

*U.S. Government  
Non-Tax Receivables  
and Debt Collection  
Activities of Federal Agencies*

Department of the Treasury  
November 2022



**FISCAL YEAR 2021  
REPORT TO CONGRESS**





DEPARTMENT OF THE TREASURY  
WASHINGTON, DC

OFFICE OF THE FISCAL ASSISTANT SECRETARY

**A MESSAGE FROM THE FISCAL ASSISTANT SECRETARY**

I am pleased to present the *Fiscal Year 2021 Report to Congress on United States Government Non-Tax Receivables and Debt Collection Activities of Federal Agencies*. This annual report provides important information to Congress and the American public on the status and collection of the federal government's non-tax receivables (current and delinquent).

At the end of fiscal year (FY) 2021, the outstanding amount of non-tax receivables owed to the United States was \$2.1 trillion. These receivables included loans to students, small business owners, homeowners, farmers, and veterans. They also included administrative non-tax receivables, including fines and penalties, overpayments, and fees.

Federal agencies normally face many challenges collecting and resolving debts, but FY 2021 was especially challenging due to the COVID-19 pandemic. New lending programs significantly increased the government's outstanding receivables, and many federal and state agencies took the unprecedented step of implementing wide-spread and long-term suspensions of collection activity.

Most citizens pay their debts on time. However, at the end of FY 2021, delinquent non-tax debt owed to the federal government totaled \$197.7 billion. The collection of delinquent debts helps fund government operations, maintain key programs, and reduce the federal deficit. Therefore, it is very important to continually find ways to cost-effectively collect the delinquent debt owed to the government while, at the same time, providing debtors with due process and the opportunity to repay debt in accordance with their financial ability.

In FY 2021, federal creditor agencies collected \$11.5 billion of delinquent non-tax debt. Of this amount, Bureau of the Fiscal Service (Fiscal Service) collected \$3.8 billion in non-tax debts on behalf of federal agencies. Fiscal Service continues to collaborate with federal and state agencies to collect debts when appropriate, or to resolve debts for which collection is not appropriate because of a debtor's circumstances.

David A. Lebryk

FISCAL YEAR 2020 REPORT TO CONGRESS:  
U.S. GOVERNMENT NON-TAX RECEIVABLES AND  
DEBT COLLECTION ACTIVITIES OF FEDERAL AGENCIES

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## I. Introduction

The Secretary of the Treasury (Secretary) reports to Congress annually on the federal government's non-tax receivables and debt collection activities. As required by federal law, this report includes information that federal creditor agencies provide to the Secretary on the status of their accounts receivable through the [Treasury Report on Receivables and Debt Collection Activities \(TROR\)](#).<sup>1</sup> Easy to understand and regularly updated information about the federal government's management of receivables is available to the public on the [Fiscal Data](#) website.

Based on policies from Congress and the President, federal creditor agencies make loans to borrowers, guarantee loans made by private lending institutions, and impose fines and penalties. These activities result in the creation of accounts receivable as assets of the government. In addition, federal creditor agencies award grants, make payments, and provide other services. These activities, in certain circumstances, also can result in the creation of accounts receivable.

At the end of FY 2021, the federal government's outstanding non-tax receivables totaled \$2.1 trillion, an increase of \$139.9 billion (7 percent) from FY 2020. A receivable is current when it is not yet due for payment or is being repaid as agreed. When the government's receivables are not paid by the due date, they generally become delinquent debt. At the end of FY 2021, delinquent non-tax debt owed to the United States totaled \$197.7 billion, a decrease of \$9.9 billion (5 percent) from FY 2020.

Each federal creditor agency is required to make every reasonable effort to collect its receivables. At the end of FY 2021, collections of federal non-tax receivables totaled \$369.3 billion, an increase of \$37.8 billion (11 percent).<sup>2</sup> The Bureau of the Fiscal Service (Fiscal Service) and the Department of Justice (DOJ) share the responsibility for setting government-wide policy on federal non-tax debt collection, and each plays a major role in the centralized collection of delinquent non-tax debt. In FY 2021, federal creditor agencies collected \$11.5 billion of delinquent non-tax debt, a decrease of \$11.5 billion (50 percent) from FY 2020.

This report provides summary data on the value of receivables owed to the federal government, the portion of those receivables that are delinquent, and efforts to collect or write-off delinquent debt. The report provides comparative information from previous fiscal years to FY 2021 and information on specific aspects of government-wide non-tax receivables and debt collection activities.

<sup>1</sup>This report is provided in accordance with 31 U.S.C. § 3719(b) (requiring the Secretary to report annually to Congress on the status of loans and accounts receivables managed by federal agencies during the previous year); and fulfills other reporting requirements under 31 U.S.C. § 3716(c)(3)(B) (requiring the Secretary to report annually to Congress regarding payments exempted from offset) and 31 U.S.C. § 3716(c)(6)(B) (requiring the Secretary to report to Congress on agency failure to refer debts for administrative offset). Although this report incorporates some information about federal tax and state debt collections, information on the management and collection of federal tax receivables and state debts is generally outside the scope of this report.

<sup>2</sup>Collections on receivables includes loan consolidations from the Department of Education. A loan consolidation is the process of combining one or more eligible loans into a single new loan.

## *II. Federal Non-Tax Receivables Owed to the United States*

### *A. Total Federal Non-Tax Receivables*

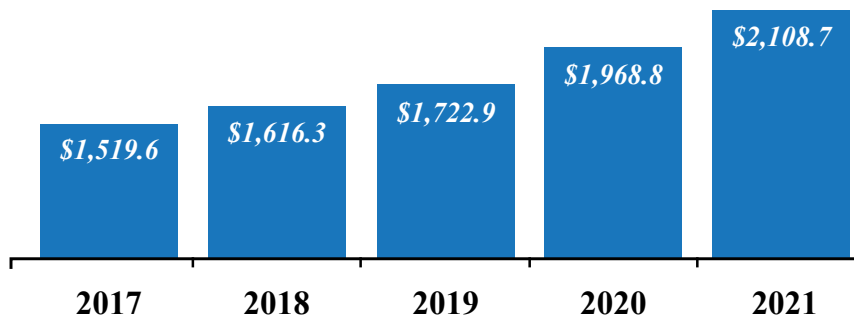
Federal non-tax receivables are amounts owed to the federal government by a person (e.g., an individual, organization, or other entity). Receivables are categorized as being current or delinquent. Delinquent receivables are also referred to as delinquent debts.

At the end of FY 2021, total federal non-tax receivables owed to the United States totaled \$2.1 trillion, an increase of \$139.9 billion (7 percent) from FY 2020. The total outstanding receivable balance at the end of a fiscal year is the net of receivables that remained unpaid from prior fiscal years and new receivables recorded during that fiscal year, less collections, adjustments, and amounts written off.

New federal non-tax receivables recorded as of the end of FY 2021 totaled \$528.4 billion, a decrease of \$49.6 billion (9 percent) from FY 2020. Collection of federal non-tax receivables in FY 2021 was \$369.3 billion, an increase of \$37.8 billion (11 percent) from FY 2020.

FIGURE 1

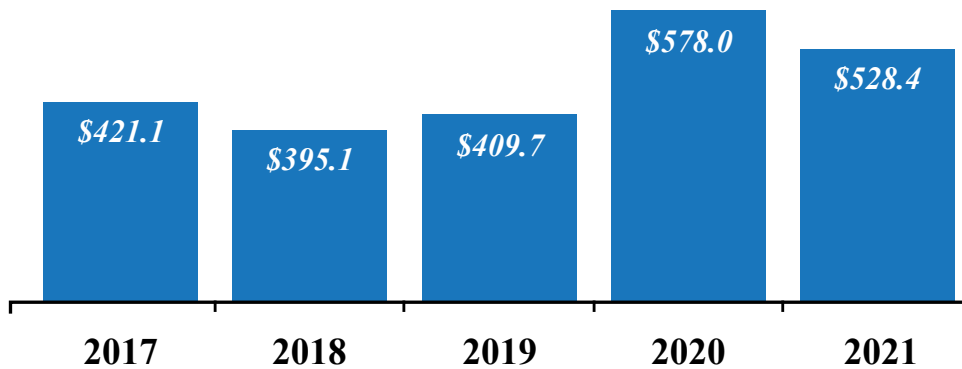
### *Outstanding Federal Non-Tax Receivables: FY 2017-2021* (Dollars in Billions)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES AND DOD — FOURTH QUARTER 2017–2021

FIGURE 2

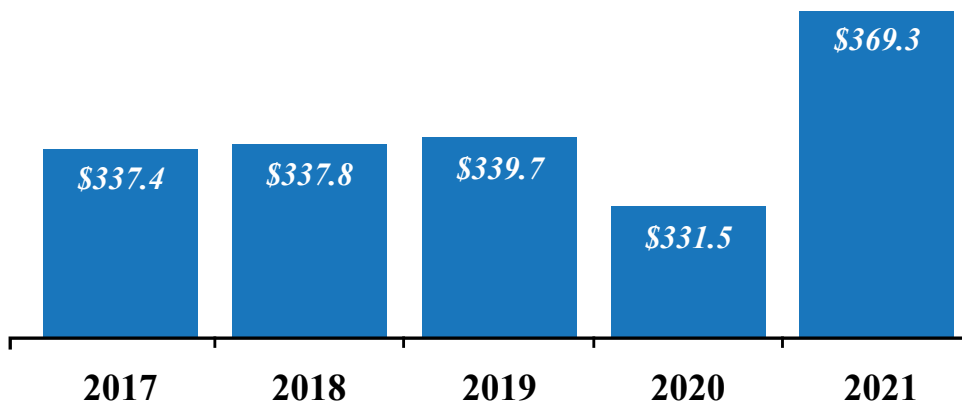
***New Federal Non-Tax Receivables: FY 2017-2021***  
(Dollars in Billions)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES AND DOD — FOURTH QUARTER FY 2017–2021

FIGURE 3

***Total Collection on Federal Non-Tax Receivables: FY 2017-2021***  
(Dollars in Billions)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES AND DOD — FOURTH QUARTER FY 2017–2021

## B. By Creditor Agency

At the end of FY 2021, receivables owed to the Department of Education (Education)<sup>3</sup>, Small Business Administration (SBA), and the Department of Agriculture (USDA) accounted for \$1.9 trillion (89 percent) of the government's total outstanding federal non-tax receivables. SBA's 37 percent increase in receivables was due to lending by the Disaster Loan Program that assisted small businesses impacted by the COVID-19 pandemic. Health and Human Service's (HHS) 21 percent increase in receivables was due to growth in the COVID-19 related Accelerated and Advance Payment Program.

FIGURE 4

### *Outstanding Federal Non-Tax Receivables:<sup>4</sup>*

*FY 2021 Top Five Federal Creditor Agencies*

Agency	FY 2021 % of Total Government	FY 2020 (Billions)	FY 2021 (Billions)	% Change from FY 2020 to FY 2021
Department of Education	70.6%	\$1,430.3	\$1,488.2	4.0%
Small Business Administration	12.4%	\$190.9	\$260.5	36.5%
Department of Agriculture	5.9%	\$120.6	\$124.7	3.4%
Department of Housing and Urban Development	3.3%	\$63.5	\$70.1	10.4%
Department of Health and Human Services	1.7%	\$29.9	\$36.1	20.7%
All Others	6.1%	\$133.6	\$129.1	-3.4%
<b>Total Government</b>		<b>\$1,968.8</b>	<b>\$2,108.7</b>	<b>7.1%</b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2020–2021

In FY 2021, HHS, Education, USDA, the Department of Housing and Urban Development (HUD), and SBA collected a combined \$251.8 billion (68 percent) in federal non-tax receivables. HHS's 92 percent increase in total collections is primarily due to collections from the COVID-19 related Accelerated and Advance Payment Program. Education's 47% decrease in collections was due to the emergency relief measures, including those authorized by the CARES Act, that suspended certain required loan payments and halted collections on certain defaulted loans. SBA's 196 percent increase in total collections was largely due to collections by the Disaster Loan Program that assisted small businesses impacted by the COVID-19 pandemic.

FIGURE 5

### *Collection of Federal Non-Tax Receivables:*

*FY 2021 Top Five Federal Creditor Agencies*

Agency	FY 2021 % of Total Government	FY 2020 (Billions)	FY 2021 (Billions)	% Change from FY 2020 to FY 2021
Department of Health and Human Services	41.8%	\$80.4	\$154.3	91.9%
Department of Education	11.6%	\$81.5	\$42.9	-47.4%
Department of Agriculture	6.8%	\$28.8	\$25.2	-12.5%
Department of Housing and Urban Development	4.4%	\$14.7	\$16.1	9.5%
Small Business Administration	3.6%	\$4.5	\$13.3	195.6%
All Others	31.8%	\$121.6	\$117.5	-3.4%
<b>Total Government</b>		<b>\$331.5</b>	<b>\$369.3</b>	<b>11.4%</b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2020–2021

<sup>3</sup>More information on the Department of Education's Student Aid programs can be found in the [Federal Student Aid Report](#).

<sup>4</sup>All year-over-year changes are calculated based on the exact value in whole dollars and may differ from the change calculated based on the rounded values expressed in millions or billions of dollars.

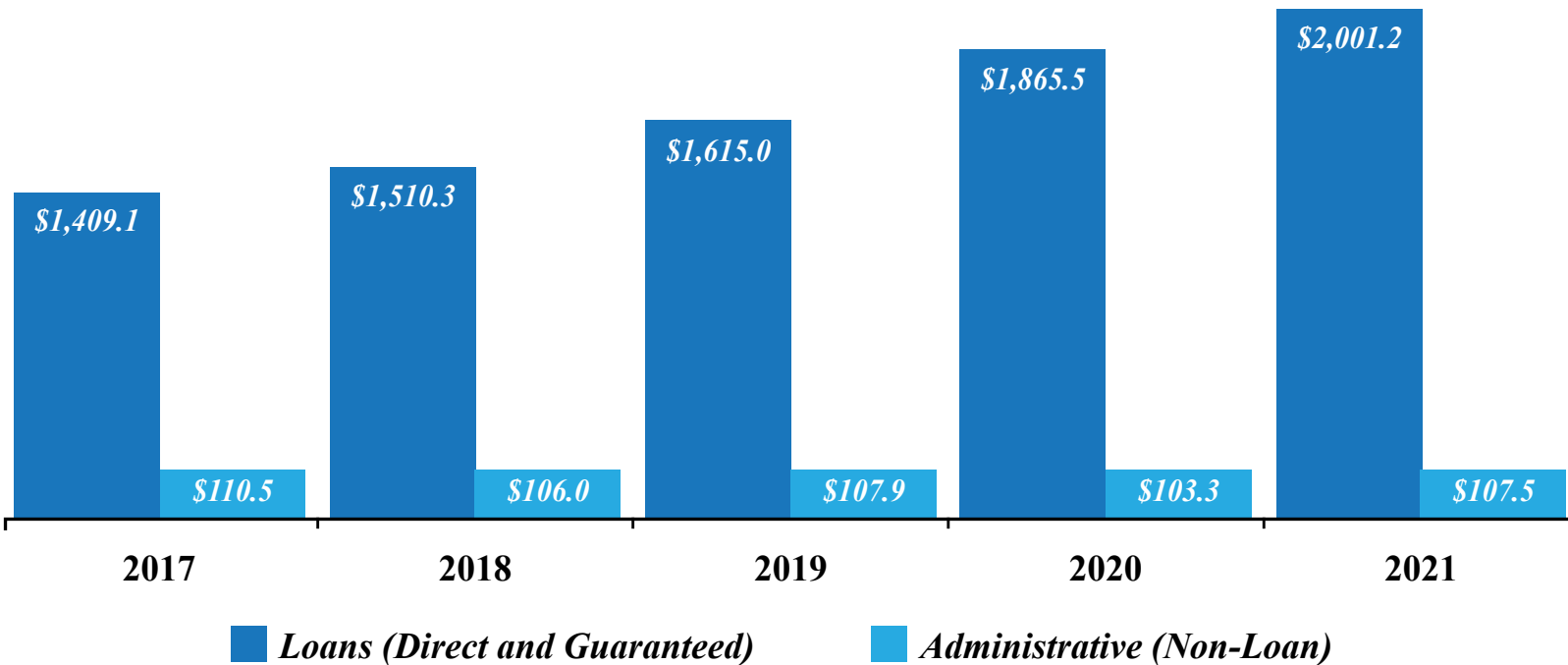
### C. By Receivable Type

Of the \$2.1 trillion in federal non-tax receivables outstanding (both current and delinquent) in FY 2021, federal loan receivables (direct loans and defaulted guaranteed loans) represented \$2.0 trillion (95 percent) of total outstanding receivables. Receivables attributable to direct loans and defaulted guaranteed loans increased by \$135.7 billion (7 percent) from FY 2020 to FY 2021. Administrative receivables (all non-loan receivables)<sup>5</sup> represented \$107.5 billion of the total outstanding receivables at the end of FY 2021, an increase of \$4.2 billion (4 percent) from FY 2020.

FIGURE 6

### *Outstanding Federal Non-Tax Receivables, by Type: FY 2017-2021*

*(Dollars in Billions)*



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

### D. Interest, Penalties, and Administrative Costs

Generally, federal creditor agencies assess interest on outstanding loan receivables. Federal creditor agencies also are generally required to assess interest, penalties, and administrative costs when receivables become delinquent. Of the \$2.1 trillion in outstanding current and delinquent receivables at the end of FY 2021, \$140.2 billion (7 percent) represented unpaid interest, penalties, and administrative costs.

<sup>5</sup>Non-loan receivables include fines, penalties, and overpayments.



### ***III. Delinquent Federal Non-Tax Debt Owed to the United States***

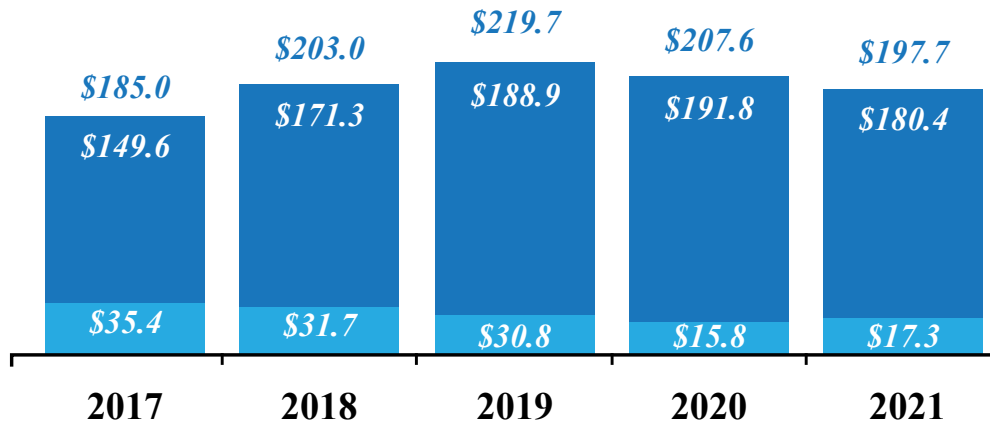
#### ***A. Total Delinquent Federal Non-Tax Debt***

A non-tax debt is considered delinquent if it has not been paid by the date specified in an agency's initial written demand for payment or applicable agreement. A non-tax debt may become delinquent during the same fiscal year that it was recorded as a receivable or during a subsequent fiscal year.

At the end of FY 2021, outstanding delinquent non-tax debt owed to the United States totaled \$197.7 billion, a decrease of \$9.9 billion (5 percent) from FY 2020. The total outstanding delinquent non-tax debt balance at the end of a fiscal year is the net of debt that remained delinquent from previous fiscal years and debt that became delinquent during that fiscal year, less collections, adjustments, and amounts written off.

FIGURE 7

#### ***Delinquent Federal Non-Tax Debt:<sup>6</sup> FY 2017-2021*** (Dollars in Billions)



■ ***Outstanding Debt < 365 Days Delinquent***    ■ ***Outstanding Debt ≥ 365 Days Delinquent***

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

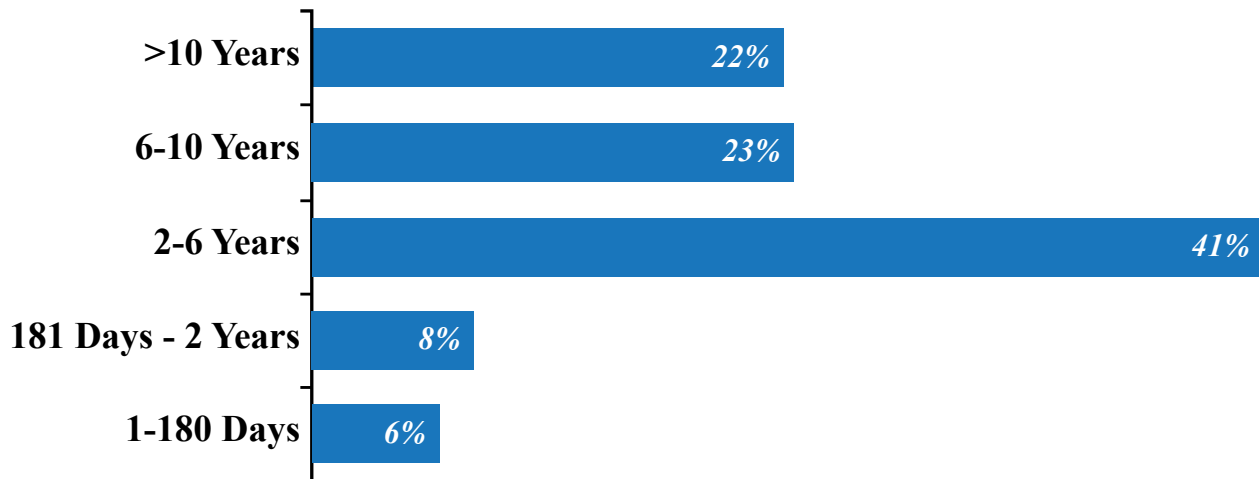
<sup>6</sup>The calculation of the amount that became delinquent during FY 2021 is based on debt that was between 1 and 365 days delinquent as of September 30, 2021.

## B. By Age

Of the total \$197.7 billion of outstanding delinquent non-tax debt at the end of FY 2021, \$170.5 billion (86 percent) was more than two years delinquent and \$27.2 billion was less than two years delinquent.

FIGURE 8

### *Percentages of Federal Non-Tax Delinquencies, by Age: FY 2017-2021* (Percentage of Total Delinquent Debt)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2021

FIGURE 9

### *Total Federal Non-Tax Delinquencies, by Age: FY 2017-FY 2021* (Dollars in Billions)

<i>Delinquency Age</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
<i>1-180 Days</i>	\$14.3	\$14.8	\$12.3	\$10.5	\$12.0
<i>181 Days - 2 Years</i>	\$56.4	\$55.6	\$59.1	\$30.7	\$15.2
<i>2-6 Years</i>	\$64.5	\$72.7	\$79.8	\$87.1	\$82.2
<i>6-10 Years</i>	\$22.2	\$28.9	\$33.5	\$39.4	\$45.6
<i>&gt; 10 Years</i>	\$27.6	\$31.0	\$35.0	\$39.9	\$42.7
<b><i>TOTAL</i></b>	<b><i>\$185.0</i></b>	<b><i>\$203.0</i></b>	<b><i>\$219.7</i></b>	<b><i>\$207.6</i></b>	<b><i>\$197.7</i></b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017-2021

### C. By Creditor Agency

At the end of FY 2021, \$182.2 billion in delinquent non-tax debt was owed to five federal creditor agencies: Education, Social Security Administration (SSA), SBA, Department of Veterans Affairs (VA), and Export-Import Bank. SSA's 40 percent decrease in delinquent debt was due to reclassification of a portion of delinquent debt written-off and classified as Currently not Collectible status. SBA's 70 percent increase in delinquent debt was due to a rise in delinquent debt at the Disaster Loan Program that assisted small businesses impacted by the COVID-19 pandemic. VA's 32 percent growth in delinquent debt is primarily due to an increase in delinquent debt by its Veteran's Benefit Programs. Export-Import Bank's 80 percent increase in delinquent debt was due to a delinquent debt increase from the Revolving Fund Program.

FIGURE 10

***Federal Non-Tax Delinquencies:***  
*FY 2021 Top Five Federal Creditor Agencies*

Agency	FY 2021 % of Total Government	FY 2020 (Billions)	FY 2021 (Billions)	% Change from FY 2020 to FY 2021
Department of Education	83.5%	\$173.1	\$165.1	-4.6%
Social Security Administration	3.1%	\$10.1	\$6.1	-39.6%
Small Business Administration	2.3%	\$2.7	\$4.6	70.4%
Veteran's Affairs	1.9%	\$2.8	\$3.7	32.1%
Export-Import Bank	1.4%	\$1.5	\$2.7	80.0%
All Others	7.8%	\$17.4	\$15.5	-10.9%
<b>Total Government</b>		<b>\$207.6</b>	<b>\$197.7</b>	<b>-4.8%</b>

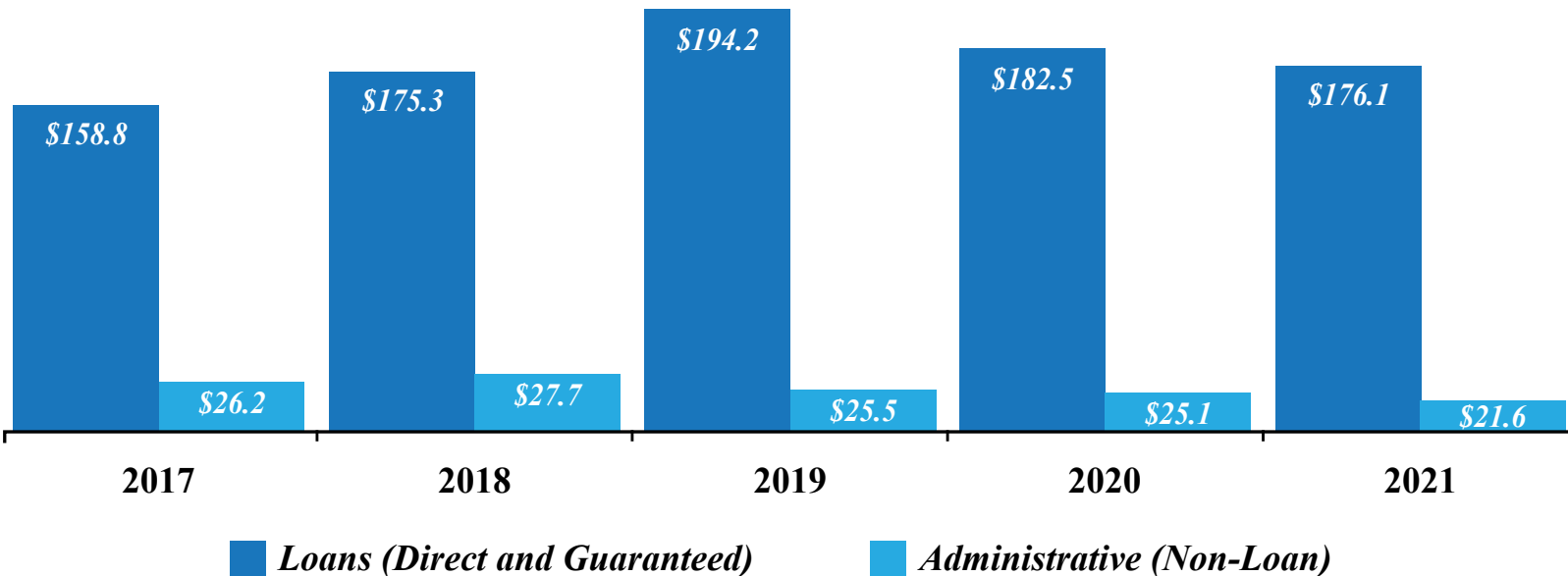
SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2020–2021

### *D. By Debt Type*

At the end of FY 2021, federal loan program delinquencies (direct and guaranteed) totaled \$176.1 billion (89 percent) of total delinquencies, a decrease of \$6.4 billion (4 percent) from FY 2020. Administrative receivable delinquencies totaled \$21.6 billion, a decrease of \$3.5 billion (14 percent) from FY 2020.

FIGURE 11

### *Delinquent Federal Non-Tax Debt, by Type: FY 2017-2021* (Dollars in Billions)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

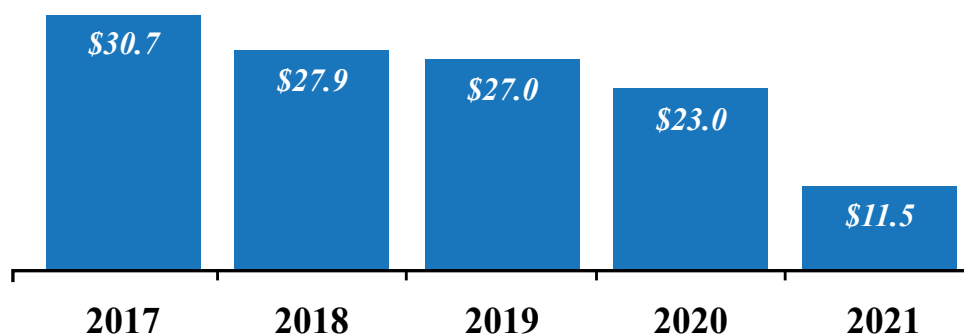
## IV. Delinquent Federal Non-Tax Debt Collection Activities

### A. Total Delinquent Federal Non-Tax Debt Collection

In FY 2021, federal creditor agencies collected \$11.5 billion in delinquent non-tax federal debt, a decrease of \$11.5 billion (50 percent) from FY 2020.

FIGURE 12

### *Collections of Delinquent Federal Non-Tax Debt: FY 2017-2021* (Dollars in Billions)



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

### B. By Creditor Agency

During FY 2021, \$6.9 billion of the delinquent non-tax debt collected was owed to five federal creditor agencies: HHS (17 percent), USDA (13 percent), Environmental Protection Agency (11 percent), VA (10 percent), and Securities and Exchange Commission (9 percent). HHS's 36 percent increase in delinquent debt collections is primarily due to collections from the COVID-19 Accelerated and Advance Payment Program. VA's 20 percent decrease in delinquent debt collections is due to suspended collection action on delinquent debts due to the COVID-19 pandemic. SEC's 1,900 percent increase in delinquent debt collections is primarily due to large fees collected from stock trading activity. The significant decreases in the "All Others" and "Total Government" categories are primarily due to Education's emergency relief measures, including those authorized by the CARES Act, that suspended certain required loan payments and halted collections on certain defaulted loans.

FIGURE 13

### *Collection of Federal Non-Tax Delinquencies:* *FY 2021 Top Five Federal Creditor Agencies*

Agency	FY 2021 % of Total Government	FY 2020 (Billions)	FY 2021 (Billions)	% Change from FY 2020 to FY 2021
Department of Health and Human Services	16.5%	\$1.4	\$1.9	35.7%
Department of Agriculture	13.0%	\$1.4	\$1.5	7.1%
Environmental Protection Agency	11.3%	\$0.4	\$1.3	225.0%
Department of Veterans Affairs	10.4%	\$1.5	\$1.2	-20.0%
Securities and Exchange Commission	8.7%	\$0.05	\$1.0	1,900.0%
All Others	40.1%	\$18.2	\$4.6	-74.9%
<b>Total Government</b>		<b>\$23.0</b>	<b>\$11.5</b>	<b>-50.0%</b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2020–2021

Federal creditor agencies utilize a combination of debt collection tools. Among these collection tools are administrative wage garnishment (AWG), private collection agencies (PCAs), offset of federal and state<sup>7</sup> payments through the Treasury Offset Program (TOP), the Cross-Servicing Program, and litigation. Before using most collection tools, federal creditor agencies must first provide debtors with due process. This includes providing notice and opportunity to enter into a repayment agreement based on the debtor's financial circumstances, dispute the debt, or object to the intended collection action.

## 1. Administrative Wage Garnishment

Federal law authorizes federal creditor agencies to garnish a delinquent debtor's wages without obtaining a court order by ordering a non-federal employer to withhold up to 15 percent of an employee's disposable income to collect a delinquent federal non-tax debt owed to the agency. AWG serves as an effective tool in collecting delinquent non-tax debt from those debtors who are able but unwilling to voluntarily pay their obligations. In FY 2021, federal creditor agencies collected \$31.2 million through the use of AWG, a decrease of \$898.9 million (97 percent) from FY 2020.<sup>8</sup> AWG collections decreased by 97 percent and is primarily due to Education's emergency relief measures, including those authorized by the CARES Act, that suspended certain required loan payments and halted collection on certain defaulted loans.

FIGURE 14

### ***AWG Collections: FY 2017-FY 2021***

*Dollars in Millions*

	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
<b><i>AWG</i></b>	<i>\$1,137.0</i>	<i>\$1,299.5</i>	<i>\$1,466.6</i>	<i>\$930.1</i>	<i>\$31.2</i>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

## 2. Private Collection Agencies

PCAs assist federal creditor agencies in many ways, including locating debtors; establishing repayment agreements; and resolving debt administratively when a debtor is deceased, unable to pay, bankrupt, or out of business. In FY 2021, PCAs assisted federal creditor agencies by collecting \$50.1 million, a decrease of approximately \$337.7 million (87 percent) from FY 2020.<sup>9</sup> PCA collections decreased by 87 percent and is largely due to Education's emergency relief measures, including those authorized by the CARES Act, that suspended certain required loan payments and halted collection on certain defaulted loans.

FIGURE 15

### ***PCA Collections: FY 2017-FY 2021***

*Dollars in Millions*

	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
<b><i>PCAs</i></b>	<i>\$214.6<sup>10</sup></i>	<i>\$443.0</i>	<i>\$452.8</i>	<i>\$387.8</i>	<i>\$50.1</i>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2017–2021

<sup>7</sup>The term "state" includes the several states of the United States, the District of Columbia, American Samoa, Guam, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, and the Commonwealth of Puerto Rico.

<sup>8</sup>This amount does not include collections resulting from the use of AWG by Fiscal Service's Cross-Servicing Program or from judicial garnishment actions.

<sup>9</sup>This amount does not include collections resulting from the use of PCAs by Fiscal Service's Cross-Servicing Program or from the use of private counsel by DOJ. This amount also does not include collections from AWG.

<sup>10</sup>The decrease in PCA collections is primarily due to a change to Education's delinquent debt aging methodology for its Federal Student Aid (student loan) programs.

## *C. Centralized Government-Wide Debt Collection Programs*

Generally, federal creditor agencies are required to refer delinquent federal non-tax debt to Fiscal Service for collection through its delinquent debt collection programs, known as the Cross-Servicing Program and TOP. Federal creditor agencies are generally required to refer debt that is more than 120 days delinquent to the Cross-Servicing Program and TOP. Before referring a debt to Fiscal Service for collection, federal creditor agencies must provide debtors with notice and opportunity to enter into a repayment agreement based on the debtor's financial circumstances, dispute the debt, or object to the intended collection action. While federal creditor agencies are responsible for providing this required due process, Fiscal Service also provides debtors with additional opportunities to resolve their debts prior to the initiation of adverse collection action. For example, prior to initiating a collection action, the Cross-Servicing Program generally sends a demand letter to each debtor, and TOP sends a warning letter to payees before offsetting recurring payments.

### *1. Treasury's Cross-Servicing Program Collections*

Treasury's Cross-Servicing Program collects delinquent non-tax debts and resolves debts through various means. Fiscal Service does this on behalf of federal creditor agencies by contacting debtors through demand letters and telephone calls, negotiating payment agreements, submitting delinquent debt to TOP, referring delinquent debt to PCAs, referring delinquent debt to DOJ for litigation, reporting debt to credit bureaus, and initiating AWG. In FY 2021, Fiscal Service collected \$484.6 million of delinquent federal non-tax debt through its Cross-Servicing Program, which includes debt collected through TOP, a decrease of \$38.8 million (7 percent) from FY 2020.

### *2. Treasury Offset Program Collections*

Fiscal Service intercepts eligible federal and state payments and applies them to a payee's delinquent debt through TOP. Eligible payments include federal tax refunds; federal non-tax payments (e.g., Social Security benefits, civil service and military retirement, salary, vendor); state tax refunds; and other payments made by the states participating in TOP's State Reciprocal Program.<sup>11</sup> For more information about collections through TOP, see Appendix IV. For more information about the types of payments for which exemptions from centralized administrative offset have been approved, see Appendix VI.

In FY 2021, Fiscal Service collected \$4.7 billion through TOP for federal and state agencies. Of the \$4.7 billion collected, \$674.2 million was from debtors who owed delinquent federal non-tax debt, \$261.6 million was from debtors who owed delinquent federal tax debt, and \$3.8 billion was from debtors who owed state debts, including delinquent child support obligations. Figure 17 shows a breakdown of TOP offsets by payment type for the collection of federal non-tax debt.

<sup>11</sup>Generally, one-time payments (tax refunds and vendor payments) may be offset up to 100 percent of the payment amount. For recurring payments (Social Security, retirement, and salary), the offset amount is generally limited to a percentage of the payment.

FIGURE 16

***TOP Collection of Federal Non-Tax Debt, by Payment Type: FY 2017-FY 2021***  
*Dollars in Millions*

<i>Payment Type</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
<i>Federal Tax Refund Payments</i>	\$3,213.2	\$3,256.4	\$5,198.5	\$3,505.0	\$422.3
<i>Federal Non-Tax Payments</i>	\$457.9	\$485.4	\$647.8	\$469.6	\$238.6
<i>State Payments</i>	\$53.2	\$63.6	\$103.3	\$65.7	\$13.3
<b><i>TOTAL</i></b>	<b><i>\$3,724.3</i></b>	<b><i>\$3,805.4</i></b>	<b><i>\$5,946.6</i></b>	<b><i>\$4,040.3</i></b>	<b><i>\$674.2</i></b>

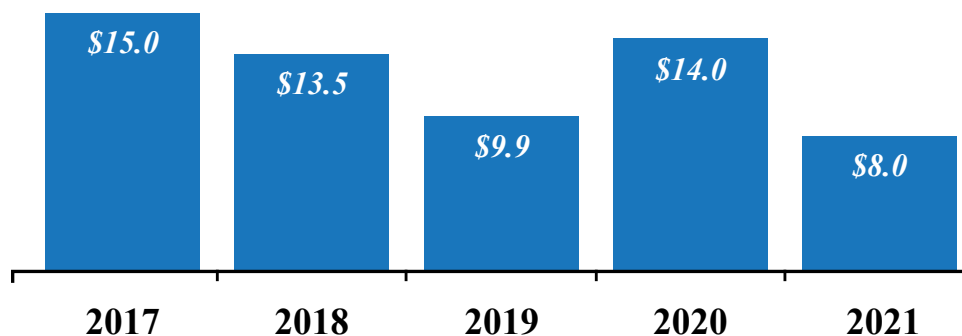
SOURCE: DEPARTMENT OF THE TREASURY, BUREAU OF THE FISCAL SERVICE

### ***3. Enforced Collection by the Department of Justice***

In FY 2021, DOJ collected a total of \$8.0 billion in total civil litigation collections on behalf of federal creditor agencies, a decrease of \$6.0 billion (43 percent) from FY 2020. When a federal creditor agency cannot collect a non-tax debt administratively, or believes that enforced collection action is otherwise more appropriate, the agency may refer the debt to DOJ to pursue enforced collection<sup>12</sup> through the judicial process. DOJ's 43 percent decrease in total civil litigation collections, in large part, is due to the receipt of a large dollar payment in FY2020 and impacts related to the COVID-19 debt collection moratoriums.

FIGURE 17

***Civil Litigation Cash Collection: FY 2017-2021***  
*(Dollars in Billions)*



SOURCE: DEPARTMENT OF JUSTICE, OFFICE OF DEBT COLLECTION MANAGEMENT

<sup>12</sup>An “enforced” collection action refers to an action taken by DOJ (or by another Federal creditor agency with independent litigation authority) to obtain a judgment against the debtor and to pursue available post-judgment remedies (including wage and bank garnishment and liens filed against property).

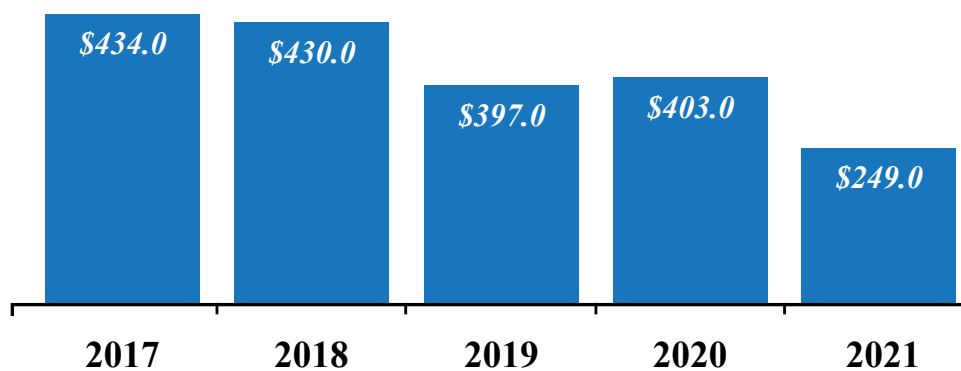


#### 4. Department of Health and Human Services' Program Support Center

HHS's Program Support Center (PSC) is a Treasury-designated debt collection center that collects non-tax debt for federal creditor bureaus within HHS and several federal creditor agencies outside of HHS. In addition, the PSC serves as an HHS conduit for referrals to Fiscal Service for both TOP and the Cross-Servicing Program. In FY 2021, the PSC collected \$249.0 million, a decrease of \$154.0 million (38 percent) from FY 2020. The PSC's 38 percent decline in collections was a result of a procedural change and provisions of the CARES Act wherein all collection activity on Health Education Assistance Loan debt was ceased.

FIGURE 18

#### *PSC Collection: FY 2017-2021* (Dollars in Millions)



SOURCE: DEPARTMENT OF HEALTH AND HUMAN SERVICES, PROGRAM SUPPORT CENTER

## ***V. Write-Offs of Delinquent Federal Non-Tax Debt***

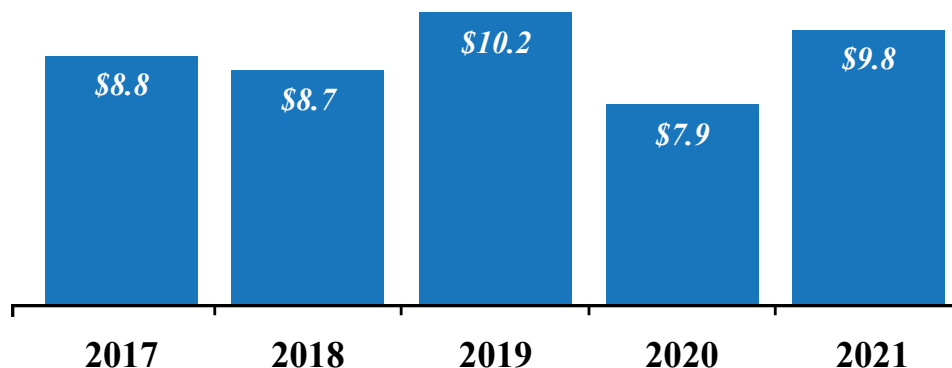
Federal creditor agencies are generally required to write off non-tax debt that is two years delinquent (see [Office of Management and Budget Circular A-129](#)).<sup>13</sup> By writing off delinquent federal non-tax debt as uncollectible, federal creditor agencies more accurately reflect the value of their receivables on the books of the United States. Certain write-offs are categorized as “currently not collectible,” which means that collection efforts continue until the agency determines it should terminate those efforts.

Other write-offs are categorized as “closed out,” which means that a federal creditor agency has terminated all debt collection action. A federal creditor agency may be required to report such write-offs to the Internal Revenue Service (IRS) as potential income to the debtor.

In FY 2021, federal non-tax debt that was written off and categorized as “closed out” totaled \$9.8 billion, an increase of \$1.9 billion (24 percent) from FY 2020. The federal creditor agencies with the largest write-off amounts in FY 2021 included Education (\$8.0 billion), Funds Appropriated to the President (\$709.9 million), and USDA (\$310.7 million).

FIGURE 19

### ***Annual Write-Offs and Closed Out Debts: FY 2017-2021*** *(Dollars in Billions)*



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES—FOURTH QUARTER FY 2017–2021

<sup>13</sup> “Write-off” of a delinquent debt is an accounting action. Federal creditor agencies may pursue collection of a delinquent Federal non-tax debt, however, without regard to whether it has been written off.

## Appendices

### **Appendix I: Total Federal Non-Tax Receivables by Creditor Agency**

At the end of FY 2021, 98 percent of federal receivables were from programs administered by the ten federal creditor agencies listed below.

FIGURE 20

**Total Federal Non-Tax Receivables and Delinquent Federal Non-Tax Debt:**  
*Top Ten Federal Creditor Agencies*  
*(Dollars in Millions)*

<i>Agency</i>	<i>FY 2021 % of Total Government</i>	<i>Receivables Balance (FY 2021)</i>	<i>Delinquent Debt Balance (FY 2021)</i>
<i>Department of Education</i>	70.6%	\$1,488,156.1	\$165,057.3
<i>Small Business Administration</i>	12.4%	\$260,453.6	\$4,597.3
<i>Department of Agriculture</i>	5.9%	\$124,707.8	\$1,800.8
<i>Department of Housing and Urban Development</i>	3.3%	\$70,121.2	\$441.8
<i>Department of Health and Human Services</i>	1.7%	\$36,116.7	\$1,271.2
<i>Social Security Administration</i>	1.0%	\$20,884.2	\$6,051.0
<i>Department of Energy</i>	1.0%	\$19,931.3	\$244.0
<i>Department of Transportation</i>	0.7%	\$15,283.6	\$33.1
<i>Export-Import Bank</i>	0.7%	\$13,944.6	\$2,691.2
<i>U.S. Int'l Dev. Finance Corp</i>	0.4%	\$8,357.4	\$662.0
<b>Top 10 Total</b>	<b>97.7%</b>	<b>\$2,057,956.5</b>	<b>\$182,849.7</b>
<i>All Others</i>	2.3%	\$50,759.3	\$14,835.7
<b>Government Total</b>		<b>\$2,108,715.8</b>	<b>\$197,685.4</b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2021

## Appendix II: Total FY 2021 Collection of Delinquent Federal Non-Tax Debt by Creditor Agency

In FY 2021, 81 percent of the collection of delinquent federal non-tax debt was associated with debt administered by the ten federal creditor agencies listed below.

FIGURE 21

### Total Collection of Delinquent Federal Non-Tax Debt: Top Ten Federal Creditor Agencies (Dollars in Millions)

Agency	FY 2021 % of Total Government	FY 2021 Collections
Department of Health and Human Services	16.5%	\$1,884.2
Department of Agriculture	12.9%	\$1,477.3
Environmental Protection Agency	11.7%	\$1,338.5
Department of Veterans Affairs	10.8%	\$1,234.1
Securities and Exchange Commission	8.5%	\$970.2
General Services Administration	5.7%	\$654.9
Commodity Futures Trading Commission	4.7%	\$540.5
Department of Energy	3.9%	\$448.6
Department of Defense	3.5%	\$403.1
Federal Trade Commission	2.8%	\$315.3
<b>Top 10 Total</b>	<b>81.0%</b>	<b>\$9,266.7</b>
All Others	19.0%	\$2,190.8
<b>Government Total</b>		<b>\$11,457.5</b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2021

### *Appendix III: Total FY 2021 Write-Offs by Creditor Agency*

In FY 2021, 99 percent of the federal debt that was written off and closed out arose from programs administered by the ten federal creditor agencies listed below.

FIGURE 22

***Total Federal Write-Offs:***  
*Top Ten Federal Creditor Agencies*  
*(Dollars in Millions)*

<i>Agency</i>	<i>FY 2021 % of Total Government</i>	<i>FY 2021 Write-Offs</i>
<i>Department of Education</i>	<i>81.7%</i>	<i>\$8,013.8</i>
<i>Funds Appropriated to the President</i>	<i>7.2%</i>	<i>\$709.9</i>
<i>Department of Agriculture</i>	<i>3.2%</i>	<i>\$310.7</i>
<i>Social Security Administration</i>	<i>2.9%</i>	<i>\$280.9</i>
<i>Department of Veterans Affairs</i>	<i>1.7%</i>	<i>\$169.1</i>
<i>Department of Housing and Urban Development</i>	<i>1.2%</i>	<i>\$116.2</i>
<i>Department of Labor</i>	<i>0.5%</i>	<i>\$46.5</i>
<i>Securities Exchange Commission</i>	<i>0.5%</i>	<i>\$44.3</i>
<i>Office of Personnel Management</i>	<i>0.3%</i>	<i>\$32.8</i>
<i>Department of Defense</i>	<i>0.3%</i>	<i>\$29.7</i>
<b><i>Top 10 Total</i></b>	<b><i>99.5%</i></b>	<b><i>\$9,753.9</i></b>
<i>All Others</i>	<i>0.5%</i>	<i>\$60.0</i>
<b><i>Government Total</i></b>		<b><i>\$9,813.9</i></b>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2021

## Appendix IV: TOP Collections Including Debts Owed to the Internal Revenue Service and State Agencies

TOP is the centralized program through which federal and state disbursing agencies intercept, or offset, eligible federal and state payments to satisfy delinquent debts owed to federal and state agencies. Delinquent non-tax debts owed to federal agencies include loans, overpayments, fines, and penalties. In addition, the Federal Payment Levy Program, processed through TOP, allows the IRS to continuously levy federal payments due to delinquent federal taxpayers.<sup>14</sup> Delinquent debts owed to state agencies include child support and unemployment insurance obligations.

In FY 2021, Fiscal Service collected \$4.7 billion through TOP for federal and state agencies, of which \$935.8 million was for debts owed to federal agencies and \$3.8 billion for debts owed to state agencies. Highlights include:

- \$2.7 billion was collected for delinquent child support obligations submitted to TOP by HHS’s Office of Child Support Enforcement on behalf of states.
- \$716.9 million was collected for 50 states and the District of Columbia that participated in TOP’s State Income Tax Program, whereby federal tax refunds and federal vendor payments are offset to collect delinquent state income tax obligations.
- \$294.8 million was collected for the 50 states and the District of Columbia that participated TOP’s Unemployment Insurance Compensation Program, whereby federal tax refunds and federal vendor payments are offset to collect delinquent unemployment insurance benefit and employer tax obligations.
- \$107.3 million was collected for the 11 states and the District of Columbia that participated in TOP’s State Reciprocal Program for other state debts, whereby eligible federal vendor payments are offset to collect debt owed to states. In return, states offset \$13.3 million from state payments to collect delinquent federal non-tax debt.
- \$261.6 million delinquent federal taxes was collected through the Federal Payment Levy Program.

FIGURE 23

### TOP Collection - Federal Debt: FY 2017-2021 (Dollars in Millions)

Type of Debt	Type of Payment Offset / Levy	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Federal Non-Tax Debt	Tax Refund Offset	\$3,213.2	\$3,256.4	\$5,198.5	\$3,505.0	\$422.3
Federal Non-Tax Debt	Administrative Offset	\$457.9	\$485.4	\$647.8	\$469.6	\$238.6
Federal Non-Tax Debt	State Payments	\$53.2	\$63.6	\$103.3	\$65.7	\$13.3
Federal Tax Debt	Tax Levy (Federal Payments)	\$682.6	\$678.9	\$801.5	\$507.2	\$261.6
<b>Total</b>		<b>\$4,406.9</b>	<b>\$4,484.3</b>	<b>\$6,751.1</b>	<b>\$4,547.5</b>	<b>\$935.8</b>

SOURCE: DEPARTMENT OF THE TREASURY, BUREAU OF THE FISCAL SERVICE

<sup>14</sup>“Levy” is legally distinct from “offset”. While offset involves the netting out of mutual obligations between two parties, a levy is a legal seizure of property, usually in the hands of a third party, to satisfy a tax debt.

FIGURE 24

**TOP Collection - State Debt as of September 30: FY 2017-2021**  
(Dollars in Millions)

<i>Type of Debt</i>	<i>Type of Payment Offset</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2021</i>
<i>Child Support</i>	<i>Tax Refund Offset</i>	\$1,796.4	\$1,751.9	\$1,723.3	\$5,044.6	\$2,707.7
<i>State Income Tax Debt</i>	<i>Tax Refund Offset</i>	\$607.7	\$563.5	\$493.2	\$503.4	\$695.1
<i>State Unemployment Compensation Debt</i>	<i>Tax Refund Offset</i>	\$353.8	\$300.3	\$270.9	\$224.8	\$293.4
<i>Child Support</i>	<i>Administrative Offset</i>	\$7.1	\$7.6	\$8.6	\$7.9	\$9.9
<i>State Income Tax Debt (Reciprocal Program)</i>	<i>Administrative Offset</i>	\$36.9 <sup>15</sup>	\$36.9	\$39.1	\$25.0	\$21.9
<i>Other State Debt (Reciprocal Program)</i>	<i>Administrative Offset</i>	\$48.4	\$46.7	\$54.6	\$53.4	\$107.3
<i>State Unemployment Compensation Debt (Reciprocal Program)</i>	<i>Administrative Offset</i>	N/A	\$4.6	\$2.5	\$2.1	\$1.5
<b>Total</b>		<b>\$2,850.3</b>	<b>\$2,711.5</b>	<b>\$2,592.2</b>	<b>\$5,861.2</b>	<b>\$3,836.8</b>

SOURCE: DEPARTMENT OF THE TREASURY, BUREAU OF THE FISCAL SERVICE

<sup>15</sup>Revised and updated from FY 2017 Annual Report.

## Appendix V: Compliance with 120-Day Delinquent Debt Referral Requirement

Federal agencies are required to notify Treasury of legally enforceable, non-tax debts that are more than 120 days delinquent for purposes of administrative offset, and Treasury is required to report to Congress when debts are not timely referred.

The figure below shows the extent to which each federal agency satisfied this referral requirement for FY 2021. The figure only includes agencies that had eligible debts to refer to Fiscal Service. Agencies that did not have eligible debts to refer are not listed.

Note: The data used in this figure, as with the data for much of this report, are based on data that agencies reported on the TROR at the close of FY 2021. When agencies report information on the TROR, they certify to its accuracy.

FIGURE 25

### ***Compliance with 120-Day Delinquent Debt Referral Requirement as of September 30: FY 2021***

<i>Agency</i>	<i>Total Number of Eligible Debts</i>	<i>Number of Eligible Debts Referred</i>	<i>Number of Eligible Debts Not Referred</i>	<i>Compliance Rate</i>
<i>Agency for International Development</i>	52	52	0	100.0%
<i>Agency of Global Media</i>	2	2	0	100.0%
<i>Commodity Futures Trading Commission</i>	365	365	0	100.0%
<i>Consumer Product Safety Commission</i>	1	1	0	100.0%
<i>Department of Commerce</i>	5,298	5,298	0	100.0%
<i>Department of Energy</i>	90	90	0	100.0%
<i>Department of Interior</i>	34,099	34,099	0	100.0%
<i>Environmental Protection Agency</i>	240	240	0	100.0%
<i>Equal Employment Opportunity Commission</i>	16	16	0	100.0%
<i>Farm Credit Administration</i>	1	1	0	100.0%
<i>Federal Communications Commission</i>	11,336	11,336	0	100.0%
<i>Federal Election Committee</i>	164	164	0	100.0%
<i>Federal Housing Finance Agency</i>	2	2	0	100.0%
<i>Federal Maritime Commission</i>	6	6	0	100.0%
<i>Federal Trade Commission</i>	55	55	0	100.0%
<i>Funds Appropriated to the President</i>	6	6	0	100.0%
<i>Government Accountability Office</i>	8	8	0	100.0%
<i>Government Publishing Office</i>	9	9	0	100.0%
<i>Merit Systems Protection Board</i>	1	1	0	100.0%



***Compliance with 120-Day Delinquent Debt Referral Requirement  
as of September 30: FY 2021***

<i>Agency</i>	<i>Total Number of Eligible Debts</i>	<i>Number of Eligible Debts Referred</i>	<i>Number of Eligible Debts Not Referred</i>	<i>Compliance Rate</i>
<i>Millennium Challenge Corporation</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>100.0%</i>
<i>National Aeronautics and Space Administration</i>	<i>126</i>	<i>126</i>	<i>0</i>	<i>100.0%</i>
<i>National Archives &amp; Records Administration</i>	<i>103</i>	<i>103</i>	<i>0</i>	<i>100.0%</i>
<i>National Science Foundation</i>	<i>66</i>	<i>66</i>	<i>0</i>	<i>100.0%</i>
<i>Nuclear Regulatory Commission</i>	<i>364</i>	<i>364</i>	<i>0</i>	<i>100.0%</i>
<i>Pension Benefit Guaranty Corp.</i>	<i>1,077</i>	<i>1,077</i>	<i>0</i>	<i>100.0%</i>
<i>Presidio Trust Corporation</i>	<i>67</i>	<i>67</i>	<i>0</i>	<i>100.0%</i>
<i>Railroad Retirement Board</i>	<i>4,196</i>	<i>4,196</i>	<i>0</i>	<i>100.0%</i>
<i>Securities and Exchange Commission</i>	<i>1,087</i>	<i>1,087</i>	<i>0</i>	<i>100.0%</i>
<i>Small Business Administration</i>	<i>118,174</i>	<i>118,174</i>	<i>0</i>	<i>100.0%</i>
<i>Department of Education</i>	<i>22,447,357</i>	<i>22,447,012</i>	<i>345</i>	<i>99.9%</i>
<i>Department of Housing and Urban Development</i>	<i>4,676</i>	<i>4,664</i>	<i>12</i>	<i>99.7%</i>
<i>Department of Treasury</i>	<i>5,186</i>	<i>5,154</i>	<i>32</i>	<i>99.4%</i>
<i>Department of Justice</i>	<i>38,452</i>	<i>38,051</i>	<i>401</i>	<i>99.0%</i>
<i>Department of State</i>	<i>20,704</i>	<i>20,496</i>	<i>208</i>	<i>99.0%</i>
<i>Department of Health and Human Services</i>	<i>1,165,437</i>	<i>1,143,675</i>	<i>21,762</i>	<i>98.1%</i>
<i>Department of Transportation</i>	<i>7,548</i>	<i>7,407</i>	<i>141</i>	<i>98.1%</i>
<i>Department of Homeland Security</i>	<i>61,226</i>	<i>59,862</i>	<i>1,364</i>	<i>97.8%</i>
<i>Department of Agriculture</i>	<i>58,681</i>	<i>53,901</i>	<i>4,780</i>	<i>91.9%</i>
<i>Armed Forces Retirement Home</i>	<i>117</i>	<i>103</i>	<i>14</i>	<i>88.0%</i>
<i>Office of Personnel Management</i>	<i>1,386</i>	<i>1,215</i>	<i>171</i>	<i>87.7%</i>
<i>U.S. Postal Service</i>	<i>60,344</i>	<i>52,731</i>	<i>7,613</i>	<i>87.4%</i>
<i>General Services Administration</i>	<i>1,504</i>	<i>1,237</i>	<i>267</i>	<i>82.3%</i>
<i>Court of Appeals/Veteran Claims</i>	<i>3</i>	<i>2</i>	<i>1</i>	<i>66.7%</i>
<i>Department of Veterans Affairs</i>	<i>12,755</i>	<i>8,171</i>	<i>4,584</i>	<i>64.1%</i>
<i>The Judiciary</i>	<i>303</i>	<i>176</i>	<i>127</i>	<i>58.1%</i>
<i>Department of Labor</i>	<i>35,315</i>	<i>16,394</i>	<i>18,921</i>	<i>46.4%</i>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES—FOURTH QUARTER FY 2021

***Compliance with 120-Day Delinquent Debt Referral Requirement  
as of September 30: FY 2021***

<i>Agency</i>	<i>Total Number of Eligible Debts</i>	<i>Number of Eligible Debts Referred</i>	<i>Number of Eligible Debts Not Referred</i>	<i>Compliance Rate</i>
<i>Social Security Administration</i>	1,299,667	465,540	834,127	35.8%
<i>Department of Defense</i>	1,720,843	256,164	1,464,679	14.9%
<i>Corp. for National and Community Service</i>	1,224	152	1,072	12.4%
<i>Consumer Financial Protection Bureau</i>	25	1	24	4.0%
<i>Architect of the Capitol</i>	18	0	18	0.0%
<i>Chemical Safety Board</i>	2	0	2	0.0%
<i>Commission on International Religious Freedom</i>	1	0	1	0.0%
<i>Council of Inspectors General on Integrity &amp; Efficiency</i>	9	0	9	0.0%
<i>Election Assistance Commission</i>	1	0	1	0.0%
<i>Institute for Environmental Conflict Resolution</i>	2	0	2	0.0%
<i>James Madison Memorial Foundation</i>	26	0	26	0.0%
<i>John C. Stennis Space Center</i>	2	0	2	0.0%
<i>National Council on Disability</i>	2	0	2	0.0%
<i>National Credit Union Administration</i>	8	0	8	0.0%
<i>Smithsonian Institution</i>	1	0	1	0.0%
<i>U.S. House - Senate</i>	173	0	173	0.0%

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES—FOURTH QUARTER FY 2021

## *Appendix VI: Payments Exempt from Centralized Administrative Offset by the Secretary of the Treasury*

As authorized by federal law, 31 U.S.C. § 3716(c)(3)(B), the Secretary, at the request of a paying agency, may exempt certain classes of federal payments from the requirement that they be offset for the purpose of collecting non-tax debt owed to the United States. A complete list of payment classes exempt from centralized administrative offset is available on [Treasury's website](#).

FIGURE 26

### *Payments Exempt by Action of the Secretary of the Treasury During FY 2021*

<i>Payment Agency</i>	<i>Type of Payment</i>
<i>Department Health and Human Services</i>	<i>World Trade Center Health Program payments made under the James Zadroga 9/11 Health and Compensation Act of 2010 to provide medical monitoring and treatment to responders and survivors of the September 11, 2001 terrorist attacks. Approved October 23, 2020.</i>
<i>Department of the Treasury</i>	<i>Payments to state, tribal, and local governments under Division N, Title V, Subtitle A of the Consolidated Appropriations Act, 2021 to provide financial assistance and housing stability to eligible households in response to COVID-19. Approved January 12, 2021.</i>
<i>Department of the Treasury</i>	<i>Payroll assistance payments to air carriers and their contractors for pandemic relief under section 402 of the Consolidated Appropriations Act, 2021. Approved January 13, 2021.</i>
<i>Department of the Treasury</i>	<i>Payroll assistance payments to air carriers and their contractors for pandemic relief under section 7301 of the American Rescue Plan Act of 2021. Approved April 16, 2021.</i>
<i>Department of the Treasury</i>	<i>Payments authorized under section 9901 of the American Rescue Plan Act of 2021 for the use of responding to the COVID-19 public health emergency, providing premium pay to essential workers, the provision of government services, or making necessary investments in water, sewer, or broadband infrastructure. Approved April 29, 2021.</i>
<i>Department of the Treasury</i>	<i>Payments under the Homeowner Assistance Fund established under section 3206 of the American Rescue Plan Act of 2021. Approved April 29, 2021.</i>
<i>Department of the Treasury</i>	<i>Payments to states, U.S. territories and certain local governments with more than 200,000 residents to provide rental assistance and housing stability services to eligible households in response to COVID-19. Approved April 29, 2021.</i>
<i>Department of Agriculture</i>	<i>Payments made by the Farm Service Agency under section 1005 of the American Rescue Plan Act of 2021 to provide debt relief to socially disadvantaged farmers and ranchers. Approved May 19, 2021.</i>

## *Payments Exempt by Action of the Secretary of the Treasury During FY 2021*

<i>Payment Agency</i>	<i>Type of Payment</i>
<i>Small Business Administration</i>	<i>Shuttered Venue Operators Grant payments pursuant to section 324 of the Economic Aid to Hard-Hit Small Businesses, Nonprofits and Venues Act, as part of H.R. 133 Consolidated Appropriations Act, 2021. Approved June 8, 2021.</i>
<i>Small Business Administration</i>	<i>Restaurant Revitalization Fund payments pursuant to section 5003 of the American Rescue Plan Act. These payments are intended to help restaurants and other eligible businesses keep their doors open. Approved June 8, 2021.</i>
<i>Department of Agriculture</i>	<i>Payments made by the Farm Service Agency under the USDA Pandemic Assistance for Producers initiative. Approved July 1 ,2021.</i>
<i>Federal Communications Commission</i>	<i>Emergency Connectivity Fund payments issued under Title VII, section 7402 of the American Rescue Plan Act of 2021. Approved September 24, 2021.</i>

## *Appendix VII: Sources of Data*

Data in this report were obtained from the following sources and reported as of September 30, 2021:

### **Sources**

Treasury Report on Receivables and Debt Collection Activities – Fourth Quarter 2021, as reported by Federal creditor agencies to the Department of the Treasury

Department of the Treasury, Bureau of the Fiscal Service

Department of Health and Human Services, Program Support Center

Department of Justice, Office of Debt Collection Management