

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

FISCAL YEAR	REPORTING PERIOD	ALLOCATION		AGENCY IDENTIFIER	AGENCY	BEGINNING PERIOD OF AVAILABILITY	ENDING PERIOD OF AVAILABILITY	AVAILABILITY TYPE CODE	TRADING PARTNER MAIN ACCOUNT CODE	SUB ACCOUNT CODE	RECEIVABLE	REVENUE
		TRANSFER AGENCY IDENTIFIER										
2026	03			U.S. Senate	000	2021	2021		0100	000	1,500,962.59	709,715.25
2026	03			U.S. House of Representatives	000	2021	2021		0400	000	1,916,786.22	764,899.26
2026	03			Architect of the Capitol	001	2022	2022		0100	000	43,508.66	15,715.95
2026	03			U.S. Capitol Police	002	2022	2022		0477	000	22,704.47	6,530.39
2026	03			Library of Congress	003	2022	2022		0101	000	140,848.91	145,340.90
2026	03			Government Publishing Office	004			X	4505	001	47,855.63	51,665.64
2026	03			Government Accountability Office	005	2022	2022		0107	000	67,649.39	88,264.39
2026	03			Congressional Budget Office	008	2021	2021		0100	000	13,307.10	4,454.22
2026	03			U.S. Supreme Court	010			X	0100	000	19,010.13	19,010.13
2026	03			U.S. Courts	010			F	3875	001	988,891.34	871,250.35
2026	03			Exec. Office of the Pres. - Office of Management and Budget	011	2023	2023		0300	000	317,907.83	124,853.26
2026	03			Exec. Office of the Pres. - Office of Administration	011	2023	2023		0038	000	78,227.41	72,033.25
2026	03			Peace Corps	011	2022	2023		0100	000	248,609.26	172,171.13
2026	03			EOP - Office Of U.S. Trade Representative	011	2023	2023		0400	000	78,301.33	19,747.81
2026	03			EOP - Office of National Drug Control Policy	011	2023	2023		1457	000	43,114.63	18,297.30
2026	03			EOP - Executive Residence at the White House	011	2023	2023		0210	000	13,651.29	8,958.41
2026	03			EOP - Council Of Economic Advisers	011	2023	2023		1900	000	4,371.04	1,679.00
2026	03			EOP - Council On Environmental Quality	011	2022	2022		1453	000	11,656.11	(21,008.19)
2026	03			EOP - Office Of Science & Technology Policy	011	2023	2023		2600	000	24,769.22	(21,604.82)
2026	03			EOP - Office Of The Vice President	011	2023	2023		1454	000	-	(9,657.68)
2026	03			EOP - U.S. Trade and Development Agency	011	2022	2023		1001	000	14,324.02	9,096.59
2026	03			Exec. Office of the Pres. - White House Office	011	2023	2023		0110	000	486,804.65	(174,006.43)
2026	03			EOP - National Security Council	011	2023	2023		2000	000	52,452.48	32,699.04
2026	03			Department of Government Efficiency (DOGE)	011	2025	2025		0041	000	-	(12,876.91)
2026	03			U.S. Department of Agriculture	012			F	3885	004	6,107,023.78	(1,503,947.47)
2026	03			Department of Commerce	013	2022	2022		0120	000	6,481,686.61	4,867,763.53
2026	03			National Oceanic & Atmospheric Administration (NOAA)	013	2022	2023		1450	000	17,959.21	24,495.80
2026	03			Department of the Interior	014			X	4523	000	9,780,664.57	5,108,208.99
2026	03			Department of Justice	015			X	4526	000	3,230,536.85	2,672,024.09
2026	03			Department of Labor	016			X	4601	000	640,940.27	314,965.65
2026	03			Pension Benefit Guaranty Corporation	016			X	4204	000	50,482.85	11,406.73
2026	03			Department of the Navy (Civilian)	017	2023	2023		1804	000	3,354,314.27	2,386,349.65
2026	03			U.S. Navy (Military)*	017	2023	2023		1453	000	17,485,849.65	12,297,356.94
2026	03			U.S. Marine Corps (Military)*	017	2023	2023		1105	000	5,567,973.62	3,413,765.38
2026	03			U.S. Postal Service	018			X	4020	002	26,618,706.85	21,507,008.93
2026	03			Postal Regulatory Commission	018			X	4020	002	1,457.02	(5,864.29)
2026	03			Department of State	019	2022	2023		0113	000	2,203,161.64	1,826,927.20
2026	03			International Boundary and Water Commission	019	2022	2022		1069	000	42,381.37	37,144.72
2026	03			Department of the Treasury	020	2022	2022		0912	000	4,785,227.49	3,492,332.11
2026	03			Department of the Army National Guard	021	2023	2023		2020	000	1,491,461.90	1,268,292.69
2026	03			Department of the Army (Civilian)	021	2023	2023		2020	000	4,414,805.33	3,559,039.29
2026	03			U.S. Army (Military)*	021	2023	2023		2010	000	33,833,865.05	22,272,794.28
2026	03			Office of Personnel Management	024	2022	2022		0100	000	483,616.47	336,281.96
2026	03			National Credit Union Administration	025			X	4056	000	48,012.52	6,428.50
2026	03			Federal Retirement Thrift Investment Board	026			X	6153	000	4,103.36	439.76
2026	03			Federal Communication Commission	027			X	0100	000	61,181.67	50,763.59

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		TRANSFER AGENCY IDENTIFIER	AGENCY									
2026	03		Social Security Administration	028	2022	2022			8704	000	3,561,999.37	3,086,887.50
2026	03		Federal Trade Commission	029				X	0100	000	101,940.00	46,762.68
2026	03		U.S. Nuclear Regulatory Commission	031				X	0200	000	79,032.47	99,219.12
2026	03		JFK Center for the Performing Arts	033				X	0302	000	232,977.16	139,565.10
2026	03		National Gallery of Art	033	2022	2023			0200	000	482.74	(12,503.98)
2026	03		Smithsonian Institution	033	2022	2023			0100	000	322,218.29	233,269.28
2026	03		International Trade Commission	034				X	0100	000	13,113.12	17,109.12
2026	03		Department of Veterans Affairs	036	2022	2022			0142	000	10,450,943.13	8,333,093.12
2026	03		Equal Employment Opportunity Commission	045	2022	2022			0100	000	52,673.79	(19,790.52)
2026	03		GSA - Regulatory Information Service Center	047				X	4540	001	(1.00)	-
2026	03		General Services Administration	047				X	4540	001	883,616.51	859,389.74
2026	03		National Science Foundation	049	2022	2022			0180	000	152,481.75	152,437.00
2026	03		Securities and Exchange Commission	050				X	0100	000	108,511.39	109,067.10
2026	03		Federal Deposit Insurance Corporation	051				X	4596	000	109,192.21	(20,620.45)
2026	03		Central Intelligence Agency	056				X	6142	000	186,705.75	202,359.50
2026	03		Department of the Air Force (Civilian)	057	2023	2023			3400	000	3,062,378.82	2,122,187.26
2026	03		Department of the Air Force National Guard	057	2023	2023			3400	000	388,282.66	133,921.59
2026	03		U.S. Air Force*	057	2023	2023			3500	000	10,620,938.15	5,815,197.48
2026	03		US Space Force	057	2024	2024			3510	000	-	(42,785.42)
2026	03		Railroad Retirement Board	060	2022	2022			8237	000	122,625.23	111,860.66
2026	03		Consumer Product Safety Commission	061	2022	2022			0100	000	9,858.51	10,825.27
2026	03		Environmental Protection Agency	068	2022	2023			0108	000	535,077.10	147,226.63
2026	03		Department of Transportation	069				X	4520	000	844,798.91	553,319.31
2026	03		Department of Homeland Security	070	2022	2022			0112	000	779,680.20	603,571.06
2026	03		DHS - U.S. Secret Service	070	2022	2022			0400	000	72,542.16	41,962.32
2026	03		DHS - Federal Law Enforcement Training Center	070	2022	2022			0509	000	29,320.75	30,463.26
2026	03		DHS - Customs and Border Protection	070	2022	2022			0530	000	921,493.08	790,099.23
2026	03		DHS - TSA	070	2022	2023			0550	000	2,553,340.64	1,568,397.40
2026	03		DHS - Science & Technology Directorate	070				X	0800	000	21,730.19	24,199.76
2026	03		DHS - Cybersecurity and Infrastructure Security Agency (CISA)	070	2022	2022			0566	000	140,160.32	98,702.38
2026	03		DHS - Citizenship & Immigration Services	070	2022	2022			0300	000	650,326.23	498,540.54
2026	03		DHS - Immigration & Customs Enforcement	070	2022	2022			0540	000	496,757.81	390,299.41
2026	03		DHS - U.S. Coast Guard	070				X	0610	000	87,150.40	2,638.90
2026	03		DHS - OIG	070	2022	2022			0200	000	43,326.46	21,594.24
2026	03		Federal Emergency Management Agency (FEMA)	070	2022	2022			0700	000	13,119,944.55	12,594,541.47
2026	03		United States Coast Guard (Military)	070	2022	2022			0610	000	720,045.59	750,604.69
2026	03		U.S. Agency for International Development	072	2021	2021			1000	000	15,891,627.54	18,052,908.71
2026	03		Small Business Administration	073	2022	2022			0100	000	11,198,215.08	9,731,350.03
2026	03		Department of Health and Human Services	075				F	3870	000	14,219,761.36	16,146,901.86
2026	03		U.S. International Development Finance Corporation	077	2021	2023			4483	000	202,706.51	128,706.33
2026	03		NASA	080	2022	2023			0122	000	272,408.52	218,665.89
2026	03		U.S. Export-Import Bank	083	2022	2022			0100	000	108,254.48	38,307.91
2026	03		U.S. Soldiers' & Airmen's Home	084				X	8522	000	16,112.47	3,033.95
2026	03		Dept. of Housing and Urban Development - OIG	086	2022	2023			0335	000	17,326.31	(365.75)
2026	03		Department of Housing and Urban Development	086	2022	2023			0335	000	855,860.34	598,598.27
2026	03		National Archives and Records Administration	088	2022	2022			0300	000	207,538.97	178,407.63

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2026	03				Federal Energy Regulatory Commission	089		X	0212	000	2,914.03	1,524.10
2026	03				Department of Energy	089		X	4563	000	474,532.03	201,268.22
2026	03				Department of Education	091	2022	2022	0800	000	1,272,946.44	1,247,388.11
2026	03				Federal Mediation and Conciliation Service	093	2022	2022	0100	000	-	(13,681.71)
2026	03				Defense w/o Army, Navy, & A.F.	097		X	0100	000	4,392,861.66	3,697,928.12
2026	03				EOP - African Development Foundation	166		X	0700	000	5,828.05	5,448.06
2026	03				Administrative Conference of the U.S.	302	2025	2026	1700	000	4,371.04	5,703.04
2026	03				Committee for Purchase from the Blind and Other Severely Handicapped	338		X	2000	000	-	(4,486.25)
2026	03				Commodity Futures Trading Commission	339	2022	2022	1400	000	47,502.48	24,905.43
2026	03				District of Columbia Courts	349	2022	2022	1712	000	61,083.09	24,760.58
2026	03				National Capital Planning Commission	394		X	2500	000	22,150.54	28,900.54
2026	03				National Endowment for the Arts	417		X	0100	000	4,371.04	(3,898.81)
2026	03				National Endowment for the Humanities	418		X	0200	000	200,912.19	252,479.08
2026	03				National Labor Relations Board	420	2025	2025	0100	000	3,159.62	4,063.14
2026	03				National Transportation Safety Board	424	2022	2022	0310	000	20,802.21	27,141.33
2026	03				Occupational Safety and Health Review Commission	432	2022	2022	2100	000	25,350.92	33,076.18
2026	03				Tennessee Valley Authority	455		X	4110	000	88,749.28	13,668.11
2026	03				U.S. Institute of Peace	458	2022	2023	1300	000	1,056,278.08	657,876.72
2026	03				Office of the Director of National Intelligence	467	2023	2023	0401	000	-	(19,236.11)
2026	03				Institute of Museum and Library Services	474		X	0301	000	183.09	(331.87)
2026	03				Corporation for National and Community Service	485	2022	2022	2728	000	79,009.60	1,991.11
2026	03				Morris K. Udall and Stewart L. Udall Foundation	487		X	0900	000	4,036.32	(5,555.07)
2026	03				U.S. Presidio trust	512		X	4331	000	42,824.37	48,533.23
2026	03				U.S. Agency for Global Media	514	2022	2022	0206	000	4,187,556.78	5,227,749.80
2026	03				Millennium Challenge Corporation	524		X	2750	000	135,162.72	36,820.25
2026	03				U.S. Election Assistance Commission	525	2022	2022	1650	000	16,381.55	15,805.15
2026	03				Federal Housing Finance Agency	537		X	5532	000	61,706.94	33,528.97
2026	03				Bureau of Consumer Financial Protection	581		X	5577	000	34,968.32	23,511.13
2026	03				Department of the Army (NAFA)	Nonfederal					1,205,828.66	782,303.76
2026	03				Department of the Air Force (NAFA)	Nonfederal					565,485.18	271,289.19
2026	03				Army & Air Force Exchange Service	Nonfederal					497,617.13	345,162.59
2026	03				Governors of the Federal Reserve System	Nonfederal					70,311.45	78,996.71
2026	03				Navy Exchange Service	Nonfederal					62,943.60	(12,530.80)
2026	03				Navy Club & Recreation System	Nonfederal					591,679.61	485,724.03
2026	03				U.S. Marine Corps Morale, Welfare, & Rec.	Nonfederal					583,635.97	548,523.26
2026	03				U.S. Coast Guard Community Services Command (Non-Appr. Funds)	Nonfederal					67,365.14	48,209.99
Totals											\$ 243,197,111.21	\$ 185,545,892.16