Why GAO Did This Study

Regulatory user fees are assessed on certain nonfederal entities subject to regulation in conjunction with regulatory activities. They represent a significant source of federal government revenue—some individual regulatory user fees exceed $1 billion in annual collections—and often support agencies’ regulatory missions. Well-designed regulatory user fees can help fund regulatory programs while reducing taxpayer burden.

GAO built on its prior user fee work by assessing what additional design and implementation characteristics exist specifically for regulatory user fees in terms of how these fees are: (1) set, (2) collected, (3) used, and (4) reviewed. To do so, GAO reviewed relevant literature and analyzed 10 regulatory user fees within 6 agencies—Environmental Protection Agency, Food and Drug Administration, National Credit Union Administration (NCUA), Nuclear Regulatory Commission, Office of the Comptroller of the Currency, and Securities and Exchange Commission. GAO selected these agencies based on their high amounts of fee collections and rulemaking activity and diverse fee characteristics. GAO also examined stakeholder views on these selected fees and held a multi-agency panel discussion to ensure the broad applicability of the findings.

What GAO Recommends

GAO is not making any recommendations in this report. NCUA provided written comments agreeing with GAO’s findings. NCUA and three other agencies also provided technical comments, which were incorporated as appropriate.

View GAO-15-718. For more information, contact Michelle Sager at (202) 512-6806 or sagerm@gao.gov.