

U.S. Department of Labor
Liability for Current Federal Employees' Compensation Act Benefits
As of December 31, 2025

FISCAL YEAR	REPORTING PERIOD	ALLOCATION TRANSFER AGENCY IDENTIFIER	AGENCY	AGENCY IDENTIFIER	BEGINNING PERIOD OF AVAILABILITY	ENDING PERIOD OF AVAILABILITY	AVAILABILITY TYPE CODE	TRADING PARTNER MAIN ACCOUNT CODE	SUB ACCOUNT CODE	RECEIVABLE	REVENUE
2026	03		U.S. House of Representatives	000	2021	2021		0400	000	1,251,989.53	652,722.17
2026	03		U.S. Senate	000	2021	2021		0100	000	504,039.10	350,989.14
2026	03		Architect of the Capitol	001			X	0100	000	7,534,089.25	760,389.48
2026	03		U.S. Capitol Police	002	2021	2021		0477	000	7,940,195.11	1,414,976.39
2026	03		Library of Congress	003	2021	2021		0101	000	1,373,224.25	133,189.52
2026	03		U.S. Government Publishing Office	004			X	4505	001	1,916,937.41	948,581.40
2026	03		Government Accountability Office	005	2023	2023		0107	000	1,748,553.91	199,556.10
2026	03		U.S. Botanic Garden	009	2021	2021		0200	000	163,876.77	13,885.47
2026	03		Administrative Office of the U.S. Courts	010	2021	2021		0927	000	16,067,980.70	1,528,236.65
2026	03		U.S. Supreme Court	010			X	0100	000	78,465.28	6,227.50
2026	03		U.S. Court of International Trade	010	2021	2021		0400	000	43,274.07	-
2026	03		Peace Corps	011	2020	2021		0100	000	26,342,547.99	2,604,793.49
2026	03		Executive Office of the President - White House	011	2021	2021		0110	000	119,246.29	13,811.67
2026	03		Executive Office of the President - Office of Management and Budget	011	2021	2021		0300	000	238,981.47	27,636.18
2026	03		Executive Office of the President - Office of Administration	011	2021	2021		0038	000	124,754.20	11,243.38
2026	03		Executive Office of the President - Office of the U.S. Trade Rep.	011	2021	2021		0400	000	121,902.87	14,929.29
2026	03		Executive Office of the President - White House Residence	011	2021	2021		0210	000	133,934.86	26,749.53
2026	03		Executive Office of the President-Office of National Drug Control Policy	011	2021	2021		1457	000	13,802.89	598.91
2026	03		U.S. Department of Agriculture	012				2707	001	155,068,584.77	15,297,656.70
2026	03		Agriculture - Risk Management Agency	012	2021	2021		2707	000	273,197.37	27,407.26
2026	03		Commerce - Bureau of the Census	013			X	4512	000	8,703,345.82	986,510.59
2026	03		Commerce - National Institute of Standards & Technology	013			X	4650	000	605,555.21	88,956.09
2026	03		Commerce - U.S. Patent and Trademark Office	013			X	1006	000	1,652,765.26	150,876.29
2026	03		Commerce - Bureau of Industry and Security	013			X	0300	000	229,688.12	19,613.83
2026	03		Commerce - NOAA	013	2022	2024		1450	000	11,503,993.79	976,507.71
2026	03		U.S. Department of Commerce - NTIS	013			X	4295	000	42,176.34	20,568.12
2026	03		U.S. Department of Commerce - All Other Commerce Agencies	013			X	4511	000	2,419,202.44	250,336.16
2026	03		U.S. Department of Commerce - Economic Development Admin.	013			X	0125	000	48,412.29	5,312.74
2026	03		U.S. Department of Commerce - Office of the Secretary	013	2023	2023		0120	000	1,372,846.89	140,035.35
2026	03		U.S. Department of Interior	014			X	4523	000	114,427,593.17	10,665,901.13
2026	03		National Indian Gaming Commission	014			X	5141	000	177,616.90	20,372.86
2026	03		U.S. Department of Justice	015			X	4526	000	396,532,132.94	39,118,912.18
2026	03		U.S. Department of Justice - Federal Prison Industries, Inc.	015			X	4500	000	830,213.50	376,295.74
2026	03		U.S. Department of Justice - Federal Prison System, Revolving Fund	015			X	8408	000	1,164,668.73	568,834.80
2026	03		U.S. Department of Labor	016			X	4601	000	40,520,683.74	4,236,968.68
2026	03		Pension Benefit Guaranty Corporation	016			X	4204	000	37,551.10	19,900.38
2026	03		Panama Canal Commission	016			X	5155	000	4,009,193.41	663,471.31
2026	03		U.S. Department of the Navy	017	2023	2023		1804	000	330,230,220.33	33,067,507.06
2026	03		US. Department of the Navy - Marine Corps	017	2023	2023		1106	000	38,705,770.71	3,765,738.15
2026	03		U.S. Post Office Department	018			X	4020	000	1,217,691.37	609,964.59
2026	03		U.S. Postal Service	018			X	4020	002	829,641,837.52	389,889,836.68
2026	03		U.S. Department of State	019			X	0107	000	23,544,254.99	2,144,505.57
2026	03		U.S. Department of State - International Boundary and Water Comm.	019	2021	2021		1069	000	770,616.95	66,093.58
2026	03		Treasury - Office of the Secretary	020	2021	2021		0101	000	1,384,387.31	153,880.11
2026	03		Treasury - Bureau of Engraving	020			X	4502	000	12,782,745.86	1,248,620.36
2026	03		Treasury - U.S. Mint	020			X	4159	000	7,383,937.59	713,395.37

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2026	03		Treasury - Bureau of the Fiscal Service	020			X	0520	000	1,162,049.83	130,453.64
2026	03		Treasury - IRS	020	2021	2021		0919	000	76,768,706.37	8,194,142.80
2026	03		Treasury - Treasury Inspector General of Tax Administration	020	2021	2021		0119	000	2,088,669.50	220,936.97
2026	03		Treasury - Office of the Inspector General	020	2021	2021		0106	000	342,390.34	37,411.46
2026	03		Treasury - Office of the Comptroller of the Currency	020			X	8413	000	232,017.27	114,818.43
2026	03		Treasury - Office of Thrift Supervision	020			X	8413	000	920,162.98	94,414.27
2026	03		Treasury - Bureau of Tax & Trade	020	2021	2021		1008	000	15,165.20	1,427.88
2026	03		U.S. Department of the Army	021			X	2020	000	150,888,281.17	14,708,815.59
2026	03		U.S. Department of the Army - Army Cemeteries	021			X	2020	000	163,761.91	9,089.01
2026	03		U.S. Department of the Army - National Guard	021			X	2020	000	32,355,949.80	3,277,353.99
2026	03		U.S. Army Reserve	021			X	2020	000	4,230,291.23	691,882.05
2026	03		U.S. Office of Personnel Management	024	2021	2021		0100	000	1,501,121.59	149,566.60
2026	03		National Credit Union Administration	025			X	4056	000	185,442.40	95,841.05
2026	03		Federal Communications Commission	027			X	0100	000	461,966.18	49,988.90
2026	03		Social Security Administration	028	2021	2021		8704	000	59,335,576.36	6,372,659.92
2026	03		Federal Trade Commission	029			X	0100	000	611.80	-
2026	03		U.S. Nuclear Regulatory Agency	031			X	0200	000	710,950.54	66,936.29
2026	03		National Gallery of Art	033	2020	2021		0200	000	1,226,554.02	94,001.15
2026	03		Smithsonian Institution	033	2020	2021		0100	000	6,424,270.26	629,867.58
2026	03		John F. Kennedy Center for the Performing Arts	033			X	0302	000	276,305.19	28,118.21
2026	03		U.S. Department of Veterans Affairs	036	2021	2021		0151	000	525,385,212.67	52,665,290.32
2026	03		U.S. Department of Veterans Affairs - Canteen Service	036			X	4014	000	1,871,477.99	302,463.76
2026	03		U.S. Equal Employment Opportunity Commission	045	2021	2021		0100	000	1,994,172.17	211,677.50
2026	03		U.S. General Services Administration	047			X	0110	000	19,650,260.32	2,035,744.59
2026	03		National Science Foundation	049	2021	2021		0180	000	341,516.46	38,891.40
2026	03		U.S. Securities and Exchange Commission	050			X	0100	000	1,050,558.82	117,789.66
2026	03		Federal Deposit Insurance Corporation	051			X	4596	000	1,091,624.80	569,100.22
2026	03		Resolution Trust Corporation	051			X	4596	000	426,829.64	67,869.53
2026	03		Federal Labor Relations Authority	054	2021	2021		0100	000	263,335.35	29,803.77
2026	03		Central Intelligence Agency	056	2021	2021		3400	000	196,424.09	92,643.69
2026	03		U.S. Department of the Air Force	057	2023	2023		3400	000	244,961,403.76	24,220,151.26
2026	03		U.S. Railroad Retirement Board	060	2021	2021		8237	000	316,912.58	29,946.90
2026	03		Consumer Product Safety Commission	061	2021	2021		0100	000	202,760.52	25,340.04
2026	03		U.S. Office of Special Counsel	062	2021	2021		0100	000	465.87	-
2026	03		U.S. Environmental Protection Agency	068			X	4565	000	9,979,756.58	1,061,352.98
2026	03		Transportation - Office of the Secretary	069	2021	2021		0102	000	820,933.47	70,810.69
2026	03		Transportation - Office of the Inspector General	069	2021	2021		0130	000	1,938,375.09	196,149.47
2026	03		Transportation - Transportation Administration Service Center	069			X	4520	000	6,063.89	-
2026	03		Transportation - Pipeline & Hazardous Materials Safety Admin.	069	2021	2021		1400	000	193,090.92	10,107.53
2026	03		Transportation - Federal Aviation Administration	069			X	1301	000	155,579,296.97	16,357,168.75
2026	03		Transportation - Federal Highway Administration	069			X	0123	000	1,374,577.63	189,300.55
2026	03		Transportation - Maritime Administration	069			X	1750	000	4,056,809.03	418,177.63
2026	03		Transportation - National Highway Traffic Safety Administration	069	2021	2021		0650	000	2,066.86	57.37
2026	03		Transportation - Federal Motor Carrier Safety Administration	069			X	8159	000	1,794,794.29	164,375.08
2026	03		Transportation - Federal Railroad Administration (All Other)	069	2021	2021		0700	000	3,060,392.49	303,930.64
2026	03		Transportation - Federal Transit Administration	069	2021	2021		1120	000	123,466.79	11,592.34

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2026	03		Transportation Volpe - National Transportation Systems Center	069			X	4522	000	386,937.72	34,330.84
2026	03		St. Lawrence Seaway Development Corporation	069			X	8003	000	1,396,234.76	150,069.88
2026	03		DHS - Office of the Secretary	070			X	0110	000	33,954.51	(1,685.98)
2026	03		DHS - Bureau of Citizenship & Immigration Services (BCIS)	070			X	5088	000	2,874,410.07	1,404,013.75
2026	03		DHS - Office of the Inspector General	070	2021	2021		0200	000	1,292,911.26	146,366.75
2026	03		DHS - Departmental Operations	070	2021	2021		0100	000	618,103.79	59,262.95
2026	03		DHS - U.S. Secret Service	070	2021	2021		0400	000	13,674,723.33	1,497,612.67
2026	03		DHS - Bureau of Customs & Border Protection (BCBP)	070	2021	2021		0530	000	373,209,450.11	35,480,387.92
2026	03		DHS - U.S. Coast Guard	070	2021	2021		0610	000	19,355,967.82	1,933,981.06
2026	03		DHS - Federal Emergency Management Agency	070	2021	2021		0700	000	13,910,425.19	1,415,921.04
2026	03		DHS - Science & Technology	070	2021	2021		0800	000	6,631.70	-
2026	03		DHS - Transportation Security Administration (TSA)	070	2020	2021		0550	000	180,869,302.29	17,824,406.64
2026	03		DHS - Federal Law Enforcement Training Center	070	2021	2021		0509	000	7,026,998.34	1,103,873.26
2026	03		DHS - Bureau of Immigration & Customs Enforcement (BICE)	070	2021	2021		0540	000	69,377,837.87	6,301,733.80
2026	03		DHS - Cybersecurity & Infrastructure Security Agency	070	2021	2021		0566	000	541,797.32	50,415.13
2026	03		DHS - Federal Protective Service	070	2021	2021		0566	000	8,516,422.20	795,480.13
2026	03		DHS - Office of Intelligence and Analysis	070	2024	2024		0115	000	4,564.00	(27.67)
2026	03		U.S. Agency for International Development	072	2021	2021		1000	000	6,924,582.14	706,514.83
2026	03		U.S. Small Business Administration	073	2021	2021		0100	000	7,164,446.31	604,304.46
2026	03		Health & Human Services - Centers for Medicare & Medicaid Services	075	2023	2023		0511	000	3,181,482.50	344,585.98
2026	03		Health & Human Services - FDA	075			X	4613	000	4,502,555.24	362,774.02
2026	03		Health & Human Services - NIH	075			X	4554	000	12,264,498.08	1,249,435.95
2026	03		Health & Human Services - Centers for Disease Control	075			X	4553	000	5,053,508.30	498,031.59
2026	03		Health & Human Services - All Other HHS Agencies	075			X	0128	000	28,663,518.39	2,778,468.57
2026	03		International Development Finance Corporation (DFC)	077			X	4483	000	28,329.24	(465.77)
2026	03		National Aeronautics & Space Administration	080			X	4546	000	6,249,504.17	695,229.68
2026	03		Export-Import Bank	083	2021	2021		0100	000	7,658.63	-
2026	03		Armed Forces Retirement Home - Washington	084			X	8522	000	769,471.11	92,629.43
2026	03		Armed Forces Retirement Home - Gulfport	084			X	8522	000	104,828.52	9,521.04
2026	03		U.S. Department of Housing and Urban Development	086	2020	2022		0335	000	12,783,635.09	1,221,174.61
2026	03		National Archives and Records Administration	088			X	4578	000	1,080,986.73	124,467.16
2026	03		U.S. Department of Energy	089	2020	2021		0228	000	16,485,855.84	1,789,107.67
2026	03		Federal Energy Regulatory Commission	089			X	0212	000	737,719.72	82,653.59
2026	03		U.S. Department of Energy - Bonneville Power Administration	089			X	4045	000	984,482.83	477,762.50
2026	03		Selective Service System	090	2021	2021		0400	000	147,467.98	9,011.54
2026	03		U.S. Department of Education	091	2021	2021		0800	000	2,585,005.80	227,088.15
2026	03		Federal Mediation and Conciliation Service	093	2021	2021		0100	000	7,478.02	994.27
2026	03		U.S. Department of the Army - Corps of Engineers	096			X	4902	000	42,268,890.41	3,941,894.74
2026	03		Department of Defense	097	2021	2021		0100	000	207,236,601.86	23,013,549.84
2026	03		U.S. Access Board	310	2021	2021		3200	000	1,529.64	-
2026	03		Commission of Fine Arts	323	2021	2021		2600	000	559,850.34	24,336.82
2026	03		Commodity Futures Trading Commission	339	2021	2021		1400	000	81,670.20	8,962.15
2026	03		Farm Credit Administration	352			X	4131	000	66,656.42	35,013.87
2026	03		Institute of American Indian Arts	373	2020	2021		2900	000	24,436.47	410.98
2026	03		Merit Systems Protection Board	389	2021	2021		0100	000	176,928.58	18,896.88
2026	03		National Labor Relations Board	420	2025	2025		0100	000	11,426.26	239.20

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2026	03		National Transportation Safety Board	424	2021	2021		0310	000	2,390,251.45	311,213.71
2026	03		U.S. Office of Government Ethics	434	2021	2021		1100	000	168,927.23	13,205.78
2026	03		Office of Navajo and Hopi Indian Relocation	435			X	1100	000	355.19	-
2026	03		Tennessee Valley Authority Accelerated	455			X	4110	000	10,640,053.27	5,476,093.33
2026	03		Tennessee Valley Authority Non-Accelerated	455			X	4110	000	1,451,409.81	735,646.67
2026	03		U.S. Holocaust Memorial Museum	456	2021	2021		3300	000	131,301.76	(2,256.81)
2026	03		U.S. Institute of Peace	458	2020	2021		1300	000	1,255.61	-
2026	03		Surface Transportation Board	472	2021	2021		0301	000	60,401.91	6,995.38
2026	03		Corporation for National & Community Service	485	2021	2021		2722	000	1,060,695.08	120,828.52
2026	03		DC Pretrial Services Agency	511	2021	2021		1734	000	32,200.52	243.06
2026	03		D.C. Public Defender Service	511	2021	2021		1733	000	35,807.05	1,862.54
2026	03		Court Services and Offender Supervision Agency	511	2021	2021		1734	000	65,486.21	6,852.45
2026	03		U.S. Presidio Trust	512			X	4331	000	141,505.58	60,330.89
2026	03		Broadcasting Board of Governors - International Broadcasting Bureau	514	2021	2021		0206	000	1,204,116.10	135,398.66
2026	03		Federal Housing Finance Agency	537			X	5532	000	9,420.54	3,966.39
2026	03		Federal Housing Finance Agency - OIG	537			X	5564	000	4,535.69	3,136.52
2026	03		National Reconnaissance Office	571			X	6750	000	(234,089.34)	25,201.96
2026	03		Office of the Director of National Intelligence	571			X	6750	000	14,590.57	7,927.91
2026	03		Consumer Financial Protection Bureau	581			X	5577	000	208,920.06	21,520.40
2026	03		Federal Reserve	Nonfederal						235,256.41	122,616.03
2026	03		U.S. Department of Education - Howard University	Nonfederal						11,615.00	-
2026	03		Smithsonian Institution - Private Trust Fund	Nonfederal						104,111.48	41,403.24
2026	03		D.C. Superior Court	Nonfederal						130,786.32	15,556.28
Totals										\$ 4,438,092,093.96	\$ 761,780,435.95