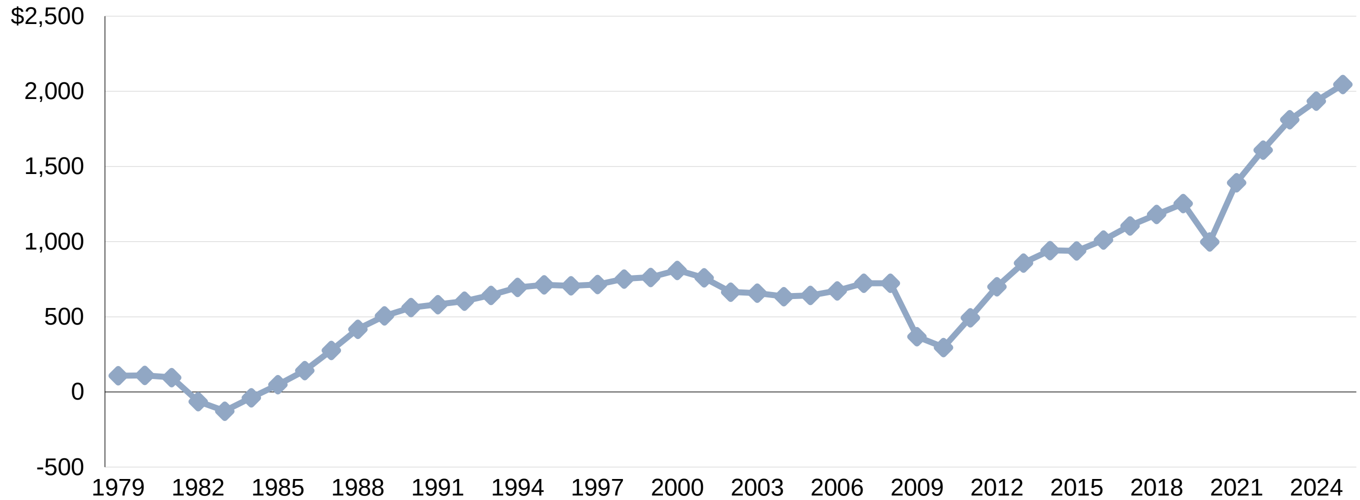
Unemployment Compensation Fund
Iowa Balance as of December 31, 2025

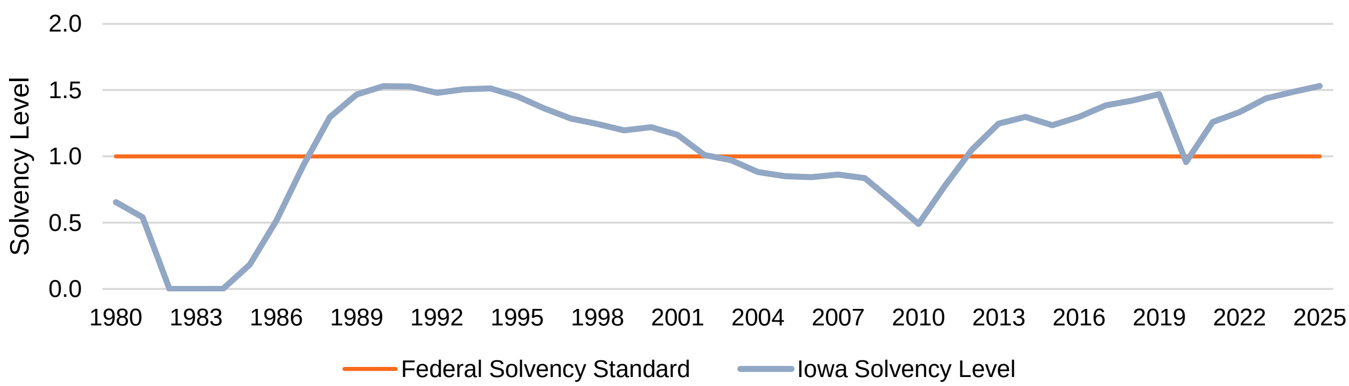
(In Millions)



Calendar Year	Combined Contributions	Net Benefits	Interest	Balance
2015	$ 382.0	$ 417.6	$ 21.7	$ 938.9
2016	471.4	423.5	21.0	1,011.5
2017	483.9	402.6	22.7	1,106.1
2018	415.7	364.7	25.0	1,181.9
2019	416.4	381.8	28.1	1,254.0
2020	416.8	1,254.2	27.4	999.5
2021	429.6	404.7	21.7	1,392.9
2022	427.8	253.9	23.1	1,610.8
2023	410.9	260.5	33.6	1,811.3
2024	423.3	316.4	50.7	1,935.8
2025	406.4	339.5	62.4	2,045.6

Note: Net Benefits includes warrants issued in a calendar year that might not be reflected in the balance of the Fund until the following year due to when the check is cashed.

Unemployment Compensation Trust Fund Solvency



Note: The Iowa Solvency Level (Reserve Ratio divided by Average Benefit Cost Rate) compares the Trust Fund balance to the average of the three highest years of benefit payments. A solvency level greater than one (the Federal Solvency Standard) is considered the minimum level for adequate solvency going into a recession.

Source: Iowa Workforce Development, U.S. Department of Labor

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