

Budget of the United States Government,
Fiscal Year 2015 - Appendix

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION

Federal Funds

TRAINING AND EMPLOYMENT SERVICES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Workforce Investment Act of 1998 (referred to in this Act as "WIA"), the Second Chance Act of 2007, the Women in Apprenticeship and Non-Traditional Occupations Act of 1992 ("WANTO Act"), and the Workforce Innovation Fund, as established by this Act, \$3,148,855,000, \$3,255,557,000, plus reimbursements, shall be available. Of the amounts provided:

(1) for grants to States for adult employment and training activities, youth activities, and dislocated worker employment and training activities, \$2,588,108,000 as follows:

(A) \$766,080,000 for adult employment and training activities, of which \$54,080,000 shall be available for the period July 1, 2014, 2015, through June 30, 2015, 2016, and of which \$712,000,000 shall be available for the period October 1, 2014, 2015, through June 30, 2015, 2016;

(B) \$820,430,000 for youth activities, which shall be available for the period April 1, 2014, 2015, through June 30, 2015, 2016; and

(C) \$1,001,598,000 for dislocated worker employment and training activities, of which \$141,598,000 shall be available for the period July 1, 2014, 2015, through June 30, 2015, 2016, and of which \$860,000,000 shall be available for the period October 1, 2014, 2015, through June 30, 2015, 2016:

Provided, That notwithstanding the transfer limitation under section 133(b)(4) of the WIA, up to 30 percent of such funds may be transferred by a local board if approved by the Governor: *Provided further*, That a local board may award a contract to an institution of higher education or other eligible training provider if the local board determines that it would facilitate the training of multiple individuals in high-demand occupations, if such contract does not limit customer choice: *Provided further*, That notwithstanding section 128(a)(1) of the WIA, the amount available to the Governor for statewide workforce investment activities shall not exceed 8.75 percent of the amount allotted to the State from each of the appropriations under the preceding subparagraphs;

(2) for federally administered programs, \$474,669,000, \$501,371,000, as follows:

(A) \$220,859,000 for the dislocated workers assistance national reserve, of which \$20,859,000 shall be available for the period July 1, 2014, 2015, through June 30, 2015, September 30, 2016, and of which \$200,000,000 shall be available for the period October 1, 2014, 2015, through June 30, 2015, September 30, 2016: *Provided*, That funds provided to carry out section 132(a)(2)(A) of the WIA may be used to provide assistance to a State for statewide or local use in order to address cases where there have been worker dislocations across multiple sectors or across multiple local areas and such workers remain dislocated; coordinate the State workforce development plan with emerging economic development needs; and train such eligible dislocated workers: *Provided further*, That funds provided to carry out section sections 170(b) and 171(d) of the WIA may be used for technical assistance to the workforce system and demonstration projects, respectively, that provide assistance to new entrants in the workforce, adults without employment who are not dislocated workers, and incumbent workers: *Provided further*, That none of the funds shall be obligated to carry out section 173(e) of the WIA;

(B) \$46,082,000 for Native American programs, which shall be available for the period July 1, 2014, 2015, through June 30, 2015, 2016;

(C) \$81,896,000 for migrant and seasonal farmworker programs under section 167 of the WIA, including \$75,885,000 for formula grants (of which not less than 70 percent shall be for employment and training services), \$5,517,000 for migrant and seasonal housing (of which not less than 70 percent shall be for permanent housing), and \$494,000 for other discretionary purposes, which shall be available for the period July 1, 2014, 2015, through June 30,

2015, 2016: *Provided*, That notwithstanding any other provision of law or related regulation, the Department of Labor shall take no action limiting the number or proportion of eligible participants receiving related assistance services or discouraging grantees from providing such services;

(D) \$994,000 for carrying out the WANTO Act, which shall be available for the period July 1, 2014 through June 30, 2015;

(E) \$77,534,000 for YouthBuild activities as described in section 173A of the WIA, which shall be available for the period April 1, 2014, 2015, through June 30, 2015; and 2016;

(F) \$47,304,000, \$60,000,000 to be available to the Secretary of Labor (referred to in this title as "Secretary") for the Workforce Innovation Fund to carry out projects that demonstrate innovative strategies or replicate effective evidence-based strategies that align and strengthen the workforce investment system in order to improve program delivery and education and employment outcomes for beneficiaries, which shall be for the period July 1, 2014, 2015, through September 30, 2015, 2016: *Provided*, That amounts shall be available for awards to States or State agencies that are eligible for assistance under any program authorized under the WIA, consortia of States, or partnerships, including regional partnerships: *Provided further*, that grantees may award subgrants to carry out workforce innovation activities: *Provided further*, That not more than 5 percent of the funds available for workforce innovation activities shall be for technical assistance and evaluations related to the projects carried out with these funds: *Provided further*, That the Secretary may authorize awardees to use a portion of awarded funds for evaluation, upon the Chief Evaluation Officer's approval of an evaluation plan: *Provided further*, That up to \$10,000,000 of the funds provided for the Workforce Innovation Fund may be used for performance-based awards or other agreements under the Pay for Success program: *Provided further*, That any funds obligated for Pay for Success projects or agreements shall remain available for disbursement until expended, notwithstanding 31 U.S.C. 1552(A), and that any funds deobligated from such projects or agreements shall immediately be available for Workforce Innovation Fund activities; and

(F) \$15,000,000 for the Secretary of Labor to award grants to assist in the development of partnerships and employment and training strategies targeted to particular in-demand industry sectors in regional economies, which shall be available from July 1, 2015, through June 30, 2016: *Provided*, That such grants may be awarded to States, consortia of States, or to regional partnerships consisting of representatives of multiple firms or employers in the in-demand industry sector, local or State workforce investment boards in the region, postsecondary educational institutions (such as community colleges), economic development entities, labor organizations where present, and other appropriate entities: *Provided further*, That activities may include strategies to identify training services that will facilitate career advancement opportunities in the in-demand industry sector, including opportunities for subpopulations who face significant barriers to employment: *Provided further*, That grantees may award subgrants to carry out activities: *Provided further*, That the Secretary may reserve not more than 5 percent of the funds available under this subparagraph to provide technical assistance and evaluation of grant projects; and

(3) for national activities, \$86,078,000, \$166,078,000, as follows:

(A) \$80,078,000 for ex-offender activities, under the authority of section 171 of the WIA and section 212 of the Second Chance Act of 2007, which shall be available for the period April 1, 2014, 2015, through June 30, 2015, 2016, notwithstanding the requirements of section 171(b)(2)(B) or 171(c)(4)(D) of the WIA: *Provided*, That of this amount, \$20,000,000 shall be for competitive grants to national and regional intermediaries for activities that prepare young ex-offenders and school dropouts for employment, with a priority for projects serving high-crime, high-poverty areas; and

(B) \$6,000,000 for the Workforce Data Quality Initiative, under the authority of section 171(c)(2) of the WIA, which shall be available for the period July 1, 2014, 2015, through June, September 30,

TRAINING AND EMPLOYMENT SERVICES—Continued

[2015] 2016, and which shall not be subject to the requirements of section 171(c)(4)(D); and

(C) \$80,000,000 for the Secretary of Labor to award performance incentive grants to States and tribal governments that achieve high levels of performance with respect to such core indicators of performance identified in section 136(b)(2) of the WIA as the Secretary may specify regarding subpopulations served under title I-B of the WIA or section 166 of the WIA, respectively, who face significant barriers to employment, such as the long-term unemployed, disconnected youth, individuals with disabilities, and veterans, which shall be available from July 1, 2015, through September 30, 2017: Provided, That in order for a State or tribal government to be eligible to receive an incentive grant, the State or tribal government must exceed the adjusted levels of performance established for the core indicators of performance for such title I-B or section 166, respectively, for the program year on which awards are based: Provided further, That not more than 15 grants may be awarded under this subparagraph for any program year: Provided further, That the Secretary may award grants based on the extent to which States or tribal governments improve the levels of performance achieved for the subpopulations from the preceding program year or years: Provided further, That the Secretary may adjust the levels of performance considered for purposes of awarding the performance incentive grants to take into account differences in economic conditions among States and among tribal governments, the number of individuals served from the respective subpopulations among States and among tribal governments, and other appropriate factors: Provided further, That the performance incentive grants shall be used for the purposes of carrying out activities consistent with title I-B of the WIA or section 166 of the WIA, respectively, which may include innovative activities such as activities designed to remove barriers to, and improve, the alignment of programs, services, and providers in order to enhance employment outcomes and streamline service delivery, except the Secretary may require that up to a specified percentage, or all, of such funds be used to provide activities under such title or section for subpopulations who face significant barriers to employment: Provided further, That the Secretary may develop and use additional indicators of performance for purposes of awarding the performance incentive grants and may reserve not more than 3 percent of funds for research relating to such indicators and for technical assistance to States and tribal governments. (Department of Labor Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 16-0174-0-1-504	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Adult Employment and Training Activities	731	766	766
0003 Dislocated Worker Employment and Training Activities	1,166	1,225	1,229
0005 Youth Activities	856	898	898
0008 Reintegration of Ex-Offenders	80	76	81
0010 Native Americans	46	46	46
0011 Migrant and Seasonal Farmworkers	80	80	82
0013 National programs	17	16	1
0015 H-1B Job Training Grants	25	364	90
0017 Data Quality Initiative	7	7	6
0028 Recovery Act - NEGs Health Insurance Assistance	4		
0029 Workforce Innovation Fund	25	49	43
0799 Total direct obligations	3,037	3,527	3,242
0801 Reimbursable program	12	11	11
0900 Total new obligations	3,049	3,538	3,253
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	335	488	234
1001 Discretionary unobligated balance brought fwd, Oct 1	133		
1010 Unobligated balance transfer to other accts [16-0181]	-2		
1021 Recoveries of prior year unpaid obligations	11		
1050 Unobligated balance (total)	344	488	234
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,446	1,377	1,484
1120 Appropriations transferred to other accts [16-0400]	-2		
1120 Appropriations transferred to other accts [16-0143]	-1		
1120 Appropriations transferred to other accts [16-0181]	-8		

1130 Appropriations permanently reduced	-156		
1160 Appropriation, discretionary (total)	1,279	1,377	1,484
Advance appropriations, discretionary:			
1170 Advance appropriation	1,772	1,772	1,772
1173 Advance appropriations permanently reduced	-12		
1180 Advanced appropriation, discretionary (total)	1,760	1,772	1,772
Appropriations, mandatory:			
1201 Appropriation (H-1B Skills Training)	151	125	125
1203 Appropriation (previously unavailable)		8	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-8	-9	
1260 Appropriations, mandatory (total)	143	124	125
Spending authority from offsetting collections, discretionary:			
1700 Collected	12	11	11
1750 Spending auth from offsetting collections, disc (total)	12	11	11
1900 Budget authority (total)	3,194	3,284	3,392
1930 Total budgetary resources available	3,538	3,772	3,626
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	488	234	373

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,446	2,970	3,009
3010 Obligations incurred, unexpired accounts	3,049	3,538	3,253
3011 Obligations incurred, expired accounts	25		
3020 Outlays (gross)	-3,490	-3,499	-3,266
3040 Recoveries of prior year unpaid obligations, unexpired	-11		
3041 Recoveries of prior year unpaid obligations, expired	-49		
3050 Unpaid obligations, end of year	2,970	3,009	2,996
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,445	2,969	3,008
3200 Obligated balance, end of year	2,969	3,008	2,995

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,051	3,160	3,267
Outlays, gross:			
4010 Outlays from new discretionary authority	1,179	1,300	1,210
4011 Outlays from discretionary balances	2,235	2,052	1,908
4020 Outlays, gross (total)	3,414	3,352	3,118
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-11	-11
Mandatory:			
4090 Budget authority, gross	143	124	125
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	75	146	147
4110 Outlays, gross (total)	76	147	148
4180 Budget authority, net (total)	3,182	3,273	3,381
4190 Outlays, net (total)	3,478	3,488	3,255

Memorandum (non-add) entries:

5092 Unavailable balance, SOY: Appropriations		8	8
5093 Unavailable balance, EOY: Appropriations		8	8

Enacted in 1998, the Workforce Investment Act (WIA) is the primary authorization for this appropriation account. WIA expired on September 30, 2003. The Act is intended to provide job seekers and workers with the labor market information, job search assistance, and training they need to get and keep good jobs; and to provide employers with skilled workers. Funds appropriated for this account generally are available on a July to June program year basis, and include substantial advance appropriation amounts. This account includes:

Adult employment and training activities.—Grants to provide financial assistance to States and territories to design and operate training and employment assistance programs for adults, including low-income individuals and public assistance recipients.

Dislocated worker employment and training activities.—Grants to provide reemployment services and retraining assistance to individuals dislocated from their employment.

Youth activities.—Grants to support a wide range of activities and services to prepare low-income youth for academic and employment success, including summer and year-round jobs. The program links academic and occupational learning with youth development activities.

Workforce Innovation Fund.—Provides \$60 million to support competitive grants to test innovative strategies and replicate evidence-based practices in the workforce system. The Fund will support cross-program collaboration and bold systemic reforms to improve education and employment outcomes for participants. In addition, at least \$10 million of the funds will be used for programmatic innovations targeting disconnected youth. This effort to serve disconnected youth will be coordinated with the Departments of Education and Health and Human Services. A portion of the Fund may also be used for Pay for Success financing to engage social investors, the Federal government, and a State or local community to collaboratively support effective interventions.

Sector Strategies.—Further collaboration between Workforce Investment Boards and businesses. The partnerships to be developed in local and regional areas under this initiative will ensure that businesses' workforce needs are being met, and that the long-term unemployed and other targeted populations receive the training they need for careers in in-demand industry sectors.

Incentive Grants.—Provides \$80 million to reward states that exceed performance measures with respect to serving subpopulations that face significant barriers to employment, such as disconnected youth, the long-term unemployed, veterans, and individuals with disabilities.

Reintegration of Ex-Offenders.—Supports activities authorized under the Second Chance Act to help individuals exiting prison make a successful transition to community life and long-term employment through mentoring, job training, and other services. The Administration intends to devote funds to test and replicate evidence-based strategies for young ex-offenders. The Department of Labor will continue to coordinate closely with the Department of Justice and other relevant Agencies in carrying out this program.

Native Americans.—Grants to Indian tribes and other Native American groups to provide training, work experience, and other employment-related services to Native Americans.

Migrant and Seasonal Farmworkers.—Grants to public agencies and nonprofit groups to provide training and other employability development services to economically disadvantaged youth and families whose principal livelihood is gained in migratory and other forms of seasonal farmwork.

Evaluation.—In 2015, evaluation activities will be funded via a set-aside of program funds provided by Sec. 107 of the Labor General Provisions.

Workforce Data Quality Initiative.—Competitive grants to support the development of longitudinal data systems that integrate education and workforce data to provide timely and accessible information to consumers, policymakers, and others.

Object Classification (in millions of dollars)				
Identification code 16-0174-0-1-504	2013 actual	2014 est.	2015 est.	
Direct obligations:				
25.1	Advisory and assistance services	2	3	5
25.2	Other services from non-Federal sources	33	44	53
25.3	Other goods and services from Federal sources	3	5	5
25.7	Operation and maintenance of equipment	1		
41.0	Grants, subsidies, and contributions	2,998	3,475	3,179

99.0	Direct obligations	3,037	3,527	3,242
99.0	Reimbursable obligations	12	11	11
99.9	Total new obligations	3,049	3,538	3,253

NEW CAREER PATHWAYS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-0188-4-1-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001	Training		1,153
0002	Reemployment services		668
0003	Income support		1,062
0004	Wage insurance		631
0005	Relocation allowance		18
0006	Rapid response		200
0900	Total new obligations (object class 41.0)		3,732
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		3,732
1260	Appropriations, mandatory (total)		3,732
1930	Total budgetary resources available		3,732
Change in obligated balance:			
Unpaid obligations:			
3010	Obligations incurred, unexpired accounts		3,732
3020	Outlays (gross)		-3,732
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		3,732
Outlays, gross:			
4100	Outlays from new mandatory authority		3,732
4180	Budget authority, net (total)		3,732
4190	Outlays, net (total)		3,732

The 2015 Budget proposes legislation to establish a New Career Pathways (NCP) program. This program would make training, reemployment services, income support, job search allowances, and relocation allowances available to a broader number of displaced workers by consolidating and improving two major Federal dislocated worker programs: the Trade Adjustment Assistance for Workers program and the Workforce Investment Act's Dislocated Worker State grants program. Under the NCP program, all displaced workers would receive high-quality reemployment assistance such as resume writing and skills matching. Those workers who had been with their previous employer for three years or more would have access to income support and up to two years of skills training for in-demand jobs. Workers age 50 and older would also have the option of wage insurance, designed to get people back to work more quickly.

OFFICE OF JOB CORPS

To carry out subtitle C of title I of the WIA, including Federal administrative expenses, the purchase and hire of passenger motor vehicles, the construction, alteration, and repairs of buildings and other facilities, and the purchase of real property for training centers as authorized by the WIA, \$1,688,155,000, plus reimbursements, as follows:

- 1) \$1,578,008,000 \$1,580,825,000 for Job Corps Operations, which shall be available for the period July 1, 2015 through June 30, 2016;
- 2) \$80,000,000 \$75,000,000 for construction, rehabilitation and acquisition of Job Corps Centers, which shall be available for the period July 1, 2015, through June 30, 2017 2018, and which may include the acquisition, maintenance, and repair of major items of

JOB CORPS—Continued

equipment: *Provided*, That the Secretary may transfer up to 15 percent of such funds to meet the operational needs of such centers or to achieve administrative efficiencies: *Provided further*, That any funds transferred pursuant to the preceding proviso shall not be available for obligation after June 30, [2015] 2016: *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; and

(3) [\$30,147,000] \$32,330,000 for necessary expenses of [the Office of] Job Corps, which shall be available for obligation for the period October 1, [2013] 2014 through September 30, [2014] 2015:

Provided further, That no funds from any other appropriation shall be used to provide meal services at or for Job Corps centers. (*Department of Labor Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 16-0181-0-1-504	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Operations	1,576	1,767	1,572
0002 Construction, Rehabilitation, and Acquisition (CRA)	114	96	88
0003 Administration	27	30	32
0799 Total direct obligations	1,717	1,893	1,692
0801 Reimbursable program activity	1		
0900 Total new obligations	1,718	1,893	1,692
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,286	1,196	991
1011 Unobligated balance transfer from other accts [16-0174]	2		
1012 Unobligated balance transfers between expired and unexpired accounts	1		
1021 Recoveries of prior year unpaid obligations	9		
1050 Unobligated balance (total)	1,298	1,196	991
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,703	1,688	1,688
1121 Appropriations transferred from other accts [16-0174]	8		
1130 Appropriations permanently reduced	-89		
1160 Appropriation, discretionary (total)	1,622	1,688	1,688
1900 Budget authority (total)	1,622	1,688	1,688
1930 Total budgetary resources available	2,920	2,884	2,679
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	1,196	991	987
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	447	581	1,047
3010 Obligations incurred, unexpired accounts	1,718	1,893	1,692
3011 Obligations incurred, expired accounts	13		
3020 Outlays (gross)	-1,578	-1,427	-1,639
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	581	1,047	1,100
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	447	581	1,047
3200 Obligated balance, end of year	581	1,047	1,100
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,622	1,688	1,688
Outlays, gross:			
4010 Outlays from new discretionary authority	193	188	190
4011 Outlays from discretionary balances	1,385	1,239	1,449
4020 Outlays, gross (total)	1,578	1,427	1,639
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	1,622	1,688	1,688
4080 Outlays, net (discretionary)	1,577	1,427	1,639
4180 Budget authority, net (total)	1,622	1,688	1,688
4190 Outlays, net (total)	1,577	1,427	1,639

Established in 1964 as part of the Economic Opportunity Act and authorized by the Workforce Investment Act of 1998 (P.L. 105-220, Title 1, Subtitle C, section 141), Job Corps is the nation's largest federally-funded, primarily residential, training program for at-risk youth, ages 16-24. With 125 centers currently in 48 states, Puerto Rico, and the District of Columbia, Job Corps provides economically disadvantaged youth with academic, career technical and marketable skills to enter the workforce, enroll in post-secondary education, or enlist in the military.

Job Corps serves and trains approximately 50,000 participants each year while emphasizing the attainment of academic credentials which include: a High School Diploma (HSD) or General Educational Development (GED) and career technical credentials, industry-recognized certifications, state licensures, and pre-apprenticeship credentials. These portable credentials provide for long-term attachment to the workforce and economic mobility as Job Corps graduates advance through their careers. Furthermore, these credentials ensure that program graduates have gained the skills and knowledge necessary to effectively compete in today's workforce.

Large and small businesses, nonprofit organizations, and Native American tribes manage and operate 97 of the Job Corps centers through contractual agreements with the Department of Labor, while the remaining 28 centers are operated through an inter-agency agreement with the U.S. Department of Agriculture. In 2015, Job Corps plans to open and fully enroll two new centers in New Hampshire and Wyoming, the last two States without Job Corps centers. Job Corps participants must be economically disadvantaged youth, ages 16-24, and meet one or more of the following criteria: basic skills deficient; a school dropout; homeless, a runaway, or a foster child; a parent; or in need of additional education, vocational training, or intensive counseling and related assistance in order to participate successfully in regular school-work or to secure and hold employment.

The 2015 Budget continues the Administration's commitment to strengthening and reforming the Job Corps program to improve students' outcomes. These reforms include closing the small number of Job Corps centers that are chronically low-performing; identifying and replicating the practices of high-performing centers; adopting cost saving reforms; and providing information to the public about each Job Corps center's performance in a transparent way. The Administration will continue to shift the program's focus and approach based on evaluation findings, including emphasizing serving older youth, the population for whom the program has shown in a rigorous evaluation to be cost effective. In addition, the Budget proposes steps to strengthen financial and contractual oversight. These changes will allow the program to continue to provide high-quality services to disadvantaged youth while maintaining strong internal controls and ensuring that contracts are procured at the lowest risk and the best value to the Federal government.

Object Classification (in millions of dollars)

Identification code 16-0181-0-1-504	2013 actual	2014 est.	2015 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	16	17	17
12.1 Civilian personnel benefits	10	11	11
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
23.2 Rental payments to others	7	8	7
25.1 Advisory and assistance services	1	2	3
25.2 Other services from non-Federal sources	1,391	1,607	1,415
25.3 Other goods and services from Federal sources	7	8	9
25.4 Operation and maintenance of facilities	18	33	27
25.7 Operation and maintenance of equipment		1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	1		5

32.0	Land and structures	85	38	29
99.0	Direct obligations	1,540	1,729	1,528
99.0	Reimbursable obligations	1		
	Allocation Account - direct:			
	Personnel compensation:			
11.1	Full-time permanent	78	78	78
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	82	82	82
12.1	Civilian personnel benefits	31	31	31
21.0	Travel and transportation of persons	1	1	1
22.0	Transportation of things	1	1	1
23.3	Communications, utilities, and miscellaneous charges	8	8	8
25.2	Other services from non-Federal sources	12	9	9
25.3	Other goods and services from Federal sources	4	4	4
25.4	Operation and maintenance of facilities	2	1	1
25.7	Operation and maintenance of equipment	1		1
26.0	Supplies and materials	30	22	22
31.0	Equipment	2	2	1
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	2	2	2
99.0	Allocation account - direct	177	164	164
99.9	Total new obligations	1,718	1,893	1,692

Employment Summary

Identification code 16-0181-0-1-504	2013 actual	2014 est.	2015 est.
1001 Direct civilian full-time equivalent employment	155	155	168

COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS

【To carry out title V of the Older Americans Act of 1965 (referred to in this Act as "OAA"), \$434,371,000, which shall be available for the period July 1, 2014 through June 30, 2015, and may be recaptured and reobligated in accordance with section 517(c) of the OAA.】 (Department of Labor Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 16-0175-0-1-504	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 National programs	338	342	
0002 State programs	91	92	
0900 Total new obligations (object class 41.0)	429	434	
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	7	7
1012 Unobligated balance transfers between expired and unexpired accounts	8		
1050 Unobligated balance (total)	11	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	448	434	
1130 Appropriations permanently reduced	-23		
1160 Appropriation, discretionary (total)	425	434	
1900 Budget authority (total)	425	434	
1930 Total budgetary resources available	436	441	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	376	351	473
3010 Obligations incurred, unexpired accounts	429	434	
3020 Outlays (gross)	-446	-312	-442
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	351	473	31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	376	351	473
3200 Obligated balance, end of year	351	473	31

Budget authority and outlays, net:

	2013 actual	2014 est.	2015 est.
Discretionary:			
4000 Budget authority, gross	425	434	
Outlays, gross:			
4010 Outlays from new discretionary authority	84	82	
4011 Outlays from discretionary balances	362	230	442
4020 Outlays, gross (total)	446	312	442
4180 Budget authority, net (total)	425	434	
4190 Outlays, net (total)	446	312	442

Community Service Employment for Older Americans (CSEOA), authorized by Title V of the Older Americans Act as amended in 2006 (P.L. 109-365), is a federally-sponsored community service employment and training program for unemployed low-income individuals, ages 55 and older. The program, known as the Senior Community Service Employment Program (SCSEP), offers participants work-based community service training at non-profit or governmental agencies, so that they can gain on-the-job experience and prepare to enter or re-enter the workforce. The 2015 Budget proposes transferring SCSEP to the Department of Health and Human Services to improve coordination between SCSEP and other senior-serving programs administered by the Administration for Community Living. The dual goals of the program are to foster individual economic self-sufficiency and to provide useful opportunities in community service activities.

TAA COMMUNITY COLLEGE AND CAREER TRAINING GRANT FUND

Program and Financing (in millions of dollars)

Identification code 16-0187-0-1-504	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Direct program activity	474	464	
0100 Direct program activities, subtotal	474	464	
0900 Total new obligations (object class 41.0)	474	464	
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	500	500	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-26	-36	
1260 Appropriations, mandatory (total)	474	464	
1930 Total budgetary resources available	474	464	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	960	1,229	900
3010 Obligations incurred, unexpired accounts	474	464	
3011 Obligations incurred, expired accounts	14		
3020 Outlays (gross)	-205	-793	-700
3041 Recoveries of prior year unpaid obligations, expired	-14		
3050 Unpaid obligations, end of year	1,229	900	200
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	960	1,229	900
3200 Obligated balance, end of year	1,229	900	200
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	474	464	
Outlays, gross:			
4100 Outlays from new mandatory authority		23	
4101 Outlays from mandatory balances	205	770	700
4110 Outlays, gross (total)	205	793	700
4180 Budget authority, net (total)	474	464	
4190 Outlays, net (total)	205	793	700

The Trade Adjustment Assistance (TAA) Community College and Career Training program, which received appropriations in the Health Care and Education Reconciliation Act of 2010 (Section 1501 of P.L. 111-152, 124 Stat.1070), provided \$500 million an-

TAA COMMUNITY COLLEGE AND CAREER TRAINING GRANT FUND—Continued
nually in fiscal years 2011–2014 for competitive grants to eligible institutions of higher education. The program aims to improve education and employment outcomes for community college and other students, helping more Americans prepare to succeed in growing occupations. Funding allows for expansion and improvement of education and training programs that can be completed in 2 years or less, result in skills and credentials necessary for high-wage, in-demand jobs, and are suited for workers who are eligible for training under the TAA for Workers program. Grants support institutions that use evidence to design program strategies, are committed to using data for continuous improvement, and facilitate evaluation that can build evidence about effective practices. The Department is implementing this program in cooperation with the Department of Education.

FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES

For payments during fiscal year [2014] 2015 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) and section 233(b) of the Trade Adjustment Assistance Extension Act of 2011, [\$656,000,000] \$710,600,000, together with such amounts as may be necessary to be charged to the subsequent appropriation for payments for any period subsequent to September 15, [2014] 2015: *Provided, That amounts allocated to States to carry out training, employment and case management services, allowances for job search and relocation, and related State administrative expenses may be recaptured and reobligated in accordance with section 245(c) of the Trade Act of 1974. (Department of Labor Appropriations Act, 2014.)*

Program and Financing (in millions of dollars)

Identification code 16-0326-0-1-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Trade Adjustment Assistance benefits	187	270	399
0002 Trade Adjustment Assistance training and other activities	534	307	288
0005 Wage Insurance Payments	35	32	24
0799 Total direct obligations	756	609	711
0801 Disaster Unemployment Assistance	28	40	40
0900 Total new obligations	784	649	751
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	797	656	711
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-41	-47	
1260 Appropriations, mandatory (total)	756	609	711
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (DUA)	28	40	40
1801 Change in uncollected payments, Federal sources	11		
1850 Spending auth from offsetting collections, mand (total)	39	40	40
1900 Budget authority (total)	795	649	751
1930 Total budgetary resources available	795	649	751
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,194	1,328	1,142
3010 Obligations incurred, unexpired accounts	784	649	751
3020 Outlays (gross)	-494	-709	-873
3041 Recoveries of prior year unpaid obligations, expired	-156	-126	-394
3050 Unpaid obligations, end of year	1,328	1,142	626
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-11	-11

3070 Change in uncollected pymts, Fed sources, unexpired	-11		
3090 Uncollected pymts, Fed sources, end of year	-11	-11	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,194	1,317	1,131
3200 Obligated balance, end of year	1,317	1,131	615
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	795	649	751
Outlays, gross:			
4100 Outlays from new mandatory authority	224	357	506
4101 Outlays from mandatory balances	270	352	367
4110 Outlays, gross (total)	494	709	873
Offsetting against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-28	-40	-40
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-11		
4160 Budget authority, net (mandatory)	756	609	711
4170 Outlays, net (mandatory)	466	669	833
4180 Budget authority, net (total)	756	609	711
4190 Outlays, net (total)	466	669	833

Summary of Budget Authority and Outlays (in millions of dollars)

	2013 actual	2014 est.	2015 est.
Enacted/requested:			
Budget Authority	756	609	711
Outlays	466	669	833
Legislative proposal, subject to PAYGO:			
Budget Authority			-33
Outlays			-34
Total:			
Budget Authority	756	609	678
Outlays	466	669	799

The Federal Unemployment Benefits and Allowances (FUBA) account funds the Trade Adjustment Assistance (TAA) for Workers program, which provides income support through Trade Readjustment Allowances (TRA); Training and Other Activities, which include training, job search allowances and relocation allowances, and employment and case management services; wage insurance, which includes the Alternative Trade Adjustment Assistance (ATAA) and the Reemployment Trade Adjustment Assistance (RTAA) benefits that provide cash payments to eligible workers age 50 and over who become reemployed at lower wages than the wages paid in their pre-layoff employment; and related State administration.

The TAA program was reauthorized through December 31, 2013, under the Trade Adjustment Assistance Extension Act (TAAEA) of 2011. Under this legislation, effective January 1, 2014, the TAA program reverts to operation under the 2002 TAA program, while retaining three provisions from the 2011 Program, as required by the Sunset Provisions of the TAAEA. The Department has issued guidance to the States on the operation of Reversion 2014 in Training and Employment Guidance Letter (TEGL) No. 7-13, *Operating Instructions for Implementing the Sunset Provisions of the Amendments to the Trade Act of 1974 Enacted by the Trade Adjustment Assistance Extension Act of 2011.*

Beginning January 1, 2014, workers covered by petitions filed on and after that date will be subject to the program benefits and services applicable under Reversion 2014. At the same time, workers covered under TAA certifications resulting from petitions filed before 11:59 PM December 31, 2013, will be subject to the programs in effect when their petitions were filed. Therefore in 2014 and 2015, Cooperating State Agencies will be required to manage benefits and services for four programs and five distinct participant cohorts resulting from the enactment of the TGAAA and the TAAEA and their sunset provisions. The relevant laws governing each cohort, marked by certification numbers and effective dates, are provided in TEGL No. 7-13.

The funding requested in the appropriations language shown above is sufficient to fund the continuation of current law through 2015 under the Reversion 2014 program.

Object Classification (in millions of dollars)

Identification code 16-0326-0-1-999	2013 actual	2014 est.	2015 est.
41.0 Direct obligations: Grants, subsidies, and contributions	756	609	711
99.0 Reimbursable obligations	28	40	40
99.9 Total new obligations	784	649	751

FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-0326-4-1-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Trade Adjustment Assistance benefits			-18
0002 Trade Adjustment Assistance training and other activities			-14
0005 Wage Insurance Payments			-1
0900 Total new obligations (object class 41.0)			-33
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-33
1260 Appropriations, mandatory (total)			-33
1930 Total budgetary resources available			-33
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts			-33
3020 Outlays (gross)			34
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-33
Outlays, gross:			
4100 Outlays from new mandatory authority			-33
4101 Outlays from mandatory balances			-1
4110 Outlays, gross (total)			-34
4180 Budget authority, net (total)			-33
4190 Outlays, net (total)			-34

The 2015 Budget proposes legislation to establish a New Career Pathways program. This new program will consolidate and improve the Federal Government's two major dislocated workers programs—the existing Trade Adjustment Assistance for Workers program funded under the Federal Unemployment Benefits and Allowances account and the Workforce Investment Act's Dislocated Workers State grants program. Please see the New Career Pathways account for additional detail.

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS

For authorized administrative expenses, \$81,566,000, together with not to exceed **[\$3,596,813,000]** \$3,569,889,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund ("the Trust Fund"), of which:

(1) **[\$2,861,575,000]** \$2,830,443,000 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 **[\$60,000,000]** \$132,650,000 to conduct in-person reemployment and eligibility assessments and unemployment insurance improper payment reviews, and to provide reemployment services and referrals to training as appropriate, as specified for purposes of Section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as

amended, \$10,000,000 for activities to address the misclassification of workers, and \$3,000,000 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 sections 231(a) and 233(b) of the Trade Adjustment Assistance Extension Act of 2011 (Public Law 112-40), and shall be available for obligation by the States through December 31, **[2014]** 2015, except that funds used for automation acquisitions **[or]** shall be available for Federal obligation through December 31, 2015, and for State obligation through September 30, 2017, or, if the automation acquisition is being carried out through consortia of States, for State obligation through September 30, 2020, and for expenditure through September 30, 2021, and funds for competitive grants awarded to States for improved operations, **[reemployment and eligibility]** to conduct in-person assessments and reviews and provide reemployment services and referrals, and **[improper payments, or activities]** to address misclassification of workers shall be available for Federal obligation through December 31, **[2014]** 2015, and for obligation by the States through September 30, **[2016]** 2017, and funds used for unemployment insurance workloads experienced by the States through September 30, **[2014]** 2015, shall be available for Federal obligation through December 31, **[2014]** 2015: *Provided, That from the amount specified under this paragraph for in-person reemployment and eligibility assessments and unemployment insurance improper payment reviews and to provide reemployment services and referrals to training, the Secretary of Labor shall ensure that sufficient amounts are dedicated to provide such assessments, reviews, services, and referrals to all claimants of unemployment insurance for ex-service members under 5 U.S.C. 8521 et. seq. and to identify the factors impeding the employment of such ex-service members;*

(2) **[\$10,676,000]** \$14,547,000 from the Trust Fund is for national activities necessary to support the administration of the Federal-State unemployment insurance system;

(3) \$642,771,000 from the Trust Fund, together with \$21,413,000 from the General Fund of the Treasury, is for grants to States in accordance with section 6 of the Wagner-Peyser Act, and shall be available for Federal obligation for the period July 1, **[2014]** 2015, through June 30, **[2015]** 2016;

(4) \$19,818,000 from the Trust Fund is for national activities of the Employment Service, including administration of the work opportunity tax credit under section 51 of the Internal Revenue Code of 1986, and the provision of technical assistance and staff training under the Wagner-Peyser Act, including not to exceed \$1,166,000 that may be used for amortization payments to States which had independent retirement plans in their State employment service agencies prior to 1980;

(5) **[\$61,973,000]** \$62,310,000 from the Trust Fund is for the administration of foreign labor certifications and related activities under the Immigration and Nationality Act and related laws, of which **[\$47,691,000]** \$48,028,000 shall be available for the Federal administration of such activities, and \$14,282,000 shall be available for grants to States for the administration of such activities; and

(6) \$60,153,000 from the General Fund is to provide workforce information, national electronic tools, and one-stop system building under the Wagner-Peyser Act and section 171 (e)(2)(C) of the WIA and shall be available for Federal obligation for the period July 1, **[2014]** 2015, through June 30, **[2015]** 2016:

*Provided, That to the extent that the Average Weekly Insured Unemployment ("AWIU") for fiscal year **[2014]** 2015 is projected by the Department of Labor to exceed **[3,357,000]** 2,957,000, 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***

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE
OPERATIONS—Continued

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 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 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 Office of Management and Budget Circular A-87: 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 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 non-profit organizations and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, 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, [2015] 2016, for such purposes.*

In addition, [\$20,000,000] \$25,000,000 from the Employment Security Administration Account of the Unemployment Trust Fund shall be available [to conduct] for the amount of the additional appropriation for in-person reemployment and eligibility assessments and unemployment insurance improper payment reviews and to provide reemployment services and referrals to training as appropriate, as specified for the purposes of section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, which shall be available for Federal obligation through December 31, 2015, and for State obligation through September 30, 2017. (Department of Labor Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 16-0179-0-1-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 State UI administration	3,438	2,937	2,856
0002 UI national activities	11	11	14
0010 ES grants to States	664	643	643
0011 ES national activities	20	20	20
0012 American Job Centers	59	60	60
0014 Foreign labor certification	62	62	62
0015 H-1B fees	18	13	13
0799 Total direct obligations	4,272	3,746	3,668
0801 Reimbursable program DUA administration	4	10	10
0803 Reimbursable program NAWS surveys .....	.....	1	1
0899 Total reimbursable obligations	4	11	11
0900 Total new obligations	4,276	3,757	3,679
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	226	99	121
1001 Discretionary unobligated balance brought fwd, Oct 1	91	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-109	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....

1050 Unobligated balance (total)	118	99	121
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	86	82	82
1130 Appropriations permanently reduced	-5	.....	.....
1160 Appropriation, discretionary (total)	81	82	82
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	15	13	13
1203 Appropriation (previously unavailable) .....	.....	1	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	.....
1260 Appropriations, mandatory (total)	14	13	13
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,837	3,629	3,606
1701 Change in uncollected payments, Federal sources	27	.....	.....
1710 Spending authority from offsetting collections transferred to other accounts [16-0165]	-12	.....	.....
1750 Spending auth from offsetting collections, disc (total)	3,852	3,629	3,606
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (EUC08)	290	55	.....
1801 Change in uncollected payments, Federal sources	22	.....	.....
1850 Spending auth from offsetting collections, mand (total)	312	55	.....
1900 Budget authority (total)	4,259	3,779	3,701
1930 Total budgetary resources available	4,377	3,878	3,822
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	99	121	143

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,512	2,367	1,706
3010 Obligations incurred, unexpired accounts	4,276	3,757	3,679
3011 Obligations incurred, expired accounts	56	.....	.....
3020 Outlays (gross)	-4,412	-4,418	-4,212
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-64	.....	.....
3050 Unpaid obligations, end of year	2,367	1,706	1,173
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,291	-1,924	-1,924
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	109	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	-49	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	307	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-1,924	-1,924	-1,924
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	330	443	-218
3200 Obligated balance, end of year	443	-218	-751

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,933	3,711	3,688
Outlays, gross:			
4010 Outlays from new discretionary authority	2,330	2,687	2,667
4011 Outlays from discretionary balances	1,634	1,596	1,532
4020 Outlays, gross (total)	3,964	4,283	4,199
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-643	-643	-643
4030 Federal sources	-21	-20	-20
4030 Federal sources	-48	-48	-48
4030 Federal sources	-14	-14	-14
4030 Federal sources	-3,314	-2,813	-2,712
4030 Federal sources	-60	-60	-133
4030 Federal sources	-20	-20	-25
4030 Federal sources	-12	.....	.....
4030 Federal sources	-10	-10	-10
4033 Non-Federal sources .....	.....	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-4,142	-3,629	-3,606
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-27	.....	.....
4052 Offsetting collections credited to expired accounts	305	.....	.....
4060 Additional offsets against budget authority only (total)	278	.....	.....
4070 Budget authority, net (discretionary)	69	82	82
4080 Outlays, net (discretionary)	-178	654	593
Mandatory:			
4090 Budget authority, gross	326	68	13
Outlays, gross:			
4100 Outlays from new mandatory authority	222	68	13
4101 Outlays from mandatory balances	226	67	.....
4110 Outlays, gross (total)	448	135	13

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources	-290	-55
Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-22	
4160	Budget authority, net (mandatory)	14	13
4170	Outlays, net (mandatory)	158	80
4180	Budget authority, net (total)	83	95
4190	Outlays, net (total)	-20	734
			606
Memorandum (non-add) entries:			
5092	Unavailable balance, SOY: Appropriations		1
5093	Unavailable balance, EOY: Appropriations		1

Unemployment compensation.—State administration amounts provide administrative grants to State agencies that pay unemployment compensation to eligible workers and collect 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 is to effect continuous improvement in State performance and implement activities designed to reduce errors and prevent fraud, waste, and abuse in 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 claims workloads increase above levels specified in the appropriations language.

The funding request for in-person reemployment services and eligibility assessments (REA/RES) for unemployment compensation claimants builds upon the success of a number of states in reducing improper payments and speeding reemployment using these assessments. This proposal is designed to reduce long-term unemployment by providing reemployment services and eligibility assessments to the top one-quarter of claimants identified as most likely to exhaust their unemployment insurance (UI) benefits. Because most unemployment claims are now filed by telephone or on the internet, in-person assessments conducted in American Job Centers can help determine a claimant's continued eligibility for benefits and the adequacy of his/her work search, verify the identity of beneficiaries where there is suspicion of possible identity theft, and provide in-person reemployment services designed to help claimants return to work more quickly. These reemployment services may include, but are not limited to: the provision of labor market and career information; the development of reemployment and work search plans; orientation to services available through American Job Centers; and the provision of staff-assisted reemployment services, including skills assessments, career counseling, job matching and referrals, job search assistance workshops and referrals to training as appropriate. The \$158 million requested for REA/RES is estimated to provide benefit savings of \$420 million.

The Budget also includes a proposal to provide REA/RES services to unemployed veterans recently separated from the military and receiving unemployment benefits under the Unemployment Compensation for Ex-servicemembers (UCX) program. An estimated \$11.4 million of the total requested will provide REA/RES services to 100 percent of UCX claimants and identify the factors

impeding their reemployment; this UCX focus is estimated to provide benefit savings of \$34 million. To ensure full funding of reemployment services and eligibility assessments, the Administration proposes to protect the dollars requested for these activities in the appropriations process through cap adjustments, a mechanism that has been used by past Administrations and Congresses. Under a cap adjustment appropriations for a specific program can exceed discretionary budget caps if savings can be demonstrated. A similar reemployment and eligibility assessment (REA) program was partially funded under an allocation adjustment in fiscal years 2009, 2010, and 2011 in recognition of its potential for savings. Given the demonstrated savings that an integrated approach to reemployment services and UI eligibility assessments can produce, the 2015 Budget proposes to amend the Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, to adjust the discretionary spending limits in the Act for administrative program integrity activities at DOL. These adjustments would be similar in nature to those enacted for the Social Security Administration and the Department of Health and Human Services for Medicare and Medicaid. See additional discussion in the Budget Process chapter in the *Analytical Perspectives* volume.

UNEMPLOYMENT COMPENSATION PROGRAM STATISTICS

	2012 actual	2013 est.	2014 est.	2015 est.
Staff years	32,973	37,943	37,940	37,946
Basic workload (in thousands):				
Employer tax accounts	7,606	7,735	7,767	7,849
Employee wage items recorded	610,784	627,493	633,802	642,341
Initial claims taken	21,188	18,559	18,009	19,094
Weeks claimed	197,695	161,929	154,430	152,589
Nonmonetary determinations	8,198	7,648	7,304	7,273
Appeals	1,864	1,639	1,524	1,426
Covered employment	128,316	131,414	132,042	133,821

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.

Employment service activities serving national needs are conducted through specific reimbursable agreements between the States and the Federal Government under the Wagner-Peyser Act, as amended, and other legislation. States also receive funding under this activity for administration of the Work Opportunity Tax Credit, as well for amortization payments for those States that had independent retirement plans prior to 1980 in their State employment service agencies.

EMPLOYMENT SERVICE PROGRAM STATISTICS

	2012 actual	2013 est.	2014 est.	2015 est.
Total participants (thousands)	19,257	18,216	20,145	20,583
Entered employment rate	53.0%	53.0%	53.6%	54.2%
Cost per participant	36.46	36.46	36.46	36.46

Years are program years running from July 1 of the year indicated through June 30 of the following year.

Foreign Labor Certification.—This activity provides for the administration and 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 that there would be 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 critical permanent or temporary vacancies. Major programs include the permanent, H-2A temporary agricultural, H-2B temporary non-agricultural, and H-1B temporary highly skilled worker visas. The account is divided into Federal and State activities.

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE
OPERATIONS—Continued

Federal Administration.—Federal Administration provides leadership, policy, budget, program operations including staffing (Federal and contractors), information technology, three national processing center facilities, and operational direction to Federal activities supporting the effective and efficient administration of foreign labor certification programs.

State grants.—Provides grants to State workforce agencies in 54 States and U.S. territories funding employment-related activities required for the administration of Federal foreign labor certification programs. Includes State Workforce Agency posting and circulation of job orders and other assistance to employers in the recruitment of U.S. workers, processing of employer requests for prevailing wage determinations for the permanent and temporary programs, State safety inspection of housing provided by employers to workers, and State development of prevailing wage and prevailing practice surveys used to set wages and standards in a defined geographic area.

American Job Centers.—These funds are used to support the joint Federal-State efforts to improve the comprehensive American Job Center system created under WIA. This system provides workers and employers with quick and easy access to a wide array of enhanced career development and labor market information services. A portion of these funds supports a joint initiative between the Employment and Training Administration and the Office of Disability Employment Policy to improve the accessibility and accountability of the public workforce development system for individuals with disabilities.

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.

Object Classification (in millions of dollars)			
Identification code 16-0179-0-1-999	2013 actual	2014 est.	2015 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	19	17	18
12.1 Civilian personnel benefits	6	5	5
23.1 Rental payments to GSA	2	2	2
25.1 Advisory and assistance services	23	26	25
25.2 Other services from non-Federal sources	5	2	2
25.3 Other goods and services from Federal sources	7	4	4
25.7 Operation and maintenance of equipment	11	5	5
41.0 Grants, subsidies, and contributions	4,199	3,685	3,607
99.0 Direct obligations	4,272	3,746	3,668
99.0 Reimbursable obligations	4	11	11
99.9 Total new obligations	4,276	3,757	3,679

Employment Summary

Identification code 16-0179-0-1-999	2013 actual	2014 est.	2015 est.
1001 Direct civilian full-time equivalent employment	183	188	188
1001 Direct civilian full-time equivalent employment	26	31	31

JOB-DRIVEN TRAINING FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-0171-4-1-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0002 Bridge to Work			300

0003 Summer Jobs Plus	1,000
0004 Back to Work Partnerships	2,000
0900 Total new obligations (object class 41.0)	3,300

Budgetary Resources:

Budget authority:	
Appropriations, mandatory:	
1200 Appropriation	8,500
1260 Appropriations, mandatory (total)	8,500
1930 Total budgetary resources available	8,500
Memorandum (non-add) entries:	
1941 Unexpired unobligated balance, end of year	5,200

Change in obligated balance:

Unpaid obligations:	
3010 Obligations incurred, unexpired accounts	3,300
3020 Outlays (gross)	-3,200
3050 Unpaid obligations, end of year	100
Memorandum (non-add) entries:	
3200 Obligated balance, end of year	100

Budget authority and outlays, net:

Mandatory:	
4090 Budget authority, gross	8,500
Outlays, gross:	
4100 Outlays from new mandatory authority	3,200
4180 Budget authority, net (total)	8,500
4190 Outlays, net (total)	3,200

The Job-Driven Training Fund supports initiatives that aim to address the problem of long-term unemployment, provide new employment opportunities for low-income and unemployed workers, and build the skills of American workers. This proposal includes:

Bridge to Work.—Provides \$2 billion for work-based reforms in State Unemployment Insurance programs by providing grants of \$100 million each to 20 States to adopt Bridge to Work programs and other reforms. The State programs would permit individuals to receive their weekly regular unemployment insurance checks while participating in short-term work placement. States are also permitted to use a portion of the funding to expand reemployment assessment services to UI claimants.

Summer Jobs Plus.—Provides \$1.5 billion in formula funding to be distributed to cities to support summer and year-round jobs. An additional \$1 billion will be reserved for an innovation fund to provide competitive grants for other strategies such as alternative high schools for disconnected youth and remedial education or general educational development programs offered in career contexts.

Back to Work Partnerships.—Provides \$4 billion in competitive grants to support partnerships between intermediaries and businesses to get the long-term unemployed back to work. These funds would support the expansion of sector strategies, and would serve about 1 million people.

PAYMENTS TO THE UNEMPLOYMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 16-0178-0-1-603	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0010 Payments to EUCA	25,925	5,192	
0012 Payments to ESAA	435	145	
0900 Total new obligations (object class 41.0)	26,360	5,337	

Budgetary Resources:

Unobligated balance:	
1000 Unobligated balance brought forward, Oct 1	35
1020 Adjustment of unobligated bal brought forward, Oct 1	-35
Budget authority:	
Appropriations, mandatory:	
1200 Appropriation (indefinite)	26,360

1260	Appropriations, mandatory (total)	26,360	5,337	.....
1930	Total budgetary resources available	26,360	5,337	.....

Change in obligated balance:
Unpaid obligations:

3010	Obligations incurred, unexpired accounts	26,360	5,337	.....
3020	Outlays (gross)	-26,360	-5,337	.....

Budget authority and outlays, net:
Mandatory:

4090	Budget authority, gross	26,360	5,337	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	26,360	5,337	.....
4180	Budget authority, net (total)	26,360	5,337	.....
4190	Outlays, net (total)	26,360	5,337	.....

Summary of Budget Authority and Outlays (in millions of dollars)

	2013 actual	2014 est.	2015 est.
Enacted/requested:			
Budget Authority	26,360	5,337	.....
Outlays	26,360	5,337	.....
Legislative proposal, subject to PAYGO:			
Budget Authority		14,979	4,718
Outlays		14,979	4,718
Total:			
Budget Authority	26,360	20,316	4,718
Outlays	26,360	20,316	4,718

This account provides for general fund financing of extended unemployment benefit programs under certain statutes. Under the Emergency Unemployment Compensation law enacted in Public Law (P.L.) 102-164, as amended, there continues to be general fund financing for administrative costs related to any extended benefits paid under the optional, total unemployment rate trigger created in that law. This account is also used to make general fund reimbursements for some or all of the benefits and administrative costs incurred under the new Emergency Unemployment Compensation program (first enacted in P.L. 110-252 and expanded and extended several times, most recently in P.L. 112-240). These funds are transferred 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 in the UTF for benefit costs.

PAYMENTS TO THE UNEMPLOYMENT TRUST FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-0178-4-1-603	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0010	Payments to EUCA	14,979	4,718
0900	Total new obligations (object class 41.0)	14,979	4,718

Budgetary Resources:
Budget authority:

1200	Appropriations, mandatory:		
	Appropriation (indefinite)	14,979	4,718
1260	Appropriations, mandatory (total)	14,979	4,718
1930	Total budgetary resources available	14,979	4,718

Change in obligated balance:
Unpaid obligations:

3010	Obligations incurred, unexpired accounts	14,979	4,718
3020	Outlays (gross)	-14,979	-4,718

Budget authority and outlays, net:
Mandatory:

4090	Budget authority, gross	14,979	4,718
	Outlays, gross:		
4100	Outlays from new mandatory authority	14,979	4,718
4180	Budget authority, net (total)	14,979	4,718

4190	Outlays, net (total)	14,979	4,718
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SHORT TIME COMPENSATION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 16-0168-0-1-603	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001	Grants	10	10
0002	Benefits	147	130
0900	Total new obligations (object class 41.0)	147	140

Budgetary Resources:
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	101	101	91
1021	Recoveries of prior year unpaid obligations	52	.....	.....
1050	Unobligated balance (total)	153	101	91
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	100	140	65
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-10	.....
1260	Appropriations, mandatory (total)	95	130	65
1930	Total budgetary resources available	248	231	156
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	101	91	81

Change in obligated balance:
Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	52	6	6
3010	Obligations incurred, unexpired accounts	147	140	75
3020	Outlays (gross)	-141	-140	-75
3040	Recoveries of prior year unpaid obligations, unexpired	-52	.....	.....
3050	Unpaid obligations, end of year	6	6	6
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	52	6	6
3200	Obligated balance, end of year	6	6	6

Budget authority and outlays, net:
Mandatory:

4090	Budget authority, gross	95	130	65
	Outlays, gross:			
4100	Outlays from new mandatory authority		130	65
4101	Outlays from mandatory balances	141	10	10
4110	Outlays, gross (total)	141	140	75
4180	Budget authority, net (total)	95	130	65
4190	Outlays, net (total)	141	140	75

Short Time Compensation (STC), also known as work sharing, is a layoff aversion strategy that enables workers to remain employed and employers to retain their trained staff during times of reduced business activity. The Middle Class Tax Relief and Job Creation Act of 2012 codified and expanded the definition of STC. Under the STC program, workers receive a percentage of the unemployment benefits they would have received if totally unemployed based upon the percentage of reduction in their hours of work. States that had been operating an STC program before enactment of the Act have two and a half years to amend their laws to conform to the new definition. As an incentive for states to enact state STC programs and promote the use of STC, the Act provides for 100 percent reimbursement of STC benefit costs paid under state law for up to 156 weeks (three years). The Act also establishes an optional temporary Federal STC program, under which the Federal government would pay all administrative costs and one-half of STC benefit costs. The employer participating in STC would pay the other half of STC benefit costs. Grant funding is also available to states whose permanent STC laws meet the new Federal definition.

FEDERAL ADDITIONAL UNEMPLOYMENT COMPENSATION PROGRAM, RECOVERY

Program and Financing (in millions of dollars)

Identification code 16-1800-0-1-603	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Direct program activity	16		
0900 Total new obligations (object class 42.0)	16		
Budgetary Resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	23	23	3
1029 Other balances withdrawn	-23	-23	-3
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	16		
1850 Spending auth from offsetting collections, mand (total)	16		
1900 Budget authority (total)	16		
1930 Total budgetary resources available	16		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	26	3
3010 Obligations incurred, unexpired accounts	16		
3040 Recoveries of prior year unpaid obligations, unexpired	-23	-23	-3
3050 Unpaid obligations, end of year	26	3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	26	3
3200 Obligated balance, end of year	26	3	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	16		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-16		
4190 Outlays, net (total)	-16		

This account provides mandatory general revenue funding for a temporary program established under the American Recovery and Reinvestment Act of 2009 (Public Law 111-5) and subsequently extended. This program paid a supplement of \$25 on every week of unemployment compensation. It was last extended in Public Law 111-157 and paid benefits through its December 7, 2010, phaseout period.

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, [2015] 2016. (Department of Labor Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 16-0327-0-1-600	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0011 Advance to ESAA revolving fund		600	
0900 Total new obligations (object class 41.0)		600	
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		600	
1260 Appropriations, mandatory (total)		600	
1930 Total budgetary resources available		600	

Change in obligated balance:

Unpaid obligations:			
3010 Obligations incurred, unexpired accounts		600	
3020 Outlays (gross)		-600	

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross		600	
Outlays, gross:			
4100 Outlays from new mandatory authority		600	
4180 Budget authority, net (total)		600	
4190 Outlays, net (total)		600	

This account 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 account also makes available funding as needed for nonrepayable advances to the Federal Employees Compensation Account (FECA) to pay the costs of unemployment compensation for former Federal employees and ex-servicemembers, and to the Federal Unemployment and Benefits and Allowances (FUBA) account to pay the costs of benefits and services under the Trade Adjustment Assistance for Workers (TAA) program. These advances are shown as budget authority and outlays in the Advances account. The 2014 appropriations language for this account includes new authority for nonrepayable advances to the revolving fund for the Employment Security Administration Account (ESAA) in the Unemployment Trust Fund. In turn, this revolving fund may provide repayable, interest-bearing advances to the ESAA account if it runs short of funds, and the borrowing authority will enable ESAA to cover its obligations despite seasonal variations in the account's receipts.

Advances were needed for the FUA and EUCA accounts in fiscal year 2013, and the need is expected to continue. Detail on the nonrepayable advances is provided above; detail on the repayable advances is shown separately in the UTF account.

To address the potential need for significant, and somewhat unpredictable advances to various accounts, Congress appropriates such sums as necessary for advances to all of the potential recipient accounts. The fiscal year 2015 request continues this authority.

PROGRAM ADMINISTRATION

For expenses of administering employment and training programs, [\$100,577,000] \$104,889,000, together with not to exceed [\$49,982,000] \$50,674,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund. (Department of Labor Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 16-0172-0-1-504	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Adult services	52		
0002 Youth services	12		

0003	Workforce security	40	43	43
0004	Apprenticeship training, employer and labor services	26	30	33
0005	Executive direction	9	9	9
0006	Training & Employment Services	69	69	70
0799	Total direct obligations	139	151	155
0803	Reimbursable programs (DUA/E-grants/VOPAR/VRAP)	2	3	3
0900	Total new obligations	141	154	158

Budgetary Resources:

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	97	101	105
1130	Appropriations permanently reduced	-5		
1160	Appropriation, discretionary (total)	92	101	105
Spending authority from offsetting collections, discretionary:				
1700	Offsetting collections (UTF)	47	50	51
1700	Collected [DUA/E-grants/VOPAR/VRAP]	2	3	3
1750	Spending auth from offsetting collections, disc (total)	49	53	54
1900	Budget authority (total)	141	154	159
1930	Total budgetary resources available	141	154	159
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	38	26	20
3010	Obligations incurred, unexpired accounts	141	154	158
3011	Obligations incurred, expired accounts	1		
3020	Outlays (gross)	-150	-160	-158
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	26	20	20
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	38	26	20
3200	Obligated balance, end of year	26	20	20

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	141	154	159
Outlays, gross:				
4010	Outlays from new discretionary authority	130	134	138
4011	Outlays from discretionary balances	20	26	20
4020	Outlays, gross (total)	150	160	158
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-49	-53	-54
4180	Budget authority, net (total)	92	101	105
4190	Outlays, net (total)	101	107	104

This account provides for the Federal administration of Employment and Training Administration programs.

Training and Employment services.—In 2014, the Department combined the Adult services and Youth services activities into one budget activity, Training and Employment services. Training and Employment services provides leadership, policy direction and administration for a decentralized system of grants to State and local governments as well as federally administered programs for job training and employment assistance for low income adults, youth and dislocated workers; provides for training and employment services to special targeted groups; provides for the settlement of trade adjustment petitions; and includes related program operations support activities.

Workforce security.—Provides leadership and policy direction for the administration of the comprehensive nationwide public employment service system; oversees unemployment insurance programs in each State; supports a one-stop career center network, including a comprehensive system of collecting, analyzing and disseminating labor market information; and includes related program operations support activities.

Office of Apprenticeship.—Oversees the administration of a Federal-State apprenticeship structure that registers apprenticeship training programs meeting national standards, and provides outreach to employers and labor organizations to promote and develop high-quality apprenticeship programs. In 2015, the office

will focus additional resources on marketing apprenticeship to employers and individuals.

Executive direction.—Provides leadership and policy direction for all training and employment services programs and activities and provides for related program operations support, including research, evaluations, and demonstrations.

Object Classification (in millions of dollars)

Identification code 16-0172-0-1-504		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	74	77	81
11.5	Other personnel compensation		1	1
11.9	Total personnel compensation	74	78	82
12.1	Civilian personnel benefits	22	23	24
13.0	Benefits for former personnel		1	1
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	9	9	9
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	2	3
25.2	Other services from non-Federal sources		1	1
25.3	Other goods and services from Federal sources	18	19	18
25.7	Operation and maintenance of equipment	10	12	12
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	2	1
99.0	Direct obligations	139	151	155
99.0	Reimbursable obligations	2	3	3
99.9	Total new obligations	141	154	158

Employment Summary

Identification code 16-0172-0-1-504		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	759	758	781
2001	Reimbursable civilian full-time equivalent employment	4	8	13

WORKERS COMPENSATION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 16-0170-0-1-806		2013 actual	2014 est.	2015 est.
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	25	20	11
3020	Outlays (gross)	-5	-9	-6
3050	Unpaid obligations, end of year	20	11	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	25	20	11
3200	Obligated balance, end of year	20	11	5
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	5	9	6
4190	Outlays, net (total)	5	9	6

Workers Compensation Programs.—Section 5011 of Public Law 109-148 made \$50,000,000 available to the New York State Uninsured Employers Fund for reimbursement of claims related to the September 11, 2001, terrorist attacks on the United States and for reimbursement of claims related to the first response emergency services personnel who were injured, were disabled, or died due to such terrorist attacks.

STATE PAID LEAVE FUND

For grants and contracts to assist in the start-up of new paid leave programs in the States, \$5,000,000.

STATE PAID LEAVE FUND—Continued
Program and Financing (in millions of dollars)

Identification code 16-0185-0-1-505	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 States paid leave fund			5
0900 Total new obligations (object class 41.0)			5
Budgetary Resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			5
1160 Appropriation, discretionary (total)			5
1930 Total budgetary resources available			5
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts			5
3020 Outlays (gross)			-1
3050 Unpaid obligations, end of year			4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			5
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			5
4190 Outlays, net (total)			1

The 2015 Budget requests \$5 million for the State Paid Leave Fund to assist States in setting up paid leave programs by providing technical assistance and other support.

ADVANCES TO THE EMPLOYMENT SECURITY ADMINISTRATION ACCOUNT OF THE
UNEMPLOYMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 16-4510-0-4-603	2013 actual	2014 est.	2015 est.
Budgetary Resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			600
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		600	
1850 Spending auth from offsetting collections, mand (total)		600	
1930 Total budgetary resources available		600	600
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		600	600
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		600	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources		-600	
4190 Outlays, net (total)		-600	

This account is a revolving fund that is available to make advances to the Employment Security Administration Account (ESAA) in the Unemployment Trust Fund under the provisions of section 901(e) of the Social Security Act. These repayable, interest-bearing advances permit financing of the Federal and State administrative costs of employment security programs when the balance in ESAA is insufficient. The borrowing authority also enables ESAA to cover its obligations despite seasonal variations in the account's receipts.

Trust Funds

UNEMPLOYMENT TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 16-8042-0-7-999	2013 actual	2014 est.	2015 est.
0100 Balance, start of year	15,123	24,810	34,872
Adjustments:			
0190 Prior year accounting adjustment	-35		
0199 Balance, start of year	15,088	24,810	34,872
Receipts:			
0200 General Taxes, FUTA, Unemployment Trust Fund	7,748	8,293	8,701
0201 General Taxes, FUTA, Unemployment Trust Fund- legislative proposal subject to PAYGO			1,314
0202 General Taxes, FUTA, Unemployment Trust Fund- legislative proposal subject to PAYGO			-3,328
0203 Unemployment Trust Fund, State Accounts, Deposits by States	48,952	52,064	50,154
0204 Unemployment Trust Fund, State Accounts, Deposits by States- legislative proposal subject to PAYGO			7
0205 Unemployment Trust Fund, Deposits by Railroad Retirement Board	111	36	75
0220 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund	657	403	246
0221 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund- legislative proposal subject to PAYGO		-403	-298
0240 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund	1,153	1,078	1,028
0241 Payments from the General Fund for Administrative Cost for Extended Unemployment Benefit, Unemployment Trust Fund	26,361	5,337	
0242 Payments from the General Fund for Administrative Cost for Extended Unemployment Benefit, Unemployment Trust Fund- legislative proposal subject to PAYGO		14,979	4,718
0243 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities	600	786	994
0299 Total receipts and collections	85,582	82,573	63,611
0400 Total: Balances and collections	100,670	107,383	98,483
Appropriations:			
0500 Unemployment Trust Fund	-4,290	-3,970	-3,947
0501 Unemployment Trust Fund	227		
0502 Unemployment Trust Fund	-81,174	-63,590	-54,856
0503 Unemployment Trust Fund	49	438	
0504 Unemployment Trust Fund	9,428	9,695	4,585
0505 Unemployment Trust Fund- legislative proposal not subject to PAYGO			27
0506 Unemployment Trust Fund- legislative proposal subject to PAYGO		-14,979	-4,709
0507 Railroad Unemployment Insurance Trust Fund	-17	-27	-27
0508 Railroad Unemployment Insurance Trust Fund	1		
0509 Railroad Unemployment Insurance Trust Fund		11	11
0510 Railroad Unemployment Insurance Trust Fund	-95	-13	-50
0511 Railroad Unemployment Insurance Trust Fund	-103	-109	-69
0512 Railroad Unemployment Insurance Trust Fund	5		
0513 Railroad Unemployment Insurance Trust Fund	109	33	19
0599 Total appropriations	-75,860	-72,511	-59,016
0799 Balance, end of year	24,810	34,872	39,467

Program and Financing (in millions of dollars)

Identification code 16-8042-0-7-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Benefit payments by States	65,583	44,216	39,588
0002 Federal employees' unemployment compensation	1,130	1,061	1,017
0003 State administrative expenses	4,326	3,556	3,543
0010 Direct expenses	173	183	183
0011 Reimbursements to the Department of the Treasury	74	76	84
0020 Veterans employment and training	214	231	232
0021 Interest on FUTA refunds	1	1	1
0022 Interest on General Fund Advances	973	603	370
0900 Total new obligations	72,474	49,927	45,018
Budgetary Resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust fund)	4,290	3,970	3,947
1132 Appropriations temporarily reduced	-227		
1160 Appropriation, discretionary (total)	4,063	3,970	3,947

Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	81,174	63,590	54,856
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-49	-438	.....
1234	Appropriations precluded from obligation	-9,428	-9,695	-4,585
1236	Appropriations applied to repay debt	-10,986	-8,800	-10,100
1260	Appropriations, mandatory (total)	60,711	44,657	40,171
Borrowing authority, mandatory:				
1400	Borrowing authority	7,700	1,300	900
1440	Borrowing authority, mandatory (total)	7,700	1,300	900
1900	Budget authority (total)	72,474	49,927	45,018
1930	Total budgetary resources available	72,474	49,927	45,018
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	5,236	5,040	4,867
3010	Obligations incurred, unexpired accounts	72,474	49,927	45,018
3020	Outlays (gross)	-72,670	-50,100	-45,637
3050	Unpaid obligations, end of year	5,040	4,867	4,248
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	5,236	5,040	4,867
3200	Obligated balance, end of year	5,040	4,867	4,248
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4,063	3,970	3,947
Outlays, gross:				
4010	Outlays from new discretionary authority	2,537	2,986	2,970
4011	Outlays from discretionary balances	2,289	1,157	1,596
4020	Outlays, gross (total)	4,826	4,143	4,566
Mandatory:				
4090	Budget authority, gross	68,411	45,957	41,071
Outlays, gross:				
4100	Outlays from new mandatory authority	67,844	45,957	41,071
4180	Budget authority, net (total)	72,474	49,927	45,018
4190	Outlays, net (total)	72,670	50,100	45,637
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	20,673	29,478	39,000
5001	Total investments, EOY: Federal securities: Par value	29,478	39,000	43,000
5080	Outstanding debt, SOY	-32,932	-29,646	-22,146
5081	Outstanding debt, EOY	-29,646	-22,146	-12,946
5082	Borrowing	-7,700	-1,300	-900

Summary of Budget Authority and Outlays (in millions of dollars)

	2013 actual	2014 est.	2015 est.
Enacted/requested:			
Budget Authority	72,474	49,927	45,018
Outlays	72,670	50,100	45,637
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-27
Outlays .....	.....	.....	-27
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	14,979	4,709
Outlays .....	.....	14,979	4,709
Total:			
Budget Authority	72,474	64,906	49,700
Outlays	72,670	65,079	50,319

The financial transactions of the Federal-State and railroad unemployment insurance systems are made through the Unemployment Trust Fund (UTF). All State and Federal unemployment tax receipts are deposited into the UTF and invested in Government securities until needed for benefit payments or administrative expenses. State payroll taxes pay for all regular State unemployment benefits. The Federal unemployment tax (FUTA) pays the costs of Federal and State administration of the unemployment insurance system, veterans' employment services, surveys of wages and employment, and about 97 percent of the costs of the Employment Service. In addition, the Federal tax pays for certain extended benefit payments. During periods of high State unemployment, there is a stand-by program of extended benefits (EB), financed one-half by State unemployment taxes and one-half by the FUTA payroll tax. The American Recovery and Reinvestment Act (Public Law 111-5), and subsequent legislation,

temporarily made EB 100 percent federally financed. Temporary Federal extended benefit programs, including the current Emergency Unemployment Compensation program, are also funded from the Unemployment Trust Fund, either by the Federal tax or by reimbursement from Federal general revenues. The UTF also provides repayable advances (loans) to the States when the balances in their individual State accounts are insufficient to pay benefits. Federal accounts in the UTF may receive repayable 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 Federal Employees Compensation Account (FECA) in the Trust Fund 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 FECA for benefits paid to their former employees. FECA is not funded out of Federal unemployment taxes. Any additional resources necessary to assure that the FECA account can make the required payments to States are provided from the Advances to the Unemployment Trust Fund and Other Funds account.

Both the benefit payments and administrative expenses of the separate unemployment insurance program for railroad employees are paid from the Unemployment Trust Fund, and receipts from a tax on railroad payrolls are deposited into the Trust Fund to meet expenses.

Legislative proposals to strengthen the unemployment insurance safety net.—The economic downturn continues to severely test the adequacy of States' unemployment insurance (UI) systems, forcing States to borrow to continue paying benefits. These debts are now being repaid through additional taxes on employers, which undermine much-needed job creation. To provide short-term relief to employers in these States, the 2015 Budget will propose a suspension of interest on State UI borrowing in fiscal years 2014 and 2015 along with a suspension of the FUTA credit reduction, which is an automatic debt repayment mechanism for those years. To address the need for States to return their unemployment trust funds to solvency, the Budget will also propose to increase the FUTA taxable wage base to \$15,000 in 2017 and to index it to average wages thereafter. States with lower wage bases will need to adjust their UI tax structures. The FUTA tax rate will be returned to 0.8% in calendar year 2015, to strengthen the solvency of the Federal trust fund accounts, then lowered in 2017 in a revenue-neutral way (net effective FUTA tax rate reduced from 0.8 percent to 0.37 percent in 2017). This legislative package will encourage States to put their UI systems on a firmer financial footing for the future, while preventing unnecessary burden on employers in the short term as the economy recovers. This proposal will impact several receipt accounts that feed into the UTF, including FUTA deposits, deposits of State unemployment taxes into the UTF, and interest on loans.

Section 908 of the Social Security Act currently requires the Secretary of Labor to establish an Advisory Council on Unemployment Compensation every fourth year. This requirement would be replaced with language that would allow the Secretary of Labor to periodically establish an Advisory Council.

Status of Funds (in millions of dollars)

Identification code 16-8042-0-7-999	2013 actual	2014 est.	2015 est.
Unexpended balance, start of year:			
0100 Balance, start of year	-12,573	238	17,623
Adjustments:			
0191 Rounding adjustment	-1	.....	.....

UNEMPLOYMENT TRUST FUND—Continued
Status of Funds—Continued

Identification code 16-8042-0-7-999	2013 actual	2014 est.	2015 est.
0199 Total balance, start of year	-12,609	238	17,623
Cash income during the year:			
Current law:			
Receipts:			
1200 General Taxes, FUTA, Unemployment Trust Fund	7,748	8,293	8,701
1203 Unemployment Trust Fund, State Accounts, Deposits by States	48,952	52,064	50,154
1205 Unemployment Trust Fund, Deposits by Railroad Retirement Board	111	36	75
Offsetting receipts (proprietary):			
1220 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund	657	403	246
Offsetting receipts (intragovernmental):			
1240 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund	1,153	1,078	1,028
1241 Payments from the General Fund for Administrative Cost for Extended Unemployment Benefit, Unemployment Trust Fund	26,361	5,337	.....
1243 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities	600	786	994
Offsetting collections:			
1280 Railroad Unemployment Insurance Trust Fund	19	19	22
1299 Income under present law	85,601	68,016	61,220
Proposed legislation:			
Receipts:			
2201 General Taxes, FUTA, Unemployment Trust Fund .....	.....	.....	1,314
2202 General Taxes, FUTA, Unemployment Trust Fund .....	.....	.....	-3,328
2204 Unemployment Trust Fund, State Accounts, Deposits by States .....	.....	.....	7
Offsetting receipts (proprietary receipts):			
2221 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund .....	.....	-403	-298
Offsetting receipts (intragovernmental):			
2242 Payments from the General Fund for Administrative Cost for Extended Unemployment Benefit, Unemployment Trust Fund .....	.....	14,979	4,718
2299 Income under proposed legislation .....	.....	14,576	2,413
3299 Total cash income	85,601	82,592	63,633
Cash outgo during year:			
Current law:			
4500 Unemployment Trust Fund	-72,670	-50,100	-45,637
4500 Railroad Unemployment Insurance Trust Fund	-118	-128	-138
4599 Outgo under current law (-)	-72,788	-50,228	-45,775
Proposed legislation:			
5500 Unemployment Trust Fund .....	.....	.....	27
5500 Unemployment Trust Fund .....	.....	-14,979	-4,709
5599 Outgo under proposed legislation (-) .....	.....	-14,979	-4,682
6599 Total cash outgo (-)	-72,788	-65,207	-50,457
Manual Adjustments:			
7690 Cash reconciliation adjustment	34	.....	.....
7699 Total adjustments	34	.....	.....
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	-29,240	-21,377	-12,201
8701 Unemployment Trust Fund	29,478	39,000	43,000
8799 Total balance, end of year	238	17,623	30,799

Object Classification (in millions of dollars)

Identification code 16-8042-0-7-999	2013 actual	2014 est.	2015 est.
Direct obligations:			
25.3 Reimbursements to Department of the Treasury	74	76	84
42.0 FECA (Federal Employee) Benefits	1,130	1,061	1,017
42.0 State unemployment benefits	65,583	44,216	39,588
43.0 Interest and dividends	974	604	371
94.0 ETA-PA, BLS, FLC	173	177	177
94.0 Veterans employment and training	214	231	232
94.0 Payments to States for administrative expenses	4,320	3,556	3,543
94.0 Departmental management	6	6	6

99.9 Total new obligations	72,474	49,927	45,018
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UNEMPLOYMENT TRUST FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-8042-2-7-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Benefit payments by States	-27
0900 Total new obligations (object class 42.0)	-27
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	-27
1260 Appropriations, mandatory (total)	-27
1930 Total budgetary resources available	-27
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts	-27
3020 Outlays (gross)	27
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-27
Outlays, gross:			
4100 Outlays from new mandatory authority	-27
4180 Budget authority, net (total)	-27
4190 Outlays, net (total)	-27

The savings reflected in the legislative proposal above are from a cap adjustment to provide in-person reemployment and eligibility assessments, reemployment services, and referrals to training as appropriate for unemployment insurance claimants. These services are funded as part of the Unemployment Insurance administrative grants for the States. Please see the narrative in the "State Unemployment Insurance and Employment Service Operations" account for additional detail on this program integrity proposal.

UNEMPLOYMENT TRUST FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 16-8042-4-7-999	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Benefit payments by States	14,979	4,709
0900 Total new obligations (object class 42.0)	14,979	4,709
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	14,979	4,709
1260 Appropriations, mandatory (total)	14,979	4,709
1930 Total budgetary resources available	14,979	4,709
Change in obligated balance:			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts	14,979	4,709
3020 Outlays (gross)	-14,979	-4,709
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	14,979	4,709
Outlays, gross:			
4100 Outlays from new mandatory authority	14,979	4,709
4180 Budget authority, net (total)	14,979	4,709
4190 Outlays, net (total)	14,979	4,709

The spending reflected in the legislative proposal shown above reflects both an extension of the Emergency Unemployment

Compensation program through December 2014 and the savings from Unemployment Insurance (UI) program integrity proposals that would help prevent and recover improper payments.

The State Information Data Exchange System (SIDES) is designed to help employers more quickly provide the information States need to determine a claimant's UI eligibility. SIDES provides a secure electronic data exchange between States and employers or their third party administrators. SIDES is currently used by about 35 States. This provision would require all State UI agencies to use SIDES. The improved speed and accuracy resulting from use of such an electronic data exchange will help States avoid overpayments or underpayments and will provide more efficient and effective administration of the UI program.

To avoid paying UI benefits to incarcerated individuals (with an exception for those on work release), legislation will be proposed to require States to cross-match UI claimants with the Prisoner Update Processing System (PUPS) database housed at the Social Security Administration (SSA). Recent legislation expanded the information prisons are required to report to SSA to include release dates, last known addresses, and prison-assigned inmate numbers, which should make the system more valuable to agency users as indicators of potential ineligibility for UI benefits.

The 2015 Budget also includes a legislative proposal to establish an offset to concurrent receipt of Social Security Disability Insurance (DI) and Unemployment Insurance (UI). Under this proposal, an individual's DI benefits would be reduced, dollar for dollar, in any month in which that person also received a State or Federal UI benefit. This proposal would eliminate duplicative payments covering the same period a beneficiary is out of the workforce, while still providing a base level of income support.

The 2015 Budget also includes a legislative proposal to address the solvency crisis in the UI system. The economic downturn continues to severely test the solvency of States' UI systems, forcing States to borrow in order to continue paying benefits. These debts are now being repaid through additional taxes on employers, undermining much-needed job creation. To provide short-term relief to those employers, the Budget proposes a suspension of interest on State borrowing in 2014 and 2015 and an accompanying suspension of the FUTA credit reduction (an automatic debt repayment mechanism) for those same years. To address the need for States to return their unemployment trust funds to solvency, the 2015 Budget also proposes to increase the FUTA taxable wage base to \$15,000 starting in 2017 and index it to average wages thereafter. States with lower wage bases will need to adjust their UI tax structures. The effective FUTA rate will be returned to 0.8 percent in 2015 to strengthen the solvency of the Federal trust fund accounts. The FUTA tax rate will subsequently be lowered in a revenue-neutral way to 0.37 percent in 2017 when the wage base is raised. This package will encourage States to put their UI systems on a firmer financial footing for the future, while preventing an unnecessary burden on employers in the short-term as the economy recovers.

EMPLOYEE BENEFITS SECURITY ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Employee Benefits Security Administration, **[\$178,500,000] \$188,447,000.** (*Department of Labor Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 16-1700-0-1-601	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0001 Enforcement and participant assistance	141	145	154
0002 Policy and compliance assistance	26	27	27
0003 Executive leadership, program oversight and administration	6	7	7
0799 Total direct obligations	173	179	188
0801 Reimbursable program	6	8	8
0900 Total new obligations	179	187	196
Budgetary Resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	183	179	188
1130 Appropriations permanently reduced	-10		
1160 Appropriation, discretionary (total)	173	179	188
Spending authority from offsetting collections, discretionary:			
1700 Collected: Federal Sources	6	8	9
1750 Spending auth from offsetting collections, disc (total)	6	8	9
1900 Budget authority (total)	179	187	197
1930 Total budgetary resources available	179	187	197
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	60	54	49
3010 Obligations incurred, unexpired accounts	179	187	196
3011 Obligations incurred, expired accounts	3		
3020 Outlays (gross)	-184	-192	-194
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	54	49	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	60	54	49
3200 Obligated balance, end of year	54	49	51
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	179	187	197
Outlays, gross:			
4010 Outlays from new discretionary authority	143	141	148
4011 Outlays from discretionary balances	41	51	46
4020 Outlays, gross (total)	184	192	194
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Baseline Program [Reimbursable]	-6	-8	-9
4180 Budget authority, net (total)	173	179	188
4190 Outlays, net (total)	178	184	185

Enforcement and participant assistance.—Conducts criminal and civil investigations to ensure compliance with the fiduciary provisions of the Employee Retirement Income Security Act (ERISA) and the Federal Employees' Retirement System Act. Assures compliance with applicable reporting, disclosure, and other requirements of ERISA as well as accounting, auditing, and actuarial standards. Discloses required plan filings to the public. Provides information, technical, and compliance assistance to benefit plan professionals and participants and to the general public.

Policy and compliance assistance.—Conducts policy, research, and legislative analyses on pension, health, and other employee benefit issues. Provides compliance assistance to employers and