

**Internal Revenue Service**  
**Federal Employee/Retiree Delinquency Initiative (FERDI)**  
**CIVILIAN / MILITARY / RETIREE SUMMARY REPORT**  
**Sept. 30, 2013**

Category	Total Workforce			FERDI Taxpayer Count <sup>1</sup> (Excluding Installment Agreements)			Balance Owed (Excluding Installment Agreements)			Delinquency Rate <sup>2</sup>	
	2013	2012	% Change	2013	2012	% Change	2013	2012	% Change	2013	2012
<b>CIVILIAN EMPLOYEES</b>	<b>2,854,678</b>	2,953,816	-3.36%	<b>116,169</b>	112,582	3.19%	<b>\$ 1,076,584,640</b>	\$ 1,084,201,015	-0.70%	<b>4.07%</b>	3.81%
<b>CIVILIAN - RETIRED</b>	<b>1,997,381</b>	1,933,062	3.33%	<b>52,493</b>	48,696	7.80%	<b>\$ 556,991,179</b>	\$ 562,185,262	-0.92%	<b>2.63%</b>	2.52%
<b>MILITARY - ACTIVE DUTY</b>	<b>1,502,225</b>	1,515,025	-0.84%	<b>25,473</b>	27,428	-7.13%	<b>\$ 95,925,603</b>	\$ 97,854,393	-1.97%	<b>1.70%</b>	1.81%
<b>MILITARY RESERVE/ GUARD</b>	<b>1,159,064</b>	1,148,726	0.90%	<b>30,787</b>	31,509	-2.29%	<b>\$ 181,939,963</b>	\$ 187,592,441	-3.01%	<b>2.66%</b>	2.74%
<b>MILITARY - RETIRED</b>	<b>2,239,297</b>	2,188,163	2.34%	<b>93,540</b>	90,225	3.67%	<b>\$ 1,397,874,274</b>	\$ 1,452,666,319	-3.77%	<b>4.18%</b>	4.12%
<b>TOTAL:</b>	<b>9,752,645</b>	9,738,792	0.14%	<b>318,462</b>	310,440	2.58%	<b>\$ 3,309,315,659</b>	\$ 3,384,499,430	-2.22%	<b>3.27%</b>	3.19%

**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  
Sept. 30, 2013**

<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	2,674	\$ 17,840,555	97,231	2.75%
Department of the Air Force	7,188	\$ 56,160,031	189,538	3.79%
Department of the Army	12,340	\$ 89,069,883	288,469	4.28%
Department of Commerce	1,899	\$ 22,573,890	46,257	4.11%
Department of Defense	5,749	\$ 44,985,289	142,106	4.05%
Department of Education	179	\$ 2,200,212	4,232	4.23%
Department of Energy	384	\$ 4,304,716	15,447	2.49%
Department of Health and Human Services	3,695	\$ 47,472,235	86,463	4.27%
Department of Homeland Security	6,152	\$ 43,831,764	193,867	3.17%
Department of Housing and Urban Development	463	\$ 5,959,458	8,747	5.29%
Department of the Interior	2,084	\$ 20,622,765	71,766	2.90%
Department of Justice	2,650	\$ 21,909,721	114,699	2.31%
Department of Labor	560	\$ 4,956,269	16,231	3.45%
Department of the Navy	8,979	\$ 69,075,312	239,178	3.75%
Department of State <sup>4</sup>	383	\$ 5,095,289	12,891	2.97%
Department of Transportation	1,517	\$ 17,043,457	55,263	2.75%
Department of the Treasury	1,305	\$ 9,698,132	109,027	1.20%
Department of Veterans Affairs	14,776	\$ 145,562,190	337,683	4.38%
<b>Large Independent Agencies (1,000 or more employees)</b>				
Broadcasting Board of Governors	60	\$ 344,414	1,619	3.71%
Consumer Financial Protection Bureau	33	\$ 206,594	1,313	2.51%
Court Services and Offender Supervision Agency	98	\$ 644,998	1,218	8.05%
Environmental Protection Agency	491	\$ 6,349,652	16,950	2.90%
Executive Office of the President <sup>5</sup>	36	\$ 212,987	1,755	2.05%
Federal Communications Commission	74	\$ 2,871,371	1,752	4.22%
Federal Deposit Insurance Corporation	207	\$ 2,330,391	7,482	2.77%
Federal Reserve System - Board of Governors	122	\$ 1,661,709	1,873	6.51%
Federal Trade Commission	31	\$ 119,542	1,166	2.66%
General Services Administration	496	\$ 4,412,063	11,824	4.19%
Government Accountability Office	81	\$ 871,457	3,191	2.54%
Government Printing Office	150	\$ 1,957,158	1,877	7.99%
National Aeronautics and Space Administration	389	\$ 3,464,136	18,009	2.16%
National Archives and Records Administration	116	\$ 1,024,090	3,150	3.68%
National Credit Union Administration	22	\$ 173,208	1,254	1.75%
National Labor Relations Board	49	\$ 639,008	1,588	3.09%
National Science Foundation	77	\$ 934,048	1,480	5.20%
Office of Personnel Management	149	\$ 1,927,822	5,582	2.67%
Securities and Exchange Commission	93	\$ 1,236,890	4,135	2.25%
Small Business Administration	272	\$ 2,942,600	4,910	5.54%
Smithsonian Institution	328	\$ 2,249,356	4,898	6.70%
Social Security Administration	2,452	\$ 21,821,551	62,543	3.92%
Tennessee Valley Authority	342	\$ 3,050,307	12,612	2.71%
U.S. Agency for International Development	211	\$ 1,433,060	3,850	5.48%
U.S. Equal Employment Opportunity Commission	108	\$ 968,069	2,154	5.01%
U.S. Nuclear Regulatory Commission	76	\$ 553,153	3,849	1.97%
U.S. Postal Service	30,220	\$ 315,850,058	615,506	4.91%

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
<b>Medium Independent Agencies (100-999 employees)</b>				
Armed Forces Retirement Home	14	\$ 110,422	295	4.75%
Commodity Futures Trading Commission	14	\$ 104,302	685	2.04%
Consumer Product Safety Commission	15	\$ 45,533	524	2.86%
Corporation for National and Community Service	23	\$ 107,051	631	3.65%
Defense Nuclear Facilities Safety Board	X			
Export-Import Bank of the United States	12	\$ 137,491	422	2.84%
Farm Credit Administration	5	\$ 21,806	281	1.78%
Federal Election Commission	13	\$ 21,790	338	3.85%
Federal Housing Finance Agency	19	\$ 277,428	749	2.54%
Federal Labor Relations Authority	4	\$ 8	122	3.28%
Federal Maritime Commission	3	\$ 39,517	120	2.50%
Federal Mediation and Conciliation Service	6	\$ 17,445	234	2.56%
Federal Retirement Thrift Investment Board	5	\$ 85,350	161	3.11%
Int'l Boundary and Water Comm: U.S. and Mexico	6	\$ 25,501	244	2.46%
Merit Systems Protection Board	4	\$ 46,665	194	2.06%
Millennium Challenge Corporation	15	\$ 41,825	293	5.12%
National Endowment for the Arts	6	\$ 153,506	174	3.45%
National Endowment for the Humanities	X			
National Transportation Safety Board	15	\$ 61,374	410	3.66%
Overseas Private Investment Corporation	6	\$ 78,261	235	2.55%
Peace Corps	26	\$ 37,749	894	2.91%
Pension Benefit Guaranty Corporation	38	\$ 211,932	963	3.95%
Presidio Trust	6	\$ 96,365	314	1.91%
Railroad Retirement Board	38	\$ 308,638	915	4.15%
Selective Service System	8	\$ 121,770	172	4.65%
U.S. Holocaust Memorial Museum	12	\$ 93,186	177	6.78%
U.S. International Trade Commission	7	\$ 32,252	388	1.80%
U.S. Office of Special Counsel	X			
U.S. Tax Court	6	\$ 37,890	199	3.02%
<b>Small Independent Agencies (between 25 and 100 employees)</b>				
American Battle Monuments Commission	X			
Committee for Purchase from People Who Are Blind or Severely Disabled	3	\$ 40,114	30	10.00%
Federal Mine Safety and Health Review Commission	4	\$ 7,324	73	5.48%
Institute of Museum and Library Services	3	\$ 7,382	86	3.49%
Inter-American Foundation	X			
Medicare Payment Advisory Commission	X			
Environmental Policy Foundation	3	\$ 4,328	48	6.25%
National Capital Planning Commission	X			
National Council on Disability	3	\$ 10,039	26	11.54%
National Mediation Board	X			
Occupational Safety and Health Review Commission	X			
Office of Navajo and Hopi Indian Relocation	X			
Transportation Barriers Compliance Board)	X			
U.S. Chemical Safety and Hazard Investigation Board	X			
U.S. Commission on Civil Rights	4	\$ 8,035	42	9.52%
U.S. Election Assistance Commission	X			
U.S. Interagency Council on Homelessness	X			
U.S. Office of Government Ethics	5	\$ 2,437	65	7.69%
U.S. Trade and Development Agency	X			

Dept/Agency/Category <sup>1</sup>	Taxpayer Count	Balance Owed	Workforce <sup>2</sup>	Delinquency Rate <sup>3</sup>
Valles Caldera Trust	3	\$ 9,566	61	4.92%
Other <sup>6</sup>	4,484	\$ 44,161,327		
<b>Legislative and Judicial</b>				
U.S. House of Representatives	486	\$ 5,831,002	9,979	4.87%
U.S. Senate	228	\$ 2,773,527	7,030	3.24%
Administrative Office of the U.S. Courts	821	\$ 12,466,343	33,776	2.43%
<b>Total Civilians:</b> <sup>7</sup>	116,169	\$ 1,076,584,640	2,854,678	4.07%
<b>Military</b>				
Active Duty Military	25,473	\$ 95,925,603	1,502,225	1.70%
Military Reserve/Guard	30,787	\$ 181,939,963	1,159,064	2.66%
<b>Retirees</b>				
Civilian Retired	52,493	\$ 556,991,179	1,997,381	2.63%
Military Retired	93,540	\$ 1,397,874,274	2,239,297	4.18%
<b>Grand Total:</b>	<b>318,462</b>	<b>\$ 3,309,315,659</b>	<b>9,752,645</b>	<b>3.27%</b>

**Notes:**

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