
Obligations by program activity:			
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

Budgetary resources:			
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/E/Grants/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

Change in obligated balance:			
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

Budget authority and outlays, net:			
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.
Direct obligations:			
Personnel compensation:			
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
Receipts:			
Current law:			
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
Appropriations:			
Current law:			
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.
Obligations by program activity:			
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:

Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4,326	4,399	3,804
Appropriations, mandatory:			
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:

Unpaid obligations:			
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
Memorandum (non-add) entries:			
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:

Discretionary:			
4000 Budget authority, gross	4,326	4,399	3,804
Outlays, gross:			
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
Mandatory:			
4090 Budget authority, gross	41,980	42,315	40,583
Outlays, gross:			
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

(d) of section 2023, the Secretary may award grants through September 30, 2027, to provide services under such section: Provided further, That services provided under sections 2021 or under 2021A may include, in addition to services to homeless veterans described in section 2002(a)(1), services to veterans who were homeless at some point within the 60 days prior to program entry or veterans who are at risk of homelessness within the next 60 days, and that services provided under section 2023 may include, in addition to services to the individuals described in subsection (e) of such section, services to veterans recently released from incarceration who are at risk of homelessness: Provided further, That notwithstanding paragraph (3) under this heading, funds appropriated in this paragraph may be used for data systems and contract support to allow for the tracking of participant and performance information: Provided further, That notwithstanding sections 2021(e)(2) and 2021A(f)(2) of title 38, United States Code, such funds shall be available for expenditure pursuant to 31 U.S.C. 1553.

In addition, fees may be assessed and deposited in the HIRE Vets Medallion Award Fund pursuant to section 5(b) of the HIRE Vets Act, and such amounts shall be available to the Secretary to carry out the HIRE Vets Medallion Award Program, as authorized by such Act, and shall remain available until expended: Provided, That such sums shall be in addition to any other funds available for such purposes, including funds available under paragraph (3) of this heading: Provided further, That section 2(d) of division O of the Consolidated Appropriations Act, 2017 (Public Law 115–31; 38 U.S.C. 4100 note) shall not apply.

Program and Financing (in millions of dollars)

Identification code 016–0164–0–1–702		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0003	Jobs for Veterans State grants	179	185	185
0004	Transition Assistance Program	33	34	34
0005	Federal Administration	54	47	47
0006	National Veterans' Training Institute	3	3	3
0007	Homeless veterans program	66	66	66
0900	Total new obligations, unexpired accounts	335	335	335
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		1	2
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	66	66	66
Spending authority from offsetting collections, discretionary:				
1700	Collected	270	270	270
1900	Budget authority (total)	336	336	336
1930	Total budgetary resources available	336	337	338
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1	2	3
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	198	198	213
3010	New obligations, unexpired accounts	335	335	335
3020	Outlays (gross)	-321	-320	-336
3041	Recoveries of prior year unpaid obligations, expired	-14		
3050	Unpaid obligations, end of year	198	213	212
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	198	198	213
3200	Obligated balance, end of year	198	213	212
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	336	336	336
Outlays, gross:				
4010	Outlays from new discretionary authority	168	169	169
4011	Outlays from discretionary balances	153	151	167
4020	Outlays, gross (total)	321	320	336
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-270	-270	-270
4040	Offsets against gross budget authority and outlays (total)	-270	-270	-270
4180	Budget authority, net (total)	66	66	66
4190	Outlays, net (total)	51	50	66

Jobs for Veterans State grants.—The Jobs for Veterans Act (JVA) of 2002 provides the foundation for this budget activity. The JVA requires the Veterans' Employment and Training Service (VETS) to act on behalf of the Secretary in the promulgation of policies and regulations that ensure

maximum employment and training opportunities for veterans and priority of service for veterans (38 U.S.C. 4215) within the state workforce delivery system for employment and training programs funded in whole or in part by the U.S. Department of Labor. Under the JVA, grants are allocated to the states according to the statutory formula to support Disabled Veterans' Outreach Program (DVOP) specialists and Local Veterans' Employment Representative (LVERs) staff.

DVOP specialists (38 U.S.C. 4103A) provide intensive services to meet the employment needs of eligible veterans. DVOP specialists place maximum emphasis on assisting veterans with significant barriers to employment. LVER staff (38 U.S.C. 4104) conduct outreach to employers, employer associations, and business groups to promote the advantages of hiring veterans. LVERs also facilitate employment, training, and placement services provided to veterans under the applicable state employment service delivery system, including American Job Centers by educating all workforce partner staff on current employment initiatives and programs for veterans. In addition, each LVER provides reports to the manager of the state employment service delivery system and to the state Director for Veterans Employment and Training (38 U.S.C. 4103) regarding the state's compliance with Federal law and regulations with respect to special services and priorities for eligible veterans.

Transition Assistance Program (TAP).—(10 U.S.C. 1144, 38 U.S.C. 4113) This program provides employment workshops for separating service members and their spouses to prepare these individuals for entry into the civilian workforce and job market. Its primary goal is to facilitate the transition from military to civilian employment. VETS coordinates with Federal agencies including the Departments of Defense, Veterans Affairs, Education, and Homeland Security, and also the Small Business Administration and the Office of Personnel Management to provide transition services to military service members separating from active duty. The 2019 National Defense Authorization Act instructed responsible agencies to improve TAP and directed DOL to deliver a mandatory one-day employment planning workshop for all transitioning service members, as well as optional days of instruction on general employment preparation and Vocational Training for transitioning service members interested in apprenticeship opportunities and technical careers. VETS also serves veterans and veteran spouses through the Off Base Transition Training pilot at selected states, to further serve and support underserved populations in locations away from active duty installations.

Federal Administration.—VETS' Federal Administration budget activity supports the Federal administration of 38 U.S.C. 41, 42, and 43. This allows VETS to carry out programs and develop policies to provide employment and training opportunities designed to meet the needs of veterans (38 U.S.C. 4102–4115). This activity provides for the salary and benefits, travel, and training for all VETS' current staff in the national office, six regional offices, and offices in each state, the District of Columbia, and Puerto Rico. In addition, this activity provides for outreach and engagement with Federal, state, and local governments; private sector employers and trade associations; institutions of higher learning; non-profit organizations; and Veteran Service Organizations to help service members, returning veterans, and families reintegrate into the workforce.

It also enables VETS to discharge its responsibilities to administer, interpret, and enforce the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. 4301–4335, by providing technical assistance and investigating complaints received from veterans and service members who believe their employment and reemployment rights were violated. This budget activity enables VETS to investigate complaints received from veterans who claim a violation of their veterans' preference rights in Federal hiring pursuant to the Veterans' Employment Opportunities Act of 1998 (VEOA), 5 U.S.C. 3330a. VETS' Federal Contractor Program (VETS-4212) is also supported under this activity, pursuant to 38 U.S.C. 4212. These responsibilities involve the administration of a system whereby Federal contractors submit reports setting forth their affirmative action efforts to hire and retain eligible veterans.

VETERANS' EMPLOYMENT AND TRAINING—Continued

Resources under the Federal Administration activity are also used to evaluate the job training and employment assistance services provided to veterans under the Jobs for Veterans State Grants (38 U.S.C. 4102A(b)(5)), and the Homeless Veterans Reintegration (38 U.S.C. 2021). VETS personnel provide technical assistance to grantees to ensure they meet negotiated and mandated performance goals and other grant provisions.

Federal Administration supports the oversight and development of policies for TAP (10 U.S.C. 1144 and 38 U.S.C. 4113). Through outreach and education efforts, such as job fairs, VETS staff raise the awareness of employers about the benefits of hiring veterans. The activities of the Advisory Committee for Veterans Employment, Training, and Employer Outreach (38 U.S.C. 4110) also are supported through this budget activity. In addition, through fee collection, the federal administration activity funds administrative processes associated with the Honoring Investments in Recruiting and Employing American Military Veterans Act of 2017 (HIRE VETS Act or the Act).

National Veterans' Training Institute (NVTI).—NVTI develops and supplies competency-based training to Federal and state providers of services to veterans (38 U.S.C. 4109). NVTI is administered through a contract and supported by dedicated funds. NVTI ensures that these service providers receive a comprehensive foundation and ongoing staff development so they can effectively assist job-seeking veterans.

Homeless Veterans' Reintegration Program (HVRP).—HVRP (38 U.S.C. 2021, 2021A and 2023) provides grants to states or other public entities, as well as to non-profits, including faith-based organizations. Grantees operate employment programs to assist homeless veterans reintegrate into meaningful employment and stimulate the development of effective service delivery systems that will address the complex problems facing homeless veterans. VETS partners with the U.S. Departments of Veterans Affairs and Housing and Urban Development to promote multi-agency-funded programs that integrate the different services needed by homeless veterans.

Object Classification (in millions of dollars)

Identification code 016-0164-0-1-702	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	27	25	24
11.5 Other personnel compensation	1		1
11.9 Total personnel compensation	28	25	25
12.1 Civilian personnel benefits	10	9	9
23.1 Rental payments to GSA	1	1	1
24.0 Printing and reproduction	1	1	
25.2 Other services from non-Federal sources	38	38	38
25.3 Other goods and services from Federal sources	22	19	19
41.0 Grants, subsidies, and contributions	235	242	243
99.0 Direct obligations	335	335	335
99.9 Total new obligations, unexpired accounts	335	335	335

Employment Summary

Identification code 016-0164-0-1-702	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	211	194	194

Program and Financing (in millions of dollars)

Identification code 016-1700-0-1-601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Enforcement and participant assistance	159		
0002 Policy and compliance assistance	21		
0003 Executive leadership, program oversight and administration	10		
0005 Expert Witness	1	1	
0008 Employee Benefits Security Programs		190	181
0799 Total direct obligations	191	191	181
0801 Reimbursable obligations	6	8	8
0900 Total new obligations, unexpired accounts	197	199	189
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	1	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	191	191	181
Spending authority from offsetting collections, discretionary:			
1700 Collected: Federal Sources	6	8	8
1900 Budget authority (total)	197	199	189
1930 Total budgetary resources available	199	201	191
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26	15	15
3010 New obligations, unexpired accounts	197	199	189
3020 Outlays (gross)	-199	-199	-190
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	15	15	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	26	15	15
3200 Obligated balance, end of year	15	15	14
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	197	199	189
Outlays, gross:			
4010 Outlays from new discretionary authority	186	184	175
4011 Outlays from discretionary balances	13	15	15
4020 Outlays, gross (total)	199	199	190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-8	-8
4040 Offsets against gross budget authority and outlays (total)	-6	-8	-8
4180 Budget authority, net (total)	191	191	181
4190 Outlays, net (total)	193	191	182

Employee Benefits Security Programs.—Assures compliance with applicable reporting, disclosure and other requirements of the Employee Retirement Income Security Act (ERISA) as well as accounting, auditing, and actuarial standards. Discloses required plan filings to the public. Provides informational, technical, and compliance assistance to benefit plan professionals, Government agencies, plan participants, and the public. Conducts policy, research, and legislative analysis on pension, health, and other employee benefit issues. Conducts investigations to ensure compliance with the provisions of the ERISA and the Federal Employees' Retirement System Act (FERSA). Develops regulations and interpretations. Issues individual and class exemptions from regulations. Provides leadership, policy direction, strategic planning, and administrative guidance in support of the Department's ERISA responsibilities.

	2025 Actual	2026 est. ¹	2027 est.
EMPLOYEE BENEFITS AND SECURITY PROGRAMS			
Recovery payments to plans, participants & beneficiaries ²	\$1,407,362,951	\$1,013,468,245	\$1,013,468,245
Voluntary Fiduciary Correction Program Applications Processed ³	973	681	681
Total Inquiries Closed from Participants and Beneficiaries	222,246	200,000	200,000
Delinquent Filer Voluntary Compliance Actions	24,513	24,500	24,500
Reporting Compliance Reviews Completed	3,700	3,700	3,700
ERISA Technical Assistance, Compliance Assistance, Interpretations	287	275	275
Health Plan Standards Technical Assistance	2,887	2,700	2,700

EMPLOYEE BENEFITS SECURITY ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Employee Benefits Security Administration, \$181,100,000, of which up to \$3,000,000 shall be made available through September 30, 2028, for the procurement of expert witnesses for enforcement litigation.

Average days to process exemption requests	522	550	550
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1 FY 2026 estimates are based on FY 2025 actuals, FTE-dependent estimates and FY 2026 AMP targets, where applicable; and a 3-year average for the Abandoned Plan Program Distributions, and Voluntary Fiduciary Compliance Program Recoveries.

2 Reflects \$117.3 million in Abandoned Plan Program Distributions, \$39.03 million in Voluntary Fiduciary Compliance Program Recoveries, \$67 million in No Surprises Act Recoveries, \$714 million in Plan Benefit Recoveries, \$469.6 million in Total Recoveries from Informal Complaint Resolution. Reflects current staffing.

3 Includes VFCP Self Correction Component which allows employers and plan officials to self-correct certain transactions without submitting a VFCP application. Reflects current staffing.

Object Classification (in millions of dollars)

Identification code 016-1700-0-1-601	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	91	97	88
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	95	101	92
12.1 Civilian personnel benefits	34	36	33
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	10	10	11
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	5	3	5
25.3 Other goods and services from Federal sources	44	38	35
25.4 Operation and maintenance of facilities	1	1	1
25.5 Research and development contracts	1	1	1
26.0 Supplies and materials	1	1	1
99.0 Direct obligations	191	191	181
99.0 Reimbursable obligations	6	8	8
99.9 Total new obligations, unexpired accounts	197	199	189

Employment Summary

Identification code 016-1700-0-1-601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	676	687	640

PENSION BENEFIT GUARANTY CORPORATION

Federal Funds

PENSION BENEFIT GUARANTY CORPORATION FUND

The Pension Benefit Guaranty Corporation ("Corporation") is authorized to make such expenditures, including financial assistance authorized by subtitle E of title IV of the Employee Retirement Income Security Act of 1974, within limits of funds and borrowing authority available to the Corporation, and in accord with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by 31 U.S.C. 9104, as may be necessary in carrying out the program, including associated administrative expenses, through September 30, 2027, for the Corporation: Provided, That none of the funds available to the Corporation for fiscal year 2026 shall be available for obligations for administrative expenses in excess of \$484,264,000: Provided further, That to the extent that the number of new plan participants in plans terminated by the Corporation exceeds 100,000 in fiscal year 2027, an amount not to exceed an additional \$9,200,000 shall be available through September 30, 2031, for obligations for administrative expenses for every 20,000 additional terminated participants: Provided further, That obligations in excess of the amounts provided for administrative expenses in this paragraph may be incurred and shall be available through September 30, 2031 for obligation for unforeseen and extraordinary pre-termination or termination expenses or extraordinary multiemployer program related expenses after approval by the Office of Management and Budget and notification of the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That an additional amount shall be available for obligation through September 30, 2031 to the extent the Corporation's costs exceed \$250,000 for the provision of credit or identity monitoring to affected individuals upon suffering a security incident or privacy breach, not to exceed an additional \$100 per affected individual.

Program and Financing (in millions of dollars)

Identification code 016-4204-0-3-601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0080 Multiemployer, Administrative Expenses (Special Financial Assistance)	22	33	32
0081 Multiemployer (Special Financial Assistance)	6,154	5,225	30
0192 Direct program activities, subtotal	6,176	5,258	62
0799 Total direct obligations	6,176	5,258	62
0801 Single-employer benefit payment	6,372	6,651	6,683
0802 Multiemployer financial assistance	168	185	184
0806 Administrative Expenses	479	494	494
0807 Investment Management Fees	99	140	140
0808 Custodian Bank Fees .....	.....	.....	4
0899 Total reimbursable obligations	7,118	7,470	7,505
0900 Total new obligations, unexpired accounts	13,294	12,728	7,567
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	62,051	72,149	76,022
1021 Recoveries of prior year unpaid obligations	16	.....	.....
1037 Unobligated balance of appropriations withdrawn	-2	.....	.....
1070 Unobligated balance (total)	62,065	72,149	76,022
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (Special Financial Assistance)	6,154	5,225	30
1200 Appropriation (Special Financial Assistance (Administrative Exp.))	22	33	32
1202 Appropriation (previously unavailable)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	6,176	5,258	62
Spending authority from offsetting collections, mandatory:			
1800 Collected	17,202	11,343	13,900
1802 Offsetting collections (previously unavailable)	10	10	10
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-10	-10	-10
1850 Spending auth from offsetting collections, mand (total)	17,202	11,343	13,900
1900 Budget authority (total)	23,378	16,601	13,962
1930 Total budgetary resources available	85,443	88,750	89,984
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	72,149	76,022	82,417
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	596	589	.....
3010 New obligations, unexpired accounts	13,294	12,728	7,567
3020 Outlays (gross)	-13,285	-13,317	-7,567
3040 Recoveries of prior year unpaid obligations, unexpired	-16	.....	.....
3050 Unpaid obligations, end of year	589	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	596	589	.....
3200 Obligated balance, end of year	589	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	23,378	16,601	13,962
Outlays, gross:			
4100 Outlays from new mandatory authority	12,817	12,728	7,567
4101 Outlays from mandatory balances	468	589	.....
4110 Outlays, gross (total)	13,285	13,317	7,567
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Cash Investment Receipts	-2,501	-3,769	-4,088
4123 Non-Federal sources	-14,701	-7,574	-9,812
4130 Offsets against gross budget authority and outlays (total)	-17,202	-11,343	-13,900
4160 Budget authority, net (mandatory)	6,176	5,258	62
4170 Outlays, net (mandatory)	-3,917	1,974	-6,333
4180 Budget authority, net (total)	6,176	5,258	62
4190 Outlays, net (total)	-3,917	1,974	-6,333
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	63,356	73,525	77,398
5001 Total investments, EOY: Federal securities: Par value	73,525	77,398	83,792
5090 Unexpired unavailable balance, SOY: Offsetting collections	10	10	10
5092 Unexpired unavailable balance, EOY: Offsetting collections	10	10	10

PENSION BENEFIT GUARANTY CORPORATION FUND—Continued
Program and Financing—Continued

Identification code 016-4204-0-3-601	2025 actual	2026 est.	2027 est.
5096 Unexpired unavailable balance, SOY: Appropriations	2	2	2
5098 Unexpired unavailable balance, EOY: Appropriations	2	2	2

The Pension Benefit Guaranty Corporation (PBGC or the Corporation) is a Federal corporation established under the Employee Retirement Income Security Act (ERISA) of 1974, as amended. It guarantees payment of basic pension benefits earned by about 30 million of America's workers and retirees participating in more than 23,500 private-sector defined benefit pension plans. The Single-Employer Program protects about 18.4 million workers and retirees in about 22,200 pension plans. The Multiemployer Program protects about 11.1 million participants in about 1,305 pension plans. By law, the two programs are funded and administered separately, and their financial conditions, results of operations, and cash flows are reported separately.

The Single-Employer Program is financed by insurance premiums paid by companies that sponsor defined benefit pension plans, investment income from plan assets trusted by PBGC and recoveries from companies formerly responsible for the plans. Congress sets PBGC premium rates.

The Multiemployer Program is financed by premiums and investment income. The American Rescue Plan (ARP) Act of 2021 (Public Law 117-2) established the Special Financial Assistance (SFA) Program for financially troubled multiemployer pension plans. The SFA program is funded entirely by an appropriation from the General Fund of the U.S. Department of the Treasury.

Plan Preservation Efforts.—PBGC works to preserve plans and keep pension promises in the hands of the employers who make them. When companies undertake major transactions that might threaten their ability to pay pensions, PBGC negotiates protections for their pension plans. PBGC encouraged companies, both in bankruptcy and otherwise, to preserve their plans that were at risk. In FY 2025, PBGC:

- Protected 2,953 single-employer plan participants by taking action to encourage companies to keep their plans when they emerged from bankruptcy.

- Stepping in to Insure Pensions When Plans Fail.*—Nearly 1.4 million current and future retirees in trustee single-employer pension plans rely on PBGC for their pension benefits. In FY 2025, PBGC:

- Paid over \$6.4 billion to nearly 926,000 retirees in single-employer plans; and

- Completed 270 standard termination audits to verify plan administrators' calculation of benefits upon plan termination resulting in more than \$3.1 million in additional benefits distributed to 581 participants and beneficiaries in these plans.

- Single-employer benefit payments.*—The Single-Employer Program covers defined benefit pension plans that generally are sponsored by a single employer. When an under-funded single-employer plan terminates, PBGC steps in to pay participants' benefits up to legal limits. This typically happens when the employer sponsoring an underfunded plan liquidates in bankruptcy, ceases operation, or can no longer afford to keep the plan going. PBGC takes over the plan's assets, administration, and payment of benefits up to the legal limits. If a plan has enough money to pay all benefits owed to participants and beneficiaries, the plan sponsor can choose to terminate a plan by filing a standard termination. In FY 2025, PBGC:

- Assumed responsibility for the benefit payments of 19,908 workers and retirees in the 31 single-employer plans that were trustee.

- Multiemployer financial assistance.*—The Multiemployer Program protects about 11.1 million participants in about 1,305 pension plans. The Multiemployer Program covers defined benefit pension plans that are maintained through one or more collective bargaining agreements between employers and one or more employee organizations or unions. The participating employers are usually in the same or related industries, such as

transportation, construction, mining, or hospitality. If a PBGC-insured multiemployer plan is unable to pay guaranteed benefits when due, PBGC provides insolvent multiemployer plans with traditional financial assistance, in the statutorily required form of loans (generally unsecured), sufficient to pay PBGC guaranteed benefits and reasonable administrative expenses. In FY 2025, PBGC:

- Provided \$168.5 million in traditional financial assistance to 100 multiemployer plans covering 60,244 participants (including beneficiaries) receiving guaranteed benefits.

Under the SFA Program as of the end of FY 2025, PBGC has approved applications from 139 plans for \$74.1 billion in SFA since the program began. PBGC provides funding to eligible multiemployer plans in an amount projected to enable plans to cover their full plan benefits through 2051.

- Investment management fees and custodian bank fees.*—PBGC contracts with professional financial services corporations to manage Trust Fund assets in accordance with an investment strategy approved by PBGC's Board of Directors. Investment management fees are driven by the amount of assets under management. They are a direct, programmatic expense required to maintain the Trust Fund which supports single-employer benefit payments.

- Consolidated Administrative Budget.*—PBGC's administrative budget comprises all expenditures and operations that support:

- Benefit payments to pension plan participants;
- Financial assistance to distressed multiemployer pension plans; and
- Stewardship and accountability.

These operations include premium collections, pre-trusteeship work, efforts to preserve pension plans, recovery of assets from former plan sponsors, and pension insurance program protection activities. This area also covers the expenditures that support activities related to trusteeship; plan asset management (excluding investment management fees) and trust accounting; as well as benefit payments and administration services. Furthermore, this area includes the administrative functions covering procurement, financial management, human resources, facilities management, communications, legal support, and information technology infrastructure. Finally, these funds support the operations of the Participant and Plan Sponsor Advocate and the required functions and efforts of the Office of the Inspector General.

Object Classification (in millions of dollars)

Identification code 016-4204-0-3-601	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	8	8
11.3 Other than full-time permanent	1		
11.9 Total personnel compensation	8	8	8
12.1 Civilian personnel benefits	3	4	4
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	7	18	17
25.3 Other goods and services from Federal sources	3	2	2
33.0 Investments and loans	6,154	5,225	30
99.0 Direct obligations	6,176	5,258	62
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	137	125	125
11.3 Other than full-time permanent	1	2	2
11.5 Other personnel compensation	3	4	4
11.9 Total personnel compensation	141	131	131
12.1 Civilian personnel benefits	51	48	48
21.0 Travel and transportation of persons		1	1
23.1 Rental payments to GSA	12	23	23
23.3 Communications, utilities, and miscellaneous charges	4	5	5
25.1 Advisory and assistance services	99	140	144
25.2 Other services from non-Federal sources	177	269	259
25.3 Other goods and services from Federal sources	93	15	25
31.0 Equipment		2	2
33.0 Investments and loans	169	185	184
42.0 Insurance claims and indemnities	6,372	6,651	6,683
99.0 Reimbursable obligations	7,118	7,470	7,505

99.9	Total new obligations, unexpired accounts	13,294	12,728	7,567
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Employment Summary

Identification code 016-4204-0-3-601	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	933	866	820

OFFICE OF WORKERS' COMPENSATION PROGRAMS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Office of Workers' Compensation Programs, \$107,823,000, together with \$2,177,000 which may be expended from the Special Fund in accordance with sections 39(c), 44(d), and 44(j) of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 939(c), 944(d), 944(j)).

Program and Financing (in millions of dollars)

Identification code 016-0163-0-1-505	2025 actual	2026 est.	2027 est.
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Obligations by program activity:

0003 Federal programs for workers' compensation	120	121	108
0801 Trust Funds, Federal Programs for Workers' Compensation	51	50	49
0900 Total new obligations, unexpired accounts	171	171	157

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	121	121	108
Spending authority from offsetting collections, discretionary:			
1700 Collected	51	50	49
1900 Budget authority (total)	172	171	157
1930 Total budgetary resources available	172	172	157
Memorandum (non-add) entries:			
1940 Unobligated balance expiring		-1	
1941 Unexpired unobligated balance, end of year	1		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	7	19
3010 New obligations, unexpired accounts	171	171	157
3020 Outlays (gross)	-171	-159	-158
3050 Unpaid obligations, end of year	7	19	18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	7	19
3200 Obligated balance, end of year	7	19	18

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	172	171	157
Outlays, gross:			
4010 Outlays from new discretionary authority	164	159	147
4011 Outlays from discretionary balances	7		11
4020 Outlays, gross (total)	171	159	158
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-49	-50	-49
4034 Offsetting governmental collections	-2		
4040 Offsets against gross budget authority and outlays (total)	-51	-50	-49
4070 Budget authority, net (discretionary)	121	121	108
4080 Outlays, net (discretionary)	120	109	109
4180 Budget authority, net (total)	121	121	108
4190 Outlays, net (total)	120	109	109

The Office of Workers' Compensation Programs (OWCP) administers the Federal Employees' Compensation Act (FECA), the Longshore and Harbor Workers' Compensation Act, the Energy Employees Occupational Illness Compensation Program Act (EEOICPA), and the Black Lung Benefits Act (Black Lung). These programs ensure that eligible disabled and injured workers or their survivors receive compensation and medical benefits and a range of services, including vocational rehabilitation, supervision

of medical care, and technical and advisory counseling, to which they are entitled.

Object Classification (in millions of dollars)

Identification code 016-0163-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	71	65	65
11.5 Other personnel compensation	2	2	1
11.9 Total personnel compensation	73	67	66
12.1 Civilian personnel benefits	29	25	25
23.1 Rental payments to GSA	2	5	3
23.3 Communications, utilities, and miscellaneous charges	1	2	2
25.2 Other services from non-Federal sources	1	7	
25.3 Other goods and services from Federal sources	13	14	11
25.7 Operation and maintenance of equipment	1	1	1
99.0 Direct obligations	120	121	108
99.0 Reimbursable obligations	51	50	49
99.9 Total new obligations, unexpired accounts	171	171	157

Employment Summary

Identification code 016-0163-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	774	653	653

SPECIAL BENEFITS

(INCLUDING TRANSFER OF FUNDS)

For the payment of compensation, benefits, and expenses (except administrative expenses not otherwise authorized) accruing during the current or any prior fiscal year authorized by section 8101 et seq. of title 5, United States Code; continuation of benefits as provided for under the heading "Civilian War Benefits" in the Federal Security Agency Appropriation Act, 1947; the Employees' Compensation Commission Appropriation Act, 1944; section 5(f) of the War Claims Act (50 U.S.C. 4110); obligations incurred under the War Hazards Compensation Act (sections 1701 et seq. of title 42, United States Code); and 50 percent of the additional compensation and benefits required by section 10(h) of the Longshore and Harbor Workers' Compensation Act, obligations incurred for the total cost of workers' compensation benefits and other payments described in the Panama Canal Commission (section 3715 of title 22, United States Code), \$1,510,951,000 together with such amounts as may be necessary to be charged to the subsequent year appropriation for the payment of compensation and other benefits for any period subsequent to August 15 of the current year, for deposit into and to assume the attributes of the Employees' Compensation Fund established under section 8147(a) of title 5, United States Code: Provided, That amounts appropriated may be used under 5 U.S.C. section 8104 of title 5, United States Code by the Secretary to reimburse an employer, who is not the employer at the time of injury, for portions of the salary of a re-employed, disabled beneficiary: Provided further, That balances of reimbursements unobligated on September 30, 2026, shall remain available until expended for the payment of compensation, benefits, and expenses: Provided further, That in addition there shall be transferred to this appropriation from the Postal Service and from any other corporation or instrumentality required under 5 U.S.C. section 8147(c) of title 5, United States Code to pay an amount for its fair share of the cost of administration, such sums as the Secretary determines to be the cost of administration for employees of such fair share entities through September 30, 2027: Provided further, That of those funds transferred to this account from the fair share entities to pay the cost of administration of the Federal Employees' Compensation Act, \$81,808,000 shall be made available to the Secretary as follows:

- (1) For enhancement and maintenance of automated data processing systems operations and telecommunications systems, \$27,549,000;
- (2) For automated workload processing operations, including document imaging, centralized mail intake, and medical bill processing, \$25,956,000;
- (3) For periodic roll disability management and medical review, \$25,957,000;
- (4) For program integrity, \$2,346,000; and
- (5) The remaining funds shall be paid into the Treasury as miscellaneous receipts:

Provided further, That the Secretary may require that any person filing a notice of injury or a claim for benefits under sections 8101 et seq. of title 5, United States Code, or the Longshore and Harbor Workers' Compensation Act, provide as part

SPECIAL BENEFITS—Continued

of such notice and claim, such identifying information (including Social Security account number) as such regulations may prescribe.

Program and Financing (in millions of dollars)

Identification code 016-1521-0-1-600	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Longshore and harbor workers' compensation benefits	2	2	2
0002 Federal Employees' Compensation Act benefits	725	1,296	1,506
0003 Panama Canal Commission Benefits			3
0799 Total direct obligations	727	1,298	1,511
0801 Federal Employees' Compensation Act benefits	3,173	3,060	3,112
0802 FECA Fair Share (administrative expenses)	85	82	82
0899 Total reimbursable obligations	3,258	3,142	3,194
0900 Total new obligations, unexpired accounts	3,985	4,440	4,705
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	452	148	147
1021 Recoveries of prior year unpaid obligations	1		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	455	148	147
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	727	1,298	1,511
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,951	3,141	3,194
1900 Budget authority (total)	3,678	4,439	4,705
1930 Total budgetary resources available	4,133	4,587	4,852
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	148	147	147
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	218	237	90
3010 New obligations, unexpired accounts	3,985	4,440	4,705
3020 Outlays (gross)	-3,965	-4,587	-4,735
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	237	90	60
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-79	-79	-79
3090 Uncollected pymts, Fed sources, end of year	-79	-79	-79
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	139	158	11
3200 Obligated balance, end of year	158	11	-19

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3,678	4,439	4,705
Outlays, gross:			
4100 Outlays from new mandatory authority	3,293	4,439	4,705
4101 Outlays from mandatory balances	672	148	30
4110 Outlays, gross (total)	3,965	4,587	4,735
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2,952	-3,141	-3,194
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-2,953	-3,141	-3,194
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4160 Budget authority, net (mandatory)	727	1,298	1,511
4170 Outlays, net (mandatory)	1,012	1,446	1,541
4180 Budget authority, net (total)	727	1,298	1,511
4190 Outlays, net (total)	1,012	1,446	1,541

Federal Employees' Compensation Act benefits.—The Federal Employees' Compensation Act (FECA) program provides monetary and medical benefits to Federal workers who sustain work-related injury or disease. Not all benefits are paid by the program, since the first 45 days of disability are usually covered by keeping injured workers in pay status with their employing agencies (the continuation-of-pay period). A workers' compensation case is created following the receipt of an injury report or claim for occupational disease. In 2027, the FECA program projects to create 90,000

cases for Federal workers or their survivors; 17,000 Federal employees are projected to submit initial wage-loss claims; and 36,000 are projected to receive long-term wage replacement benefits for job-related injuries, diseases, or deaths. Most of the costs of this account are charged back to the beneficiaries' employing agencies.

FEDERAL EMPLOYEES' COMPENSATION WORKLOAD

	2025 actual	2026 proj.	2027 proj.
Initial Wage-Loss Claims Received	16,824	17,000	17,000
Number of Compensation and Medical Payments Processed (by Chargeback Year)	8,006,862	7,500,000	7,500,000
Cases Created	86,482	90,000	90,000
Periodic Roll Payment Cases - Long-term Disability	38,522	37,000	36,000

Longshore and Harbor Workers' Compensation Act benefits.—Under the Longshore and Harbor Workers' Compensation Act, as amended, the Federal Government pays from direct appropriations one-half of the increased benefits provided by the amendments for persons receiving benefits prior to 1972. The remainder is provided from the Special Workers' Compensation Fund, which is financed by private employers, and is assessed at the beginning of each calendar year for their proportionate share of these payments.

Panama Canal Commission (PCC) Benefits. — The PCC Fund currently meets the Commissions Federal Employees Program workers' compensation obligations that extend beyond the dissolution of the PCC on December 31, 1999, under the Panama Canal Treaty of 1977. However, the PCC fund is estimated to be insufficient to cover its obligations during 2027. Once PCC funds are depleted, PCC benefits will be paid out of the Special Benefits Employees' Compensation Fund.

Object Classification (in millions of dollars)

Identification code 016-1521-0-1-600	2025 actual	2026 est.	2027 est.
42.0 Direct obligations: Insurance claims and indemnities	727	1,298	1,511
99.0 Reimbursable obligations	3,258	3,142	3,194
99.9 Total new obligations, unexpired accounts	3,985	4,440	4,705

Employment Summary

Identification code 016-1521-0-1-600	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	186	131	128

ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 016-1523-0-1-053	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Part B benefits and all medical	2,583	2,896	3,213
0002 Part E benefits	510	491	532
0003 RECA DOJ benefits	12	11	11
0799 Total direct obligations	3,105	3,398	3,756
0801 Collections	22	11	11
0900 Total new obligations, unexpired accounts	3,127	3,409	3,767
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	3,105	3,398	3,756
Spending authority from offsetting collections, mandatory:			
1800 Collected	22	11	11
1900 Budget authority (total)	3,127	3,409	3,767
1930 Total budgetary resources available	3,127	3,409	3,767
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	75	55
3010 New obligations, unexpired accounts	3,127	3,409	3,767
3020 Outlays (gross)	-3,106	-3,429	-3,780
3050 Unpaid obligations, end of year	75	55	42

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	54	75	55
3200	Obligated balance, end of year	75	55	42
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	3,127	3,409	3,767
Outlays, gross:				
4100	Outlays from new mandatory authority	3,106	3,409	3,767
4101	Outlays from mandatory balances		20	13
4110	Outlays, gross (total)	3,106	3,429	3,780
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities	-22	-11	-11
4180	Budget authority, net (total)	3,105	3,398	3,756
4190	Outlays, net (total)	3,084	3,418	3,769

Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) benefits.—The Department of Labor is delegated responsibility to adjudicate and administer claims for benefits under the Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA). In July 2001, the program began accepting claims from employees or survivors of employees of the Department of Energy (DOE) and of private companies under contract with DOE who suffer from a radiation-related cancer, beryllium-related disease, or chronic silicosis as a result of their work in producing or testing nuclear weapons. The Act authorizes a lump-sum payment of \$150,000 and reimbursement of medical expenses. This program is EEOICPA Part B.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program (Part E) to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered under section 5 of the Radiation Exposure Compensation Act. Benefit payments under Part E began in 2005.

	2025 actual	2026 proj.	2027 proj.
Claims Received (Part B)*	7,383	N/A	N/A
Initial Claims Received (Part E)*	5,746	N/A	N/A

*The Energy program has retired and will not be utilizing these metrics starting in 2026.

In 2026, the program implemented improved metrics below as directed by recent OIG recommendations. They will be baselined in 2026, allowing the Energy program to develop future projections from the baseline year.

- Number of Initial Employee Claim Forms Received
- Number of Initial Survivor Claim Forms Received
- Number of Consequential Claim Forms Received

Object Classification (in millions of dollars)

Identification code 016–1523–0–1–053	2025 actual	2026 est.	2027 est.
42.0 Direct obligations: Insurance claims and indemnities	3,105	3,398	3,756
99.0 Reimbursable obligations	22	11	11
99.9 Total new obligations, unexpired accounts	3,127	3,409	3,767

ADMINISTRATIVE EXPENSES, ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND

For necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, \$66,138,000, to remain available until expended: Provided, That the Secretary may require that any person filing a claim for benefits under the Act provide as part of such claim such identifying information (including Social Security account number) as may be prescribed.

Program and Financing (in millions of dollars)

Identification code 016–1524–0–1–053	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Energy Part B	61	62	60
0004 Energy Part E	77	71	71

0799	Total direct obligations	138	133	131
0900	Total new obligations, unexpired accounts	138	133	131

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (Part B)	67	68	66
1200	Appropriation (Part E)	84	77	77
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-13	-12	-12
1260	Appropriations, mandatory (total)	138	133	131
1900	Budget authority (total)	138	133	131
1930	Total budgetary resources available	139	134	132
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	28	24	.....
3010	New obligations, unexpired accounts	138	133	131
3020	Outlays (gross)	-142	-157	-131
3050	Unpaid obligations, end of year	24	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	28	24	.....
3200	Obligated balance, end of year	24	.....	.....

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	138	133	131
Outlays, gross:				
4100	Outlays from new mandatory authority	138	133	131
4101	Outlays from mandatory balances	4	24	.....
4110	Outlays, gross (total)	142	157	131
4180	Budget authority, net (total)	138	133	131
4190	Outlays, net (total)	142	157	131

Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) administration.—Under Executive Order 13179 the Secretary of Labor is assigned primary responsibility for administering the EEOICPA program, while other responsibilities have been delegated to the Departments of Health and Human Services (HHS), Energy (DOE), and Justice (DOJ). The Office of Workers' Compensation Programs (OWCP) in the Department of Labor (DOL) is responsible for claims adjudication, and award and payment of compensation and medical benefits. DOL's Office of the Solicitor provides legal support and represents the Department in claimant appeals of OWCP decisions. HHS is responsible for developing individual dose reconstructions to estimate occupational radiation exposure, and developing regulations to guide DOL's determination of whether an individual's cancer was caused by radiation exposure at a DOE or atomic weapons facility. DOE is responsible for providing exposure histories at employment facilities covered under the Act, and other employment information. DOJ assists claimants who have been awarded compensation under the Radiation Exposure Compensation Act to file for additional compensation, including medical benefits, under EEOICPA.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program Part E, to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered by the Radiation Exposure Compensation Act.

Part B was created with a definite mandatory appropriation for administrative costs, consistent with other DOL Office of Workers' Compensation Programs (OWCP) administration accounts, which is reflected in the appropriations language for this account. Part E was created with an indefinite mandatory appropriation, because initial administration costs were uncer-

ADMINISTRATIVE EXPENSES, ENERGY EMPLOYEES OCCUPATIONAL ILLNESS
COMPENSATION FUND—Continued

tain, which is why the Part E amount is not included in the appropriations account, though the planned amount is included in tables.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act of 2015 (P.L. 113–291) amended EEOICPA to include Section 3687, creating the Advisory Board on Toxic Substances and Worker Health to advise the Secretary of Labor (as delegated by Executive Order 13699) with respect to technical aspects of the EEOICPA program. The Advisory Board is charged with advising the Secretary on four statutorily-specific technical issues related to EEOICPA: DOL's site exposure matrices; medical guidance for claims examiners; evidentiary requirements for claims under subtitle B related to lung disease; and the work of industrial hygienists and staff physicians and consulting physicians to ensure quality, objectivity, and consistency.

Object Classification (in millions of dollars)

Identification code 016–1524–0–1–053	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	56	48	47
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	58	49	48
12.1 Civilian personnel benefits	21	18	18
23.1 Rental payments to GSA	1	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	29	26	26
25.3 Other goods and services from Federal sources	26	33	33
25.7 Operation and maintenance of equipment	2	3	2
99.0 Direct obligations	138	133	131
99.9 Total new obligations, unexpired accounts	138	133	131

Employment Summary

Identification code 016–1524–0–1–053	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	471	410	410

SPECIAL BENEFITS FOR DISABLED COAL MINERS

For carrying out title IV of the Federal Mine Safety and Health Act of 1977, as amended by Public Law 107–275, \$22,085,000, to remain available until expended.

For making after July 31 of the current fiscal year, benefit payments to individuals under title IV of such Act, for costs incurred in the current fiscal year, such amounts as may be necessary.

For making benefit payments under title IV for the first quarter of fiscal year 2028, \$5,450,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 016–0169–0–1–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefits	31	26	23
0002 Administration	5	5	5
0900 Total new obligations, unexpired accounts	36	31	28
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	4	4
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	24	25	22
Advance appropriations, mandatory:			
1270 Advance appropriation	7	6	6
1900 Budget authority (total)	31	31	28
1930 Total budgetary resources available	40	35	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	5	4
3010 New obligations, unexpired accounts	36	31	28
3020 Outlays (gross)	-34	-32	-29
3050 Unpaid obligations, end of year	5	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	5	4
3200 Obligated balance, end of year	5	4	3

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	31	31	28
Outlays, gross:			
4100 Outlays from new mandatory authority	24	31	28
4101 Outlays from mandatory balances	10	1	1
4110 Outlays, gross (total)	34	32	29
4180 Budget authority, net (total)	31	31	28
4190 Outlays, net (total)	34	32	29

Title IV of the Federal Mine Safety and Health Act authorizes monthly benefits to coal miners disabled due to coal workers' pneumoconiosis (black lung), and to their spouses and certain other dependents. Part B of the Act assigned the processing and paying of claims filed between December 30, 1969 (when the program originated) and June 30, 1973 to the Social Security Administration (SSA). P.L. 107–275 transferred Part B claims processing and payment operations from SSA to the Department of Labor's Office of Workers' Compensation Programs. This change was implemented on October 1, 2003.

	2025 actual	2026 proj.	2027 proj.
Beneficiaries	3,095	2,715	2,387
Benefit Payments (\$ in 000s)	\$30,900	\$26,852	\$24,296

Object Classification (in millions of dollars)

Identification code 016–0169–0–1–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	2	3	3
25.7 Operation and maintenance of equipment	1		
42.0 Insurance claims and indemnities	31	26	23
99.9 Total new obligations, unexpired accounts	36	31	28

Employment Summary

Identification code 016–0169–0–1–601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	12	12

PANAMA CANAL COMMISSION COMPENSATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–5155–0–2–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Interest on Investments, Panama Canal Commission	1	1	
2000 Total: Balances and receipts	1	1	
Appropriations:			
Current law:			
2101 Panama Canal Commission Compensation Fund	-1	-1	
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 016–5155–0–2–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefits	3	3	
0900 Total new obligations, unexpired accounts (object class 42.0)	3	3	

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	8 6
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1
1930	Total budgetary resources available	11	9 6
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	6 6
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	3	3
3020	Outlays (gross)	-3	-3
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1	1
Outlays, gross:			
4100	Outlays from new mandatory authority		1
4101	Outlays from mandatory balances	3	2
4110	Outlays, gross (total)	3	3
4180	Budget authority, net (total)	1	1
4190	Outlays, net (total)	3	3
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	10	7 5
5001	Total investments, EOY: Federal securities: Par value	7	5 2

This fund was established to provide for the accumulation of funds to meet the Panama Canal Commission's obligations to defray costs of workers' compensation which will accrue pursuant to the Federal Employees' Compensation Act (FECA). On December 31, 1999, the Commission was dissolved as set forth in the Panama Canal Treaty of 1977; however, the liability of the Commission for payments beyond that date did not end with its termination. The establishment of this fund, into which funds were deposited on a regular basis by the Commission, was in conjunction with the transfer of the administration of the FECA program from the Commission to the Department of Labor, effective January 1, 1989. The fund is estimated to be insufficient to cover its obligations during 2027. Once PCC funds are depleted, PCC benefits will be paid out of the Special Benefits Employees' Compensation Fund.

Trust Funds

BLACK LUNG DISABILITY TRUST FUND
(INCLUDING TRANSFER OF FUNDS)

Such sums as may be necessary from the Black Lung Disability Trust Fund (the "Fund"), to remain available until expended, for payment of all benefits authorized by section 9501(d)(1), (2), (6), and (7) of title 26, United States Code; and repayment of, and payment of interest on advances, as authorized by section 9501(d)(4) of that Act. In addition, the following amounts may be expended from the Fund for fiscal year 2027, for expenses of operation and administration of the Black Lung Benefits program, as authorized by section 9501(d)(5): not to exceed \$49,984,000 for transfer to the Office of Workers' Compensation Programs, "Salaries and Expenses"; not to exceed \$39,086,000 for transfer to Departmental Management, "Salaries and Expenses"; not to exceed \$373,000 for transfer to Departmental Management, "Office of Inspector General"; and not to exceed \$356,000 for payments into miscellaneous receipts for the expenses of the Department of the Treasury.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016-8144-0-7-601	2025 actual	2026 est.	2027 est.
0100	Balance, start of year	219	266 270
0198	Reconciliation adjustment		
0199	Balance, start of year	219	266 270
Receipts:			
Current law:			
1110	Transfer from General Fund, Black Lung Benefits Revenue Act Taxes	243	209 179
1130	Miscellaneous Interest, Black Lung Disability Trust Fund	3	2 2
1198	Rounding adjustment	1	

1199	Total current law receipts	247	211 181
1999	Total receipts	247	211 181
2000	Total: Balances and receipts	466	477 451
Appropriations:			
Current law:			
2101	Black Lung Disability Trust Fund	-247	-212 -182
2103	Black Lung Disability Trust Fund	-5	
2132	Black Lung Disability Trust Fund	5	5 5
2135	Black Lung Disability Trust Fund	47	
2199	Total current law appropriations	-200	-207 -177
2999	Total appropriations	-200	-207 -177
5099	Balance, end of year	266	270 274

Program and Financing (in millions of dollars)

Identification code 016-8144-0-7-601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Disabled coal miners benefits	93	115 115
0002	Administrative expenses	89	86 85
0003	Interest on zero coupon bonds	142	155 167
0004	Interest on short term advances	119	125 124
0900	Total new obligations, unexpired accounts	443	481 491

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	247	212 182
1203	Appropriation (previously unavailable)(special or trust)	5	
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5 -5
1235	Appropriations precluded from obligation (special or trust)	-47	
1260	Appropriations, mandatory (total)	200	207 177
Borrowing authority, mandatory:			
1400	Borrowing authority [combined]	3,399	3,799 4,240
1422	Borrowing authority applied to repay debt [Advances]	-3,030	-3,399 -3,799
1422	Borrowing authority applied to repay debt [Repayment of Treasury Bonds]	-126	-126 -127
1440	Borrowing authority, mandatory (total)	243	274 314
1900	Budget authority (total)	443	481 491
1930	Total budgetary resources available	443	481 491

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	48	10
3010	New obligations, unexpired accounts	443	481 491
3020	Outlays (gross)	-481	-491 -491
3050	Unpaid obligations, end of year	10	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	48	10
3200	Obligated balance, end of year	10	

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	443	481 491
Outlays, gross:			
4100	Outlays from new mandatory authority	441	481 491
4101	Outlays from mandatory balances	40	10
4110	Outlays, gross (total)	481	491 491
4180	Budget authority, net (total)	443	481 491
4190	Outlays, net (total)	481	491 491

Memorandum (non-add) entries:			
5080	Outstanding debt, SOY	-4,969	-5,212 -5,486
5081	Outstanding debt, EOY	-5,212	-5,486 -5,800
5082	Borrowing	-3,399	-3,799 -4,240

The Black Lung Disability Trust Fund (BLDTF) consists of all monies collected from the coal mine industry under the provisions of the Black Lung Benefits Revenue Act of 1981, as amended by the Consolidated Omnibus Budget Reconciliation Act of 1985, in the form of an excise tax on coal mined and used domestically, along with the amounts borrowed from Treasury. Additional monies in the BLDTF come from coal companies' reimbursements for payments by the Trust Fund, penalties, and Section

BLACK LUNG DISABILITY TRUST FUND—Continued

501(c)(21) trusts. Monies in the BLDTF are used to pay compensation and medical benefits to eligible miners and their survivors, where mine employment terminated prior to 1970 or where no mine operator can be assigned liability. In addition, the BLDTF pays all administrative costs incurred in the operation of Part C of the Black Lung program. The fund is administered jointly by the Secretaries of Labor, Treasury, and Health and Human Services. Because excise tax receipts have been insufficient to cover the BLDTF's expenses, the fund has borrowed monies necessary to meet the shortfall from the U.S. Treasury, subject to repayment with interest. This led to the fund accumulating a large amount of debt. The Emergency Economic Stabilization Act of 2008, enacted on October 3, 2008, authorized restructuring of the Black Lung Disability Trust Fund (BLDTF) debt by (1) extending the current coal excise tax rates of \$1.10 per ton on underground-mined coal and \$0.55 per ton on surface-mined coal until December 31, 2018; (2) providing a one-time appropriation for the BLDTF to repay the market value of parts of the outstanding repayable advances and accrued interest; and (3) refinancing the remainder of the outstanding debt through the issuance of zero-coupon bonds, to be retired using the BLDTF's annual operating surplus until all of its remaining obligations have been paid. Due to a decline in coal production and other factors, however, the Trust Fund's debt has continued to grow.

Note.—The coal excise tax rate fluctuated between 2019 and 2022, alternating between \$0.50 to \$1.10 per ton on underground-mined coal and \$0.25 to \$0.55 per ton on surface-mined coal or 2% of the sales price (whichever is lower). With the Inflation Reduction Act of 2022, Congress permanently set the rates to provide more stability for the BLDTF. Effective September 30, 2022, all coal from underground mines is taxed at \$1.10 per ton or 4.4% of the sale price and all coal from surface mines is taxed at \$0.55 per ton or 4.4% of the sale price.

BLACK LUNG DISABILITY TRUST FUND WORKLOAD

	2025 actual	2026 proj.	2027 proj.
Number of Claims Received	5,662	6,250	6,500
Number of Trust Fund Beneficiaries	8,939	8,803	8,602
Number of Beneficiaries Paid by Responsible Operators	6,767	6,800	7,000

Status of Funds (in millions of dollars)

Identification code 016-8144-0-7-601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	-4,702	-4,937	-5,217
0999 Total balance, start of year	-4,702	-4,937	-5,217
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from General Fund, Black Lung Benefits Revenue Act Taxes	243	209	179
1150 Miscellaneous Interest, Black Lung Disability Trust Fund	3	2	2
1199 Income under present law	246	211	181
1999 Total cash income	246	211	181
Cash outgo during year:			
Current law:			
2100 Black Lung Disability Trust Fund	-481	-491	-491
2199 Outgo under current law	-481	-491	-491
2999 Total cash outgo (-)	-481	-491	-491
Surplus or deficit:			
3110 Excluding interest	-238	-282	-312
3120 Interest	3	2	2
3199 Subtotal, surplus or deficit	-235	-280	-310
3999 Total change in fund balance	-235	-280	-310
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-4,937	-5,217	-5,527
4999 Total balance, end of year	-4,937	-5,217	-5,527

Object Classification (in millions of dollars)

Identification code 016-8144-0-7-601	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	89	86	85
42.0 Insurance claims and indemnities	212	240	239
43.0 Interest and dividends	142	155	167
99.9 Total new obligations, unexpired accounts	443	481	491

SPECIAL WORKERS' COMPENSATION EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016-9971-0-7-601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Longshoremen's and Harbor Workers Compensation Act, Receipts, Special Workers'	84	89	89
1110 Workmen's Compensation Act within District of Columbia, Receipts, Special Workers'	4	5	5
1140 Interest, Special Worker's Compensation Expenses	3		
1199 Total current law receipts	91	94	94
1999 Total receipts	91	94	94
2000 Total: Balances and receipts	91	94	94
Appropriations:			
Current law:			
2101 Special Workers' Compensation Expenses	-2	-2	-2
2101 Special Workers' Compensation Expenses	-89	-92	-92
2199 Total current law appropriations	-91	-94	-94
2999 Total appropriations	-91	-94	-94
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 016-9971-0-7-601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Longshore and Harbor Workers' Compensation Act, as amended	90	89	89
0002 District of Columbia Compensation Act	5	5	5
0900 Total new obligations, unexpired accounts	95	94	94
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	78	74	74
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2	2	2
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	89	92	92
1900 Budget authority (total)	91	94	94
1930 Total budgetary resources available	169	168	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	74	74	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	95	94	94
3020 Outlays (gross)	-95	-95	-94
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	2
Mandatory:			
4090 Budget authority, gross	89	92	92

Outlays, gross:				
4100	Outlays from new mandatory authority	15	92	92
4101	Outlays from mandatory balances	78	1	.....
4110	Outlays, gross (total)	93	93	92
4180	Budget authority, net (total)	91	94	94
4190	Outlays, net (total)	95	95	94
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	77	73	74
5001	Total investments, EOY: Federal securities: Par value	73	74	75

The trust fund consists of amounts received from employers for the death of an employee where no person is entitled to compensation for such death, for fines and penalty payments, and—pursuant to an annual assessment of the industry—for the general expenses of the fund under the Longshore and Harbor Workers' Compensation Act (LHWCA), as amended.

The trust fund is available for payments of additional compensation for second injuries. When a second injury is combined with a previous disability and results in increased permanent partial disability, permanent total disability, or death, the employer's liability for benefits is limited to a specified period of compensation payments, after which the fund provides continuing compensation benefits. In addition, the fund pays one-half of the increased benefits provided under the LHWCA for persons receiving benefits prior to 1972. Maintenance payments are made to disabled employees undergoing vocational rehabilitation to enable them to return to remunerative occupations, and the costs of necessary rehabilitation services not otherwise available to disabled workers are defrayed. Payments are made in cases where other circumstances preclude payment by an employer and to provide medical, surgical, and other treatment in disability cases where there has been a default by the insolvency of an uninsured employer.

Object Classification (in millions of dollars)

Identification code 016-9971-0-7-601	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.3	Other goods and services from Federal sources	2	2	2
42.0	Insurance claims and indemnities	93	92	92
99.9	Total new obligations, unexpired accounts	95	94	94

WAGE AND HOUR DIVISION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Wage and Hour Division, including reimbursement to State, Federal, and local agencies and their employees for inspection services rendered, \$235,000,000.

Program and Financing (in millions of dollars)

Identification code 016-0143-0-1-505	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Wage and Hour	260	260	235
0801	Salaries and Expenses (Reimbursable)	3	3	3
0900	Total new obligations, unexpired accounts	263	263	238
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	260	260	235
Spending authority from offsetting collections, discretionary:				
1700	Collected	3	3	3
1900	Budget authority (total)	263	263	238
1930	Total budgetary resources available	263	263	238
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9	9	25
3010	New obligations, unexpired accounts	263	263	238
3020	Outlays (gross)	-263	-247	-239

3050	Unpaid obligations, end of year	9	25	24
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9	9	25
3200	Obligated balance, end of year	9	25	24

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	263	263	238
Outlays, gross:				
4010	Outlays from new discretionary authority	256	242	219
4011	Outlays from discretionary balances	7	5	20
4020	Outlays, gross (total)	263	247	239
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-3	-3	-3
4040	Offsets against gross budget authority and outlays (total)	-3	-3	-3
4180	Budget authority, net (total)	260	260	235
4190	Outlays, net (total)	260	244	236

The Wage and Hour Division enforces the minimum wage, overtime, child labor, and other employment standards under the Fair Labor Standards Act (FLSA), the Migrant and Seasonal Agricultural Worker Protection Act (MSPA), the Family and Medical Leave Act (FMLA), certain provisions of the Immigration and Nationality Act (INA), the wage garnishment provisions in Title III of the Consumer Credit Protection Act (CCPA), the Employee Polygraph Protection Act (EPPA), and provisions of the United States-Mexico-Canada Agreement (USMCA). The Division also determines prevailing wages and enforces employment standards under various Government contract wage standards, including the Davis-Bacon and Related Acts (DBRA) and the McNamara-O'Hara Service Contract Act (SCA). Collectively, these labor standards cover most private, state, and local government employment. They protect nearly 155 million workers in more than 12 million establishments throughout the United States and its territories.

Object Classification (in millions of dollars)

Identification code 016-0143-0-1-505	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	127	127	112
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	4	4	4
11.9	Total personnel compensation	132	132	117
12.1	Civilian personnel benefits	50	50	45
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	11	11	11
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	62	62	57
99.0	Direct obligations	260	260	235
99.0	Reimbursable obligations	3	3	3
99.9	Total new obligations, unexpired accounts	263	263	238

Employment Summary

Identification code 016-0143-0-1-505	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	1,128	1,053	1,016

H-1 B AND L FRAUD PREVENTION AND DETECTION

Program and Financing (in millions of dollars)

Identification code 016-5393-0-2-505	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	H-1 B and L Fraud Prevention and Detection	56	60	45
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	27	20	4

H-1 B AND L FRAUD PREVENTION AND DETECTION—Continued
Program and Financing—Continued

Identification code 016-5393-0-2-505	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	49	43	43
1203 Appropriation (previously unavailable)(special or trust)	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	49	44	43
1930 Total budgetary resources available	76	64	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	4	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	16
3010 New obligations, unexpired accounts	56	60	45
3020 Outlays (gross)	-55	-46	-43
3050 Unpaid obligations, end of year	2	16	18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	16
3200 Obligated balance, end of year	2	16	18
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority	27	44	43
4101 Outlays from mandatory balances	28	2	.....
4110 Outlays, gross (total)	55	46	43
4180 Budget authority, net (total)	49	44	43
4190 Outlays, net (total)	55	46	43

The Wage and Hour Division has traditionally had responsibility for enforcing certain worker protections provisions of the Immigration and Nationality Act, specifically the H-2A and H-1B temporary non-immigrant foreign worker programs. Pursuant to an Interagency Agreement (IAA) between the U.S. Department of Homeland Security (DHS) and the U.S. Department of Labor (DOL) and section 214(c)(14)(B) of the Immigration and Nationality Act (INA), 8 U.S.C. 1184(c)(14)(B), DOL and WHD have been delegated the enforcement authority located at section 214(c)(14)(A)(i) of the INA, 8 U.S.C. 1184(c)(14)(A)(i) for enforcing the H-2B temporary non-immigrant foreign worker program. Under section 524 of H.R. 3288, the Secretary of Labor may use one-third of the H-1B and L Fraud Protection and Detection fee account for enforcement of these temporary worker program provisions and for related enforcement activities.

Object Classification (in millions of dollars)

Identification code 016-5393-0-2-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	29	30	22
11.5 Other personnel compensation	1	1	.....
11.9 Total personnel compensation	30	31	22
12.1 Civilian personnel benefits	11	14	8
25.3 Other goods and services from Federal sources	15	15	15
99.9 Total new obligations, unexpired accounts	56	60	45

Employment Summary

Identification code 016-5393-0-2-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	242	159	159

OFFICE OF FEDERAL CONTRACT COMPLIANCE
PROGRAMS

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 016-0148-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Federal contractor EEO standards enforcement	111	50	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	51
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	111	101	.....
1930 Total budgetary resources available	111	101	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	51	51
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	5	5
3010 New obligations, unexpired accounts	111	50	.....
3020 Outlays (gross)	-109	-50	.....
3050 Unpaid obligations, end of year	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	5	5
3200 Obligated balance, end of year	5	5	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	111	101	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	107	45	.....
4011 Outlays from discretionary balances	2	5	.....
4020 Outlays, gross (total)	109	50	.....
4180 Budget authority, net (total)	111	101	.....
4190 Outlays, net (total)	109	50	.....

The 2026 Budget proposes to eliminate OFCCP, a continuation of the proposal from the 2026 Budget. Executive Order (EO) 14173, *Ending Illegal Discrimination and Restoring Merit-Based Opportunity*, rescinded EO 11246, permanently removing the basis for OFCCP's EO 11246 enforcement authority and program work. The 2027 Budget transfers enforcement of the Vietnam Era Veterans' Readjustment Assistance Act of 1974 and enforcement of Section 503 of the Rehabilitation Act of 1973 to the proposed new Office of Civil Rights.

Object Classification (in millions of dollars)

Identification code 016-0148-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	60	21	.....
11.5 Other personnel compensation	1	.....	.....
11.9 Total personnel compensation	61	21	.....
12.1 Civilian personnel benefits	23	7	.....
23.1 Rental payments to GSA	6	7	.....
25.3 Other goods and services from Federal sources	21	15	.....
99.9 Total new obligations, unexpired accounts	111	50	.....

Employment Summary

Identification code 016-0148-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	474	138	.....

OFFICE OF LABOR MANAGEMENT STANDARDS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Office of Labor-Management Standards, \$50,115,000.

Program and Financing (in millions of dollars)

Identification code 016-0150-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Labor-management standards	48	49	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	49	50
1900 Budget authority (total)	49	49	50
1930 Total budgetary resources available	49	50	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	6
3010 New obligations, unexpired accounts	48	49	50
3020 Outlays (gross)	-48	-44	-50
3050 Unpaid obligations, end of year	1	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	6
3200 Obligated balance, end of year	1	6	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	49	49	50
Outlays, gross:			
4010 Outlays from new discretionary authority	47	44	45
4011 Outlays from discretionary balances	1		5
4020 Outlays, gross (total)	48	44	50
4180 Budget authority, net (total)	49	49	50
4190 Outlays, net (total)	48	44	50

The Office of Labor-Management Standards (OLMS) administers the Labor-Management Reporting and Disclosure Act (LMRDA) and related laws. OLMS is the lead agency responsible for safeguarding labor union assets, ensuring fair and democratic elections of union officers, and creating transparency through public disclosure of various required forms. OLMS conducts criminal investigations into potential offenses such as embezzlement, deprivation of rights through violence, extortionate picketing, willful failure to file required reports, destruction of records, filing false reports, and election fraud within unions. Additionally, the LMRDA prohibits individuals convicted of certain crimes from holding union office or employment, or from occupying positions with employers or employer associations where they possess "specific collective bargaining authority or direct responsibility in the area of labor-management relations." Civil investigations encompass violations of the LMRDA, including those related to union elections, financial disclosures by unions, union officers and employees, employers, and labor relations consultants, and the imposition of trusteeships on labor unions. OLMS also conducts audits into the financial conditions and operations of unions.

The 2027 funding level is \$1.6 million above the 2026 Full-Year CR level of \$48,515,000. With this funding, OLMS will maintain effective oversight of unions' compliance with the statutory financial reporting obligations under the LMRDA, investigations of complaints under the laws governing the holding of elections of labor union officers, and its responsibilities under 13(c) of the Federal Transit Act.

Object Classification (in millions of dollars)

Identification code 016-0150-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	23	24
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	24	24	25
12.1 Civilian personnel benefits	10	9	9
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges		3	3
25.3 Other goods and services from Federal sources	10	9	9
99.9 Total new obligations, unexpired accounts	48	49	50

Employment Summary

Identification code 016-0150-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	186	172	180

**OCCUPATIONAL SAFETY AND HEALTH
ADMINISTRATION**

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Occupational Safety and Health Administration, \$582,381,000, including not to exceed \$115,200,000 which shall be the maximum amount available for grants to States under section 23(g) of the Occupational Safety and Health Act (the "Act") (29 U.S.C. 672(g)), which grants shall be no less than 50 percent of the costs of State occupational safety and health programs required to be incurred under plans approved by the Secretary under section 18 of the Act (29 U.S.C. 667); and, in addition, notwithstanding 31 U.S.C. 3302, the Occupational Safety and Health Administration may retain up to \$499,000 per fiscal year of training institute course tuition and fees, otherwise authorized by law to be collected, and may utilize such sums for occupational safety and health training and education: Provided, That notwithstanding 31 U.S.C. 3302, the Secretary is authorized, during the fiscal year ending September 30, 2027, to collect and retain fees for services provided to Nationally Recognized Testing Laboratories, and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, to administer national and international laboratory recognition programs that ensure the safety of equipment and products used by workers in the workplace: Provided further, That none of the funds appropriated under this paragraph shall be obligated or expended to prescribe, issue, administer, or enforce any standard, rule, regulation, or order under the Act which is applicable to any person who is engaged in a farming operation which does not maintain a temporary labor camp and employs 10 or fewer employees: Provided further, That no funds appropriated under this paragraph shall be obligated or expended to administer or enforce any standard, rule, regulation, or order under the Act with respect to any employer of 10 or fewer employees who is included within a category having a Days Away, Restricted, or Transferred ("DART") occupational injury and illness rate, at the most precise industrial classification code for which such data are published, less than the national average rate as such rates are most recently published by the Secretary, acting through the Bureau of Labor Statistics, in accordance with section 24 of the Act (29 U.S.C. 673), except—

- (1) to provide, as authorized by the Act, consultation, technical assistance, educational and training services, and to conduct surveys and studies;*
- (2) to conduct an inspection or investigation in response to an employee complaint, to issue a citation for violations found during such inspection, and to assess a penalty for violations which are not corrected within a reasonable abatement period and for any willful violations found;*
- (3) to take any action authorized by the Act with respect to imminent dangers;*
- (4) to take any action authorized by the Act with respect to health hazards;*
- (5) to take any action authorized by the Act with respect to a report of an employment accident which is fatal to one or more employees or which results in hospitalization of two or more employees, and to take any action pursuant to such investigation authorized by the Act; and*
- (6) to take any action authorized by the Act with respect to complaints of discrimination against employees for exercising rights under the Act:*
Provided further, That the foregoing proviso shall not apply to any person who is engaged in a farming operation which does not maintain a temporary labor camp

SALARIES AND EXPENSES—Continued

and employs 10 or fewer employees: Provided further, That not less than \$3,500,000 shall be for Voluntary Protection Programs.

Program and Financing (in millions of dollars)

Identification code 016-0400-0-1-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Safety and health standards	21	19	16
0002 Federal enforcement	248	243	210
0003 Whistleblower protection	26	22	17
0004 State programs	117	120	115
0005 Technical support	26	26	22
0006 Federal compliance assistance	80	78	89
0007 State consultation grants	61	63	63
0008 Training grants	10	13	.....
0009 Safety and health statistics	35	35	41
0010 Executive direction and administration	10	10	9
0799 Total direct obligations	634	629	582
0801 Salaries and Expenses (Reimbursable)	3	4	3
0900 Total new obligations, unexpired accounts	637	633	585
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	3	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	632	629	582
1121 Appropriations transferred from other acct [016-0174]	3	.....	.....
1121 Appropriations transferred from other acct [016-0175]	4	.....	.....
1160 Appropriation, discretionary (total)	639	629	582
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	4	3
1900 Budget authority (total)	642	633	585
1930 Total budgetary resources available	643	636	585
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	-3	.....
1941 Unexpired unobligated balance, end of year	3	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	63	67
3010 New obligations, unexpired accounts	637	633	585
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-631	-629	-592
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	63	67	60
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	61	65
3200 Obligated balance, end of year	61	65	58
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	642	633	585
Outlays, gross:			
4010 Outlays from new discretionary authority	583	576	533
4011 Outlays from discretionary balances	48	53	59
4020 Outlays, gross (total)	631	629	592
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-3	-4	-3
4040 Offsets against gross budget authority and outlays (total)	-3	-4	-3
4180 Budget authority, net (total)	639	629	582
4190 Outlays, net (total)	628	625	589

Safety and Health Standards.—This activity provides for the protection of worker safety and health through the development, promulgation, review, and evaluation of occupational safety and health standards and guidance, as specified under the Occupational Safety and Health Act of 1970 (OSH Act). Before any standard is proposed or promulgated, a determination is made that: (1) a significant risk of serious injury or health impairment exists; (2) the standard will reduce this risk; (3) the standard is economically and technologically feasible; and (4) the standard is cost effective when com-

pared with alternative regulatory proposals providing equal levels of protection. This activity also ensures, through the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA) process, that small business concerns are considered in the process of developing standards.

Federal Enforcement.—This activity provides for the protection of employees through the enforcement of workplace standards promulgated under the OSH Act, through the physical inspection of worksites, and by providing guidance on how to comply with the requirements of OSHA standards. OSHA's enforcement strategy ranges from a selective targeting of inspections and related compliance activities to a focus on specific high-hazard industries and worksites. Enforcement is prioritized by the investigation of imminent danger situations and employee complaints, investigation of fatal and catastrophic accidents, programmed inspections of firms with injury and illness rates that are above the national average, and special emphasis inspections for serious safety and health hazards.

Whistleblower Programs.—This activity provides for the enforcement of Section 11(c) of the OSH Act, which prohibits any person from discharging or in any manner retaliating against any employee because the employee has exercised rights under the Act, including complaining to OSHA and seeking an OSHA inspection, participating in an OSHA inspection, and participating or testifying in any proceeding related to an OSHA inspection.

State Programs.—This activity supports states that assume responsibility for administering occupational safety and health programs under State Plans approved by the Secretary. Under section 23 of the OSH Act, grants matching up to 50 percent of total program costs are made to States that meet the Act's criteria for establishing and implementing State programs that are at least as effective as the Federal OSHA program. State programs, like Federal OSHA, provide a mix of enforcement, outreach, training, and compliance assistance activities. There are 29 approved State Plans.

Technical Support.—This activity provides support for OSHA's emergency response activities, including responses to oil spills, hurricanes, tornados, and other natural or manmade disasters. This activity also provides specialized technical expertise and advice in support of a wide range of program areas, including construction, standards setting, variance determinations, compliance assistance, and enforcement. Areas of expertise include laboratory accreditation, industrial hygiene, occupational medicine, chemical analysis, equipment calibration, safety engineering, environmental impact statements, technical and scientific databases, computer-based outreach products, and emergency preparedness.

Federal Compliance Assistance.—This activity supports a broad range of training, outreach, and cooperative programs that provide compliance assistance for employers and employees in protecting workers' safety and health, with particular emphasis on high-hazard industries, small business, and other hard-to-reach workers. OSHA works with employer and employee stakeholder groups to share compliance assistance information, resources, and tools, and to plan, coordinate, and participate in meetings, conferences, training events, and outreach activities in support of the agency's key initiatives, including enforcement and rulemaking activities, outreach campaigns, and other priority initiatives. OSHA also works with employers and employees through cooperative programs, such as the Voluntary Protection Programs to recognize employers with exemplary safety and health programs, and Alliances and Strategic Partnerships, which commit organizations to proactively collaborate with OSHA. This activity also provides assistance to federal agencies in implementing and improving their job safety and health programs. Occupational safety and health training is provided at the OSHA Training Institute and affiliated Education Centers throughout the country. Compliance and technical assistance materials are prepared and disseminated to the public through various means, including online.

State Compliance Assistance: Consultation Grants.—This activity supports OSHA's On-Site Consultation Program, which offers no-cost and confidential occupational safety and health services to small- and medium-sized businesses in all 50 states, the District of Columbia, and several U.S. territories, with priority given to high-hazard worksites. On-Site Consulta-

tion services are separate from enforcement and do not result in penalties and citations. Consultants from state agencies or universities work with employers to identify workplace hazards, provide advice for compliance with OSHA standards, and assist in establishing and improving safety and health programs. Designated state agencies or universities enter into cooperative agreements that provide a 90 percent federal funding match.

Safety and Health Statistics.—This activity supports the agency's information technology infrastructure, management of information, OSHA's webpage and web-based compliance assistance services, and the statistical basis for OSHA's programs and field operations. These services are provided through an integrated data network and statistical analysis and review. OSHA administers and maintains the recordkeeping system that serves as the foundation for the BLS survey on occupational injuries and illnesses and provides guidance on recordkeeping requirements to both the public and private sectors.

Executive Direction.—This activity supports overall leadership, direction, and support for agency operations. This includes developing strategic and agency priorities, coordination of policy, planning and evaluation, audit, management support, legislative liaison, interagency affairs, federal agency liaison, administrative services, and budgeting and financial control.

PROGRAM STATISTICS

	2025 actual	2026 est.	2027 est.
Inspections:			
Federal inspections	30,283	20,855	22,040
State program inspections	38,335	38,642	36,323
Consultation Visits	22,199	22,557	22,106

Object Classification (in millions of dollars)

Identification code 016-0400-0-1-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	221	204	184
11.5 Other personnel compensation	6	6	6
11.9 Total personnel compensation	227	210	190
12.1 Civilian personnel benefits	86	79	71
21.0 Travel and transportation of persons	6	8	8
23.1 Rental payments to GSA	23	20	20
23.3 Communications, utilities, and miscellaneous charges	1	1	1
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	5	9	10
25.3 Other goods and services from Federal sources	94	98	96
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	2	2
31.0 Equipment	1	3	3
41.0 Grants, subsidies, and contributions	188	196	178
99.0 Direct obligations	634	629	582
99.0 Reimbursable obligations	3	4	3
99.9 Total new obligations, unexpired accounts	637	633	585

Employment Summary

Identification code 016-0400-0-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,797	1,639	1,550
2001 Reimbursable civilian full-time equivalent employment		6	6

MINE SAFETY AND HEALTH ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Mine Safety and Health Administration, \$348,207,000, including for State assistance grants and the hire of passenger motor vehicles, including up to \$2,000,000 for mine rescue and recovery activities: Provided, That notwithstanding 31 U.S.C. 3302, not to exceed \$750,000 may be collected by the National Mine Health and Safety Academy for room, board, tuition, and the sale of training materials, otherwise authorized by law to be collected, to be available for mine safety and health education and training activities: Provided further, That notwithstanding 31 U.S.C. 3302, the Mine Safety and Health Adminis-

tration is authorized to collect and retain up to \$2,499,000 from fees collected for the approval and certification of equipment, materials, and explosives for use in mines, and may utilize such sums for such activities: Provided further, That the Secretary is authorized to accept lands, buildings, equipment, and other contributions from public and private sources and to prosecute projects in cooperation with other agencies, Federal, State, or private: Provided further, That the Mine Safety and Health Administration is authorized to promote health and safety education and training in the mining community through cooperative programs with States, industry, and safety associations: Provided further, That the Secretary is authorized to recognize the Joseph A. Holmes Safety Association as a principal safety association and, notwithstanding any other provision of law, may provide funds and, with or without reimbursement, personnel, including service of Mine Safety and Health Administration officials as officers in local chapters or in the national organization: Provided further, That any funds available to the Department of Labor may be used, with the approval of the Secretary, to provide for the costs of mine rescue and survival operations in the event of a major disaster.

Program and Financing (in millions of dollars)

Identification code 016-1200-0-1-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Standards development	5	5	
0004 Assessments	8	7	
0005 Educational policy and development	39	40	
0006 Technical support	36	36	40
0007 Program administration	17	16	28
0008 Program evaluation & information resources	16	18	
0009 Mine Safety and Health Enforcement	266	266	252
0010 Education and Training			21
0011 Regulatory and Data Analysis			7
0799 Total direct obligations	387	388	348
0801 Salaries and Expenses (Reimbursable)	2	3	3
0900 Total new obligations, unexpired accounts	389	391	351

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	388	388	348
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	3	3
1900 Budget authority (total)	390	391	351
1930 Total budgetary resources available	390	391	351
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	31	30	39
3010 New obligations, unexpired accounts	389	391	351
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Obligations (gross)	-387	-382	-355
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	30	39	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	31	30	39
3200 Obligated balance, end of year	30	39	35

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	390	391	351
Outlays, gross:			
4010 Outlays from new discretionary authority	363	356	320
4011 Outlays from discretionary balances	24	26	35
4020 Outlays, gross (total)	387	382	355
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2	-3	-3
4180 Budget authority, net (total)	388	388	348
4190 Outlays, net (total)	385	379	352

Mine Safety and Health Enforcement.—This activity uses an integrated approach toward the prevention of mining accidents, injuries, and occupational illnesses, in coal, metal, and nonmetal mines. This includes inspection of mines and other activities as mandated by the Federal Mine Safety and Health Act of 1977 (Mine Act), as amended by the Mine Improvement and New Emergency Response Act of 2006 (MINER Act), special emphasis

SALARIES AND EXPENSES—Continued

initiatives that focus on persistent safety and health hazards, promulgation of federal mine safety and health standards, investigation of serious accidents, and on-site education and training. The desired outcome of these enforcement efforts is to prevent death, disease, and injury from mining and promote safe and healthful workplaces for the Nation's miners.

Education and Training.—This activity develops and coordinates MSHA's mine safety and health education and training policies and provides classroom instruction at the National Mine Health and Safety Academy for MSHA personnel, other governmental personnel, and the mining industry. Under the proposed reorganization, Educational Policy and Development (EPD) will be renamed to Education and Training and the functions and resources from the Educational Field and Small Mine Services (EF-SMS), which provides compliance assistance to the mining community, will migrate to the Technical Support program. The functions and resources from the Technical Compliance Investigations Division and Accountability Division of the former Assessments program will migrate to the new Education and Training program.

Regulatory and Data Analysis.—This activity develops standards and regulations for the mining industry that protect the safety and health of miners. Under the proposed reorganization, the Standards Development program will be renamed to the Regulatory and Data Analysis program and absorb the data analytics functions and resources from the Program Evaluation and Information Resources (PEIR) program.

Technical Support.—This activity applies engineering and scientific expertise through field and laboratory forensic investigations to resolve technical problems associated with implementing the Mine Act and the MINER Act. Technical Support administers a fee program to approve equipment, materials, and explosives for use in mines and performs field and laboratory audits of equipment previously approved by MSHA. It also collects and analyzes data relative to the cause, frequency, and circumstances of mine accidents. Under the proposed reorganization, the functions and resources for EFSMS will migrate from EPD to the Technical Support program. The realignment will also consolidate all Mine Emergency Operations (MEO) resources under a single program by shifting the MEO personnel and costs in PEIR to the Technical Support program.

Program Administration.—This activity performs general administrative functions and is responsible for meeting performance requirements and developing MSHA's performance plan and Annual Performance Report. Under the proposed reorganization, the functions and resources from the Civil Penalty Compliance Division, Wilkes-Barre Assessments Center, and Management Services Division of the former Assessments program will move to Program Administration. The resources for program evaluation and information technology resource management services from the PEIR program will be moved to Program Administration.

PROGRAM STATISTICS

	2025 Actual	2026 Est.	2027 Est.
Enforcement per 200,000 hours worked by employees:			
Fatality Rates			
All-MSHA fatality rates	0.0102	0.0095	0.0095
Coal Mines	0.0106	0.0099	0.0099
Metal/non-metal mines	0.0086	0.0080	0.0080
Regulations promulgated ¹	1	10	1
Program Administration ² :			
Violations assessed	87,520	74,136	74,136
Education and Training ³ :			
Course days	916	680	680
Technical Support:			
Equipment approvals	288	250	250
Laboratory samples analyzed	89,513	93,900	98,600

¹ 2025 and 2026 reflect data from the Standards, Regulations and Variances budget activity. Beginning in 2027, this performance measure will fall under the Regulatory and Data Analysis budget activity.

² 2025 and 2026 reflect violations assessed under the Assessments budget activity. Beginning in 2027, this performance measure will fall under the Program Administration budget activity.

³ 2025 and 2026 reflect course days under the Educational Policy and Development budget activity. Beginning in 2027, this performance measure will fall under the Education and Training budget activity.

Object Classification (in millions of dollars)

Identification code 016-1200-0-1-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	173	158	162
11.5 Other personnel compensation	12	4	4
11.9 Total personnel compensation	185	162	166
12.1 Civilian personnel benefits	79	73	70
21.0 Travel and transportation of persons	10	11	11
22.0 Transportation of things	7	9	9
23.1 Rental payments to GSA	16	14	13
23.3 Communications, utilities, and miscellaneous charges	3	3	2
24.0 Printing and reproduction	1	.....	.....
25.1 Advisory and assistance services .....	.....	1	.....
25.2 Other services from non-Federal sources	4	5	2
25.3 Other goods and services from Federal sources	63	77	61
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	1	2	1
26.0 Supplies and materials	4	8	5
31.0 Equipment	1	7	3
32.0 Land and structures .....	.....	4	4
41.0 Grants, subsidies, and contributions	11	11	.....
42.0 Insurance claims and indemnities	1	.....	.....
99.0 Direct obligations	387	388	348
99.0 Reimbursable obligations	2	3	3
99.9 Total new obligations, unexpired accounts	389	391	351

Employment Summary

Identification code 016-1200-0-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,635	1,635	1,590

BUREAU OF LABOR STATISTICS

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 016-0200-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Labor force statistics	317	320	.....
0002 Prices and cost of living	245	248	.....
0003 Compensation and working conditions	92	92	.....
0004 Productivity and technology	12	12	.....
0006 Executive direction and staff services	38	37	.....
0799 Total direct obligations	704	709	.....
0801 Salaries and Expenses (Reimbursable)	35	38	.....
0900 Total new obligations, unexpired accounts	739	747	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	636	641	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	103	106	.....
1900 Budget authority (total)	739	747	.....
1930 Total budgetary resources available	739	747	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	158	101	89
3010 New obligations, unexpired accounts	739	747	.....
3011 Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020 Outlays (gross)	-795	-759	-89
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	101	89	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	158	101	89
3200 Obligated balance, end of year	101	89	.....

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	739	747	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	662	658	.....
4011	Outlays from discretionary balances	133	101	89
4020	Outlays, gross (total)	795	759	89
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-103	-106	.....
4033	Non-Federal sources	-1	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-104	-107	.....
4052	Additional offsets against gross budget authority only:			
	Offsetting collections credited to expired accounts	1	1	.....
4060	Additional offsets against budget authority only (total)	1	1	.....
4070	Budget authority, net (discretionary)	636	641	.....
4080	Outlays, net (discretionary)	691	652	89
4180	Budget authority, net (total)	636	641	.....
4190	Outlays, net (total)	691	652	89

Budgetary resources:

Budget authority:

1100	Appropriations, discretionary:			
	Appropriation	43	43	34
1900	Budget authority (total)	43	43	34
1930	Total budgetary resources available	43	43	34

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	56	47	52
3010	New obligations, unexpired accounts	43	43	34
3020	Outlays (gross)	-52	-38	-40
3050	Unpaid obligations, end of year	47	52	46
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	56	47	52
3200	Obligated balance, end of year	47	52	46

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	43	43	34
	Outlays, gross:			
4010	Outlays from new discretionary authority	19	14	11
4011	Outlays from discretionary balances	33	24	29
4020	Outlays, gross (total)	52	38	40
4180	Budget authority, net (total)	43	43	34
4190	Outlays, net (total)	52	38	40

Object Classification (in millions of dollars)

Identification code 016-0200-0-1-505	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	234	212	.....
11.3	Other than full-time permanent	13	14	.....
11.5	Other personnel compensation	7	7	.....
11.9	Total personnel compensation	254	233	.....
12.1	Civilian personnel benefits	93	86	.....
21.0	Travel and transportation of persons	3	3	.....
23.1	Rental payments to GSA	20	22	.....
23.3	Communications, utilities, and miscellaneous charges	3	3	.....
24.0	Printing and reproduction	1	1	.....
25.2	Other services from non-Federal sources	4	9	.....
25.3	Other goods and services from Federal sources	168	179	.....
25.5	Research and development contracts	21	24	.....
25.7	Operation and maintenance of equipment	50	62	.....
31.0	Equipment	4	5	.....
41.0	Grants, subsidies, and contributions	83	82	.....
99.0	Direct obligations	704	709	.....
99.0	Reimbursable obligations	35	38	.....
99.9	Total new obligations, unexpired accounts	739	747	.....

Employment Summary

Identification code 016-0200-0-1-505	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	2,019	1,773	.....
2001	Reimbursable civilian full-time equivalent employment	145	142	.....

Office of Disability Employment Policy.—This agency provides national leadership in developing policy to eliminate barriers to employment faced by people with disabilities. ODEP works within the Department of Labor and in collaboration with other Federal, state and local agencies, private-sector employers, and employer associations to develop and disseminate evidence-based policy strategies and effective practices. ODEP also assists agencies and employers in adopting evidence-based policies and practices. The goal of these efforts is to increase employment opportunities for and the workforce participation rate of people with disabilities.

Object Classification (in millions of dollars)

Identification code 016-0166-0-1-505	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	10	7	7
12.1	Civilian personnel benefits	3	3	3
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	6	8	9
25.3	Other goods and services from Federal sources	5	3	6
41.0	Grants, subsidies, and contributions	18	21	8
99.0	Direct obligations	43	43	34
99.9	Total new obligations, unexpired accounts	43	43	34

Employment Summary

Identification code 016-0166-0-1-505	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	65	46	46

OFFICE OF DISABILITY EMPLOYMENT POLICY

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for the Office of Disability Employment Policy to provide leadership, develop policy and initiatives, and award grants, cooperative agreements, and contracts furthering the objective of eliminating barriers to the training and employment of people with disabilities, \$33,810,000: Provided, That such funds may be used for research and demonstration projects related to testing effective ways to promote greater labor force participation of people with disabilities: Provided further, That the Secretary may transfer amounts made available under this heading for research and demonstration projects to the "State Unemployment Insurance and Employment Service Operations" account for such purposes.

Program and Financing (in millions of dollars)

Identification code 016-0166-0-1-505	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Office of Disability Employment Policy	43	43	34

OFFICE OF INSPECTOR GENERAL

Federal Funds

OFFICE OF INSPECTOR GENERAL

For salaries and expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$81,484,000, together with not to exceed \$5,841,000 which may be expended from the Employment Security Administration account in the Unemployment Trust Fund: Provided, That not more than \$2,000,000 of the amount provided under this heading may be available until expended.

OFFICE OF INSPECTOR GENERAL—Continued

Program and Financing (in millions of dollars)

Identification code 016-0106-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program and Trust Funds	95	91	85
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	10
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	91	91	81
Spending authority from offsetting collections, discretionary:			
1700 Collected	6	6	6
1900 Budget authority (total)	97	97	87
1930 Total budgetary resources available	99	101	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	10	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	8	8
3010 New obligations, unexpired accounts	95	91	85
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-96	-91	-89
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	8	8	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	8	8
3200 Obligated balance, end of year	8	8	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	97	97	87
Outlays, gross:			
4010 Outlays from new discretionary authority	87	82	74
4011 Outlays from discretionary balances	9	7	15
4020 Outlays, gross (total)	96	89	89
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-6	-6
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		2	
4180 Budget authority, net (total)	91	91	81
4190 Outlays, net (total)	90	85	83

The Office of Inspector General (OIG) conducts audits, investigations, and evaluations that improve the effectiveness, efficiency, and economy of departmental programs and operations. It addresses DOL program fraud and labor racketeering in the American workplace, provides technical assistance to DOL program agencies, and advice to the Secretary and the Congress on how to attain the highest possible program performance. The Office of Audit performs audits of the Department's financial statements, programs, activities, and systems to determine whether information is reliable, controls are effective, and resources are safeguarded. It also ensures funds are expended in a manner consistent with laws and regulations, and with achieving the desired program results. The Office of Investigations—Labor Racketeering and Fraud conducts investigations to detect and deter fraud, waste, and abuse in departmental programs. It also identifies and reduces labor racketeering and corruption in employee benefit plans, labor management relations, and internal union affairs.

	2025 actual	2026 est.	2027 est.
Number of Audits	31	18	15
Number of Investigations Completed	210	160	150

Object Classification (in millions of dollars)

Identification code 016-0106-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	45	44	41
11.5 Other personnel compensation	5		

11.9 Total personnel compensation	50	44	41
12.1 Civilian personnel benefits	22	21	19
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	4	4	4
23.2 Rental payments to others	1		
25.1 Advisory and assistance services	5	6	5
25.2 Other services from non-Federal sources	1	6	6
25.3 Other goods and services from Federal sources	7	5	5
25.7 Operation and maintenance of equipment	2		
26.0 Supplies and materials	1		
31.0 Equipment		3	3
99.9 Total new obligations, unexpired accounts	95	91	85

Employment Summary

Identification code 016-0106-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	294	290	260
2001 Reimbursable civilian full-time equivalent employment	1		

DEPARTMENTAL MANAGEMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for Departmental Management, including the hire of passenger motor vehicles, \$329,008,000, together with not to exceed \$87,118,000, which may be expended from the Employment Security Administration account in the Unemployment Trust Fund ("the Trust Fund"): Provided, That \$86,810,000 to be derived from the Trust Fund shall be for the Office of Foreign Labor Certification to administer foreign labor certifications and related immigration activities under the Immigration and Nationality Act and related laws, of which \$63,528,000 shall be available for the Federal administration of such activities, and of which \$23,282,000 shall be available for grants to States for the administration of such activities: Provided further, That \$38,350,000, for the Bureau of International Labor Affairs shall be available for obligation through December 31, 2027: Provided further, That funds available to the Bureau of International Labor Affairs may be used to administer or operate international labor activities, bilateral and multilateral technical assistance, and microfinance programs; for programs to combat exploitative child labor internationally; and to implement model programs that address worker rights issues through technical assistance in countries with which the United States has free trade agreements or trade preference programs: Provided further, That such activities may be carried out by or through contracts, grants, subgrants and other arrangements: Provided further, That \$4,281,000 shall be used for program evaluation and shall be available for obligation through September 30, 2028: Provided further, That funds available for program evaluation may be used to administer grants for the purpose of evaluation: Provided further, That grants made for the purpose of evaluation shall be awarded through fair and open competition: Provided further, That funds available for program evaluation may be transferred to any other appropriate account in the Department for such purpose: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

Program and Financing (in millions of dollars)

Identification code 016-0165-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program direction and support	34	22	30
0002 Legal services	144	130	129
0003 International labor affairs	71	184	70
0004 Administration and management	31	28	28
0005 Adjudication	67	64	66
0007 Women's bureau	19	23	
0008 Civil rights	8	8	
0009 Chief Financial Officer	6	6	6
0011 Departmental Program Evaluation	12	40	4
0012 Office of Civil Rights			35
0013 Office of Foreign Labor Certification			87
0014 H1B Fees			19
0192 Total Direct Program - Subtotal	392	505	474
0799 Total direct obligations	392	505	474
0801 Reimbursable - SOL	14	15	15
0802 Reimbursable - ILAB		2	2

0804	Reimbursable - OASAM	1		
0899	Total reimbursable obligations	15	17	17
0900	Total new obligations, unexpired accounts	407	522	491
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	75	113	8
1001	Discretionary unobligated balance brought fwd, Oct 1	75		
1011	Unobligated balance transfer from ETA-CSEOA to DPE [016-0175]	3		
1011	Unobligated balance transfer from ETA-TES to DPE [016-0174]	4		
1011	Unobligated balance transfer from SUIESO to DPE [016-0179]	4		
1021	Recoveries of prior year unpaid obligations	10		
1070	Unobligated balance (total)	96	113	8
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation (Regular)	388	363	329
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from ETA-TES Advances to DPE [016-0174]	4		
Appropriations, mandatory:				
1201	Appropriation (H-1 Fees)			19
1203	Appropriation (previously unavailable)(special or trust)			1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced			-1
1260	Appropriations, mandatory (total)			19
Spending authority from offsetting collections, discretionary:				
1700	Collected	55	54	143
1711	Spending authority from offsetting collections transferred from SUIESO to SOL [016-0179]	5		
1750	Spending auth from offsetting collections, disc (total)	60	54	143
1900	Budget authority (total)	452	417	491
1930	Total budgetary resources available	548	530	499
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-28		
1941	Unexpired unobligated balance, end of year	113	8	8
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	330	209	285
3010	New obligations, unexpired accounts	407	522	491
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-477	-446	-519
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3041	Recoveries of prior year unpaid obligations, expired	-42		
3050	Unpaid obligations, end of year	209	285	257
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-3	-3
3071	Change in uncollected pymts, Fed sources, expired	11		
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	316	206	282
3200	Obligated balance, end of year	206	282	254
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	452	417	472
Outlays, gross:				
4010	Outlays from new discretionary authority	348	308	373
4011	Outlays from discretionary balances	129	138	127
4020	Outlays, gross (total)	477	446	500
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-55	-54	-143
4040	Offsets against gross budget authority and outlays (total)	-55	-54	-143
Mandatory:				
4090	Budget authority, gross			19
Outlays, gross:				
4100	Outlays from new mandatory authority			19
4180	Budget authority, net (total)	397	363	348
4190	Outlays, net (total)	422	392	376

Program Direction and Support.—The Program Direction and Support (PDS) activity provides leadership and direction for the various DOL agencies. As part of its responsibilities, the PDS activity oversees a program of analysis and general research on issues affecting America's workforce, and also evaluates the effectiveness of Departmental programs. The PDS

activity includes funding for the following organizations: Office of the Secretary; Office of the Deputy Secretary; Office of the Assistant Secretary for Policy; Office of Congressional and Intergovernmental Affairs, which includes the Center for Faith; Office of Public Affairs; and the Office of Public Liaison.

Legal Services.—The Office of the Solicitor (SOL) provides the Secretary of Labor and departmental program officials with the legal services, including enforcement litigation, required to accomplish the Department's mission. SOL enforces worker protection statutes in Federal courts and other tribunals, including bankruptcy courts and various administrative forums throughout the nation. SOL directly litigates cases under most civil programs under DOL's jurisdiction, including appellate matters, and runs a robust amicus program. SOL works hand-in-hand with DOJ in the few instances where SOL does not have direct litigating authority and plays a significant role in developing many criminal investigations referred to DOJ and other law enforcement agencies. SOL also supports the Department's enforcement efforts by providing legal advice on individual investigations of labor violations. SOL's legal services are integral to the Department's rulemaking efforts, both in the development and then the defense of rules. SOL provides legal advice to the Department's agencies on a wide range of matters, including orders, written interpretations, and opinions and legislation, as well as legal services to Departmental management with respect to issues like appropriations, procurement, data, privacy, FOIA, ethics, and employment law.

Bureau of International Labor Affairs.—The Bureau of International Labor Affairs (ILAB) prioritizes the interests of American workers in U.S. trade and international labor and employment policy, strengthening U.S. jobs and wages, by combating foreign labor abuses and unfair trade practices in global supply chains that undermine U.S. prosperity and security.

Administration and Management.—Exercises leadership in all departmental administrative and management programs and services and ensures efficient and effective operation of Departmental programs; provides policy guidance on matters of personnel management, information resource management and procurement; and provides for consistent and constructive internal labor-management relations throughout the Department.

Adjudication.—The Adjudication activity includes the Office of Administrative Law Judges (OALJ), the Benefits Review Board (BRB), the Employees Compensation Appeals Board (ECAB), and the Administrative Review Board (ARB). OALJ is DOL's only trial level tribunal and adjudicates thousands of cases each year under dozens of statutes administered by DOL. The Boards collectively review and determine several thousand appeals each year, make legal interpretations, and establish legal precedents that set standards for certain DOL-administered statutes.

Women's Bureau.—Develops policies and standards, and conducts inquiries related to the interests of working women. The Budget proposes to eliminate the agency in 2027.

Civil Rights.—Enforces compliance with Federal civil rights laws that cover DOL employees (including former employees), applicants for DOL employment, and customers, participants, and beneficiaries in certain DOL conducted programs as well as programs and activities receiving or benefiting from DOL financial assistance (generally grantees, including Workforce Innovation and Opportunity Act (WIOA) recipients). The resources for this activity will be consolidated into the proposed Office of Civil Rights.

Office of Civil Rights.—In 2027, the Department proposes the establishment of a consolidated, streamlined Office of Civil Rights, which will include current activities funded in the Civil Rights activity, Vietnam Era Veterans Readjustment Assistance Act (VEVRAA) responsibilities, Section 503 of the Rehabilitation Act responsibilities, and the administration of whistleblower protection statutes except for Section 11(c) of the Occupational Safety and Health Act.

Office of Foreign Labor Certification.—This agency, which the 2027 Budget proposes to reorganize under the Office of the Secretary of Labor, administers the Department's foreign labor certification programs. Those

SALARIES AND EXPENSES—Continued

programs carry out the Secretary's responsibilities under the Immigration and Nationality Act and related laws to determine whether there are able, willing, and qualified U.S. workers available to fill positions U.S. employers seek to fill with immigrant or temporary foreign workers, and whether there would be any adverse effect on the wages and working conditions of U.S. workers similarly employed if the Department were to grant a labor certification allowing the employment of a foreign worker. This reorganization would elevate and promote more effective decision-making on labor immigration matters within the Department in line with Administration priorities, help strengthen immigration system integrity, and make better use of the Office in the interest of national security.

Chief Financial Officer.—The Office of the Chief Financial Officer (OCFO) was established under the Chief Financial Officer (CFO) Act of 1990. The OCFO provides strategic financial management leadership and guidance to all Department of Labor program agencies. It oversees financial matters stemming from legislative and regulatory requirements, including the CFO Act, Government Management Reform Act (GMRA), Federal Financial Management Integrity Act (FFMIA), Federal Managers Financial Integrity Act (FMFIA), Clinger-Cohen Act, The Reports Consolidation Act, Improper Payments Information Act (IPIA), Treasury Financial Manual Directives, and Office of Management and Budget (OMB) Circulars. Additionally, OCFO leads the execution of travel-related and financial Executive Orders.

Program Evaluation.—The Evaluation Officer is charged with coordinating and overseeing rigorous evaluations of the Department of Labor's programs, ensuring high standards in evaluations undertaken and funded by the Department, and in leading implementation of the Department's evidence-building agenda. Through its development and dissemination of rigorous scientific knowledge, the office builds evaluation capacity and expertise to ensure that evaluation and research findings are available and accessible for policy and program decision-makers in a timely and actionable way.

Object Classification (in millions of dollars)

Identification code 016-0165-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	179	155	194
11.3 Other than full-time permanent	5	1	1
11.5 Other personnel compensation	5	3	4
11.8 Special personal services payments	1	1	.....
11.9 Total personnel compensation	190	160	199
12.1 Civilian personnel benefits	65	55	71
21.0 Travel and transportation of persons	2	4	4
23.1 Rental payments to GSA	17	14	15
25.1 Advisory and assistance services	14	53	32
25.2 Other services from non-Federal sources	5	9	9
25.3 Other goods and services from Federal sources	74	80	99
25.4 Operation and maintenance of facilities .....	.....	1	.....
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	24	128	44
99.0 Direct obligations	392	505	474
99.0 Reimbursable obligations	15	17	17
99.9 Total new obligations, unexpired accounts	407	522	491

Employment Summary

Identification code 016-0165-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,169	976	1,300
2001 Reimbursable civilian full-time equivalent employment	59	52	52

IT MODERNIZATION

For necessary expenses for Department of Labor centralized infrastructure technology investment activities related to support systems and modernization, \$18,160,000, which shall be available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 016-0162-0-1-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Departmental Support Systems	5	7	7
0002 IT Infrastructure Modernization	18	.....	11
0100 Direct program activities, subtotal	23	7	18
0900 Total new obligations, unexpired accounts	23	7	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	15	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	29	7	18
1930 Total budgetary resources available	38	22	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	14	5
3010 New obligations, unexpired accounts	23	7	18
3020 Outlays (gross)	-16	-16	-16
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	14	5	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	14	5
3200 Obligated balance, end of year	14	5	7
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	29	7	18
Outlays, gross:			
4010 Outlays from new discretionary authority	8	3	8
4011 Outlays from discretionary balances	8	13	8
4020 Outlays, gross (total)	16	16	16
4180 Budget authority, net (total)	29	7	18
4190 Outlays, net (total)	16	16	16

Departmental Support Systems.—This activity represents a permanent, centralized IT investment fund for the Department of Labor managed by the Chief Information Officer. The fund supports enterprise-wide IT security enhancements that facilitate a centrally managed IT environment with increased risk mitigation parameters to protect the integrity of DOL data and network availability. New technologies like artificial intelligence and quantum computing require stronger cybersecurity measures and this fund helps to achieve these efforts through several new and ongoing projects.

IT Infrastructure Modernization.—This Chief Information Officer-managed activity provides seed funding for the Department of Labor to explore new and innovative technologies, which help provide scalability, flexibility, and cost efficiency. The Department of Labor is focused on investing in artificial intelligence, including scaling infrastructure for high-performance computing, meeting risk standards for high-impact use cases, and helping agencies implement uses for AI to advance their various missions.

Object Classification (in millions of dollars)

Identification code 016-0162-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	.....	.....
12.1 Civilian personnel benefits	1	.....	.....
25.2 Other services from non-Federal sources .....	.....	.....	2
25.3 Other goods and services from Federal sources	3	2	2
25.7 Operation and maintenance of equipment	14	4	13
31.0 Equipment	2	1	1
99.9 Total new obligations, unexpired accounts	23	7	18

Employment Summary

Identification code 016-0162-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20		

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 016-4601-0-4-505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Financial and administrative services (includes Core Financial)	346	159	146
0802 Field services	23	20	19
0804 Human resources services	72	65	60
0805 Telecommunications	15		
0806 Non-DOL Reimbursables		2	2
0808 Information technology services	202	513	402
0900 Total new obligations, unexpired accounts	658	759	629
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	165	292	249
1001 Discretionary unobligated balance brought fwd, Oct 1	165		
1011 Unobligated balance transfer from other acct [047-0616]	14	19	
1012 Unobligated balance transfers between expired and unexpired accounts	31	36	36
1021 Recoveries of prior year unpaid obligations	18	10	10
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	229	357	295
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	666	651	599
1701 Change in uncollected payments, Federal sources	55		
1750 Spending auth from offsetting collections, disc (total)	721	651	599
1900 Budget authority (total)	721	651	599
1930 Total budgetary resources available	950	1,008	894
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	292	249	265
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	251	192	275
3010 New obligations, unexpired accounts	658	759	629
3020 Outlays (gross)	-699	-666	-614
3040 Recoveries of prior year unpaid obligations, unexpired	-18	-10	-10
3050 Unpaid obligations, end of year	192	275	280
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-55	-55
3070 Change in uncollected pymts, Fed sources, unexpired	-55		
3090 Uncollected pymts, Fed sources, end of year	-55	-55	-55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	251	137	220
3200 Obligated balance, end of year	137	220	225
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	721	651	599
Outlays, gross:			
4010 Outlays from new discretionary authority	492	424	390
4011 Outlays from discretionary balances	207	242	224
4020 Outlays, gross (total)	699	666	614
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-666	-649	-597
4033 Non-Federal sources	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-667	-651	-599
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-55		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	-54		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	32	15	15
4180 Budget authority, net (total)			

4190 Outlays, net (total)	32	15	15
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Financial and Administrative Services.—Provides a program of centralized services at both the national and regional levels supporting financial systems on a Department-wide basis, financial services primarily for DOL national office staff, cost determination activities, maintenance of departmental host computer systems, procurement and contract services, safety and health services, maintenance and operation of the Frances Perkins Building and general administrative support in the following areas: space, property and supplies, printing and reproduction, and energy management. In addition, support is provided for the operation and maintenance of the New Core Financial Management System.

Information Technology Operations.—The Information Technology (IT) Operations budget funds the operations and maintenance of the Department's centralized data center and network infrastructure; agency computer systems; cloud computing environment; and additional IT services including email, remote access, file storage, and security operations. The IT Operations budget activity funds all staffing for DOL-wide IT services while the Agency Applications budget activity funds staff who work directly on agency-specific applications.

Agency Applications.—The Agency Applications budget activity provides resources for programmatic IT spending. This includes operations and maintenance spending, as well as development, modernization, and enhancement investments.

Field Services.—Provides a range of administrative and technical services to all agencies of the Department located in its regional and field offices, including space management, financial services, security and emergency management.

Human Resources Services.—Provides leadership, guidance, and technical expertise in all areas related to the management of the Department's human resources.

Non-DOL Reimbursements.—Provides for services rendered to any entity or person for use of Departmental facilities and services, including associated utilities and security services and support for regional consolidated administrative support unit activities. The income received from non-DOL agencies and organizations funds in full the costs of all services provided. This income is credited to and merged with other income received by the Working Capital Fund.

Financing.—The Working Capital Fund is funded by the agencies and organizations for which centralized services are performed at rates that return in full all expenses of operation, including reserves for accrued annual leave.

Object Classification (in millions of dollars)

Identification code 016-4601-0-4-505	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	169	139	139
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	174	144	144
12.1 Civilian personnel benefits	68	59	59
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	12	12	12
23.3 Communications, utilities, and miscellaneous charges	20	17	16
25.1 Advisory and assistance services	41	41	40
25.2 Other services from non-Federal sources	25	25	24
25.3 Other goods and services from Federal sources	27	18	17
25.4 Operation and maintenance of facilities	10	10	10
25.7 Operation and maintenance of equipment	197	335	209
26.0 Supplies and materials	1	1	1
31.0 Equipment	82	96	96
99.9 Total new obligations, unexpired accounts	658	759	629

Employment Summary

Identification code 016-4601-0-4-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15		

WORKING CAPITAL FUND—Continued
Employment Summary—Continued

Identification code 016-4601-0-4-505	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,164	973	973

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
016-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	1	1	1
016-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	21	21	21
General Fund Offsetting receipts from the public	22	22	22
Intragovernmental payments:			
016-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	4		
General Fund Intragovernmental payments	4		

GENERAL PROVISIONS

SEC. 101. None of the funds appropriated by this Act for the Job Corps shall be used to pay the salary and bonuses of an individual, either as direct costs or any proration as an indirect cost, at a rate in excess of Executive Level II.

(TRANSFER OF FUNDS)

SEC. 102. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for the Department of Labor in this Act may be transferred between a program, project, or activity, but no such program, project, or activity shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

SEC. 103. In accordance with Executive Order 13126, none of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended for the procurement of goods mined, produced, manufactured, or harvested or services rendered, in whole or in part, by forced or indentured child labor in industries and host countries already identified by the United States Department of Labor prior to enactment of this Act.

SEC. 104. Except as otherwise provided in this section, none of the funds made available to the Department of Labor for grants under section 414(c) of the American Competitiveness and Workforce Improvement Act of 1998 (29 U.S.C. 2916a) may be used for any purpose other than competitive grants for training individuals who are older than 16 years of age and are not currently enrolled in school within a local educational agency in the occupations and industries for which employers are using H-1B visas to hire foreign workers, and the related activities necessary to support such training.

SEC. 105. None of the funds made available by this Act under the heading "Employment and Training Administration" shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II. This limitation shall not apply to vendors providing goods and services as defined in Office of Management and Budget Circular A-133. Where States are recipients of such funds, States may establish a lower limit for salaries and bonuses of those receiving salaries and bonuses from subrecipients of such funds, taking into account factors including the relative cost-of-living in the State, the compensation levels for comparable State or local government employees, and the size of the organizations that administer Federal programs involved including Employment and Training Administration programs.

(TRANSFER OF FUNDS)

SEC. 106. (a) Notwithstanding section 102, the Secretary may transfer funds made available to the Employment and Training Administration by this Act, either directly or through a set-aside, for technical assistance service to grantees to the "Program Administration" account when it is determined that those services will be more efficiently performed by Federal employees.

(b) Notwithstanding section 102, the Secretary may transfer not more than 0.5 percent of each discretionary appropriation made available to the Employment and Training Administration by this Act to "Program Administration" in order to carry out program integrity activities relating to any of the programs or activities that are funded under any such discretionary appropriations: Provided, That notwithstanding section 102 and the preceding proviso, the Secretary may transfer not more than 0.5 percent of funds made available in paragraphs (1) and (2) of the "Office of Job Corps" account to paragraph (3) of such account to carry out program integrity activities related to the Job Corps program: Provided further, That funds transferred under this subsection shall be available to the Secretary to carry out program integrity activities directly or through grants, cooperative agreements, contracts and other arrangements with States and other appropriate entities: Provided further, That funds transferred under the authority provided by this subsection shall be available for obligation through September 30, 2028.

(TRANSFER OF FUNDS)

SEC. 107. (a) The Secretary may reserve not more than 0.75 percent from each appropriation made available in this Act identified in subsection (b) in order to carry out evaluations of any of the programs or activities that are funded under such accounts. Any funds reserved under this section shall be transferred to "Departmental Management" for use by the Office of the Chief Evaluation Officer within the Department of Labor, and shall be available for obligation through September 30, 2028: Provided, That such funds shall only be available if the Chief Evaluation Officer of the Department of Labor submits a plan to the Committees on Appropriations of the House of Representatives and the Senate describing the evaluations to be carried out 15 days in advance of any transfer.

(b) The accounts referred to in subsection (a) are: "Training and Employment Services", "Job Corps", "State Unemployment Insurance and Employment Service Operations", "Employee Benefits Security Administration", "Office of Workers' Compensation Programs", "Wage and Hour Division", "Office of Labor Management Standards", "Occupational Safety and Health Administration", "Mine Safety and Health Administration", "Office of Disability Employment Policy", funding made available to the "Bureau of International Labor Affairs" within the "Departmental Management, Salaries and Expenses" account, and "Veterans' Employment and Training".

SEC. 108. (a) Section 7 of the Fair Labor Standards Act of 1938 (29 U.S.C. 207) shall be applied as if the following text is part of such section:

"(s)(1) The provisions of this section shall not apply for a period of 2 years after the occurrence of a major disaster to any employee—

"(A) employed to adjust or evaluate claims resulting from or relating to such major disaster, by an employer not engaged, directly or through an affiliate, in underwriting, selling, or marketing property, casualty, or liability insurance policies or contracts;

"(B) who receives from such employer on average weekly compensation of not less than \$591.00 per week or any minimum weekly amount established by the Secretary, whichever is greater, for the number of weeks such employee is engaged in any of the activities described in subparagraph (C); and

"(C) whose duties include any of the following:

"(i) interviewing insured individuals, individuals who suffered injuries or other damages or losses arising from or relating to a disaster, witnesses, or physicians;

"(ii) inspecting property damage or reviewing factual information to prepare damage estimates;

"(iii) evaluating and making recommendations regarding coverage or compensability of claims or determining liability or value aspects of claims;

"(iv) negotiating settlements; or

"(v) making recommendations regarding litigation.

"(2) The exemption in this subsection shall not affect the exemption provided by section 13(a)(1).

"(3) For purposes of this subsection—

"(A) the term "major disaster" means any disaster or catastrophe declared or designated by any State or Federal agency or department;

"(B) the term "employee employed to adjust or evaluate claims resulting from or relating to such major disaster" means an individual who timely secured or secures a license required by applicable law to engage in and perform the activities described in clauses (i) through (v) of paragraph (1)(C) relating to a major disaster, and is employed by an employer that maintains worker compensation insurance coverage or protection for its employees, if required by applicable law, and withholds applicable Federal, State, and local income and payroll taxes from the wages, salaries and any benefits of such employees; and

"(C) the term "affiliate" means a company that, by reason of ownership or control of 25 percent or more of the outstanding shares of any class of voting

securities of one or more companies, directly or indirectly, controls, is controlled by, or is under common control with, another company."

(b) This section shall be effective on the date of enactment of this Act.

SEC. 109. (a) FLEXIBILITY WITH RESPECT TO THE CROSSING OF H-2B NONIMMIGRANTS WORKING IN THE SEAFOOD INDUSTRY.—

(1) **IN GENERAL.**—Subject to paragraph (2), if a petition for H-2B nonimmigrants filed by an employer in the seafood industry is granted, the employer may bring the nonimmigrants described in the petition into the United States at any time during the 120-day period beginning on the start date for which the employer is seeking the services of the nonimmigrants without filing another petition.

(2) **REQUIREMENTS FOR CROSSINGS AFTER 90TH DAY.**—An employer in the seafood industry may not bring H-2B nonimmigrants into the United States after the date that is 90 days after the start date for which the employer is seeking the services of the nonimmigrants unless the employer—

(A) completes a new assessment of the local labor market by—

(i) listing job orders in local newspapers on 2 separate Sundays; and

(ii) posting the job opportunity on the appropriate Department of Labor Electronic Job Registry and at the employer's place of employment; and

(B) offers the job to an equally or better qualified United States worker who—

(i) applies for the job; and

(ii) will be available at the time and place of need.

(3) **EXEMPTION FROM RULES WITH RESPECT TO STAGGERING.**—The Secretary of Labor shall not consider an employer in the seafood industry who brings H-2B nonimmigrants into the United States during the 120-day period specified in paragraph (1) to be staggering the date of need in violation of section 655.20(d) of title 20, Code of Federal Regulations, or any other applicable provision of law.

(b) **H-2B NONIMMIGRANTS DEFINED.**—In this section, the term "H-2B nonimmigrants" means aliens admitted to the United States pursuant to section 101(a)(15)(H)(ii)(B) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15)(H)(ii)(B)).

SEC. 110. (a) The Act of March 4, 1913 entitled "An Act to create a Department of Labor" (37 Stat. 736, chapter 141) is amended—

(1) in section 11, by inserting "(except for section 12)" before "shall take effect"; and

(2) by adding the following after section 11:

"SEC. 12. SECURITY DETAIL.

"(a) **IN GENERAL.**—The Secretary of Labor is authorized to employ law enforcement officers or special agents to provide—

"(1) protection for the Secretary and Deputy Secretary during the performance of official duties by each such officer and during any activity that is preliminary or postliminary to the performance of official duties by each such officer;

"(2) protection, incidental to the protection provided pursuant to paragraph (1), an individual accompanying each such officer who is participating in an activity or event relating to the official duties of each such officer when there is an articulable threat to such individual;

"(3) continuous protection to the Secretary and Deputy Secretary (including during periods not described in paragraph (1)) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary; and

"(4) protection of another senior officer (including a person nominated to be the Secretary during the pendency of such nomination) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary.

"(b) **AUTHORITIES OF THE PROTECTIVE OPERATION**

"(1) In general—The Secretary may authorize officers or special agents employed pursuant to subsection (a)

"(A) to carry firearms;

"(B) to conduct criminal investigations into potential threats to the security of persons protected under this section;

"(C) to make arrests without a warrant for any offense against the United States committed in the presence of such officer or special agent;

"(D) to perform protective intelligence work, including identifying and mitigating potential threats and conducting advance work to review security matters relating to sites and events; and

"(E) coordinate with local law enforcement agencies.

"(2) **GUIDELINES.**—The authority provided by this section shall be exercised in accordance with any—

"(A) guidelines issued by the Attorney General; and

"(B) such additional guidelines as may be issued by the Secretary.

"(c) **EXCEPTION.**—The authorities granted under this section may be exercised notwithstanding section 1343(b)(1) of Title 31."

SEC. 111 .

(a) **Real Property Optimization Transfer Authority.** Of the funds appropriated in this title to Department of Labor accounts for salaries and expenses, the Secretary may transfer up to 1 percent from each such account to the Working Capital Fund for the design, project management, construction, move solution, information technology configurations, and other costs associated with projects that may result in more efficient or effective use of office or other work space: Provided, That amounts transferred under this section shall remain available until expended and shall be in addition to funds otherwise available for such purposes.

SEC. 112. (a) Section 306 of the Social Security Act of 1935 (42 U.S.C. 506) shall be applied as if the following text is part of such section for fiscal year 2027:

(b) "(f)(1) **Base funding.**—

(A) In general.—For the current fiscal year, the Secretary shall allocate a percentage equal to the base funding percentage for such fiscal year of the funds made available for grants under this section among the States awarded such a grant for such fiscal year using a formula prescribed by the Secretary based on the projected number of first payments of regular compensation in the State for a period to be determined by the Secretary. In developing such a formula with respect to a State, the Secretary shall consider the importance of avoiding sharp reductions in grant funding to a State over time. (B) **Base funding percentage.**—For purposes of subparagraph (A), the term 'base funding percentage' means at least 84 percent.

(2) **Reservation for Outcome Payments.**—

(B) **Outcome Reservation Percentage.**—For purposes of subparagraph (A), the term 'outcome reservation percentage' means at least 15 percent.

(g) **Notification to Congress.**—Not later than 45 days prior to making any changes to the allocation formula or the criteria developed pursuant to subsection (f), the Secretary shall submit to Congress, including to the Committee on Ways and Means and the Committee on Appropriations of the House of Representatives and the Committee on Finance and the Committee on Appropriations of the Senate, a notification of any such change."

SEC. 113. For funds made available under this Act, all references in the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) to the Department of Education shall be deemed to be references to the Department of Labor, all references to the Secretary of Education shall be deemed to be references to the Secretary of Labor, and all references to either the Director of the Institute of Education Sciences or the Commissioner for Education Research shall be deemed to be references to the Chief Evaluation Officer at the Department of Labor.

TITLE V—GENERAL PROVISIONS

(TRANSFER OF FUNDS)

SEC. 501. The Secretaries of Labor, Health and Human Services, and Education are authorized to transfer unexpended balances of prior appropriations to accounts corresponding to current appropriations provided in this Act. Such transferred balances shall be used for the same purpose, and for the same periods of time, for which they were originally appropriated.

SEC. 502. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 503. (a) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation to the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government, except in presentation to the executive branch of any State or local government itself.

(b) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local or tribal government in policymaking and administrative processes within the executive branch of that government.

(c) The prohibitions in subsections (a) and (b) shall include any activity to advocate or promote any proposed, pending or future Federal, State or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer

product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

SEC. 504. The Secretaries of Labor and Education are authorized to make available not to exceed \$28,000 and \$20,000, respectively, from funds available for salaries and expenses under titles I and III, respectively, for official reception and representation expenses.

SEC. 505. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state—

(1) the percentage of the total costs of the program or project which will be financed with Federal money;

(2) the dollar amount of Federal funds for the project or program; and

(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

SEC. 506. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for any abortion.

(b) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for health benefits coverage that includes coverage of abortion.

(c) The term "health benefits coverage" means the package of services covered by a managed care provider or organization pursuant to a contract or other arrangement.

SEC. 507. (a) The limitations established in the preceding section shall not apply to an abortion—

(1) if the pregnancy is the result of an act of rape or incest; or

(2) in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

(b) Nothing in the preceding section shall be construed as prohibiting the expenditure by a State, locality, entity, or private person of State, local, or private funds (other than a State's or locality's contribution of Medicaid matching funds).

(c) Nothing in the preceding section shall be construed as restricting the ability of any managed care provider from offering abortion coverage or the ability of a State or locality to contract separately with such a provider for such coverage with State funds (other than a State's or locality's contribution of Medicaid matching funds).

(d)(1) None of the funds made available in this Act may be made available to a Federal agency or program, or to a State or local government, if such agency, program, or government subjects any institutional or individual health care entity to discrimination on the basis that the health care entity does not provide, pay for, provide coverage of, or refer for abortions.

(2) In this subsection, the term "health care entity" includes an individual physician or other health care professional, a hospital, a provider-sponsored organization, a health maintenance organization, a health insurance plan, or any other kind of health care facility, organization, or plan.

SEC. 508. (a) None of the funds made available in this Act may be used for—

(1) the creation of a human embryo or embryos for research purposes; or

(2) research in which a human embryo or embryos are destroyed, discarded, or knowingly subjected to risk of injury or death greater than that allowed for research on fetuses in utero under 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).

(b) For purposes of this section, the term "human embryo or embryos" includes any organism, not protected as a human subject under 45 CFR 46 as of the date of the enactment of this Act, that is derived by fertilization, parthenogenesis, cloning, or any other means from one or more human gametes or human diploid cells.

SEC. 509. (a) None of the funds made available in this Act may be used for any activity that promotes the legalization of any drug or other substance included in schedule I of the schedules of controlled substances established under section 202 of the Controlled Substances Act except for normal and recognized executive-congressional communications.

(b) The limitation in subsection (a) shall not apply when there is significant medical evidence of a therapeutic advantage to the use of such drug or other substance or that federally sponsored clinical trials are being conducted to determine therapeutic advantage.

SEC. 510. None of the funds made available in this Act may be used to promulgate or adopt any final standard under section 1173(b) of the Social Security Act providing for, or providing for the assignment of, a unique health identifier for an

individual (except in an individual's capacity as an employer or a health care provider), until legislation is enacted specifically approving the standard.

SEC. 511. None of the funds made available in this Act may be obligated or expended to enter into or renew a contract with an entity if—

(1) such entity is otherwise a contractor with the United States and is subject to the requirement in 38 U.S.C. 4212(d) regarding submission of an annual report to the Secretary of Labor concerning employment of certain veterans; and

(2) such entity has not submitted a report as required by that section for the most recent year for which such requirement was applicable to such entity.

SEC. 512. (a) None of the funds made available in this Act may be used to request that a candidate for appointment to a Federal scientific advisory committee disclose the political affiliation or voting history of the candidate or the position that the candidate holds with respect to political issues not directly related to and necessary for the work of the committee involved.

(b) None of the funds made available in this Act may be used to disseminate information that is deliberately false or misleading.

SEC. 513. None of the funds appropriated in this Act shall be expended or obligated by the Commissioner of Social Security, for purposes of administering Social Security benefit payments under title II of the Social Security Act, to process any claim for credit for a quarter of coverage based on work performed under a social security account number that is not the claimant's number and the performance of such work under such number has formed the basis for a conviction of the claimant of a violation of section 208(a)(6) or (7) of the Social Security Act.

SEC. 514. None of the funds appropriated by this Act may be used by the Commissioner of Social Security or the Social Security Administration to pay the compensation of employees of the Social Security Administration to administer Social Security benefit payments, under any agreement between the United States and Mexico establishing totalization arrangements between the social security system established by title II of the Social Security Act and the social security system of Mexico, which would not otherwise be payable but for such agreement.

SEC. 515. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 516. Notwithstanding any other provision of this Act, no funds appropriated in this Act shall be used to purchase sterile needles or syringes for the hypodermic injection of any illegal drug: Provided, That such limitation does not apply to the use of funds for elements of a program other than making such purchases if the relevant State or local health department, in consultation with the Centers for Disease Control and Prevention, determines that the State or local jurisdiction, as applicable, is experiencing, or is at risk for, a significant increase in hepatitis infections or an HIV outbreak due to injection drug use, and such program is operating in accordance with State and local law.

SEC. 517. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated to an agency in this Act for the current fiscal year shall be available for necessary expenses to wind down or terminate programs or activities of such agency that received funds in the Consolidated Appropriations Act, 2026 (Public Law 119-75), but for which no funds are being provided in this Act: Provided, That an agency making use of the authority provided in this section may transfer funds between the appropriations of such agency as necessary to carry out this section: Provided further, That such transfer authority shall be in addition to any other transfer authority provided by law.

(CANCELLATION)

SEC. 518. Of amounts deposited in the Child Enrollment Contingency Fund under section 2104(n)(2) of the Social Security Act and the income derived from investment of those funds pursuant to section 2104(n)(2)(C) of that Act, \$21,169,000,000 are hereby permanently cancelled.

SEC. 519. (a) This section applies to: (1) funds made available for evaluation and planning for the Office of Strategy and the Administration for Children and Families in the Department of Health and Human Services; and (2) the Chief Evaluation Office and the statistical-related cooperative and interagency agreements and contracting activities of the Bureau of Labor Statistics in the Department of Labor.

(b) Amounts made available under this or any other Act which are either appropriated, allocated, advanced on a reimbursable basis, or transferred to the functions and organizations identified in subsection (a) for research, evaluation, or statistical purposes shall be available for obligation through September 30, 2031: Provided, That when an office referenced in subsection (a) receives research and evaluation funding from multiple appropriations, such offices may use a single Treasury account for such activities, with funding advanced on a reimbursable basis.

(c) Amounts referenced in subsection (b) that are unexpended at the time of completion of a contract, grant, or cooperative agreement may be deobligated and shall immediately become available and may be reobligated in that fiscal year or the subsequent fiscal year for the research, evaluation, or statistical purposes for which such amounts are available.

SEC. 520. (a) *IN GENERAL.* Notwithstanding any other provision of law, none of the funds made available by this Act may be made available either directly, through a State (including through managed care contracts with a State), or through any other means, to a prohibited entity.

(b) *PROHIBITED ENTITY.* The term "prohibited entity" means an entity, including its affiliates, subsidiaries, successors, and clinics—

(1) that, as of the date of enactment of this Act—

(A) is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of such Code;

(B) is an essential community provider described in section 156.235 of title 45, Code of Federal Regulations (as in effect on the date of enactment of this Act), that is primarily engaged in family planning services, reproductive health, and related medical care; and

(C) performs, or provides any funds to any other entity that performs, abortions other than an abortion performed—

(i) in the case of a pregnancy that is the result of an act of rape or incest; or

(ii) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, including a life-endangering physical condition caused by, or arising from, the pregnancy itself; and

(2) for which the total amount of Federal grants to such entity, including grants to any affiliates, subsidiaries, or clinics of such entity, under title X of the Public Health Service Act in fiscal year 2016 exceeded \$23,000,000.

(c)(1) *END OF PROHIBITION.* The definition in subsection (b) shall cease to apply to an entity if such entity certifies that it, including its affiliates, subsidiaries, successors, and clinics, will not perform, and will not provide any funds to any other entity that performs, an abortion as described in subsection (b)(1)(C).

(2) *REPAYMENT.* The Secretary of Health and Human Services shall seek the repayment of any Federal assistance received by any entity that makes a certification described in paragraph (1) and subsequently violates the terms of such certification.

SEC. 521. Notwithstanding any other provision of law, none of the funds made available by this or any other Act may be used for medical or psychological treatments, drugs, or surgery for gender dysphoria transition services.

SEC. 522. None of the funds provided by this Act may be used to conduct or support research using human fetal tissue if such tissue is obtained pursuant to an induced abortion.

SEC. 523. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to support, directly or indirectly, research facilities or laboratories under the control of adversaries or countries of concern as determined by the Secretary of State.

SEC. 524. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be made available to a hospital or any other entity that administers any postgraduate physician training program, or any other program of training in the health professions, that provides training in the performance of, or assisting in the performance of, induced abortions, or in counseling or referrals for such abortions, if such program—

(1) provides or requires such training for any participant in such program without the participant first voluntarily electing to opt in to undergo such training; or

(2) subjects any participant in such program to discrimination on the basis that the participant does not—

(A) voluntarily elect to opt in to undergo such training; or

(B) perform, assist in the performance of, or provide counseling or referrals for, such abortions.

(b) Nothing in this section shall be construed to permit training described in subsection (a) that is not otherwise allowed by law.

(CANCELLATION)

SEC. 525. Of the unobligated balances made available for carrying out section 2105(a)(3) of the Social Security Act, \$350,000,000 are hereby permanently cancelled.

