



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

The Honorable Charles Grassley  
Ranking Member  
Committee on the Budget  
United States Senate  
Washington, DC 20510

Dear Ranking Member Grassley:

Thank you for your letter dated April 16, 2024, about the Federal Employee/Retiree Delinquency Initiative (FERDI). You shared concerns about the IRS's efforts to hold federal employees accountable for failing to file tax returns and pay taxes.

The IRS shares your commitment to helping ensure that federal employees pay their taxes. We are looking for ways to improve our actions in these areas, including acting upon the findings in the Treasury Inspector General for Tax Administration's (TIGTA) report on this matter.

As requested in your letter, I am enclosing copies of the FERDI Annual Reports from fiscal years (FY) 2020 to present. You also asked what steps the IRS has taken and will take to implement the recommendations in the TIGTA Report.

First, we updated the FERDI section of the Internal Revenue Manual to include fraud indicator check sheets and links to fraud procedures to help our Campus Collection employees identify fraud in FERDI cases. Also, our IRS Office of Fraud Enforcement (OFE) delivered fraud awareness presentations to employees in January 2024 as part of our annual FERDI training for employees in all Campus Call Sites.

We also shared the report with the Department of the Treasury's Office of Tax Policy as recommended in the TIGTA Report. At our request, the Department of the Treasury included a proposal in the General Explanations of the Administration's Fiscal Year 2025 Revenue Proposals to amend section 7203<sup>1</sup> of the Internal Revenue Code to make willful nonfiling a felony.

Following the report's recommendation, our Research, Applied Analytics & Statistics (RAAS) Division reviewed the 42,047 taxpayers TIGTA cited in the report as federal employee nonfilers<sup>2</sup>. RAAS determined 3,712 of these taxpayers had two or more unfiled returns as of March 2023.

---

<sup>1</sup> Unless otherwise noted, all section references are to the Internal Revenue Code of 1986, as amended.

<sup>2</sup> See Figure 2 on page 7 of TIGTA Report.

Since willfulness is a requirement to develop and submit fraud referrals to our Criminal Investigation (CI) division, RAAS used data available under the Bank Secrecy Act to identify 163 of these cases with possible indicators of fraud. They worked with our OFE function to determine which cases potentially have enough indicators to establish these taxpayers willfully failed to file their tax returns. In February 2024, we assigned the accounts with sufficient willfulness indicators to Field Collection revenue officers who will work with OFE personnel and refer the accounts to CI, if appropriate.

The IRS is taking additional steps in response to the recommendations in the TIGTA Report. These actions include:

- Ensuring FERDI balance due and delinquent return cases are a top priority in collection programs and designated FERDI sites.<sup>3</sup>
- Sending taxpayers Automated Collection System (ACS) Letter 26 – which requests the taxpayer to file their tax return immediately – within 30 days of the case moving into a standalone Taxpayer Delinquency Investigation inventory.<sup>4</sup>
- Completing programming to update ACS Letter 39, a reminder letter, with language that helps taxpayers address their delinquent return(s).<sup>5</sup>
- Executing a programming fix to ensure FERDI taxpayer delinquency investigations are not removed from active inventory.<sup>6</sup>

On February 29, 2024, we announced a new initiative to improve tax compliance and ensure fairness by restarting nonfiler compliance programs.<sup>7</sup> We are focusing the initial effort on high-income taxpayers who failed to file federal income tax returns in over 125,000 instances since 2017. These instances included FERDI cases meeting this criterion. We are in the process of issuing return delinquency notices to these high-income nonfilers, including the FERDI subset of this population.

Finally, you asked several questions about this statement on page 14 of TIGTA's report:

We identified over 17,000 repeat Federal civilian employee nonfilers who had not filed an income tax return for three or more years. Yet, these employees continued in their Federal jobs, with pay and benefits, without adequate IRS enforcement scrutiny.

To clarify, the number of 17,000 was not intended to represent the total number of federal employees currently delinquent in filing returns. In Figure 2 of the report, TIGTA provided a chart showing 42,047 federal civilian employees who failed to file a return for

---

<sup>3</sup> Implementation date is July 15, 2024.

<sup>4</sup> Implementation date is March 15, 2025.

<sup>5</sup> Implementation date is March 15, 2025.

<sup>6</sup> Implementation date is March 15, 2025.

<sup>7</sup> I.R.S., IR-2024-56, IRS launches new effort aimed at high-income non-filers; 125,000 cases focused on high earners, including millionaires, who failed to file tax returns with financial activity topping \$100 billion (Feb. 29, 2024), <https://www.irs.gov/newsroom/irs-launches-new-effort-aimed-at-high-income-non-filers-125000-cases-focused-on-high-earners-including-millionaires-who-failed-to-file-tax-returns-with-financial-activity-topping-100-billion>.

two or more years during FY 2016 through FY 2020. In footnote 15, TIGTA stated the number cited was not intended to represent the *current* status of the delinquent modules, such as how many were currently in open delinquent return status. As explained above, out of TIGTA's list of 42,047 taxpayers, which includes the 17,000, we determined only 3,712 had two or more delinquent returns. Our civil functions will refer those cases with sufficient willfulness indicators to CI for their consideration.

We will prioritize processing those cases we do not refer to CI once we fully resume nonfiler processes. For example, FERDI nonfilers who qualify for the Automated Substitute for Return Program (ASFR) will be a priority in the program. If the result of an ASFR is a tax assessment that goes unpaid, the taxpayer may then be included in the IRS's Federal Payment Levy Program, which allows the IRS to levy 15% of federal employee salaries. Our civil collection functions may take additional appropriate actions on FERDI balance due accounts that go unpaid including filing Notices of Federal Tax Liens, issuing levies, and referring cases with fraud indicators to CI for further consideration.

CI has a well-established process for referring cases to the Department of Justice (DOJ). The IRS disagreed with TIGTA's recommendation to create a separate referral process for federal employee nonfiler cases. DOJ does not accept or deny cases for prosecution based on generalized sets of referral criteria. Under current law, the willful failure to file a tax return is a misdemeanor. The likelihood of a criminal investigation and prosecution of a failure to file misdemeanor is significantly low given CI's and DOJ's limited resources to prosecute offenders. Both agencies invest resources in prosecuting felonies that are likely to result in a substantial period of incarceration and provide the most effective deterrence.

As noted above, the Department of the Treasury included a legislative proposal in the FY 2025 Treasury Greenbook related to this issue. Specifically, the proposal would make repeated failure to file a tax return a felony for an individual who was a nonfiler for three years within a five-year period and had an aggregate tax loss of at least \$250,000. If failure to file was a felony, CI could likely strategically dedicate additional resources to those investigations.

We value and appreciate your input, as well TIGTA's recommendations. I hope this information is helpful. If you have questions, please contact me, or a member of your staff may contact Amy Klonsky, National Director, Legislative Affairs, at 202-317-6985.

Sincerely,

Daniel I. Werfel  
Commissioner

Enclosures (4)

Internal Revenue Service  
Federal Employee/Retiree Delinquency Initiative (FERDI)  
CIVILIAN / MILITARY / RETIREE SUMMARY REPORT

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate <sup>2</sup>	
	2020	2019	% Change	2020	2019	% Change	2020	2019	% Change	2020	2019
CIVILIAN EMPLOYEES	2,906,073	2,883,996	0.77%	143,473	126,695	13.24%	1,441,699,970	\$ 1,224,875,521	17.70%	4.94%	4.39%
CIVILIAN RETIRED	2,136,492	2,167,617	-1.44%	92,572	91,799	0.84%	1,196,483,361	\$ 1,157,040,469	3.41%	4.33%	4.24%
MILITARY ACTIVE DUTY	1,388,660	1,421,997	-2.34%	16,586	17,966	-7.68%	64,565,593	\$ 55,826,028	15.66%	1.19%	1.26%
MILITARY RESERVE/GUARD	1,062,913	1,077,688	-1.37%	25,044	25,882	-3.24%	175,284,102	\$ 160,664,678	9.10%	2.36%	2.40%
MILITARY RETIRED	2,387,321	2,359,542	1.18%	119,543	99,080	20.65%	1,807,866,432	\$ 1,567,417,318	15.34%	5.01%	4.20%
<b>TOTAL:</b>	<b>9,881,459</b>	<b>9,910,840</b>	<b>-0.30%</b>	<b>397,218</b>	<b>361,422</b>	<b>9.90%</b>	<b>\$ 4,685,899,458</b>	<b>\$ 4,165,824,014</b>	<b>12.48%</b>	<b>4.02%</b>	<b>3.65%</b>

**Notes:**

<sup>1</sup>For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. ***Accounts in currently not collectible, combat zone, offer in compromise, or bankruptcy/litigation status are included. Employees in installment agreements are excluded.***

<sup>2</sup>Number of delinquent employees / total workforce.

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2020**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Executive Departments</b>				
Department of Agriculture	2,676	\$ 24,654,334	91,774	<b>2.92%</b>
Department of the Air Force	8,447	\$ 73,922,338	193,099	<b>4.37%</b>
Department of the Army	13,902	\$ 115,967,800	277,093	<b>5.02%</b>
Department of Commerce	2,485	\$ 32,112,267	53,939	<b>4.61%</b>
Department of Defense	6,794	\$ 57,363,303	141,026	<b>4.82%</b>
Department of Education	221	\$ 3,210,502	4,031	<b>5.48%</b>
Department of Energy	406	\$ 4,266,478	14,573	<b>2.79%</b>
Department of Health and Human Services	4,147	\$ 57,038,805	83,514	<b>4.97%</b>
Department of Homeland Security	8,172	\$ 72,062,602	210,860	<b>3.88%</b>
Department of Housing and Urban Development	475	\$ 8,730,199	7,845	<b>6.05%</b>
Department of the Interior	1,905	\$ 17,254,824	66,113	<b>2.88%</b>
Department of Justice	3,483	\$ 28,975,936	115,882	<b>3.01%</b>
Department of Labor	597	\$ 6,079,707	13,976	<b>4.27%</b>
Department of the Navy	11,348	\$ 97,314,677	265,086	<b>4.28%</b>
Department of State <sup>4</sup>	454	\$ 3,757,953	11,968	<b>3.79%</b>
Department of Transportation	1,786	\$ 23,275,094	54,343	<b>3.29%</b>
Department of the Treasury	1,319	\$ 10,982,876	95,236	<b>1.38%</b>
Department of Veterans Affairs	21,711	\$ 226,305,978	420,048	<b>5.17%</b>
<b>Independent Agencies (100 or more employees)</b>				
AmeriCorps	22	\$ 196,365	539	<b>4.08%</b>
Armed Forces Retirement Home	25	\$ 106,311	293	<b>8.53%</b>
Commodity Futures Trading Commission	17	\$ 238,674	693	<b>2.45%</b>
Consumer Financial Protection Bureau	50	\$ 643,657	1,492	<b>3.35%</b>
Court Services and Offender Supervision Agency	123	\$ 1,436,307	1,063	<b>11.57%</b>
Environmental Protection Agency	544	\$ 8,718,812	14,915	<b>3.65%</b>
Executive Office of the President <sup>5</sup>	58	\$ 826,772	1,789	<b>3.24%</b>
Export-Import Bank of the United States	18	\$ 331,101	405	<b>4.44%</b>
Farm Credit Administration	8	\$ 30,053	304	<b>2.63%</b>
Federal Communications Commission	93	\$ 1,096,048	1,486	<b>6.26%</b>
Federal Deposit Insurance Corporation	149	\$ 1,377,172	5,860	<b>2.54%</b>
Federal Election Commission	15	\$ 289,036	310	<b>4.84%</b>
Federal Housing Finance Agency	30	\$ 187,034	762	<b>3.94%</b>
Federal Labor Relations Authority	5	\$ 211,303	124	<b>4.03%</b>
Federal Maritime Commission	4	\$ 23,252	112	<b>3.57%</b>
Federal Mediation and Conciliation Service	9	\$ 240,054	220	<b>4.09%</b>
Federal Reserve System - Board of Governors	147	\$ 2,739,907	2,936	<b>5.01%</b>

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2020**

<b>Dept/Agency/Category<sup>1</sup></b>	<b>Taxpayer Count</b>	<b>Balance Owed</b>	<b>Workforce<sup>2</sup></b>	<b>Delinquency Rate<sup>3</sup></b>
Federal Retirement Thrift Investment Board	17	\$ 199,214	294	5.78%
Federal Trade Commission	45	\$ 237,687	1,164	3.87%
General Services Administration	497	\$ 6,862,638	11,569	4.30%
Government Publishing Office	149	\$ 2,041,867	1,620	9.20%
Int'l Boundary and Water Comm: U.S. and Mexico	8	\$ 58,284	226	3.54%
Merit Systems Protection Board	7	\$ 70,949	197	3.55%
Millennium Challenge Corporation	12	\$ 141,676	320	3.75%
National Aeronautics and Space Administration	464	\$ 71,944,865	17,728	2.62%
National Archives and Records Administration	131	\$ 749,627	2,624	4.99%
National Credit Union Administration	33	\$ 331,136	1,117	2.95%
National Endowment for the Arts	7	\$ 9,405	165	4.24%
National Endowment for the Humanities	7	\$ 65,368	173	4.05%
National Labor Relations Board	46	\$ 521,207	1,249	3.68%
National Science Foundation	64	\$ 436,079	1,504	4.26%
National Transportation Safety Board	16	\$ 91,063	407	3.93%
Peace Corps	35	\$ 386,014	943	3.71%
Pension Benefit Guaranty Corporation	47	\$ 387,567	951	4.94%
Presidio Trust	17	\$ 88,949	288	5.90%
Railroad Retirement Board	48	\$ 363,420	845	5.68%
Securities and Exchange Commission	111	\$ 1,649,278	4,479	2.48%
Selective Service System	10	\$ 63,582	171	5.85%
Small Business Administration	245	\$ 2,179,300	9,742	2.51%
Smithsonian Institution	353	\$ 2,566,778	4,647	7.60%
Social Security Administration	2,938	\$ 32,670,634	61,447	4.78%
Surface Transportation Board	5	\$ 26,090	115	4.35%
Tennessee Valley Authority	317	\$ 3,681,023	9,989	3.17%
U.S. Agency for Global Media	83	\$ 944,358	1,391	5.97%
U.S. Agency for International Development	166	\$ 1,181,642	3,813	4.35%
U.S. Consumer Product Safety Commission	14	\$ 38,300	522	2.68%
U.S. Equal Employment Opportunity Commission	119	\$ 1,239,812	1,950	6.10%
U.S. Holocaust Memorial Museum	7	\$ 338,373	124	5.65%
U.S. International Development Finance Corporation	11	\$ 24,802	371	2.96%
U.S. International Trade Commission	18	\$ 257,484	426	4.23%
U.S. Nuclear Regulatory Commission	85	\$ 731,269	2,849	2.98%
U.S. Office of Personnel Management	148	\$ 1,894,839	2,490	5.94%
U.S. Office of Special Counsel	7	\$ 163,526	134	5.22%
U.S. Postal Service	39,100	\$ 347,639,313	642,645	6.08%
U.S. Tax Court	X	X	X	X
Other <sup>6</sup>	4,596	\$ 48,408,293		

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2020**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Legislative and Judicial</b>				
U.S. House of Representatives	555	\$ 10,397,457	8,356	<b>6.64%</b>
U.S. Senate	237	\$ 2,243,946	6,655	<b>3.56%</b>
Administrative Office of the U.S. Courts	1,000	\$ 15,262,433	30,712	<b>3.26%</b>
<b>Total Civilians:<sup>7</sup></b>	<b>143,473</b>	<b>\$ 1,441,699,970</b>	<b>2,906,073</b>	<b>4.94%</b>
<b>Military</b>				
Active Duty Military	16,586	\$ 64,565,593	1,388,660	<b>1.19%</b>
Military Reserve/Guard	25,044	\$ 175,284,102	1,062,913	<b>2.36%</b>
<b>Retirees</b>				
Civilian Retired	92,572	\$ 1,196,483,361	2,136,492	<b>4.33%</b>
Military Retired	119,543	\$ 1,807,866,432	2,387,321	<b>5.01%</b>
<b>Grand Total:</b>	<b>397,218</b>	<b>4,685,899,458</b>	<b>9,881,459</b>	<b>4.02%</b>

**Notes:**

<sup>1</sup>Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

<sup>2</sup>Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC) ; U.S. Postal Service.

<sup>3</sup>The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

<sup>4</sup>Excludes foreign service employees.

<sup>5</sup>Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

<sup>6</sup>Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies.

<sup>7</sup>The totals on this line exceed the sums of the columns because federal agencies with 25 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.

Internal Revenue Service  
Federal Employee/Retiree Delinquency Initiative (FERDI)  
CIVILIAN / MILITARY / RETIREE SUMMARY REPORT

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements or Pending Offer in Compromise)			Balance Owed (Excluding Installment Agreements or Pending Offer in Compromise)			Delinquency Rate <sup>2</sup>	
	2021	2020	% Change	2021	2020	% Change	2021	2020	% Change	2021	2020
CIVILIAN EMPLOYEES	3,012,291	2,906,073	3.66%	148,522	143,473	3.52%	\$ 1,478,203,106	\$ 1,441,699,970	2.53%	4.93%	4.94%
CIVILIAN RETIRED	2,197,973	2,136,492	2.88%	88,165	92,572	-4.76%	\$ 1,223,222,121	\$ 1,196,483,361	2.23%	4.01%	4.33%
MILITARY ACTIVE DUTY	1,388,158	1,388,660	-0.04%	19,139	16,586	15.39%	\$ 80,958,078	\$ 64,565,593	25.39%	1.38%	1.19%
MILITARY RESERVE/GUARD	1,052,025	1,062,913	-1.02%	26,436	25,044	5.56%	\$ 182,791,025	\$ 175,284,102	4.28%	2.51%	2.36%
MILITARY RETIRED	2,406,024	2,387,321	0.78%	118,243	119,543	-1.09%	\$ 1,840,428,762	\$ 1,807,866,432	1.80%	4.91%	5.01%
<b>TOTAL:</b>	<b>10,056,471</b>	<b>9,881,459</b>	<b>1.77%</b>	<b>400,505</b>	<b>397,218</b>	<b>0.83%</b>	<b>\$ 4,805,603,092</b>	<b>\$ 4,685,899,458</b>	<b>2.55%</b>	<b>3.98%</b>	<b>4.02%</b>

**Notes:**

<sup>1</sup>For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. ***Accounts in currently not collectible, combat zone, bankruptcy/litigation status are included. Employees in installment agreement or pending offer in compromise status are excluded from the delinquency calculation.***

<sup>2</sup>Number of delinquent employees / total workforce.



**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2021**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Executive Departments</b>				
Department of Agriculture	2,803	\$ 26,012,740	92,076	3.04%
Department of the Air Force	8,649	\$ 77,829,938	192,558	4.49%
Department of the Army	13,990	\$ 120,780,539	272,660	5.13%
Department of Commerce	2,200	\$ 31,035,171	50,545	4.35%
Department of Defense	6,638	\$ 55,077,865	139,769	4.75%
Department of Education	249	\$ 3,605,551	4,173	5.97%
Department of Energy	411	\$ 5,438,948	14,701	2.80%
Department of Health and Human Services	4,321	\$ 54,770,628	88,131	4.90%
Department of Homeland Security	8,166	\$ 81,575,528	212,649	3.84%
Department of Housing and Urban Development	430	\$ 7,496,078	7,983	5.39%
Department of the Interior	1,918	\$ 17,081,029	66,409	2.89%
Department of Justice	3,586	\$ 30,611,455	117,192	3.06%
Department of Labor	564	\$ 5,472,447	14,142	3.99%
Department of the Navy	10,932	\$ 97,036,653	261,467	4.18%
Department of State <sup>4</sup>	435	\$ 4,632,287	12,354	3.52%
Department of Transportation	1,698	\$ 24,733,458	53,675	3.16%
Department of the Treasury	1,555	\$ 11,232,378	96,112	1.62%
Department of Veterans Affairs	22,904	\$ 252,231,380	427,196	5.36%
<b>Independent Agencies (100 or more employees)</b>				
AmeriCorps	23	\$ 116,842	566	4.06%
Armed Forces Retirement Home	24	\$ 130,769	287	8.36%
Commodity Futures Trading Commission	17	\$ 232,614	682	2.49%
Consumer Financial Protection Bureau	60	\$ 567,455	1,581	3.80%
Court Services and Offender Supervision Agency	102	\$ 1,154,968	1,033	9.87%
Defense Nuclear Facilities Safety Board	X	X	X	X
Environmental Protection Agency	510	\$ 7,319,171	14,821	3.44%
Executive Office of the President <sup>5</sup>	69	\$ 881,449	1,898	3.64%
Export-Import Bank of the United States	17	\$ 400,012	396	4.29%
Farm Credit Administration	11	\$ 170,769	321	3.43%
Federal Communications Commission	91	\$ 2,042,480	1,437	6.33%
Federal Deposit Insurance Corporation	180	\$ 2,058,108	5,939	3.03%
Federal Election Commission	16	\$ 261,642	304	5.26%
Federal Housing Finance Agency	28	\$ 418,870	819	3.42%
Federal Labor Relations Authority	7	\$ 416,597	119	5.88%
Federal Maritime Commission	6	\$ 36,942	120	5.00%
Federal Mediation and Conciliation Service	10	\$ 167,818	208	4.81%

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2021**

<b>Dept/Agency/Category<sup>1</sup></b>	<b>Taxpayer Count</b>	<b>Balance Owed</b>	<b>Workforce<sup>2</sup></b>	<b>Delinquency Rate<sup>3</sup></b>
Federal Reserve System - Board of Governors	121	\$ 2,299,221	3,021	4.01%
Federal Retirement Thrift Investment Board	12	\$ 184,050	281	4.27%
Federal Trade Commission	45	\$ 345,914	1,109	4.06%
General Services Administration	507	\$ 11,464,991	11,716	4.33%
Government Publishing Office	143	\$ 2,639,402	1,563	9.15%
Int'l Boundary and Water Comm: U.S. and Mexico	8	\$ 61,519	233	3.43%
Merit Systems Protection Board	4	\$ 58,051	199	2.01%
Millennium Challenge Corporation	10	\$ 43,948	317	3.15%
National Aeronautics and Space Administration	470	\$ 3,734,811	18,029	2.61%
National Archives and Records Administration	109	\$ 779,622	2,568	4.24%
National Credit Union Administration	29	\$ 391,238	1,138	2.55%
National Endowment for the Arts	6	\$ 2,820	162	3.70%
National Endowment for the Humanities	9	\$ 99,472	216	4.17%
National Labor Relations Board	37	\$ 371,013	1,214	3.05%
National Science Foundation	69	\$ 591,525	1,563	4.41%
National Transportation Safety Board	20	\$ 199,232	401	4.99%
Peace Corps	34	\$ 460,276	940	3.62%
Pension Benefit Guaranty Corporation	54	\$ 1,188,889	949	5.69%
Presidio Trust	13	\$ 59,136	286	4.55%
Railroad Retirement Board	34	\$ 336,619	853	3.99%
Securities and Exchange Commission	106	\$ 1,622,686	4,529	2.34%
Selective Service System	11	\$ 255,696	166	6.63%
Small Business Administration	646	\$ 9,389,963	9,882	6.54%
Smithsonian Institution	343	\$ 2,624,823	4,547	7.54%
Social Security Administration	2,749	\$ 31,811,526	59,808	4.60%
Surface Transportation Board	5	\$ 38,397	117	4.27%
Tennessee Valley Authority	339	\$ 3,381,871	10,192	3.33%
U.S. Agency for Global Media	68	\$ 750,281	1,328	5.12%
U.S. Agency for International Development	194	\$ 2,055,620	4,196	4.62%
U.S. Consumer Product Safety Commission	23	\$ 128,622	537	4.28%
U.S. Equal Employment Opportunity Commission	109	\$ 1,043,743	2,074	5.26%
U.S. Holocaust Memorial Museum	9	\$ 174,743	123	7.32%
U.S. International Development Finance Corporation	12	\$ 40,243	416	2.88%
U.S. International Trade Commission	18	\$ 117,812	416	4.33%
U.S. Nuclear Regulatory Commission	87	\$ 704,114	2,813	3.09%
U.S. Office of Personnel Management	101	\$ 1,617,888	2,515	4.02%
U.S. Office of Special Counsel	X	X	X	X
U.S. Postal Service	41,904	\$ 378,027,944	657,180	6.38%
Other <sup>6</sup>	5,662	\$ 70,448,060		

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2021**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Legislative and Judicial</b>				
U.S. House of Representatives	482	\$ 6,647,153	10,761	<b>4.48%</b>
U.S. Senate	205	\$ 2,539,911	7,053	<b>2.91%</b>
Administrative Office of the U.S. Courts	1,027	\$ 15,121,194	30,000	<b>3.42%</b>
U.S. Tax Court	3	\$ 819,535	168	<b>1.79%</b>
<b>Total Civilians:<sup>7</sup></b>	<b>148,522</b>	<b>\$ 1,478,203,106</b>	<b>3,012,291</b>	<b>4.93%</b>
<b>Military</b>				
Active Duty Military	19,139	\$ 80,958,078	1,388,158	<b>1.38%</b>
Military Reserve/Guard	26,436	\$ 182,791,025	1,052,025	<b>2.51%</b>
<b>Retirees</b>				
Civilian Retired	88,165	\$ 1,223,222,121	2,197,973	<b>4.01%</b>
Military Retired	118,243	\$ 1,840,428,762	2,406,024	<b>4.91%</b>
<b>Grand Total:</b>	<b>400,505</b>	<b>4,805,603,092</b>	<b>10,056,471</b>	<b>3.98%</b>

**Notes:**

<sup>1</sup>Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

<sup>2</sup>Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC); U.S. Postal Service.

<sup>3</sup>The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement or pending offer in compromise status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

<sup>4</sup>Excludes foreign service employees.

<sup>5</sup>Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

<sup>6</sup>Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies.

<sup>7</sup>The totals on this line exceed the sums of the columns because federal agencies with 100 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE SUMMARY REPORT**

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements or Pending Offer in Compromise)			Balance Owed (Excluding Installment Agreements or Pending Offer in Compromise)			Delinquency Rate <sup>2</sup>	
	2022	2021	% Change	2022	2021	% Change	2022	2021	% Change	2022	2021
CIVILIAN EMPLOYEES	2,996,330	3,012,291	-0.53%	179,547	148,522	20.89%	\$ 1,621,643,432	\$ 1,478,203,106	9.70%	5.99%	4.93%
CIVILIAN RETIRED	2,226,760	2,197,973	1.31%	104,333	88,165	18.34%	\$ 1,391,928,215	\$ 1,223,222,121	13.79%	4.69%	4.01%
MILITARY ACTIVE DUTY	1,347,320	1,388,158	-2.94%	26,021	19,139	35.96%	\$ 97,077,865	\$ 80,958,078	19.91%	1.93%	1.38%
MILITARY RESERVE/GUARD	1,023,744	1,052,025	-2.69%	33,429	26,436	26.45%	\$ 208,256,654	\$ 182,791,025	13.93%	3.27%	2.51%
MILITARY RETIRED	2,432,776	2,406,024	1.11%	138,542	118,243	17.17%	\$ 2,027,462,295	\$ 1,840,428,762	10.16%	5.69%	4.91%
<b>TOTAL:</b>	<b>10,026,930</b>	<b>10,056,471</b>	<b>-0.29%</b>	<b>481,872</b>	<b>400,505</b>	<b>20.32%</b>	<b>\$ 5,346,368,461</b>	<b>\$ 4,805,603,092</b>	<b>11.25%</b>	<b>4.81%</b>	<b>3.98%</b>

**Notes:**

<sup>1</sup>For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. ***Accounts in currently not collectible, combat zone, bankruptcy/litigation status are included. Employees in installment agreement or pending offer in compromise status are excluded from the delinquency calculation.***

<sup>2</sup>Number of delinquent employees / total workforce.

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2022**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Executive Departments</b>				
Department of Agriculture	3,651	\$ 29,506,818	92,715	<b>3.94%</b>
Department of the Air Force	9,959	\$ 87,526,635	181,237	<b>5.50%</b>
Department of the Army	15,192	\$ 121,513,645	239,255	<b>6.35%</b>
Department of Commerce	2,267	\$ 25,720,930	46,244	<b>4.90%</b>
Department of Defense	9,741	\$ 81,881,282	176,852	<b>5.51%</b>
Department of Education	248	\$ 3,900,854	4,158	<b>5.96%</b>
Department of Energy	537	\$ 5,027,181	15,106	<b>3.55%</b>
Department of Health and Human Services	5,070	\$ 61,787,589	89,298	<b>5.68%</b>
Department of Homeland Security	10,381	\$ 94,584,310	214,131	<b>4.85%</b>
Department of Housing and Urban Development	550	\$ 8,210,304	8,196	<b>6.71%</b>
Department of the Interior	2,505	\$ 19,559,409	66,501	<b>3.77%</b>
Department of Justice	4,482	\$ 33,784,802	116,061	<b>3.86%</b>
Department of Labor	711	\$ 6,973,806	14,758	<b>4.82%</b>
Department of the Navy	12,610	\$ 104,786,596	248,257	<b>5.08%</b>
Department of State <sup>4</sup>	555	\$ 6,188,088	13,119	<b>4.23%</b>
Department of Transportation	2,093	\$ 25,128,200	53,897	<b>3.88%</b>
Department of the Treasury	1,867	\$ 11,912,764	99,656	<b>1.87%</b>
Department of Veterans Affairs	27,353	\$ 271,096,228	436,497	<b>6.27%</b>
<b>Independent Agencies (100 or more employees)</b>				
AmeriCorps	34	\$ 202,573	715	<b>4.76%</b>
Armed Forces Retirement Home	28	\$ 198,166	289	<b>9.69%</b>
Commodity Futures Trading Commission	11	\$ 9,754	705	<b>1.56%</b>
Consumer Financial Protection Bureau	64	\$ 805,242	1,617	<b>3.96%</b>
Court Services and Offender Supervision Agency	122	\$ 1,655,124	1,035	<b>11.79%</b>
Defense Nuclear Facilities Safety Board	3	\$ 4,874	114	<b>2.63%</b>
Environmental Protection Agency	612	\$ 6,663,084	15,132	<b>4.04%</b>
Executive Office of the President <sup>5</sup>	75	\$ 645,556	1,846	<b>4.06%</b>
Export-Import Bank of the United States	18	\$ 553,302	400	<b>4.50%</b>
Farm Credit Administration	9	\$ 64,394	316	<b>2.85%</b>
Federal Communications Commission	91	\$ 2,375,277	1,432	<b>6.35%</b>
Federal Deposit Insurance Corporation	197	\$ 2,290,425	5,812	<b>3.39%</b>
Federal Election Commission	13	\$ 129,839	293	<b>4.44%</b>
Federal Housing Finance Agency	36	\$ 197,706	843	<b>4.27%</b>
Federal Labor Relations Authority	7	\$ 404,255	127	<b>5.51%</b>
Federal Maritime Commission	5	\$ 33,239	122	<b>4.10%</b>
Federal Mediation and Conciliation Service	10	\$ 566,530	200	<b>5.00%</b>

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2022**

<b>Dept/Agency/Category<sup>1</sup></b>	<b>Taxpayer Count</b>	<b>Balance Owed</b>	<b>Workforce<sup>2</sup></b>	<b>Delinquency Rate<sup>3</sup></b>
Federal Reserve System - Board of Governors	166	\$ 2,831,237	3,021	<b>5.49%</b>
Federal Retirement Thrift Investment Board	15	\$ 135,632	255	<b>5.88%</b>
Federal Trade Commission	41	\$ 294,914	1,158	<b>3.54%</b>
General Services Administration	599	\$ 12,443,596	12,058	<b>4.97%</b>
Government Publishing Office	133	\$ 1,795,941	1,567	<b>8.49%</b>
Int'l Boundary and Water Comm: U.S. and Mexico	13	\$ 38,688	263	<b>4.94%</b>
Merit Systems Protection Board	4	\$ 60,003	200	<b>2.00%</b>
Millennium Challenge Corporation	13	\$ 34,546	319	<b>4.08%</b>
National Aeronautics and Space Administration	545	\$ 5,614,839	17,892	<b>3.05%</b>
National Archives and Records Administration	149	\$ 1,386,297	2,561	<b>5.82%</b>
National Credit Union Administration	29	\$ 510,831	1,160	<b>2.50%</b>
National Endowment for the Arts	14	\$ 94,047	162	<b>8.64%</b>
National Endowment for the Humanities	12	\$ 161,896	202	<b>5.94%</b>
National Labor Relations Board	60	\$ 513,153	1,214	<b>4.94%</b>
National Science Foundation	78	\$ 719,212	1,614	<b>4.83%</b>
National Transportation Safety Board	25	\$ 938,073	412	<b>6.07%</b>
Peace Corps	44	\$ 203,988	951	<b>4.63%</b>
Pension Benefit Guaranty Corporation	52	\$ 1,453,445	963	<b>5.40%</b>
Presidio Trust	16	\$ 46,815	282	<b>5.67%</b>
Railroad Retirement Board	36	\$ 267,457	760	<b>4.74%</b>
Securities and Exchange Commission	152	\$ 1,405,492	4,675	<b>3.25%</b>
Selective Service System	9	\$ 279,090	166	<b>5.42%</b>
Small Business Administration	431	\$ 4,623,353	6,045	<b>7.13%</b>
Smithsonian Institution	377	\$ 2,762,792	4,460	<b>8.45%</b>
Social Security Administration	3,347	\$ 37,023,691	57,754	<b>5.80%</b>
Surface Transportation Board	9	\$ 33,019	120	<b>7.50%</b>
Tennessee Valley Authority	425	\$ 3,823,619	10,390	<b>4.09%</b>
U.S. Agency for Global Media	66	\$ 805,039	1,300	<b>5.08%</b>
U.S. Agency for International Development	259	\$ 2,081,365	4,379	<b>5.91%</b>
U.S. Consumer Product Safety Commission	18	\$ 129,154	558	<b>3.23%</b>
U.S. Equal Employment Opportunity Commission	127	\$ 1,261,749	2,113	<b>6.01%</b>
U.S. Holocaust Memorial Museum	3	\$ 134,007	126	<b>2.38%</b>
U.S. International Development Finance Corporation	27	\$ 291,489	472	<b>5.72%</b>
U.S. International Trade Commission	18	\$ 312,401	401	<b>4.49%</b>
U.S. Nuclear Regulatory Commission	80	\$ 668,702	2,778	<b>2.88%</b>
U.S. Office of Personnel Management	143	\$ 1,687,255	2,675	<b>5.35%</b>
U.S. Office of Special Counsel	X	X	X	<b>X</b>
U.S. Postal Service	50,698	\$ 406,925,713	635,689	<b>7.98%</b>
Other <sup>6</sup>	7,977	\$ 82,989,576		

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2022**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Legislative and Judicial</b>				
U.S. House of Representatives	622	\$ 8,172,981	10,761	5.78%
U.S. Senate	299	\$ 3,948,028	7,132	4.19%
Administrative Office of the U.S. Courts	1,241	\$ 15,197,883	30,000	4.14%
U.S. Tax Court	X	X	X	X
<b>Total Civilians:<sup>7</sup></b>	<b>179,547</b>	<b>\$ 1,621,643,432</b>	<b>2,996,330</b>	<b>5.99%</b>
<b>Military</b>				
Active Duty Military	26,021	\$ 97,077,865	1,347,320	1.93%
Military Reserve/Guard	33,429	\$ 208,256,654	1,023,744	3.27%
<b>Retirees</b>				
Civilian Retired	104,333	\$ 1,391,928,215	2,226,760	4.69%
Military Retired	138,542	\$ 2,027,462,295	2,432,776	5.69%
<b>Grand Total:</b>	<b>481,872</b>	<b>5,346,368,461</b>	<b>10,026,930</b>	<b>4.81%</b>

**Notes:**

<sup>1</sup>Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

<sup>2</sup>Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC); U.S. Postal Service.

<sup>3</sup>The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement or pending offer in compromise status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

<sup>4</sup>Excludes foreign service employees.

<sup>5</sup>Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

<sup>6</sup>Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies.

<sup>7</sup>The totals on this line exceed the sums of the columns because federal agencies with 100 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.

Internal Revenue Service  
Federal Employee/Retiree Delinquency Initiative (FERDI)  
CIVILIAN / MILITARY / RETIREE SUMMARY REPORT

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements or Pending Offer in Compromise)			Balance Owed (Excluding Installment Agreements or Pending Offer in Compromise)			Delinquency Rate <sup>2</sup>	
	2023	2022	% Change	2023	2022	% Change	2023	2022	% Change	2023	2022
CIVILIAN EMPLOYEES	3,081,226	2,996,330	2.83%	190,934	179,547	6.34%	\$ 1,934,635,003	\$ 1,621,643,432	19.30%	6.20%	5.99%
CIVILIAN RETIRED	2,256,182	2,226,760	1.32%	106,407	104,333	1.99%	\$ 1,460,428,173	\$ 1,391,928,215	4.92%	4.72%	4.69%
MILITARY ACTIVE DUTY	1,319,291	1,347,320	-2.08%	25,503	26,021	-1.99%	\$ 139,603,098	\$ 97,077,865	43.81%	1.93%	1.93%
MILITARY RESERVE/GUARD	1,014,691	1,023,744	-0.88%	35,167	33,429	5.20%	\$ 238,342,375	\$ 208,256,654	14.45%	3.47%	3.27%
MILITARY RETIRED	2,466,586	2,432,776	1.39%	140,855	138,542	1.67%	\$ 2,218,287,863	\$ 2,027,462,295	9.41%	5.71%	5.69%
<b>TOTAL:</b>	<b>10,137,976</b>	<b>10,026,930</b>	<b>1.11%</b>	<b>498,866</b>	<b>481,872</b>	<b>3.53%</b>	<b>\$ 5,991,296,512</b>	<b>\$ 5,346,368,461</b>	<b>12.06%</b>	<b>4.92%</b>	<b>4.81%</b>

**Notes:**

<sup>1</sup>For the purpose of this table, an employee is considered delinquent if he has an unresolved federal income tax delinquency in the form of a balance owed and/or an unfiled tax return. ***Accounts in currently not collectible, combat zone, bankruptcy/litigation status are included. Employees in installment agreement or pending offer in compromise status are excluded from the delinquency calculation.***

<sup>2</sup>Number of delinquent employees / total workforce.



**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2023**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Executive Departments</b>				
Department of Agriculture	3,732	\$ 36,694,928	95,248	<b>3.92%</b>
Department of the Air Force	10,308	\$ 102,291,428	184,956	<b>5.57%</b>
Department of the Army	14,914	\$ 136,788,673	242,518	<b>6.15%</b>
Department of Commerce	2,405	\$ 32,854,462	49,020	<b>4.91%</b>
Department of Defense	11,108	\$ 100,116,193	177,444	<b>6.26%</b>
Department of Education	274	\$ 4,074,858	4,252	<b>6.44%</b>
Department of Energy	545	\$ 4,973,286	16,370	<b>3.33%</b>
Department of Health and Human Services	5,260	\$ 73,587,455	90,337	<b>5.82%</b>
Department of Homeland Security	11,254	\$ 115,885,237	219,092	<b>5.14%</b>
Department of Housing and Urban Development	596	\$ 9,880,275	8,559	<b>6.96%</b>
Department of the Interior	2,541	\$ 24,754,645	68,271	<b>3.72%</b>
Department of Justice	4,724	\$ 39,191,850	116,390	<b>4.06%</b>
Department of Labor	762	\$ 8,775,869	15,108	<b>5.04%</b>
Department of the Navy	13,104	\$ 124,142,502	252,550	<b>5.19%</b>
Department of State <sup>4</sup>	557	\$ 7,387,502	13,814	<b>4.03%</b>
Department of Transportation	2,221	\$ 32,025,599	55,395	<b>4.01%</b>
Department of the Treasury	1,865	\$ 14,283,400	105,568	<b>1.77%</b>
Department of Veterans Affairs	30,394	\$ 336,449,913	471,311	<b>6.45%</b>
<b>Independent Agencies (100 or more employees)</b>				
AmeriCorps	41	\$ 409,239	705	<b>5.82%</b>
Armed Forces Retirement Home	24	\$ 228,134	302	<b>7.95%</b>
Commodity Futures Trading Commission	22	\$ 119,700	714	<b>3.08%</b>
Consumer Financial Protection Bureau	67	\$ 1,005,447	1,670	<b>4.01%</b>
Court Services and Offender Supervision Agency	120	\$ 1,928,734	1,036	<b>11.58%</b>
Defense Nuclear Facilities Safety Board	X	X	X	<b>X</b>
Environmental Protection Agency	653	\$ 8,226,979	16,015	<b>4.08%</b>
Executive Office of the President <sup>5</sup>	92	\$ 1,071,432	2,122	<b>4.34%</b>
Export-Import Bank of the United States	29	\$ 681,479	405	<b>7.16%</b>
Farm Credit Administration	6	\$ 71,608	333	<b>1.80%</b>
Federal Communications Commission	101	\$ 3,774,094	1,234	<b>8.18%</b>
Federal Deposit Insurance Corporation	182	\$ 2,086,727	5,995	<b>3.04%</b>
Federal Election Commission	14	\$ 227,232	298	<b>4.70%</b>
Federal Housing Finance Agency	47	\$ 422,276	858	<b>5.48%</b>
Federal Labor Relations Authority	9	\$ 459,777	126	<b>7.14%</b>
Federal Maritime Commission	7	\$ 54,368	128	<b>5.47%</b>
Federal Mediation and Conciliation Service	9	\$ 515,844	200	<b>4.50%</b>

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2023**

<b>Dept/Agency/Category<sup>1</sup></b>	<b>Taxpayer Count</b>	<b>Balance Owed</b>	<b>Workforce<sup>2</sup></b>	<b>Delinquency Rate<sup>3</sup></b>
Federal Reserve System - Board of Governors	163	\$ 2,810,339	2,988	<b>5.46%</b>
Federal Retirement Thrift Investment Board	13	\$ 161,255	244	<b>5.33%</b>
Federal Trade Commission	51	\$ 955,132	1,253	<b>4.07%</b>
General Services Administration	666	\$ 10,552,417	12,810	<b>5.20%</b>
Government Publishing Office	143	\$ 1,900,659	1,623	<b>8.81%</b>
Int'l Boundary and Water Comm: U.S. and Mexico	14	\$ 84,689	250	<b>5.60%</b>
Merit Systems Protection Board	3	\$ 180,474	190	<b>1.58%</b>
Millennium Challenge Corporation	12	\$ 52,619	333	<b>3.60%</b>
National Aeronautics and Space Administration	574	\$ 7,872,107	18,162	<b>3.16%</b>
National Archives and Records Administration	150	\$ 1,251,431	2,666	<b>5.63%</b>
National Credit Union Administration	35	\$ 161,513	1,225	<b>2.86%</b>
National Endowment for the Arts	6	\$ 8,676	166	<b>3.61%</b>
National Endowment for the Humanities	11	\$ 117,301	196	<b>5.61%</b>
National Labor Relations Board	52	\$ 625,161	1,224	<b>4.25%</b>
National Science Foundation	78	\$ 671,960	1,639	<b>4.76%</b>
National Transportation Safety Board	17	\$ 162,429	421	<b>4.04%</b>
Peace Corps	47	\$ 310,187	925	<b>5.08%</b>
Pension Benefit Guaranty Corporation	58	\$ 1,598,610	975	<b>5.95%</b>
Presidio Trust	19	\$ 124,889	284	<b>6.69%</b>
Railroad Retirement Board	42	\$ 380,683	857	<b>4.90%</b>
Securities and Exchange Commission	144	\$ 1,838,164	4,912	<b>2.93%</b>
Selective Service System	11	\$ 148,859	168	<b>6.55%</b>
Small Business Administration	602	\$ 9,725,112	8,091	<b>7.44%</b>
Smithsonian Institution	394	\$ 3,284,292	4,118	<b>9.57%</b>
Social Security Administration	3,635	\$ 41,804,239	61,410	<b>5.92%</b>
Surface Transportation Board	9	\$ 41,931	122	<b>7.38%</b>
Tennessee Valley Authority	458	\$ 4,392,376	10,901	<b>4.20%</b>
U.S. Agency for Global Media	63	\$ 3,257,598	1,287	<b>4.90%</b>
U.S. Agency for International Development	248	\$ 2,119,698	4,523	<b>5.48%</b>
U.S. Consumer Product Safety Commission	18	\$ 278,187	568	<b>3.17%</b>
U.S. Equal Employment Opportunity Commission	136	\$ 1,501,035	2,301	<b>5.91%</b>
U.S. Holocaust Memorial Museum	4	\$ 151,307	123	<b>3.25%</b>
U.S. International Development Finance Corporation	26	\$ 332,450	617	<b>4.21%</b>
U.S. International Trade Commission	18	\$ 338,751	424	<b>4.25%</b>
U.S. Nuclear Regulatory Commission	79	\$ 852,095	2,873	<b>2.75%</b>
U.S. Office of Personnel Management	165	\$ 2,125,952	2,852	<b>5.79%</b>
U.S. Office of Special Counsel	6	\$ 19,776	130	<b>4.62%</b>
U.S. Postal Service	55,464	\$ 498,284,241	640,407	<b>8.66%</b>
Other <sup>6</sup>	6,932	\$ 78,466,710		

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE DETAIL REPORT**  
**September 30, 2023**

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Legislative and Judicial</b>				
U.S. House of Representatives	649	\$ 7,864,817	9,688	<b>6.70%</b>
U.S. Senate	311	\$ 3,803,419	7,489	<b>4.15%</b>
Administrative Office of the U.S. Courts	1,348	\$ 17,151,344	33,481	<b>4.03%</b>
U.S. Tax Court	X	X	X	<b>X</b>
<b>Total Civilians:<sup>7</sup></b>	<b>190,934</b>	<b>\$ 1,934,635,003</b>	<b>3,081,226</b>	<b>6.20%</b>
<b>Military</b>				
Active Duty Military	25,503	\$ 139,603,098	1,319,291	<b>1.93%</b>
Military Reserve/Guard	35,167	\$ 238,342,375	1,014,691	<b>3.47%</b>
<b>Retirees</b>				
Civilian Retired	106,407	\$ 1,460,428,173	2,256,182	<b>4.72%</b>
Military Retired	140,855	\$ 2,218,287,863	2,466,586	<b>5.71%</b>
<b>Grand Total:</b>	<b>498,866</b>	<b>\$ 5,991,296,512</b>	<b>10,137,976</b>	<b>4.92%</b>

**Notes:**

<sup>1</sup>Agencies with less than 100 employees, or a zero delinquency rate are not shown on this report.

<sup>2</sup>Workforce data sources: U.S. Office of Personnel Management, Enterprise Human Resources Integration-Statistical Data Mart (EHRI-SDM); Dept of Defense, Defense Manpower Data Center (DMDC); U.S. Postal Service.

<sup>3</sup>The Delinquency Rate is calculated by dividing the number of delinquent taxpayers by Workforce. Tax delinquency is defined as having a balance due and/or potential nonfiler account, excluding those accounts in installment agreement or pending offer in compromise status. For smaller agencies, changes in the number of delinquent employees disproportionately affect the delinquency rate.

<sup>4</sup>Excludes foreign service employees.

<sup>5</sup>Executive Office of the President includes Ofc of Administration, Council of Environmental Quality, Ofc of Natl Drug Ctrl Policy, Ofc of Sci & Tech Policy, Ofc of US Trade Rep, Natl Security Council, Council of Econ Advisers, Ofc of Mgmt & Budget, Ofc of President, Ofc of Vice President, Exec Residence at White House, and Ofc of Policy Development.

<sup>6</sup>Includes employees of federal agencies that do not make human resources submissions to the U.S. Office of Personnel Management. Generally includes employees of legislative branch and security agencies.

<sup>7</sup>The totals on this line exceed the sums of the columns because federal agencies with 100 or less employees, or no delinquent employees, are not shown.

X= value<3; associated dollar values, totals and rates blurred.