



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT  
Washington, DC 20415

The Director

## MEMORANDUM

**TO:** Heads and Acting Heads of Departments and Agencies  
**FROM:** Charles Ezell, Acting Director, U.S. Office of Personnel Management  
**DATE:** February 27, 2025  
**RE:** Agency Reporting to OPM for Fiscal Year 2024 Taxpayer-Funded Union Time Use

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### I. Introduction

President Trump has promised to restore efficiency and accountability in the Federal Government. Doing so is crucial to improve the ability of agencies to deliver mission outcomes, provide excellent service, and effectively steward taxpayer dollars. In support of this objective, the U.S. Office of Personnel Management (OPM) is requiring agencies subject to the Federal Service Labor-Management Relations Statute (the Statute)<sup>1</sup> to administer the Statute in a manner consistent with the requirements of an effective and efficient government and, consistent with this objective and 5 U.S.C. § 7131(d), to authorize taxpayer-funded union time<sup>2</sup> only in amounts that are reasonable, necessary, and in the public interest and to monitor its use to see that it is used efficiently.

### II. Agency Reporting Requirements

This memorandum includes two data requests with separate deadlines.

**Request #1:** By **March 14, 2025**, Agencies are required to submit the below taxpayer-funded union time information for Fiscal Year 2024 (i.e., October 1, 2023, through September 30, 2024).<sup>3</sup> In large part, these are the same data elements that Agencies were required to submit for the [Fiscal Year 2019 report](#).

Aggregate Data (see *Tab A in attached template*):

1. The purposes for which the agency has authorized the use of taxpayer-funded union time (i.e., Term Negotiations, Mid-Term Negotiations, Dispute Resolution, General Labor-Management Relations)
2. The amounts of time used for each purpose of taxpayer-funded union time;

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<sup>1</sup> 5 U.S.C. Chapter 71.

<sup>2</sup> 5 U.S.C. § 7131 refers to taxpayer funded union time as “official time.”

<sup>3</sup> OPM is requiring submission of this information in accordance with OPM’s authority under 5 U.S.C. § 1103.

3. The total number of bargaining unit employees as of September 30, 2024;
4. The total value of the free or discounted use of government property for labor organizations or individuals on taxpayer-funded union time;
5. Any expenses the agency paid for activities conducted on taxpayer-funded union time; and
6. The amount of any reimbursement paid by the labor organizations for the use of government property.

Employee Data (see Tab B in attached template):

1. The job title (as listed on position description) and total compensation (cost of salary and benefits) of each employee who has used taxpayer-funded union time in the fiscal year;
2. The total number of hours each employee received pay and the total number of hours spent on taxpayer-funded union time;
3. Employee's position description number; and
4. Employee's official duty station as listed on their SF-50.

**Request #2** (see Tab C in attached template): By **April 1, 2025**, Agencies are required to submit the below taxpayer-funded union time (TFUT) information for Fiscal Year 2024 (October 1, 2023, through September 30, 2024).

1. For each employee listed in Tab B who has used taxpayer-funded union time in the fiscal year, please provide a copy of their position descriptions;<sup>4</sup>
2. For each employee listed in Tab B who has used taxpayer-funded union time in the fiscal year, please note whether they were eligible to telework or work remotely prior to President Trump's January 20, 2025, Presidential Memorandum, "Return to In-Person Work"; and if so, how many days per pay period were they required to go to the office? (please update in columns J and K in Tab B)
3. How many hours did each agency permit labor organizations, or employees of the agency for whom TFUT was authorized, to use that agency real property (e.g., offices, cubicles, or other space within an agency facility) at no cost or at a discounted rate? How much was each agency reimbursed with respect to the use of agency real property provided at no cost or at a discounted rate?
4. How much did each agency permit and reimburse labor organizations or employees authorized for TFUT for expenses related to purchasing new office supplies, upgrading equipment, or covering construction and renovation costs for office space designated for collective bargaining unit use?

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<sup>4</sup> Before submitting position descriptions, agencies must first contact OPM at [awr@opm.gov](mailto:awr@opm.gov) to obtain additional instructions. Please do not submit any position descriptions before first contacting OPM.

5. As it relates to each agency's TFUT use, if there was an increase in the total cost, hours claimed, or eligible employees between FY23 and FY24, please provide a detailed explanation of the circumstances giving rise to any increase.

### **III. Data Submission**

The standardized form for the agency submission of the annual report is attached to this memorandum. The fiscal year 2024 standardized form must be submitted electronically to [awr@opm.gov](mailto:awr@opm.gov). The submission deadline is no later than March 14, 2025 for Request #1 and no later than April 1, 2025 for Request #2. For each request, one consolidated report is required from each department or agency head covering all bargaining units in the agency.

### **IV. Questions**

Agency headquarters-level human resources offices may contact OPM's Accountability and Workforce Relations office at [awr@opm.gov](mailto:awr@opm.gov) or (202) 606-2930. Other agency employees should contact their agency human resources offices for assistance.

cc: Chief Human Capital Officers (CHCOs), Deputy CHCOs, Human Resources Directors, and Chiefs of Staff.

Attachment 1: Data Collection Template

**Taxpayer-Funded Union Time**  
**Data Submission Form - TAB A**

**Purpose:** Agencies are required to authorize taxpayer-funded union time (TFUT) only in amounts that are reasonable, necessary, and in the public interest and to monitor its use to see that it is used efficiently. Each agency subject to chapter 71 of title 5, United States Code, must submit to the Acting OPM Director a report on the requirements set forth in the February 27, 2025 OPM memorandum.

**Please insert your agency's information for each data field below. All data should reflect the amount as of September 30, 2024.**

*Note : A single consolidated report is required for each agency by **March 14, 2025**.*

**Department/Agency Name:**

**Number of Bargaining Unit Employees as of September 30, 2024:**

**Purpose and Amount:**

*(Select from the categories below the purposes for which the agency has authorized the use of taxpayer-funded union time during FY 2024. List the amount of time used for each identified purpose of taxpayer-funded union time.)*

- a. Term Negotiations:
- b. Mid-Term Negotiations:
- c. Dispute Resolution:
- d. General Labor-Management Relations:

**Job Title (as listed on position description) , Position Description#, Official Duty Station, Total Salary, Total Number of Paid Time, Total Number of TFUT Hours and Proportion of Overall Time:**

**Please use the *\*TAB B\_Employee TFUT Data\** tab to fill in this information.**

**Government Property Usage Value:**

*(List the total dollar value of the free or discounted use of government property for labor organizations or individuals on taxpayer-funded union time for FY 2019.*

- a. Office space:
- b. Equipment:
- c. Other:

**Other Agency Expenses:**

*(List the total dollar amount and type of any expenses the agency paid for activities conducted on taxpayer-funded union time, e.g., travel costs, reimbursements or payment for training, etc.)*

**Reimbursement Cost:**

*(List the total dollar amount and purpose of any reimbursement paid by the labor organizations for the use of government property, e.g., cost of office space rental.)*

**Name of Reporting Official:**

**Telephone:**

**Title of Reporting Official:**

**Email Address:**

**Date:**

Please save the Excel workbook and attach it to an email to: [AWR@opm.gov](mailto:AWR@opm.gov) by **March 14, 2025**.

TAB B

**DUE BY MARCH 14, 2025**

**DUE BY APRIL 1, 2025**

Job Title (as listed on Position Description)	Position Description #	Official Duty Station (Listed on SF-50)	Total Salary	Benefits Cost in Dollars	Total Compensation Costs (Including salary and benefits)	Total Number of Hours Employee Received Pay	Total Number of TFUT Hours	Proportion of TFUT Hours to Overall Time	Was employee telework/remote work eligible prior to January 20, 2025? (Y/N)	If YES, how many days per pay period were they required to go to the office?
Program Management Specialist	6A1234	Washington, DC	\$100,000	\$35,000	\$135,000	1,780	80	4.5%		
					column D + E			EXAMPLE: 80/1780 = .045		

NOTE: All data should reflect the amount as of September 30, 2024.

NOTE: The benefits costs in dollars and the percentage used for benefit costs refers to the cost of benefits the agency pays for each employee. List the annualized salary of the employee (e.g. GS Grade and Step salary) with the benefits cost included in the total amount.

NOTE: The overall "paid time" is time for which an employee is paid by the Federal Government, including both duty time, in which the employee performs agency business, and taxpayer-funded union time. It does not include time spent on paid or unpaid leave, or an employee's off-duty hours.

**Taxpayer-Funded Union Time**  
**Data Submission Form - TAB C**

**Purpose:** Agencies are required to authorize taxpayer-funded union time (TFUT) only in amounts that are reasonable, necessary, and in the public interest and to monitor its use to see that it is used efficiently. Each agency subject to chapter 71 of title 5, United States Code, must submit to the Acting OPM Director a report on the requirements set forth in the February 27, 2025 OPM memorandum.

Please insert your agency's information for each data field below. All data should reflect the amount as of September 30, 2024.

*Note : A single consolidated report is required for each agency by **April 1, 2025**.*

**Department/Agency Name:**

How many hours did each agency permit labor organizations, or employees of the agency for whom TFUT was authorized, to use that agency real property (e.g., offices, cubicles, or other space within an agency facility) at no cost or at a discounted rate?

How much was each agency reimbursed with respect to the use of agency real property provided at no cost or at a discounted rate?

How much did each agency permit and reimburse labor organizations or employees authorized for TFUT for expenses related to purchasing new office supplies, upgrading equipment, or covering construction and renovation costs for office space designated for collective bargaining unit use?

Did the aggregate total cost of union time increase overall from FY 2023?

YES  NO

If **YES**, please provide a detailed explanation of the circumstances giving rise to any increase.

Did the total number of FY 2024 TFUT hours claimed increase from FY 2023?

YES  NO

If **YES**, please provide a detailed explanation of the circumstances giving rise to any increase.

Did the total number of employees who used TFUT increase between FY 2023 and FY 2024?

YES  NO

If **YES**, please provide a detailed explanation of the circumstances giving rise to any increase.

**Name of Reporting Official:**

**Telephone:**

**Title of Reporting Official:**

**Email Address:**

**Date:**

Please save the Excel workbook and attach it to an email to: **AWR@opm.gov** by **April 1, 2025**.