

**RESOLUTION OF THE TEXAS WORKFORCE COMMISSION
SETTING THE UNEMPLOYMENT OBLIGATION ASSESSMENT RATE AND
ADJUSTING THE DEFICIT TAX RATE FOR CALENDAR YEAR 2026**

WHEREAS, pursuant to Texas Labor Code, Section 203.105, employers are required to pay an unemployment obligation assessment to pay bond obligations and or to collect interest due on federal loans to Texas used to pay unemployment benefits; and

WHEREAS, the rate of the unemployment obligation assessment must be based on the formula prescribed in Commission rule 815.132 (40 Tex. Admin. Code, §815.132); and

WHEREAS, pursuant to Texas Labor Code, Section 204.063, employers are required to pay a deficit assessment to raise the funds available in the compensation fund above the floor; and

WHEREAS, pursuant to Texas Labor Code, Section 204.067, the Commission, at its own discretion, may adjust the deficit assessment rates.

NOW, THEREFORE, the Commission hereby **RESOLVES**:

The obligation assessment rate for calendar year 2026, is set to .01 percent.

The deficit tax rate for calendar year 2026, will be adjusted to zero percent.

FURTHER, the Commission hereby **CERTIFIES**:

The 2026 rates as set forth herein are set in accordance with the requirements of Chapter 203 and Chapter 204 of the Texas Labor Code.

The action of the Commission reflected in this Resolution complies with the requirements of Chapter 203 and Chapter 204 of Texas Labor Code.

Signed this 9th day of December 2025, upon the affirmative vote of a majority of the Commission present and voting.



Joe Esparza, ~~Chairman~~ and Commissioner Representing Employers

Alberto Treviño, III, Commissioner Representing Labor

Brent Connett, Commissioner Representing the Public