



Federal Employee TAX COMPLIANCE GUIDE

Tax compliance is a year-round responsibility. A few steps throughout the year can help you file accurately, avoid unexpected tax bills, and address tax issues early.

1 Plan

Check your withholding during the year, especially after a change in income, household circumstances, or a withdrawal from a retirement account.

Tax Withholding Estimator: [IRS.gov/tax-withholding](https://www.irs.gov/tax-withholding)

Planning to retire?

Tax responsibilities continue in retirement. Pension or annuity income, retirement plan withdrawals, Social Security, and changes in withholding can affect what you owe. Review withholding or estimated tax needs before and after retirement.

Seniors & Retirees: [IRS.gov/individuals/seniors-retirees](https://www.irs.gov/individuals/seniors-retirees)

3 File

File required tax returns on time, whether you owe additional tax or expect a refund. If you cannot pay in full, file anyway. Filing on time can help limit additional penalties and interest.

If you have an unfiled return, file it as soon as possible. Eligible taxpayers can use IRS Free File to prepare and electronically file a federal return for free.

IRS Free File: [IRS.gov/freefile](https://www.irs.gov/freefile)

2 Report

Report all taxable income and review your return for completeness before filing. Include required wages, retirement income, interest, dividends, self-employment income, and other taxable income.

If you file a joint return, include the required information for both spouses. You remain responsible for the accuracy of your return even if someone else prepares it.

4 Pay

If you owe taxes, pay the balance in full when you can. IRS Direct Pay allows individuals to pay directly from a checking or savings account at no cost.

Direct Pay: [IRS.gov/directpay](https://www.irs.gov/directpay)

If you cannot pay in full, pay what you can and address the remaining balance promptly. IRS payment and resolution options may be available.

Tax Debt Help: [IRS.gov/payments/get-help-with-tax-debt](https://www.irs.gov/payments/get-help-with-tax-debt)

Federal Employee Standards

The Standards of Ethical Conduct for Employees of the Executive Branch, 5 C.F.R. § 2635.809, provide that employees must satisfy in good faith their obligations as citizens, including just financial obligations such as Federal, State, or local taxes imposed by law. Meeting your reporting, filing and payment responsibilities supports the high standard of integrity expected of the federal workforce.

Take Action or Get Help

- › Use the links above or scan a QR code to manage your account, make a payment, or explore options for resolving tax debt.
- › Call **800-829-7650** for account questions or to speak with an IRS representative.
- › Visit [IRS.gov/ETC](https://www.irs.gov/ETC) for federal employee/retiree resources



Tax Debt Help



Online Account



Direct Pay