

Internal Revenue Service  
Federal Employee/Retiree Delinquency Initiative (FERDI)  
CIVILIAN / MILITARY / RETIREE SUMMARY REPORT  
Sept. 30, 2014

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate <sup>2</sup>	
	2014	2013	% Change	2014	2013	% Change	2014	2013	% Change	2014	2013
CIVILIAN EMPLOYEES	2,851,010	2,854,678	-0.13%	113,805	116,169	-2.03%	\$ 1,141,622,621	\$ 1,076,584,640	6.04%	3.99%	4.07%
CIVILIAN RETIRED	2,029,508	1,997,381	1.61%	50,825	52,493	-3.18%	\$ 602,698,872	\$ 556,991,179	8.21%	2.50%	2.63%
MILITARY ACTIVE DUTY	1,457,110	1,502,225	-3.00%	20,608	25,473	-19.10%	\$ 57,313,208	\$ 95,925,603	-40.25%	1.41%	1.70%
MILITARY RESERVE/GUARD	1,147,693	1,159,064	-0.98%	27,750	30,787	-9.86%	\$ 164,896,261	\$ 181,939,963	-9.37%	2.42%	2.66%
MILITARY RETIRED	2,271,332	2,239,297	1.43%	91,677	93,540	-1.99%	\$ 1,572,672,518	\$ 1,397,874,274	12.50%	4.04%	4.18%
<b>TOTAL:</b>	<b>9,756,653</b>	<b>9,752,645</b>	<b>0.04%</b>	<b>304,665</b>	<b>318,462</b>	<b>-4.33%</b>	<b>\$ 3,539,203,480</b>	<b>\$ 3,309,315,659</b>	<b>6.95%</b>	<b>3.12%</b>	<b>3.27%</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.

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<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>
<b>Executive Departments</b>				
Department of Agriculture	2,523	\$ 19,874,660	95,917	<b>2.63%</b>
Department of the Air Force	6,585	\$ 57,727,894	186,468	<b>3.53%</b>
Department of the Army	11,582	\$ 91,086,904	281,806	<b>4.11%</b>
Department of Commerce	1,649	\$ 21,099,129	45,380	<b>3.63%</b>
Department of Defense	5,436	\$ 46,616,749	138,747	<b>3.92%</b>
Department of Education	185	\$ 2,455,613	4,195	<b>4.41%</b>
Department of Energy	315	\$ 3,312,108	14,992	<b>2.10%</b>
Department of Health and Human Services	3,609	\$ 50,458,953	84,588	<b>4.27%</b>
Department of Homeland Security	6,031	\$ 47,921,488	189,341	<b>3.19%</b>
Department of Housing and Urban Development	400	\$ 7,007,249	8,444	<b>4.74%</b>
Department of the Interior	1,941	\$ 12,096,635	69,955	<b>2.77%</b>
Department of Justice	2,635	\$ 25,276,690	113,240	<b>2.33%</b>
Department of Labor	554	\$ 6,388,865	15,940	<b>3.48%</b>
Department of the Navy	8,529	\$ 72,323,679	238,997	<b>3.57%</b>
Department of State <sup>4</sup>	388	\$ 5,941,005	12,694	<b>3.06%</b>
Department of Transportation	1,429	\$ 18,559,897	54,776	<b>2.61%</b>
Department of the Treasury	1,253	\$ 10,008,071	105,452	<b>1.19%</b>
Department of Veterans Affairs	15,476	\$ 161,975,675	348,724	<b>4.44%</b>
<b>Large Independent Agencies (1,000 or more employees)</b>				
Broadcasting Board of Governors	48	\$ 385,891	1,571	<b>3.06%</b>
Consumer Financial Protection Bureau	41	\$ 489,583	1,407	<b>2.91%</b>
Court Services and Offender Supervision Agency	84	\$ 806,239	1,181	<b>7.11%</b>
Environmental Protection Agency	431	\$ 6,003,881	15,852	<b>2.72%</b>
Executive Office of the President <sup>5</sup>	45	\$ 459,692	1,823	<b>2.47%</b>
Federal Communications Commission	65	\$ 3,020,922	1,728	<b>3.76%</b>
Federal Deposit Insurance Corporation	135	\$ 2,120,301	6,874	<b>1.96%</b>
Federal Reserve System - Board of Governors	111	\$ 1,837,738	2,657	<b>4.18%</b>
Federal Trade Commission	28	\$ 162,645	1,161	<b>2.41%</b>
General Services Administration	448	\$ 5,846,746	11,501	<b>3.90%</b>
Government Accountability Office	83	\$ 779,510	3,191	<b>2.60%</b>
Government Printing Office	139	\$ 2,220,819	1,832	<b>7.59%</b>
National Aeronautics and Space Administration	344	\$ 4,555,151	17,691	<b>1.94%</b>
National Archives and Records Administration	113	\$ 706,413	3,045	<b>3.71%</b>
National Credit Union Administration	25	\$ 201,619	1,226	<b>2.04%</b>
National Labor Relations Board	46	\$ 504,161	1,588	<b>2.90%</b>
National Science Foundation	57	\$ 636,339	1,425	<b>4.00%</b>
Office of Personnel Management	142	\$ 1,942,507	4,977	<b>2.85%</b>
Peace Corps	23	\$ 44,068	1,001	<b>2.30%</b>
Securities and Exchange Commission	91	\$ 999,805	4,207	<b>2.16%</b>
Small Business Administration	251	\$ 4,769,820	4,549	<b>5.52%</b>
Smithsonian Institution	281	\$ 2,371,543	4,650	<b>6.04%</b>

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Social Security Administration	2,516	\$ 26,109,917	64,684	<b>3.89%</b>
Tennessee Valley Authority	320	\$ 2,851,833	11,542	<b>2.77%</b>
U.S. Agency for International Development	178	\$ 1,547,307	3,804	<b>4.68%</b>
U.S. Equal Employment Opportunity Commission	93	\$ 847,752	2,217	<b>4.19%</b>
U.S. Nuclear Regulatory Commission	76	\$ 880,930	3,871	<b>1.96%</b>
U.S. Postal Service	30,983	\$ 344,931,047	615,352	<b>5.04%</b>
<b>Medium Independent Agencies (100-999 employees)</b>				
Armed Forces Retirement Home	20	\$ 81,042	291	<b>6.87%</b>
Commodity Futures Trading Commission	19	\$ 150,475	656	<b>2.90%</b>
Consumer Product Safety Commission	15	\$ 134,632	527	<b>2.85%</b>
Corporation for National and Community Service	13	\$ 84,551	660	<b>1.97%</b>
Defense Nuclear Facilities Safety Board	X	X	X	X
Export-Import Bank of the United States	9	\$ 130,741	424	<b>2.12%</b>
Farm Credit Administration	5	\$ 44,453	281	<b>1.78%</b>
Federal Election Commission	7	\$ 13,428	329	<b>2.13%</b>
Federal Housing Finance Agency	18	\$ 135,598	735	<b>2.45%</b>
Federal Labor Relations Authority	3	\$ 869	141	<b>2.13%</b>
Federal Maritime Commission	6	\$ 49,392	111	<b>5.41%</b>
Federal Mediation and Conciliation Service	10	\$ 25,820	226	<b>4.42%</b>
Federal Retirement Thrift Investment Board	7	\$ 138,247	194	<b>3.61%</b>
Int'l Boundary and Water Comm: U.S. and Mexico	4	\$ 40,445	237	<b>1.69%</b>
Merit Systems Protection Board	4	\$ 113,197	218	<b>1.83%</b>
Millennium Challenge Corporation	7	\$ 63,448	286	<b>2.45%</b>
National Endowment for the Arts	5	\$ 166,909	163	<b>3.07%</b>
National Endowment for the Humanities	8	\$ 46,393	182	<b>4.40%</b>
National Transportation Safety Board	8	\$ 78,427	416	<b>1.92%</b>
Overseas Private Investment Corporation	7	\$ 93,196	238	<b>2.94%</b>
Pension Benefit Guaranty Corporation	48	\$ 391,457	968	<b>4.96%</b>
Presidio Trust	8	\$ 148,988	313	<b>2.56%</b>
Railroad Retirement Board	27	\$ 167,692	917	<b>2.94%</b>
Selective Service System	7	\$ 105,926	175	<b>4.00%</b>
U.S. Holocaust Memorial Museum	5	\$ 280,626	172	<b>2.91%</b>
U.S. International Trade Commission	10	\$ 41,019	401	<b>2.49%</b>
U.S. Tax Court	X	X	X	X
<b>Small Independent Agencies (between 25 and 100 employees)</b>				
Advisory Council on Historic Preservation	X	X	X	X
American Battle Monuments Commission	X	X	X	X
Committee for Purchase from People Who Are Blind or Severely Disabled	X	X	X	X
Federal Mine Safety and Health Review Commission	3	\$ 9,159	84	<b>3.57%</b>
Institute of Museum and Library Services	4	\$ 5,810	92	<b>4.35%</b>
Inter-American Foundation	X	X	X	X
Medicare Payment Advisory Commission	X	X	X	X
Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	3	\$ 5,679	42	<b>7.14%</b>

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National Capital Planning Commission	3	\$ 1,049	35	<b>8.57%</b>
National Council on Disability	X	X	X	X
National Mediation Board	3	\$ 44,838	44	<b>6.82%</b>
Occupational Safety and Health Review Commission	X	X	X	X
Office of Navajo and Hopi Indian Relocation	X	X	X	X
United States Access Board (Architectural and Transportation Barriers Compliance Board)	X	X	X	X
U.S. African Development Foundation	X	X	X	X
U.S. Commission on Civil Rights	5	\$ 9,540	41	<b>12.20%</b>
U.S. Election Assistance Commission	X	X	X	X
U.S. Interagency Council on Homelessness	X	X	X	X
U.S. Office of Government Ethics	X	X	X	X
U.S. Trade and Development Agency	X	X	X	X
Valles Caldera Trust	3	\$ 3,282	63	<b>4.76%</b>
Other <sup>6</sup>	4,253	\$ 39,765,584		
<b>Legislative and Judicial</b>				
U.S. House of Representatives	501	\$ 6,714,852	9,935	<b>5.04%</b>
U.S. Senate	224	\$ 2,087,582	6,418	<b>3.49%</b>
Administrative Office of the U.S. Courts	776	\$ 11,825,376	33,766	<b>2.30%</b>
<b>Total Civilians:<sup>7</sup></b>	<b>113,805</b>	<b>\$ 1,141,622,621</b>	<b>2,851,010</b>	<b>3.99%</b>
<b>Military</b>				
Active Duty Military	20,608	\$ 57,313,208	1,457,110	<b>1.41%</b>
Military Reserve/Guard	27,750	\$ 164,896,261	1,147,693	<b>2.42%</b>
<b>Retirees</b>				
Civilian Retired	50,825	\$ 602,698,872	2,029,508	<b>2.50%</b>
Military Retired	91,677	\$ 1,572,672,518	2,271,332	<b>4.04%</b>
<b>Grand Total:</b>	<b>304,665</b>	<b>\$ 3,539,203,480</b>	<b>9,756,653</b>	<b>3.12%</b>

**Notes:**

<sup>1</sup>Agencies with 25 or fewer 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 small 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.

and is obtained through an annual match of internal W-2 records, where available.

<sup>7</sup>The total civilian workforce exceeds the sum of the agencies shown because agencies with 25 or less employees, or no delinquent employees, are included.

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