



June 2025

FEDERAL REMOTE WORK

OPM Guidance Could Help Relevant Agencies Evaluate Effects on Agency Performance

GAO Highlights

Highlights of [GAO-25-107363](#), a report to congressional committees

Why GAO Did This Study

While federal agencies offered limited opportunities for remote work before 2020, its use increased in response to the COVID-19 pandemic to help agencies maintain the continuity of their operations. In 2021, agencies were encouraged to leverage remote work, when appropriate, to support employee recruitment and retention and reduce real estate costs. In 2025, the President directed agencies to end remote work, with certain exceptions.

The National Defense Authorization Act for Fiscal Year 2024 includes a provision for GAO to report on the use of remote work by federal agencies. GAO reviewed (1) the number and location of remote workers at CFO Act agencies, as of June 2024; (2) the extent to which agencies analyzed the effects of offering remote work on their ability to recruit and retain employees; and (3) the extent to which remote work affected office space use and spending at selected agencies. GAO surveyed CFO Act agencies to collect the number and location of their remote workers, and information on remote work's effects on their recruitment and retention. GAO also reviewed documents and interviewed officials from four selected agencies—the Departments of Agriculture, Education, and Health and Human Services, and the General Services Administration.

What GAO Recommends

GAO recommends that OPM issue guidance for agencies to assess benefits and costs when offering remote work, including its effects on agency outcomes, recruitment and retention, and operational costs. OPM partially concurred with the recommendation and described planned actions to implement it.

For more information, contact Dawn G. Locke at LockeD@gao.gov.

June 2025

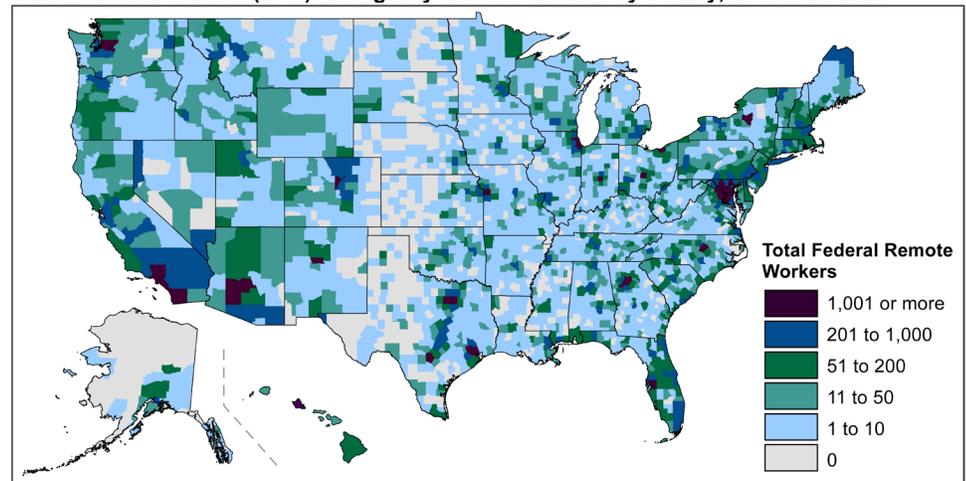
FEDERAL REMOTE WORK

OPM Guidance Could Help Relevant Agencies Evaluate Effects on Agency Performance

What GAO Found

Remote work is an arrangement where an employee works from an approved alternate location (e.g., their home), but is not expected to report to an agency worksite on a regular or recurring basis. In June 2024 there were 207,710 remote workers across the 24 Chief Financial Officers Act agencies, which comprised 9 percent of the total civilian workforce at these agencies. Remote workers were in all 50 states and the District of Columbia, and 84 percent of counties (see figure).

Chief Financial Officers (CFO) Act Agency Remote Workers by County, as of June 2024



Source: GAO analysis of personnel data reported by CFO Act agencies. | [GAO-25-107363](#)

Most agencies reported analyzing how remote work affected their ability to recruit and retain staff and found offering it likely had positive effects. For example, the Office of Personnel Management (OPM) found that for similar positions, remote job announcements received 366 applications on average, compared to 51 for non-remote. GAO also found that agencies with a higher percentage of remote job announcements were more likely to meet hiring goals for mission-critical jobs.

In January 2025, the President directed executive agencies to require that all employees, including remote workers, work from an agency location full time. Subsequent guidance allows remote work in some circumstances, such as for military and Foreign Service spouses, those with qualifying medical conditions, and other “compelling reasons.” However, OPM canceled its August 2024 guidance that agencies assess remote work’s effects on their mission, recruitment, and retention, making it less likely agencies will understand its effects on outcomes and operations.

Selected agencies took actions to reduce their office space holdings as telework and remote work led to fewer employees reporting to an office location from 2020 through 2024. In March 2025, officials at three of those agencies told GAO they paused further actions as they reassessed the amount of office space needed given return-to-office requirements, ongoing agency reorganization and workforce reduction efforts, and other current administration priorities.

Contents

Letter		1
	Background	4
	In June 2024 Remote Workers Were 9 Percent of the Federal Workforce, Were Located Throughout the U.S., and Were Often Hired for Mission-Critical Occupations	7
	Most Agencies Reported Analyzing Remote Work’s Effects on Recruitment and Retention, but a Lack of Guidance Could Hinder Efforts to Understand Its Effects in the Future	13
	Agencies Reported Remote Work Contributed to Declines in the Number of Employees Reporting to Offices and the Need for Office Space	18
	Conclusions	22
	Recommendation for Executive Action	23
	Agency Comments	23
Appendix I	Objectives, Scope, and Methodology	26
Appendix II	Number of Remote Workers from Chief Financial Officers Act Agencies in Each State in June 2024	32
Appendix III	Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024	34
Appendix IV	How Selected Agencies Identified Positions Eligible for Remote Work from 2021 to 2024	43
Appendix V	Comments from the Office of Personnel Management	48
Appendix VI	GAO Contact and Staff Acknowledgments	51

Tables

Table 1: Government-wide Guidance on Remote Work Issued from 2021 to 2024	5
Table 2: Government-wide Guidance for Assessing Effects of Remote Work on Federal Property Management Issued from 2021 to 2024	6
Table 3: Number and Percentage of Remote Workers at Chief Financial Officers Act Agencies, as of June 2024	8
Table 4: Job Series Most Frequently Included in Remote Job Announcements, 2022–2024	12
Table 5: Definitions of Terms in GAO Remote Work Survey Questionnaire	28
Table 6: Number and Percentage of Remote Workers from the 24 Chief Financial Officers (CFO) Act Agencies Located in Each State in June 2024	32
Table 7: Top Five Occupations the Department of Agriculture Listed Most Frequently in Remote Job Announcements, 2022–2024	34
Table 8: Top Five Occupations the Department of Commerce Listed Most Frequently in Remote Job Announcements, 2022–2024	34
Table 9: Top Five Occupations the Department of Defense Listed Most Frequently in Remote Job Announcements, 2022–2024	35
Table 10: Top Five Occupations the Department of Education Listed Most Frequently in Remote Job Announcements, 2022–2024	35
Table 11: Top Five Occupations the Department of Energy Listed Most Frequently in Remote Job Announcements, 2022–2024	35
Table 12: Top Five Occupations the Department of Health and Human Services Listed Most Frequently in Remote Job Announcements, 2022–2024	36
Table 13: Top Five Occupations the Department of Homeland Security Listed Most Frequently in Remote Job Announcements, 2022–2024	36
Table 14: Top Five Occupations the Department of Housing and Urban Development Listed Most Frequently in Remote Job Announcements, 2022–2024	36
Table 15: Top Five Occupations the Department of Justice Listed Most Frequently in Remote Job Announcements, 2022–2024	37

Table 16: Top Five Occupations the Department of Labor Listed Most Frequently in Remote Job Announcements, 2022–2024	37
Table 17: Top Five Occupations the Department of State Listed Most Frequently in Remote Job Announcements, 2022–2024	37
Table 18: Top Five Occupations the Department of the Interior Listed Most Frequently in Remote Job Announcements, 2022–2024	38
Table 19: Top Five Occupations the Department of the Treasury Listed Most Frequently in Remote Job Announcements, 2022–2024	38
Table 20: Top Five Occupations the Department of Transportation Listed Most Frequently in Remote Job Announcements, 2022–2024	38
Table 21: Top Five Occupations the Department of Veterans Affairs Listed Most Frequently in Remote Job Announcements, 2022–2024	39
Table 22: Top Five Occupations the Environmental Protection Agency Listed Most Frequently in Remote Job Announcements, 2022–2024	39
Table 23: Top Five Occupations the General Services Administration Listed Most Frequently in Remote Job Announcements, 2022–2024	39
Table 24: Top Five Occupations the National Aeronautics and Space Administration Listed Most Frequently in Remote Job Announcements, 2022–2024	40
Table 25: Top Five Occupations the National Science Foundation Listed Most Frequently in Remote Job Announcements, 2022–2024	40
Table 26: Occupations the Nuclear Regulatory Commission Listed in Remote Job Announcements, 2022–2024	40
Table 27: Top Five Occupations the Office of Personnel Management Listed Most Frequently in Remote Job Announcements, 2022–2024	41
Table 28: Top Five Occupations the Small Business Administration Listed Most Frequently in Remote Job Announcements, 2022–2024	41
Table 29: Top Five Occupations the Social Security Administration Listed Most Frequently in Remote Job Announcements, 2022–2024	41

Table 30: Top Five Occupations the U.S. Agency for International Development Listed Most Frequently in Remote Job Announcements, 2022–2024	42
--	----

Figure

Figure 1: Chief Financial Officers (CFO) Act Agency Remote Workers by County, as of June 2024	10
---	----

Abbreviations

CFO	Chief Financial Officers
DOD	Department of Defense
GSA	General Services Administration
HHS	Department of Health and Human Services
IT	Information Technology
OMB	Office of Management and Budget
OPM	Office of Personnel Management
SBA	Small Business Administration
USDA	U.S. Department of Agriculture
VA	Department of Veterans Affairs

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.



June 17, 2025

Congressional Committees

While the use of remote work¹ by federal agencies preceded the COVID-19 pandemic, its use increased, along with other workplace flexibilities like telework, following the federal government's shift to a maximum telework posture in March 2020.² In June 2021, the Office of Management and Budget (OMB), Office of Personnel Management (OPM), and General Services Administration (GSA) directed agencies to begin planning for the return of employees while also allowing agencies to pilot the expansion of remote work in cases where it was appropriate for certain types of positions and activities.³ Later, in April 2023, OMB directed agencies to balance increased in-person work with the availability of flexible work policies such as remote work to enhance recruitment and retention efforts.⁴

Since that time, however, there have been significant changes in the federal government's approach to remote work. In January 2025, the President issued a memorandum directing executive agencies to terminate remote work agreements and to require employees to work in person at an agency office on a full-time basis.⁵ Guidance from OMB and OPM directed agencies to submit a plan that, among other things,

¹According to the Office of Personnel Management, remote work refers to an arrangement in which an employee performs their work at an approved alternative worksite (e.g., their home), and is not expected to report to an agency worksite on a regular and recurring basis. Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: November 2021).

²In March 2020, the Office of Management and Budget issued guidance requiring agencies to take steps to ensure the continuity of mission-critical operations during the COVID-19 pandemic, including maximizing the use of telework by the federal workforce. Office of Management and Budget, *Federal Agency Operational Alignment to Slow the Spread of Coronavirus COVID-19*, M-20-16 (Washington, D.C.: Mar. 17, 2020).

³Office of Management and Budget, Office of Personnel Management, and General Services Administration, *Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment Government*, M-21-25 (Washington, D.C.: June 10, 2021).

⁴Office of Management and Budget, *Measuring, Monitoring, and Improving Organizational Health and Organizational Performance in the Context of Evolving Agency Work Environments*, M-23-15 (Washington, D.C.: Apr. 13, 2023).

⁵Presidential Memorandum on Return to In-Person Work, 90 Fed. Reg. 8251 (Jan. 28, 2025).

describes the steps the agency will take to determine permanent worksites for remote workers, the number of remote workers, and how the agency will move these employees' duty stations to the most appropriate federal office.⁶ The guidance also directed agencies to describe how they will determine exceptions to the in-office requirement for disability, certain medical conditions, and "other compelling reasons." In separate guidance documents, OPM stated that military and Foreign Service spouses working remotely are exempt from the return to office requirement.⁷

The National Defense Authorization Act for Fiscal Year 2024, which was enacted in December 2023, includes a provision for us to report on the use of remote work by federal agencies.⁸ This report describes

- the number and location of remote workers, and other characteristics of remote work, at the Chief Financial Officers (CFO) Act agencies, as of June 2024;⁹
- the extent to which federal agencies have analyzed the effects of offering remote work on their ability to recruit and retain employees; and
- the extent to which the use of remote work affected office space use and spending at selected agencies.

To address our first and second objectives, we surveyed the 24 CFO Act agencies. We administered the survey between July and August 2024 and received complete responses from all 24 agencies. We analyzed the survey data to determine the number of remote workers at each agency and their geographic locations, and to create maps showing the locations

⁶Office of Management and Budget and Office of Personnel Management, *Agency Return to Office Implementation Plans* (Washington, D.C.: Jan. 27, 2025).

⁷Office of Personnel Management, *Guidance on Exempting Military Spouses and Foreign Service Spouses from Agency Return to Office Plans* (Washington, D.C.: Feb. 12, 2025); and *FAQs on Return to In-Person Work Implementation Questions* (Washington, D.C.: Mar. 20, 2025).

⁸Pub. L. No. 118-31, § 1112, 137 Stat. 136, 429-430 (2023).

⁹The 24 Chief Financial Officers Act agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the Environmental Protection Agency, the General Services Administration, the National Aeronautics and Space Administration, the National Science Foundation, the Nuclear Regulatory Commission, the Office of Personnel Management, the Small Business Administration, the Social Security Administration, and the U.S. Agency for International Development. 31 U.S.C. § 901(b).

of remote workers. We determined the data were sufficiently reliable for reporting the number of remote workers and their geographic distribution. See appendix I for survey details, our analytical methods, and steps we took to determine data reliability.

We analyzed data on remote job announcements that each of the 24 CFO Act agencies posted to the USAJOBS website, which federal agencies use to advertise job openings, from 2022 through 2024. Using these data, we identified the total percentage of remote job announcements by agency. We determined that the data were sufficient to inform our selection of agencies for further review and analyze trends in remote work job announcements.

To address our second objective, we analyzed agency responses to our survey, along with related documentation the agencies submitted, to identify how, if at all, agencies analyzed the effects of remote work on their recruitment and retention of employees. We developed summaries of those analyses and the results.

To address our second and third objectives, we selected a nongeneralizable sample of four agencies to gain a more in-depth understanding of how offering remote work affected (1) their ability to recruit and retain employees, and (2) their use of, need for, and spending on office space. We categorized all 24 CFO Act agencies into four groups (i.e., quartiles) with an equal number of agencies based on the size of their total workforce. We then selected the agency from each group that had the highest percentage of remote workers and, where the percentage was similar, selected the agency with the highest percentage of remote job announcements.¹⁰ Based on this process, we selected the Departments of Agriculture, Education, and Health and Human Services, and GSA. We reviewed relevant documentation and interviewed human capital and property management officials at these agencies.

We conducted this performance audit from January 2024 to June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that

¹⁰The percentage of remote workers out of the total workforce was calculated based on our survey data. The percentage of remote work job announcements out of total job announcements was based on our analysis of data on remote job announcements for each of the 24 CFO Act agencies between 2022 and 2024.

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Remote work is an arrangement in which an employee, under a written remote work agreement, is scheduled to perform their work at an alternative worksite (such as their home) and is not expected to report to an agency worksite on a regular and recurring basis.¹¹ Remote work is distinct from telework in that an employee with a telework agreement may work from an approved alternative worksite but is still expected to work at an agency worksite on a regular and recurring basis. Additionally, remote workers receive locality pay associated with their alternate worksite, while teleworkers receive the locality pay associated with the agency office to which they would otherwise report when not teleworking.¹²

Government-wide Guidance on Remote Work

In 2021 and 2024, OMB and OPM issued guidance to help agencies establish policies and processes governing remote work arrangements. Table 1 summarizes remote work-related guidance available to agencies between 2021 and 2024.

¹¹See Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: November 2021). According to OPM's guidance, "alternative worksite" is generally considered an employee's approved telework site, or, for a remote worker, the approved remote site (e.g., an employee's residence), and "agency worksite" refers to an official federal agency location where work activities are based.

¹²5 C.F.R. § 531.605(d). Certain federal employees receive pay adjustments, referred to as locality pay, if their official worksite is located in designated areas of the U.S. where nonfederal pay exceeds federal pay by more than 5 percent. See 5 U.S.C. § 5304. For more information on the administration of locality pay, see GAO, *Human Capital: Administration and Implementation of the General Schedule Locality Pay Program*, [GAO-22-104580](#) (Washington, D.C.: Nov. 30, 2021).

Table 1: Government-wide Guidance on Remote Work Issued from 2021 to 2024

Date	Guidance	How It Addressed Remote Work
June 2021	OMB M-21-25, <i>Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment</i> ^a	Encouraged agencies, when making decisions regarding post-reentry personnel policies, to leverage remote work as part of their strategies to recruit and retain employees. It also specified that agencies could consider expanding the number of employees who work remotely for those roles where remote work was appropriate.
November 2021	OPM, <i>2021 Guide to Telework and Remote Work in the Federal Government</i> ^b	Provided detailed guidance for agencies on issues to consider when establishing a remote work policy.
August 2024	OPM, <i>Guiding Factors for Designing Remote Work Policies and Programs</i> ^c	Outlined additional considerations for establishing remote work policies, including the need for agencies to collect and assess relevant data to guide decisions.

Source: GAO analysis of Office of Personnel Management (OPM) and Office of Management and Budget (OMB) guidance documents. | GAO-25-107363

Note: In January 2025, the President issued a memorandum directing agencies to terminate remote work arrangements and require employees to work in person at an agency office on a full-time basis, while allowing for necessary exemptions. Presidential Memorandum, *Return to In-Person Work*, 90 Fed. Reg. 8251 (Jan. 28, 2025).

^aGiven the changes in remote work policy that have occurred since January 2025, the current status of this guidance is not known. OMB did not respond to our April 2025 request for updated information on the status of this guidance.

^bOPM rescinded parts of this guidance that are inconsistent with the Presidential Memorandum, *Return to In-Person Work*, 90 Fed. Reg. 8251 (Jan. 28, 2025), in its *Guidance on Presidential Memorandum Return to In-Person Work* (Washington D.C.: Jan. 22, 2025).

^cOPM canceled this guidance in its issuance of *Guidance on Presidential Memorandum Return to In-Person Work* (Washington D.C.: Jan. 22, 2025).

While OPM's 2021 guidance encouraged agencies to consider leveraging remote work, it also emphasized that remote work was not suitable for every agency, function, or team, and that agencies should only offer remote work for positions well suited for it.¹³ That guidance directed agency managers and supervisors to consider the demands of a job and whether it was feasible for an employee to effectively perform all or most of their functions remotely while still maintaining agency operations, and meeting objectives and customer needs.

OPM's January 2025 guidance on the implementation of the Presidential Memorandum, *Return to In-Person Work*, stated that it superseded entirely and canceled OPM's memorandum, *Guiding Factors for Designing Remote Work Policies and Programs*, listed above, and "any

¹³Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: November 2021).

conflicting sections of OPM's 2021 *Guide to Telework and Remote Work in the Federal Government*.¹⁴

**Government-wide
Guidance on Assessing
Office Space Use**

From 2021 to 2024, OMB issued guidance directing agencies to use data on the extent of remote work to inform decisions about office space use and spending. Additionally, the Utilizing Space Efficiently and Improving Technologies Act, enacted in January 2025, requires GSA and other agencies to report on the utilization of buildings the federal government owned and leased, sets a target utilization rate, and requires GSA and OMB to reduce space for agencies that fail to meet that target.¹⁵

Table 2 summarizes guidance OMB issued from 2021 to 2024 to, among other things, help ensure agencies considered remote work when making property management decisions.

Table 2: Government-wide Guidance for Assessing Effects of Remote Work on Federal Property Management Issued from 2021 to 2024

Date	Guidance	How It Addressed Remote Work and Property Management
June 2021	OMB M-21-25, <i>Integrating Planning for A Safe Increased Return of Federal Employees and Contractors to Physical Workplaces with Post-Reentry Personnel Policies and Work Environment</i>	Encouraged agencies to assess workspace usage and integrate remote work and workspace sharing into agency real estate strategies.
July 2022	OMB M-22-14, <i>FY 2024 Agency-wide Capital Planning to Support the Future of Work</i>	Required agency real property capital plans to be informed by lessons from the COVID-19 pandemic, such as by incorporating trends related to remote work policies and practices. It also directed agencies to use data and evidence about the effects of their personnel policies and workspace utilization to inform decisions about office space.
April 2023	OMB M-23-15, <i>Measuring, Monitoring, and Improving Organizational Health and Organizational Performance in the Context of Evolving Agency Work Environments</i>	Required that agencies assess their organizational health and performance. Such assessments could include the effect of operational policies on performance, including effects on the management of agency office space.
August 2024	OMB Management Procedures Memorandum No. 2024-01, <i>Implementation of Occupancy Metrics for Office Space</i>	Established standards for agencies to use in measuring and reporting occupancy for their owned or leased office space. It also required agencies to use different types of data to design space in a way that accounted for different employee work schedules.

Source: GAO analysis of Office of Management and Budget (OMB) guidance documents. | GAO-25-107363

Note: In January 2025, the President issued a memorandum directing agencies to terminate remote work arrangements and require employees to work in person at an agency office on a full-time basis.

¹⁴Office of Personnel Management, *Guidance on Presidential Memorandum Return to In-Person Work* (Washington, D.C.: Jan. 22, 2025).

¹⁵Pub. L. No. 118-272, tit. III, § 2302. 138 Stat. 2992, 3218 (2025).

while allowing for necessary exemptions. Presidential Memorandum, *Return to In-Person Work*, 90 Fed. Reg. 8251 (Jan. 28, 2025). Given the changes in remote work policy that have occurred since that memorandum was issued the current status of the guidance documents listed in this table is not known. OMB did not respond to our April 2025 request for updated information on the status of this guidance.

OMB and OPM's January 2025 guidance requiring that agencies submit plans for returning employees to in-person work directed them to consider the availability of suitable office space, among other things, when developing those plans.¹⁶ It also directed agencies to maximize the use of existing federally owned or leased space before adding new space, or to consider options for sharing space or consolidating space among agencies.

In June 2024 Remote Workers Were 9 Percent of the Federal Workforce, Were Located Throughout the U.S., and Were Often Hired for Mission-Critical Occupations

The Number and Percentage of Remote Workers Varied Across Agencies

In June 2024 there were 207,710 remote workers across the 24 CFO Act agencies, according to data those agencies provided. This represented 9 percent of the total federal civilian workforce at these agencies at the time. According to data from OPM, before the COVID-19 pandemic led to

¹⁶Office of Management and Budget and Office of Personnel Management, *Agency Return to Office Implementation Plans* (Washington, D.C.: Jan. 27, 2025).

the expansion of telework and remote work in 2020, remote workers represented about 2 percent of the federal workforce.¹⁷

The number of remote workers as a percentage of each agency's total workforce varied significantly, from just over 1 percent at the Social Security Administration and Department of Justice to nearly 57 percent at Education. Table 3 provides the total number of remote workers that each agency reported, as well as the percentage of the agency's total workforce that remote workers comprised.

Table 3: Number and Percentage of Remote Workers at Chief Financial Officers Act Agencies, as of June 2024

Agency	Total Remote Workers ^a	Remote Workers as a Percent of the Agency's Total Workforce
Department of Education	2,392	56.7
General Services Administration	6,531	49.6
Office of Personnel Management	1,239	41.6
Small Business Administration	3,214	40.2
Department of Labor	4,812	32.9
Department of Commerce	14,199	29.4
Department of Health and Human Services	23,020	25.3
National Science Foundation	411	24.2
Department of Energy	3,145	20.1
Environmental Protection Agency	3,163	18.8
Department of Agriculture	18,916	16.2
U.S. Agency for International Development	665	14.6
Department of the Interior	8,549	12.2

¹⁷Office of Personnel Management, *Status of Telework in the Federal Government Report to Congress, Fiscal Year 2019* (Washington, D.C.: March 2021). At the time of that report, some agencies reported that they were unable to separate remote workers from employees teleworking routinely. Our prior work had also found that OPM and agencies faced challenges in reporting accurate telework and remote work data and we recommended that OPM strengthen controls for these data. See GAO, *Federal Telework: Additional Controls Could Strengthen Telework Program Compliance and Data Reporting*, [GAO-17-247](#) (Washington, D.C.: Feb. 17, 2017). OPM has since implemented that recommendation and issued guidance that outlines how agencies should collect and report data on remote work and telework separately. For instance, see Office of Personnel Management, *Remote/Telework Enhancements to Enterprise Human Resources Integration Data Files* (Washington, D.C.: Mar. 7, 2023).

Agency	Total Remote Workers ^a	Remote Workers as a Percent of the Agency's Total Workforce
National Aeronautics and Space Administration	2,232	12.2
Department of Transportation	5,408	9.5
Department of Housing and Urban Development	815	9.2
Department of the Treasury	10,341	9.2
Department of Veterans Affairs	43,399	8.9
Nuclear Regulatory Commission	227	8.1
Department of Homeland Security	15,873	7.0
Department of Defense ^b	35,558	4.6
Department of State	1,119	3.5
Department of Justice	1,697	1.4
Social Security Administration	785	1.3
Total	207,710	9.0

Source: GAO analysis of agency-reported data. | GAO-25-107363

^aIncludes remote workers on both full-time and non-full-time (e.g., part-time, intermittent, etc.) work schedules.

^bWhen these data were collected Department of Defense (DOD) officials reported they were in the process of implementing a new tracking system to distinguish employees approved for remote work from those approved for telework. As a result, the number of remote workers reported here differs from estimates the agency previously reported through the Office of Management and Budget in August 2024. According to DOD officials, the count in this table reflects those civilian employees approved for remote work as of June 2024, and where that determination had been confirmed by a DOD human resources specialist.

Remote Workers Were Located in Every State and the Majority of Counties

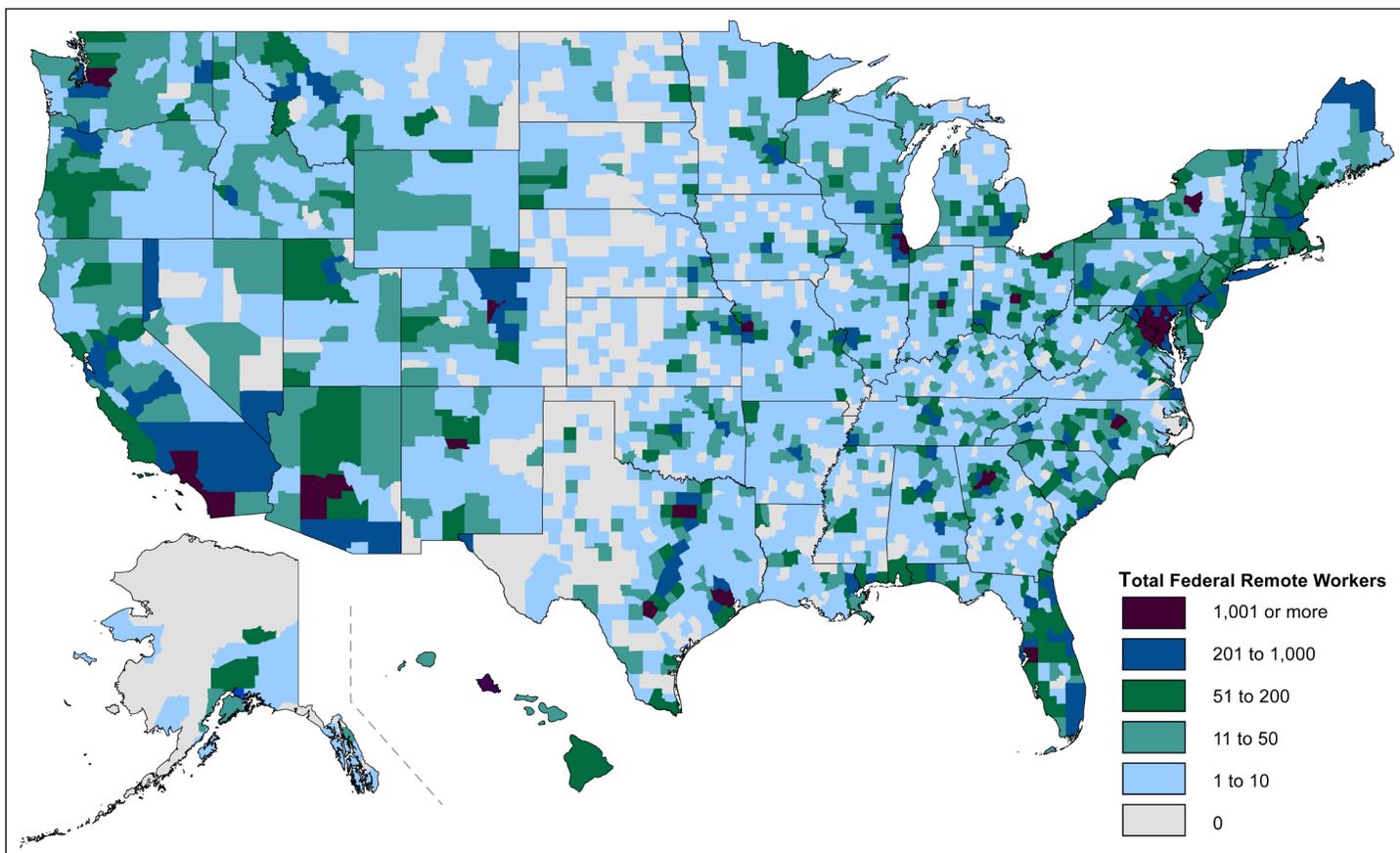
We found that in June 2024, remote workers were located in all 50 states and the District of Columbia. At that time, six states had more than 10,000 federal remote workers (Maryland, Virginia, California, Texas, Georgia, and Florida) while 10 states had fewer than 1,000.¹⁸ There were also over 1,100 remote workers located outside of the United States or in U.S. territories. See appendix II for a table with the number of remote workers located in each state as of June 2024.

We found remote workers were located in 84 percent (2,645 of 3,143) of U.S. counties in June 2024. Most counties (about 60 percent) with remote workers had 10 or fewer. However, 38 counties (just over 1 percent) each had more than 1,000 remote workers. Of those counties with remote

¹⁸The 10 states with fewer than 1,000 remote workers in June 2024 were Alaska, Arkansas, Connecticut, Delaware, Iowa, New Hampshire, North Dakota, Rhode Island, South Dakota, and Wyoming.

workers, the median county had six remote workers. Figure 1 shows how remote workers were distributed across U.S. counties in June 2024. See <https://files.gao.gov/multimedia/gao-25-107363/interactive/index.html> to view an interactive version of this map, as well as maps with the state-by-state distribution of remote workers for each of the 24 CFO Act agencies.

Figure 1: Chief Financial Officers (CFO) Act Agency Remote Workers by County, as of June 2024



Source: GAO analysis of personnel data reported by CFO Act agencies. | GAO-25-107363

Agencies Often Used Remote Job Announcements to Hire for Mission-Critical Occupations

When federal agencies have open positions to be filled, they issue job announcements that include, among other things, information on the job’s duties, requirements, salary, location, and the job series and occupation for the position. A single job announcement can also be used to fill multiple positions from the same pool of applicants. In June 2022, the USAJOBS website, which federal agencies use to advertise job openings,

began allowing agencies to differentiate announcements for remote positions from those that were not.¹⁹

Between 2022 and 2024, just over 3 percent of all job announcements that the 24 CFO Act agencies issued (or an average of over 13,000 each year) were for remote positions, according to our analysis of data from the USAJOBS website that OPM provided.²⁰ The percentage varied considerably across agencies, ranging from 23 percent of all job announcements from GSA, to less than 1 percent of all announcements from the Departments of Defense and State, the Nuclear Regulatory Commission, and the Social Security Administration.

We found that from 2022 to 2024, agencies that advertised remote jobs often did so to hire for positions in government-wide, mission-critical occupations.²¹ These occupations included positions in human resources and information technology (IT) management, and contracting.²² Across the 24 agencies, nearly half of all remote job announcements were for positions in one of five job series, including those three mission-critical occupations, which are listed in table 4.²³

¹⁹OPM manages the USAJOBS website (<https://www.usajobs.gov>), which federal agencies use to post job announcements and match qualified applicants to those jobs.

²⁰An agency can use a job announcement to hire more than one person to fill open positions at the agency. As a result, the number of people ultimately hired by an agency may be greater than the number of job announcements the agency issued.

²¹OPM defines mission-critical occupations as those that are core to an agency's ability to carry out its mission, and where vacant or understaffed positions can have a critically negative effect on an agency's mission-delivery capabilities.

²²These three occupations were included among government-wide mission-critical occupations provided in November 2022 guidance on success metrics related to the President's Management Agenda's Workforce Priority. Office of Personnel Management and the Departments of Defense and Labor, *Agency Actions Requested on Success Metrics Related to the Workforce Priority of the President's Management Agenda* (Washington, D.C.: Nov. 30, 2022).

²³Federal job series consist of positions with similar lines of work and qualification requirements. See appendix III for a list of the job series and occupations most frequently included in the remote job announcements from each of the 24 CFO Act agencies between 2022 and 2024.

Table 4: Job Series Most Frequently Included in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name	Employee Duties and Responsibilities
0201	Human Resources Management	Manage, supervise, administer, advise on, or deliver human resources management products or services.
0343	Management and Program Analysis	Serve as analysts and advisors to management on the productivity, efficiency, and effectiveness of government programs and operations.
2210	Information Technology Management	Supervise, manage, develop, deliver, administer, and support information technology systems and services.
0301	Miscellaneous Administration and Management	Supervise, manage, or perform administrative work for which no other job series is appropriate.
1102	Contracting	Supervise, manage, develop, or carry out policies and procedures for procuring supplies, services, construction, or other items for federal agencies, among other responsibilities.

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management (OPM), and federal job series definitions from OPM. | GAO-25-107363

Agencies' use of remote work opportunities to hire for positions in human resources management, IT management, and contracting was notable because OPM had identified skills gaps across the government in these fields. We have also previously reported that agencies faced challenges filling positions in these areas.²⁴

Guidance from OPM had emphasized the need for agencies to assess and identify those positions best suited for remote work arrangements.²⁵ The four agencies we selected for more in-depth reviews had all completed such assessments, and identified those positions where employees could work remotely. For example, Education's remote work policy stated that a position would be suitable for remote work if it met certain criteria, including:

- work activities were portable and could be performed effectively outside the office;
- job assignments were easily quantifiable;
- contact with other employees and customers was predictable;

²⁴For more information on skills gaps in government-wide mission-critical areas see GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C.: Feb. 25, 2025).

²⁵Office of Personnel Management, *Guiding Factors for Designing Remote Work Policies and Programs* (Washington, D.C.: Aug. 7, 2024). OPM canceled this guidance in January 2025.

-
- in-person contact was limited or not required; and
 - technology needed to effectively perform the job off site was available.

See appendix IV for more detailed information on how Education, GSA, and the Departments of Agriculture (USDA) and Health and Human Services assessed positions to determine which would be eligible for remote work arrangements.

Most Agencies Reported Analyzing Remote Work's Effects on Recruitment and Retention, but a Lack of Guidance Could Hinder Efforts to Understand Its Effects in the Future

Most Agencies That Reported Analyzing Remote Work's Effects Found It Was a Factor That Helped Recruit Applicants and Likely Helped Retain Staff

OPM's 2021 guidance encouraged agencies to consider offering remote work to help them recruit new employees with hard-to-find skillsets and to retain the expertise and institutional knowledge of high-performing employees.²⁶ In February 2024, OPM surveyed agencies to better understand whether workplace flexibilities had been helpful, and found a majority reported that offering workforce flexibilities like remote work had positive effects on their ability to attract and retain employees.²⁷ In July 2024, using our own survey, we asked the 24 CFO Act agencies if they

²⁶Office of Personnel Management, *2021 Guide to Telework and Remote Work in the Federal Government* (Washington, D.C.: November 2021).

²⁷Fifty-one percent of agencies (43 of 84) reported to OPM that new employees and candidates indicated the agency's telework and remote work policy played a significant role in their applying for and/or accepting a position. Sixty percent of agencies (51 of 84) reported that increased access to telework and remote work had been cited as a key component of employee retention efforts at those agencies. For more information see Office of Personnel Management, *Status of Telework in the Federal Government Report to Congress, Fiscal Year 2023* (Washington, D.C.: December 2024).

Recruiting and Hiring

had specifically analyzed the effects of offering remote work positions on recruitment and retention and, if so, what they found.

In response to our survey, 14 of the 24 agencies reported that they had analyzed how offering remote work had affected their ability to recruit employees. Ten of the 14 agencies reported that they had analyzed the number of applications that remote job announcements received compared to those for non-remote jobs. All 10 found that announcements for remote jobs received more applications than those for non-remote jobs, and in some cases, substantially more.

These findings are in line with an OPM analysis that compared announcements for similar remote and non-remote jobs from various agencies and found that for similar positions remote announcements received an average of 366 applications, compared to 51 applications for non-remote announcements.²⁸ Remote announcements also had many more applications that were referred to hiring managers for closer review, and agencies, on average, selected more applicants to hire from remote announcements, according to its study.

Our analysis also found that offering remote positions may have been a factor that helped agencies meet goals for recruiting and hiring new employees in government-wide, mission-critical occupations. In fiscal year 2023, the 24 CFO Act agencies established hiring goals for human resources management, IT management, and contracting occupations.²⁹ Our analysis of the results found that agencies with a higher percentage of remote job announcements were also more likely to meet or exceed their hiring goals compared to those agencies that had a smaller percentage of remote announcements.³⁰

²⁸Office of Personnel Management, *The Effects of Remote Designation on Applications and Selections to Federal Government Jobs* (Washington, D.C.: Jan. 16, 2025).

²⁹As noted above, these occupations were included among government-wide mission-critical occupations identified in November 2022 guidance on success metrics related to the President's Management Agenda Workforce Priority. Office of Personnel Management and the Departments of Defense and Labor, *Agency Actions Requested on Success Metrics Related to the Workforce Priority of the President's Management Agenda* (Washington, D.C.: Nov. 30, 2022). This guidance also directed agencies to establish targets for new hires in each mission-critical occupation.

³⁰Because of the nature of the data, however, we cannot conclude from our analysis that an agency's higher percentage of remote job announcements was the cause of its ability to meet or exceed its hiring goals, as there may have been other factors or agency characteristics also influencing the observed relationship.

Human capital officials from all four of our selected agencies told us remote work enabled them to reach a broader group of potentially qualified applicants from across the country. This was because remote positions do not require that employees be based in a particular geographic region. The officials said that the ability to recruit and hire the most qualified candidates regardless of location was particularly helpful when positions were hard to fill in certain regions, or there was strong competition from other agencies and sectors for workers in a particular field, such as IT or cybersecurity.

However, officials from these agencies also told us that that the larger number of applications they received for remote positions made it challenging for them to assess and vet candidates in a timely way. For example, a GSA official told us the agency found remote positions were the primary driver of expanded applicant pools at that agency, which required staffing specialists to review large numbers of applications and contributed to delays in identifying qualified candidates.

To address this challenge, officials at all four agencies told us they had taken steps to more efficiently identify the most qualified candidates for remote positions. The official from GSA, for example, told us the agency had begun to use more stringent and specific job requirements for some remote positions, and that it had hired from pools of previously approved candidates when possible. We have previously reported on leading practices agencies can take to better manage recruiting and hiring, including writing job announcements that accurately and clearly describe required competencies and experience, and leveraging available hiring flexibilities.³¹

Retention

In response to our survey, 14 of the 24 CFO Act agencies reported that they had analyzed some aspect of how offering remote work positions had affected their ability to retain existing employees. Among these:

- Six agencies found that the availability of remote work and other workforce flexibilities were a factor in employees reporting that they intended to remain with an agency, or that a lack of workplace flexibilities would make some more inclined to leave an agency.
- The Department of Veterans Affairs (VA) found that from 2023 to 2024, remote workers had the largest increase of any group in the

³¹GAO, *Human Capital: Improving Federal Recruiting and Hiring Efforts*, [GAO-19-696T](#) (Washington, D.C.: July 30, 2019).

percentage of employees indicating they intended to remain at VA, compared to teleworkers and those who worked in person full time.

- Four agencies reported analyzing the rates at which employees had left those agencies and found that the availability of remote work may have been connected to lower attrition rates. For example, the Department of Transportation analyzed attrition rates and the level of remote work in each of its subcomponents from January 2022 to March 2024. It found that subcomponents with higher levels of remote work generally had lower attrition rates during that period. The subcomponent with the highest percentage of remote workers (43 percent) had an attrition rate of 10 percent, while the subcomponent with the lowest percentage of remote workers (0 percent) had an attrition rate of 22 percent.

Officials at all four of our selected agencies told us in September and October 2024 that they had been taking steps, including improving employee surveys, to better quantify and understand the effects of offering remote work on employee retention. Officials at each agency also shared examples illustrating how remote work had helped them retain employees, including those in mission-critical positions. For example, USDA officials told us that offering remote work to contracting specialists had been a key tool in the agency's efforts to retain staff in that occupation. They stated that there is a high level of competition among federal agencies for contracting specialists, and that those offering remote work had an advantage in attracting and retaining these specialists when compared to those that could not or did not offer remote work.

OPM Guidance on Assessing Remote Work Has Been Canceled

In August 2024, OPM issued guidance that agencies should conduct formal and complete assessments of the benefits and costs of remote work, including its effects on an agency's mission, the retention of high-performing employees, and its recruitment needs, such as the ability to fill mission-critical positions.³² It also said agencies should collect and analyze data on remote work to better understand the links between remote work and agency productivity and outcomes. OPM canceled that guidance in January 2025.³³

³²Office of Personnel Management, *Guiding Factors for Designing Remote Work Policies and Programs* (Washington, D.C.: Aug. 7, 2024).

³³Office of Personnel Management, *Guidance on Presidential Memorandum Return to In-Person Work* (Washington, D.C.: Jan. 22, 2025).

While the January 2025 Presidential Memorandum and related OPM guidance direct agencies to terminate remote work arrangements and require employees to work at agency locations full time, the guidance also exempts military and Foreign Service spouses from this requirement and allows agency heads to make other exceptions due to a disability, qualifying medical condition, or other “compelling reason.”³⁴ The guidance directs agencies to outline a process and criteria for determining exceptions and identify categories of employees where indefinite exemptions may be granted.³⁵

In March 2025, 20 of the 24 CFO Act agencies reported to us that they had identified the categories of employees who would be allowed to continue working remotely.³⁶ Of those agencies, all had exempted military spouses in line with OPM guidance. Several agencies reported that they will also allow exemptions in other limited circumstances, such as to retain staff with highly specialized skills or in hard-to-fill, mission-critical positions. Given these exemptions, some agencies reported they will continue to have remote workers going forward.

In March 2025, eight of the 24 CFO Act agencies provided estimates of how they expect the size of their remote worker populations to change after return-to-office requirements are implemented.³⁷ All eight estimated they will have fewer remote workers than in June 2024, but the size of the expected decrease varied. For instance, the Department of Transportation estimated its remote worker population will decrease by more than 90 percent. By contrast, the Small Business Administration

³⁴Presidential Memorandum on Return to In-Person Work, 90 Fed. Reg. 8251 (Jan. 28, 2025), and Office of Personnel Management, *Guidance on Presidential Memorandum Return to In-Person Work* (Washington, D.C.: Jan. 22, 2025); *Guidance on Exempting Military Spouses and Foreign Service Spouses from Agency Return to Office Plans* (Washington, D.C.: Feb. 12, 2025); and *FAQs on Return to In-Person Work Implementation Questions* (Washington, D.C.: Mar. 20, 2025).

³⁵Office of Management and Budget and Office of Personnel Management, *Agency Return to Office Implementation Plans* (Washington, D.C.: Jan. 27, 2025).

³⁶OPM told us it planned to have the categories of employees that will be allowed to work remotely finalized in April 2025, while Education told us its policies had not been finalized due to the ongoing implementation of return-to-office requirements. The Department of Justice and the U.S. Agency for International Development did not respond to our request for information.

³⁷The other 14 agencies that responded to our request for information told us that they were unable to provide an estimate at the time. Most cited the ongoing implementation of return-to-office plans and personnel changes as the reasons for why they were unable to provide an estimate.

(SBA) estimated its remote worker count will decrease by only about 5 percent since nearly all of SBA’s remote workers are temporary employees who will continue to work remotely for the remainder of their terms. Other agencies, including the National Science Foundation and the Department of the Interior, estimated that their remote worker populations will decrease about 60 and 70 percent, respectively, from June 2024.

Our past work has found that when agencies offer work flexibility programs to employees, they should also evaluate their programs to determine their overall effects and identify any issues or changes that are needed.³⁸ However, given that OPM canceled its August 2024 guidance that agencies should assess remote work’s effects it is less likely that agencies that continue to have remote work will understand its effects on their outcomes and operations. Conducting such assessments would provide agencies with important insights into how their use of remote work could be improved.

Agencies Reported Remote Work Contributed to Declines in the Number of Employees Reporting to Offices and the Need for Office Space

Selected Agencies Measured the Number of Employees Reporting to Offices to Determine the Effects of Telework and Remote Work on In-Office Attendance

Officials from all four of our selected agencies told us that from 2020 to 2024, increases in the use of telework and remote work led to fewer

³⁸GAO, *Federal Telework: Key Practices That Can Help Ensure the Success of Telework Programs*, [GAO-21-238T](#) (Washington, D.C.: Nov. 18, 2020).

employees regularly reporting in-person to agency offices.³⁹ This was consistent with our prior work which found in October 2023 that in-office workforces had not returned to pre-pandemic levels due to increased use of both telework and remote work.⁴⁰

Our selected agencies reported using various methods to measure changes in the number of employees reporting to agency offices over time, such as data from employees swiping badges to enter agency headquarters offices and other locations where available, workspace reservation systems, and counting available seats. For example, USDA measured in-person attendance at its facilities using the number of unique badge swipes each day, and analyzed how many employees were reporting to agency offices pre- and post-pandemic. USDA officials said that about 3,500 employees reported in person each day to its headquarters building before the pandemic, while about 1,100 employees reported in person each day in August 2024.

Some agency officials stated in the fall of 2024 that there were limitations to the coverage and reliability of these data. Since that time, however, Congress and the President enacted legislation that required GSA and agencies to monitor and report on the occupancy of agency offices and take actions to keep occupancy rates at or above 60 percent.⁴¹

³⁹In addition to the over 200,000 remote workers at the 24 CFO Act agencies we described above, OPM reported that over 610,000 teleworkers routinely worked outside an agency office 3 or more days each 2-week period in fiscal year 2023. See Office of Personnel Management, *Status of Remote Work in the Federal Government Report to Congress, Fiscal Year 2023* (Washington, D.C.: December 2024). OPM stated in its report, however, that telework frequency should be interpreted cautiously because methods for computing frequency of telework participation varied across agencies.

⁴⁰GAO, *Federal Real Property: Agencies Need New Benchmarks to Measure and Shed Underutilized Space*, [GAO-24-107006](#) (Washington, D.C.: Oct. 26, 2023).

⁴¹See Pub. L. No. 118-272, § 2302, 138 Stat. 2992, 3218 (2025). OMB issued implementing guidance in April 2025 requiring agencies to begin monitoring utilization at public buildings and federally leased space no later than May 4, 2025. See Office of Management and Budget, *Implementation of the Utilizing Space Efficiently and Improving Technologies Act*, M-25-25 (Washington, D.C.: Apr. 21, 2025).

Selected Agencies Took Steps to Reduce Office Space Holdings in Response to Increased Remote Work and Telework

Between 2021 and 2023, USDA, the Department of Health and Human Services (HHS), and GSA updated their space planning policies, and these updated policies specifically excluded remote workers from calculations of office space needs. These policies, which were intended to drive decision-making about space utilization, directed that agency space needs be determined by the number of employees working in person either full or part time. Additionally, in February and March 2024, HHS, GSA, and Education reported to OPM that a goal of offering telework and remote work to their employees was, in part, to help them reduce real property and other operational costs.⁴²

In the fall of 2024, officials at all four of our selected agencies told us about actions they took to reduce their office space holdings and spending to align them with the decreased need for office space resulting from expanded remote work and telework.

- **Education.** Education maintained a master plan for its facilities that addressed, among other factors, how to bring the department's office space in line with its remote work posture. For example, among the factors Education considered when evaluating new projects were changes in workspace needs due to remote work. In October 2024, Education reported to us that it had reduced its combined office space at some of its regional offices by about 325,000 square feet in fiscal years 2023 and 2024. Education also reported to us that these reductions would result in roughly \$20 million in annual rent savings.
- **GSA.** GSA reported that between fiscal years 2015 and 2021, in part as a response to increasing numbers of teleworking employees, the agency reduced its office space by about 1 million square feet. GSA officials said the agency made remote work more widely available during the COVID-19 pandemic, and most GSA offices based in the agency's headquarters building moved to a fully remote work posture. As a result, between fiscal years 2023 and 2024, GSA implemented consolidation projects in its headquarters building that released over 293,000 square feet of office space, as well as in its regional offices.
- **HHS.** HHS completed several space reduction projects between October 2019 and December 2024 that, according to data the agency reported, resulted in a reduction of more than 1.6 million square feet of office space held by the agency and \$56 million in rental costs avoided. HHS also planned to consolidate its office space in the

⁴²Office of Personnel Management, *Status of Telework in the Federal Government Report to Congress, Fiscal Year 2023* (Washington, D.C.: December 2024).

National Capital Region.⁴³ Officials said the goal of that consolidation, which would have taken place over approximately 4 years, was to reduce HHS's footprint in the National Capital Region from 15 properties to three. HHS estimated that the consolidation would have resulted in about 981,000 square feet in office space reductions and annual cost avoidance of about \$40 million.

- **USDA.** USDA officials used an employee survey, along with site visits and other data, to identify 10 priority locations to focus USDA's space reduction efforts. As of October 2024, the agency had disposed of, or identified for disposal, 3.1 million square feet of office space, according to USDA officials. Of this, 1.5 million square feet came from the priority locations the agency identified. USDA officials stated that, relative to a 2015 baseline, USDA had avoided roughly \$260 million in costs related to rent, security, operating costs, and other expenses through 2023.

As noted above, President Trump's January 2025 memorandum and subsequent guidance directed agencies to require that all employees, with limited exceptions, work in person from an agency location on a full-time basis.⁴⁴ This includes most formerly remote workers, whom agencies must reassign to work from an appropriate federal worksite. In February 2025, OMB and OPM directed agencies to develop plans for reducing and reorganizing their workforces, which were to also include planned changes in their real property footprint.⁴⁵ In addition, the administration directed agencies to identify and develop plans to dispose of real property they no longer need.⁴⁶ As a result, officials at GSA, HHS, and USDA told us in March 2025 that further actions had been paused as they worked to manage ongoing and potential space reductions and determine the

⁴³The National Capital Region includes Washington, D.C.; Montgomery and Prince George's Counties in Maryland; and Arlington, Fairfax, Loudon, and Prince William Counties in Virginia, as well as all cities within the geographic area bounded by the outer boundaries of these counties.

⁴⁴Presidential Memorandum on Return to In-Person Work, 90 Fed. Reg. 8251 (Jan. 28, 2025); Office of Personnel Management, *Guidance on Presidential Memorandum Return to In-Person Work* (Washington, D.C.: Jan. 22, 2025).

⁴⁵Office of Management and Budget and Office of Personnel Management, *Guidance on Agency RIF and Reorganization Plans Requested by Implementing The President's "Department of Government Efficiency" Workforce Optimization Initiative* (Washington, D.C.: Feb. 26 2025).

⁴⁶Exec. Order 14222, *Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative*, 90 Fed. Reg. 11095 (Mar. 3, 2025).

locations and amount of office space that would be needed to accommodate agency staff working in-person.

Moving remote workers' duty stations to agency worksites has additional resource implications for agencies depending on how far away a remote worker lives from the worksite to which they have been assigned. Specifically, remote workers who live 50 miles or more from their new duty station are eligible for reimbursement of certain costs associated with moving closer to their worksite, such as moving and lease termination expenses, while agencies have the discretion to offer payments for other types of expenses.⁴⁷ For example, an HHS employee who had previously worked remotely from Rabun County, Georgia, and who is reassigned to a duty station in DeKalb County, Georgia, would be eligible for reimbursement of relocation costs because the distance between the duty stations is approximately 100 miles.⁴⁸ In contrast, an HHS remote worker located within DeKalb County and reassigned to an office location in the county would not be eligible for reimbursement because the new duty station is less than 50 miles away.

Conclusions

As federal agencies transitioned away from the maximum telework posture that was in place during the COVID-19 pandemic, they instituted new arrangements that balanced remote work with in-office work and telework. While the President's memorandum on the return to in-office work, issued in January 2025, and associated guidance directs agencies to terminate remote work arrangements, it also exempts military and Foreign Service spouses, and provides exceptions due to disability, qualifying medical condition, or other compelling reasons. As a result, agencies will likely continue to have remote workers serving in positions necessary for mission delivery. Providing guidance to agencies for assessing how their use of remote work affects mission outcomes and

⁴⁷Federal regulations state that an involuntary transfer between duty stations is considered a transfer in the interest of the government. 41 C.F.R. § 302-3.205. In the event of a transfer between official stations in the continental United States, agencies must pay or reimburse employees for (1) transportation and per diem for employee and immediate family members, (2) miscellaneous moving expenses, (3) selling or buying residence transactions or lease termination expenses, (4) transportation and temporary storage of household goods, (5) extended storage of household goods, (6) transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods, and (7) relocation income tax allowance. 41 C.F.R. § 302-3.101.

⁴⁸The distance test is met when an employee's new official station is at least 50 miles further from the employee's current residence than the old official station is from the same residence. The distance between the official station and residence is the shortest of the commonly traveled routes between them. 41 C.F.R. § 302-2.6.

operations would better position them to identify and address any issues, thereby maximizing remote work's effectiveness when used.

Recommendation for Executive Action

We are making the following recommendation to the Office of Personnel Management:

The Director of the Office of Personnel Management should issue guidance for agencies to assess the benefits and costs when offering remote work positions, including its effects on the mission and outcomes of the agency, employee recruitment and retention, and operational costs. (Recommendation 1)

Agency Comments

We provided a draft of this report to the 24 Chief Financial Officers Act agencies and the Office of Management and Budget (OMB) for review and comment.

In its written comments, reproduced in appendix V, the Office of Personnel Management (OPM) partially concurred with our recommendation and described actions the agency will take to implement it. For example, OPM stated that in the future it plans to revise the agency's *Guide to Telework and Remote Work in the Federal Government* and, as part of that effort, will include guidance on assessing the effects of remote work arrangements on agency missions, employee recruitment and retention, and operational costs.

The Department of Education provided one technical comment, which we incorporated. Twenty-one agencies informed us they had no comments: the Departments of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, and Veterans Affairs; the Environmental Protection Agency; General Services Administration; National Aeronautics and Space Administration; National Science Foundation; Nuclear Regulatory Commission; Social Security Administration; Small Business Administration; and the U.S. Agency for International Development. The Department of the Treasury and OMB did not provide responses.

We are sending copies of this report to the appropriate congressional committees, the Acting Director of OPM, the Director of OMB, the heads of each of the 23 other CFO Act agencies, and other interested parties. This report will also be available at no charge on the GAO website at <http://www.gao.gov>. If you or your staffs have any questions about this report, please contact me at LockeD@gao.gov. Contact points for our

Offices of Congressional Relations and Public Affairs may be found on the last page of our report. GAO staff who made key contributions to this report are listed in appendix VI.

//SIGNED//

Dawn G. Locke
Director, Strategic Issues

List of Committees

The Honorable Roger F. Wicker
Chairman
The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Rand Paul, M.D.
Chairman
The Honorable Gary C. Peters
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable James Comer
Chairman
The Honorable Stephen F. Lynch
Acting Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Appendix I: Objectives, Scope, and Methodology

The National Defense Authorization Act for Fiscal Year 2024 included a provision for us to review the use of remote work by federal agencies.¹ This report describes

- the number and location of remote workers, and other characteristics of remote work, at the Chief Financial Officers (CFO) Act agencies, as of June 2024;
- the extent to which federal agencies analyzed the effects of offering remote work on their ability to recruit and retain employees; and
- the extent to which the use of remote work has affected office space use and spending at selected agencies.²

To address our first and second objectives, we conducted a survey of the 24 CFO Act agencies. The survey consisted of data requests and multiple-choice and open-ended questions, and asked agencies to:

- provide the number of remote workers on full-time and non-full-time schedules at the agency.³
- provide the duty station codes for all full-time and non-full-time remote workers.⁴

¹National Defense Authorization Act for Fiscal Year 2024, Pub. L. No. 118-31, § 1112, 137 Stat. 136, 429-430 (2023).

²The 24 Chief Financial Officers Act agencies are the Departments of Agriculture, Commerce, Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Justice, Labor, State, Transportation, the Treasury, and Veterans Affairs, as well as the Environmental Protection Agency, the General Services Administration, the National Aeronautics and Space Administration, the National Science Foundation, the Nuclear Regulatory Commission, the Office of Personnel Management, the Small Business Administration, the Social Security Administration, and the U.S. Agency for International Development. 31 U.S.C. § 901(b).

³We asked each CFO Act agency to report how many remote workers the agency (including all components and the Office of Inspector General) had on full-time and non-full-time schedules on June 29, 2024. We also asked agencies to provide the total number of employees they had in both of those categories on June 29, 2024, so that we could calculate the percentage of each agency's workforce that remote workers comprised.

⁴Specifically, we asked each agency to fill in a spreadsheet that we provided with the number of remote workers located in each duty station with one or more remote workers. An employee's duty station is the location of their official worksite. The Office of Personnel Management maintains the list of duty station names and codes, referred to as the Duty Station File. Codes include information on the state, U.S. possession, U.S. administered area, or foreign country, as well as the city and U.S. county in which the duty station is located.

- describe any potential issues or limitations with the reliability of data they reported on the number of remote workers and the duty stations in which they were located, and
- describe any relevant analyses the agency had done on the effect of remote work on its recruitment and retention activities, and what those analyses found.⁵

To ensure that respondents would be able to respond knowledgeably to survey items, after drafting the initial survey questionnaire we asked for comments from our internal experts and agency officials. These pretests of the survey questionnaire were conducted using the Zoom video-conferencing platform. The purpose of the pretests was to check that (1) the questions were clear and unambiguous, (2) terminology was used correctly, (3) the questionnaire did not place an undue burden on agency officials, (4) the information could feasibly be obtained, and (5) the survey was comprehensive and unbiased.

During each pretest, we provided internal experts and agency officials with copies of the survey and other materials and asked them to provide their interpretations and feedback on each survey item. We conducted an initial round of pretests with internal experts followed by officials of the Office of Personnel Management (OPM) to gather their views on the survey. We selected first-round pretest respondents based on their knowledge of government-wide policy related to remote work and data-collection requirements and how agencies manage remote work data collection. Next, we conducted a second round of pretests with the following four agencies that varied in total workforce size, and all had a large percentage of remote workers: the Departments of Health and Human Services and Veterans Affairs, General Services Administration, and Small Business Administration.⁶

As a result of the comments we received during our pretests, we made changes to refine and improve the survey, such as revising the survey's

⁵Specifically, we asked each agency to describe any analyses they had conducted of how offering remote worker positions has affected their (or their components', offices', programs', or Office of Inspector General's) ability to recruit or retain employees, and what those analyses found. We also asked them to provide documentation of any analysis they described.

⁶Agency workforce size was based on the total number of telework-eligible employees as reported in the OPM FedScope database for September 2023. Percentage of agencies' workforce working remotely was estimated using the number reported in the report from Office of Personnel Management, *Status of Telework in the Federal Government Report to Congress, Fiscal Year 2022* (Washington, D.C.: December 2023).

definition of remote workers. Table 5 shows the set of definitions we ultimately provided to agencies for the purpose of identifying their total number of remote workers.

Table 5: Definitions of Terms in GAO Remote Work Survey Questionnaire

Term	Definition
Remote worker	An employee who has an approved remote work agreement or arrangement with the agency, and an official duty station that is a location other than an agency worksite.
Remote worker on a full-time schedule	An employee with a Non-Seasonal or Seasonal work schedule that works 80 hours in a 2-week pay period or is otherwise designated by the agency as a full-time worker.
Remote worker on a non-full-time schedule	An employee with one of the following work schedules: Intermittent Seasonal or Nonseasonal, Part-time Seasonal or Nonseasonal, Phased Employment/Phased Retirement, and Part-time Job Sharer Nonseasonal employees, or who is otherwise designated by the agency as a non-full-time worker. ^a
Total employees on full-time schedules	The count of all individuals employed by the agency, including remote and non-remote workers, on a full-time schedule, or who are otherwise designated by the agency as full-time workers.
Total employees on non-full-time schedules	The count of all individuals employed by the agency, including remote and non-remote workers, with one of the following work schedules: Intermittent Seasonal or Nonseasonal, Part-time Seasonal or Nonseasonal, Phased Employment/Phased Retirement, and Part-time Job Sharer Nonseasonal employees, or who are otherwise designated by the agency as non-full-time workers.

Source: GAO remote work survey. | GAO-25-107363

^aNon-full-time work schedules mentioned in the survey were based on those the Office of Personnel Management (OPM) listed in its data standards. See "Work Schedule," Data Standards, OPM, accessed April 14, 2025. <https://dw.opm.gov/datastandards/referenceData/1591/current?index=W>.

We administered the survey between July and August 2024 to specified officials at all 24 CFO Act agencies. The survey was distributed to specific agency officials by email using the Qualtrics web-based survey tool. We asked agencies to provide the names of officials who had knowledge of personnel data that their respective agencies collected and reported, particularly data on employees designated as remote workers and the location of their duty stations, as well as actions their agencies took to ensure the accuracy and reliability of these data. We asked that those officials serve as the respondents for their agencies. We asked agencies to provide us remote worker data as of June 2024 and received complete responses from all 24 agencies. We analyzed these data to determine the number of remote workers at each agency and their geographic locations, as well as to create maps showing the locations of remote workers.

We assessed the reliability of these data by reviewing information agencies provided on the policies and procedures in place to ensure the accuracy of data about their remote workers and their duty stations, and

any issues or limitations with the data. Agencies reported that remote worker data were generally accurate and described multiple measures they had in place to ensure their reliability. These included reporting data using computer systems for tracking remote work agreements, requiring training for employees and supervisors on reporting remote work hours, and tracking remote work hours in time and attendance systems.

We further assessed the reliability of data by reviewing agency responses for errors and performing electronic testing to identify outliers or missing or potentially incorrect values (e.g., cases where the number of remote workers reported by the agency in its survey response did not match the number of remote worker duty stations the agency reported). Where we identified potential errors, we communicated these to the relevant agencies and asked for additional information to address any errors in responses or provide clarity or context about areas that remained unclear. We sent follow-up email messages requesting clarification or additional information to 16 of the 24 CFO Act agencies between August 14 and September 5, 2024.

Because this was not a sample survey, it did not contain sampling errors. However, conducting any survey may introduce errors, commonly referred to as nonsampling errors. For example, difficulties in interpreting a particular question, sources of information available to respondents, or entering data into a database or analyzing them can introduce unwanted variability into the survey results. We took the steps described above in developing the questionnaire, collecting the data, and analyzing them to minimize such nonsampling errors. As a result of these steps, we determined that these data were sufficiently reliable for reporting the number of remote workers and their geographic distribution.

To analyze the occupations which agencies most frequently designated as remote positions, we requested data from OPM on the total number of remote job announcements posted to the USAJOBS website for each of the 24 CFO Act agencies between 2022 and 2024.⁷ Using these data, we identified the total percentage of remote job announcements by agency. For each agency, OPM provided information on the total number of all job announcements, the number of job announcements for remote positions, and the number of times a specific job series number was included in a remote job announcement. To assess the reliability of data on remote job

⁷OPM officials stated that USAJOBS did not enable agencies to distinguish between remote and non-remote positions in job announcements prior to June 2022.

announcements, we collected information from OPM officials about the source of the data, how they were collected, and how they should be interpreted. Based on the information provided, we determined that the data were sufficient to inform the selection of agencies for further review and analyze trends in remote job announcements that each agency issued between 2022 and 2024.

We also used these data in combination with information from the Performance.gov website on agency hiring targets for government-wide mission critical occupations in human resources and information technology management and contracting. We analyzed these data to see if there was a statistically significant difference in the percentage of remote work announcements issued by those agencies that met or exceeded their hiring targets compared to those that did not.

To further address our second objective, we used our survey of the 24 CFO Act agencies to gather information on agency efforts to analyze the effect that offering remote work has had on their ability to recruit and retain employees. For those agencies that indicated they had completed such analyses, we analyzed the text of agency responses and documentation they submitted as part of the survey to identify themes related to the effects agencies found remote work had on these activities. To do this, two analysts worked together to develop an initial classification scheme to use for our analysis. We then tested and refined our classification scheme to arrive at a final set of themes to be used in coding agency responses. Our final classification scheme was documented in a codebook defining each theme we identified. Through this review, we identified where multiple agencies conducted similar types of analyses and developed summaries of those analyses and what agencies found. As an additional reliability step, an experienced methodologist reviewed the information submitted by agencies to confirm that it appropriately supported our characterization of the findings.

To address our second and third objectives, we also selected a nongeneralizable sample of four agencies to gain a more in-depth understanding of how remote work affected 1) their ability to recruit and retain employees, and 2) the use of, need for, and spending on office space. We first categorized all 24 CFO Act agencies into four groups (i.e., quartiles) with an equal number of agencies based on the size of their total workforce. We then selected the agency from each group that had the highest percentage of remote workers and, where the percentage was similar, selected the agency with the highest percentage of job

announcements that were remote.⁸ This resulted in the selection of the Departments of Agriculture, Education, and Health and Human Services, and the General Services Administration. We also reviewed guidance documents issued by the Office of Management and Budget and OPM related to remote work, focusing on guidance that addressed employee recruitment and retention and office space use and spending.

To address our second objective, we interviewed human capital officials from each of these agencies between September and November 2024. These interviews were used to collect information on (1) how the agencies have used remote work positions to recruit new employees and to retain existing employees, (2) how the agencies have analyzed their effects on recruitment and retention, and (3) how they decided which positions would be eligible for remote work. We also collected and reviewed relevant documentation from these agencies, such as remote work policies, human capital operating plans, and documentation on how agencies determined which positions would be appropriate and eligible for remote work.

To address our third objective, we also interviewed property management officials from our four selected agencies in September and October 2024. Our interviews examined the effects that remote work has had on (1) how often employees were reporting to selected agencies' offices, and the use of and spending on, office space; and (2) changes that agencies were planning to bring available office space in line with needs. We also collected documentation corroborating information from agencies, including real property capital plans, documentation of specific space reductions, and space planning policies and guidance.

We conducted this performance audit from January 2024 to June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁸The percentage of remote workers out of total workforce was calculated based on our survey data. The percentage of remote work job announcements out of total job announcements was based on our analysis of data on remote job announcements for each of the 24 CFO Act agencies between 2022 and 2024.

Appendix II: Number of Remote Workers from Chief Financial Officers Act Agencies in Each State in June 2024

Table 6: Number and Percentage of Remote Workers from the 24 Chief Financial Officers (CFO) Act Agencies Located in Each State in June 2024

State	Number of Remote Workers	Percent of Total CFO Act Agency Remote Workforce
Alabama	1,969	0.9
Alaska	560	0.3
Arizona	2,975	1.4
Arkansas	821	0.4
California	15,333	7.4
Colorado	6,031	2.9
Connecticut	739	0.4
Delaware	504	0.2
District of Columbia	8,159	3.9
Florida	10,083	4.9
Georgia	12,521	6
Hawaii	1,148	0.6
Idaho	1,093	0.5
Illinois	4,599	2.2
Indiana	5,276	2.5
Iowa	922	0.4
Kansas	2,384	1.1
Kentucky	1,475	0.7
Louisiana	1,325	0.6
Maine	1,172	0.6
Maryland	23,841	11.5
Massachusetts	2,400	1.2
Michigan	2,250	1.1
Minnesota	1,912	0.9
Mississippi	1,121	0.5
Missouri	3,792	1.8
Montana	1,181	0.6
Nebraska	1,408	0.7
Nevada	1,181	0.6
New Hampshire	691	0.3
New Jersey	2,436	1.2
New Mexico	1,895	0.9
New York	5,798	2.8
North Carolina	4,565	2.2

Appendix II: Number of Remote Workers from Chief Financial Officers Act Agencies in Each State in June 2024

State	Number of Remote Workers	Percent of Total CFO Act Agency Remote Workforce
North Dakota	217	0.1
Ohio	9,822	4.7
Oklahoma	1,971	0.9
Oregon	1,930	0.9
Pennsylvania	5,738	2.8
Rhode Island	341	0.2
South Carolina	2,544	1.2
South Dakota	635	0.3
Tennessee	2,597	1.3
Texas	14,936	7.2
Utah	2,319	1.1
Vermont	1,395	0.7
Virginia	20,031	9.6
Washington	4,207	2
West Virginia	2,026	1
Wisconsin	1,847	0.9
Wyoming	482	0.2
CFO Act Agency Remote Workers Located in U.S. Territories or Other Countries	1,112	0.5
Total	207,710	100

Source: GAO analysis of agency-reported data. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Announcements for open federal positions include key information about the positions an agency is hiring to fill, including salary, duties, requirements, and the job series for the position. Federal job series consist of positions with similar lines of work and qualification requirements. The tables below list the job series that were included most frequently in remote job announcements from each of the Chief Financial Officers Act agencies from 2022 to 2024 (see tables 7-30). Of these occupations, Human Resources Management, Management and Program Analysis, and Information Technology Management were the occupations included most frequently in announcements for remote positions across all 24 agencies.

Table 7: Top Five Occupations the Department of Agriculture Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
2210	Information Technology Management
0201	Human Resources Management
1101	General Business and Industry

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 8: Top Five Occupations the Department of Commerce Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
0301	Miscellaneous Administration and Program
0343	Management and Program Analysis
1102	Contracting
1224	Patent Examining

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 9: Top Five Occupations the Department of Defense Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
1102	Contracting
0343	Management and Program Analysis
0810	Civil Engineering
2210	Information Technology Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 10: Top Five Occupations the Department of Education Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0343	Management and Program Analysis
1720	Education Program
2210	Information Technology Management
1730	Education Research
0905	Attorney
0360 ^a	Equal Opportunity Compliance

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

^aThe 0905 and 0360 job series were included in the same number of remote job announcements from the Department of Education.

Table 11: Top Five Occupations the Department of Energy Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
0343	Management and Program Analysis
0801	General Engineering
1301	General Physical Science
0301	General Business and Industry

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 12: Top Five Occupations the Department of Health and Human Services Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0601	General Health Science
0685	Public Health Program Specialist
0301	Miscellaneous Administration and Program
2210	Information Technology Management
0343	Management and Program Analysis

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 13: Top Five Occupations the Department of Homeland Security Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
0201	Human Resources Management
2210	Information Technology Management
1801	General Inspection, Investigation, Enforcement, and Compliance Series

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 14: Top Five Occupations the Department of Housing and Urban Development Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
1160	Financial Analysis
0343	Management and Program Analysis
0306	Government Information Specialist
0260	Equal Employment Opportunity

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 15: Top Five Occupations the Department of Justice Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
2210	Information Technology Management
1102	Contracting
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
0006 ^a	Correctional Institution Administration

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

^aThe 0301 and 0006 job series were included in the same number of remote job announcements from the Department of Justice.

Table 16: Top Five Occupations the Department of Labor Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0991	Worker’s Compensation Claims Examining
2210	Information Technology Management
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
0201	Human Resources Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 17: Top Five Occupations the Department of State Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
2210	Information Technology Management
0560	Budget Analysis
0391	Telecommunications
0343	Management and Program Analysis

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 18: Top Five Occupations the Department of the Interior Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
1102	Contracting
2210	Information Technology Management
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 19: Top Five Occupations the Department of the Treasury Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
0301	Miscellaneous Administration and Program
0343	Management and Program Analysis
0510	Accounting
1101	General Business and Industry

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 20: Top Five Occupations the Department of Transportation Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0801	General Engineering
0343	Management and Program Analysis
2101	Transportation Specialist
1801	General Inspection, Investigation, Enforcement, And Compliance Series
2125	Highway Safety

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 21: Top Five Occupations the Department of Veterans Affairs Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
0343	Management and Program Analysis
0675	Medical Records Technician
0671	Health System Specialist
0180	Psychology

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 22: Top Five Occupations the Environmental Protection Agency Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
1102	Contracting
0301	Miscellaneous Administration and Program
0028	Environmental Protection Specialist
0343	Management and Program Analysis

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 23: Top Five Occupations the General Services Administration Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
1102	Contracting
1101	General Business and Industry

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 24: Top Five Occupations the National Aeronautics and Space Administration Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0343	Management and Program Analysis
0801	General Engineering
0301	Miscellaneous Administration and Program
0201	Human Resources Management
2210	Information Technology Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 25: Top Five Occupations the National Science Foundation Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0343	Management and Program Analysis
1811	Criminal Investigation
1530	Statistics
0101	Social Science
0340	Program Management
0401 ^a	General Natural Resources Management and Biological Sciences

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

^aThe 0340 and 0401 job series were included in the same number of remote job announcements from the National Science Foundation.

Table 26: Occupations the Nuclear Regulatory Commission Listed in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
1301	General Physical Science
0801	General Engineering
0201	Human Resources Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Note: The Nuclear Regulatory Commission hired for remote positions in only three job series from 2022 to 2024.

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 27: Top Five Occupations the Office of Personnel Management Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
0343	Management and Program Analysis
0301	Miscellaneous Administration and Program
2210	Information Technology Management
1102	Contracting

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 28: Top Five Occupations the Small Business Administration Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
0201	Human Resources Management
0511	Auditing
1101	General Business and Industry
1165	Loan Specialist
0340	Program Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Table 29: Top Five Occupations the Social Security Administration Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
2210	Information Technology Management
1811	Criminal Investigation
0306	Government Information Specialist
0511	Auditing
0343	Management and Program Analysis

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix III: Occupations Listed Most Frequently in Remote Job Announcements from Chief Financial Officers Act Agencies, 2022–2024

Table 30: Top Five Occupations the U.S. Agency for International Development Listed Most Frequently in Remote Job Announcements, 2022–2024

Job Series Number	Job Series Name
1102	Contracting
2210	Information Technology Management
0601	General Health Science
0511	Auditing
0201	Human Resources Management

Source: GAO analysis of data from the USAJOBS website provided by the Office of Personnel Management. | GAO-25-107363

Appendix IV: How Selected Agencies Identified Positions Eligible for Remote Work from 2021 to 2024

Department of Agriculture

In November 2021, the Department of Agriculture (USDA) established a departmental regulation that outlined the criteria to be considered when determining if a position should be offered remotely.¹ Specifically, offices were directed to consider

- job duties that could only be performed onsite, and the amount of time required to complete such duties in a typical bi-weekly pay period;
- the amount of time required each week to participate in other aspects of the work unit's operations such as training, meetings, or collaboration, including collaboration with stakeholders that could not be conducted virtually;
- the type and frequency of travel associated with the position; and
- any requirement for accessing classified information.

The agency also required that each USDA subcomponent establish an ongoing position management process, which would be used to review positions to determine eligibility for a remote work arrangement. Under the departmental regulation, whenever the agency was creating a new job announcement, hiring managers were required to identify whether the position was eligible for a remote work arrangement, and whether a remote work arrangement was required for the position.

In October 2024, USDA officials told us that in 2022, USDA's subcomponents assessed their positions based on the criteria above to identify those that would be suitable for remote work, or where a telework or in-person arrangement would be more appropriate given the nature of the work. USDA then used the results of that assessment to determine whether any positions that became vacant would be offered remotely.

Department of Education

In November 2021, the Department of Education's established a remote work policy.² The policy stated that a position would be suitable for remote work if it met certain criteria, including:

- work activities were portable and could be performed effectively outside the office;
- job assignments were easily quantifiable or primarily project oriented;

¹U.S. Department of Agriculture, Departmental Regulation DR 4080-811-002, *Telework and Remote Work Programs* (Washington, D.C.: Nov. 22, 2021).

²Department of Education, Human Capital Policy HCP: 368-1, *Telework and Remote Work Program* (Washington, D.C.: Nov. 4, 2021).

**Appendix IV: How Selected Agencies Identified
Positions Eligible for Remote Work from 2021
to 2024**

- contact with other employees and customers was predictable;
- in-person contact was limited or not required; and
- technology needed to effectively perform the job off site was available.

It also stated that a position might not be suitable for remote work if:

- the position required daily face-to-face contact with the supervisor, other employees/peers, customers/stakeholders, or the public;
- the employee's position required in person security or facilities management work;
- the position required daily direct handling of classified materials that could not be transmitted over the internet or taken out of the office without risk of breach; or
- the position required the usage of any special facilities or equipment that were deemed necessary to perform the job.

In 2023, Education's subcomponents assessed each agency position to determine its appropriateness for a remote designation. To facilitate that process, the agency created a tool that officials used to assess each position and, based on that assessment, designate whether it would be eligible for remote work or another work arrangement. For each position, officials assessed the in-person presence required, including the level of:

- in-person interactions with customers or colleagues;
- in-person collaboration and problem-solving;
- work cycles where in-person reviews, forums, or discussions were necessary;
- work surges where in-person collaboration was necessary to complete the work;
- sensitive or classified materials that needed to be handled;
- physical security requirements;
- access to material that could not be maintained at an alternate worksite that was needed;
- infrastructure or equipment needs that were only accessible at an agency facility; and
- required in-person training.

After the components determined whether each position would be eligible for remote work, the Secretary's Advisory Group, a team of senior officials

from across the agency, reviewed the assessments to ensure the criteria were consistently applied across subcomponents. Through this process Education determined that about 30 percent of the agency's positions would be eligible for remote work, including mission-critical positions for information technology and contracting specialists.

In October 2024, Education officials told us that the final designations for nearly all positions were then added to the agency's personnel management system. After that, when a remote position became vacant it would be filled in accordance with the designation it received through the process.

Department of Health and Human Services

In April 2024, the Department of Health and Human Services (HHS) issued an updated policy regarding its workplace flexibilities.³ The policy emphasized that not all positions were eligible for remote work, and that those that were must have supported the accomplishment of HHS's mission. Additionally, it specified that a position might be eligible for remote work if the nature of the work required the employee's on-site presence fewer than 2 days during a typical bi-weekly period.

The policy specified that a position could be eligible for remote work if it met certain criteria, including:

- the work could be performed by allowing some or all duties to be completed without reporting to an agency worksite,
- the resources required to complete the work were available and accessible virtually, and
- the quantity, quality, and timeliness of the work could be evaluated.

The policy also required that each HHS Human Resources Center assess the eligibility of a position for remote work against the agency's needs to ensure that the level of participation in remote work did not diminish organizational or operational performance or negatively affect the effective accomplishment of agency operations.

The policy also specified 16 mission-critical occupations that were pre-approved for remote work. These included government-wide mission critical occupations in human resources, information technology, and contracting, as well as HHS-specific mission-critical occupations in grants

³Department of Health and Human Services, Instruction 990-1, *Workplace Flexibilities* (Washington, D.C.: Apr. 22, 2024).

management, statistics, data science, and others. HHS staff told us in October 2024 that those occupations were essential to its ability to achieve its mission and could be at risk of staffing or skills gaps.

In October 2024, HHS staff told us that for a position to be offered remotely it must have met the eligibility criteria outlined above, which was determined by subcomponent leadership and the hiring manager. In addition, staff told us a position must have also been

- a mission-critical occupation, pre-approved for remote work;
- a subcomponent specific occupational series pre-approved for remote work; or
- an exception approved by a subcomponent board due to unique needs of the recruitment.

General Services Administration

In February 2024, the General Services Administration (GSA) instituted an updated remote work policy.⁴ In September 2024, an official from GSA told us that prior to releasing this updated policy, GSA's subcomponents reviewed and categorized all positions according to the type of flexible work arrangement for which they would be eligible. The official also explained that the primary criterion that determined whether a position would be classified as remote was the mission and nature of the work done within a subcomponent. The policy stated that positions would be ineligible for remote work if they involved onsite work activities that could not be handled remotely, such as those that were full-time customer facing positions.

These position categorization decisions were then documented in a spreadsheet that, according to a GSA official, the Office of Human Resources Management sent to subcomponents every 6 weeks to confirm that all positions were accurately categorized, and that any needed additions or changes were incorporated.

The GSA official also told us that if a position became vacant the announcement to fill the position would carry forward the designation that the position had previously, which determined whether it would be offered as a remote position or not. In this way the spreadsheet was used to determine the classification of any new position that would be advertised.

⁴General Services Administration, HRM 6040.1C, *GSA Order: Telework and Remote Work Policy* (Washington, D.C.: Feb. 22, 2024).

**Appendix IV: How Selected Agencies Identified
Positions Eligible for Remote Work from 2021
to 2024**

Lastly, GSA required that anyone requesting to work remotely outside their existing locality pay area had to complete the agency's Remote Analysis Tool, which was designed to help the agency weigh the costs and benefits of a person moving to a fully remote posture.

Appendix V: Comments from the Office of Personnel Management



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

May 27, 2025

Ms. Dawn G. Locke
Director, Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Ms. Locke:

Thank you for providing the U.S. Office of Personnel Management (OPM) the opportunity to respond to the Government Accountability Office (GAO) draft report, *Federal Remote Work: OPM Guidance Could Help Relevant Agencies Evaluate Effects on Agency Performance*, GAO-25-107363, GAO job code 107363.

OPM's response to your recommendation is provided below.

Recommendation #1: "The Director of the Office of Personnel Management should issue guidance for agencies to assess the benefits and costs when offering remote work positions, including its effects on the mission and outcomes of the agency, employee recruitment and retention, and operational costs."

OPM Response: OPM partially concurs with GAO's recommendation. Initially, it is important to note that government-wide directives of the President make clear that the costs of remote work far outweigh the benefits. President Trump's [Presidential Memorandum](#) of January 20, 2025, *Return to In-Person Work*, states that the "heads of all departments and agencies in the executive branch of Government shall, as soon as practicable, take all necessary steps to terminate remote work arrangements and require employees to return to work in-person at their respective duty stations on a full-time basis, provided that the department and agency heads shall make exemptions they deem necessary."

Consistent with this Presidential directive, on January 22, 2025, OPM issued a memorandum to agencies, [Guidance on Presidential Memorandum Return to In-Person Work](#), directing agencies to revise their policies and require eligible employees to work full time at their respective duty stations unless excused due to a disability, qualifying medical condition, or other compelling reason certified by the agency head and the employee's supervisor.

That memorandum cited a comprehensive report from the House Committee on Oversight and Government Reform Majority Staff, [The Lights Are On, But Everyone Is at Home: Why the New Administration Will Enter Largely Vacant Federal Offices](#) (Jan. 15, 2025). That reported noted (among other things) that:

**Appendix V: Comments from the Office of
Personnel Management**

2

- Federal office buildings sit mostly empty, particularly Washington, D.C.-area agency headquarters offices, wasting billions in taxpayer dollars;
- Virtually unrestricted telework led to poorer government services and made it more difficult to supervise and train government workers;
- The Biden-Harris administration made no real attempt to determine the effects of widespread telework prior to making it an ongoing policy in federal agencies, and did not collect reliable, timely telework data; and
- Under the Biden-Harris administration, in-person work levels in many federal agencies were determined not by mission needs but by the ability of unions to extract concessions via collective bargaining.

On January 27, 2025, the Office of Management and Budget (OMB) and OPM issued a joint memorandum to agencies, [Agency Return to Office Implementation Plans](#), providing additional guidance on information agencies must address in their implementation plans, including their process for determining exceptions based on disability, qualifying medical condition, and or other compelling reason and criteria for determining “other compelling reasons” for exemptions from return-to-office (including any limited, discrete categories, such as military spouses working remotely, where categorical or indefinite exemptions may be granted).

OPM agrees that it remains the best-situated to identify and develop standards for remote work. *See* 5 U.S.C. §§ 1103(c), 1104(b)(4); 5 C.F.R. §§ 250.202(a) (“As the President’s chief human capital officer, the Director of OPM provides Governmentwide leadership and direction in the strategic management of the Federal workforce.”), 5.2, 10.3, 250.203, and 250.204.

OPM rescinded its August 2024 guidance on remote work because it conflicted with Trump Administration policy and had not been successful in obtaining meaningful data or oversight regarding remote work. That now-rescinded guidance itself emphasized the value of in-person work, noting that it helps new employees in “forming essential relationships, learning how the organization functions and its workplace culture, and meeting other business objectives.”

In addition, while some portions of OPM’s 2021 [Guide to Telework and Remote Work in the Federal Government](#) (Guide) that are inconsistent with the President’s January 20 memorandum have been rescinded, the Guide’s guidance on assessing the use of remote work remains in effect. For example, OPM’s Guide offers extensive guidance to agencies on key factors to consider when establishing remote work policies starting on page 54. In the future, OPM plans to revise the Guide to ensure full compliance with the President’s memorandum. As a part of those revisions, OPM’s Guide will continue to provide guidance to agencies on remote work and will include guidance on establishing metrics when approving limited remote work arrangements and providing guidance on assessing the effect of such arrangements on agency missions, employee recruitment and retention, and operational costs.

OPM is working with OMB to support agencies’ transition to in-person work in accordance with Trump Administration policy. In addition, regarding the remaining Federal remote workers, OPM plans to issue further data calls that would measure the “benefits and costs when offering remote work positions, including its effects on the mission and outcomes of the agency, employee recruitment and retention, and operational costs.”

**Appendix V: Comments from the Office of
Personnel Management**

3

OPM notes that there remain many tools besides remote work available to agencies to attract and retain highly-skilled employees, including alternative work schedules, generous annual and sick leave, and many other [benefits](#).

I appreciate the opportunity to respond to this draft report. If you have any questions regarding our response, please contact Ana Mazzi at 202-606-4309 or via email at Ana.Mazzi@opm.gov.

Sincerely,
Noah Peters
Noah Peters
Senior Advisor to the Director
U.S. Office of Personnel Management

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

Dawn G. Locke, LockeD@gao.gov

Staff Acknowledgments

In addition to the contact named above, Shea Bader (Assistant Director), Adam Miles (Analyst-in-Charge), Madeline Barch, Conrad Belknap, McLeod Brown, Keith Cunningham, Amalia Konstas, Andrew Lobel, Gabriel Nelson, Robert Robinson, Erik Shive, and Clarette Yen made key contributions to the report.

GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through our website. Each weekday afternoon, GAO posts on its [website](#) newly released reports, testimony, and correspondence. You can also [subscribe](#) to GAO's email updates to receive notification of newly posted products.

Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, <https://www.gao.gov/ordering.htm>.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

Connect with GAO

Connect with GAO on [X](#), [LinkedIn](#), [Instagram](#), and [YouTube](#).
Subscribe to our [Email Updates](#). Listen to our [Podcasts](#).
Visit GAO on the web at <https://www.gao.gov>.

To Report Fraud, Waste, and Abuse in Federal Programs

Contact FraudNet:

Website: <https://www.gao.gov/about/what-gao-does/fraudnet>

Automated answering system: (800) 424-5454

Media Relations

Sarah Kaczmarek, Managing Director, Media@gao.gov

Congressional Relations

A. Nicole Clowers, Managing Director, CongRel@gao.gov

General Inquiries

<https://www.gao.gov/about/contact-us>

