

# OFFICE OF PERSONNEL MANAGEMENT

## Federal Funds

### SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnel Management (OPM) pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109; medical examinations performed for veterans by private physicians on a fee basis; rental of conference rooms in the District of Columbia and elsewhere; hire of passenger motor vehicles; not to exceed \$2,500 for official reception and representation expenses; and payment of per diem and/or subsistence allowances to employees where Voting Rights Act activities require an employee to remain overnight at his or her post of duty, **[\$160,130,000] \$197,000,000: Provided**, That of the total amount made available under this heading, **[at least \$9,000,000] \$8,842,000** shall remain available until expended, for information technology infrastructure modernization and Trust Fund Federal Financial System migration or modernization, and shall be in addition to funds otherwise made available for such purposes: **Provided further**, That of the total amount made available under this heading, not less than \$350,000 shall be used to hire additional congressional liaisons: **Provided further**, That of the total amount made available under this heading, **[\$1,068,000] \$1,073,201** may be made available for strengthening the capacity and capabilities of the acquisition workforce (as defined by the Office of Federal Procurement Policy Act, as amended (41 U.S.C. 4001 et seq.)), including the recruitment, hiring, training, and retention of such workforce and information technology in support of acquisition workforce effectiveness or for management solutions to improve acquisition management; and in addition **[\$169,625,000] \$175,000,000** for administrative expenses, to be transferred from the appropriate trust funds of OPM without regard to other statutes, including direct procurement of printed materials, for the retirement and insurance programs: **Provided further**, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), 8958(f)(2)(A), 8988(f)(2)(A), and 9004(f)(2)(A) of title 5, United States Code: **Provided further**, That no part of this appropriation shall be available for salaries and expenses of the Legal Examining Unit of OPM established pursuant to Executive Order No. 9358 of July 1, 1943, or any successor unit of like purpose: **Provided further**, That the President's Commission on White House Fellows, established by Executive Order No. 11183 of October 3, 1964, may, during fiscal year 2021, accept donations of money, property, and personal services: **Provided further**, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission: **Provided further**, That amounts available under this heading may be transferred to an OPM Information Technology Working Capital Fund for purposes authorized by the Modernizing Government Technology Act (40 U.S.C. 11301 note). (Financial Services and General Government Appropriations Act, 2021.)

### Program and Financing (in millions of dollars)

Identification code 024-0100-0-1-805	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Employee Services .....	31	34	35
0002 Merit System Audit & Compliance .....	12	13	13
0003 Office of the Chief Financial Officer .....	13	10	10
0004 Office of the Chief Information Officer .....	46	39	73
0005 Executive Services .....	13	10	10
0007 Health and Insurance .....	1	.....	.....
0009 Administrative Services and Centrally Financed .....	12	42	44
0010 Human Capital Data Management & Modernization .....	6	12	12
0100 Total direct program .....	134	160	197
0799 Total direct obligations .....	134	160	197
0801 Trust Fund activity .....	431	170	175
0900 Total new obligations, unexpired accounts .....	565	330	372
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	17	17
1012 Unobligated balance transfers between expired and unexpired accounts .....	11	.....	.....
1021 Recoveries of prior year unpaid obligations .....	4	.....	.....
1050 Unobligated balance (total) .....	27	17	17

<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	157	160	197
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	288	170	175
1701 Change in uncollected payments, Federal sources .....	142	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	430	170	175
1900 Budget authority (total) .....	587	330	372
1930 Total budgetary resources available .....	614	347	389
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-32	.....	.....
1941 Unexpired unobligated balance, end of year .....	17	17	17
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	131	167	35
3010 New obligations, unexpired accounts .....	565	330	372
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-516	-462	-366
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-10	.....	.....
3050 Unpaid obligations, end of year .....	167	35	41
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-111	-210	-210
3070 Change in uncollected pymts, Fed sources, unexpired .....	-142	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	43	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-210	-210	-210
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	-43	-175
3200 Obligated balance, end of year .....	-43	-175	-169
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	587	330	372
Outlays, gross:			
4010 Outlays from new discretionary authority .....	423	309	346
4011 Outlays from discretionary balances .....	93	153	20
4020 Outlays, gross (total) .....	516	462	366
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-317	-170	-175
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-318	-170	-175
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-142	.....	.....
4052 Offsetting collections credited to expired accounts .....	30	.....	.....
4060 Additional offsets against budget authority only (total) .....	-112	.....	.....
4070 Budget authority, net (discretionary) .....	157	160	197
4080 Outlays, net (discretionary) .....	198	292	191
4180 Budget authority, net (total) .....	157	160	197
4190 Outlays, net (total) .....	198	292	191

The Office of Personnel Management's (OPM) mission is to recruit, retain and honor a world-class workforce for the American people. OPM will lead the way in making the Federal Government the model employer by being the model agency in implementing best practices, leading by example, and becoming the change we want to see.

The functions and objectives of OPM's major organizations are:

**Employee Services.**—Develops human resource (HR) policies for Executive Branch agencies and provides policy direction and leadership in designing, developing, and promulgating Government-wide HR systems and programs for recruitment, staffing, classification, pay, leave, training, performance management and recognition, employee development, management of executive resources, work/life/wellness programs, and labor and employee relations.

**Merit System Accountability and Compliance.**—Ensures Federal agency HR programs are effective, efficient, and meet merit system principles and related civil service requirements by working directly with other Federal agency Chief Human Capital Officers, Accountability Program Managers, HR managers and specialists. It improves agency programs that are not in compliance with Federal HR policies and regulation; and

SALARIES AND EXPENSES—Continued

improves the effectiveness and efficiency of the agency programs to meet agency mission and objectives.

**Retirement Services Program.**—Administers the Civil Service Retirement System and the Federal Employees Retirement System, serving Federal retirees and survivors who receive monthly annuity payments. Retirement Services Program will continue to focus on making initial eligibility determinations, adjudicating new retirements, initiating survivor benefit payments, and calculating post retirement changes due to disability and death.

**Healthcare & Insurance.**—Administers the Federal Employees Health Benefits Program, the Federal Employees' Group Life Insurance Program, the Federal Flexible Spending Account Program, the Federal Long Term Care Insurance Program, and the Federal Employee Dental and Vision Insurance Program. These programs provide a complete suite of insurance benefits for more than eight million Federal employees, retirees, and their families.

Object Classification (in millions of dollars)

Identification code 024–0100–0–1–805	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	45	54	67
11.5 Other personnel compensation .....	1	3	3
11.9 Total personnel compensation .....	46	57	70
12.1 Civilian personnel benefits .....	15	20	24
21.0 Travel and transportation of persons .....	1		1
23.3 Communications, utilities, and miscellaneous charges .....	39	24	37
25.2 Other services from non-Federal sources .....	29	58	64
31.0 Equipment .....	4	1	1
99.0 Direct obligations .....	134	160	197
99.0 Reimbursable obligations .....	431	170	175
99.9 Total new obligations, unexpired accounts .....	565	330	372

Employment Summary

Identification code 024–0100–0–1–805	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment .....	684	647	684
2001 Reimbursable civilian full-time equivalent employment .....	1,127	720	713

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, **[\$5,000,000] \$5,345,000**, and in addition, not to exceed **[\$27,265,000] \$29,565,300** for administrative expenses to audit, investigate, and provide other oversight of the Office of Personnel Management's retirement and insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General: *Provided*, That the Inspector General is authorized to rent conference rooms in the District of Columbia and elsewhere. (*Financial Services and General Government Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 024–0400–0–1–805	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Program oversight (audits, investigations, etc.) .....	5	5	5
0801 Office of Inspector General (Reimbursable) .....	25	28	30
0900 Total new obligations, unexpired accounts .....	30	33	35
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	5

Spending authority from offsetting collections, discretionary:			
1700 Collected .....	23	28	30
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	25	28	30
1900 Budget authority (total) .....	30	33	35
1930 Total budgetary resources available .....	30	33	35

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	1
3010 New obligations, unexpired accounts .....	30	33	35
3020 Outlays (gross) .....	–31	–35	–34
3050 Unpaid obligations, end of year .....	3	1	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–5	–6	–6
3070 Change in uncollected pymts, Fed sources, unexpired .....	–2		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	–6	–6	–6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	–1	–3	–5
3200 Obligated balance, end of year .....	–3	–5	–4

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	30	33	35
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	32	34
4011 Outlays from discretionary balances .....	3	3	
4020 Outlays, gross (total) .....	31	35	34
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	–24	–28	–30
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	–2		
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	–1		
4070 Budget authority, net (discretionary) .....	5	5	5
4080 Outlays, net (discretionary) .....	7	7	4
4180 Budget authority, net (total) .....	5	5	5
4190 Outlays, net (total) .....	7	7	4

This appropriation funds the U.S. Office of Personnel Management (OPM) Office of Inspector General's (OIG) efforts to protect the integrity of OPM's programs and operations. The OPM OIG's audits, investigations, evaluations, and administrative sanctions programs serve to prevent and detect fraud, waste, abuse, and mismanagement. The OPM OIG's Office of Audits conducts audits of OPM programs and operations. The Office of Audits issued 42 audit reports in 2020, with questioned costs totaling over \$23 million. The majority of the Office of Audits' work involves the Federal Employees Health Benefits Program (FEHBP), auditing the health insurance carriers that contract with OPM as well as the pharmacy benefit managers these carriers use to administer the pharmacy benefit. In addition, the Office of Audits focuses on other key OPM benefits programs, including the Federal retirement program, the Federal Employees' Group Life Insurance Program, the Federal Employee Dental and Vision Insurance Program, the Federal Long Term Care Insurance Program, and the Federal Flexible Spending Accounts. The OPM OIG also conducts information systems audits that cover general and application controls and security within OPM information systems and programs as well as OPM contractor systems, such as those of FEHBP insurance carriers. One key project is to provide ongoing oversight of OPM's information technology (IT) modernization efforts. The OPM OIG's longstanding expertise in these areas has been recognized and endorsed by the Congress. The OPM OIG's continued oversight of these efforts is essential to the IT security posture of OPM, its systems, and the highly sensitive data contained in these systems. The Office of Audits also conducts audits of OPM revolving fund programs and operations, and the Office of Audits is responsible for the oversight of the OPM financial statement audit, which is conducted by an independent public accounting firm. The OPM OIG's Office of Investigations detects and investigates improper and illegal activities potentially involving OPM programs, personnel, contractors or operations. The Office of Investigations

is a statutory law enforcement organization, with its special agents having the authority to carry firearms, issue subpoenas, and to seek and execute both search and arrest warrants. In 2020, the OPM OIG's activities led to 49 arrests, 47 indictments/criminal investigations, and 37 criminal convictions, resulting in over \$16 million in recoveries to the OPM Trust Funds. In addition, the Office of Investigations partnered with the U.S. Department of Justice (DOJ) and other Federal, state, and local law enforcement agencies to investigate and help prosecute and collect fines, penalties, and forfeitures to the Federal Government totaling over \$651 million. Based on the evidence gathered during OPM OIG investigations, the Office of Investigations pursues appropriate remedies, including referrals to the DOJ for criminal prosecutions or civil action, and/or referral to OPM or to the OIGs FEHBP Administrative Sanctions program. The Office of Investigations also investigates allegations of fraud against OPM programs, such as the FEHBP and the Civil Service and Federal Employees Retirement Systems. When appropriate, the Office of Investigations also conducts investigations of OPM internal operations and employee and contractor misconduct. The OPM OIG's Office of Evaluations conducts nationwide studies of OPM programs from a broad, issue-based perspective, as well as evaluations of specific areas of operation and matters of urgent concern. The Office of Evaluations conducts special reviews in response to Congressional requests for studies or information that may require immediate attention and OPM management requests for independent assessments. Evaluators in this office use a variety of methods and techniques to evaluate and assess an OPM operation or concern to develop recommendations for OPM management, the Congress, and the public. In 2020, the Office of Evaluations issued three final evaluations reports. Finally, the OPM OIG FEHBP Administrative Sanctions program debar and suspends health care providers whose loss of licensure or conduct may pose a health and safety risk to FEHBP enrollees and their families or a financial threat to the FEHBP. In 2020, the OPM OIG was responsible for 776 suspensions and debarments within the FEHBP. In January 2014, the Congress passed the OPM IG Act (P.L. 11380). This legislation has provided the necessary funding for the OPM OIG to audit, investigate, and provide other oversight of the activities of the OPM revolving fund programs and operations.

**Object Classification** (in millions of dollars)

Identification code 024-0400-0-1-805	2020 actual	2021 est.	2022 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
99.0 Direct obligations .....	5	5	5
99.0 Reimbursable obligations .....	25	28	30
99.9 Total new obligations, unexpired accounts .....	30	33	35

**Employment Summary**

Identification code 024-0400-0-1-805	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment .....	22	20	23
2001 Reimbursable civilian full-time equivalent employment .....	121	134	140

**GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS****Program and Financing** (in millions of dollars)

Identification code 024-0206-0-1-551	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Government contribution for annuitants benefits (1959 Act) .....	13,186	13,311	13,968
0002 Government contribution for annuitants benefits (1960 Act) .....	.....	1	1
0900 Total new obligations, unexpired accounts (object class 13.0) .....	13,186	13,312	13,969

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	13,186	13,312	13,969
1930 Total budgetary resources available .....	13,186	13,312	13,969

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,465	1,511	1,511
3010 New obligations, unexpired accounts .....	13,186	13,312	13,969
3020 Outlays (gross) .....	-13,140	-13,312	-13,969
3050 Unpaid obligations, end of year .....	1,511	1,511	1,511
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,465	1,511	1,511
3200 Obligated balance, end of year .....	1,511	1,511	1,511

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	13,186	13,312	13,969
Outlays, gross:			
4100 Outlays from new mandatory authority .....	11,675	11,876	12,746
4101 Outlays from mandatory balances .....	1,465	1,436	1,223
4110 Outlays, gross (total) .....	13,140	13,312	13,969
4180 Budget authority, net (total) .....	13,186	13,312	13,969
4190 Outlays, net (total) .....	13,140	13,312	13,969

This appropriation covers: 1) the Government's share of the cost of health insurance for annuitants as defined in sections 8901 and 8906 of title 5, United States Code; 2) the Government's share of the cost of health insurance for annuitants (who were retired when the Federal employees health benefits law became effective), as defined in the Retired Federal Employees Health Benefits Act of 1960; and 3) the Government's contribution for payment of administrative expenses incurred by OPM in administration of the Act. The budget authority for this account recognizes the amounts being remitted by the Postal Service Retiree Health Benefits Fund to finance a portion of United States Postal Service annuitants' health benefit costs.

	2020 actual	2021 est.	2022 est.
FEHB .....	1,937,285	1,959,820	1,981,619
USPS annuitants (non-add) .....	418,000	418,000	418,000
REHB .....	88	73	60
Total, annuitants .....	1,937,373	1,959,893	1,981,679

**GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE****Program and Financing** (in millions of dollars)

Identification code 024-0500-0-1-602	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Government Payment for Annuitants, Employee Life Insurance (Direct) .....	42	42	43
0900 Total new obligations, unexpired accounts (object class 25.2) .....	42	42	43

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	42	42	43
1930 Total budgetary resources available .....	42	42	43

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	5
3010 New obligations, unexpired accounts .....	42	42	43
3020 Outlays (gross) .....	-42	-42	-43
3050 Unpaid obligations, end of year .....	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	5
3200 Obligated balance, end of year .....	5	5	5

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	42	42	43
Outlays, gross:			
4100 Outlays from new mandatory authority .....	37	37	38

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE—Continued  
**Program and Financing—Continued**

Identification code 024–0500–0–1–602	2020 actual	2021 est.	2022 est.
4101 Outlays from mandatory balances .....	5	5	5
4110 Outlays, gross (total) .....	42	42	43
4180 Budget authority, net (total) .....	42	42	43
4190 Outlays, net (total) .....	42	42	43

Per Public Law 96–427, Federal Employees' Group Life Insurance Act of 1980, enacted October 10, 1980, this appropriation finances the Government's share of premiums, which is one-third the cost, for Basic life insurance for annuitants retiring after December 31, 1989, and who are less than 65 years old.

## PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

**Program and Financing** (in millions of dollars)

Identification code 024–0200–0–1–805	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0002 Payment of Government share of retirement costs .....	18,788	18,400	18,100
0003 Transfers for interest on unfunded liability and payment of military service annuities .....	27,009	27,400	27,900
0005 Spouse equity payment .....	40	40	40
0900 Total new obligations, unexpired accounts .....	45,837	45,840	46,040
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	27,009	27,400	27,900
1200 Appropriation .....	18,828	18,440	18,140
1260 Appropriations, mandatory (total) .....	45,837	45,840	46,040
1930 Total budgetary resources available .....	45,837	45,840	46,040
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	45,837	45,840	46,040
3020 Outlays (gross) .....	–45,837	–45,840	–46,040
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	45,837	45,840	46,040
Outlays, gross:			
4100 Outlays from new mandatory authority .....	45,837	45,840	46,040
4180 Budget authority, net (total) .....	45,837	45,840	46,040
4190 Outlays, net (total) .....	45,837	45,840	46,040

The Payment to the Civil Service Retirement and Disability Fund consists of an appropriation and a permanent indefinite authorization to pay the Government's share of retirement costs. The payment is made directly from the general fund of the U.S. Treasury into the Civil Service Retirement and Disability Fund and is in addition to appropriated funds that will be contributed from agency budgets.

**Current Appropriation Payment of Government Share of Retirement Costs.**—The Civil Service Retirement Amendments of 1969 provides for an annual appropriation to amortize, over a 30-year period, all increases in Civil Service Retirement System costs resulting from acts of the Congress granting new or liberalized benefits, extensions of coverage, or pay raises, exclusive of the effects of cost-of-living adjustments. The Office of Personnel Management notifies the Secretary of the Treasury each year of such sums as may be necessary to carry out these provisions.

**Permanent Indefinite Authorization.**—Transfers for interest on static unfunded liability and payment of military service annuities. The Civil Service Retirement Amendments of 1969 also provides permanent, indefinite authorization for the Secretary of the Treasury to transfer, on an annual basis, an amount equal to five percent interest on the Civil Service Retirement and Disability Fund's current statutory unfunded liability, calculated

based on static economic assumptions, and annuity disbursements attributable to credit for military service.

**Payments for Spouse Equity.**—The permanent, indefinite authorization also includes a payment which provides for the Secretary of the Treasury to transfer an amount equal to the annuities granted to eligible former spouses of annuitants who died between September 1978 and May 1985 who did not elect survivor coverage.

**Financing.**—The unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, may be paid out of the Civil Service Retirement and Disability Fund.

**Object Classification** (in millions of dollars)

Identification code 024–0200–0–1–805	2020 actual	2021 est.	2022 est.
Direct obligations:			
12.1 Civilian personnel benefits .....	18,828	18,440	18,140
13.0 Benefits for former personnel .....	27,009	27,400	27,900
99.9 Total new obligations, unexpired accounts .....	45,837	45,840	46,040

## FLEXIBLE BENEFITS PLAN RESERVE

**Program and Financing** (in millions of dollars)

Identification code 024–0800–0–1–805	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0801 FSA FEDS Risk Reserve .....	10	17	20
0900 Total new obligations, unexpired accounts (object class 25.6) .....	10	17	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	65	67	69
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	13	20	22
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	–1	–1	–1
1850 Spending auth from offsetting collections, mand (total) .....	12	19	21
1930 Total budgetary resources available .....	77	86	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	67	69	70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	6	6
3010 New obligations, unexpired accounts .....	10	17	20
3020 Outlays (gross) .....	–10	–17	–20
3050 Unpaid obligations, end of year .....	6	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	6	6
3200 Obligated balance, end of year .....	6	6	6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	12	19	21
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10	10	12
4101 Outlays from mandatory balances .....	10	7	8
4110 Outlays, gross (total) .....	10	17	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	–1	–1	–1
4123 Non-Federal sources .....	–12	–19	–21
4130 Offsets against gross budget authority and outlays (total) ....	–13	–20	–22
4160 Budget authority, net (mandatory) .....	–1	–1	–1
4170 Outlays, net (mandatory) .....	–3	–3	–2
4180 Budget authority, net (total) .....	–1	–1	–1
4190 Outlays, net (total) .....	–3	–3	–2
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	10	11	12

5092 Unexpired unavailable balance, EOY: Offsetting collections ..... 11 12 13

This account contains reserve resources required under the Office of Personnel Management's (OPM) contract with the administrator of the Flexible Benefits program. This account is funded by payments from Federal agencies based on the participation of their employees in the program and from net forfeitures, as authorized by the National Defense Authorization Act for Fiscal Year 2004 (P.L. 108–136). Account assets are available to indemnify the administrator when benefit payments exceed contributions, for program enhancements, and for OPM's administration of the program. The reserve account balance currently exceeds that deemed necessary to defray reasonable risk, so account balances are also being used to mitigate Federal agencies' contractual costs for the program. Cost mitigation is projected to continue at least through 2022.

#### POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 024–5391–0–2–551	2020 actual	2021 est.	2022 est.
0100 Balance, start of year .....	44,611	41,868	38,870
Receipts:			
Current law:			
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....		4,038	4,236
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....		–4,038	–4,236
1140 Earnings on Investments, Postal Service Retiree Health Benefits Fund .....	1,151	1,043	935
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		810	810
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		–810	–810
1199 Total current law receipts .....	1,151	1,043	935
1999 Total receipts .....	1,151	1,043	935
2000 Total: Balances and receipts .....	45,762	42,911	39,805
Appropriations:			
Current law:			
2101 Postal Service Retiree Health Benefits Fund .....	–1,151	–1,010	–1,061
2103 Postal Service Retiree Health Benefits Fund .....	–2,743	–3,031	–3,182
2199 Total current law appropriations .....	–3,894	–4,041	–4,243
2999 Total appropriations .....	–3,894	–4,041	–4,243
5099 Balance, end of year .....	41,868	38,870	35,562

##### Program and Financing (in millions of dollars)

Identification code 024–5391–0–2–551	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....	3,894	4,041	4,243
0900 Total new obligations, unexpired accounts (object class 13.0) .....	3,894	4,041	4,243
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,151	1,010	1,061
1203 Appropriation (previously unavailable)(special or trust) ....	2,743	3,031	3,182
1260 Appropriations, mandatory (total) .....	3,894	4,041	4,243
1930 Total budgetary resources available .....	3,894	4,041	4,243
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3,894	4,041	4,243
3020 Outlays (gross) .....	–3,894	–4,041	–4,243
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3,894	4,041	4,243
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,151	4,041	4,243
4101 Outlays from mandatory balances .....	2,743		
4110 Outlays, gross (total) .....	3,894	4,041	4,243

4180 Budget authority, net (total) ..... 3,894 4,041 4,243  
4190 Outlays, net (total) ..... 3,894 4,041 4,243

##### Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value ..... 44,611 41,868 39,060  
5001 Total investments, EOY: Federal securities: Par value ..... 41,868 39,060 35,752

#### REVOLVING FUND

##### Program and Financing (in millions of dollars)

Identification code 024–4571–0–4–805	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0801 Human Resource Solutions .....	282	711	562
0802 National Background Investigations Bureau (NBIB) .....	29		
0803 Human Resources Tools & Technology (HRTT) .....	69	83	80
0804 Enterprise Human Resources Integration .....	23	37	39
0806 Suitability Executive Agent .....	7	10	10
0807 Human Resource Line of Business (HRLob) .....	3	3	3
0808 Inspector General Activities .....	1	1	1
0810 Credit Monitoring .....	84	85	86
0811 National Background Investigations Bureau Transition .....	8	6	
0900 Total new obligations, unexpired accounts .....	506	936	781
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,722	712	446
1010 Unobligated balance transfer to other accts [097–4932] .....	–1,221		
1021 Recoveries of prior year unpaid obligations .....	262		
1050 Unobligated balance (total) .....	763	712	446
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	702	670	821
1801 Change in uncollected payments, Federal sources .....	–210		
1810 Spending authority from offsetting collections transferred to other accounts [097–4932] .....	–37		
1850 Spending auth from offsetting collections, mand (total) .....	455	670	821
1930 Total budgetary resources available .....	1,218	1,382	1,267
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	712	446	486
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	718	343	609
3010 New obligations, unexpired accounts .....	506	936	781
3020 Outlays (gross) .....	–619	–670	–821
3040 Recoveries of prior year unpaid obligations, unexpired .....	–262		
3050 Unpaid obligations, end of year .....	343	609	569
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–782	–572	–572
3070 Change in uncollected pymts, Fed sources, unexpired .....	210		
3090 Uncollected pymts, Fed sources, end of year .....	–572	–572	–572
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	–64	–229	37
3200 Obligated balance, end of year .....	–229	37	–3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	455	670	821
Outlays, gross:			
4100 Outlays from new mandatory authority .....	310	327	218
4101 Outlays from mandatory balances .....	309	343	603
4110 Outlays, gross (total) .....	619	670	821
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	–702	–670	–821
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	210		
4160 Budget authority, net (mandatory) .....	–37		
4170 Outlays, net (mandatory) .....	–83		
4180 Budget authority, net (total) .....	–37		
4190 Outlays, net (total) .....	–83		

**Budget Program.**—Pursuant to Title 5, U.S.C. 1304 (e) (1), OPM is authorized to use Revolving Funds without fiscal year limitations to conduct background investigations, training, and other personnel management ser-

## REVOLVING FUND—Continued

vices that OPM is authorized or required to perform on a reimbursable basis. Under this guidance, OPM operates several programs, which are funded by fees or reimbursement payments collected from other agencies and other payments. The following programs are authorized to use Revolving Funds: Suitability Executive Agent, Human Resources Solutions, Enterprise Human Resources, Human Resources Line of Business, Human Resources Tools & Technology, and Credit Monitoring and Identity Protection Services.

**Operating Results.**—In 2020, OPM's Revolving Fund businesses revenue total was -\$297 million and the expenses total was \$477 million which produced a net loss on operations of -\$773 million. The cumulative net position of the fund is a positive \$255 million. The primary reason for the loss in FY 2020 is residual financial activity related to the transfer of the background investigations function to the Department of Defense.

**The OPM IG Act (the Act) (P.L. 113–80).**—The Act extends permitted uses of the Revolving Fund to include financing the cost of audits, investigations, and oversight activities of OPM's Office of the Inspector General. The Act limits the amount of revolving fund resources available to the Office of the Inspector General each year to 0.33 percent of the total budgetary authority estimated for the fund in the year.

## Object Classification (in millions of dollars)

Identification code 024–4571–0–4–805	2020 actual	2021 est.	2022 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	62	79	79
11.5 Other personnel compensation .....	3	4	4
11.9 Total personnel compensation .....	65	83	83
12.1 Civilian personnel benefits .....	23	27	31
21.0 Travel and transportation of persons .....	3	5	5
23.1 Rental payments to GSA .....	8	3	6
23.3 Communications, utilities, and miscellaneous charges .....	32	9	18
24.0 Printing and reproduction .....	1		
25.2 Other services from non-Federal sources .....	368	803	636
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	5	5	1
99.9 Total new obligations, unexpired accounts .....	506	936	781

## Employment Summary

Identification code 024–4571–0–4–805	2020 actual	2021 est.	2022 est.
2001 Reimbursable civilian full-time equivalent employment .....	565	704	680

## EMERGENCY FEDERAL EMPLOYEE LEAVE FUND

## Program and Financing (in millions of dollars)

Identification code 024–0806–0–1–602	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Agency Reimbursement .....		565	
0002 Administration .....		5	
0900 Total new obligations, unexpired accounts (object class 44.0) .....		570	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		570	
1930 Total budgetary resources available .....		570	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		570	
3020 Outlays (gross) .....		–570	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		570	

## Outlays, gross:

4100 Outlays from new mandatory authority .....	570	
4180 Budget authority, net (total) .....	570	
4190 Outlays, net (total) .....	570	

The Emergency Federal Employee Leave Fund (Fund) was established by the American Rescue Plan Act of 2021 (P.L. 117–2). The Fund is available to reimburse Federal agencies for the cost of COVID-19 related paid leave granted under section 4001 of the Act during fiscal year 2021, or until the Fund is exhausted if sooner. Once the Fund is exhausted, the leave program created by the Act ceases. The Fund is also available for reasonable expenses incurred by the Office of Personnel Management.

## Trust Funds

## CIVIL SERVICE RETIREMENT AND DISABILITY FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 024–8135–0–7–602	2020 actual	2021 est.	2022 est.
0100 Balance, start of year .....	931,785	954,003	974,369
0198 Reconciliation adjustment .....	–2		
0199 Balance, start of year .....	931,783	954,003	974,369
Receipts:			
Current law:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	4,530	5,122	5,525
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	29	31	31
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	586	554	527
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....			579
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....	33,631	36,544	39,365
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			65
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	3,796	4,133	4,348
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....		1,343	1,343
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....		–1,343	–1,343
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		–1,817	–1,817
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		1,817	1,817
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	237	192	157
1140 Treasury Interest, Civil Service Retirement and Disability Fund .....	24,850	21,646	19,553
1140 General Fund Payment to the Civil Service Retirement and Disability Fund .....	45,837	45,840	46,040
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	37	36	34
1199 Total current law receipts .....	113,533	114,098	116,224
1999 Total receipts .....	113,533	114,098	116,224
2000 Total: Balances and receipts .....	1,045,316	1,068,101	1,090,593
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund .....	–113	–126	–131
2101 Civil Service Retirement and Disability Fund .....	–113,420	–113,975	–116,097
2103 Civil Service Retirement and Disability Fund .....	–3	–3	–3
2132 Civil Service Retirement and Disability Fund .....	3	3	3
2135 Civil Service Retirement and Disability Fund .....	22,219	20,369	19,173
2199 Total current law appropriations .....	–91,314	–93,732	–97,055
2999 Total appropriations .....	–91,314	–93,732	–97,055
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	954,003	974,369	993,538

## Program and Financing (in millions of dollars)

Identification code 024–8135–0–7–602	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0001 Annuities .....	90,742	93,200	96,511
0002 Refunds and death claims .....	400	406	413

0003	Administration - operations .....	165	119	124
0004	Transfer to MSPB .....	2	2	2
0005	Administration - OIG .....	5	5	5
0900	Total new obligations, unexpired accounts .....	91,314	93,732	97,055
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	113	126	131
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	113,420	113,975	116,097
1203	Appropriation (previously unavailable)(special or trust) ....	3	3	3
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1235	Appropriations precluded from obligation (special or trust) .....	-22,219	-20,369	-19,173
1260	Appropriations, mandatory (total) .....	91,201	93,606	96,924
1900	Budget authority (total) .....	91,314	93,732	97,055
1930	Total budgetary resources available .....	91,314	93,732	97,055
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7,940	8,101	8,319
3010	New obligations, unexpired accounts .....	91,314	93,732	97,055
3020	Outlays (gross) .....	-91,153	-93,514	-96,769
3050	Unpaid obligations, end of year .....	8,101	8,319	8,605
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7,940	8,101	8,319
3200	Obligated balance, end of year .....	8,101	8,319	8,605
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	113	126	131
Outlays, gross:				
4010	Outlays from new discretionary authority .....	89	126	131
4011	Outlays from discretionary balances .....	24		
4020	Outlays, gross (total) .....	113	126	131
Mandatory:				
4090	Budget authority, gross .....	91,201	93,606	96,924
Outlays, gross:				
4100	Outlays from new mandatory authority .....	83,123	85,287	87,758
4101	Outlays from mandatory balances .....	7,917	8,101	8,880
4110	Outlays, gross (total) .....	91,040	93,388	96,638
4180	Budget authority, net (total) .....	91,314	93,732	97,055
4190	Outlays, net (total) .....	91,153	93,514	96,769
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	939,703	962,083	982,452
5001	Total investments, EOY: Federal securities: Par value .....	962,083	982,452	1,001,654

The Civil Service Retirement and Disability Fund (CSRDF) is the oldest and largest of the four trust funds administered by the Office of Personnel Management. The fund is financed and structured very differently from the other three trust funds. It is characterized by permanent indefinite budget authority. Budget authority is the authority to incur obligations and pay expenses which become available to an agency during any fiscal year. Once approved, permanent budget authority is permanently available for all future years. Indefinite budget authority is used when the precise amount of budget authority required cannot be forecast in advance and must thus be determined at some future point in time (e.g., when actual receipts and expenses become known).

The CSRDF covers two Federal civilian retirement systems: the Civil Service Retirement System (CSRS) established on May 22, 1920, and the Federal Employees Retirement System (FERS) established on June 6, 1986. The Retirement Fund is a single plan even though there are two different benefit tiers and funding methods. CSRS is largely a defined benefit plan, covering Federal employees hired prior to 1984. CSRS participants do not participate in the Social Security system. FERS is a three-tiered pension program that uses Social Security as a base, provides an additional basic benefit, and includes the Thrift Savings Plan (TSP). FERS covers employees hired after 1983 and formerly CSRS-covered employees who elected to join FERS.

The Budget proposes that the United States Patent and Trademark Office (PTO) continue to fund the full retirement benefits cost for PTO's employees covered under CSRS.

**Financing.**—CSRS has been financed under a statutory funding method passed by the Congress in 1969. This funding method is based on the static economic assumptions of no future inflation, no future General Schedule salary increases, and a 5.0 percent interest rate. Under CSRS, regular employees contribute 7.0 percent of pay. Law enforcement officers, firefighters, and congressional employees contribute an extra 0.5 percent of pay, and members of the Congress an extra 1.0 percent of pay. Non-United States Postal Service (USPS) agencies match the employee contributions. Also under the static funding method for CSRS, the Treasury pays interest on any static unfunded liabilities that are not being financed by USPS. The Treasury also makes payments to amortize, over a 30-year period, any increases in the static unfunded liability due to salary increases for non-USPS (non-Postal) employees that occurred during the year, and pays for the cost of any benefits attributable to military service for both Postal and non-Postal employees that were paid out during the year.

FERS is funded under a dynamic entry age normal funding method. Employees and agencies together contribute the full amount of the dynamic normal cost rate. The normal cost rate is for the defined benefit plan only, and does not include the cost of Social Security or the TSP. FERS regular employees contribute a percentage of salary that is equal to the contribution rate for CSRS employees, 7.0 percent, as set forth above, less the 6.2 percent tax rate under the Old-Age, Survivors and Disability Insurance portion of Social Security. Under FERS, the dynamic normal cost rates are as follows: Regular FERS non-Postal employees hired before 2013, the rate is 18.1 percent of pay (employee's share of 0.8 percent and employer's share of 17.3 percent). Regular FERS Postal employees rate is 16.5 percent of pay (employee's share, 0.8 percent, and employer's share, 15.7 percent); Regular FERS non-Postal employees hired during 2013 (known as FERS RAE/Revised Annuity Employee), the rate is 18.6 percent of pay (employee's share of 3.1 percent and employer's share of 15.5 percent). FERS RAE Postal employees rate is 16.9 percent of pay (employee's share, 3.1 percent, and employer's share, 13.8 percent); the Bipartisan Budget Act of 2013 included a provision to increase the normal cost rate of employee's contribution to FERS for individuals hired after 2013 and to maintain the employer's contribution rate at its current normal cost rate. Any contributions in excess of the amount necessary to satisfy FERS normal cost percentage will be credited to the assets of the fund, thereby reducing the unfunded liability. Regular employees hired after 2013 (known as FERS FRAE/Further Revised Annuity Employee), the rate is 19.9 percent of pay (employee's share of 4.4 percent and employer's share of 15.5 percent, and less excess of 1.1 percent to be credited to the assets of the CSRDF). FERS FRAE Postal employees rate is 17.1 percent of pay (employee's share, 4.4 percent, and employer's share, 12.7 percent).

Effective 2022, there will be a change in the normal cost rates for Postal FERS Employee/Employer Contributions and non-Postal FERS Employer Contributions. For regular FERS non-Postal employees (other than RAE and FRAE), the normal cost rate will be 19.2 percent of pay (employee's share, 0.8 percent, and employer's share, 18.4 percent). Regular FERS Postal employees will be 17.0 percent of pay (employee's share, 0.8 percent, and employer's share, 16.2 percent). For FERS RAE non-Postal employees, the normal cost rate will be 19.7 percent of pay (employee's share, 3.1 percent, and employer's share, 16.6 percent). FERS RAE Postal employees will be 17.5 percent of pay (employee's share, 3.1 percent, and employer's share, 14.4 percent). For FERS FRAE non-Postal employees, the normal cost rate will be 21.0 percent of pay (employee's share, 4.4 percent, employer's share, 16.6 percent, and less excess of 1.1 percent to be credited to the assets of the CSRDF). FERS FRAE Postal employees will be 17.8 percent of pay (employee's share, 4.4 percent, and employer's share, 13.4 percent). Under the Postal Accountability and Enhancement Act (P.L. 109435), USPS must make annual amortization payments beginning in 2017 to reduce any unfunded

## CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

liability (UFL) for its obligations under CSRS. These payments, along with similar amortization payments for UFL in FERS are paid to CSRDF.

	2020 actual	2021 est.	2022 est.
Active employees .....	2,502,347	2,499,000	2,485,000
Annuityants:			
Employees .....	2,236,475	2,266,000	2,294,000
Survivors .....	510,990	509,000	509,000
Total, Annuityants .....	2,747,465	2,775,000	2,803,000

## Status of Funds (in millions of dollars)

Identification code 024-8135-0-7-602	2020 actual	2021 est.	2022 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	939,724	962,104	982,688
0999 Total balance, start of year .....	939,724	962,104	982,688
Cash income during the year:			
Current law:			
Receipts:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	4,530	5,122	5,525
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	29	31	31
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	586	554	527
1150 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	237	192	157
1150 Treasury Interest, Civil Service Retirement and Disability Fund .....	24,850	21,646	19,553
1160 Agency Contributions, Civil Service Retirement and Disability Fund .....			579
1160 Agency Contributions, Civil Service Retirement and Disability Fund .....	33,631	36,544	39,365
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			65
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	3,796	4,133	4,348
1160 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....			
1160 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....			
1160 General Fund Payment to the Civil Service Retirement and Disability Fund .....	45,837	45,840	46,040
1160 Re-employed Annuityants Salary Offset, Civil Service Retirement and Disability Fund .....	37	36	34
1199 Income under present law .....	113,533	114,098	116,224
1999 Total cash income .....	113,533	114,098	116,224
Cash outgo during the year:			
Current law:			
2100 Civil Service Retirement and Disability Fund [Budget Acct] .....	-91,153	-93,514	-96,769
2199 Outgo under current law .....	-91,153	-93,514	-96,769
2999 Total cash outgo (-) .....	-91,153	-93,514	-96,769
Surplus or deficit:			
3110 Excluding interest .....	-2,707	-1,254	-255
3120 Interest .....	25,087	21,838	19,710
3199 Subtotal, surplus or deficit .....	22,380	20,584	19,455
3999 Total change in fund balance .....	22,380	20,584	19,455
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	21	236	489
4200 Civil Service Retirement and Disability Fund .....	962,083	982,452	1,001,654
4999 Total balance, end of year .....	962,104	982,688	1,002,143

## Object Classification (in millions of dollars)

Identification code 024-8135-0-7-602	2020 actual	2021 est.	2022 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	172	126	131
42.0 Insurance claims and indemnities .....	90,742	93,200	96,511
44.0 Refunds and death claims .....	400	406	413
99.9 Total new obligations, unexpired accounts .....	91,314	93,732	97,055

## EMPLOYEES LIFE INSURANCE FUND

## Program and Financing (in millions of dollars)

Identification code 024-8424-0-8-602	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0801 Insurance Payments .....	3,393	3,459	3,512
0802 Insurance Payments Pay Raise Impact .....		5	14
0804 Administration—OPM & OIG .....	3	4	4
0805 Administration—long term care .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3,397	3,469	3,531
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	46,851	47,751	49,171
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	4	4
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4,281	4,628	4,561
1801 Change in uncollected payments, Federal sources .....	13	257	13
1850 Spending auth from offsetting collections, mand (total) .....	4,294	4,885	4,574
1900 Budget authority (total) .....	4,297	4,889	4,578
1930 Total budgetary resources available .....	51,148	52,640	53,749
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	47,751	49,171	50,218
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,050	1,120	1,233
3010 New obligations, unexpired accounts .....	3,397	3,469	3,531
3020 Outlays (gross) .....	-3,327	-3,356	-3,457
3050 Unpaid obligations, end of year .....	1,120	1,233	1,307
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-154	-167	-424
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13	-257	-13
3090 Uncollected pymts, Fed sources, end of year .....	-167	-424	-437
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	896	953	809
3200 Obligated balance, end of year .....	953	809	870
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	4
4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	4	4	4
Mandatory:			
4090 Budget authority, gross .....	4,294	4,885	4,574
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,284	2,536	2,606
4101 Outlays from mandatory balances .....	1,039	816	847
4110 Outlays, gross (total) .....	3,323	3,352	3,453
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-611	-625	-619
4120 Federal sources with Pay Raise Impact .....		-5	-11
4121 Interest on Federal securities .....	-560	-725	-560
4123 Non-Federal sources .....	-3,113	-3,263	-3,337
4123 Non-Federal sources with Pay Raise Impact .....		-14	-38
4130 Offsets against gross budget authority and outlays (total) .....	-4,284	-4,632	-4,565
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-13	-257	-13
4160 Budget authority, net (mandatory) .....	-3	-4	-4
4170 Outlays, net (mandatory) .....	-961	-1,280	-1,112
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-957	-1,276	-1,108
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	48,199	49,129	49,752
5001 Total investments, EOY: Federal securities: Par value .....	49,129	49,752	50,376

This fund finances payments to private insurance companies for Federal Employees' Group Life Insurance and expenses of the Office of Personnel Management in administering the program.



The Administration proposes that the United States Patent and Trademark Office (PTO) will continue to fund the accruing costs associated with post-retirement life insurance benefits for PTO's employees.

**Budget program.**—The status of the Basic (regular and optional) life insurance program on September 30 is as follows:

Life insurance in force (in billions of dollars):	2020 actual	2021 est.	2022 est.
On active employees .....	843.1	863.2	883.7
On retired employees .....	104.9	106.8	108.8
Total .....	948.0	970.0	992.5
Number of participants (in thousands):	2020 actual	2021 est.	2022 est.
Active employees .....	2,578	2,591	2,604
Annuity holders .....	1,740	1,758	1,777
Total .....	4,318	4,349	4,380

**Financing.**—Non-United States Postal Service employees and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies pay the remaining third. Optional and certain post-retirement Basic coverages are paid entirely by enrollees. The status of the reserves at the end of the year is as follows:

Held in reserve (in millions of dollars):	2020 actual	2021 est.	2022 est.
Contingency reserve .....	780	780	780
Beneficial association program reserve .....	0	0	0
U.S. Treasury Reserve .....	46,851	47,166	47,483
Total reserves .....	47,631	47,946	48,263

#### EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

##### Program and Financing (in millions of dollars)

Identification code 024–9981–0–8–551	2020 actual	2021 est.	2022 est.
<b>Obligations by program activity:</b>			
0801 Benefit payments .....	55,391	56,106	58,765
0802 Payments from OPM contingency reserve .....	95	300	300
0803 Government payment for annuitants (1960 Act) .....	1	1	1
0804 Administration (OPM and OIG) .....	61	69	72
0806 Administration - dental and vision program .....	7	9	9
0900 Total new obligations, unexpired accounts (object class 25.6) .....	55,554	56,485	59,147
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24,895	26,272	27,924
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	61	69	72
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	56,621	57,994	60,369
1801 Change in uncollected payments, Federal sources .....	249	74	113
1802 Offsetting collections (previously unavailable) .....	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	–1	–1	–1
1850 Spending auth from offsetting collections, mand (total) .....	56,870	58,068	60,482
1900 Budget authority (total) .....	56,931	58,137	60,554
1930 Total budgetary resources available .....	81,826	84,409	88,478
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26,272	27,924	29,331
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5,062	4,505	4,412
3010 New obligations, unexpired accounts .....	55,554	56,485	59,147
3020 Outlays (gross) .....	–56,111	–56,578	–59,141
3050 Unpaid obligations, end of year .....	4,505	4,412	4,418
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–2,433	–2,682	–2,756
3070 Change in uncollected pymts, Fed sources, unexpired .....	–249	–74	–113
3090 Uncollected pymts, Fed sources, end of year .....	–2,682	–2,756	–2,869
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,629	1,823	1,656
3200 Obligated balance, end of year .....	1,823	1,656	1,549
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	61	69	72
Outlays, gross:			
4010 Outlays from new discretionary authority .....	45	69	72
4011 Outlays from discretionary balances .....	16	–	–

4020 Outlays, gross (total) .....	61	69	72
Mandatory:			
4090 Budget authority, gross .....	56,870	58,068	60,482
Outlays, gross:			
4100 Outlays from new mandatory authority .....	51,048	51,624	54,287
4101 Outlays from mandatory balances .....	5,002	4,885	4,782
4110 Outlays, gross (total) .....	56,050	56,509	59,069
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources [OIG] .....	–39,171	–39,810	–41,571
4121 Interest on Federal securities .....	–395	–433	–309
4123 Non-Federal sources .....	–17,116	–17,820	–18,561
4130 Offsets against gross budget authority and outlays (total) ....	–56,682	–58,063	–60,441
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	–249	–74	–113
4160 Budget authority, net (mandatory) .....	–61	–69	–72
4170 Outlays, net (mandatory) .....	–632	–1,554	–1,372
4180 Budget authority, net (total) .....	–	–	–
4190 Outlays, net (total) .....	–571	–1,485	–1,300

##### Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	27,802	28,331	31,965
5001 Total investments, EOY: Federal securities: Par value .....	28,331	31,965	33,492

This display combines the Federal Employees Health Benefit (FEHB) fund and the Retired Employees Health Benefits (REHB) fund. The FEHB fund provides for the cost of health benefits for: 1) active employees; 2) employees who retired after June 1960, or their survivors; 3) annuitants transferred from the REHB fund as authorized by Public Law 93–246; and 4) tribal organizations. The REHB fund, created by the Retired Federal Employees Health Benefits Act of 1960, provides for: 1) the cost of health benefits for retired employees and survivors who were enrolled in a Government-sponsored uniform health benefits plan; 2) the contribution to retired employees and survivors who retain or purchase private health insurance; and 3) expenses of OPM in administering the program.

**Budget program.**—The balance of the FEHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	2020 actual	2021 est.	2022 est.
Active employees .....	2,055,682	2,118,000	2,118,000
USPS active employees (non-add) .....	418,000	418,000	418,000
Annuity holders .....	1,937,285	1,959,820	1,981,619
Tribal Organizations .....	28,133	28,133	28,133
Total .....	4,021,100	4,105,953	4,127,752

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expenses and three percent is added for a contingency reserve held by OPM for each carrier. OPM is authorized to transfer unused administrative reserve funds to the contingency reserve. The REHB fund is available without fiscal year limitation. The amounts contributed by the Government are paid into the fund from annual appropriations. The number of participants at the end of each fiscal year are as follows:

	2020 actual	2021 est.	2022 est.
Uniform plan .....	31	26	21
Private plans .....	57	47	39
Total .....	88	73	60

**Financing.**—The funds are financed by: 1) withholdings from active employees and annuitants; 2) agency contributions for active employees; 3) Government contributions for annuitants appropriated to OPM; and 4) contributions made by the United States Postal Service in accordance with the provisions of Public Law 101–508.

Funds made available to carriers but not used to pay claims in the current period are carried forward as special reserves for use in subsequent periods. OPM maintains a contingency reserve, funded by employee and Government contributions, which may be used to defray future cost increases or provide increased benefits. OPM makes payments to carriers from this reserve whenever carrier-held reserves fall below levels prescribed by OPM regulations or when carriers can demonstrate good cause such as unexpected claims experience or variations from expected community rates.

## EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued

The Budget proposes that the United States Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees.

## Status of Funds (in millions of dollars)

Identification code 024-9981-0-8-551	2020 actual	2021 est.	2022 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	27,525	28,096	29,581
0999 Total balance, start of year .....	27,525	28,096	29,581
Cash income during the year:			
Current law:			
Receipts:			
1130 Employees and Retired Employees Health Benefits Funds .....	17,116	17,820	18,561
1150 Employees and Retired Employees Health Benefits Funds .....	395	433	309
1160 Employees and Retired Employees Health Benefits Funds .....	39,171	39,810	41,571
1199 Income under present law .....	56,682	58,063	60,441
1999 Total cash income .....	56,682	58,063	60,441
Cash outgo during year:			
Current law:			
2100 Employees and Retired Employees Health Benefits Funds [Budget Acct] .....	-56,111	-56,578	-59,141

2199 Outgo under current law .....	-56,111	-56,578	-59,141
2999 Total cash outgo (-) .....	-56,111	-56,578	-59,141
Surplus or deficit:			
3110 Excluding interest .....	176	1,052	991
3120 Interest .....	395	433	309
3199 Subtotal, surplus or deficit .....	571	1,485	1,300
3999 Total change in fund balance .....	571	1,485	1,300
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-235	-2,384	-2,611
4200 Employees and Retired Employees Health Benefits Funds .....	28,331	31,965	33,492
4999 Total balance, end of year .....	28,096	29,581	30,881

## GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2020 actual	2021 est.	2022 est.
Offsetting receipts from the public:			
024-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	4	2	2
General Fund Offsetting receipts from the public .....	4	2	2