

PRIVATE DEBT COLLECTION PROGRAM BALANCE

IRS PRIVATE DEBT COLLECTION PROGRAM BALANCE
Program start date through June 13, 2019
Commissions are through 06/13/2019 and all other costs are through 05/31/2019

Category	Total Amount	FY 2019	FY 2018	FY 2017	FY 2016
Revenue (Collections)					
Commissionable Payments ¹	\$209,945,910	\$129,209,313	\$75,372,679	\$5,363,918	
Non-Commissionable Payments ¹	\$18,832,773	\$10,794,699	\$6,820,047	\$1,218,027	
Total Revenue	\$228,778,683	\$140,004,011	\$82,192,727	\$6,581,945	
Cost					
Commissions Paid ²	\$41,610,859	\$25,620,207	\$14,921,708	\$1,068,944	
Contract Administration ³	\$8,983,841	\$4,642,821	\$4,341,020		
Special Compliance Personnel Program ³	\$7,492,433	\$7,492,433	\$0		
Other IRS Costs ⁴	\$53,369,216	\$7,246,109	\$11,870,974	\$18,967,202	\$15,284,931
Total IRS Costs⁵	\$111,456,349	\$45,001,570	\$31,133,702	\$20,036,146	\$15,284,931
Program Balance (Revenue less Total IRS Costs)	\$117,322,334	\$95,002,441	\$51,059,025	(\$13,454,201)	(\$15,284,931)

¹ Data extracted from tables in Section B, Amount Collected.

² Data extracted from tables in Section E, Fees Retained - Cost of Services Fund.

³ Data extracted from tables in Section E, Fees Retained - Special Compliance Personnel Program (SCPP) Fund.

⁴ Includes IT and other costs not payable from the Cost of Services or SCPP Fund per IRC sections 6306(e) and 6307(a).

⁵ Data extracted from tables in Section C, IRS Private Debt Collection Costs. The amounts were rounded to nearest whole dollar.

A. Tax Receivables

Tax Receivables
FY 2019 through June 13, 2019

PCA	Number of Entities	Amount
CBE	299,446	\$2,645,881,461
ConServe	299,521	\$2,649,028,590
Performant	299,469	\$2,645,342,477
Pioneer	299,363	\$2,643,340,543
Total	1,197,799	\$10,583,593,070

Source: SB/SE - PDC "FY 2019 All PCAs Report"

B. Amounts Collected

Dollars Collected
FY 2019 through June 13, 2019

PCA	Total	Commissionable Payments	Non-Commissionable Payments
CBE	\$37,906,054	\$35,230,723	\$2,675,331
ConServe	\$33,191,691	\$30,732,743	\$2,458,948
Performant	\$33,769,760	\$30,827,717	\$2,942,042
Pioneer	\$35,136,507	\$32,418,129	\$2,718,377
Total	\$140,004,011	\$129,209,313	\$10,794,698

Source: Chief Financial Officer (CFO), SB/SE - PDC "FY 2019 Non-Commissionable Payment Report"

Installment Agreements Entered
FY 2019 through June 13, 2019

PCA	Number of Entities	Amount
CBE	11,375	\$75,013,358
ConServe	8,372	\$51,008,700
Performant	6,053	\$39,406,920
Pioneer	8,321	\$52,419,628
Total	34,121	\$217,848,607

Source: SB/SE - PDC "FY 2019 All PCAs Report"

C. IRS Private Debt Collection Costs

<p>IRS COLLECTION COST FY 2019 through June 13, 2019 All costs are through 05/31/2019</p>

Expense	Total Amount
Commissions Paid	\$25,620,207
Labor	\$8,272,373
Information Technology	\$785,652
Non-Information Technology	\$7,486,721
Travel	\$84,209
Information Technology	\$414
Non-Information Technology	\$83,795
Print	\$41,136
Information Technology	\$0
Non-Information Technology	\$41,136
Contract	\$1,920,856
Information Technology	\$1,559,925
Non-Information Technology	\$360,931
Background investigations	\$815,300
Information Technology	\$0
Non-Information Technology	\$815,300
Indirect Costs ^{1,2}	\$8,247,490
Total Direct and Indirect Costs	\$45,001,570

Source: SB/SE Finance

¹Indirect costs are ongoing expenses of operating an organization that cannot be immediately associated with the activity or program.

²CFO Cost Accounting provided a new overhead rate of 74.08%, as of 05/13/2019. The indirect costs are determined by applying the overhead rate to all PDC Expenses.

D. Fees Retained

COST OF SERVICES FUND
FY 2019 through June 13, 2019

Description	Amount
Commissionable Payments	\$129,209,313
Fiscal Year 2018 Carryover	\$2,949,849
Fiscal Year 2018 Sequestration Returned	\$1,243,649
25% of Commissionable Payments	\$32,302,328
Less: Sequestration ¹	(\$2,002,744)
Retained Earnings	\$34,493,082
Fees Paid to PCAs	(\$25,620,207)
Remaining Balance in Cost of Services Fund	\$8,872,875

Source: SB/SE Finance

¹Sequestered fund will become available in future fiscal years.

SPECIAL COMPLIANCE PERSONNEL PROGRAM (SCPP) FUND
FY 2019 through June 13, 2019
Commissions paid are through 06/13/2019 and all other costs are through 05/31/2019

Fees	Amount
Fiscal Year 2018 Carryover	\$14,599,481
Fiscal Year 2018 Sequestration Returned	\$1,243,649
25% of Commissionable Payments	\$32,302,328
Less: Sequestration ¹	(\$2,002,744)
Retained Earnings	\$46,142,714
Costs	Amount
Special Compliance Personnel Program ²	\$7,492,432
Contract Administration	\$4,642,821
Total SCPP Fund Costs	\$12,135,253
Available Balance in SCPP Fund	\$34,007,461

Source: SB/SE Finance

¹Sequestered funds will become available in future fiscal years.

²Special Compliance Personnel Program began October 2018.