



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY
LANSING

SUSAN CORBIN
DIRECTOR

MEMORANDUM

DATE: February 27, 2026

TO: The Honorable Mary Cavanagh, Chair,
Senate Appropriations Subcommittee on LEO/MEDC

The Honorable Nancy Jenkins-Arno, Chair
House Appropriations Subcommittee on Labor and Economic Opportunity

Kathryn Summers, Director, Senate Fiscal Agency

Mary Ann Cleary, Director, House Fiscal Agency

Jen Flood, State Budget Director

FROM: Jason Palmer, Director
Michigan Unemployment Insurance Agency
Department of Labor and Economic Opportunity

SUBJECT: Article 9, Part 2, Section 801 of 2025 PA 22
Unemployment Insurance Agency Fiscal Year to Date Expenditures

Attached is the Unemployment Insurance Agency Fiscal Year to Date Expenditures for the 1st quarter of the fiscal year 2025/2026, prepared by the Unemployment Insurance Agency, consistent with Article 9, Part 2, Section 801 of 2025 PA 22.

Should you have any questions regarding this report or need additional information please contact Andrew Crane, UIA Legislative Liaison, at CraneA3@michigan.gov or 517-243-9778.

cc: Members – Senate Appropriations Subcommittee on LEO/MEDC
Members – House Appropriations Subcommittee on Labor and Economic Opportunity
Senate Policy Office
House Policy Office

Unemployment Insurance Agency

Quarterly Fiscal Year to Date Expenditures (October 1, 2025 – December 31, 2025)

Sec. 801. The unemployment insurance agency shall provide a report updated at least quarterly that includes, but is not limited to, fiscal year-to-date expenditures by division and program unit. Each quarterly report shall be transmitted within 60 days after the end of the quarter. The report shall be provided to the house and senate chairpersons of the relevant subcommittees, the house and senate appropriations committees, the house and senate fiscal agencies, and the state budget director.

Unemployment Administrative Expenditures FY 2026 Q1 - EXPENSES THROUGH 12/31/2025

Divisions	Programs Under Divisions	Program Total	Division Totals
LEO - UIA Agency wide Expense	Agency Overhead (Admin/DTMB/Leases/etc.)	8,569,475	
	Division Total		8,569,475
UI Appeals Commission	UI Appeals Commission	723,560	
	Division Total		723,560
Agency Services	Agency Services Administration	148,640	
	Tech & Data	802,242	
	Multi Service	836,922	
	Division Total		1,787,804
Benefit Customer Service	Customer Service Administration	228,256	
	Claims	4,163,095	
	Local Offices	2,979,019	
	Division Total		7,370,371
Benefit Operations	Operations Administration	363,904	
	Adjudication	3,293,268	
	Special Programs	1,202,162	
	Division Total		4,859,334
Finance & Analysis	Finance & Analysis Administration	492,891	
	Administrative Services	184,587	
	Analysis & Reporting	79,134	
	Trust Fund Accounting	217,020	

LEO is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.
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	Division Total	973,632
Internal Control		
	Internal Control Administration	348,237
	Compliance & Reporting	469,588
	IC Special Programs	1,208,006
	Legal	144,204
	Division Total	2,170,036
Investigations		
	Investigations Administration	182,478
	Investigations - Benefit	1,011,743
	Investigations - Fed Programs	807,652
	Fraud Remediation & Mitigation	656,584
	Division Total	2,658,457
Strategy and Planning		
	Strategy and Planning Administration	120,863
	Communications	129,371
	Transformation Team and CLD	415,705
	Policies & Procedures	190,119
	Division Total	856,059
Tax and Employer Services		
	Tax & Employer Services Administration	326,551
	Collections	1,018,206
	Employer Special Programs	811,404
	Field Audit	842,807
	Tax Office	798,009
	Division Total	<u>3,796,976</u>
	AGENCY TOTAL - FY 2026	<u>33,765,704</u>