

U.S. Department of Labor
Liability for Federal Employees' Unemployment Benefits
As of September 30, 2026

FISCAL YEAR	REPORTING PERIOD	ALLOCATION		AGENCY IDENTIFIER	AGENCY	AGENCY IDENTIFIER	BEGINNING PERIOD OF AVAILABILITY	ENDING PERIOD OF AVAILABILITY	TRADING		SUB ACCOUNT CODE	RECEIVABLE	REVENUE
		TRANSFER AGENCY IDENTIFIER							PARTNER MAIN ACCOUNT CODE				
2026	12			U.S. Senate		000	2021	2021		0100	000	200,876.98	(106,030.86)
2026	12			U.S. House of Representatives		000	2021	2021		0400	000	216,151.69	148,725.48
2026	12			Architect of the Capitol		001	2022	2022		0100	000	44,085.41	170,754.11
2026	12			U.S. Capitol Police		002	2022	2022		0477	000	9,191.76	32,940.48
2026	12			Library of Congress		003	2022	2022		0101	000	-	117,844.06
2026	12			Government Publishing Office		004			X	4505	001	24,316.79	68,561.90
2026	12			Government Accountability Office		005	2022	2022		0107	000	-	83,701.81
2026	12			Congressional Budget Office		008	2021	2021		0100	000	1,891.17	(301.71)
2026	12			U.S. Supreme Court		010			X	0100	000	30,660.84	82,542.50
2026	12			U.S. Courts		010			F	3875	001	761,349.17	1,562,955.07
2026	12			EOP - Office of National Drug Control Policy		011	2023	2023		1457	000	1,891.17	(11,382.16)
2026	12			EOP - National Security Council		011	2023	2023		2000	000	10,401.41	26,167.97
2026	12			EOP - Office Of The Vice President		011	2023	2023		1454	000	-	(9,657.68)
2026	12			EOP - Council On Environmental Quality		011	2022	2022		1453	000	-	(33,390.48)
2026	12			EOP - Council Of Economic Advisers		011	2023	2023		1900	000	-	(2,692.04)
2026	12			EOP - U.S. Trade and Development Agency		011	2022	2023		1001	000	5,494.61	6,978.18
2026	12			EOP - Office Of Science & Technology Policy		011	2023	2023		2600	000	-	(46,374.04)
2026	12			EOP - Office Of U.S. Trade Representative		011	2023	2023		0400	000	2,363.95	(39,694.92)
2026	12			EOP - Executive Residence at the White House		011	2023	2023		0210	000	-	(2,192.88)
2026	12			Exec. Office of the Pres. - White House Office		011	2023	2023		0110	000	8,895.22	(588,705.37)
2026	12			Peace Corps		011	2022	2023		0100	000	167,467.05	279,276.19
2026	12			Department of Government Efficiency (DOGE)		011	2025	2025		0041	000	-	(3,734.91)
2026	12			Exec. Office of the Pres. - Office of Administration		011	2023	2023		0038	000	-	(2,463.16)
2026	12			Exec. Office of the Pres. - Office of Management and Budget		011	2023	2023		0300	000	10,318.69	(81,790.89)
2026	12			U.S. Department of Agriculture		012			F	3885	004	4,971,432.28	31,880,806.95
2026	12			Department of Commerce		013	2022	2022		0120	000	817,671.91	4,082,938.58
2026	12			National Oceanic & Atmospheric Administration (NOAA)		013	2022	2023		1450	000	-	30,693.79
2026	12			Department of the Interior		014			X	4523	000	4,511,049.88	22,417,619.38
2026	12			Drug Enforcement Administration		015	2022	2022		1100	000	-	3,996.87
2026	12			Department of Justice		015			X	4526	000	1,280,814.29	5,408,407.49
2026	12			Pension Benefit Guaranty Corporation		016			X	4204	000	15,883.26	4,001.38
2026	12			Department of Labor		016			X	4601	000	635,651.62	1,796,379.58
2026	12			U.S. Marine Corps (Military)*		017	2023	2023		1105	000	4,309,856.40	12,348,716.13
2026	12			Department of the Navy (Civilian)		017	2023	2023		1804	000	1,404,789.43	5,956,232.00
2026	12			U.S. Navy (Military)*		017	2023	2023		1453	000	20,955,515.13	39,445,866.89
2026	12			Postal Regulatory Commission		018			X	4020	002	-	(7,321.31)
2026	12			U.S. Postal Service		018			X	4020	002	8,488,882.93	26,630,054.97
2026	12			Department of State		019	2022	2023		0113	000	967,434.61	4,239,231.10
2026	12			International Boundary and Water Commission		019	2022	2022		1069	000	966.77	17,531.24
2026	12			International Boundary Commissions		019	2022	2022		1082	000	1,589.82	7,317.82
2026	12			Department of the Treasury		020	2022	2022		0912	000	5,103,016.13	27,412,885.88
2026	12			U.S. Army (Military)*		021	2023	2023		2010	000	19,736,184.25	57,168,752.11
2026	12			Department of the Army National Guard		021	2023	2023		2020	000	511,646.94	1,925,334.48
2026	12			Department of the Army (Civilian)		021	2023	2023		2020	000	2,081,600.51	9,835,247.65
2026	12			U.S. Tax Court		023	2022	2022		0100	000	1,469.77	7,882.68
2026	12			Office of Personnel Management		024	2022	2022		0100	000	168,290.97	20,956.46
2026	12			National Credit Union Administration		025			X	4056	000	-	(34,231.86)
2026	12			Federal Retirement Thrift Investment Board		026			X	6153	000	6,619.08	16,889.08
2026	12			Federal Communication Commission		027			X	0100	000	8,975.59	52,846.51
2026	12			Social Security Administration		028	2022	2022		8704	000	564,763.42	3,232,398.61
2026	12			Federal Trade Commission		029			X	0100	000	104,549.73	170,804.48
2026	12			U.S. Nuclear Regulatory Commission		031			X	0200	000	-	118,202.27
2026	12			Smithsonian Institution		033	2022	2023		0100	000	112,433.60	436,157.84
2026	12			National Gallery of Art		033	2022	2023		0200	000	-	(7,146.27)

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		TRANSFER AGENCY IDENTIFIER											
2026	12				JFK Center for the Performing Arts	033			X	0302	000	128,032.50	249,949.78
2026	12				International Trade Commission	034			X	0100	000	2,106.26	34,386.26
2026	12				Department of Veterans Affairs	036	2022	2022		0142	000	4,142,428.25	15,113,304.51
2026	12				Equal Employment Opportunity Commission	045	2022	2022		0100	000	-	131,607.24
2026	12				GSA - Regulatory Information Service Center	047			X	4540	001	(1.00)	-
2026	12				General Services Administration	047			X	4540	001	592,567.21	2,827,304.14
2026	12				National Science Foundation	049	2022	2022		0180	000	70,983.09	267,270.34
2026	12				Securities and Exchange Commission	050			X	0100	000	-	88,227.01
2026	12				Federal Deposit Insurance Corporation	051			X	4596	000	149,060.52	505,121.93
2026	12				Federal Labor Relations Authority	054	2022	2022		0100	000	-	3,372.48
2026	12				Central Intelligence Agency	056			X	6142	000	59,422.59	230,453.54
2026	12				Department of the Air Force (Civilian)	057	2023	2023		3400	000	1,106,367.80	5,022,005.32
2026	12				Department of the Air Force National Guard	057	2023	2023		3400	000	267,431.69	692,343.59
2026	12				U.S. Air Force*	057	2023	2023		3500	000	7,007,142.54	18,784,881.48
2026	12				US Space Force	057	2024	2024		3510	000	167,047.09	392,327.61
2026	12				Railroad Retirement Board	060	2022	2022		8237	000	20,211.26	124,803.98
2026	12				Consumer Product Safety Commission	061	2022	2022		0100	000	5,008.41	34,683.10
2026	12				Office of Special Counsel	062	2022	2022		0100	000	-	5,070.00
2026	12				Federal Maritime Commission	065	2022	2022		0100	000	-	4,392.00
2026	12				Environmental Protection Agency	068	2022	2023		0108	000	388,788.13	1,261,643.28
2026	12				Department of Transportation	069			X	4520	000	486,688.62	2,028,344.34
2026	12				DHS - Science & Technology Directorate	070			X	0800	000	28,526.83	51,189.23
2026	12				Federal Emergency Management Agency (FEMA)	070	2022	2022		0700	000	5,729,125.52	22,951,873.40
2026	12				United States Coast Guard (Military)	070	2022	2022		0610	000	322,394.77	1,342,171.17
2026	12				DHS - Cybersecurity and Infrastructure Security Agency (CISA)	070	2022	2022		0566	000	139,826.10	593,786.11
2026	12				DHS - TSA	070	2022	2023		0550	000	1,507,533.92	4,555,383.40
2026	12				DHS - Immigration & Customs Enforcement	070	2022	2022		0540	000	221,141.45	697,100.30
2026	12				DHS - Customs and Border Protection	070	2022	2022		0530	000	299,481.97	1,204,099.44
2026	12				DHS - U.S. Coast Guard	070			X	0610	000	67,744.20	237,589.83
2026	12				DHS - U.S. Secret Service	070	2022	2022		0400	000	179,615.38	192,494.69
2026	12				DHS - Citizenship & Immigration Services	070	2022	2022		0300	000	412,735.33	1,568,065.65
2026	12				DHS - OIG	070	2022	2022		0200	000	6,991.87	72,257.67
2026	12				Department of Homeland Security	070	2022	2022		0112	000	214,420.41	906,548.32
2026	12				DHS - Federal Law Enforcement Training Center	070	2022	2022		0509	000	2,080.71	15,815.79
2026	12				U.S. Agency for International Development	072	2021	2021		1000	000	10,440,544.77	24,730,208.16
2026	12				Small Business Administration	073	2022	2022		0100	000	1,640,826.64	7,539,778.37
2026	12				Department of Health and Human Services	075			F	3870	000	2,693,875.64	20,800,377.63
2026	12				U.S. International Development Finance Corporation	077	2021	2023		4483	000	6,461.80	(29,805.06)
2026	12				NASA	080	2022	2023		0122	000	33,896.15	353,523.57
2026	12				U.S. Export-Import Bank	083	2022	2022		0100	000	3,202.00	(24,788.57)
2026	12				U.S. Soldiers' & Airmen's Home	084			X	8522	000	7,091.88	673.36
2026	12				Department of Housing and Urban Development	086	2022	2023		0335	000	280,101.16	1,436,350.33
2026	12				Dept. of Housing and Urban Development - OIG	086	2022	2023		0335	000	8,927.57	38,240.58
2026	12				National Archives and Records Administration	088	2022	2022		0300	000	53,986.18	462,440.30
2026	12				Department of Energy	089			X	4563	000	317,618.27	1,237,501.55
2026	12				Federal Energy Regulatory Commission	089			X	0212	000	18,800.48	66,187.08
2026	12				Selective Service System	090	2022	2022		0400	000	-	6,887.00
2026	12				Department of Education	091	2022	2022		0800	000	464,996.38	2,586,894.38
2026	12				Federal Mediation and Conciliation Service	093	2022	2022		0100	000	4,255.13	57,836.42
2026	12				Defense w/o Army, Navy, & A.F.	097	2026	2026		0100	000	1,505,682.95	4,096,167.89
2026	12				Inter-American Foundation (IAF)	164	2024	2025		3100	000	422.87	1,254.87
2026	12				EOP - African Development Foundation	166			X	0700	000	1,532.84	12,895.12
2026	12				U.S. Commission on international religious freedom	295	2022	2023		2975	000	-	960.00
2026	12				Administrative Conference of the U.S.	302	2025	2026		1700	000	-	1,332.00

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		TRANSFER AGENCY IDENTIFIER	AGENCY									
2026	12		Advisory Council on Historic Preservation	306		2021	2021		2300	000	-	444.00
2026	12		Barry M. Goldwater Scholarship and Excellence in Education Fund	313				X	8281	000	-	732.01
2026	12		U.S. Commission on Civil Rights	326		2022	2022		1900	000	5,200.71	16,651.71
2026	12		Committee for Purchase from the Blind and Other Severely Handicapped	338				X	2000	000	-	(4,486.25)
2026	12		Commodity Futures Trading Commission	339		2022	2022		1400	000	2,998.60	58,984.35
2026	12		District of Columbia Courts	349		2022	2022		1712	000	3,409.04	17,962.56
2026	12		Farm Credit Administration	352				X	4131	000	4,228.45	13,217.90
2026	12		Federal Election Commission	360		2022	2022		1600	000	(3,041.50)	444.00
2026	12		FFIEC Appraisal Subcommittee	362				X	5026	000	1,831.54	6,561.54
2026	12		Federal Mine Safety and Health Review Commission	368		2022	2022		2800	000	13,309.26	25,808.02
2026	12		Merit System Protection Board	389		2022	2022		0100	000	-	2,536.39
2026	12		National Capital Planning Commission	394				X	2500	000	-	450.00
2026	12		National Endowment for the Arts	417				X	0100	000	2,776.06	24,204.21
2026	12		National Endowment for the Humanities	418				X	0200	000	32,248.01	263,409.85
2026	12		National Labor Relations Board	420		2025	2025		0100	000	-	136,498.49
2026	12		National Mediation Board	421		2025	2025		2400	000	-	7,104.00
2026	12		National Transportation Safety Board	424		2022	2022		0310	000	6,940.66	48,180.60
2026	12		Occupational Safety and Health Review Commission	432		2022	2022		2100	000	-	14,562.52
2026	12		Tennessee Valley Authority	455				X	4110	000	79,912.12	48,033.48
2026	12		U.S. Holocaust Memorial Council	456		2026	2026		3300	000	-	263.12
2026	12		U.S. Institute of Peace	458		2022	2023		1300	000	-	(145,757.09)
2026	12		Office of the Director of National Intelligence	467		2025	2025		0401	000	466.30	(18,769.81)
2026	12		Surface Transportation Board	472		2022	2022		0301	000	-	4,424.00
2026	12		Institute of Museum and Library Services	474				X	0301	000	183.09	2,937.04
2026	12		Corporation for National and Community Service	485		2022	2022		2728	000	73,190.50	237,687.20
2026	12		Morris K. Udall and Stewart L. Udall Foundation	487				X	0900	000	14,549.00	36,487.61
2026	12		Public Defender Service for the District of Columbia	511		2022	2022		1733	000	-	588.00
2026	12		U.S. Presidio trust	512				X	4331	000	11,021.17	50,480.03
2026	12		U.S. Agency for Global Media	514		2022	2022		0206	000	76,512.47	2,708,641.75
2026	12		Millennium Challenge Corporation	524				X	2750	000	19,042.73	(14,670.49)
2026	12		U.S. Election Assistance Commission	525		2022	2022		1650	000	472.79	17,447.89
2026	12		Privacy and Civil Liberties Oversight Board	535		2025	2026		2724	000	1,418.38	2,750.38
2026	12		Federal Housing Finance Agency	537				X	5532	000	30,871.96	99,675.46
2026	12		Council of the Inspectors General on Integrity and Efficiency	542				X	4592	000	-	(1,087.00)
2026	12		Bureau of Consumer Financial Protection	581				X	5577	000	22,166.94	70,016.68
2026	12		U.S. Marine Corps Morale, Welfare, & Rec.	Nonfederal							171,934.94	689,769.46
2026	12		Department of the Army (NAFA)	Nonfederal							1,401,666.91	978,142.01
2026	12		Department of the Air Force (NAFA)	Nonfederal							611,875.66	795,195.26
2026	12		Army & Air Force Exchange Service	Nonfederal							69,041.57	165,233.25
2026	12		Governors of the Federal Reserve System	Nonfederal							59,235.10	190,923.96
2026	12		Navy Exchange Service	Nonfederal							107,632.72	266,745.07
2026	12		Navy Club & Recreation System	Nonfederal							209,990.50	621,659.39
2026	12		U.S. Coast Guard Community Services Command (Non-Appr. Funds)	Nonfederal							4,224.24	(8,371.17)
Totals											\$122,498,880.28	\$409,267,982.72