



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: June 15, 2026

SUBJECT: May 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 May 2026.

As of May 31, 2026, the preliminary Massachusetts UI Trust Fund ending balance was \$1.68 billion.

Year-to-date through May 31, 2026, preliminary employer contributions totaled \$1.26 billion.

Year-to-date through May 31, 2026, DUA paid \$1.18 billion in benefits for regular UI for 425,273 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 overdraws as a result of federal UI programs established during the COVID-19 pandemic. The impact of this agreement is reflected in the April 2026 projections contained in the Unemployment Insurance Trust Fund Quarterly Outlook Reports. The Commonwealth's first payment under the agreement was made on December 1, 2025.



The UI Trust Fund data is also available at the [Massachusetts Unemployment Insurance Trust Fund webpage](#) in the form of data visualizations spanning from May 2025 through May 2026.