

# TEXAS WORKFORCE COMMISSION

*Faye Rencher, Project Manager*

## Agency at a Glance

The Texas Workforce Commission (TWC) oversees and provides workforce development services to employers and job seekers. TWC's mission is to promote and support a workforce system that creates value and offers employers, individuals, and communities the opportunity to achieve and sustain economic prosperity. To achieve its mission the agency carries out the following key activities.

- Contracting with 28 local workforce development boards to provide a variety of services, such as job training, employment services, and child care.
- Administering the state's unemployment insurance (UI) system and collecting taxes for the UI Trust Fund.
- Administering a variety of regulatory programs ranging from the enforcement of wage and child labor laws to the oversight of career schools.
- Enforcing state law to prevent and reduce employment and housing discrimination.
- Collecting, analyzing, and disseminating workforce and labor market data.

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*TWC's proactive management and integration of services could significantly improve employment services for Texans with disabilities if moved from DARS to TWC.*

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## Summary

The workforce system in Texas has matured substantially since 1995 when the Legislature merged staff and programs from 10 different state agencies to create TWC. TWC has emerged as a national leader by supporting a locally driven workforce environment and proactively managing its work. The Sunset Commission concluded that the agency's functions are clearly needed and have benefited from organization as an integrated and streamlined workforce system.

One component remaining outside TWC's integrated workforce system is the assistance provided to people with disabilities in finding jobs, currently housed at the Department of Assistive and Rehabilitative Services (DARS). With DARS also under Sunset review, the Sunset Commission identified a number of management concerns with the agency, including the ongoing and duplicative separation of blind and general vocational rehabilitation services. The Sunset Commission concluded that moving DARS' Vocational Rehabilitation programs to TWC would help address problems identified with DARS' administration of these services and improve outcomes for people with disabilities seeking employment.

As the agency responsible for administering unemployment compensation benefits in Texas, TWC lacks the needed authority in state law to work with the U.S. Department of the Treasury's federal offset program to recover unemployment compensation debt. Participation in the federal debt collection program will become necessary to comply with federal law in 2015 and could assist Texas in recovering a significantly larger portion of outstanding debt, conservatively estimated at about \$193.7 million in the first four years of operation.

Other issues identified by the Sunset Commission relate to a variety of programs TWC operates. The Civil Rights Division, which investigates complaints of employment and housing discrimination, operates under a separate board, splitting oversight with TWC and leaving little for the board to actually do. Subsidized child care, a workforce support for low-income parents, lacks needed data for evaluating how the program helps achieve employment goals for parents while ensuring quality care for children.

Regarding TWC's regulation of career schools, the Sunset Commission found TWC and prospective students need reliable information to gauge a school's performance. Other concerns addressed involve ensuring better consistency in the agency's handling of wage complaints and better access to written materials discussed in open meetings of the agency's three-member commission. The following material summarizes the Sunset Commission's recommendations on TWC.

## Issues and Recommendations

### *Issue 1*

#### **The State Can Benefit From a More Integrated Approach to Ensuring Better Employment Outcomes for Texans with Disabilities.**

TWC, through its 28 local workforce boards, administers workforce programs that provide a range of employment services to job seekers in Texas. This system integrates service delivery at the local level across multiple workforce programs, providing a convenient one-stop shop for consumers. DARS administers vocational rehabilitation services for people with disabilities, helping them prepare for, find, and keep meaningful employment through job placement assistance, training, medical restoration, and assistive devices.

The Sunset Commission concluded that integrating DARS' vocational rehabilitation services into TWC would present an opportunity to better serve consumers' needs within one agency, eliminating duplication of effort across agencies, and ensuring better employment outcomes for Texans with disabilities. In addition, the Sunset Commission found the need for improvements to the management of vocational rehabilitation services, particularly the ongoing siloed approach to providing services for people who are blind or visually impaired through a separate division than people with all other disabilities.

Sunset's recommendations adopted to address specific concerns with DARS' administration of these programs have been tailored to conform to the transfer of the programs to TWC. In addition, two other programs generally housed in the same agency as vocational rehabilitation services have been included in the recommendation for transfer to TWC.

## Recommendations

### *Change in Statute*

#### **1.1 Transfer responsibility for the Vocational Rehabilitation and Disability Determination Services programs from DARS to TWC, contingent on federal approval of the program transfers.**

This transfer would include vocational rehabilitation services provided by counselors in field offices, as well as the Business Enterprises of Texas Program that provides food management opportunities for Texans who are blind. The Disability Determination Services Program, which determines if applicants meet the medical disability criteria for federal income benefits, would also transfer from DARS to TWC to keep it within the same agency that administers vocational rehabilitation services. Rulemaking authority for these programs would also transfer from the executive commissioner of the Health and Human Services Commission to TWC.

TWC and DARS would work together to complete the transfer of these programs, contingent upon federal approval, no later than September 1, 2016. This recommendation also requires TWC to integrate vocational rehabilitation staff from DARS' local field offices into TWC's local workforce development boards and centers no later than August 31, 2018. As a part of this recommendation, the federally required advisory committee for vocational rehabilitation, the Rehabilitation Council of Texas, would also transfer.

Because the goal of vocational rehabilitation is to help individuals with disabilities gain the skills they need to enter the workforce, this transfer would better align the vocational rehabilitation services with other workforce programs at TWC, an agency whose mission is to help all Texans succeed in finding employment.

### ***Management Action – Nonstatutory***

#### **1.2 Direct TWC to work with DARS and the Health and Human Services Commission to ensure the efficient transition of the Vocational Rehabilitation and Disability Determination Services programs.**

#### **1.3 Direct TWC to integrate the newly transferred programs within the workforce system in a manner that minimizes any disruption in client services and satisfies federal requirements, so that federal funds are not jeopardized.**

## Recommendations Modified From Sunset Report on DARS

As a part of the transfer, the Sunset Commission recommended modifying several of the recommendations previously developed to address DARS' administration of vocational rehabilitation services. These recommendations are explained in greater detail in the DARS Sunset Staff Report, but have been modified to conform with the program transfer to TWC, as described below.

## **Integration of DARS' Two Separate Vocational Rehabilitation Programs**

### ***Change in Statute***

#### **1.4 Require TWC, in coordination with DARS, to integrate administration, management, and oversight of DARS' blind and general Vocational Rehabilitation programs to eliminate duplication and better serve consumers. (Modified from DARS Staff Report Recommendation 1.1)**

Under this recommendation, TWC would work with DARS to organize services by functional need rather than by type of disability. This change would break down the silos and fully integrate the administrative structures, policies, and field offices separately housed in DARS' Division for Rehabilitation Services and Division for Blind Services, thus eliminating wasteful duplication. This newly integrated structure would address, but not be limited to, the following elements:

- continued specialization in different consumer populations amongst vocational rehabilitation counselors;
- consolidation of planning, reporting, and policies, including the state plans, performance measurement, and quality assurance functions; and
- revision of program-related rules to better reflect the integrated administrative structure of the Vocational Rehabilitation programs.

This recommendation would require the merger of the vocational rehabilitation language in the Texas Commission for the Blind statute with similar language in the Texas Rehabilitation Commission statute into one, consolidated vocational rehabilitation subchapter within TWC's enabling statute.

### ***Management Action – Nonstatutory***

#### **1.5 TWC, in conjunction with DARS, should develop a transition plan for the integration of the administration, management, and oversight of the blind and general Vocational Rehabilitation programs, no later than September 1, 2016. (Modified from DARS Staff Report Recommendation 1.2)**

Together, TWC and DARS should begin transition planning as soon as legislation to transfer and integrate the programs passes, including specific steps, timetables, consolidation methods, strategies to prevent service disruption, and any other steps the agencies determine necessary to complete the full integration of the two Vocational Rehabilitation programs.

#### **1.6 Direct DARS to take immediate steps to ensure access to services for people with multiple disabilities, no matter which division offers the services. (Modified from DARS Staff Report Recommendation 1.3)**

DARS should immediately make any changes to policies and its case management system to ensure that these consumers can get the services they need. This includes making the necessary modifications to its case management system, ReHabWorks, a top priority. TWC should continue this responsibility once the transfer of vocational rehabilitation services occurs.

## Improvements to Case Management

### **Management Action – Nonstatutory**

- 1.7 TWC should create clear, validated guidelines for vocational rehabilitation caseworkers to ensure better decision making for successful, cost-effective outcomes.** *(Modified from DARS Staff Report Recommendation 2.1)*

TWC should base the guidelines on research and best practices so that they effectively lead to successful case outcomes. At a minimum, guidelines should cover the length and cost of a case and intermediate goals to help caseworkers and their supervisors ensure the program's resources are being spent prudently and consumers are on a path to success. These tools are not intended to limit any appropriate or needed services provided to consumers.

- 1.8 TWC should create a robust and consistent case review system across all vocational rehabilitation services, no matter the nature of a person's disability.** *(Modified from DARS Staff Report Recommendation 2.2)*

As a part of this new system, TWC's case reviews should include elements such as consistency across different areas of the state, a focus on areas of highest risk, evaluation of caseworkers' eligibility determinations, and quality of caseworkers' decision making and compliance with program requirements.

- 1.9 TWC should designate staff to monitor performance of vocational rehabilitation services statewide and within each local board area.** *(Modified from DARS Staff Report Recommendation 2.3)*

Under this recommendation, TWC's performance monitoring staff should regularly report on outcomes and trends of vocational rehabilitation services to the program's managers and periodically to the commission in its open public meetings.

## Coordination with the Texas Education Agency

### **Change in Statute**

- 1.10 Require TWC to partner with the Texas Education Agency to develop a mechanism to target schools with the highest need for vocational rehabilitation services for students with disabilities who are transitioning from school to work.** *(Modified from DARS Staff Report Recommendation 4.2)*

TWC and the Texas Education Agency (TEA) would collaborate to develop a mechanism to identify the areas of the state with the highest needs for students transitioning from school to work. This mechanism should account for Texas' limited vocational rehabilitation resources and school district needs, such as the amount of resources a school has for special education, the number of students with disabilities, and any other important factors.

As part of this recommendation TWC would develop uniform, statewide policies on transition services including the preferred age for initial contact, standards for assigning transition counselors to schools, and coordination between transition counselors and schools. TWC would develop a memorandum of understanding with TEA to account for these policy changes and improve coordination.

## Consolidation of Employer Relations Staff

### ***Management Action – Nonstatutory***

#### **1.11 Direct DARS and TWC to ensure employer relations staff from DARS' blind and general Vocational Rehabilitation programs are consolidated and work in tandem with their TWC counterparts to build business partnerships. (Modified from DARS Staff Report Recommendation 4.3)**

Under this recommendation, DARS should immediately consolidate its employer relations staff and, as part of the transfer, coordinate with TWC to build and expand business relationships to increase employment opportunities for people with disabilities. Employer relations staff would also have responsibility for evaluating and replicating successful employer-based initiatives and identifying new opportunities for people with disabilities — a function that would continue at TWC after the transfer. To monitor the performance of the employer relations function, DARS, in consultation with TWC, should develop and track internal performance measures, such as the number of employers contacted, the number of job fairs conducted, and the number of consumers employed due to outreach efforts.

#### **1.12 Direct DARS to develop a strategy for assisting federal contractors to hire individuals with disabilities, and to task its employer relations staff with researching and anticipating similar federal or state initiatives in the future. (Modified from DARS Staff Report Recommendation 4.4)**

DARS should quickly develop and implement a plan for targeting federal contractors and providing them with information and services, such as awareness events and job placement assistance. This plan should set performance goals for each year, such as the number of contractors contacted, the number of services provided to these contractors, and the number of DARS consumers employed. The agency completed and has begun implementing this plan for federal contractors. TWC would carry on this strategy after vocational rehabilitation functions are transferred.

## ***Issue 2***

### **TWC Needs Authority to Use Federal Offsets to Recover Millions of Dollars in Unemployment Compensation Debt.**

Texas is missing out on an opportunity to collect millions of dollars it is owed. Through its administration of the UI program, TWC ends up with a significant amount of outstanding debt, both from delinquent unpaid taxes and from payments made to claimants that must be repaid because the person did not meet program requirements.

In addition to TWC's collection methods, the U.S. Department of the Treasury operates a debt collection program that can apply all or part of a federal payment, most commonly a tax refund, toward any submitted delinquent debts an individual owes. While initially voluntary, state participation in this program for the collection of delinquent unemployment compensation debt becomes mandatory in 2015. However, TWC needs specific authority in state law to participate in this federal program.

## Recommendation

### *Change in Statute*

#### **2.1 Authorize TWC to participate in the federal treasury offset program to recover outstanding unemployment compensation debts.**

This recommendation would necessitate amending the Texas Labor Code to provide the specific authority necessary to comply with the Bipartisan Budget Act of 2013 requirement to participate in the federal treasury offset program. These changes would ensure Texas' compliance with federal law, help avoid any potential loss of Texas' UI administrative grant, and enable TWC to recover \$193.7 million in outstanding debt. Return of these funds would also help keep Texas' UI trust fund solvent and reduce or delay the need for future tax increases to Texas employers.

## *Issue 3*

### **The Civil Rights Division Needs Clearer Accountability and Streamlined Functions to Effectively Focus on Its Core Duties.**

The Civil Rights Division (division) investigates complaints of employment and housing discrimination in Texas, duties previously performed by a separate agency, the Commission on Human Rights. Due to poor management, the Legislature abolished that agency in 2003, moving these duties to TWC as an independent division, with its separate board, the Human Rights Commission, left intact. This structure fails to provide a clear role for TWC, impeding accountability and clear oversight of the division's performance. Also, the Sunset Commission found the Human Rights Commission to have limited authority to oversee the division's functions, and its workload to be minimal, as division staff investigates and resolves the majority of antidiscrimination cases.

## Recommendations

### *Change in Statute*

#### **3.1 Transfer the powers and duties of the Human Rights Commission to the Texas Workforce Commission.**

These changes would clarify and simplify the lines of accountability, and ensure one governing body, the Texas Workforce Commission, is responsible for the overall performance of the Civil Rights Division.

#### **3.2 Eliminate the statutory requirement for the Civil Rights Division to review fire department exams for discriminatory factors.**

This recommendation would allow the division to better focus limited staff time on improving other functions, such as state agency personnel policy reviews.

#### **3.3 Require TWC, as part of the division's annual report, to provide data on the number and type of state agency employment discrimination complaints with merit.**

This recommendation would ensure an assessment occurs of how well state agencies are managing their personnel policies, including information on complaints with merit, in one location that is accessible to the public. These changes should be incorporated into the division's annual report no later than the fiscal year 2015 report.

### **3.4 Require TWC to develop risk assessment criteria in rule for determining when a state agency could be subject to review more frequently than the regular six-year schedule.**

This risk assessment would ensure the division has a systematic method of verifying whether agencies address identified employment discrimination issues and complaints sooner than the regular six-year review. Rules should be enacted no later than September 1, 2016.

### **3.5 Require TWC to charge state agencies a rate that covers the costs of reviewing their personnel policies and procedures, and annually reassess reimbursement rates to ensure true cost recovery.**

This recommendation would ensure TWC continues to reassess reimbursement rates for agency personnel policy reviews on a regular basis to both ensure the agency fully recovers its costs and avoids overcharging agencies.

## ***Management Action – Nonstatutory***

### **3.6 Direct TWC to assist the division in making improvements to electronically track data from state agency personnel policy reviews and use this data to better manage the review process.**

## ***Issue 4***

### **TWC Must Better Ensure Its Child Care Program Helps Clients Achieve Employment Goals and Obtain Quality Care for Children.**

Quality, affordable child care is an important support benefitting both low-income parents and employers, and can have long-term implications for the development of the children served. TWC, in conjunction with the 28 local workforce boards, administers the State's \$489 million subsidized child care program. Despite its importance and large price tag, TWC has not done enough to manage the program for success. Instead, the agency measures effectiveness primarily in terms of the number of people served and average cost, with no in-depth analysis of employment outcomes or comparison of the effectiveness of local boards' policies and management of the program.

Through passage of House Bill 376 during the 83rd Legislative Session, the Legislature mandated a complete overhaul of the quality standards for the Texas Rising Star program, the state's child care quality rating system. However, TWC lacks the needed processes and tools to better manage these major changes and ensure ongoing maintenance of the program.

## **Recommendations**

### ***Change in Statute***

#### **4.1 Require TWC to include more in-depth data on the effectiveness and outcomes of child care subsidies in its statutorily required report on the program.**

This recommendation would require TWC to expand the scope of its statutorily required report on the effectiveness of the child care program by including performance data by board area as well as the statewide information on outcomes of the child care program. TWC would also be required to include

multi-year trend information with, at a minimum, the last five years of data. TWC should also consider adding measures to this report based on new measures developed as part of Recommendation 4.5. This recommendation would improve the existing report TWC creates for the Legislature and the public by providing more in-depth, useful information on the effectiveness of the program.

**4.2 Require TWC to establish a process in rule providing for regular review of the Texas Rising Star child care quality standards.**

This recommendation would require the agency to adopt rules by September 1, 2016, defining a regular timeframe and process it would use in reviewing and updating the Texas Rising Star quality standards.

**4.3 Require TWC to develop a policy on gathering and using stakeholder input regarding the child care program.**

In its policy, TWC should define the appropriate methods for obtaining needed input, such as through more formal means, like an advisory committee, or less formal means, such as time-limited workgroups, periodic surveys, and proactive communication with stakeholders through the agency's website.

***Management Action – Nonstatutory***

**4.4 Direct TWC to evaluate measures of the child care program's effectiveness in its internal monthly performance analysis.**

TWC should expand its performance management approach for the child care program to include outcomes and effectiveness data, and to regularly evaluate and use this information for determining any policy or administrative changes. TWC could use this information as it does other performance dashboard information it regularly evaluates to proactively identify performance issues and target technical assistance efforts.

**4.5 Direct TWC to establish baseline board-level data on the Texas Rising Star program and evaluate impacts and trends as program changes progress.**

**4.6 Direct TWC to regularly gather feedback from boards on the quality of TWC's assistance in managing the child care program.**

**4.7 Direct TWC to establish and regularly update a consolidated policies and procedures manual for the child care program.**

**4.8 Require TWC to conduct a study on potential methods of providing incentives to encourage parents to choose providers with a Texas Rising Star designation.**

TWC should evaluate and report on any strategies or incentives, such as changes to the reimbursement structure, to increase the number of parents choosing Texas Rising Star providers. The agency should report on the results of this study as part of its 2017 statutorily required report on the effectiveness of the child care program.

## *Issue 5*

### **Students Need Better Career School Performance Information When Selecting Training Programs.**

TWC regulates more than 500 career schools to ensure school quality and provide consumer protections to students. In regulating these institutions, TWC monitors student outcomes and provides consumer information students rely on to help them make informed decisions. However, the accuracy of student outcomes is difficult to ensure because TWC relies on schools to self-report outcome information and lacks a mechanism to adequately validate the reported information.

While collecting occupational information as part of employers' wage records provides an ideal way for TWC to validate career school outcomes, no comprehensive evaluation exists on the potential costs, benefits, and limitations of collecting and analyzing such information. Also, TWC fails to provide students with enforcement actions taken against career schools and has been unable to raise fees for many years because they are capped in statute.

## **Recommendations**

### ***Management Action – Nonstatutory***

#### **5.1 Direct TWC to evaluate the costs and benefits, as well as impact on employers, of collecting occupational information to verify educational outcomes, and report its findings to the Legislature.**

TWC should study the overall impact of collecting employees' occupational information as part of employers' quarterly wage reports and report its findings to the Legislature by December 1, 2016. TWC should consider, at a minimum, the financial and other impacts on employers reporting the additional information, based on their size; overall costs to TWC to collect and analyze the additional occupational information; limitations in collecting and analyzing the additional information; and benefits to having the additional data and potential uses, including matching the occupations to educational outcomes, beyond career schools.

#### **5.2 Direct TWC to provide a link to its Reality Check tool on its career schools webpage.**

Better access to the Reality Check tool should allow individuals to estimate how much money they need for housing, utilities, transportation, clothes, health care, entertainment, and other expenses, and see which careers would most likely pay for those needs.

### ***Change in Statute***

#### **5.3 Require TWC to make information on career school enforcement actions available to the public on its website.**

This recommendation would require TWC to incorporate information on formal enforcement actions, such as administrative penalties, program revocations, and enrollment suspensions, into its existing career school directory to help prospective students make more informed decisions about the schools they consider.

#### **5.4 Eliminate statutory career school fees and fee caps, and authorize TWC to set fees in rule.**

This recommendation would give TWC the flexibility to adjust fees as appropriate, without needing legislation for each change. All fees would be set in rule, thus allowing the career school industry and the public to have input into the amounts. Fees would continue to be deposited to the General Revenue Fund, and the Legislature would set the fee recovery expectations through the appropriations process.

### ***Issue 6***

#### **TWC's Appeals Process Lacks Certain Tools That Would Increase Consistency and Transparency.**

TWC has the important responsibility of deciding whether an individual is entitled to UI benefits or unpaid wages. Once a decision is made, either party — usually an employee or employer — may appeal the decision. To help guide agency staff in making decisions and the parties in developing their cases, TWC created a publicly available precedent manual of UI cases. However, the wage claim program lacks a similarly developed manual to guide agency staff and parties to the claims, creating a greater risk for inconsistent decisions. As the agency establishes precedents for any administrative claim proceeding, it must take care to avoid creating broad agency policy when rulemaking with full public input is warranted.

### **Recommendations**

#### ***Management Action – Nonstatutory***

**6.1 Direct TWC to create a searchable and publicly accessible precedent manual for wage disputes.**

**6.2 Direct TWC to establish procedures and criteria for determining when policies clarified through precedents would be more appropriate for rulemaking.**

### ***Issue 7***

#### **Texas Has a Continuing Need for the Texas Workforce Commission.**

Texas clearly benefits from and has an ongoing need for TWC's workforce development and UI programs. In addition, the federal government largely funds and requires states to provide these services. While TWC has made strides to improve public access to the commission's open meetings, it does not provide easy access to written materials discussed in these meetings. This limits the ability of the public and other stakeholders to follow along and understand the commission's policymaking actions and deliberations.

### **Recommendations**

#### ***Change in Statute***

**7.1 Continue the Texas Workforce Commission for 12 years.**

This recommendation would continue TWC as the agency responsible for administering the state's UI and workforce programs, and related activities.

## Management Action – Nonstatutory

### 7.2 Direct TWC to provide greater public access to written materials up for discussion in its open public meetings to facilitate the public’s ability to follow and understand its deliberations.

## Fiscal Implication Summary

Overall, the recommendations related to TWC would result in a positive fiscal impact of almost \$200 million and a reduction of 21 full-time employees over five years. Three of the seven TWC issues would have a fiscal impact, as described below.

**Issue 1** — The transfer of vocational rehabilitation services from DARS to TWC would result in significant savings over time, particularly from the integration of DARS’ field staff into local workforce centers, but a precise estimate was not completed at the time of this report. Integrating the blind and general Vocational Rehabilitation programs would result in estimated savings of about \$896,000 in administrative costs and the elimination of 10 administrative and management staff positions for the 2016–2017 biennium. Annual savings thereafter would be \$1.8 million, with the elimination of 21 total staff. Since most of the savings of both the transfer of programs to TWC and the consolidation of DARS’ blind and general Vocational Rehabilitation programs would be in federal funds, the Legislature should consider redirecting the money into services to avoid the loss of these funds.

**Issue 2** — Authorizing TWC to participate in the treasury offset program would result in revenue gain to the State of approximately \$47.7 million in fiscal year 2017, the first year that collections would start, all of which would be a gain to Texas’ UI Trust Fund. Just more than \$18 million would be returned to the U.S. Department of Labor (DOL) as reimbursement for overpayment of federal benefits. TWC also plans to use its UI administrative grant to cover estimated one-time costs of \$436,328 for programming of its automated systems to accommodate this new program. Overall impacts from the first four years after implementation would be about a \$145.9 million gain to the UI Trust Fund and a \$1.3 million gain to general revenue.

**Issue 5** — Removing the career school fees and caps currently in statute would provide TWC with greater flexibility to set fees and although the agency would be able to increase fees, its budget would still be governed by the legislative appropriations process. Any increased revenue that might result could not be estimated for this report.

### Texas Workforce Commission

Fiscal Year	Revenue Gain to UI Trust Fund	Revenue Gain to the General Revenue Dedicated Fund	Revenue Gain to the ETIA Holding Fund <sup>1</sup>	Amount Returned to DOL	Savings to Federal Funds	Savings to the General Revenue Fund	Change in FTEs From 2015
2016	\$0	\$0	\$0	\$0	\$0	\$0	0
2017	\$47,742,354	\$0	\$0	\$18,408,582	\$705,000	\$191,000	-10
2018	\$38,542,318	\$510,376	\$48,137	\$12,817,454	\$1,410,000	\$382,000	-21
2019	\$31,959,881	\$427,055	\$43,322	\$8,944,192	\$1,410,000	\$382,000	-21
2020	\$27,699,077	\$363,109	\$40,466	\$6,166,150	\$1,410,000	\$382,000	-21

<sup>1</sup> The Employment and Training Investment Assessment (ETIA) Holding Fund is a special trust fund outside the treasury set up to hold assessments of one-tenth of 1 percent of wages paid by employers per Texas Labor Code, Chapter 204, Section 204.121.