

S 1011

Federal Employees and Retirees with Delinquent Tax Debt Initiative (FERDI) Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Government Operations and Politics

**Introduced:** Mar 28, 2023

**Current Status:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs.

**Latest Action:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs. (Mar 28, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/1011>

Sponsor

**Name:** Sen. Braun, Mike [R-IN]

**Party:** Republican • **State:** IN • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ernst, Joni [R-IA]	R · IA		Mar 28, 2023

Committee Activity

Committee	Chamber	Activity	Date
Homeland Security and Governmental Affairs Committee	Senate	Referred To	Mar 28, 2023

Subjects & Policy Tags

**Policy Area:**

Government Operations and Politics

Related Bills

No related bills are listed.

## Federal Employees and Retirees with Delinquent Tax Debt Initiative (FERDI) Act

This bill disqualifies individuals with delinquent tax debt from federal employment and requires the Internal Revenue Service (IRS) to regularly publish a report on the tax liabilities of federal employees.

Specifically, the bill disqualifies both applicants and current employees with seriously delinquent tax debt from federal employment. The bill defines *seriously delinquent tax debt* as a federal tax liability that has been assessed by the Department of the Treasury and that may be collected via levy or court proceeding, with specified exceptions. Agencies must provide for appropriate review of public records to determine if there are any liens against applicants or current employees, and may take certain personnel actions against employees who willfully fail to file taxes or understate their liability.

The bill also directs the IRS to publish an annual report on current and retired federal civilian and military employees who have delinquent tax debt or an unfiled tax return for the most recent fiscal year. (The IRS currently investigates and reports on similar information through its Federal Employee/Retiree Delinquency Initiative, or FERDI.)

### Actions Timeline

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- **Mar 28, 2023:** Introduced in Senate
- **Mar 28, 2023:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs.