

UNITED STATES DEPARTMENT OF LABOR

# Summary of Performance and Financial Information

FISCAL YEAR 2015

# Secretary's Message

I am pleased to submit the Department of Labor's Fiscal Year 2015 *Summary of Performance and Financial Information*, highlighting information previously published in the FY 2015 *Agency Financial Report* and the FY 2015 *Annual Performance Report*,<sup>1</sup> which can be found at: <u>http://www.dol.gov/dol/aboutdol/#budget</u>.

I am proud to report that an independent audit of our financial statements has once again resulted in an unmodified "clean" opinion. I am also pleased to report that the Department can offer a statement of reasonable assurance that the summarized financial and performance data included in this document as well as the data in the *Agency Financial Report* and the *Annual Performance Report* are reliable and complete per Office of Management and Budget guidance.



I invite you to review our progress on the links listed in this report and to follow us on Twitter, Facebook, and YouTube.

THOMAS E. PEREZ U.S. Secretary of Labor

# Department of Labor Mission, Organization, and Goal Structure

The Department of Labor's mission is to foster, promote, and develop the welfare of the wage earners, job seekers, and retirees of the United States; improve working conditions; advance opportunities for profitable employment; and assure work-related benefits and rights.

The Department accomplishes its mission through component agencies and offices that administer various statutes and programs. These programs are carried out through a network of regional offices and smaller field, district, and area offices, as well as through grantees and contractors. The largest program agencies, each headed by an Assistant Secretary, Commissioner, Administrator or Director, are: Employment and Training Administration, Office of Workers' Compensation Programs, Veterans' Employment and Training Service, Occupational Safety and Health Administration, Mine Safety and Health Administration, Employee Benefits Security Administration, Bureau of Labor Statistics, and the Wage and Hour Division.

The Department operates according to the goal structure in its FY 2014-2018 Strategic Plan (<u>http://www.dol.gov/\_sec/stratplan/</u>). For FY 2015 reporting, the goal structure included five strategic goals and ten strategic objectives.

# **Program Performance Overview**

STRATEGIC GOAL 1: Prepare workers for better jobs
Strategic Objective 1.1. Advance employment opportunities for US workers in 21st century demand sectors and occupations using proven training models through increased employer engagement and partnerships
Strategic Objective 1.2. Provide marketable skills and knowledge to increase workers' incomes and help them overcome barriers to the middle class through partnerships among business, education, labor, community organizations
and the workforce system
Strategic Objective 1.3. Advance workers' rights, acceptable work conditions, and livelihoods, particularly for the world's
vulnerable populations

<sup>&</sup>lt;sup>1</sup> This report contains information on FY 2015 and Program Year (PY) 2014 performance. Program Year results for 2015 will be available in the FY 2016 Annual Performance Report (APR).

The Employment and Training Administration (ETA) and the Veterans' Employment and Training Service (VETS) work to promote and support training and other services that provide workers the opportunity to make a living wage in jobs with long-term viability. ETA's programs also provide funding to increase skills and gainful employment for adults, dislocated workers, and youth. The Bureau of International Labor Affairs (ILAB) works to improve working conditions, raise living standards, and protect workers' ability to exercise their rights.

Results for key agency performance measures that support Strategic Goal 1 are provided in tabular form below. Following the table is a brief narrative that explains significant successes, challenges, and trends. Detailed performance information and analysis for all Strategic Goal 1 measures are available on pages 24-41 of the FY 2015 DOL APR (http://www.dol.gov/sites/default/files/documents/general/budget/CBJ-2017-V1-01.pdf).

Se	elected N	Aeasures				
*Target reached (Y), improved (I), or not reached (N)		FY/PY 2011	FY/PY 2012	FY/PY 2013	FY/PY 2014	FY/PY 2015
	Target	\$15,418	\$18,346[r]	\$16,364	\$16,694	\$16,998
ETA: Six Month Average Earnings (Workforce Investment Act (WIA) Dislocated Worker)	Result	\$16,500	\$15,930	\$15,977	\$16,710	
investment Act (WIA) Disiocated Worker)	*	Y	N	I	Y	
ETA: Six Month Average Earnings (WIA Adult)	Target	\$12,865	\$14,450[r]	\$13,684	\$13,945	\$14,194
	Result	\$13,482[r]	\$13,335[r]	\$13,842	\$13,677	
	*	Y	N	Y	N	
	Target	54.7%	59.6%	62.3%	62.2%	62.2%
ETA: Attainment of Degree or Certificate (WIA-Youth)	Result	62.6%	62.3%	66.6%	65.8%	
	*	Y	Y	Y	Y	
	Target	50.0%	51.0%	70.0%	94.0%	94.5%
ETA: Percent of Job Corps students who attain industry-recognized certifications	Result	77.3%	89.0%[r]	93.5%	95.5%	
	*	Y	Y	Y	Y	
VETS: Percent of Jobs for Veterans State Grants (JVSG) Veterans receiving intensive services	Target	_	32.0%	38.0%	50.0%	75%
	Result	25.0%	31.0%	39.2%	47.4%	75.9%
	*	_	I	Y	I	Y

[r] - Revised

ETA programs support training to help workers become more competitive and to equip them with the credentials and skills to succeed in the global labor market. In PY 2014, ETA reached targets for three of the four job training measures featured in this report.

ETA attributes the dip in WIA Adult average earnings to the lack of meaningful wage growth for all workers nationally. The continuous push for credential and certification attainment prior to graduation and the increased focus on graduate full-time placement continued to improve the percentage of students who attain industry-recognized certifications in Job Corps, which exceeded the PY 2014 target.

VETS assesses the performance of the American Job Center (AJC) system on behalf of veterans served by the JVSG program by tracking the services provided to participants and by participants' employment outcomes. Over the past three fiscal years, VETS' federal staff has provided monitoring, oversight, and technical assistance to State Workforce Agencies (SWAs) to aggressively increase the rate of intensive services provided to JVSG participants. A 2015 analysis of AJC services by the Department's Chief Evaluation Office found veterans in AJC employment programs, particularly those in JVSG, are doing better than non-veterans on a number of dimensions, including receiving services more quickly (consistent with priority of service), becoming employed, staying employed, and having higher earnings. To focus on improving employment outcomes, since FY 2011 VETS has adopted the strategy of increasing the rate of intensive services for JVSG veterans, and has increased the rate from 25.0 percent to 75.9 percent.

# STRATEGIC GOAL 2: Improve workplace safety and health

Strategic Objective 2.1. Secure safe and healthy workplaces, particularly in high-risk industries

The DOL agencies working toward safe and healthy workplaces are the Mine Safety and Health Administration (MSHA) and the Occupational Safety and Health Administration (OSHA). By strategically scheduling inspections and outreach in high-risk areas, in addition to completing mandated enforcement activities, DOL expects to have the greatest effect on overall compliance.

Results for key agency performance measures that support Strategic Goal 2 are provided in tabular form below. Following the table is a brief narrative that explains significant successes, challenges, and trends. Detailed performance information and analysis for all Strategic Goal 2 measures are available on pages 42-48 of the FY 2015 DOL APR (http://www.dol.gov/sites/default/files/documents/general/budget/CBJ-2017-V1-01.pdf).

Selected Measures						
*Target reached (Y), improved (I), or not reached (N)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
OSHA: Health Inspections	Target	6,800	7,280	6,907	7,527	7,602
	Result	7,317	7,381	7,280	6,818	6,918
	*	Y	Y	Y	N	N
MSHA: Five-year rolling average of fatal injuries per 200,000 hours worked	Target	0.0178	0.0156	0.0143	.0134	.0134
	Result	0.0164	0.0150	0.0141	.0141	.0125
	*	Y	Y	Y	N	Y

In FY 2015, OSHA did not meet its target for the number of health inspections due to OSHA's new Severe Injury Reporting Program, which has shifted resources toward unprogrammed safety inspections as the agency responds to reports of fatalities and serious injuries. A typical week results in 200-300 reports; OSHA directly inspects about 40 percent of the reports, and the overwhelming majority of these inspections are safety inspections. In addition, OSHA has experienced significant attrition of Industrial Hygienists who perform health inspections. OSHA will continue its focus on enforcement, regulation, compliance assistance, education and outreach to meet the agency's priorities of reducing workplace injuries, illnesses, and fatalities.

In FY 2015, MSHA achieved its DOL Priority Goal to reduce mining fatalities by five percent. The rate fell by 11 percent (from .0141 to .0125 fatalities per 200,000 hours worked) after remaining flat from FY 2013-14, resuming a downward trend and resulting in a cumulative drop of 24 percent since FY 2011. In FY 2016, MSHA will continue to develop and implement new ways to make enforcement more effective, less predictable (for mine operators), and more strategic.

# STRATEGIC GOAL 3: Promote fair and high-quality work environments

Strategic Objective 3.1. Break down barriers to fair and diverse workplaces and narrow wage and income inequality Strategic Objective 3.2. Protect workers' rights Strategic Objective 3.3. Secure wages and overtime

Eight DOL agencies have strategies, performance goals, and measures that contribute to achievement of this goal. The Office of Federal Contract Compliance Programs (OFCCP) requires that contractors and subcontractors working under contracts with the federal government take affirmative action and provide equal employment opportunities. The Office

contracts with the federal government take affirmative action and provide equal employment opportunities. The Office of Disability Employment Policy (ODEP) develops policy and strategies to reduce barriers to employment for individuals with disabilities. The Women's Bureau (WB) conducts research, projects, and evaluations on issues of importance to working women.

The Wage and Hour Division (WHD) is responsible for administering and enforcing a number of laws that establish the minimum standards for wages and working conditions in the United States. The ETA's foreign labor certification programs have the primary responsibility for the review of employer-filed applications requesting the Secretary of Labor's certification in order to proceed with the employment-based immigration process. The Office of Labor-Management Standards (OLMS), OSHA, MSHA, and WHD conduct outreach to better inform workers of their rights and increase their voice in the workplace.

Results for key agency performance measures that support Strategic Goal 3 are provided in the table below. Following the table is a brief narrative that explains significant successes, challenges, and trends. Detailed performance information and analysis for all Strategic Goal 3 measures are available on pages 49-65 of the FY 2015 DOL APR (http://www.dol.gov/sites/default/files/documents/general/budget/CBJ-2017-V1-01.pdf).

Selected Measure						
*Target reached (Y), improved (I), or not reached (N)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
OLMS: Average number of days to resolve union officer election complaints	Target	80	76	75	74	73
	Result	79	71	71	72.3	70.2
	*	Y	Y	Y	Y	Y
WHD: Percent of directed investigations (excludes conciliations)[r]	Target	32%	35.%	38%	40%	43%
	Result	29%	41%	44%	44%	42%
	*	I	Y	Y	Y	N

[r] Previous years targets and results revised to whole numbers

In fiscal years 2011-2015, OLMS exceeded its targets to reduce the average number of days to resolve union officer election complaints. The FY 2015 performance was two days better than the FY 2014 result. This decrease in days can be attributed to continued streamlining of communications, both internal and with the Solicitor's Office, and to eliminating process days by using a team approach and early intervention.

Since FY 2010, WHD has shifted its resources from complaint-based to directed enforcement to better promote compliance on behalf of workers in certain industries or program areas. By better integrating the directed and complaint investigations, WHD maximizes its limited enforcement resources to improve compliance at the industry-level and reach the greatest number of vulnerable workers. While the FY 2015 result for percent of directed investigations was lower than the FY 2014 result, WHD maintained an overall trend line from the previous three years for this measure.

# STRATEGIC GOAL 4: Secure retirement, health, and other employee benefits and, for those not working, provide income security

Strategic Objective 4.1. Provide income support when work is impossible or unavailable and facilitate return to work Strategic Objective 4.2. Improve health benefits and retirement security for all workers

Three DOL agencies have programs that contribute to Strategic Goal 4. The Office of Workers' Compensation Programs (OWCP) implements four compensation statutes providing monetary, medical, and return-to-work benefits for work-related injuries and illnesses for designated employee groups. ETA administers the Unemployment Insurance (UI) Program, which provides temporary, partial wage replacement for unemployed workers, providing them with income support when suitable work is unavailable. The Employee Benefits Security Administration (EBSA), through its enforcement of Title I of the Employee Retirement Income Security Act of 1974, protects the security of retirement, health and other benefits and assets for all workers who have employer-sponsored plans.

Results for key agency performance measures that support Strategic Goal 4 are provided in tabular form below. Following the table is a brief narrative that explains significant successes, challenges, and trends. Detailed performance information and analysis for all Strategic Goal 4 measures are available on pages 66-78 the FY 2015 DOL APR (<u>http://www.dol.gov/sites/default/files/documents/general/budget/CBJ-2017-V1-01.pdf</u>).

Selected Measures						
*Target reached (Y), improved (I), or not reached (N)		FY/PY 2011	FY/PY 2012	FY/PY 2013	FY/PY 2014	FY/PY 2015
	Target	86.00%[r]	85.70%[r]	87.00%[r]	87.10%	87.50%
ETA: Payment Timeliness: First Payment Timeliness (UI))	Result	84.60%	82.90%	80.90%[r]	79.70%	83.50% [e]
	*	N	N	N	N	I
	Target	53.10%[r]	52.30%[r]	51.80%[r]	54.20%	55.3%
ETA: Detection of Recoverable Overpayment (UI)	Result	58.89%[r]	63.77%[r]	60.94%[r]	67.12% [r]	63.61% [e]
	*	Y	Y	Y	Y	Y
OWCP: Percent of federal employees with work-related	Target	87.0%	88.4%	93.4%	92.0%	92.0%
injuries or illnesses coming under Federal Employees'	Result	91.6%	91.5%	91.9%	90.7%	89.7%
Compensation Act's (FECA) Disability Management that are reemployed by non-Postal federal agencies	*	Y	Y	I	N	N
EBSA: Participant Assistance Program Customer Satisfaction Index	Target	Base	68%	69%	72%	72%
	Result	66%	69%	71%	70%	72.2%
	*		Y	Y	N	Y

#### [r] Revised [e] Estimated

Making timely payments to unemployed workers is critical to fulfilling the UI system's key statutory objective of making full payment of unemployment compensation "when due." This measure, which includes nearly 90 percent of all state UI intrastate payments, is a good indicator of overall payment timeliness. In FY 2015, results improved by over three percentage points to 83.5 percent but this performance is still below target. States are having difficulty achieving the standard due to staff layoffs, high staff turnover, and technology issues. ETA continues to identify states with chronic poor performance and provide intensive technical assistance and enhanced monitoring.

Ensuring that benefits are paid only to those who meet eligibility requirements and that erroneous payments are detected and recovered are critical to the integrity of any benefit payment program. The percentage of estimated overpayments that states detect and establish for recovery dropped by several percentage points (to 63.0 percent) compared to the FY 2014 result of 67.2 percent for the same reasons identified above in connection with payment timeliness. ETA has developed a comprehensive strategic plan to prevent, reduce and recover improper payments and continues identifying states with high improper payment rates for targeted technical assistance. Additionally, between FY 2005 and FY 2014, ETA has provided approximately \$330 million to states in supplemental funding for integrity-related projects to help improve the prevention, detection and recovery of improper payments.

With an FY 2015 result of 89.7 percent, DOL did not meet the annual target of 92.0 percent for injured workers receiving Federal Employees' Compensation Act Disability Management services, and returning to work within two years of injury. This may be partially due to the expiration of the Protecting Our Workers and Ensuring Reemployment initiative (FY 2011 to FY 2014). Budgetary factors also may have continued to affect agencies' reemployment efforts this past year. In addition, an ongoing performance improvement challenge remains for those federal agencies with employees working on more hazardous missions or having other occupational reemployment challenges. To improve return to work numbers, OWCP is exploring the use of more targeted strategies specifically designed for those agencies. OWCP will fully implement the Labor for America portal, where private and public sector employees can search a database of federal workers who have been displaced from their federal jobs by a workplace injury.

EBSA met its customer satisfaction rating target with an overall rating of 72.20 percent. Throughout the year, EBSA used preliminary rating data in conjunction with training and sharing best practices to identify areas for improvement and to proactively address any concerns that arose. EBSA is developing plans, such as the Call Quality Assurance Program, that

aim to assess and improve not merely inquirer satisfaction but to also assess and improve the technical accuracy and quality of inquiry responses.

STRATEGIC GOAL 5: Produce timely and accurate data on the economic conditions of workers and their families

Strategic Objective 5.1. Provide sound and impartial information on labor market activity, working conditions, and price changes in the economy for decision making, including support for the formulation of economic and social policy affecting virtually all Americans

The Bureau of Labor Statistics (BLS) is the principal federal statistical agency responsible for measuring labor market activity, working conditions, and price changes in the economy. Its mission is to collect, analyze, and disseminate essential economic information to support the public and private decision-making that forms the basis of our democratic, free-enterprise system. Like all federal statistical agencies, BLS executes its statistical mission with independence, serving its users by providing products and services that are accurate, objective, relevant, timely, and accessible. Policies and decisions based on BLS data affect virtually all Americans, and the wide range of BLS data products is necessary to fulfill the diverse needs of a broad customer base.

Results for a key agency performance measure that supports Strategic Goal 5 are provided in tabular form below. Detailed performance information and analysis for all Strategic Goal 5 measures are available on pages 79-80 of the FY 2015 DOL APR (<u>http://www.dol.gov/sites/default/files/documents/general/budget/CBJ-2017-V1-01.pdf</u>).

Selected Measures						
*Target reached (Y), improved (I), or not reached (N)		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
BLS: Percentage of timeliness targets achieved for the	Target				100.0%	100.0%
	Result	100.0%	100.0%	100.0%	100.0%	100.0%
	*				Y	Y

In FY 2015, BLS achieved 100 percent of the underlying *timeliness* targets for all of its Principal Federal Economic Indicators.

# **Financial Performance Overview**

DOL reports its financial activities annually in the Consolidated Financial Statements, prepared in accordance with U.S. generally accepted accounting principles and the financial reporting requirements of the Office of Management and Budget (OMB). These include the Consolidated Balance Sheets, Consolidated Statements of Net Cost, Consolidated Statements of Changes in Net Position, Combined Statements of Budgetary Resources, and the Statements of Social Insurance and Changes in Social Insurance Amounts. These financial statements are audited and the Department received an unmodified (clean) audit opinion. The complete financial statements and the audit report are included in the FY 2015 Agency Financial Report which is located at www.dol.gov/dol/aboutdol/#budget. The DOL financial reporting entity is organized by major program agencies which conduct operations in five major program areas. The Department's FYs 2015 and 2014 summary financial information is presented below.





#### **Budgetary Resources**

DOL's budgetary resources total \$58.1 billion for FY 2015 and \$74.5 billion for FY 2014. The decrease is due primarily to the lower level of funding required to make UI benefit payments. Departmental FY 2015 budgetary resources include \$46.9 billion in appropriations, and FY 2014 budgetary resources included \$59.4 billion in appropriations and \$2.7 billion in borrowing authority. Additional budgetary authority is provided from offsetting collections and prior year unobligated balances.



#### **Assets and Liabilities**

The graphs depict the major assets and liabilities. DOL's total assets were \$66 billion at the end of FY 2015 and \$60 billion at the end of FY 2014. The largest asset is Investments which consist of nonmarketable, special issue Treasury securities held primarily in the Unemployment Trust Fund (UTF). Investments increased primarily due to net inflows in the UTF in excess of immediate program needs for benefit payments and administrative costs.

DOL's total liabilities were \$38 billion at the end of FY 2015 and \$47 billion at the end of FY 2014. The largest liability is debt. The debt includes the Black Lung Disability Trust Fund borrowings from Treasury, and the UTF Advances from Treasury to pay Unemployment Insurance (UI) benefits when amounts in the UTF are insufficient to fund these benefits. This decrease was primarily due to a decrease in intragovernmental debt (30.6%). UTF repayments of borrowings from the General Fund of the Treasury as tax collections by the states exceeded the requirements for benefit payments.

MAJOR PROGRAM OPERATING AGENCIES <sup>2</sup>					
	FY 2015 (millions)	FY 2014 (millions)			
Employment and Training Administration	\$41,128	\$49,555			
Office of Job Corps	\$1,605	\$1,537			
Office of Workers' Compensation Programs	\$851	\$1,842			
Bureau of Labor Statistics	\$617	\$619			
Occupational Safety and Health Administration	\$613	\$598			
Mine Safety and Health Administration	\$438	\$444			
Departmental Management and Other Agencies	\$333	\$303			
Wage and Hour Division	\$313	\$298			
Veterans' Employment and Training Service	\$275	\$271			
Employee Benefits Security Administration	\$224	\$222			
TOTAL NET COST OF OPERATIONS	\$46,397	\$55,689			

**Employment and Training Administration** (ETA) costs are comprised primarily of unemployment insurance benefit costs which also make the major portion of the Income Maintenance program area. The decrease from FY 2014 is primarily due to decreases in unemployment benefits provided under existing legislation, and lower levels of unemployment as compared to FY 2014. ETA also provides training and employment services at a cost of \$4.4 billion in FY 2015, a decrease of 2.2% from FY 2014.

#### Office of Workers' Compensation Programs

(OWCP) costs, included under the Income Maintenance program, are comprised primarily of payments to or on behalf of individuals who qualify for disability and medical benefits due to injury or illness suffered on the job. The decrease is primarily due to a decrease in the projected benefit costs for the Energy Employees Occupational Illness Compensation benefits.



Income Maintenance programs comprise the major portion of Departmental costs. These programs include UI benefits paid to covered individuals who are out of work and seeking employment, as well as payments to or on behalf of individuals who qualify for disability and medical benefits due to injury or illness suffered on the job, and the costs to administer these programs. The significant decrease in Income Maintenance program costs is due primarily to lower costs for unemployment insurance benefits.

<sup>2</sup>The Pension Benefit Guaranty Corporation (PBGC), wholly owned by the Federal government and whose Board of Directors is chaired by the Secretary of Labor, has been designated by the Office of Management and Budget as a separate reporting entity for financial statement purposes and has not been included in this financial performance overview. The Office of Job Corps (OJC) is displayed separately, however, they are part of the Employment and Training Administration (ETA).

# **Top Management and Performance Challenges**

For 2015, the OIG considers the following as the most serious management and performance challenges facing the Department:

- Providing a safe learning environment at Job Corps Centers
- Protecting the safety and health of workers
- Helping adults, youth and veterans obtain the education, training, and support services needed to succeed in the labor market
- Protecting retirement, health, and other benefit plans for workers, retirees, and their families
- Securing and managing information systems
- Reducing improper payments

The OIG's assessment of the Department's progress in addressing each challenge and what remains to be done is available on pages 147-156, at:

http://www.dol.gov/\_sec/media/reports/annual2015/2015annualreport.pdf

# **DOL Information Links**

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## **DOL Regulations and Enforcement**

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Please direct any questions or comments about this report to the U.S. Department of Labor, Performance Management Center, 200 Constitution Avenue NW, Room S-3317, Washington, DC 20210 \* 202-693-7120



UNITED STATES DEPARTMENT OF LABOR

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