

State's UI Trust Fund had more than \$2.1B to end 2025

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The state's Unemployment Insurance Trust Fund contained more than \$2.1 billion at the end of 2025, well above the threshold to maintain the lowest employer tax rate schedule.

The state Department of Workforce Development yesterday issued a financial summary for the UI Trust Fund covering 2025. The fund is made up of employers' state unemployment insurance taxes, which finance benefit payments under the program.

Wisconsin's UI tax schedule is determined by the balance of the UI Trust Fund as of June 30 of the previous year, according to DWD. The lowest rate structure, Schedule D, has remained in effect since 2018.

For the state to move to the next lowest tax rate schedule, Schedule C, the UI Trust Fund's balance would have to fall below \$1.2 billion.

The fund's balance has risen in recent years after it fell from \$1.05 billion in December 2020 to \$1.01 billion in December 2021. Since then, it's steadily increased to \$1.27 billion in 2022, \$1.62 billion in 2023 and \$1.86 billion in 2024.

DWD notes more than 95% of employers in the state had a UI tax rate below 4% last year, and more than half were below 2%. The agency says 57.9% of employers saw rates either decline or stay the same in 2025, while 21.5% saw an increase.

See the [release](#) and [report](#).