United States Senate
WASHINGTON, DC 20510

September 22, 2026

The Honorable Frank J. Bisignano
Commissioner, Social Security Administration
6401 Security Boulevard
Baltimore, MD 21235

Chief Executive Officer, Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner and Chief Executive Officer Bisignano:

We write because we have obtained internal memoranda, sent in July 2026, which indicate that the Social Security Administration (SSA) and the Internal Revenue Service (IRS) have indefinitely suspended advanced annual leave and advanced sick leave agencywide[1]. Despite claims that this policy was put in place to "provid[e] a high level of customer service to the public,"[2] we are concerned that this policy will further weaken the already stressed resources of these agencies, leaving the American people with degraded access to their rightful Social Security benefits and needed IRS services. We write to seek answers regarding the impact of this decision on the ability of these agencies to serve the American people, and how this decision will impact the over 120,000 affected IRS[3] and SSA[4] employees.

Advanced annual and sick leave policies allow federal civil servants to expend leave in anticipation of accrual through an explicit request and approval process. In the absence of short- and long-term disability benefits they would otherwise receive in the private sector, advanced leave allows employees to respond to health and family emergencies and has long been a part of the federal government's efforts to provide the workplace conditions needed to attract and retain the most qualified individuals to serve the American people.

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[1] Email from SSA Chief Human Capital Officer Florence Felix-Lawson to SSA Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren]; Email from IRS Human Capital Office to IRS Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren].

[2] Government Executive, "IRS and Social Security bar employees from taking advanced leave," Jory Heckman, July 29, 2026, http://govexec.com/workforce/2026/07/irs-social-security-bar-employees-taking-advanced-leave/415065/.

[3] Treasury Inspector General for Tax Administration, *Snapshot Report: Status of the IRS's Workforce as of January 2026*, Report No. 2026-IE-R009, June 9, 2026, https://www.tigta.gov/sites/default/files/reports/2026-06/2026ier009fr.pdf.

[4] Congressional Research Service, "Social Security Administration (SSA) Staffing Levels: Data Brief," Report R48725, updated April 23, 2026, https://www.congress.gov/crs-product/R48725.

The memos[5] sent to SSA and IRS employees asserted that "[t] he cumulative effect over the years of this policy is significant and unsustainable and impacts our service to the public. In a number of individual cases, advanced leave is unlikely to be earned back due to the large amount of hours." However, there is a lack of data provided to support those claims. Meanwhile, the Department of Government Efficiency (DOGE) cut over 32,000 employees from SSA and the IRS in 2025.[6] It stretches the bounds of plausibility to blame advanced leave, and not widespread, chaotic job cuts, as the cause of any "impacts [on] … service to the public.[7]" Further, the chaos and short-staffing resulting from these cuts led to longer phone waits,[8] a backlog of tax returns to be processed,[9] longer wait times for claim appointments,[10] and employees attempting to operate with reduced training.[11] These failures of service delivery harmed Americans who needed assistance filing their tax returns, claiming Social Security benefits, or simply trying to communicate with their own government.[12]

Despite your concerns about excessive use of and the impact of advanced leave on the public, its availability is limited, and obtaining advanced leave requires that employees receive approval from their employing agency, and in some situations, provide documentation.[13] And in the event that an employee separates from federal service during advanced leave, they are legally obligated to refund the agency the total amount accrued.[14] In sum, this policy provides critical assistance to employees with significant needs and provides sufficient protections to ensure that employees' leave does not materially affect government operations or lend itself to any attempted abuse.

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[5] Email from SSA Chief Human Capital Officer Florence Felix-Lawson to SSA Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren]; Email from IRS Human Capital Office to IRS Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren].

[6] New York Times, "Cutting Government Workers Costs Money, Too," April 24, 2025, https://www.nytimes.com/2025/04/24/us/politics/musk-cuts.html;
The New York Times, " Social Security Is Trying to Stabilize a Year After DOGE Cuts," Tara Siegel Bernard, July 15, 2026, https://www.nytimes.com/2026/07/15/business/social-security-offices.html.

[7] Email from SSA Chief Human Capital Officer Florence Felix-Lawson to SSA Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren]; Email from IRS Human Capital Office to IRS Employees, July 24, 2026 [On file with the Office of U.S. Senator Elizabeth Warren].

[8] Brookings Institution, "The Trump administration's IRS cuts undermined filing season performance," Ellis Chen, July 28, 2026, https://www.brookings.edu/articles/the-trump-administrations-irs-cuts-undermined-filing-season-performance/.

[9] U.S. Government Accountability Office, *2026 Filing Season: Preliminary Observations on IRS Performance*, GAO-26-109074, July 23, 2026, https://www.gao.gov/products/gao-26-109074.

[10] Newsweek, " Social Security Update: Millions Waiting Longer for Claim Appointments," Amanda Castro, July 20, 2026, https://www.newsweek.com/social-security-staffing-cuts-wait-times-benefits-trump-12218653.

[11] Government Executive, "Social Security is directing employees who normally process benefits to answer phones instead," Natalie Alms and Eric Katz, February 6, 2026, https://www.govexec.com/workforce/2026/02/social-security-directing-employees-who-normally-process-benefits-answer-phones-instead/411253/.

[12] Los Angeles Times, "'It's a Shambles': DOGE Cuts Bring Chaos, Long Waits at Social Security for Seniors," April 9, 2025, https://www.latimes.com/world-nation/story/2025-04-09/trump-doge-social-security-cuts-seniors.

[13] U.S. Office of Personnel Management, "Fact Sheet: Advanced Sick Leave," https://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/advanced-sick-leave/;
U.S. Office of Personnel Management, "Fact Sheet: Advanced Annual Leave," https://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/advanced-annual-leave/.

[14] 5 CFR 630.209(a).

Now, you have imposed a cruel and unjustified plan that is likely to drive additional employees out the door, doubling down on the Administration's already disastrous efforts to push out federal employees. In fact, this decision is currently the subject of a lawsuit by IRS' own workers, represented by the National Treasury Employees Union (NTEU).[15] When employees inevitably leave as a result of your policies, Americans will face additional challenges receiving assistance from the SSA and IRS, delaying their access to benefits and critical tax refunds, respectively, exacerbating existing failures in service delivery[16] with the added employer costs, borne by taxpayers, stemming from an increase in the quit rate, which includes a loss in productivity and quality, as well as needed new funds to support hiring, onboarding, and training. Further, the federal government has offered advanced leave to its employees as early as 1936,[17] and now under your leadership and without adequate data made available to support your decision, it is suddenly no longer feasible. Your actions give the appearance that this policy is less about improving service delivery, and more about punishing federal employees — and by extension, the American people.

We have written to you on multiple occasions regarding agency cuts that will adversely affect the provision of Social Security benefits and IRS services: from terminating and reassigning thousands of employees,[18] to disseminating misleading partisan propaganda,[19] and failing to address critical customer service shortcomings.[20] Now, this latest action to eliminate a workplace benefit could contribute to increasingly dire conditions for agency staff, negatively impacting morale and employee retention and — if the agencies lose additional workers — hurting taxpayers and Social Security recipients. As such, we ask that you reverse this decision and restore advanced leave at the SSA and IRS immediately.

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[15] FedWeek, "NTEU Sues over Suspension of Advance Leave at IRS," August 27, 2026, https://www.fedweek.com/federal-managers-daily-report/nteu-sues-over-suspension-of-advance-leave-at-irs/.

[16] Morningstar, " Social Security Is Slowing Down. Here's How to Get Your Benefits On Time," Mark Miller, April 7, 2026, https://www.morningstar.com/personal-finance/social-security-is-slowing-down;
U.S. Government Accountability Office, *2026 Filing Season: Preliminary Observations on IRS Performance*, GAO-26-109074, July 23, 2026, https://www.gao.gov/products/gao-26-109074.

[17] The American Presidency Project, "Executive Order 7410—Prescribing Regulations Relating to Sick Leave of Government Employees," July 9, 1936, https://www.presidency.ucsb.edu/documents/executive-order-7410-prescribing-regulations-relating-sick-leave-government-employees.

[18] Letter from U.S. Senators Elizabeth Warren, Bernard Sanders, Richard Blumenthal, and Tammy Baldwin to SSA Commissioner Frank Bisignano, July 27, 2026, https://www.warren.senate.gov/wp-content/uploads/2026/07/2026.07.27-Letter-to-SSA-re-Reported-Field-Office-Closures.pdf; Letter from U.S. Senators Elizabeth Warren, Ron Wyden, Mazie Hirono, et al. to IRS Chief Executive Officer Frank Bisignano, July 22, 2026, https://www.warren.senate.gov/wp-content/uploads/2026/07/Final-Letter-to-IRS-on-hiring-surge.pdf.

[19] Letter from U.S. Senators Elizabeth Warren, Ron Wyden, Tammy Baldwin, et al. to SSA Commissioner Frank Bisignano, July 21, 2026, https://www.warren.senate.gov/newsroom/press-releases/warren-wyden-baldwin-colleagues-press-bisignano-on-misleading-partisan-email-sent-to-social-security-beneficiaries/.

[20] Letter from U.S. Senators Elizabeth Warren, Ron Wyden, Kirsten Gillibrand, et al. to SSA Commissioner Frank Bisignano, March 15, 2026, https://www.warren.senate.gov/wp-content/uploads/media/doc/letter_from_warren_senators_to_social_security_admin_on_new_staff_reassignments.pdf.

To address our concerns on this matter, please provide us with answers to the following questions about this abrupt and atypical suspension of advanced annual and sick leave policies at both the SSA and the IRS and respond by October 6, 2026.

1. On a quarterly basis for the last ten years, please provide the following figures for advanced annual and sick leave:
    a. the total number of employees who took advanced leave;
    b. the total number of employees who had outstanding advanced leave debt;
    c. the total value in dollars of advanced leave taken;
    d. the total value in dollars of advanced leave debt outstanding;
    e. the total number of working hours of advanced leave taken;
    f. the total number of working hours of advanced leave debt outstanding;
    g. the total number of full-time equivalents (FTEs) of advanced leave taken; and
    h. the total number of full-time equivalents (FTEs) of advanced leave debt outstanding.
2. How will suspending advanced annual and sick leave impact the daily operations of both SSA and IRS?
    a. Please provide any specific analysis or review done by IRS or SSA officials indicating whether this policy change will improve agency operations.
3. Please explain the rationale for imposing a blanket suspension of this policy versus specific and targeted policy enforcement?
4. Do you anticipate revising the complete prohibition on advanced leave? If yes, please provide a timeline for when employees can again begin requesting advanced leave and any anticipated changes in this policy. If not, please explain the expected long-term ramifications of such a prohibition.
5. While managers at SSA previously approved advanced annual and sick leave, reports indicate that in recent months leading up to this policy suspension, SSA began imposing more scrutiny in the processes for these requests by rerouting to agency chiefs instead.[21]
    a. Was this also the circumstance at the Internal Revenue Service;
    b. Are other policies currently bypassing longstanding managerial approval processes; and
    c. Why was this change made?
6. Upon your evaluation to suspend advanced annual and sick leave at SSA and IRS, please provide a summary of all communication, support, or counsel you and other senior SSA and IRS employees requested and received from:
    a. the Office of Personnel Management (OPM);
    b. internal agency staff;
    c. union representatives; and
    d. other stakeholders.
7. Have SSA and IRS conducted an assessment or analysis to understand the implication of this policy on recruitment and retention?
    a. If so, please disclose the findings of such; and

[21] Government Executive, "IRS and Social Security bar employees from taking advanced leave," Jory Heckman, July 29, 2026, http://govexec.com/workforce/2026/07/irs-social-security-bar-employees-taking-advanced-leave/415065/.

   b. Please respond with a separate evidence-based analysis of how the suspension of this policy will specifically impact disabled employees , employees who are age 50 or older, and employees who are caregivers to older adults or people with disabilities.
8. Please outline SSA's and IRS' plan for employees with active medical and caregiving needs who relied on advanced leave, including your protocol to provide reasonable accommodation and leave without pay.

Sincerely,

Elizabeth Warren
United States Senator

Chris Van Hollen
United States Senator

Kirsten Gillibrand
United States Senator
Ranking Member, Special Committee on Aging

Ron Wyden
United States Senator
Ranking Member, Committee on Finance