



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Washington, DC 20415

The Director

MEMORANDUM

TO: Heads and Acting Heads of Departments and Agencies

FROM: Scott Kupor, Director, U.S. Office of Personnel Management

DATE: January 30, 2026

RE: Agency Reporting to OPM for Fiscal Year 2025 Taxpayer-Funded Union Time Use and Collective Bargaining Expenses

Last year, the U.S. Office of Personnel Management (OPM) directed agencies to report on the use of taxpayer-funded union time (TFUT) and certain collective bargaining expenses for Fiscal Year 2024. In OPM's report based on that data, "[TFUT Usage in the Federal Government: Fiscal Year 2024](#)" (issued August 2025), agencies report a nearly 20% increase in the rate of TFUT used since the last report published for Fiscal Year 2019. In total, labor union representatives used 3.24 million hours of TFUT at a cost of more than \$207 million.

To ensure efficiency, transparency, and accountability in the Federal Government, OPM requires agencies subject to the Federal Service Labor-Management Relations Statute (5 U.S.C. chapter 71) to report TFUT and collective bargaining expenses for Fiscal Year 2025. The deadline to report this data is February 23, 2026.

Agencies are required to submit the below taxpayer-funded union time information and collective bargaining expenses for Fiscal Year 2025 (i.e., October 1, 2024, through September 30, 2025). These are the same data elements that agencies were required to submit for the FY 2024 requests: [Agency Reporting to OPM for Fiscal Year 2024 Taxpayer-Funded Union Time Use](#) and [Further Agency Reporting to OPM on Taxpayer-Funded Collective Bargaining Expenses](#).

Aggregate Data:

1. The purposes for which the agency has authorized the use of taxpayer-funded union time:
 - a. Term Negotiations
 - b. Mid-Term Negotiations
 - c. Dispute Resolution
 - d. General Labor-Management Relations

2. The amounts of time used for each of the four categories of taxpayer-funded union time;
3. The total number of bargaining unit employees as of September 30, 2025;
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:

1. The job title (as listed on position description) and total compensation of each employee who has used taxpayer-funded union time in the fiscal year. List the employee's total salary, benefits cost in dollars, total compensation costs (including salary and benefits), hourly rate, total number of hours employee received pay, total number of TFUT hours used, and the actual cost of TFUT (based on the total compensation divided by 2087 hours.)
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 official duty station as listed on their SF-50.
4. How many full-time (100%) official time officials does your agency have? Please list by employee title and percentage of official time.
5. How many 50%+ but not 100% official time employees does your agency have?

Additional Employee Data:

1. How many hours did each agency permit labor organizations, or employees of the agency for whom TFUT was authorized, to use that agency's 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?
2. 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?

3. As it relates to each agency's TFUT use, if there was an increase in the total cost, hours claimed, or eligible employees between FY24 and FY25, please provide a detailed explanation of the circumstances giving rise to any increase.

Collective Bargaining Expenses:

1. The total compensation paid to agency employees (including employees on official time) to:
 - a. negotiate CBAs;
 - b. negotiate midterm agreements;
 - c. process grievances pursuant to grievance-arbitration provisions in CBAs; and
 - d. engage in mediation, arbitration, and impasse resolution in connection with collective bargaining disputes;
2. Total arbitral fees paid to arbitrators hearing grievances pursuant to grievance arbitration provisions in CBAs;
3. Travel and lodging expenses for agency staff and union staff paid or reimbursed with tax dollars to negotiate collective bargaining agreements;
4. Expenses paid for retaining experts to assist in CBA negotiations;
5. Expenses paid for factfinders, mediators, and arbitrators to settle collective bargaining disputes;
6. Costs of administrative support and purchasing supplies for bargaining, monitoring, and administering CBAs;
7. Costs of acquiring and using technology for bargaining, monitoring, and administrating collectively bargained agreements;
8. The fair market value of agency office space provided to labor unions;
9. Penalties levied related to collective bargaining with labor unions, including but not limited to arbitration awards or monetary settlements provided to workers or unions related to collective bargaining;

Current Collective Bargaining Agreements:

1. All CBAs currently in force at the agency; and
2. With respect to each CBA currently in force:
 - a. The date the CBA was executed and its scheduled expiration date;

- b. How long was spent negotiating each CBA, broken out by each stage of the negotiation (i.e., ground rules bargaining, substantive bargaining, impasse proceedings).
3. With respect to any midterm negotiations that occurred in FY 2025, the date such negotiations were commenced and the date such negotiations concluded (including any applicable impasse proceedings), or the fact that such negotiations remain ongoing.

The standardized form for the agency submission of the annual report is attached to this memorandum. The fiscal year 2025 standardized form must be submitted electronically to awr@opm.gov. The submission deadline is no later than February 23, 2026. One consolidated report is required from each department or agency head covering all bargaining units in the agency. Please do not include separate reports for each subagency or component.

Agency headquarters-level human resources offices may contact OPM's Accountability and Workforce Relations office at 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: [FY25 TFUT Data Collection Template](#)