



THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF ECONOMIC RESEARCH

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MEMORANDUM

TO: Senator Michael Rodrigues, Chair, Senate Committee on Ways and Means
Representative Aaron Michlewitz, Chair, House Committee on Ways and Means
Senator Jacob Oliveira, Chair, Joint Committee on Labor and Workforce
Development
Representative Paul McMurtry Chair, Joint Committee on Labor and Workforce
Development
Michael D. Hurley, Senate Clerk
Timothy Carroll, House Clerk

FROM: Lisa M. Hemmerle, Director, Department of Economic Research

DATE: February 13, 2026

SUBJECT: February 2026 UNEMPLOYMENT INSURANCE TRUST FUND
INFORMATION

The following information relates to the reporting on the Unemployment Insurance Trust Fund ("UI Trust Fund") for the month of January 2026.

As of January 31, 2026, the preliminary Massachusetts UI Trust Fund ending balance was \$1.27 billion.

Year-to-date through January 31, 2026, preliminary employer contributions totaled \$62.10 million.

Year-to-date through January 31, 2026, DUA paid \$240.39 million in benefits for regular UI for 89,882 initial and continuing claims.

This update contains information related only to actual dollars collected or disbursed. On January 17, 2025, the Commonwealth and the U.S. Department of Labor entered into an agreement that fully resolved any outstanding liability related to pandemic unemployment insurance overdrafts as a result of federal UI programs established during the COVID-19 pandemic. The impact of this agreement is reflected in the January 2026 projections contained in the Unemployment Insurance Trust Fund Quarterly



Outlook Report. The Commonwealth's first payment under the agreement was made on December 1, 2025.

The UI Trust Fund data is also available at [Mass.gov/UITrustFund](https://mass.gov/UITrustFund) in the form of data visualizations spanning from January 2025 through January 2026.