Steward's Reference Book for Payroll Questions

It's not as hard as it Looks…

Instructor

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EMPLOYEE MASTER FILE (EMF) SEGMENTS

ALLOWABLE SEGMENTS

LEGEND	SEGMENT	CONTENTS	ACTIVE	INACTIVE	TOTAL
M	A	EMPLOYEE INFORMATION	1	1	1
M	B	JOB	5	0	5
M	C	EARNINGS	1	0	1
	D	HEALTH BENEFITS	1	10	10
	E	UNION	3	20	20
	F	ALLOTMENTS	3	10	10
	G	CHARITY	1	5	5
A	H	OPTIONAL INSURANCE 'A'	1	10	10
M/A	I	STATE TAX	1	10	10
	J	AUTO INSURANCE	2	10	10
	K	P. O. INDEBTEDNESS	25	25	25
	L	CHILD SUPPORT	8	20	20
	M	GARNISHMENT	8	25	25
	N	TAX LEVY	3	10	10
A	O	OPTIONAL INSURANCE 'B'	1	30	30
	P	EE BONDS	20	1	21
A	Q	OPTIONAL INSURANCE 'C'	1	20	20
	R	NET TO BANK	1	2	2
A	S	LOCAL TAX	5	20	20
	T	PROTECTED SALARY	5	0	5
	U	I BOND	20	1	21
	V	EARNED INCOME	1	1	1
	W	MILITARY BUYBACK	1	5	5
	X	OTHER AGENCY INDEBTEDNESS	5	30	30
A	Y	RETIREMENT	1	10	10
	1	OTHER INSURANCE	5	10	10
A	2	THRIFT SAVINGS	1	0	1
	3	TSP LOAN	6	20	20
	4	INSPECTOR PREMIUM PAY	1	1	1
	5	FLEXIBLE SPENDING ACCOUNT	1	10	10
	6	COMMUTER PROGRAM (future)	1	20	20
	7	PRIOR YR LEAVE	1	0	1
A	8	SALARY ADVANCE	25	25	25

LEGEND: M = MINIMUM REQUIRED A = AUTOMATICALLY SETUP
dehmnnt.work.data(copylibs)

ADJUSTMENT/REASON CODE LIST

HOURS ADJUSTMENT CODES (FORM 2240)

31	Change Hours History (HAPS Generates This Adjustment Code When Hours History Is Changed)
32	Terminal Leave/Annual Leave Separation Pay For Transitional Employees
34	Hours Adjustment For Partial Pay Period and/or no Leave Credit due (does not impact leave earning)
35	Hours Adjustment – Impacts Leave Credit
36	Hours Adjustment For Full Pay Period
37	Difference Rate Adjustment
70	Emergency Pay

PAY ACTION ADJUSTMENT (FORM 2247)

10	Stop Pay Calculations
20	Stop Adjustment Processing
32	Release Terminal Leave
60	Pull Check

MONETARY ADJUSTMENT (FORM 2248)

40	Increase/Decrease To Employee's Net Pay In The Processed Pay Period
50	Current Year Miscellaneous Adjustment (Canceled Checks, Receivable, Typewriter Check Payments, Etc.) - Updates year-to-date Balances On Employee Master File (EMF)
90	Prior Year Adjustment (Journalizes But Does Not Update Current Year Balances For Tax Fields: Gross, Thrift, Taxes, FSA, Rental Allowance, EBE, TCOLA, HB Pretax, Commuter Program and SSEC/Medicare)
95	Mechanically Generated - Triggered by the processing of ADJ Code 90 - Updates Current Year EMF fields for Non W2 Fields including Retirement, Charity, Life Insurance, Bonds, Post Tax-Health Benefits, Union Dues and Banking Fields, Etc. - Payroll Adjustment Type Code Is 'U'

PAYROLL ADJUSTMENT TYPE CODE (PATC)

0	Adjustments Included In Current Pay
C	Canceled Check
R	Account Receivable
T	Typewriter Check Payment (TCP)
U	Update (Payroll Financial Reporting Only – formerly Payroll Control)

C-CNTL M-MECH P-PYRL R-RET	REAS CODE	DESCRIPTION	VALID ADJ CODE(S)	PAYROLL ADJ TYPE CODE
M	01	Create hours history data - HAPS only	31	0
M, P	03	Pay action (PS 2247)	10, 20, 32, 60	0
M, P	04	Salary rate adjustment	32, 37	0
M, P	05	Hours correction - prior PP Note: 32-05 is used for annual leave payout to transitional employees	32, 34, 35, 36	0
M	06	HAPS adjustment - delete history for old Social Security number	31	0
M	07	HAPS adjustment - add history for new Social Security number	31	0
M, P	08	Health benefit adjustment -nonpay status or insufficient earnings	40	0
P	09	HAPS adjustment - change history	31	0
P	10	Charge/refund erroneously withheld deductions - no gross	40	0
P	11	Pay/recover various allowances (EBE, EMA, ATIP, rent) - no gross	40	0
P	12	Census Adj. payment - subject to Ssec/Med, federal and state taxes	40	0
P	13	Census Adj. payment subject to state and federal taxes only	40	0
M, P	16	Small rural gross pay adjustment without hours support	40	0
M	17	R/C Xmas overtime with message	40	0
P	18	Small gross pay adjustment without hours support	40	0
M	19	Mechanical retro adjustment	40 32, 34, 37	0
P	20	Manual retro adjustment	40 32,34,37	0
M	21	Military Buy Back refund	40	0
M	22	Dual service FLSA payment	40	0
M	23	Emergency timecard	35	0
M	25	Refund unapplied bond balance	40	0
P, C	27	Thrift Savings	40 50, 90	0 U
C	30	Deceased payment update	50 90 (Yr. End)	U
P M (Yr. End)	31	TCP - Severance pay	50 90 (Residual)	T
M	32	Mechanically generated terminal leave payment	32	0
C	33	Incentive award update	50,90	U
P M (Yr. End)	34	Pay anomaly	40 50 90 (Residual)	0 C, R, T T
C	35	Incentive Award Gross-up Amount	50, 90	U
P	36	Grievance settlement – can be a lump sum monetary adjustment or an hours type adjustment (3X)	40 50, 90 34, 35, 37	0 C, R, T 0
P	37	EEO settlement– can be a lump sum monetary adjustment or an hours type adjustment (3X)	40 50, 90 34, 35, 36, 37	0 C, R, T 0
P	38	MSPB - merit system protection board– can be a lump sum monetary adjustment or an hours type adjustment (3X)	40 50,90 34,35,36,37	0 C, R, T 0
P	39	Retirement/chg. to lower level incentive pay (cll was a one time pay for EAS) – incentive for early retirements offered in 1992	40 50, 90	0 C, R, T, U

C-CNTL M-MECH P-PYRL R-RET	REAS CODE	DESCRIPTION	VALID ADJ CODE(S)	PAYROLL ADJ TYPE CODE
P	41	Cancel check with hours support when payment due is being effected manually by TCP (multi misc. - requires reason code 42 or 71) note: allotments, auto insurance and TSP loan should be recovered on the TCP	50,90 34,35,37	C
P M (Yr. End)	42	Typewriter check payment (TCP) - requires hours support	50 90 (Residual)	T
P M (Yr. End)	43	Typewriter check payment - no hours support - gross pay is expensed to work - primarily used to refund deductions withheld in error	50 90 (PR/YR, Soc. Sec/ Med, Yr. End) 90 (Residual)	T
P M (Yr. End)	44	Typewriter check payment of terminal leave or other annual leave which cannot be supported by an hours adjustment	50 90 (Residual)	T
M	47	PO Indebt collection from terminal leave	32	0
M, P	55	Annual Leave Exchange	35,37 50,90	0 C,R,T,U
P M (Yr. End)	56	PCES bonus payment (currently not used)	50 90 (Residual)	T
P	57	Casual Incentive Retention Payment (CRIP Bonus) (Previously used for Longevity Bonus which was discontinued)	40 50 and/or 90 35 (Mech)	0 C, R, T 0
P	62	Cancel receivable with hours (multi misc) must be coupled with reason code 82	50, 90 34,35,36,37	R
P	63	Cancel receivable without hours (multi misc) must be coupled with reason code 80	50,90	R
P,C	64	Non-exempt lump sum payment (1997) FLSA hrs portion	40 50, 90 35 (Mech)	0 C,R,T, U 0
M,P	65	Merit lump sum FLSA hrs portion	40 (Manual) 50,90 00 (Mech) 35 (Mech)	0 C,R,T,U 0 0
P	66	Contract lump sum FLSA hours recalc	40, 50,90 35 (Mech)	0 C,R,T,U 0
M,P	67	'EVA' - economic value added payment – EAS and PCES payout in 2002 --- Bargaining in 2004	40 50,90	0 C,R,T,U
M,P	68	Position upgrade lump sum	40 50,90	0 C,R,T
M,C	69	Retro pay and/or summarization of retro adjustments	40 50,90	0 U
C	70	Master file balance update	50,90	U
P M (Yr. end)	71	TCP - with hours support - employee status is terminated	50 34,35,36,37 90 (Residual)	T
P	72	Hours adjustment for terminated employee	34,35,36,37	0
M	73	Mechanical difference for c/c (diff. <$5.01)	90	U
M	74	Mechanical difference for canceled check difference greater than $5.00	90	U
P	75	Manual receivable for overdrawn annual leave (al), al portion of OWCP leave buy back, al adj. which must be expensed to the al acct. Cannot be hours supported	50,90	R

C-CNTL M-MECH P-PYRL R-RET	REAS CODE	DESCRIPTION	VALID ADJ CODE(S)	PAYROLL ADJ TYPE CODE
P	76	Manual receivable for overdrawn sick leave (SL), SL portion of OWCP leave buy back, SL adj. which must be expensed to the SL acct. Cannot be hours supported	50,90	R
P	78	Receivable offset for auto insurance - internal use only	50,90	R
M,P	79	Receivable for health benefit premiums (40-08's are converted)	50, 90	R
P	80	Manual receivable requiring gross pay be expensed to the work account - cannot be supported by an hours adjustment - also used for billing of various deductions	50, 90	R
P	81	Cancel check - hours supported	50,90 34,35,36,37	C
P	82	Billing for overpayment of salary/hours - hours supported adjustment	50,90 34,35,36,37	R
M	83	A/R term w/indebt	50	R
M	84	A/R collect for indebt	50	R
M	85	Mechanically generated invoice for overdrawn annual leave	50, 90	R
M	86	Mechanically generated invoice for overdrawn sick leave	50, 90	R
C	87	Union official billing - direct pay	50	R, U
P	88	Canceled check without hours - gross expensed to work account	50,90	C
P	89	Canceled terminal leave check without hours - gross expensed to al (also to cancel portion of a check for al without hours	50,90	C
R	90	Adjust prior year retirement totals	50	U
C,M	90	Adjust year-to-date or prior year retirement totals	50	U
C	91	Update year to date fields on master file	50	U
M	92	Reverse original pay history	34,35,36	0
P	93	Pay when no existing hours history for the week	34,35,36	0
P M (Yr. End)	94	Typewriter check payment (TCP) hours supported - no existing hours history	50 34,35,36 90 (Residual)	T
P	95	Hours adjustment changing designation/activity code and/or finance number (ASC only)	34,35,36	0

Notes:

1. Proper assignment of adjustment/reason codes requires thorough analysis of the adjustment request. The intent of the adjustment must be determined before the appropriate adjustment/reason codes can be assigned. Assignment is not based solely on the placement of dollar values on the document (positive/negative). The system is programmed to edit and process differently based on the assigned codes.

2. In most instances, if gross pay is affected, an hours' adjustment (2240) must be processed with the monetary (2248). This applies to canceling a check, establishing or canceling a receivable and when issuing a manual payment (TCP). The same reason code must be used on the 2240(s) and the 2248. Processing with hours support will ensure: recalculation of the gross pay for accuracy, proper distribution of gross pay by hours types, proper withholding of taxes and other required deductions, an automated update of the hours history file, and an automated leave adjustment. Processing without hours support increases the chance of error and the need to manual review adjustments when a retro is processed.

3. Some adjustments are not processed with hours support and the reason code must be assigned based on the account to be expensed. Workers' Compensation Leave Buy Backs (OWCP) are processed without hours as the leave is not to be restored until the debt has been paid. An invoice established to recover the monetary value of leave used but not earned (overdrawn leave) is also established without hours support. Care must be taken to ensure the gross pay is expensed to the appropriate account (75 = annual leave, 76 = sick leave, 80 = work, etc.). Processing without hours' support requires manual updates to the hour's history and leave files.

4. Adjustments affecting leave for a prior year require special attention to ensure leave data is adjusted properly. Although a prior leave segment (7) is maintained, it applies only to the leave year immediately proceeding the current year. In addition, most adjustments are effected based on the employee's current leave status, which would require a review if the employee's leave-earning classification was changed in the interim.

5. Reason code 77 (automated generation for differences greater than $5.00) became obsolete in PP 9/2003. Effective in PP 09/2003 the gross pay on a manually established receivable with hours support must match the system calc.

STATES AND STATE CODES (as of PP 04/2007)

STATE NAME	AREAS	TAX LIABILITY CODE ABBREV	NUMERIC STATE CODE	# OF EMPLS BY NUMERICCODE	# OF EMPLS BY TAX CODE
Alabama	C,H	AL	01	10325	10409
Alaska	C,E	AK	02	1975	2048
Arizona	E,F,G	AZ	03	12556	12637
Arkansas	C,G	AR	04	6626	6724
California	C,F	CA	05	85571	85640
Canton Island		CI	06		
Colorado	C,E	CO	07	1328	13207
Connecticut	B	CT	08	10704	10620
Delaware	C	DE	09	2240	2411
Dist Of Columbia	K	DC	10-5000	252	1626
Dist Of Columbia	K	DC	10-5001	1139	
Dist Of Columbia	K	DC	10-5005	107	
Headquarters	C,K	DC	10	4363	
Florida	C,H	FL	11	43339	43447
Georgia	C,H	GA	12	21628	21876
Guam	F	GU	13	118	119
Hawaii	C,F	HI	14	2827	2838
Idaho	E	ID	15	2966	3073
Illinois	C,E,J	IL	16	38497	38341
Indiana	C,J	IN	17	15606	16148
Iowa	C,E	IA	18	9165	9254
Kansas	E	KS	19	9031	9074
Kentucky	C	KY	20	9693	10085
Louisiana	C,G	LA	21	9733	9895
Maine	B,C	ME	22	4237	4329
Maryland	C,K	MD	23	16579	19912
Massachusetts	B,C	MA	24	21438	21661
Michigan	J	MI	25	27401	27526
Minnesota	C,E,J	MN	26	15824	15700

STATE NAME	AREAS	TAX LIABILITY CODE ABBREV	NUMERIC STATE CODE	# OF EMPLS BY NUMERICCODE	# OF EMPLS BY TAX CODE
Mississippi	C,H	MS	27	5562	5770
Missouri	C,E,J	MO	28	18730	18637
Montana	C,E	MT	29	2654	2662
Nebraska	E	NE	30	5586	5494
Nevada	C,E	NV	31	5310	5385
New Hampshire	B	NH	32	4147	3961
New Jersey	A,C	NJ	33	30147	29618
New Mexico	G	NM	34	4007	4016
New York	A,B,C	NY	35	57801	58363
North Carolina	C,K	NC	36	21148	20997
North Dakota	E	ND	37	2177	2096
Ohio	C	OH	38	30502	29846
Oklahoma	G	OK	39	8475	8494
Oregon	E	OR	40	8285	8322
Pennsylvania	C	PA	41	37037	37217
Puerto Rico	A	PR	42	3209	3247
Rhode Island	B	RI	43	3246	3171
Samoa	F	AS	44	12	12
South Carolina	H,K	SC	45	8400	8436
South Dakota	E	SD	46	2422	2396
Tennessee	H	TN	47	15457	14895
Texas	C,G	TX	48	51240	51000
Utah	C,E	UT	49	5737	5750
Vermont	B	VT	50	2202	2230
Virginia	C,K	VA	51	20551	20285
Virgin Islands	A	VI	52	228	232
Wake Island		WK	53		
Washington	C,E	WA	54	14892	14744
West Virginia	C	WV	55	5176	5255
Wisconsin	E,J	WI	56	14576	15005
Wyoming	E	WY	57	1331	1331

STATE NAME	AREAS	TAX LIABILITY CODE ABBREV	NUMERIC STATE CODE	# OF EMPLS BY NUMERICCODE	# OF EMPLS BY TAX CODE
Federated States Of Micronesia	F	FM/CM	58	12	
		MC			
Northern Mariana Islands		MP			11
		TT			1
TOTALS				787479	787479

States which have no personal income tax
States which have no personal income tax but do tax dividend and interest income.

Areas

Code	Area Name
A	New York Metro Area
B	Northeast Area
C	Allegheny Area
D	Mid-Atlantic Area
E	Western Area
F	Pacific Area
G	Southwest Area
H	Southeast Area
I	Midwest Area
J	Great Lakes Area
K	Capital Metro Area Operations (BA = 4k)

Territories

Code	Territory Name
GU	Guam
AS	American Samoa
FM	Federated States Of Micronesia
MP	Northern Mariana Islands
MH	Marshall Islands
PW	Palau Island

Quit Codes

Quit Codes - Employee's Reason for Leaving	
Code	Reason
Working Conditions	
401	Too much night work
402	Too much weekend work
403	Too much overtime
404	Too much travel
405	Work schedule too erratic
406	Poor physical environment
407	Job location too far from home
408	Transportation inadequate
Nature of Work	
411	Insufficient challenge
412	Insufficient prestige
413	Skills not sufficiently utilized
414	Not enough recognition for accomplishments
415	Job not in line with career
416	Scheme difficulty
417	Work too hard physically
418	Don't like or not suited to kind of work
Health or Physical Conditions	
441	Personal illness
442	Physical disability (other than retirement)
443	Psychological or nervous disorder
444	Pregnancy
445	Alcoholism or drug addiction
Relationships on the Job	
451	Don't get along with fellow workers
452	Don't get along with supervisor
453	Favoritism in assignments
454	Favoritism in promotions
455	Discrimination – race
456	Discrimination – sex
457	Discrimination – other
Family Responsibilities	
461	Getting married
462	Marriage
463	Children require fulltime attention
464	Illness in family
Geographic Location	
421	Moving to different area for personal reasons
422	Resignation – declined relocation
423	Resignation – declined reassignment
424	Resignation – declined regular rotation
Economic Considerations	
431	Pay rate too low
432	Not enough hours of work per week
433	Not enough fringe benefits
434	Not enough promotion opportunity
435	Lack of job security
436	Indebtedness/obtain retirement withholding
Self Development	
471	Further education
472	Broaden work experience
473	Opportunity for more on-the-job training
Other	
481	Resigned – adverse action pending
482	Resigned – charges pending

483	Resigned – in lieu of removal
484	Enter military service
485	Accept better job offer
486	Self-employment
487	Extended travel

Unemployment Compensation Codes

UC Code	NOA	Definition
601	300	Retirement – Mandatory. Due to age. Inspection Service Only.
602	302	Retirement – Optional. Employee voluntarily retired to obtain retirement benefits.
603	302	Retirement – Optional. Employee voluntarily retired to seek employment in private industry.
604	302	Retirement – Optional. Employee voluntarily retired in lieu of separation because of declination to relocate with activity.
605	302	Retirement – Optional. Employee retired in lieu of separation when position was abolished.
606	302	Retirement – Optional. Employee voluntarily retired in lieu of reassignment when position was abolished.
607	302	Retirement – Optional. Employee voluntarily retired to pursue self-employment.
608	302	Retirement – Optional.
612	302	Retirement – Disability. Employee did formally initiate action to be considered for a permanent or temporary light duty assignment.
614	302 303 324 325	Retirement – Discontinued Service in Lieu of Resignation. Employee involuntarily separated from the Postal Service (not for cause).
615	311	Resignation – Voluntary. Employee voluntarily resigned to accept other federal employment; no break in federal service.
616	317	Resignation – Voluntary. Employee voluntarily resigned; gave no reason for resignation–no other separation information available.
617	317	Resignation – Voluntary. Employee voluntarily resigned to continue education full-time.
618	317	Resignation – Voluntary. Employee voluntarily resigned for personal reasons, did not identify what personal reasons were. (No other separation information available.)
619	317	Resignation – Voluntary. Employee voluntarily resigned to accompany spouse to a new duty station.
620	313	Resignation – Voluntary. Employee resigned to enter active military duty. Upon honorable release from active service and upon compliance with other conditions prescribed for the exercise of reemployment rights, employee will be entitled to reemployment as provided by law and regulation in effect at the time of receipt of applications.
621	317	Resignation – Voluntary. Employee voluntarily resigned to enter employment in private industry.
622	317	Resignation – Voluntary. Employee voluntarily resigned to move to a different area for reasons of health. (Identify health reasons.)
623	317	Resignation – Voluntary. Employee voluntarily resigned based on alleged discrimination because of religion. Equal Employment Opportunity complaint procedures were available to employee.
624	317	Resignation – Voluntary. Employee voluntarily resigned based on alleged discrimination because of sex. Equal Employment Opportunity complaint procedures were available to employee.
625	317	Resignation – Voluntary. Employee voluntarily resigned based on alleged discrimination because of age. Equal Employment Opportunity complaint procedures were available to employee.
626	317	Resignation – Voluntary. Employee voluntarily resigned based on alleged discrimination because of race, color or national origin. Equal Employment Opportunity complaint procedures were available to employee.

UC Code	NOA	Definition
627	317	Resignation – Voluntary. Employee voluntarily resigned because of alleged lack of job security.
628	317	Resignation – Voluntary. Employee voluntarily resigned because of insufficient promotional opportunity.
629	317	Resignation – Voluntary. Employee voluntarily resigned because of insufficient pay.
630	317	Resignation – Voluntary. Employee voluntarily resigned because of insufficient fringe benefits.
631	317	Resignation – Voluntary. Employee voluntarily resigned because of not enough recognition for accomplishments.
632	317	Resignation – Voluntary. Employee voluntarily resigned because job was not in line with career plans.
633	317	Resignation – Voluntary. Employee voluntarily resigned because skills were not sufficiently utilized.
634	317	Resignation – Voluntary. Employee voluntarily resigned because of illness in family.
635	317	Resignation – Voluntary. Employee voluntarily resigned because of marriage plans.
636	317	Resignation – Voluntary. Employee voluntarily resigned because employee felt work was too hard. Work conditions existed with acceptance of position.
637	317	Resignation – Voluntary. Employee voluntarily resigned because employee felt there was too much travel. This condition existed with acceptance of position.
638	317	Resignation – Voluntary. Employee voluntarily resigned because employee felt there was too much pressure.
639	317	Resignation – Voluntary. Employee voluntarily resigned because of dissatisfaction with work hours. This condition existed with acceptance of position.
640	317	Resignation – Voluntary. Employee voluntarily resigned because job location was too far from residence. (Identify number of miles.)
641	317	Resignation – Voluntary. Employee voluntarily resigned to be self-employed.
642	317	Resignation – Voluntary. Employee voluntarily resigned to begin farming full time.
643	317	Resignation – Voluntary. Employee voluntarily resigned because of pregnancy; employer has no policy restricting pregnant employees from working.
644	317	Resignation – Voluntary. Employee voluntarily resigned because of household responsibilities.
645	317	Resignation – Voluntary. Employee voluntarily resigned – did not get along with fellow workers.
646	317	Resignation – Voluntary. Employee voluntarily resigned – did not get along with supervisor.
647	317	Resignation – Voluntary. Employee voluntarily resigned, gave family reasons for declining to accompany activity when it moved to a new organization or geographical location.
648	317	Resignation – Voluntary. Employee voluntarily resigned because of failure to accept new assignment to (identify city and state.)
649	310	Resignation – Voluntary. Employee voluntarily resigned while action pending to separate for.
650	317	Resignation – Voluntary. Employee voluntarily resigned while charges were being prepared for.
651	312	Resignation – Voluntary. Employee voluntarily resigned to accept position with U.S. Postal Service.
652	317	Resignation – Voluntary. Employee voluntarily resigned in order to relocate.
653	317	Resignation – Voluntary. Employee voluntarily resigned because (identify reason(s) the USPS believes to be the reason(s) the employee resigned).

UC Code	NOA	Definition
661	320 321	Separation – Employee transferred to another federal agency; no break in federal service.
662	323	Separation – Military. Employee voluntarily separated to enter active military duty.

UC Code	NOA	Definition
663	324	Separation – Employee was separated after declining to relocate with job activity.
664	325	Separation – Employee was separated after failing to accept a new work assignment.
668	326	Separation – Disability. Employee did not formally request a permanent or temporary light duty assignment.
669	326	Separation – Disability. Employee did not formally initiate action to be considered for a permanent or temporary light duty assignment.
670	328	Separation – Employee was separated during probationary period for pre-appointment condition.
671	329	Separation – Disqualification. Employee was separated during the probationary period for disqualification conditions.
672	346	Separation – Employee was separated after probationary period for pre-appointment conditions.
673	346	Separation – Abandonment of position. Employee was separated for abandoning position during working hours.
674	346	Separation – Inefficiency. Employee was separated for unsatisfactory performance of duties.
675	346	Separation – Insubordination. Employee was separated for refusing to perform assigned duties.
676	346	Separation – Excessive absence without cause. Employee was separated for absence without leave without reason or justification.
677	346	Separation – Employee was separated for threatening or endangering the physical well-being of a fellow employee.
678	346	Separation – Employee was separated because of being charged with commission of a felony.
679	350	Separation – Death.
680	346 352	Separation – Employee was separated
681	352	Termination – Expiration of appointment. Note: Code 681 applies to voluntary and involuntary separations.
682	317	Resignation – Employee resigned

FICA/RETIREMENT CODES

CODE	DESCRIPTION
1	CSRS - INITIAL APPOINTMENT PRIOR TO 01-01-84
2	FICA (NON CAREER)
3	CSRS - POSTAL INSPECTORS
4	EXCLUDED (subject to Medicare)
5	CSRS OFFSET (MEETS "FIVE YEAR TEST")
6	CSRS OFFSET - INSPECTORS (MEETS "FIVE YEAR TEST")
7	CSRS - POSTAL RATE COMMISSION
8	FERS
9	FERS - POSTAL INSPECTORS
0	FUTURE USE
A	CONVERTED FROM CSRS TO FERS - REGULAR EMPLOYEES (FROZEN CSRS SERVICE)
B	CONVERTED FROM CSRS TO FERS - POSTAL INSPECTORS (FROZEN CSRS SERVICE)

Reemployed Annuitants

Previous Postal Retirement Plan	Career Appointment	Noncareer Temporary	Appointment Intermittent
1 - CSRS	4* - without CSRS contributions or 1* with CSRS contributions	4 - Excluded 1 - CSRS with contributions	4 - Excluded 4 - Excluded
5 - CSRS OFFSET	2* - without CSRS contributions or 5* with CSRS contributions	2 - FICA 5 - CSRS OFFSET with contributions	2 - FICA 2 - FICA
6 - CSRS OFFSET	2* - without CSRS contributions or 5* with CSRS contributions	2 - FICA 5 - CSRS OFFSET with contributions	2 - FICA 2 - FICA
8 - FERS	8	8 - FERS	2 - FICA
9 - FERS	8	8 - FERS	2- FICA
A - FERS/CSRS FRZ	A	A - FERS/CSRS FRZ	2 - FICA
B - FERS/CSRS FRZ	A	A - FERS/CSRS FRZ)	2 - FICA

- Eligible To Elect Fers Coverage

General Information

Reemployed annuitants - previously classified as CSRS or CSRS offset – may elect to have retirement deductions withheld from their salary. Available options are based on OPM regulations governing their retirement and rehiring. There is no election option available if hired in an intermittent appointment.

Reemployed FERS annuitants are subject to mandatory retirement deductions unless rehired in an intermittent appointment.

A reemployed annuitant cannot have RET/FICA codes 6, 7, 9 or B.
In 1996, the Employee Master File was modified to allow 'RA' as a valid employment status code to identify reemployed annuitants. Reemployed annuitants were previously identified by a Special Salary code of 'R'.

Retirement and thrift savings deductions are based on the unreduced basic pay rate for reemployed annuitants. However, Medicare and Social Security and withholding are computed against the actual gross paid and the applicable annual limits.

Reemployed annuitants with a RET/FICA code of 4 are excluded from Social Security and retirement deductions, however, are subject to withholding for Medicare.
The retirement computation date (RCD) for a reemployed annuitant is the date of the appointment. There is no credit in the RCD for previous service on which the annuity is based as that service has already been used to determine his/her annuity benefit.

BACKGROUND: The Postal Civil Service Retirement System Funding Reform Act of 2003 (S. 380) has been passed by the House and Senate. This Act changes the USPS contributions percentages for CSRS covered employees. The effective date of the Act, is the date it is signed by the President. The new USPS contributions percentages will be effective the first pay period beginning after the date the Act is signed.

DETAILED REQUIREMENTS: Change the USPS contributions for the following CSRS retirement codes effective PP11-2003:

Retirement Code	USPS Contribution
1	.174
3	.314
5	.180
6	.331
7	.174

SOCIAL SECURITY/MEDICARE and RETIREMENT RATES and LIMITS

A. Social Security/Medicare and Retirement Rates

RET/FICA		MEDI/FICA RATES				RETIREMENT RATES	
YEAR	*CODE*		*EMPLOYEE*		*USPS*	*EMPLOYEE*	*USPS*
2007/04	1	.0145	.000	.0145	.000	.070	.000
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.000
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.000
	6	.0145	.062	.0145	.062	.013	.000
	7	.0145	.062	.0145	.062	.070	.000
	8	.0145	.062	.0145	.062	.008	.112
	9	.0145	.062	.0145	.062	.013	.238
	A	.0145	.062	.0145	.062	.008	.112
	B	.0145	.062	.0145	.062	.013	.238
2007	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.112
	9	.0145	.062	.0145	.062	.013	.238
	A	.0145	.062	.0145	.062	.008	.112
	B	.0145	.062	.0145	.062	.013	.238
2006	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.112
	9	.0145	.062	.0145	.062	.013	.238
	A	.0145	.062	.0145	.062	.008	.112
	B	.0145	.062	.0145	.062	.013	.238
2005	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.112
	9	.0145	.062	.0145	.062	.013	.238
	A	.0145	.062	.0145	.062	.008	.112
	B	.0145	.062	.0145	.062	.013	.238

RET/FICA		MEDI/FICA RATES			RETIREMENT RATES	
YEAR	CODE		EMPLOYEE	USPS	EMPLOYEE	USPS
22/2004	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.112
	9	.0145	.062	.0145	.062	.013	.238
	A	.0145	.062	.0145	.062	.008	.112
	B	.0145	.062	.0145	.062	.013	.238
2004	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.227
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.227
11/2003	1	.0145	.000	.0145	.000	.070	.174
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.314
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.180
	6	.0145	.062	.0145	.062	.013	.331
	7	.0145	.062	.0145	.062	.070	.174
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.227
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.227
2003	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.227
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.227

| RET/FICA | | MEDI/FICA RATES | | | | RETIREMENT RATES | |
YEAR	CODE		EMPLOYEE		USPS	EMPLOYEE	USPS
2002	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.233
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.233
03/2001	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.233
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.233
02/2000	1	.0145	.000	.0145	.000	.0740	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.0790	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.0120	.070
	6	.0145	.062	.0145	.062	.0170	.075
	7	.0145	.062	.0145	.062	.0740	.070
	8	.0145	.062	.0145	.062	.0120	.107
	9	.0145	.062	.0145	.062	.0170	.233
	A	.0145	.062	.0145	.062	.0120	.107
	B	.0145	.062	.0145	.062	.0170	.233
02/1999	1	.0145	.000	.0145	.000	.0725	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.0775	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.0105	.070
	6	.0145	.062	.0145	.062	.0155	.075
	7	.0145	.062	.0145	.062	.0725	.070
	8	.0145	.062	.0145	.062	.0105	.107
	9	.0145	.062	.0145	.062	.0155	.233
	A	.0145	.062	.0145	.062	.0105	.107
	B	.0145	.062	.0145	.062	.0155	.233

RET/FICA		MEDI/FICA RATES				RETIREMENT RATES	
YEAR	CODE		EMPLOYEE		USPS	EMPLOYEE	USPS
1998	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.233
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.233
22/1997	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.107
	9	.0145	.062	.0145	.062	.013	.233
	A	.0145	.062	.0145	.062	.008	.107
	B	.0145	.062	.0145	.062	.013	.233
1996	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.114
	9	.0145	.062	.0145	.062	.013	.243
	A	.0145	.062	.0145	.062	.008	.114
	B	.0145	.062	.0145	.062	.013	.243
1995	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.114
	9	.0145	.062	.0145	.062	.013	.243
	A	.0145	.062	.0145	.062	.008	.114
	B	.0145	.062	.0145	.062	.013	.243

RET/FICA		MEDI/FICA RATES				RETIREMENT RATES	
YEAR	*CODE*			*EMPLOYEE*	*USPS*	*EMPLOYEE*	*USPS*
21/1994	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.114
	9	.0145	.062	.0145	.062	.013	.243
	A	.0145	.062	.0145	.062	.008	.114
	B	.0145	.062	.0145	.062	.013	.243
1993	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.129
	9	.0145	.062	.0145	.062	.013	.273
	A	.0145	.062	.0145	.062	.008	.129
	B	.0145	.062	.0145	.062	.013	.273
1992	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.129
	9	.0145	.062	.0145	.062	.013	.273
	A	.0145	.062	.0145	.062	.008	.129
	B	.0145	.062	.0145	.062	.013	.273
22/1991	1	.0145	.000	.0145	.000	.070	.070
	2	.0145	.062	.0145	.062	.000	.000
	3	.0145	.000	.0145	.000	.075	.075
	4	.0145	.000	.0145	.000	.000	.000
	5	.0145	.062	.0145	.062	.008	.070
	6	.0145	.062	.0145	.062	.013	.075
	7	.0145	.062	.0145	.062	.070	.070
	8	.0145	.062	.0145	.062	.008	.130
	9	.0145	.062	.0145	.062	.013	.254
	A	.0145	.062	.0145	.062	.008	.130
	B	.0145	.062	.0145	.062	.013	.254

| RET/FICA | | | MEDI/FICA RATES | | RETIREMENT RATES | |
YEAR	CODE		EMPLOYEE	USPS	EMPLOYEE	USPS
1990	1	M	.0145	.0145	.070	.070
	2	F	.0765	.0765	.000	.000
	3	M	.0145	.0145	.075	.075
	4	M	.0145	.0145	.000	.000
	5	F	.0765	.0765	.008	.070
	6	F	.0765	.0765	.013	.075
	7	F	.0765	.0765	.070	.070
	8	F	.0765	.0765	.008	.130
	9	F	.0765	.0765	.013	.254
	A	F	.0765	.0765	.008	.130
	B	F	.0765	.0765	.013	.254
1989	1	M	.0145	.0145	.070	.070
	2	F	.0751	.0751	.000	.000
	3	M	.0145	.0145	.075	.075
	4	M	.0145	.0145	.000	.000
	5	F	.0751	.0751	.0094	.070
	6	F	.0751	.0751	.0144	.075
	7	F	.0751	.0751	.070	.070
	8	F	.0751	.0751	.0094	.1286
	9	F	.0751	.0751	.0144	.2526
	A	F	.0751	.0751	.0094	.1286
	B	F	.0751	.0751	.0144	.2526
1988	1	M	.0145	.0145	.070	.070
	2	F	.0751	.0751	.000	.000
	3	M	.0145	.0145	.075	.075
	4	M	.0145	.0145	.000	.000
	5	F	.0751	.0751	.0094	.070
	6	F	.0751	.0751	.0144	.075
	7	F	.0751	.0751	.070	.070
	8	F	.0751	.0751	.0094	.1286
	9	F	.0751	.0751	.0144	.2526
	A	F	.0751	.0751	.0094	.1286
	B	F	.0751	.0751	.0144	.2526
1987	1	M	.0145	.0145	.070	.070
	2	F	.0715	.0715	.000	.000
	3	M	.0145	.0145	.075	.075
	4	F	.0145	.0145	.000	.000
	5	F	.0715	.0715	.013	.070
	6	F	.0715	.0715	.018	.075
	7	F	.0715	.0715	.070	.070
	8	F	.0715	.0715	.013	.148
	9	F	.0715	.0715	.018	.294
	A	F	.0715	.0715	.013	.148
	B	F	.0715	.0715	.018	.294

RET/FICA			MEDI/FICA RATES		RETIREMENT RATES	
YEAR	*CODE*		*EMPLOYEE*	*USPS*	*EMPLOYEE*	*USPS*
1986	1	M	.0145	.0145	.070	.070
	2	F	.0715	.0715	.000	.000
	3	M	.0145	.0145	.075	.075
	4	M	.0145	.0145	.000	.000
	5	F	.0715	.0715	.013	.070
	6	F	.0715	.0715	.013	.075
	7	F	.0715	.0715	.070	.070
1985	1	M	.0135	.0135	.070	.070
	2	F	.0705	.0705	.000	.000
	3	M	.0135	.0135	.075	.075
	4	M	.0135	.0135	.000	.000
	5	F	.0705	.0705	.013	.070
	6	F	.0705	.0705	.013	.075
	7	F	.0705	.0705	.070	.070
1984	1	M	.013	.013	.070	.070
	2	F	.067	.070	.000	.000
	3	M	.013	.013	.075	.075
	4	M	.013	.013	.000	.000
	5	F	.067	.070	.013	.070
	6	F	.067	.070	.013	.075
	7	F	.067	.070	.070	.070

B. Social Security/Medicare Limits

	1984	1985	1986	1987
MEDI/FICA GROSS LIMIT:	$37,800.00	$39,600.00	$42,000.00	$43,800.00
MEDI LIABILITY LIMIT:	491.40	534.60	609.00	635.10
FICA LIABILITY LIMIT:	2,532.60	2,791.80	3,003.00	3,131.70
		1988	1989	1990
MEDICARE/FICA GROSS LIMIT:		$45,000.00	$48,000.00	$51,300.00
MEDICARE LIABILITY LIMIT:		652.50	696.00	743.85
FICA LIABILITY LIMIT:		3,379.50	3,604.80	3,924.45
		1991	1992	1993
MEDICARE GROSS LIMIT:		$125,000.00	$130,200.00	$135,000.00
MEDICARE LIABILITY LIMIT:		1,812.50	1,887.90	1,957.50
SOC. SEC. GROSS LIMIT:		53,400.00	55,500.00	57,600.00
SOC. SEC. LIABILITY LIMIT:		3,310.80	3,441.00	3,571.20
		1994	1995	1996
MEDICARE GROSS LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE LIABILITY LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
SOC. SEC. GROSS LIMIT:		$60,600.00	$61,200.00	$62,700.00
SOC. SEC. LIABILITY LIMIT:		3,757.20	3,794.40	3,887.40
		1997	1998	1999
MEDICARE GROSS LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE LIABILITY LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
SOC. SEC. GROSS LIMIT:		$65,400.00	$68,400.00	$72,600.00
SOC. SEC. LIABILITY LIMIT:		4,054.80	4,240.80	4,501.20
		2000	2001	2002
MEDICARE GROSS LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE LIABILITY LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
SOC. SEC. GROSS LIMIT:		$76,200.00	$80,400.00	$84,900.00
SOC. SEC. LIABILITY LIMIT:		4,724.40	4,984.80	5,263.80
		2003	2004	2005
MEDICARE GROSS LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE LIABILITY LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
SOC. SEC. GROSS LIMIT:		$ 87,000.00	$87,900.00	$90,000.00
SOC.SEC. GROSS LIMIT:		$5394.00	$5449.80	$5580.00
		2006	2007	2008
MEDICARE GROSS LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE LIABILITY LIMIT:		NO LIMIT	NO LIMIT	NO LIMIT
SOC. SEC. GROSS LIMIT:		$94,200.00	$97,500.00	$102,000.00
SOC. SEC. LIABILITY LIMIT:		5,840.40	6,045.00	6,324.00

Retirement Rate Changes

Software Change Request	Description	Implemented	Impact
110-0974	Agency Contribution Rates for CSRS	PP04/2007	Agency contributions for CSRS employees zeroed out
110-0300	FERS Contribution Rates	PP 22/2004	Increase to Agency Contributions
110-9984-1 (Postal Civil Service Retirement System Funding Reform Act of 2003)		PP 11/2003	Increase to Agency Contributions for CSRS covered employees
110-9645	FERS Agency Contribution Rate	PP22-2002	Reduction to agency contribution rate for Codes 9 and B
110-8594	CSRS/FERS	PP 03/2001	Decrease to employee contribution rates – Rates rolled back to those in effect in 1998
110-8386	CSRS/FERS	PP 02/2000	Increase to employee contribution rates
110-8215	CSRS/FERS	PP 02/1999	Increase to employee contribution rates
110-7719		PP 22/1997	Increase to Agency Contributions
		PP 21/1994	Increase to Agency Contributions
110-7719		PP 22/1991	Increase to Agency Contributions

Note: A decision regarding adjustments has not yet been made.

General Information

The FICA tax rate (7.65%) was eliminated in 1991. This change resulted in separate taxable wage bases for Social Security and Medicare. Note: affected monetary adjustments processed prior to 1991 show FICA wages. To reverse an adjustment the FICA wages must be split (Social Security and Medicare). However, due to the application of barred years, this would no longer be necessary.

The withholding rates for Social Security (6.2%) and Medicare (1.45%) have remained constant since 1990. However, the wage bases for both have continued to increase each calendar year.

Social Security and Medicare deductions are computed based on taxable gross (gross minus any pretax deductions) and the applicable annual limits.

Retirement deductions for 'CSRS offset' employees (ret/FICA codes 5/6) are withheld at the full rate (code 1 or 3) when the basic pay year-to-date amount reaches the Social Security wage base limit. Withholding at the full rate continues through the remainder of the calendar year. However, pretax dollars can also impact the withholding for CSRS offset employees. Please see information at the end of this section.

Employee contributions for CSRS and FERS employees increased by 0.25% in PP 02-99 (E110-8215). Rates will continue to increase by an additional 0.15% in January 2000 (E110-8386) and by 0.10% more in January 2001(E110-8594), for a total increase of 0.50%. These higher employee deduction rates will be in effect through December 2002

Rates were rolled-back to the 1998 rates effective PP03/2001.

**Agency contributions for employees covered by CSRS were increased in PP 11/2003 based on SCR E110-9984-1. The Postal Civil Service Retirement System Funding Reform Act of 2003 (S. 380) has been passed by the House and Senate. This Act changes the USPS contributions percentages for CSRS covered employees. The effective date of the Act is April 23, 2003, the date it was signed by the President. The new USPS contribution percentages are effective the first pay period beginning after the date the Act was signed.

Agency contributions for employees covered by CSRS were set to zero in PP 04/2007 based on SCR E110-0974.

B. Social Security and Medicare Limits for 1983 – 2006

The following chart provides historical information to assist in the processing of adjustments requiring SSEC/Medicare deductions. The W-2 file for the affected year must be reviewed to ensure the limit was not previously met and in the case of credits, sufficient earnings were posted which would absorb the negative. Barred years cannot be adjusted.

MAXIMUM WAGE BASE	2010	2009	2008	2007
MEDICARE WAGE BASE			NO LIMIT	NO LIMIT
MEDICARE DEDUCTION			NO LIMIT	NO LIMIT
SSEC WAGE BASE			$102,000.00	$97,500.00
SSEC DEDUCTION			6,324.00	6,045.00

MAXIMUM WAGE BASE	2006	2005	2004	2003
MEDICARE WAGE BASE	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE DEDUCTION	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
SSEC WAGE BASE	$94,200.00	$90,000.00	$87,900.00	$ 87,000.00
SSEC DEDUCTION	5,84040	5,580.00	5,449.80	$ 5,394.00

MAXIMUM WAGE BASE	2002	2001	2000	1999
MEDICARE WAGE BASE	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE DEDUCTION	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
SSEC WAGE BASE	$ 84,900.00	$ 80,400.00	$ 76,200.00	$ 72,600.00
SSEC DEDUCTION	$ 5,263.80	$ 4,984.80	$ 4,724.40	$ 4,501.20

MAXIMUM WAGE BASE	1998	1997	1996	1995
MEDICARE WAGE BASE	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
MEDICARE DEDUCTION	NO LIMIT	NO LIMIT	NO LIMIT	NO LIMIT
SSEC WAGE BASE	$ 68,400.00	$ 65,400.00	$ 62,700.00	$ 61,200.00
SSEC DEDUCTION	$ 4,240.80	$ 4,054.80	$ 3,887.40	$ 3,794.40

MAXIMUM WAGE BASE	1994	1993	1992	1991
MEDICARE WAGE BASE	NO LIMIT	$135,000.00	$130,200.00	$125,000.00
MEDICARE DEDUCTION	NO LIMIT	$ 1,957.50	$ 1,887.90	$ 1,812.50
SSEC WAGE BASE	$ 60,600.00	$ 57,600.00	$ 55,500.00	$ 53,400.00
SSEC DEDUCTION	$ 3,757.20	$ 3,571.20	$ 3,441.00	$ 3,310.80

MAXIMUM WAGE BASE	1990	1989	1988	1987
FICA WAGE BASE	$ 51,300.00	$ 48,000.00	$ 45,000.00	$ 43,800.00
FICA DEDUCTION	$ 3,924.45	$ 3,604.80	$ 3,379.50	$ 3,131.70
MEDICARE WAGE BASE	$ 51,300.00	$ 48,000.00	$ 45,000.00	$ 43,800.00
MEDICARE DEDUCTION	$ 743.85	$ 696.00	$ 652.50	$ 635.10
SSEC WAGE BASE	$ 51,300.00	$ 48,000.00	$ 45,000.00	$ 43,800.00
SSEC DEDUCTION	$ 3,180.00	$ 2,908.80	$ 2,727.00	$ 2,496.60

MAXIMUM WAGE BASE	1986	1985	1984	1983
FICA WAGE BASE	$ 42,000.00	$ 39,600.00	$ 37,800.00	$ 35,700.00
FICA DEDUCTION	$ 3,003.00	$ 2,791.80	$ 2,532.60	$ 2,391.90
MEDICARE WAGE BASE	$ 42,000.00	$ 39.600.00	$ 37,800.00	$ 35,700.00
MEDICARE DEDUCTION	$ 609.00	$ 534.60	$ 491.40	$ 464.10
SSEC WAGE BASE	$ 42,000.00	$ 39,600.00	$ 37,800.00	$ 35,700.00
SSEC DEDUCTION	$ 2,394.00	$ 2,257.20	$ 2,041.20	$ 1,927.80

SSEC rates can be verified via 'EVIN' Segment '03' --- key '04'

Medicare rates can be verified via 'EVIN' ----Segment '03' --- key '59'

C. Calculation of Social Security and Medicare Withholding

General: Social Security and Medicare taxes are accumulative throughout the pay year. There is an initial calculation of withholding based on pay period data (imputed income is a separate calculation). There is a final pay period calculation which takes into account the year-to-date data. It is when the 'final' calculation is effected that 'make-up' withholding may be part of the computations. The year-to-date withholding must be considered with all manual calculations. Failure to properly calculate these taxes could result in errors to the W-2 file requiring a significant manual effort to correct the errors prior to producing the W-2's.

I. Current Pay

Social Security Withholding

There is an annual limit established each year for the maximum withholding of social security deductions. Reference the charts on the previous pages for the annual limits. Once the annual limit has been met, social security deductions should cease for the remainder of the pay year. However, the SSEC earnings continue to accumulate to allow for adjustments.

Step 1: The 'taxable' Social Security gross is developed as follows:

	Pay Period Gross	
------	-------------------------	
	Pay Period Gross	
plus	Taxable EBE	
plus	Imputed (Insurance) Income	
plus	LEAP	
plus	SPA	
minus	HB Pretax	
minus	FSA - HC	
minus	FSA – HC Arrears	
minus	FSA - DC	
minus	FSA - DC Arrears	
minus	Commuter Program	
minus	FEDVIP Dental	
minus	FEDVIP Vision	
minus	FEDVIP Combo	
equals	SSEC PP Gross	

Step 2: The current pay period deduction is computed as follows:

	SSEC GROSS YTD AMT ('C' segment)	
plus	Current SSEC Gross (from step 1)	
equals	'New' SSEC Gross YTD	
times	Applicable rate (.0620)	
equals	'New' SSEC YTD Deduction Amt	
minus	"Old' SSEC YTD Deduction Amt ('C' segment)	
equals	Current pay period deduction amount	

I. Current Pay

Social Security Withholding

There is an annual limit established each year for the maximum withholding of social security deductions. Reference the charts on the previous pages for the annual limits. Once the annual limit has been met, social security deductions should cease for the remainder of the pay year. However, the SSEC earnings continue to accumulate to allow for adjustments.

Step 1: The 'taxable' Social Security gross is developed as follows:

	Pay Period Gross	
plus	Taxable EBE	
plus	Imputed (Insurance) Income	
plus	LEAP	
plus	SPA	
minus	HB Pretax	
minus	FSA - HC	
minus	FSA – HC Arrears	
minus	FSA - DC	
minus	FSA - DC Arrears	
minus	Commuter Program	
minus	FEDVIP Dental	
minus	FEDVIP Vision	
minus	FEDVIP Combo	
equals	SSEC PP Gross	

Step 2: The current pay period deduction is computed as follows:

	SSEC GROSS YTD AMT ('C' segment)	
plus	Current SSEC Gross (from step 1)	
equals	'New' SSEC Gross YTD	
times	Applicable rate (.0620)	
equals	'New' SSEC YTD Deduction Amt	
minus	"Old' SSEC YTD Deduction Amt ('C' segment)	
equals	Current pay period deduction amount	

Medicare Withholding

There currently is no annual limit for the withholding of Medicare. All wages paid during the calendar/pay year are subject to withholding.

Step 1: The 'taxable' Medicare gross is developed as follows:

	Pay Period Gross	
plus	Taxable EBE	
plus	Imputed (Insurance) Income	
plus	LEAP	
plus	SPA	
minus	HB Pretax	
minus	FSA - HC	
minus	FSA – HC Arrears	
minus	FSA - DC	
minus	FSA - DC Arrears	
minus	Commuter Program	
minus	FEDVIP Dental	
minus	FEDVIP Vision	
minus	FEDVIP Combo	
equals	Medicare PP Gross	

Step 2: The current pay period deduction is computed as follows:

	MED GROSS YTD AMT ('C' segment)	
plus	Medicare Gross (from step 1)	
equals	'New' MED GROS YTD AMT	
times	Applicable rate (.0145)	
equals	'New' Med YTD Deduction Amt	
minus	"Old' SSEC YTD Deduction Amt ('C' segment)	
equals	Current pay period deduction amount	
minus	"Old' SSEC YTD Deduction Amt ('C' segment)	
equals	Current pay period deduction amount	

II. Current Pay and Mechanical Adjustments (3X)

In the calc system, adjustments are processed before current pay (gross to net) is computed. Deductions for Social Security and Medicare are computed against the taxable gross pay for each pay period being adjusted, rounding as applicable (round up if third digit from decimal is 5 or greater). Once all adjustments have been calculated, the system computes current pay and brings the year-to-date data into the equation. Note: the system does not trigger a current pay calculation (pulling in ytd) unless there is current pay affected.

Social Security Withholding

	Sum of all adjustments (taxable grosses)	
plus	SOC SEC GROS YTD AMT	
plus	Social Security Gross (from step 1)	
equals	'New' SOC SEC GROS YTD AMT	
times	Applicable rate (.0620)	

equals	'New' SOC SEC YTD DED AMT	
minus	'Old' SOC SEC YTD DED AMT	
minus	Sum of all deductions from adjustments	
equals	Current pay period deduction amount	

Medicare Withholding

	Sum of all adjustments (taxable grosses)	
plus	MED GROS YTD AMT	
plus	Medicare Gross (from step 1)	
equals	'New' MED GROS YTD AMT	
times	Applicable rate (.0145)	
equals	'New' MED YTD DED AMT	
minus	'Old' MED YTD DED AMT	
minus	Sum of all deductions from adjustments	
equals	Current pay period deduction amount	

III.   Current Pay Monetary Adjustments (ADJ CODE = 40)

Social Security and Medicare deductions can be manually computed and entered on the monetary when processing a payment via a type 40 adjustment or in some instances, based on reason code, the system will calculate the withholding when there is no manual entry. The same principle for starting with the year-to-date data is to be applied when computing social security and/or Medicare for a 40 type adjustment.

IV.   Miscellaneous Type Adjustments

The same principle addressed above must be applied to manual adjustments such as typewriter check payments (TCP's), deceased cases, and receivables.   Failure to use the year-to-date data in the computation could result in erroneous withholding and require additional manual work to correct the employee's W2 record. The system provides for 'make-up' contributions when the SSEC/MED grosses are updated but there is insufficient money from which to collect the full amount of the deduction. However, if an employee has been terminated or is in a non pay status, the 'make-up' contribution cannot be effected.   Consequently, it is imperative the manual calculation is accurate.

Payment to Employee

	SOC SEC GROS YTD AMT	
plus	Social Security Gross being paid	
equals	'Adjusted' SOC SEC GROS YTD AMT	
times	Applicable rate (.0620)	
equals	'New' SOC SEC YTD DED AMT	
minus	'Old' SOC SEC YTD DED AMT	
equals	Current pay deduction amount (enter on 2248)	

	MED GROS YTD AMT	
plus	Medicare Gross being paid	
equals	'Adjusted' MED GROS YTD AMT	
times	Applicable rate (.0145)	
equals	'New' MED YTD DED AMT	
minus	'Old' MED YTD DED AMT	
equals	Current pay deduction amount (enter on 2248)	

Recover Overpayment to Employee

	SOC SEC GROS YTD AMT	
minus	Social Security Gross being recovered	
equals	'Adjusted' SOC SEC GROS YTD AMT	
times	Applicable rate (.0620)	
equals	'New' SOC SEC YTD DED AMT	
minus	'Old' SOC SEC YTD DED AMT	
equals	SSEC amount to be credited (enter on 2248)	

	MED GROS YTD AMT	
minus	Medicare Gross being recovered	
equals	'Adjusted' MED GROS YTD AMT	
times	Applicable rate (.0145)	
equals	'New' MED YTD DED AMT	
minus	'Old' MED YTD DED AMT	
equals	Medicare amount to be credited (enter on 2248)	

Addition and/or subtraction is applied to the year-to-date data based on the intent of the adjustment. The year-to-date data is increased when the intent of the adjustment is to pay the employee additional gross wages. The year-to-date data is decreased when the intent of the adjustment is to recover an overpayment of gross wages.

VI.   Prior Year Receivables

The same principle must be applied when establishing a receivable for a prior year (ADJ CODE = 90). Verify the year-to-date withholding against the W-2 records for the applicable year. Spending the extra time upfront to verify withholding will minimize the potential for errors.

SSEC rates can be verified via 'EVIN' 0 Segment '3' --- key '04'
Medicare rates can be verified via 'Evin' ----segment '3' ---- key '59'

Note: IRS prohibits the update of SSEC/Medicare Wages when a debt is established. Earnings record should not be updated until the debt has been cleared (upcoming system change)

CSRS Offset Withholding (Changes Based on E110-0739)

General: CSRS Offset employees are liable for full civil service rate contributions based on specific criteria. They are charged the full civil service withholding rate against the sum of all pretax deductions on a pay period basis (2003 and forward). They revert to full rate withholding for the remainder of the calendar year when basic wages minus pretax withholding meet the Social Security Wage Base (SSWB).

Prior to 2006 an employee was charged at the full withholding rate when his/her basic pay reached an amount equal to the SSWB for the year. This was not correct based on BAL 05-306 issued by OPM to clarify the withholding calculation. Consequently, changes were needed to modify the calculation based on different criteria. The reversion to full rate should be invoked when the basic pay year-to-date amount minus the sum of the pretax deductions equals the SSWB. In addition, OPM requires agencies to report the full rate and the reduced rate withholding separately.

Issue: The USPS reported reduced rate correctly if it pertained to the withholding resulting from pretax deductions; however, the full rate for reaching the SSWB base were included in the reduced rate field.

Note: After implementation of the SCR, it was discovered that the 2006 reporting was not properly implemented and changes were made to correct the defect in early 2007.

Rather than add additional fields to the Employee Master File (EMF) it was decided to rename existing fields:

Fields Renamed Pay Period 14/2006 – EMF Segments (U01A)

Segment 'Y' - Master-Retirement-Rec – Page 1

Old Name	New Name
CSRS-Offset-Pretax-YTD-Amt	CSRS-Offset-Full-YTD-Amt
CSRS-Offset-Pretax-Tot-Amt	CSRS-Offset-Full-Tot-Amt

Segment 'C' - Master-Earnings-Rec – Page 2

Old Name	New Name
CSRS-Offset-Pretx-YTD-Basic-Amt	CSRS-Offset-Full-YTD-Basic-Amt

Populating New Fields:	
CSRS-Offset-Full-YTD-Amt: includes the year-to-date amount withheld at the full CSRS rate	1. Should be increased on a pay period basis based on the retirement withholding at the full rate. (sum of pretax deductions X full rate) 2. Should increase/decrease based on adjustment input on a monetary (TCP, CC, AR, etc.) 3. Should increase to reflect full rate withholding based on the employee meeting the SSWB (basic ytd minus pretax).
CSRS-Offset-Full-Tot-Amt: the accumulative prior year contributions at the full CSRS rate (does not include current year withholding. When the calendar year is being closed out, the data from the current year is added to the accumulative prior year total.	No change as to how it is populated. Note: Prior to 2007 the data may be skewed as we did not report reversion to full rate correctly. Most CSRS employees would not have been impacted.
CSRS-Offset-Full-YTD-Basic-Amt: represents the year-to-date total basic upon which deductions were computed at the full rate. This includes all pretax deductions (HB, FSA, Commuter Program, FEDVIP) and basic pay over and above the SSWB.	Changed to update with basic over and above the SSWB for adjustment purposes. This field should contain the sum of all basic pay that was subject to the full contribution rate (PP08/2007).

Calculation of Deductions:

The system should correctly calculate the retirement deductions for CSRS-Offset employees who participate in pretax benefit programs. The law requires a full 7% (7.5%) of the sum of pretax dollars be withheld for the employee's retirement plan. CSRS-Offset is a combination of CSRS and Social Security. Consequently, the sums of the pretax deductions which are excluded from Social Security withholding are subject to CSRS retirement at the full rate.

Scenario:
To demonstrate the calculation of the retirement deduction for CSRS-Offset

Ret/FICA Code = 6 (7.5%)
SPA (Locality Pay)
LEAP (Law Enforcement Availability Premium)
HB Pretax
HC FSA

Methodology Prior to 2006

CSRS OFFSET EMPLOYEES – CALCULATION OF RETIREMENT CONTRIBUTIONS

General: The law requires the percentage of basic pay (combination of CSRS and OASDI) withheld each pay period for CSRS offset employees be equal to the 'full' CSRS withholding rate (.07/.075).

Pre-Tax deductions impact the withholding rate for affected employees. The OASDI withholding is negated for pre-tax health benefits and flexible spending deductions. Consequently, an amount equal to the sum of the pretax benefits would be subject to the full CSRS withholding rate.

Previously, the USPS reverted to the full CSRS rate when the Social Security Wage Base (SSWB) was met.

Requirements: Modify applicable programs and applications to meet the requirement that the percentage of basic pay withheld each pay period for the CSRS and OASDI equal the "full" CSRS withholding rate by applying the following rules for offset employees (RET/FICA CODES 5 and 6) :

A. If OASDI wages for the calendar year have not exceeded the Social Security Wage Base:

Apply:	To:
"Reduced" CSRS withholding rate (.008/.013)	Basic pay less pre-tax FEHB and FSA deduction(s)
"Full" CSRS withholding rate (.07/.075)	Basic pay equal to the sum of the pre-tax FEHB and FSA deduction(s) – including arrears

b.   When total *OASDI wages* (not basic pay) for the calendar year reach the SSWB, the CSRS withholding rate must revert to the "full" rate (.07/.075).

Implementation: Pay Period 10/2004

Retroactive Adjustment: OPM has mandated the USPS adjust records back to PP03/2003.

Calculation of Deduction: The following is an illustration of the retirement deduction using both the reduced and full CSRS rates:

Total Basic Pay   Pretax HB Premium   HC FSA

   $1,000.00 $20.00
                              $80.00

Formula: Retirement deduction = **(1000.00 – 100.00) X .008   + (100.00 X   .07)**

1. Basic pay minus sum of pretax deductions multiplied by .008 (.013) = reduced CSRS deduction amount ($900.00 X .008 = 7.20).

2. Sum of pretax deductions multiplied by .07 (.075) = full CSRS deduction amount.

3. Add result from steps 1 and 2 to determine the pay period deduction amount.

Note: The CSRS-OFFSET-PRETAX data is a subset of the pay period deduction data and will not be used in the Gross to Net calculation of the employee's pay. A Pay Data Dump for the example above would reflect:

Y (RETIREMENT) DED-AMT 14.20   BASIC = 1000.00   CSRS-OFFSET-PRETAX: BASIC AMT =   100.00   DED-AMT= 7.00

Summary: For all CSRS offset employees participating in pretax benefit plans, the CSRS deduction will be computed at two different rates. The system will compute the retirement deduction using the full CSRS percentage on an amount equal to the sum of all pretax health benefit premiums, commuter program, HC FSA and DC FSA (pretax po indebtedness is not included at this time). The reduced rate will be used to compute the CSRS deduction on basic pay minus the pretax deductions.

New Fields

Pay Data
CSRS-OFFSET-PRETAX: BASIC AMT=   DED-AMT=   YTD-AMT=   ADJ-AMT=   ADJ-YTD-AMT=

Adjustment Processing (2248
CSRS-AMT - field added to page 2 of the monetary adjustment (build option). The portion of the retirement deduction calculated at the full CSRS rate. <u>Is not part of the cross-foot?</u>
CSRS- BASIC – field added to page 2 of the monetary adjustment (build option). The portion of basic pay subject to the full CSRS withholding. Sum of pretax adjustment if SSWB has not yet been met.

Employee Master File (EMF)

New fields were added to two segments on the Employee Master File

CSRS OFFSET YTD BASIC AMT - "C" segment page 2 reflects the year-to-date total pretax deductions (HB,FSA and commuter program). When the calendar year is closed out, the data is cleared from the EMF and updated to the fiscal record on the Retirement Master File.

CSRS OFFSET PRETAX YTD AMT – "Y" segment – includes the year-to-date amount paid at the full CSRS rate

CSRS OFFSET PRETAX TOT AMT – "Y" segment – the accumulative prior year contributions at the full CSRS rate (does not include current years deductions). When the calendar year is being closed out, the data from the current year becomes part of the accumulative prior year.

Payroll Journal and Journal Control Report
CSRS OFFSET – portion of the retirement deduction calculated at the full CSRS rate

Changes for Individual Retirement Records (Reporting)
Show both: Starting with 2003, breakout the deduction amounts by reduced rate and full rate.

	Withheld @ .8	Withheld @ 7.0
2003 CSRS Offset	520.00	43.68
2004 CSRS Offset	640.00	46.98
2005 CSRS Offset	720.00	54.02

Reference Material:

Payroll Software Change Request E110-9825

BAL 02-304 dated February 6, 2002 - **Subject: CSRS Withholding for CSRS-Offset Employee Who Are HB-PC Participants** - has an illustration of the correct procedures for the withholding.

BAL 02-311, dated May 15, 2002 – **Subject: CSRS Withholding for Offset Employees who Participate in HB-PC** - further explains that the rule applies when employees' pre-tax FEHB deduction exceeds their basic pay, and provides an illustration.

BAL 02-318, dated October 16, 2002 – **Subject: Additional Reporting Requirements for Offset Employees who Participate in HB-PC** –further explains reporting requirements for separating employees covered under CSRS offset

GROSS	FED TX	ST	ST-TAX	LOC1	TX1	LOC2	TX2	INS-INC	TCOLA
A 100000		MN							
D									

SSEC	SSEC-GROSS	MEDI	MEDI-GROSS	CD	YR	RETIRE	BASIC	TS	TSP-DED
A				5	04	1420	100000		
D	**Codes 5 or 6 enter the total retirement deduction amount and the total basic pay**								

OPT-R			OPT-A		OPT-B			OPT-C	
AG CD TH U-AMT	E-AMT	AG CD	E-AMT	AG CD TH	U-AMT	E-AMT	AG CD	E-AMT	
A									
D									

FIN1	OG1	AMT1	FIN2	OG2	AMT2	FIN3	OG3	AMT3	CD SQ PAY-AMT	CD SQ PAY-AMT
A										
D										

HB:PL PI EMP	GOVT	CHARITY:CD	AMT	ML/BB	BONDS	I-BONDS	NET
A 101 Y 2000							88580
D							

CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT
A				
D				

CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT	CD SQ PAY-AMT
A				
D				

LEP-AMT	SPA-AMT	ATIP-AMT	FSAHC-AMT	FSADC-AMT	CSRS-AMT	CSRS-BASIC
A			8000		700	10000
D **Codes 5 or 6 - enter full rate retirement deduction amount and the basic pay equal to the sum of pretax deductions**						

ALLOW/EBE						
CD TOT-AMT	TAX-AMT	MI	CD TOT-AMT	TAX-AMT	MI	CD TOT-AMT	TAX-AMT	MI
A								
D								

TSP: G-DED	F-DED	C-DED	USPS=1%	MATCHING	50-PLUS
A					
D					

Adjustments

Hours Adjustments: ADJ Code 36, Only. The system does not carry a deduction history by pay period.. Consequently, only ADJ CODE 36 can accommodate this requirement.

Miscellaneous Adjustments for CSRS-Offset Employees – fields were added to the monetary format to allow for adjustments. Retirement data on the both screens must be completed for CSRS-Offset employees when the adjustments involve pretax data.

Page 1 (primary data)

CD YR RETIRE   BASIC TS TSP-DED --- enter the full deduction and the full basic pay amounts for retirement

Page 2 (Full rate detail)

CSRS-AMT CSRS-BASIC – enter the deduction amount derived by using full CSRS rate and the applicable basic (sum of pretax amounts). These fields are NOT part of the cross-foot.

Health Benefits – ADJ Code 40

40-08 – usually mechanically generated when an employee is in a leave without pay status (other than code 49) or has insufficient earnings to have the premium withheld. Also created manually - only the HB data and a net amount are required. The calc system will compute the applicable tax credit/charges and compute the full rate retirement withholding for affected CSRS-offset employees. Positive and negative adjustments are allowed. Note: Manual entry of tax and/or retirement data will negate the system calculation.

40-10– usually generated manually for late enrollments and/or plan changes - only the HB data and a net amount is required. The calc system will compute the applicable tax credit/charges and compute the full rate retirement withholding for affected CSRS-offset employees. Positive and negative adjustments are allowed. Note: Manual entry of tax and/or retirement data will negate the system calculation.

Flexible Spending

40-10– usually generated manually to refund erroneously withheld HC or DC deductions in the current calendar year. – charges/credits for taxes and retirement must be manually calculated and included in the adjustment.   Positive and negative adjustments are allowed. Note: the system has not been programmed to handle the taxation for these adjustments.

Typewriter Check Payment (TCP):

When issuing a manual salary check for a CSRS offset employee and withholding includes: HB pretax, HC FSA and/or DC FSA, the sum of the pretax deductions is the basis for determining the basic pay subject to the full CSRS withholding rate.   The appropriate amounts must be manually calculated and entered in the applicable fields on the 2248. The system will edit the retirement withholding based on the manual input, however, the manual entry will not be altered.

Canceled Checks:

1. When canceling a check for a CSRS offset employee which included withholding for: HB pretax, HC FSA and/or DC FSA, manual personnel must take into account the retirement deduction would have been computed at two different rates (reduced and full CSRS).   To update the employee's retirement record correctly, the amounts must be split and entered in the appropriate fields.

2. When canceling a check for a CSRS offset employee which included multiple 40-08 adjustments which were withheld on a pretax basis, the primary 2248 (generally a 50/81) should include the CSRS AMT – CSRS BASIC. The reversals of the 40-08 adjustments would be processed using 50-88 and would include only the HB data and a net.

Account Receivable:

When issuing a receivable for a CSRS offset employee and withholding included: HB pretax, HC FSA and/or DC FSA, the sum of the pretax deductions is the basis for determining the basic pay subject to the full CSRS withholding rate.   The appropriate amounts must be manually calculated and entered in the applicable fields on the 2248. The system will edit the retirement withholding based on the manual input, however, the manual entry will not be altered.   Note: it would be unlikely to credit HB on an invoice and a billing for HB is not established as pretax. A credit to FSA would result in arrears and consequently, could increase the FSA withholding in the pay period the invoice is established.

The system should correctly calculate the retirement deduction for CSRS-offset employees who participate in pretax benefit programs. The law requires a full 7% (7.5%) of basic pay be withheld for the employee's retirement plan. CSRS-Offset is a combination of CSRS and Social Security. Consequently, the sum of pretax deductions which are excluded from Social Security withholding is now subject to CSRS retirement at the full rate.

Scenario: To demonstrate the calculation of the retirement deduction for CSRS-offset
Ret/FICA Code = 6
SPA (Locality Pay)
LEP (Law Enforcement Premium)
HB Pretax
HC FSA

		CSRS-OFFSET PRETAX	
		BASIC-AMT	DED-AMT
Regular Gross Pay	3304.20		
SPA	585.84		
LEP	972.50		
Total Basic Pay	4862.54		
Retirement	74.80	186.96	14.02
Thrift	389.00		
Pretax HB Plan 105	112.88		
HC FSA	74.08		
Soc Sec	289.89		
Medicare	67.79		
Fed Tax (M04)	629.72		
State Tax (NJ M05)	167.62		
Life Ins R	19.35		
Life Ins B	53.34		
Charity	5.00		
Allotments	200.00		
Net to Bank	2779.07		

Step 1
Retirement calculation at full CSRS rate:
CSRS-OFFSET PRETAX BASIC-AMT = the sum of pretax deduction amounts (186.96)
CSRS-OFFSET PRETAX DED-AMT = 7.5 % of CSRS-OFFSET PRETAX BASIC-AMT
(186.96 times .075 = 14.02)

Step 2
Retirement calculation at reduced rate:

Total Basic Pay minus CSRS-OFFSET PRETAX BASIC-AMT times .013 (4862.54 – 186.96 X.013 = 60.78)

Step 3
Retirement DED-Amt = result from step 1 plus result from step 2 (14.02 + 60.78 = 74.80)

Note: The CSRS-OFFSET PRETAX DED-AMT (14.02) is included in the Retirement DED-Amt and is not part of the cross-foot

Scenario: To show the impact on withholding of retirement when regular pay includes an adjustment for health benefits (40-08/10)
Ret/FICA Code = 5
HB Pretax
HC FSA

		CSRS-OFFSET PRETAX BASIC-AMT	DED-AMT
Regular Basic Gross Pay	1680.00		
Total Basic Pay	1680.00		
40-10 HB charge	26.98		
40-10 HB refund	(25.93)		
Retirement	15.18	28.03	1.96
Thrift	84.00		
Pretax HB Plan 104	26.98		
HC FSA			
Soc Sec	102.42		
Medicare	23.96		
Fed Tax	244.64		
State Tax	70.71		
Union dues	17.81		
Life Ins A	1.40		
Charity			
Allotments			
Net	1091.85		

Step 1
Retirement calculation at full CSRS rate:
CSRS-OFFSET PRETAX BASIC-AMT = the sum of pretax deduction amounts (28.03)
CSRS-OFFSET PRETAX DED-AMT = 7. % of CSRS-OFFSET PRETAX BASIC-AMT
(28.03 times .07 = 1.96)

Step 2
Retirement calculation at reduced rate:

Total Basic Pay minus CSRS-OFFSET PRETAX BASIC-AMT times .008 (1680.00 – 28.03 X.008 = 13.22)

Step 3
Retirement DED-Amt = result from step 1 plus result from step 2 (1.96 + 13.22 = 15.18)

Note: The CSRS-OFFSET PRETAX DED-AMT (1.96) is included in the Retirement DED-Amt and is not part of the cross-foot

Note: 40 type adjustments affect current pay when calculating taxable income and withholding

Calculating Basic Pay and Retirement Withholding

Calculating Basic Pay

1. Enter sum of all base hour grosses	1.	
2. Enter LEP amount, if applicable	2.	
3. Enter SPA amount, if applicable	3.	
4. Add 1 through 3 and enter total (Total Basic Pay)		4.

Steps 5 – 11 apply only to CSRS Offset Employees (RET/FICA Code 5/6)

5. Enter amount equal to the sum of Pretax HB premium adjustments	5.	
6. Enter amount equal to current pay period Pretax HB premium	6.	
7. Enter amount equal to HC FSA deduction (PP and arrears)	7.	
8. Enter amount equal to DC FSA deduction (PP and arrears)	8.	
9. Enter amount equal to the total pretax deductions for commuter benefits (future deduction)	9.	
10. Enter sum of 5, 6, 7, 8, and 9 (CSRS Offset Pretax Basic)		10..
11. Subtract amount in box 10 from amount in box 4 (Reduced Rate Basic)		11.

Computing the Deduction Amount

RET/FICA Code		Retirement Deduction
1	Multiply amount in box 4 by .07	
2	Not applicable	
3	Multiply amount in box 4 by .075	
4	Not applicable	

CSRS offset involve two different rates and must added together to get total

5	Multiply amount in box 10 by .07	
	Multiply amount in box 11 by .008	
6	Multiply amount in box 10 by .075	
	Multiply amount in box 11 by .013	
7	Multiply amount in box 4 by .007	
8	Multiply amount in box 4 by .008	
9	Multiply amount in box 4 by .013	
A	Multiply amount in box 4 by .008	
B	Multiply amount in box 4 by .013	

1. Base Pay Hours include hour types:

46	52	55	56	58	61	62	66	67	69
71	77	78	79	80	81	85	86	89	

Note:
Retirement deductions for CSRS Offset employees also default to full CSRS withholding when they have met the Social Security Wage Base for the calendar year.

NATURE OF ACTION CODES FOR PS FORM 50'S

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
001		CANCELLATION	N	N	Y	N
002		CORRECTION	N	N	Y	N
003		CORRECT EFFECTIVE DATE	N	N	Y	N
004		CORRECT SALARY	N	N	Y	Y
005		CORRECT DATA ELEMENT	N	N	Y	N
007		CORRECTION CPDF	N	N	Y	N
008		CORRECTION	N	N	Y	N
012		MINORITY CODE CHANGE	N	N	Y	N
100		CAREER APPOINTMENT	Y	N	N	Y
101		CAREER APPT. (NONCOMPETITIVE)	Y	N	N	Y
104		NON-CAREER EXEC ASSIGNMENT	Y	N	N	N
109		TEMP APPT	N	N	N	Y
110		TEMP. APPT. NTE	Y	N	N	Y
111		TEMP APPT	N	N	N	Y
112		TEMP APPT PER	N	N	N	Y
113		TEMP. APPT. NTE -OUTSIDE REGISTER	Y	N	N	Y
115		TEMP APPT	N	N	N	Y
116		TEMP APPT	N	N	N	Y
117		TEMP APPT	N	N	N	Y
118		TEMP APPT	N	N	N	Y
119		TEMP APPT	N	N	N	Y
130		TRANSFER CAREER	Y	N	N	Y
131		CAR-CD TRAN/APPT	N	N	N	Y
132		MASS TRANSFER	N	N	N	Y
133		TRANSFER WITHIN U.S.P.S.	Y	N	N	Y
140		REINSTATEMENT CAREER	Y	N	N	Y
141		REINS	N	N	N	Y
150		REACTIVATE	N	N	Y	N
151		REACTIVATE CSC 2806	N	N	Y	Y
153		ACTIVATE EMPLOYEE TO CORRECT FILE	Y	N	N	N
154		REACTIVATE (NONCAREER)	N	N	Y	Y
160		REEMPLOYMENT MILITARY SERVICE	Y	N	N	Y
161		REEMPLOYMENT EO OR OPM REGULATION	Y	N	N	Y
170		POSTMASTER RELIEF/LEAVE REPLACEMENT	Y	N	N	Y
171		RCR EMERGENCY APPT.	Y	N	N	Y
172		EXCEPTED APPOINTMENT	Y	N	N	Y
176		VETERANS READJUSTMENT APPT.	Y	N	N	Y
181		RTD-MIL FURL	N	SEP	CHG	Y
190		RCA APPOINTMENT FROM REGISTER	Y	N	N	Y
191		EMERGENCY SUB RURAL CARRIER	Y	N	N	Y
292		RTD RETURN TO DUTY	N	N	Y	Y
300		RETIREMENT-MANDATORY	N	Y	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
301		RETIREMENT-DISABILITY	N	Y	N	Y
302		RETIREMENT-OTHER	N	Y	N	Y
303	851221	RETIREMENT SPECIAL OPTION	N	Y	N	Y
303		RETIREMENT-SPECIAL OPTION	N	N	N	Y
304		RETIREMENT-(IN LIEU OF INVOL ACTION)	N	Y	N	Y
310		RESIGNATION CHARGES PENDING	N	Y	N	Y
311		RESIGNATION APPT. IN OTHER AGENCY	N	Y	N	Y
312		RESIGNATION APPT. IN USPS	N	N	N	Y
313		RESIGNATION MILITARY	N	Y	N	Y
314		RESIG DECL REL	N	N	N	Y
315		RESIG DECL ASSI	N	N	N	Y
316		RESIG RIF	N	N	N	Y
317		RESIGNATION ALL OTHER	N	Y	N	Y
320		SEPARATION-TRANS. TO ANOTHER AGENCY	N	Y	N	Y
321		SEPARATION-APPT. IN ANOTHER AGENCY	N	N	N	Y
323		SEPARATION MILITARY	N	Y	N	Y
324		SEPARATION DECLINED RELOCATION	N	Y	N	Y
325		SEPARATION DECLINED ASSIGNMENT	N	Y	N	Y
326		SEPARATION DISABILITY	N	Y	N	Y
327		S DISQUAL	N	N	N	Y
328		TERMINATION DURING PROBATION	N	Y	N	Y
329		TERMINATION DURING PROBATION	N	Y	N	Y
330		REMOVAL	N	N	N	Y
331		S ABAN OF POS	N	N	N	Y
340		RIF	N	N	N	Y
345		S INEFF	N	N	N	Y
346		REMOVAL	N	Y	N	Y
350		DEATH	N	Y	N	Y
351		LAYOFF	N	Y	N	Y
352		TERMINATION NONCAREER EMPLOYEE	N	Y	N	Y
353		TERMINATE EMPLOYEE TO CORRECT FILE	N	Y	N	N
354		TERMINATION CAREER EMPLOYEE	N	Y	N	Y
355		TERM	N	N	N	Y
356		SEPARATION-INVOLUNTARY	N	Y	N	Y
371		FURL-MIL	N	N	N	Y
398		CANCELLATION OF ACCESSION	N	Y	N	Y
399		SEPARATION OTHER (HQ ONLY)	N	Y	N	Y
460		LWOP -EXCEEDING 30 CALENDAR DAYS-	N	N	Y	Y
462		LEAVE WITH PAY PENDING DISAB RETIRE	N	N	Y	Y
500		CONVERSION TO CAREER APPT.	N	N	Y	Y
501		CONVERSION TO CAREER APPT.	N	N	Y	Y
510		CONV TO CAR-COND	N	N	N	Y
511		CONV TO CAR-COND	N	N	N	Y
515		CONV TO TEMP APP	N	N	N	Y
517		CONV TO TEMP APP	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
518		CONV TO TEMP APP	N	N	N	Y
519		CONV TO TEMP APP	N	N	N	Y
520		CONV TO TEMP APP	N	N	N	Y
521		CONV TO TEMP APP	N	N	N	Y
522		CONV TO TAPER	N	N	N	Y
523		CONV TO TEMP APP	N	N	N	Y
525		CONV TO TEMP APP	N	N	N	Y
540		CONV-REINS CR-CD	N	N	N	Y
550		CONVERSION TO EXCEPTED APPT.	N	N	N	Y
552		CONV-EXC APP I	N	N	N	Y
576		CONVERSION TO VET. READJ. APPT.	N	N	Y	Y
580		APPOINTMENT TO REGULAR RURAL CARRIER	N	N	Y	Y
602		CONV TO CAREER	N	N	N	Y
651		CONV TO EXC APPT	N	N	N	Y
702		PROMOTION	N	N	Y	Y
705		CHANGE TO FULL TIME	N	N	Y	Y
712		DEMOTION-RIF	N	N	N	Y
713		CHANGE TO LOWER LEVEL	N	N	Y	Y
714		INVOLUNTARY CHANGE TO LOWER LEVEL	N	N	Y	Y
715		DEMOTION	N	N	N	Y
716		CHANGE TO PTF	N	N	Y	Y
720		REASSIGN-RIF	N	N	N	Y
721		REASSIGNMENT	N	N	Y	Y
722		INVOLUNTARY REASSIGNMENT	N	N	Y	Y
729		APPOINTMENT TO REGULAR RURAL CARRIER	N	N	Y	Y
760		EXTENSION OF TEMP. APPT. NTE	N	N	Y	Y
770		REAPPOINTMENT CASUAL	N	N	Y	Y
780		NAME CHANGE	N	N	Y	N
800		SSN CORRECTION	N	N	N	Y
801		TERM-ACTING PM	N	N	N	Y
803		CHG IN RETIREMENT PLAN	N	N	N	Y
830		SUSPENSION NTE	N	N	N	Y
863		TERMINATION OF GRADE RETENTION	N	N	Y	Y
865		TERMINATION OF PAY RETENTION	N	N	Y	Y
881		FEGLI CHANGE	N	N	Y	N
882		CHANGE SERVICE DATES	N	N	Y	N
888		STEP DEFERMENT	N	N	Y	Y
890		MERIT LUMP SUM	N	N	Y	N
892		MERIT INCREASE	N	N	Y	Y
893		STEP INCREASE	N	N	Y	Y
894		PAY ADJUSTMENT	N	N	Y	Y
894	850702	PAY ADJUSTMENT, RSC 'S'	N	N	Y	Y
894	850928	PAY ADJUSTMENT EFF SEPTEMBER 28,1985	N	N	Y	Y
894	860830	PCES 1 - 1986 PAY ADJUSTMENT.	N	N	Y	Y
894	870103	PAY ADJUSTMENT EFF JANUARY 3, 1987	N	N	Y	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
896		QUALITY STEP INCREASE	N	N	Y	Y
900		DETAIL TERMINATION	N	N	Y	Y
901		DETAIL	N	N	Y	Y
902		CHANGE POSITION INFORMATION	N	N	Y	Y
903		UNIFORM ALLOW CERT OR DISALLOWANCE	N	N	Y	N
904		CHANGE IN ROUTE	N	N	N	Y
905		ST/CHG GUAR/PROT SAL/CHG IN RT DATA	N	N	N	Y
906		REMOVE GUARANTEED/PROTECTED SALARY	N	N	N	Y
907		CHG NON LEAVE TO LV EARNING STATUS	N	N	Y	Y
908		CHG LEAVE TO NON LV EARNING STATUS	N	N	Y	Y
909		POSITION REEVALUATION/DOWNGRADE	N	N	Y	Y
910		POSITION REEVALUATION/UPGRADE	N	N	Y	Y
911		CHANGE IN LIMITED TOUR HOURS	N	N	Y	Y
912		MASTER FILE RECORD REVIEW	N	N	Y	N
922		INVOLUNTARY REASSIGNMENT-CAO	N	N	Y	Y
923		INVOL REASSIGN/CHANGE TO LOWER LEVEL	N	N	Y	Y
924		REASSIGNMENT CHANGE TO LOWER LEVEL	N	N	Y	Y
925		REASSIGNMENT CAO	N	N	Y	Y
926		REASSIGNMENT PROMOTION	N	N	Y	Y
927		REASSIGNMENT TRSF. PCES EMP.	N	N	Y	Y
928		REASSIGN-CAO/CONVERSION TO CAREER	N	N	Y	Y
929		APPT TO REGULAR RURAL CARRIER/CAO	N	N	Y	Y
950		FICA APPT	N	N	N	Y
951		TAPER APPT	N	N	N	Y
952		REASSIGN FROM	N	N	N	Y
953		REASSIGN TO	N	N	N	Y
954		SPEC-SEE REMARKS	N	N	N	Y
955		APP DIS RET EXEC	N	N	N	Y
959		APPOINTMENT TO MULTIPLE JOB	N	N	Y	Y
960		CANCELLATION OF MULTIPLE JOB	N	N	Y	Y
983		CHG TO PERM CSR/FICA 1-1-87	N	N	N	Y
990	811114	COLA ROLL-IN EFF 11-14-81	N	N	N	Y
990	820306	COLA ROLL-IN EFF 03-06-82	N	N	N	Y
990	820501	COLA ROLL-IN EFF 05-01-82	N	N	N	Y
990	820612	COLA ROLL-IN EFF 06-12-82	N	N	N	Y
990	820710	COLA ROLL-IN EFF 07-10-82	N	N	N	Y
990	830820	COLA ROLL-IN EFF 08-20-83	N	N	N	Y
990	840204	COLA ROLL-IN EFF 02-04-84	N	N	N	Y
990	841013	COLA ROLL-IN EFF 10-13-84	N	N	N	Y
990	850413	COLA ROLL-IN EFF 04-13-85	N	N	N	Y
990	850511	COLA ROLL-IN OPTION EFF 05-11-85	N	N	N	Y
990	851012	COLA ROLL-IN OPTION EFF 10-12-85	N	N	N	Y
990	860607	COLA ROLL-IN EFF 06-07-86	N	N	N	Y
990	871010	COLA ROLL-IN EFF 10-10-87	N	N	N	Y
990	871107	COLA ROLL-IN EFF 11-07-87	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
990	871205	COLA ROLL-IN EFFECTIVE 12-05-87	N	N	N	Y
990	880102	COLA ROLL-IN EFFECTIVE 01-02-88	N	N	N	Y
990	880409	COLA ROLL-IN EFFECTIVE 04-09-88	N	N	N	Y
990	901006	COLA ROLL-IN EFFECTIVE 10-06-90	N	N	N	Y
990	910112	COLA ROLL-IN EFFECTIVE 01-12-91	N	N	N	Y
990	910209	COLA ROLL-IN EFFECTIVE 02-09-91	N	N	N	Y
990	910713	CONTRACT COLA ROLL-IN EFF 07-13-91	N	N	N	Y
990	940205	CONTRACT COLA ROLL-IN EFF 02-05-94	N	N	N	Y
990	940709	CONTRACT COLA ROLL-IN EFF 07-09-94	N	N	N	Y
990	950204	COLA ROLL-IN EFFECTIVE 02-04-95	N	N	N	Y
990	950401	COLA ROLL-IN EFFECTIVE 04-01-95	N	N	N	Y
990	951111	COLA ROLL-IN EFFECTIVE 11-11-95	N	N	N	Y
990	960106	COLA ROLL-IN EFFECTIVE 01-06-96	N	N	N	Y
990	960203	COLA ROLL-IN EFFECTIVE 02-03-96	N	N	N	Y
990	960413	COLA ROLL-IN EFFECTIVE 04-13-96	N	N	N	Y
990	960525	COLA ROLL-IN EFFECTIVE 05-25-96	N	N	N	Y
991		COLA ROLL-IN OPT	N	N	N	Y
991	860607	OPT COLA ROLL-IN SAME PP	N	N	N	Y
991	880507	OPTIONAL COLA ROLL-IN EFF 05-07-88	N	N	N	Y
991	890826	COLA ROLL-IN OPTION EFF 08-26-89	N	N	N	Y
991	901201	COLA ROLL-IN OPTION EFF 12-01-90	N	N	N	Y
991	910406	COLA ROLL-IN OPTION EFF 04-06-91	N	N	N	Y
991	910713	COLA ROLL-IN OPTION EFF 07-13-91	N	N	N	Y
991	911005	COLA ROLL-IN OPTION EFF 10-05-91	N	N	N	Y
991	911102	COLA ROLL-IN OPTION EFF 11-02-91	N	N	N	Y
991	920125	COLA ROLL-IN OPTION EFF 01-25-92	N	N	N	Y
991	920307	COLA ROLL-IN OPTION EFF 03-07-92	N	N	N	Y
991	930807	COLA ROLL-IN OPTION EFF 08-07-93	N	N	N	Y
992		ELECTED FERS	N	N	Y	Y
993		REFUND EXCESS RETIREMENT	N	N	N	Y
994		CHANGE RETIREMENT STATUS	N	N	Y	Y
995		MANAGEMENT INCREASE EFF 11-28-92	N	N	N	Y
995	810516	MANAGEMENT INCR EFF 05-16-81	N	N	N	Y
995	810725	MANAGEMENT INCR EFF 07-25-81	N	N	N	Y
995	811003	MANAGEMENT INCR EFF 10-03-81	N	N	N	Y
995	820724	MANAGEMENT INCREASE EFF 07-24-82	N	N	N	Y
995	830723	MANAGEMENT INCREASE EFF 07-23-83	N	N	N	RPT
995	840721	MANAGEMENT SALARY INCR EFF 07-21-84	N	N	CHG	Y
995	850720	MANAGEMENT INCREASE EFF 07-20-85	N	N	N	Y
995	860719	MANAGEMENT INCREASE EFF 07-19-86	N	N	N	Y
995	870425	MANAGEMENT INCREASE EFF 4-25-87	N	N	N	Y
995	870718	MANAGEMENT INCREASE EFF 7-18-87	N	N	N	Y
995	880716	MANAGEMENT INCREASE EFF 07-16-88	N	N	N	Y
995	890715	MANAGEMENT INCREASE EFF 07-15-89	N	N	N	Y
995	900714	MANAGEMENT INCREASE EFF 07-14-90	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
995	901201	MANAGEMENT INCREASE EFF 12-01-90	N	N	N	Y
995	911116	MANAGEMENT INCREASE EFF 11-16-91	N	N	N	Y
995	921128	MANAGEMENT INCREASE EFF 11-28-92	N	N	N	Y
995	931127	MANAGEMENT INCREASE EFF 11-27-93	N	N	N	Y
996	920905	MANAGEMENT COLA INCR EFF 09-05-92	N	N	N	Y
996	760717	COLL BARGIN 1976	N	N	N	Y
996	780923	SALARY ADJUSTMENT PER 1978 AGREEMENT	N	N	N	Y
996	810516	MANAGEMENT COLA INCR EFF 05-16-81	N	N	N	N
996	811114	COLA INCR EFF 11-14-81	N	N	N	Y
996	820515	COLA INCR EFF 05-15-82	N	N	N	Y
996	821113	MANAGEMENT COLA INCR EFF 11-13-82	N	N	N	Y
996	830514	MANAGEMENT COLA INCR. EFF 05-14-83	N	N	N	N
996	831112	MANAGEMENT COLA INCR. EFF 11-12-83	N	N	N	N
996	840512	MANAGEMENT COLA INCR. EFF 05-12-84	N	N	N	N
996	840818	NON NEG PAY CHANGES EFF 08-18-84	N	N	N	N
996	841110	MANAGEMENT COLA INCR EFF 11-10-84	N	N	N	Y
996	850511	MANAGEMENT COLA INCR. EFF 05-11-85	N	N	N	Y
996	860510	MANAGEMENT COLA INCR. EFF 05-10-86	N	N	N	Y
996	861108	MANAGEMENT COLA INCR. EFF 11-08-86	N	N	N	Y
996	870509	MANAGEMENT COLA INCR. EFF 05-09-87	N	N	N	Y
996	871107	COLA INCREASE EFF 11-07-87	N	N	N	Y
996	880507	MANAGEMENT COLA INCR EFF 05-07-88	N	N	N	Y
996	880716	MANAGEMENT COLA CHANGE EFF 07-16-88	N	N	N	Y
996	881105	MANAGEMENT COLA INCR EFF 11-05-88	N	N	N	Y
996	890506	MANAGEMENT COLA INCR EFF 05-06-89	N	N	N	Y
996	890729	MANAGEMENT COLA INCR EFF 07-29-89	N	N	N	Y
996	891104	MANAGEMENT COLA INCR EFF 11-04-89	N	N	N	Y
996	900505	MANAGEMENT COLA INCR EFF 05-05-90	N	N	N	Y
996	900908	MANAGEMENT COLA INCR EFF 09-08-90	N	N	N	Y
996	910309	MANAGEMENT COLA INCR EFF 03-09-91	N	N	N	Y
996	910907	MANAGEMENT COLA INCR EFF 09-07-91	N	N	N	Y
996	920307	MANAGEMENT COLA INCR EFF 03-07-92	N	N	N	Y
996	920905	MANAGEMENT COLA INCR EFF 09-05-92	N	N	N	Y
996	930306	MANAGEMENT COLA INCR EFF 03-06-93	N	N	N	Y
996	930904	MANAGEMENT COLA INCR EFF 09-04-93	N	N	N	Y
996	940305	MANAGEMENT COLA INCR EFF 03-05-94	N	N	N	Y
996	940903	MANAGEMENT COLA INCR EFF 09-03-94	N	N	N	Y
997	710206	POSTAL S O 71-1	N	N	CHG	Y
997	710720	NATL AGREMT 1971	N	N	N	Y
997	711020	NATL AGREMT 1971	N	N	N	Y
997	711114	POSTAL S O 71-75	N	N	N	Y
997	720120	NATL AGREMT 1971	N	N	N	Y
997	720720	NATL AGREMT 1971	N	N	N	Y
997	730120	NATL AGREMT 1971	N	N	N	Y
997	730303	JEP CONVERSION	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
997	731114	MGMT INC 1973	N	N	N	Y
997	740706	MGMT INC 1974	N	N	N	Y
997	750705	MGMT INC 1975	N	N	N	Y
997	760103	MGMT INC 1976	N	N	N	Y
997	760619	SALARY CONV/INC	N	N	N	Y
997	761009	PMS MGMT INC 76	N	N	N	Y
997	761019	PMS MGMT INC 76	N	N	N	Y
997	770409	PMS MGMT INC 77	N	N	N	Y
997	770730	MGMT INC 1977	N	N	N	Y
997	780114	MGMT INC 1977	N	N	N	Y
997	780701	CONTRACTUAL INCREASE EFF 07/01/78	N	N	Y	Y
997	780715	MGMT INCREASE EFFECTIVE 07-15-78	N	N	Y	Y
997	780722	NATL AGREMT 1978	N	N	N	Y
997	781007	PTAC, PES CONVERSION TO EAS	N	N	N	Y
997	781230	MGMT INCREASE EFFECTIVE 12-30-78	N	N	Y	Y
997	790224	MGMT INCREASE EFFECTIVE 02-24-79	N	N	Y	Y
997	790602	MGMT INCREASE EFFECTIVE 06-02-79	N	N	Y	Y
997	790728	MGMT INCREASE EFFECTIVE 07-28-79	N	N	Y	Y
997	791006	MGMT INCREASE EFFECTIVE 10-06-79	N	N	Y	Y
997	800126	MGMT INCREASE EFFECTIVE 01-26-80	N	N	Y	Y
997	800308	RSC-H CONTRACTUAL INCREASE 03-08-80	N	N	N	Y
997	800517	MANAGEMENT COLA INCREASE EFF 5-17-80	N	N	N	N
997	800906	RSC-H CONTRACTUAL INCREASE 09-06-80	N	N	N	Y
997	801115	MANAGEMENT COLA INCR EFF 11-15-80	N	N	N	N
997	810321	CONTRACTUAL INCREASE EFF 03-21-81	N	N	N	Y
997	810725	CONTRACTUAL INCR EFF 07-25-81	N	N	N	Y
997	820123	CONTRACTUAL INCREASE EFF 01-23-82	N	N	N	Y
997	820320	CONTRACTUAL INCREASE EFF 03-20-82	N	N	N	Y
997	820710	CONTRACTUAL INCREASE EFF 07-10-82	N	N	N	Y
997	820724	CONTRACTUAL INCREASE EFF 07-24-82	N	N	N	Y
997	830122	CONTRACTUAL INCREASE EFF 01-22-83	N	N	N	Y
997	830402	RSC-G CONTRACTUAL INCR EFF 04-02-83	N	N	N	Y
997	830709	RSC H CONTRACTUAL INCREASE 07-09-83	N	N	N	Y
997	830723	CONTRACTUAL INCREASE EFF 07-23-83	N	N	N	Y
997	840121	RSC-K CONTRACTUAL INCREASE 01/21/84	N	N	N	Y
997	840331	RSC-G CONTRACTUAL INCR EFF 03-31-84	N	N	N	Y
997	840721	CONTRACT INCREASE EFF 07/21/84	N	N	N	Y
997	841002	CONTRACTUAL INCREASE EFF 10/02/84	N	N	N	Y
997	850119	CONTRACTUAL INCREASE EFF 01-19-85	N	N	N	Y
997	850330	RSC-G CONTRACTUAL INCR EFF 03-30-85	N	N	N	Y
997	850720	CONTRACTUAL INCREASE EFF 07-20-85	N	N	N	Y
997	850928	RSC Y CONTRACTUAL INCR EFF 9-28-85	N	N	N	Y
997	860118	CONTRACTUAL INCREASE EFF 01-18-86	N	N	N	Y
997	860315	CONTRACTUAL INCREASE EFF 03-15-86	N	N	N	Y
997	860719	CONTRACTUAL INCREASE EFF 07-19-86	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
997	860927	CONTRACTUAL INCREASE EFF 09-27-86	N	N	N	Y
997	870117	CONTRACTUAL INCREASE EFF 01-17-87	N	N	N	Y
997	870314	CONTRACTUAL INCREASE EFF 03-14-87	N	N	N	Y
997	870718	CONTRACTUAL INCREASE EFF 07-18-87	N	N	N	Y
997	871010	RSC-Y CONTRACTUAL INC EFF 10-10-87	N	N	N	Y
997	880312	RSC-G CONTRACTUAL INC EFF 03-12-88	N	N	N	Y
997	880716	CONTRACTUAL INCREASE EFF 07-16-88	N	N	N	Y
997	881008	CONTRACTUAL INCREASE EFF 10-08-88	N	N	N	Y
997	890114	CONTRACTUAL INCREASE EFF 01-14-89	N	N	N	Y
997	890311	RSC-G CONTRACTUAL INC EFF 03-11-89	N	N	N	Y
997	890408	RSC-Y CONTRACTUAL INC EFF 04-08-89	N	N	N	Y
997	890715	CONTRACTUAL INCREASE EFF 07-15-89	N	N	N	Y
997	891007	RSC-Y CONTRACTUAL INC EFF 10-07-89	N	N	N	Y
997	900127	CONTRACTUAL INCREASE EFF 01-27-90	N	N	N	Y
997	900407	CONTRACTUAL INCREASE EFF 04-07-90	N	N	N	Y
997	900728	CONTRACTUAL INCREASE EFF 07-28-90	N	N	N	Y
997	901006	CONTRACTUAL INCREASE EFF 10-06-90	N	N	N	Y
997	910126	CONTRACTUAL INCREASE EFF 01-26-91	N	N	N	Y
997	910615	CONTRACTUAL INCREASE EFF 06-15-91	N	N	N	Y
997	910727	CONTRACTUAL INCREASE EFF 07-27-91	N	N	N	Y
997	910824	CONTRACTUAL INCREASE EFF 08-24-91	N	N	N	Y
997	910921	CONTRACTUAL INCREASE EFF 09-21-91	N	N	N	Y
997	911116	CONTRACTUAL INCREASE EFF 11-16-91	N	N	N	Y
997	920125	CONTRACTUAL INCREASE EFF 01-25-92	N	N	N	Y
997	921128	CONTRACTUAL INCREASE EFF 11-28-92	N	N	N	Y
997	930123	CONTRACTUAL INCREASE EFF 01-23-93	N	N	N	Y
997	930515	CONTRACTUAL INCREASE EFF 05-15-93	N	N	N	Y
997	930821	CONTRACTUAL INCREASE EFF 08-21-93	N	N	N	Y
997	931113	CONTRACTUAL INCREASE EFF 11-13-93	N	N	N	Y
997	931127	CONTRACTUAL INCREASE EFF 11-27-93	N	N	N	Y
997	940122	CONTRACTUAL INCREASE EFF 01-22-94	N	N	N	Y
997	940820	CONTRACTUAL INCREASE EFF 08-20-94	N	N	N	Y
997	941112	CONTRACTUAL INCREASE EFF 11-12-94	N	N	N	Y
997	951125	CONTRACTUAL INCREASE EFF 11-25-95	N	N	N	Y
997	960120	CONTRACTUAL INCREASE EFF 01-20-96	N	N	N	Y
997	960203	CONTRACTUAL INCREASE EFF 02-03-96	N	N	N	Y
997	960316	CONTRACTUAL INCREASE EFF 03-16-96	N	N	N	RPT
997	960427	CONTRACTUAL INCREASE EFF 04-27-96	N	N	CHG	Y
997	960525	CONTRACTUAL INCREASE EFF 05-25-96	N	N	N	Y
997	960817	CONTRACTUAL INCREASE EFF 08-17-96	N	N	N	Y
997	960831	CONTRACTUAL INCREASE EFF 08-31-96	N	N	N	Y
997	961109	CONTRACTUAL INCREASE EFF 11-09-96	N	N	N	Y
997	961123	CONTRACTUAL INCREASE EFF 11-23-96	N	N	N	Y
997	970315	CONTRACTUAL INCREASE EFF 03-15-97	N	N	N	Y
997	970510	CONTRACTUAL INCREASE EFF 05-10-97	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
997	970524	CONTRACTUAL INCREASE EFF 05-24-97	N	N	N	Y
997	970816	CONTRACTUAL INCREASE EFF 08-16-97	N	N	N	Y
997	970830	CONTRACTUAL INCREASE EFF 08-30-97	N	N	N	Y
997	971108	CONTRACTUAL INCREASE EFF 11-08-97	N	N	N	Y
997	971122	CONTRACTUAL INCREASE EFF 11-22-97	N	N	N	Y
997	980117	CONTRACTUAL INCREASE EFF 01-17-98	N	N	N	Y
997	980131	CONTRACTUAL INCREASE EFF 01-31-98	N	N	N	Y
997	980314	CONTRACTUAL INCREASE EFF 03-14-98	N	N	N	Y
997	980509	CONTRACTUAL INCREASE EFF 05-09-98	N	N	N	Y
997	980523	CONTRACTUAL INCREASE EFF 05-23-98	N	N	N	Y
997	980815	CONTRACTUAL INCREASE EFF 08-15-98	N	N	N	Y
997	980912	CONTRACTUAL INCREASE EFF 09-12-98	N	N	N	Y
997	981107	CONTRACTUAL INCREASE EFF 11-07-98	N	N	N	Y
997	981121	CONTRACTUAL INCREASE EFF 11-21-98	N	N	N	Y
997	990116	CONTRACTUAL INCREASE EFF 01-16-99	N	N	N	Y
997	990313	CONTRACTUAL INCREASE EFF 03-13-99	N	N	N	Y
997	990508	CONTRACTUAL INCREASE EFF 05-08-99	N	N	N	Y
997	990605	CONTRACTUAL INCREASE EFF 06-05-99	N	N	N	Y
997	990911	CONTRACTUAL INCREASE EFF 09-11-99	N	N	N	Y
997	991106	CONTRACTUAL INCREASE EFF 11-06-99	N	N	N	Y
997	991120	CONTRACTUAL INCREASE EFF 11-20-99	N	N	N	Y
997	000115	CONTRACTUAL INCREASE EFF 01-15-00	N	N	N	Y
997	000129	CONTRACTUAL INCREASE EFF 01-29-00	N	N	N	Y
997	000311	CONTRACTUAL INCREASE EFF 03-11-00	N	N	N	Y
997	000506	CONTRACTUAL INCREASE EFF 05-06-00	N	N	N	Y
997	000603	CONTRACTUAL INCREASE EFF 06-03-00	N	N	N	Y
997	000729	CONTRACTUAL INCREASE EFF 07-29-00	N	N	N	Y
997	000812	CONTRACTUAL INCREASE EFF 08-12-00	N	N	N	Y
997	000909	CONTRACTUAL INCREASE EFF 09-09-00	N	N	N	Y
997	001118	CONTRACTUAL INCREASE EFF 11-18-00	N	N	N	Y
997	010113	CONTRACTUAL INCREASE EFF 01-13-01	N	N	N	Y
997	010210	CONTRACTUAL INCREASE EFF 02-10-01	N	N	N	Y
997	010519	CONTRACTUAL INCREASE EFF 05-19-01	N	N	N	Y
997	010811	CONTRACTUAL INCREASE EFF 08-11-01	N	N	N	Y
997	011117	CONTRACTUAL INCREASE EFF 11-17-01	N	N	N	Y
997	020126	CONTRACTUAL INCREASE EFF 01-26-02	N	N	N	Y
997	020209	CONTRACTUAL INCREASE EFF 02-09-02	N	N	N	Y
997	020518	CONTRACTUAL INCREASE EFF 05-18-02	N	N	CHG	Y
997	020810	CONTRACTUAL INCREASE EFF 08-10-02	N	N	N	Y
997	021005	CONTRACTUAL INCREASE EFF 10-05-02	N	N	N	Y
997	021116	CONTRACTUAL INCREASE EFF 11-16-02	N	N	N	Y
997	030125	CONTRACTUAL INCREASE EFF 01-25-03	N	N	N	Y
997	030208	CONTRACTUAL INCREASE EFF 02-08-03	N	N	N	Y
997	030823	CONTRACTUAL INCREASE EFF 08-23-03	N	N	N	Y
997	031115	CONTRACTUAL INCREASE EFF 11-15-03	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
997	040124	CONTRACTUAL INCREASE EFF 01-24-04	N	N	N	Y
997	040207	CONTRACTUAL INCREASE EFF 02-07-04	N	N	N	Y
997	040515	CONTRACTUAL INCREASE EFF 05-15-04	N	N	N	Y
997	040821	CONTRACTUAL INCREASE EFF 08-21-04	N	N	N	Y
997	141127	CONTRACTUAL INCREASE EFF 11-27-04	N	N	N	Y
997	041225	CONTRACTUAL INCREASE EFF 12-25-04	N	N	N	Y
997	050122	CRAFT COLA INCREASE EFF 01-22-05	N	N	N	Y
997	050205	CONTRACTUAL INCREASE EFF 02-05-05	N	N	N	Y
997	050514	CONTRACT INC COLA EFF 05-14-05	N	N	N	Y
997	050820	CONTRACTUAL INCREASE EFF 08-20-05	N	N	N	Y
997	051126	CONTRACTUAL INCREASE EFF 11-26-05	N	N	N	Y
997	060204	CONTRACTUAL INCREASE EFF 02-04-06	N	N	N	Y
997	060318	CONTRACTUAL INCREASE EFF 03-18-06	N	N	N	Y
997	060513	CONTRACTUAL INCREASE EFF 05-13-06	N	N	N	Y
997	060819	CONTRACTUAL INCREASE EFF 08-19-06	N	N	N	Y
997	070203	CONTRACTUAL INCREASE EFF 02-03-07	N	N	N	Y
998	701114	PL91-375 STP-ADV	N	N	N	Y
998	710720	POSTAL S O 71-72	N	N	N	Y
998	711020	POSTAL S O 71-72	N	N	N	Y
998	711114	POSTAL SO 71-75	N	N	N	Y
998	720120	POSTAL S O 71-72	N	N	N	Y
998	730721	NATL AGREMT 1973	N	N	N	Y
998	740720	NATL AGREMT 1974	N	N	N	Y
998	750721	NATL AGREMT 1975	N	N	N	Y
998	751206	COLL BARGIN 1975	N	N	N	Y
998	760321	NATL AGREMT 1975	N	N	N	Y
998	760619	MGMT EQUITY INC	N	N	N	Y
998	761121	NATL AGREMT 1975	N	N	N	Y
998	770721	NATL AGREMT 1975	N	N	N	Y
998	771008	PROMOTIONAL ADJUSTMENT	N	N	N	Y
998	771022	ADPC AGREEMENT	N	N	N	Y
998	780520	COLA INCREASE EFFECTIVE 05-20-78	N	N	N	N
998	780721	CONTRACTUAL INCREASE 1978	N	N	N	Y
998	780722	CONTRACTUAL INCREASE 1978	N	N	N	Y
998	781021	RSC K AND A SCHEDULED COLA	N	N	N	N
998	781104	CONTRACTUAL INCREASE 1978	N	N	N	Y
998	781118	COLA INCREASE EFFECTIVE 11-18-78	N	N	N	N
998	790113	HQ SERVICES AGREEMENT 1-13-79	N	N	CHG	Y
998	790310	CONTRACTUAL INCREASE EFF 3-10-79	N	N	N	Y
998	790519	COLA INCREASE EFFECTIVE 05-19-79	N	N	N	N
998	790721	CONTRACTUAL INCREASE EFF 07/21/79	N	N	N	Y
998	790908	RSC K SCHEDULED COLA INCREASE 9/8/79	N	N	N	N
998	791117	COLA INCREASE EFFECTIVE 11-17-79	N	N	N	N
998	800112	CONTRACTUAL INCREASE EFF 01-12-80	N	N	N	Y
998	800308	RSC-K SCHEDULED COLA INCREASE 3/8/80	N	N	N	N

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
998	800517	COLA INCREASE EFFECTIVE 05-17-80	N	N	N	N
998	800719	CONTRACTUAL INCREASE EFF 07-19-80	N	N	N	Y
998	800721	CONTRACTUAL INCREASE EFF 07-21-80	N	N	N	Y
998	800726	CONTRACTUAL INCREASE EFF 07-26-80	N	N	N	Y
998	800906	RSC-K SCHEDULED COLA INCREASE 9-6-80	N	N	N	N
998	801115	COLA INCREASE EFFECTIVE 11-15-80	N	N	N	N
998	810110	RSC-K SALARY INCREASE EFF 01-10-81	N	N	N	Y
998	810124	RSC-W CONTRACTUAL INC EFF 01-24-81	N	N	N	Y
998	810321	SCHEDULED COLA INCREASE EFF 03-21-81	N	N	N	N
998	810516	CRAFT COLA INCR EFF 05-16-81	N	N	N	N
998	810919	COLA INCR EFF 09-19-81	N	N	N	N
998	811114	COLA INCR EFF 11-14-81	N	N	N	N
998	820515	COLA INCR EFF 05-15-82	N	N	N	N
998	820918	RSC-K COLA INCR EFF 09-18-82	N	N	N	N
998	821113	CONTRACTUAL COLA INCR EFF 11-13-82	N	N	N	N
998	830319	RSC-K COLA INCR EFF 03-19-83	N	N	N	N
998	830514	SCHEDULED COLA INCR. EFF 05-14-83	N	N	N	N
998	830917	RSC-K COLA INCR. EFF 09-17-83	N	N	N	N
998	831112	SCHEDULED COLA INCR. EFF 11-12-83	N	N	N	N
998	840317	RSC-K COLA INCR. EFF 03-17-84	N	N	N	N
998	840512	SCHEDULED COLA INCR. EFF 05-12-84	N	N	N	N
998	840818	NON NEG PAY CHANGES EFF 08-18-84	N	N	N	N
998	840915	RSC-K COLA INCR. EFF 09-15-84	N	N	N	N
998	841110	COLA INCREASE EFFECTIVE 11/10/84	N	N	N	N
998	850511	CRAFT COLA INCREASE EFF 05-11-85	N	N	N	N
998	850914	RSC K COLA INCREASE EFF 09-14-85	N	N	N	N
998	851109	COLA INCREASE EFFECTIVE 11-09-85	N	N	N	N
998	860510	CRAFT COLA INCREASE EFF 05-10-86	N	N	N	N
998	860913	RSC-K COLA CHANGE EFF 09-13-86	N	N	N	N
998	861108	CRAFT COLA INCREASE EFF 11-08-86	N	N	N	N
998	870314	COLA INCREASE EFFECTIVE 03-14-87	N	N	N	N
998	870509	CRAFT COLA INCREASE EFF 05-09-87	N	N	N	N
998	870912	CRAFT COLA INCREASE EFF 09-12-87	N	N	N	N
998	871107	CRAFT COLA INCREASE EFF 11-07-87	N	N	N	Y
998	880507	CRAFT COLA INCREASE EFF 05-07-88	N	N	N	Y
998	881105	CRAFT COLA INCREASE EFF 11-05-88	N	N	N	Y
998	890506	CRAFT COLA INCREASE EFF 05-06-89	N	N	N	Y
998	890909	CRAFT COLA INCREASE EFF 09-09-89	N	N	N	Y
998	891104	CRAFT COLA INCREASE EFF 11-04-89	N	N	N	Y
998	900310	RSC K COLA INCREASE EFF 03-10-90	N	N	N	Y
998	900505	CRAFT COLA INCREASE EFF 05-05-90	N	N	N	Y
998	900908	CRAFT COLA INCREASE EFF 09-08-90	N	N	N	Y
998	901103	CRAFT COLA INCREASE EFF 11-03-90	N	N	N	Y
998	910309	RSC M COLA INCREASE EFF 03-09-91	N	N	N	Y
998	910504	SC Y COLA INCREASE EFF 05-04-91	N	N	N	Y

NOA	EFF DATE	TITLE	NEW	SEP	CHG	RPT 2806
998	910907	CRAFT COLA INCREASE EFF 09-07-91	N	N	N	Y
998	911102	CRAFT COLA INCREASE EFF 11-02-91	N	N	N	Y
998	920307	CRAFT COLA INCREASE EFF 03-07-92	N	N	N	Y
998	920502	CRAFT COLA INCREASE EFF 05-02-92	N	N	N	Y
998	920905	CRAFT COLA INCREASE EFF 09-05-92	N	N	N	Y
998	921031	CRAFT COLA INCREASE EFF 10-31-92	N	N	N	Y
998	930220	CRAFT COLA INCREASE EFF 02-20-93	N	N	N	Y
998	930306	CRAFT COLA INCREASE EFF 03-06-93	N	N	N	Y
998	930501	CRAFT COLA INCREASE EFF 05-01-93	N	N	N	Y
998	930904	CRAFT COLA INCREASE EFF 09-04-93	N	N	N	Y
998	931030	CRAFT COLA INCREASE EFF 10-30-93	N	N	N	Y
998	940305	CRAFT COLA INCREASE EFF 03-05-94	N	N	N	Y
998	940430	CRAFT COLA INCREASE EFF 10-30-94	N	N	N	Y
998	940903	CRAFT COLA INCREASE EFF 09-03-94	N	N	N	Y
998	941029	CRAFT COLA INCREASE EFF 10-29-94	N	N	N	Y
998	000909	CONTRACTUAL INCREASE EFF 09-09-00	N	N	N	Y
998	001104	CONTRACTUAL INCREASE EFF 09-09-00	N	N	N	Y
998	010310	CONTRACTUAL INCREASE EFF 09-09-00	N	N	N	Y
998	010908	CONTRACTUAL INCREASE EFF 09-08-01	N	N	N	Y
998	020504	CRAFT COLA INCREASE EFF 05-04-02	N	N	N	Y
998	020907	CRAFT COLA INCREASE EFF 09-07-02	N	N	N	Y
998	021102	CRAFT COLA INCREASE EFF 11-02-02	N	N	N	Y
998	021109	CRAFT COLA INCREASE EFF 11-09-02	N	N	N	Y
998	030308	CRAFT COLA INCREASE EFF 03-08-03	N	N	N	Y
998	030503	CRAFT COLA INCREASE EFF 05-03-03	N	N	N	Y
998	030906	CONTRACTUAL INC – COLA EFF 09-06-03	N	N	N	Y
998	031101	CONTRACTUAL INC – COLA EFF 11-01-03	N	N	N	Y
998	040306	CONTRACTUAL INCREASE EFF 03-06-04	N	N	N	Y
998	040501	CRAFT COLA INCREASE EFF 05-02-04	N	N	N	Y
998	040306	CONTRACTUAL INCREASE EFF 03-06-04	N	N	N	Y
998	040501	CRAFT COLA INCREASE EFF 05-02-04	N	N	N	Y
998	040904	CONTRACTUAL INC COLA EFF 09-04-04	N	N	N	Y
998	041113	CRAFT COLA INCREASE EFF 11-13-04	N	N	N	Y
998	050319	CONTRACTUAL INC COLA EFF 03-19-05	N	N	N	Y
998	050514	CRAFT COLA INCREASE EFF 0514-05	N	N	N	Y
998	050903	CONTRACTUAL INC COLA EFF 09-03-05	N	N	N	Y
998	051029	CONTRACTUAL INC COLA EFF 10-29-25	N	N	N	Y
998	060318	CONTRACTUAL INC COLA EFF 03-18-06	N	N	CHG	Y
998	060902	CONTRACTUAL INC COLA EFF 09-02-06	N	N	N	Y
998	061111	CONTRACTUAL INC COLA EFF 11-11-06	N	N	N	Y
999		RETIREMENT FILE CLEANUP 1983	N	N	N	Y
999	840721	CONTRACTUAL INCREASE EFF 07-21-84	N	N	N	Y
999	000909	CONTRACTUAL INCREASE EFF 09-09-00	N	N	N	Y

RATE SCHEDULE CODES

APPROXIMATE (as of PP 04/2007)

RSC	DESCRIPTION	NUMBER OF EMPLS	ACRONYM
A	MAIL TRANSPORT EQUIPMENT CENTERS	0	MTEC
B	RURAL DESIGNATION 70, 74, 75, 77, 78, AND 79	66,226	RAUX
C	MAIL EQUIPMENT SHOPS & MATERIAL DISTRIBUTION CENTERS	156	MEDC
E	EXECUTIVE & ADMINISTRATIVE	96,716	EAS
F	EAS POSTMASTER SCHEDULE	1429	EPM
G	NURSES	159	PNS
J	STRUCTURED DEVELOPMENT SCHEDULE		SDS
K	OPERATING SERVICES DIVISION, HEADQUARTERS & FACILITY SERVICES SECTION, MERRIFIELD, VA	101	OSD
L	POSTMASTER RELIEF/REPLACEMENT	12,363	PMR
M	MAIL HANDLERS	56,595	MH
N	DATA CENTERS	1,276	DCS
P	POSTAL SERVICE	254,025	PS
	TRANSITIONAL EMPLOYEES (8X EXCEPT 83-4)	15,600	
Q	CITY LETTER CARRIERS	222,798	LC
	TRANSITIONAL EMPLOYEES (83-4)		
R	RURAL CARRIERS, DESIGNATIONS 71, 72, 73	67,326	RCS
S	POSTAL CAREER EXECUTIVE SCHEDULE	816	PCES
T	TOOL & DIE	6	TD
U	ATTORNEY PAY SCHEDULE	226	APS
Y	POSTAL POLICE OFFICERS SCHEDULE	587	PPO
E	CASUALS (6X)	441	

The total number of employees may exceed the number on the state code chart because of multi-positions.

THE FOLLOWING RATE SCHEDULE CODES WERE DELETED FROM THE E&V SEGMENT 92 (SALARY TABLES) EFFECTIVE PP 17-91:

D	AUTOMATIC DATA PROCESSING CENTERS
H	RESEARCH AND DEVELOPMENT - ROCKVILLE
V	EXPERT CONSULTANTS
W	WESTERN AREA SUPPLY CENTER
Z	SECURITY FORCE

SPECIAL SALARY/BENEFIT CODES

	Emp Count*
Special Salary Codes	
A = SAVED GRADE	10,182
B = FROZEN BASE SALARY (WITH COLA)	0
C = SAVED GRADE/FROZEN BASE	0
E = RURAL CARRIERS ON LIMITED DUTY PROTECT AN EMPLOYEE'S BASE SALARY (FUTURE USE)	0
F = FROZEN BASIC SALARY (WITHOUT COLA)	0
G = RURAL GUARANTEED SALARY	32
H = SAVED GRADE-PREFERENCE ELIGIBLE NTE/RIF	219
I = SALARY RETENTION-PREFERENCE ELIGIBLE RIF	0
L = BELOW MINIMUM (NON BARGAIN)	86
R = REEMPLOYED ANNUITANT (OBSOLETE)	0
S = PROTECTED IN OTHER RATE SCHEDULE CODE	0
V = PCES WORKING AS EAS	42
X - SAVED GRADE-CROSS CRAFT ASSIGNMENTS	680
Z - RURAL SALARY PROTECTION (104 WEEKS)	0

Red Circle Code	Emp Count*
1 - ABOVE SALARY MAXIMUM DUE TO SALARY COMPRESSION IN 1971	5

Special Benefit Codes	*Emp Count**
A - PCES I BENEFITS EXTENDED TO NON-PCES (PP 20-92)	107
B - CAREER BENEFITS EXTENDED TO NON-CAREER (PP 20-92)	1
C - PCES I LIFE INSURANCE BENEFIT EXTENDED TO RSC-E	0
M - ACTIVE MILITARY STATUS (DESERT STORM) AS OF 07-10-92	0
P - PCES II/INSURANCE BENEFIT EXTENDED TO PCES I	5
S - CONTRACT EMPLOYEE BENEFITS PACKAGE	0
U - LEAVE WITHOUT PAY - MILITARY	1,302

Saved/Protected Code	Emp Count*
E – Protected Base – Rural Employees (IOD)	990
P – Salary Protection – 104 weeks	360
S – Saved Salary (Indefinite)	5,671

* As of PP 04/2007

FEDERAL EMPLOYEES GROUP LIFE INSURANCE (FEGLI)

TYPES OF COVERAGE AND EMPLOYEE/AGENCY COST

Through the Federal Employees' Group Life Insurance (FEGLI) Program, eligible employees have several choices for life insurance coverage. FEGLI offers: Basic coverage plus three types of Optional Insurance.

BASIC COVERAGE

Most career employees (postal) are provided free coverage which is assigned automatically unless the eligible employee files a waiver. Basic insurance is equal to the greater of (a) annual basic pay rounded up to the next thousand, plus two thousand, or (b) $10,000. Details regarding specific entitlements, by employee classification, can be found in ELM 530.

Postal Inspectors pay their own premiums for basic life insurance (PP02/98).

Changes to Withholding Rates and/or Cost to USPS

Withholding rates per $1,000 were reduced effective PP 03/03 (E110-9789). The total cost per $1,000 was reduced to $ .225. Postal Inspectors and other employees required to pay basic premiums, now pay $ .1500 with the postal service paying $ .0750 per $1,000.

Withholding rates per $1,000 were reduced effective PP 10/99 (E110-8330). The total cost per $1,000 being .2325. Postal Inspectors, and others required to pay basic premiums, now pay $ .1550 per $1,000 coverage with the postal service paying $ .0775 per $1,000.

The per $1,000 cost of basic insurance changed effective PP 14-94 from $.2775 (EA 7682) to $ .2475 for all covered employees regardless of their age and is paid by the postal service for eligible participants.

Extra Benefit: FEGLI doubles the amount of life insurance payable if an employee dies at age 35 or younger. This extra benefit decreases by 10% each year beginning with the employee's 36th birthday until age 45.

Age Entitlement for Additional Basic	Age Multiplication Factor (AMF)
35 and under	2.0
36	1.9
37	1.8
38	1.7
39	1.6
40	1.5
41	1.4
42	1.3
43	1.2
44	1.1
45 and over	1.0

OPTION A - STANDARD $10,000 ADDITIONAL COVERAGE

Employees are solely responsible for covering the cost for this option. The U.S.P.S. does not contribute; however, it does provide coverage, at no cost to the employee, to those in the Postal Executive Service Schedule (PCES I and PCES II).

New age bands were added to the system in PP 03/2003 based on BAL 02-316 issued by the Office of Personnel Management. The changes were addressed in SCR E110-9789. The chart below reflects the new bands; however, there were no premium changes for Option A coverage.

Code	Age Group (OPM)	Opt A Cost
1	Under 35	.30
2	35 - 39	.40
3	40 - 44	.60
4	45 - 49	.90
5	50 - 54	1.40
6	55 - 59	2.70
7	60 - 64	6.00
8	65 - 69	6.00
9	70 - 74	6.00
A	75 - 79	6.00
B	80 and over	6.00

Optional life insurance rates under the Federal Employees' Group Life Insurance program were reduced effective PP11/2000. In addition, the age bands and commencement date of higher premiums for advancement to the next band were also changed. *Employees who have a birthday which would advance them to another age band will advance to the new age group the pay period following the pay period in which the birthday occurs.* Previously an employee did not advance to the new age group until the January following his/her qualifying birthday.

The following chart shows the biweekly rates and the new age bands, effective pay period 11/2000:

Code	Age Group (OPM)	Opt A Cost
1	Under 35	.30
2	35 - 39	.40
3	40 - 44	.60
4	45 - 49	.90
5	50 - 54	1.40
6	55 - 59	2.70
7	60 - 64	6.00
8	65 - 69	6.00
9	70 and over	6.00

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The following chart shows the biweekly rates and age bands in effect from PP 09/70 to PP 11/00:

CODE	AGE GROUP	02/93	17/86	11/84	09/81	20/78	15/73	09/70
1	UNDER 35	.40	.40	.55	.60	.60	.80	1.30
2	35 - 39	.50	.50	.70	.80	1.00	1.20	1.70
3	40 - 44	.70	.80	1.00	1.40	1.70	1.90	2.40
4	45 - 49	1.10	1.30	1.60	2.20	2.40	2.90	3.60
5	50 - 54	1.80	2.20	2.70	3.20	3.50	4.50	5.50
6	55 - 59	3.00	4.50	6.00	7.50	7.50	10.50	17.00
7	60 AND OVER	7.00	7.00	7.50	9.00	9.00	14.00	19.00

OPTION B - 1 TO 5 TIMES ANNUAL BASIC SALARY ADDITIONAL

Postal employees have an opportunity to purchase additional life insurance coverage based on their basic salary rate. Employees can elect an amount of insurance coverage up to five times their annual basic salary. The U.S.P.S. provides coverage up to 3 times their salary to Postal Executives (PCES II) and employees with protected insurance benefits. All other postal employees pay for their own coverage.

The following chart shows the age bands and the insurance cost per thousand dollar of coverage, by age group, from Pay Period 11/2000 to Pay Period PP 02/2005:

Code	Age Group (OPM)	02/2005 Opt B Cost per $1,000	03/2004 Opt B Cost per $1,000	03/2003 Opt B Cost per $1,000	11/2000 Opt B Cost per $1,000
1	Under 35	.03	.03	.03	.03
2	35 - 39	.04	.04	.04	.04
3	40 - 44	.06	.06	.06	.06
4	45 - 49	.09	.09	.09	.10
5	50 - 54	.14	.14	.14	.15
6	55 - 59	.28	.28	.28	.31
7	60 - 64	.60	.60	.60	.70
8	65 - 69	.72	.71	.71	.90
9	70 - 74	1.20	1.03	.87	1.40
A	75 - 79	1.80	1.43	1.07	
B	80 and over	2.40	1.83	1.27	

The following chart shows the insurance cost per thousand dollars of coverage, by age group, from pay period 09/81 to pay period 11/2000:

CODE	AGE GROUP	02/93	17/86	11/84	09/81
1	UNDER 35	.04	.04	.04	.05
2	35 - 39	.05	.05	.05	.07
3	40 - 44	.07	.08	.08	.12
4	45 - 49	.11	.13	.16	.20
5	50 - 54	.18	.22	.27	.30
6	55 - 59	.30	.45	.60	.60
7	60 AND OVER	.70	.85	.95	.95

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OPTION C - FAMILY COVERAGE

Effective pay period 10/99, new employees, newly converted employees, and those with a qualified life status change could elect multiples (up to five times) of family coverage. Previously, a spouse was covered for a maximum of $5,000 and each dependent child was covered for $2,500. As part of Public Law 105-311, employees could elect up to five multiples of these amounts (maximum of $25,000 for a spouse and $12,500 for each eligible child).

An Open Season was conducted from April 24, 1999 through July 31, 1999 at which time employees on the rolls could elect any life insurance they currently do not have or take advantage of higher coverage under Option C. Coverage elected during the open season was effective the first pay period on or after April 23, 2000 (employees must be in a pay or duty status during the pay period before the coverage becomes effective).

Employees electing this coverage bear the full cost, there is no agency contribution.

The following chart shows the new age bands and the new insurance cost per thousand dollar of coverage, by age group effective PP 03/2003:

Code	Age Group (OPM)	Opt C Cost
1	Under 35	.27
2	35 - 39	.34
3	40 - 44	.46
4	45 - 49	.60
5	50 - 54	.90
6	55 - 59	1.45
7	60 - 64	2.60
8	65 - 69	3.00
9	70 - 74	3.40
A	75 - 79	4.50
B	80 and over	6.00

The following chart shows the biweekly premium (cost per multiple) by age group effective PP 11/2000:

Code	Age Group (OPM)	Opt C Cost per Multiple
1	Under 35	.27
2	35 - 39	.34
3	40 - 44	.46
4	45 - 49	.60
5	50 - 54	.90
6	55 - 59	1.45
7	60 - 64	2.60
8	65 - 69	3.00
9	70 and over	3.40

The following chart shows the biweekly premium (cost per multiple) by age group effective PP 10/99:

Code	Age Group (OPM)		Opt C Cost per Multiple
1	Under 35		.27
2	35 - 39		.34
3	40 - 44		.46
4	45 - 49		.60
5	50 - 54		.90
6	55 - 59		1.45
7	60 - 64		2.60
8	65 - 69		2.60
9	70 and over		2.60

Note: Initially the rates were to be changed for the new age bands 8 and 9 but the rate increase was denied by the Office of Management and Budget.

The following chart shows the biweekly premium by age group, from pay period 09/81 to pay period 10/99:

CODE	AGE GROUP	02/93	17/86	11/84	09/81
1	UNDER 35	.30	.30	.30	.50
2	35 - 39	.31	.31	.31	.60
3	40 - 44	.52	.52	.52	.70
4	45 - 49	.70	.70	.72	.90
5	50 - 54	1.00	1.10	1.10	1.30
6	55 - 59	1.50	1.75	2.00	2.00
7	60 AND OVER	2.60	2.80	3.00	3.00

General Information: Public Law 105-311, Federal Employees Life Insurance Improvement Act, enacted October 30. 1998, made numerous changes to the Federal Employees' Group Life Insurance (FEGLI) Program. One of the changes is to increase the amount of coverage available under Option C. Effective with the first pay period beginning on or after April 24, 1999, employees were able to elect up to five multiples Option C coverage.

New Age Bands:

Revision of Rule for Movement to New Age Band (PP10/99): The higher withholding rates for reaching a new age band are effective the pay period following the qualifying birthday.

Employees in the new age bands resulting from birthdays between January 1, 1999 and April 23, 1999 were charged the higher rates effective PP10/99.

Previously advancement was effected the January following the year in which the qualifying age was met.

With the additional Option C multiples, the 1-character SF 50 coding system for FEGLI coverage is no longer adequate as there are not enough fields to indicate all possible combinations. A new coding system was developed. The second character indicates coverage under Option C - 0 for none and 1 - 5 for multiples.

Current FEGLI Code	New FEGLI Code	Plan Type	Current FEGLI Code	New FEGLI Code	Plan Type
A	A0	Ineligible	O	90	Basic + Option B (X3)
B	B0	Waived	P	P	Basic + Option B (X3) + Option A
Blank	Blank	Unspecified or not known	Q	Q1	Basic + Option B (X3) + Option C(X1)
C	C0	Basic Only		Q2	Basic + Option B (X3) + Option C(X2)
D	D0	Basic + Option A		Q3	Basic + Option B (X3) + Option C(X3)
E	E1	Basic + Option C (X1)		Q4	Basic + Option B (X3) + Option C(X4)
	E2	Basic + Option C (X2)		Q5	Basic + Option B (X3) + Option C(X5)
	E3	Basic + Option C (X3)	R	R1	Basic + Option B (X3) +Option A + Option C(X1)
	E4	Basic + Option C (X4)		R2	Basic + Option B (X3) +Option A + Option C(X2)
	E5	Basic + Option C (X5)		R3	Basic + Option B (X3) +Option A + Option C(X3)
F	F1	Basic + Option A + Option C (X1)		R4	Basic + Option B (X3) +Option A + Option C(X4)
	F2	Basic + Option A + Option C (X2)		R5	Basic + Option B (X3) +Option A + Option C(X5)
	F3	Basic + Option A + Option C (X3)	S	S	Basic + Option B (X4)
	F4	Basic + Option A + Option C (X4)	T	T	Basic + Option B (X4) + Option A
	F5	Basic + Option A + Option C (X5)	U	U1	Basic + Option B (X4) + Option C(X1)
G	G0	Basic + Option B (X1)		U2	Basic + Option B (X4) + Option C(X2)
H	H0	Basic + Option B (X1) + Option A		U3	Basic + Option B (X4) + Option C(X3)
I	I1	Basic + Option B (X1) + Option C(X1)		U4	Basic + Option B (X4) + Option C(X4)
	I2	Basic + Option B (X1) + Option C(X2)		U5	Basic + Option B (X4) + Option C(X5)
	I3	Basic + Option B (X1) + Option C(X3)	V	V1	Basic + Option B (X4) +Option A + Option C(X1)
	I4	Basic + Option B (X1) + Option C(X4)		V2	Basic + Option B (X4) +Option A + Option C(X2)
	I5	Basic + Option B (X1) + Option C(X5)		V3	Basic + Option B (X4) +Option A + Option C(X3)
J	J1	Basic + Option B (X1) +Option A + Option C(X1)		V4	Basic + Option B (X4) +Option A + Option C(X4)
	J2	Basic + Option B (X1) +Option A + Option C(X2)		V5	Basic + Option B (X4 + Option A + Option C(X5)
	J3	Basic + Option B (X1) +Option A + Option C(X3)	W	W	Basic + Option B (X5)
	J4	Basic + Option B (X1) +Option A + Option C(X4)	X	X	Basic + Option B (X5) + Option A
	J5	Basic + Option B (X1) +Option A + Option C(X5)	Y	Y1	Basic + Option B (X5) + Option C(X1)
K	K0	Basic + Option B (X2)		Y2	Basic + Option B (X5) + Option C(X2)
L	L0	Basic + Option B (X2) + Option A		Y3	Basic + Option B (X5) + Option C(X3)
M	M1	Basic + Option B (X2) + Option C(X1)		Y4	Basic + Option B (X5) + Option C(X4)
	M2	Basic + Option B (X2) + Option C(X2)		Y5	Basic + Option B (X5) + Option C(X5)
	M3	Basic + Option B (X2) + Option C(X3)	Z	Z1	Basic + Option B (X5) +Option A + Option C(X1)
	M4	Basic + Option B (X2) + Option C(X4)		Z2	Basic + Option B (X5) +Option A + Option C(X2)
	M5	Basic + Option B (X2) + Option C(X5)		Z3	Basic + Option B (X5) +Option A + Option C(X3)
N	N1	Basic + Option B (X2) +Option A + Option C(X1)		Z4	Basic + Option B (X5) +Option A + Option C(X4)
	N2	Basic + Option B (X2) +Option A + Option C(X2)		Z5	Basic + Option B (X5 + Option A + Option C(X5)
	N3	Basic + Option B (X2) +Option A + Option C(X3)			
	N4	Basic + Option B (X2) +Option A + Option C(X4)			Note: 'O' has been changed to '9'
	N5	Basic + Option B (X2) +Option A + Option C(X5)			

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
NONE	A	INELIGIBLE		
0000	B	WAIVED		
1000	C	BASIC		
1100	D	BASIC & STANDARD OPTION	A	H
1001	E	FAMILY	C	Q
1101	F	STANDARD OPTION & FAMILY	A & C	H & Q

ONE TIMES SALARY

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
1010	G	MULTIPLE	B	O
1110	H	MULTIPLE & STANDARD OPTION	B & A	O & H
1011	I	MULTIPLE & FAMILY	B & C	O & Q
1111	J	MULTIPLE & STANDARD & FAMILY	B & C & A	O & Q & H

TWO TIMES SALARY

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
1020	K	MULTIPLE	B	O
1120	L	MULTIPLE & STANDARD OPTION	B & A	O & H
1021	M	MULTIPLE & FAMILY	B & C	O & Q
1121	N	MULTIPLE & STANDARD & FAMILY	B & C & A	O & Q & H

THREE TIMES SALARY

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
1030	O	MULTIPLE	B	O
1130	P	MULTIPLE & STANDARD OPTION	B & A	O & H
1031	Q	MULTIPLE & FAMILY	B & C	O & Q
1131	R	MULTIPLE & STANDARD & FAMILY	B & C & A	O & Q & H

FOUR TIMES SALARY

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
1040	S	MULTIPLE	B	O
1140	T	MULTIPLE & STANDARD OPTION	B & A	O & H
1041	U	MULTIPLE & FAMILY	B & C	O & Q
1141	V	MULTIPLE & STANDARD & FAMILY	B & C & A	O & Q & H

FIVE TIMES SALARY

INS. CODE	PS 50 CODE	COMBINATION OF OPTIONS	PLAN OPTIONS	EMF SEGMENTS
1050	W	MULTIPLE	B	O
1150	X	MULTIPLE & STANDARD OPTION	B & A	O & H
1051	Y	MULTIPLE & FAMILY	B & C	O & Q
1151	Z	MULTIPLE & STANDARD & FAMILY	B & C & A	O & Q & H

Calculating Imputed Income

The following worksheet was developed to aid in the manual calculation of Imputed Income (taxable life insurance). The calculation is based on an employee's primary position with information taken for the Employee Master File (EMF). Higher level pay could result in increased coverage for an employee working higher level on the last day of a pay period. Consequently, there would be additional steps taken to calculate the Imputed Income based on the higher level salary rate.

Access the Employee Master File (EMF) to capture data needed to calculate the imputed income amount. Information 3can be found in Segments A, H, O and 4.

BIRTHDATE:			AGE:		(must be calculated)	
OPT INS AGE GRP CD:			OPT IRS AGE GRP CD			
Line		**Description**			**Amount**	**Location on EMF**
1		LIFE INS THOU COV				Segment A, page 3
2	+	Additional (Basic X AMF)				Must be calculated
3	+	OPT A INS (if active, enter 10,000)				Segment H
4	+	OPT B INS THOUSANDS				Segment O
5	=	Total Coverage				Must be calculated
6	-	Exclusion Amount			50,000	Constant @ 50,000
7	=	Taxable Amount				Must be calculated
8		Adjusted Taxable Amount				Must be calculated
9		IRS INS Cost				Must be calculated

10		Basic Insurance Premium (if applicable) (.1500 X LIFE INS THOU COV)				Must be calculated
11	+	OPT A INS EMPL DED AMT				Segment H
12	+	OPT B INS EMP DED AMT				Segment O
13	=	Total Premiums Paid (Employee offset)				Must be calculated

14	=	Imputed Income Amount				Must be calculated

Line:
1. Enter the basic insurance amount in the 'amount' column.
2. Multiply the amount on line 1 by the appropriate AMF (based on employee's age). Do not drop digits beyond the thousands. Enter amount in 'amount' column.
3. Enter 10,000 on line 3, if employee carries this option. Enter the deduction amount shown in the field titled 'OPT A INS EMPL DED AMT' on line 11.
4. Enter the amount shown in the field titled 'OPT B INS THOUSANDS' from the O segment of the EMF. Enter deduction amount shown in the field 'OPT B INS EMP DED AMT' on line 12.
5. Add amounts on lines 1 through 4 and enter the sum.
6. Exclusion amount (50,000) has already been entered.
7. Subtract amount on line 6 from the amount on line 5. If line 5 is less than line 6, you can stop -- there would be no imputed income.
8. Divide the Taxable Income Amount by 1,000
9. Multiply the 'Adjusted Taxable Amount' by the applicable IRS rate (see chart on next page)
10. Calculate the basic insurance premium if applicable (postal inspectors) and enter the amount
11. Enter the Option A deduction amount if not already completed at step 3.
12. Enter the Option B deduction amount if not already completed at step 4.
13. Add amounts from lines 10, 11, and 12 (employee offsets) and enter.
14. Calculate Imputed Income Amount by subtracting amount shown on line 13 from the amount shown on line 9. If line 13 is greater than line 9, enter 0.

OPM Rate Changes - Effective PP 03/2003

Code	Age Group (OPM)	Opt A Cost	Opt B Cost Per $1,000	Code	Age Group (IRS)	IRS Cost Per $1,000	Age Factor for Additional Basic	Age Multiplication Factor (AMF)
1	Under 35	.30	.03	0	Under 25	.0231	35 and under	2.0
2	35 - 39	.40	.04	1	25 - 29	.0277	36	1.9
3	40 - 44	.60	.06	2	30 - 34	.0369	37	1.8
4	45 - 49	.90	.09	3	35 - 39	.0415	38	1.7
5	50 - 54	1.40	.14	4	40 - 44	.0462	39	1.6
6	55 - 59	2.70	.28	5	45 - 49	.0692	40	1.5
7	60 - 64	6.00	.60	6	50 - 54	.1062	41	1.4
8	65 - 69	6.00	.71	7	55 - 59	.1985	42	1.3
9	70 - 74	6.00	.87	8	60 - 64	.3046	43	1.2
A	75 - 79	6.00	1.07	9	65 - 69	.5862	44	1.1
B	80 and over	6.00	1.27	A	70 and above	.9508	45 and over	1.0

IRS Rate Changes - Effective July 1, 1999 – Implemented PP 18/99 (retro required)

Code	Age Group (OPM)	Opt A Cost	Opt B Cost per $1,000	Code	Age Group (IRS)	IRS Cost per $1,000	Age Factor for Additional Basic	Age Multiplication Factor (AMF)
1	Under 35	.30	.03	0	Under 25	.0231	35 an under	2.0
2	35 - 39	.40	.04	1	25 - 29	.0277	36	1.9
3	40 - 44	.60	.06	2	30 - 34	.0369	37	1.8
4	45 - 49	.90	.10	3	35 - 39	.0415	38	1.7
5	50 - 54	1.40	.15	4	40 - 44	.0462	39	1.6
6	55 - 59	2.70	.31	5	45 - 49	.0692	40	1.5
7	60 - 64	6.00	.70	6	50 - 54	.1062	41	1.4
8	65 - 69	6.00	.90	7	55 - 59	.1985	42	1.3
9	70 and over	6.00	1.40	8	60 - 64	.3046	43	1.2
A				9	65 - 69	.5862	44	1.1
				A	70 and above	.9508	45 and over	1.0

OPTIONAL INSURANCE AGE BANDS - RATES - BASIC INSURANCE MULTIPLICATION FACTORS (10/99)

Code	Age Group (OPM)	Opt A Cost	Opt B Cost per $1,000	Age Group (IRS)	IRS Cost per $1,000	Age Entitlement for Additional Basic	Age Multiplication Factor (AMF)
1	Under 35	.30	.03	Under 30	.0369	35 and under	2.0
2	35 - 39	.40	.04	30 - 34	.0415	36	1.9
3	40 - 44	.60	.06	35 - 39	.0508	37	1.8
4	45 - 49	.90	.10	40 - 44	.0785	38	1.7
5	50 - 54	1.40	.15	45 - 49	.1338	39	1.6
6	55 - 59	2.70	.31	50 - 54	.2215	40	1.5
7	60 - 64	6.00	.70	55 - 59	.3462	41	1.4
8	65 - 69	6.00	.70	60 - 64	.5400	42	1.3
9	70 and over	6.00	.70	65 - 69	.9692	43	1.2
A				70 and over	1.7353	44	1.1
						45 and over	1.0

There are three age related factors to consider in the calculation of imputed income:

1) IRS Age Code – project to December 31 of current year
2) OPM Age Code – new age bracket effective pay period following the one in which the age is attained
3) Actual Age – needed to determine coverage for employee's under age 45

Imputed income is calculated on the original salary payment and adjustments processed with adj. code 36 (full pay period).

Imputed income amount can fluctuate during the year based on changes to an employee's age and salary rate.

Imputed income is subject to SSEC/Medicare withholding and is passed to the W-2 file for inclusion on the employee's W-2.

Special attention must be given to imputed income and pretax benefit accounts when establishing a receivable to ensure you do not generate a negative tax field.

When clearing out all earnings for the calendar year, the SSEC/Medicare withheld on imputed income must also be cleared.

Manual calculation of imputed income is required only to handle inquiries - imputed income is generally not adjusted on manual salary payments.

Adjusting Imputed Income

General: Rules in the Internal Revenue Code (IRC) govern the taxation of employer-provided group-term life insurance. The value of coverage up to $50,000 is excluded from taxation. The value in excess of $50,000 must be included in income and is subject to Social Security and Medicare withholding. The Internal Revenue Service provides uniform premiums rates, by age brackets, which are used to calculate the taxable value. The taxable portion is reduced by the amount the employee paid for the coverage.

When applicable, the system calculates an imputed income gross regardless of the number of hours an employee is paid in a pay period. Imputed income is based on the employee's life insurance coverage rather than the number of paid hours.

Full Pay Period Adjustments: The affect of an adjustment is triggered by the assignment of specific adjustment codes. The system does calculate imputed income when adjustment code 36 is assigned.   By assigning an ADJ CODE of 36, the technician is indicating to the system that the employee has not yet been paid for any portion of the pay period being adjusted. When ADJ CODE 36 is assigned improperly (employee already paid for a portion of the pay period) imputed income could be calculated, resulting in erroneous reporting to the Internal Revenue Service, as well as erroneously increasing an employee's taxable income.

Effective PP 18/2002

Effective PP18/2002 payroll personnel were able to process monetary adjustments for imputed income without using a work-around. The imputed income field on the 2248 is functional and adjustments can be processed using ADJ CODES: 40, 50 and 90, as appropriate. The logic to pass excess SSEC/Medi gross, as imputed income was removed.

Canceled Checks

ADJ CODE 50 – When a check is returned for cancellation and the detailed pay data from the payroll journal, earnings statement, etc. show imputed income, the amount indicated as imputed income should be entered in the designated field on the 2248 and entered via APS. The imputed income field is on the second monetary screen requiring the utilization of the build function (changes are anticipated in PP24/2002 to modify the screens and place imputed income on the first screen).

ADJ CODE 90 – An amended W2 (W2C) reporting a reduction in wages and tax withholding is only generated when a *prior year check is canceled*. When the employee did not have constructive receipt of the money, his/her earnings record must be corrected. In this case, the imputed income portion of the check would be reversed and **all** W2 related fields must be adjusted.

Account Receivable

ADJ CODE 50: Imputed income should only be adjusted when the employee was *not entitled to any portion* of the pay received (see general information above). The Employee Master File and the W2 file will be updated to include the adjustment.

ADJ CODE 90: Imputed income should be included in the adjustment only when the employee was *not entitled to any portion* of the pay received. It is likened to gross income and once reported cannot be altered on a W2 record (except for canceled checks). Reportable income is based on constructive receipt. The establishment of a prior year invoice does not change constructive receipt. The Social Security/Medicare portion of the employee's record must be corrected. A W2C will be generated to 'correct' Social Security/Medicare earnings associated with the imputed income. Taxable wages and imputed income will not be altered. The EMF will not be updated for prior year adjustments.

Typewriter Check Payments (TCP)

When repaying any portion of a check that was canceled and included imputed income, the imputed income should be entered on the TCP (EMF and W2 files should be updated). This change is not intended to alter manual processes to include a manual calculation of imputed income when issuing a TCP for full pay period salary (never paid for the period).

Other Miscellaneous Adjustments

Although imputed income may be included on all types of monetary adjustments, it would not always be prudent to adjust it. The intent of the adjustment as well as the end result must be taken into account before a decision to adjust or not adjustment can be made.

Definition: At the end of the processing year, there are various miscellaneous adjustments, which for one reason or another do not process. Due to constructive receipt rules, some types of adjustments must still be processed against the prior year record. These would include canceled checks, TCP's, deceased cases, etc. The system will convert the adjustments to residuals assigning a residual batch number that will indicate the adjustments follow a different 'path' and are not applied to current year updates.

Editing

The system edits the SSEC/Medi gross against the regular gross based on the following formula:

Gross *plus* EBE taxable *plus* Imputed Income *plus* LEP *plus* SPA *minus* HB pretax *minus* PO Debt pretax *minus* FSA HC *minus* FSA DC *equals* SSEC/Medi Gross

Miscellaneous Adjustments – a *warning message* will be generated on-line (APS). The technician must review the adjustment to ensure all fields are being adjusted properly. The message presents an opportunity to verify the accuracy of the adjustment before releasing it. A 'force' option is available. Although desirable, absolute editing cannot be effected because of the varied methods used to adjust employee's pay and withholding.

Note: Prior to pay period 18/2002, 'imputed' income was passed to the W-2 files based on the difference between the regular gross entered on the monetary and the Social Security/Medicare grosses. When the SSEC/Medi gross was greater than the regular gross, an amount equal to the difference was passed to the W2 file. However, introducing pretax benefits negated the logic and a work-around was developed. The work-around required adjusting pretax deductions on a separate monetary without gross money. That work-around is no longer valid.

LIVING BENEFITS (EA7839)

Any employee, covered under the FEGLI program with basic life insurance, who has been diagnosed as terminally ill with a life expectancy of nine months or less, may elect a living benefit.

Only 'basic insurance' is available for living benefits. An employee may
Elect a full (all his/her basic) or partial (multiples of $1,000) living benefit.

Data is entered via on-line file maintenance (SDI28) to update three fields on the 'A' segment of the employee master file:

LIVING INS OPTION CODE: F = ELECTED FULL BENEFIT
    P = ELECTED PARTIAL BENEFIT
    A = ASSIGNED LIFE INSURANCE

POST ELECT INS THOU: AMOUNT REMAINING AFTER PARTIAL
    BENEFIT IS DISBURSED

LIVING INS OPTION YRPP: THE EFFECTIVE PAY PERIOD

PRIORITY OF DEDUCTIONS LISTING (110-0794 PP 20/2006)

Gross/net pay may not be sufficient to cover all mandatory, voluntary and involuntary deductions. When attempting to determine why a deduction was not withheld, the priority of deductions needs to be taken into account. The following is a chart showing the order in which deductions are to be withheld:

PRIORITY	WAS	DEDUCTION TYPE
1		RETIREMENT
2	9	SOCIAL SECURITY
3	10	MEDICARE
4		TSP
5		TSP 50+ CATCH UP
6		PRETAX HEALTH BENEFITS
7		FEDERAL TAX
8		POST TAX HEALTH BENEFITS
9		STATE TAX
10		LOCAL TAX
11		POST OFFICE INDEBTEDNESS
12		OTHER AGENCY INDEBTEDNESS
13		CHILD SUPPORT
14		TAX LEVY – IF RECEIVED AFTER CHILD SUPPORT
15		COMMERCIAL GARNISHMENT
16	5	FSA HEALTH CARE
17	6	FSA HEALTH CARE ARREARS
18	7	FSA DEPENDENT CARE
19	8	FSA DEPENDENT CARE ARREARS
20	15	UNION DUES
21	NEW	**OTHER INSURANCE**
	NEW	1. DENTAL & VISION - INCLUDE IN DISPOSABLE CALC
		2. FLTCIP
22		LIFE INSURANCE
23		THRIFT LOAN
24		COMMUTER PROGRAM
25		E-BOND
26		I-BOND
27		CHARITY
28		AUTO INSURANCE (IN THE FOLLOWING ORDER)
		1. TRAVELERS
		2. NALC-MBA INS
		3. VBP
29		EXTRA TAXES (FEDERAL/STATE/LOCAL)
30		ALLOTMENTS
31		MILITARY BUY BACK
32		SALARY ADVANCE

Deduction for Disposable Income
Changes to Address Title 5 Compliance
Changes to Address Federal Tax Compliance / TSP Cap Issue
New

THRIFT SAVINGS- GENERAL INFORMATION

THRIFT SAVINGS PLAN

<u>Thrift Contribution Chart</u>
Effective Pay Period 16-2001, the limit on employee contributions was raised.   The limit increases by 1% each year for five years. <mark>In 2006 and beyond, there will be no limit except for the annual IRS limit</mark>.

	FERS—% OF BASIC	USPS CONTRIBUTION	TOTAL		CSRS—% OF BASIC (no agency contribution)
	(Ret/FICA 8, 9, A & B)				(Ret/FICA 1, 3, 5 &6)
	0%	1%	1%		5%
	1%	2%	3%		5%
	2%	3%	5%		5%
	3%	4%	7%		5%
	4%	4.5%	8.5%		5%
	5%	5%	10%		5%
	6%	5%	11%		5%
	7%	5%	12%		5%
	8%	5%	13%		5%
	9%	5%	14%		5%
	10%	5%	15%		5%
2001	11%	5%	16%		6%
2002	12%	5%	17%		7%
2003	13%	5%	18%		8%
2004	14%	5%	19%		9%
2005	15%	5%	20%		10%

From 2006 and beyond the elective deferral limit for the calendar year will continue to be set by the Internal Revenue Service.

YEARLY MAXIMUM EMPLOYEE CONTRIBUTIONS				*TSP 50 +Catch-up*
1987 - $ 7,000.00	1996 - $ 9,500.00	2005 - $14,000.00		
1988 - $ 7,313.00	1997 - $ 9,500.00	2006 - $15,000.00		
1989 - $ 7,627.00	1998 - $10,000.00	2007 - $15,500.00		2003 - $2,000.00
1990 - $ 7,979.00	1999 - $10,000.00	2008 - $15,500.00		2004 - $3,000.00
1991 - $ 8,475.00	2000 - $10,500.00			2005 - $4,000.00
1992 - $ 8,728.00	2001 - $10,500.00			2006 - $5,000.00
1993 - $ 8,994.00	2002 - $11,000.00			2007 - $5,000.00
1994 - $ 9,240.00	2003 - $12,000.00			2008 - $5,000.00
1995 - $ 9,240.00	2004 - $13,000.00			

Investment Options

Government Securities Investment (G) Fund
Fixed Income Index Investment (F) Fund
Common Stock Index Investment (C)Fund
Small Capitalization Stock Index Investment (S) Fund
International Stock Index Investment (I) Fund
Lifecycle (L) Funds

Effective PP 02/1988, FERS employees were able to split their personal contributions between the three investment funds. Beginning in January 1991, employees could designate the fund(s) in which to invest their personal and agency contributions. Prior to that time, agency contributions (1% and matching) for FERS employees and employee contributions for CSRS employees were invested in the G fund.

__Refunding erroneous TSP50+Catch-up Contributions__: Unfortunately, an error in issuing duplicate EVA payments (PP13/2004) caused employees to have large sums withheld. In some instances, Headquarters Compensation is authorizing a refund be effected. Although they designated the amount, they entered an annual figure rather than a pay period figure. The system was modified in PP 14/2004 to allow for authorized refunds.

ADJ CODE	40
REASON CODE	36
RELEVANT PAY PERIOD	one monetary for each affected pay period (editing against TSP history file and negative balances cannot be created)
RELEVANT YEAR	Limited to current processing year as we cannot change the original W2 record
TAX WITHHOLDING	Must be calculated manually
REQUIRED DATA ELEMENTS	State Tax Code
	Local Tax Code
	RET/FICA Code and Year
	Basic Pay (pay period amount)
	TSP status code
	TSP 50+ amount to be refunded
	Net amount

Open Seasons for Thrift will be eliminated in July 2005 as a result of Public Law 108-469. Eligible employees will be able to begin, change, cancel or resume withholding without the restrictions of Open Season dates. The only exception is those employees subject to a six-month hardship withdrawal period.

FERS employees must continue to serve a waiting period before agency contributions are effected

If employee is appointed:	Agency contributions begin the first full period in:
December 1, 2004 through May 31, 2005	December 2005
June 1 through November 30, 2005	June 2006
December 1, 2005 through May 31, 2006	December 2006
June 1 through November 30, 2006	June 2007
December 1, 2006 through May 31, 2007	December 2007
June 1 through November 30, 2007	June 2008
December 1, 2007 through May 31, 2008	December 2008

HOURS CODES FOR TIMEKEEPING

CITY TIME AND ATTENDANCE CODES

FOOT-NOTES	HOURS CODE	TIME CARD CODE DESC	XFOOT	PAY MULT	FLSA	TCOLA RET BASE	HRS WKD	LV HRS	PREM HRS
	01	FLMA ANNUAL LEAVE	N	0.00	Y	N	N	Y	N
	02	FMLA SICK LEAVE	N	0.00	Y	N	N	Y	N
	03	FMLA CONTINUATION OF PAY	N	0.00	Y	N	N	Y	N
	04	FMLA OWCP WOP HOURS	N	0.00	Y	N	N	Y	N
	05	FMLA PART DAY WOP	N	0.00	Y	N	N	Y	N
	06	FMLA FULL DAY WOP	N	0.00	Y	N	N	Y	N
	07	FMLA SL DEPENDENT CARE	N	0.00	Y	N	N	Y	N
	08	SICK LV DEPENDENT CARE	N	0.00	Y	N	N	Y	N
	09	FMLA - RURAL CARRIERS	A	0.00	Y	N	N	N	N
	24	ABSENCE WITHOUT LEAVE	A	0.00	Y	N	N	Y	N
	28	HOLIDAY ANNUAL LEAVE	N	0.00	N	N	N	N	N
	30	FULL LWOP HOURS (GEN)	A	0.00	Y	N	N	Y	N
	31	PARTIAL LWOP HRS (GEN)	A	0.00	Y	N	N	Y	N
	32	TELETIME	N	0.00	Y	N	N	N	N
	33	GUARANTEE TELETIME	N	1.00	Y	N	N	N	Y
	34	BEEPER TIME	N	1.00	Y	N	N	N	Y
1	35	XTRA STRAIGHT TIME	S	1.00	N	N	Y	N	N
	36	GUARANTEE TELE OVERTIME	N	1.50	Y	N	N	N	Y
5	38	EXTRA 50% PREMIUM (ADJ. ONLY)	N	0.50	Y	N	N	N	Y
6	39	EXTRA STRAIGHT TIME (ADJ. ONLY)	N	1.00	Y	N	N	N	N
1	43	PENALTY OVERTIME PAYMENT	S	2.00	N	N	Y	N	Y
	44	MILITARY LWOP	A	0.00	Y	N	N	Y	N
	45	LEAVE SHARE - FAMILY (FUTURE USE)	A	1.00	Y	Y	N	Y	N
	46	LEAVE SHARE - PERSONAL	A	1.00	Y	Y	N	Y	N
	47	RURAL FREE SATURDAY TIME	A	1.00	Y	Y	N	Y	N
	48	HOLIDAY SCHEDULE PREMIUM	N	0.50	Y	N	N	N	Y
	49	OWCP WOP HOURS	A	0.00	Y	N	N	Y	N
	50	TRIPS (RURAL CARRIERS)	N	0.00	N	N	N	N	N
	51	RURAL ACTUAL HOURS	N	0.00	N	N	N	N	N
	52	WORK HOURS	A	1.00	N	Y	Y	N	N
1	53	OVERTIME HOURS	S	1.50	N	N	Y	N	Y
8	54	NIGHTWORK PREM HOURS	N	0.00	Y	N	N	N	Y
	55	ANNUAL LEAVE	A	1.00	Y	Y	N	Y	N
	56	SICK LEAVE	A	1.00	Y	Y	N	Y	N
1	57	HOLIDAY WORK	S	1.00	N	N	Y	N	Y
	58	HOLIDAY LEAVE	A	1.00	Y	Y	N	Y	N
	59	PART DAY WOP	A	0.00	Y	N	N	Y	N

FOOT-NOTES	HOURS CODE	TIME CARD CODE DESC	XFOOT	PAY MULT	FLSA	TCOLA RET BASE	HRS WKD	LV HRS	PREM HRS
	60	FULL DAY WOP	A	0.00	Y	N	N	Y	N
	61	COURT LEAVE	A	1.00	Y	Y	N	Y	N
	62	GUARANTEE TIME	A	1.00	Y	Y	N	N	Y
7	63	LEAVE/NO-OT CROSSFOOT	S	0.00	N	N	N	N	N
	64	RURAL RELIEF DAY EARNED	N	0.00	N				
2	65	MEETING TIME	N	0.00	Y	N	N	N	N
	66	CONVENTION LEAVE	A	1.00	Y	Y	N	Y	N
	67	MILITARY LEAVE	A	1.00	Y	Y	N	Y	N
3	68	GUARANTEE OVERTIME	S	1.50	Y	N	N	N	Y
	69	BLOOD DONOR LEAVE	A	1.00	Y	Y	N	Y	N
2	70	STEWARDS DUTY TIME	N	0.00	Y	N	N	N	N
	71	CONTINUATION OF PAY LEAV	A	1.00	Y	Y	N	Y	N
9	72	SUNDAY PREMIUM	N	0.25	Y	N	N	N	Y
2	73	OUT OF SCHEDULE PREMIUM	N	0.50	Y	N	N	N	Y
4	74	CHRISTMAS WORK	S	1.50	N	N	Y	N	Y
	75	LOANED TO HOURS (NO LONGER USED)	A	0.00	Y	N	N	N	N
	76	NON-SCHEDULED CROSS-FOOT	A	0.00	Y	N	N	N	N
	77	CIVIL DEFENSE LEAVE	A	1.00	Y	Y	N	Y	N
	78	ACT OF GOD LEAVE	A	1.00	Y	Y	N	Y	N
	79	HQ AUTH ADMIN LEAVE	A	1.00	Y	Y	N	Y	N
	80	RELOCATION LEAVE	A	1.00	Y	Y	N	Y	N
	81	CIVIL DISORDER LEAVE	A	1.00	Y	Y	N	Y	N
2	82	TRAVEL WITHIN SCHED HRS	N	0.00	Y	N	N	N	N
2	83	TRAVEL OUTSIDE SCHED HRS	N	0.00	Y	N	N	N	N
	84	UNION OFFICIAL LEAVE	A	0.00	Y	N	N	Y	N
	85	VOTING LEAVE	A	1.00	Y	Y	N	Y	N
	86	OTHER PAID LEAVE	A	1.00	Y	Y	N	Y	N
	87	RURAL RELIEF DAY USED							
2	88	NONBARGAIN RESCHED PREM	N	0.50	Y	N	N	N	Y
	89	POSTMSTER ORGAN LEAVE	A	1.00	Y	Y	N	Y	N

FOOTNOTES

1. Included in work hours on T&A and hour's history but not on pay data file. (Bargaining unit RSC = N—non-bargaining unit RSC = E/FLSA exempt code = S).
2. Hours traveled within an employee's schedule (code 82) are included in the work hour's field. Hours traveled outside an employee's schedule are recorded as code 83 but not included in the work hour's field. Hours entered as code 83 are added to work hours in the calculation of FLSA entitlement.
3. Included in guaranteed time on T&A and hour's history but not on pay data file.
4. Included in work hours on T&A and hour's history but not on pay data file with the exception of ptf's and casuals. These hours are included in work hours on pay data file also.
5. Adjustment only - limit of 40 hours a week. Excluded from FLSA calculation. Hours worked over 12 per day or 60 per week and a timely grievance filed. Also used to pay additional 50% premiums resulting from any settlement when hours were not worked.
6. Adjustment only - limit of 40 hours/week. Excluded from FLSA calculation. Employee improperly assigned to work holiday (full-time or part-time regular employees only). Also used to pay hours at 100% resulting from a settlement when hours being paid were not worked.
7. Crossfoot hours for APWU transitional employees when weekly work hours are 40.00 or less, but combination of work and leave exceed 40.00. These employees receive overtime for work hours over 40.00. -Does not apply to NALC (83-4). Effective PP 15/96, hours code 63 is used to crossfoot time records for EAS employees with an exempt code = N.
8. Employees in rate schedule codes: A, C, M, N, P, and Q are paid night differential hourly rates. Charts have been added to the Edit and Validation file to minimize the maintenance of other charts and/or hard-coding of rates. EAS night differential rate reduced from 10% to 9% effective PP15/96. EAS reduced from 9% to 8% effective 02/2000 (EA8348-2). Employees in rate schedule code T have night differential based on 9%.
9. Effective PP 15/96, the Sunday premium rule changed for EAS employees. Sunday premium for EAS employees will be paid only for hours worked between midnight Saturday and midnight Sunday.
10. Obsolete – needed on E&V for adjustment purposes

XFOOT LEGEND
    A = Add
    N = Neutral
    S = Subtract

To review edit and validation data

Access verb: **EVIN**
Seg: **79**
Key: **Hours Code to be researched**
Action;   **I**

'New' Time and Attendance Collection System (TACS)

The Postal Service introduced another time and attendance system in 1999, which enables management to more clearly define an absence by the assignment of reason codes. The following list indicates the valid reason codes to be used in conjunction with various time card codes.

T&A Code	Description	Reason Code	Definition
24	AWOL	00	AWOL
24	AWOL	09	AWOL-LATE
49	LWOP ON OWCP	00	OWCP - REGULAR
49	LWOP ON OWCP	09	IOD/OWCP – FAMILY MEDICAL LEAVE
55	ANNUAL LEAVE	00	ANNUAL LEAVE - REGULAR
55	ANNUAL LEAVE	01	ANNUAL LEAVE – IN LIEU OF S/L
55	ANNUAL LEAVE	09	ANNUAL LEAVE - LATE
55	ANNUAL LEAVE	10	ANNUAL LEAVE - EMERGENCY
55	ANNUAL LEAVE	99	ANNUAL LEAVE – FAMILY MEDICAL LEAVE
56	SICK LEAVE	00	SICK LEAVE – REGULAR
56	SICK LEAVE	09	SICK LEAVE – LATE
56	SICK LEAVE	11	SICK LEAVE – RESTRICTED
56	SICK LEAVE	97	SICK LEAVE – DEPENDENT CARE
56	SICK LEAVE	98	SICK LEAVE – FMLA/DEPENDENT CARE
56	SICK LEAVE	99	SICK LEAVE – FAMILY MEDICAL LEAVE
59	PART DAY LWOP	00	PART DAY LWOP
59	PART DAY LWOP	01	PART DAY LWOP – IN LIEU OF SICK LEAVE
59	PART DAY LWOP	02	PART DAY LWOP – PROFFERED
59	PART DAY LWOP	03	PART DAY LWOP – PERSONAL
59	PART DAY LWOP	04	PART DAY LWOP – OTHER
59	PART DAY LWOP	05	PART DAY LWOP – MATERNITY
59	PART DAY LWOP	06	PART DAY LWOP – SUSPENSION
59	PART DAY LWOP	07	PART DAY LWOP – UNION OFFICIAL
59	PART DAY LWOP	08	PART DAY LWOP – SUSPENDING TERM
59	PART DAY LWOP	09	PART DAY LWOP – LATE
59	PART DAY LWOP	99	PART DAY LWOP – FAMILY MEDICAL LEAVE
60	FULL DAY LWOP	00	FULL DAY LWOP
60	FULL DAY LWOP	01	FULL DAY LWOP – IN LIEU OF SICK LEAVE
60	FULL DAY LWOP	02	FULL DAY LWOP – PROFFERED
60	FULL DAY LWOP	03	FULL DAY LWOP – PERSONAL
60	FULL DAY LWOP	04	FULL DAY LWOP – OTHER
60	FULL DAY LWOP	05	FULL DAY LWOP – MATERNITY
60	FULL DAY LWOP	06	FULL DAY LWOP – SUSPENSION
60	FULL DAY LWOP	07	FULL DAY LWOP – UNION OFFICIAL
60	FULL DAY LWOP	08	FULL DAY LWOP – SUSPENDING TERM
60	FULL DAY LWOP	09	FULL DAY LWOP – LATE
60	FULL DAY LWOP	99	FULL DAY LWOP – FAMILY MEDICAL LEAVE
71	CONTINUATION OF PAY	00	COP - REGULAR
71	CONTINUATION OF PAY	99	COP – FAMILY MEDICAL LEAVE ACT

Leave used in conjunction with the Family Medical Leave Act (EA7920)

Postal employees are covered by the Family Medical Leave Act (FMLA) which necessitates the tracking of all leave hours taken in conjunction with the act. In addition, eligible employees may use up to 80.00 hours of sick leave each year to care for qualified family members. Use of sick leave to care for family members must be tracked as 'SICK LEAVE-DEPENDENT CARE'.

Hours' codes have been established to identify FMLA leave hours; however, they are for reporting purposes and must be used with a corresponding leave code. FMLA and corresponding codes are listed in the chart below.

FMLA HOURS CODE	*TACS REAS CODES*	*HOURS DESCRIPTION*	*XFOOT LEAVE CODE*	*PAY MULT*	*FLSA*	*TCOLA IND*	*HRS WK D*	*L V H R S*	*PRE M HRS*
01	*99*	FMLA ANNUAL LEAVE	55	0.00	Y	N	N	Y	N
02	*99*	FMLA SICK LEAVE	56	0.00	Y	N	N	Y	N
03	*99*	FMLA COP	71	0.00	Y	N	N	Y	N
04	*09*	FMLA IOD/OWCP	49	0.00	Y	N	N	Y	N
05	*99*	FMLA LWOP PART-DAY (CITY)	59	0.00	Y	N	N	Y	N
06	*99*	FMLA LWOP FULL-DAY	60	0.00	Y	N	N	Y	N
07	*98*	FMLA/SL DEPENDENT CARE	56	0.00	Y	N	N	Y	N
08	*97*	SL DEPENDENT CARE	56	0.00	Y	N	N	Y	N
09		FMLA (rural carriers only)	09	0.00	Y	N	N	Y	N

General rules

If FMLA code is 02, 07 or 08 there must be a corresponding entry for code 56 (sick leave).

The sum of the hours reported as codes: 02, 07 and 08 cannot exceed the number of hours reported as code 56 (sick leave).

Note: FMLA codes were introduced in pay period 18/1996.

2008 FEDERAL INCOME TAX WITHHOLDING TABLES - BIWEEKLY

EXEMPTION VALUE: $134.62 (PP 01/2008)

Federal Income Tax Withholding Table

Single Person			
Wages*		**The withholding amount is:**	
Over...	**But not over...**	**Withholding Amount**	**Of excess over**
$0	$102	$0	-
$102	$396	10%	$102
$396	$1,306	$29.40 plus 15%	$396
$1,306	$3,066	$165.90 plus 25%	$1,306
$3,066	$6,404	$605.90 plus 28%	$3,066
$6,404	$13,833	$1,540.54 plus 33%	$6,404
$13,833	-	$3,992.11 plus 35%	$13,833
Married Person			
Wages*		**The withholding amount is:**	
Over...	**But not over...**	**Withholding amount**	**Of excess over**
$0	$308	$0	-
$308	$906	10%	$308
$906	$2,775	$59.80 plus 15%	$906
$2,775	$5,302	$340.15 plus 25%	$2,775
$5,302	$7,988	$971.90 plus 28%	$5,302
$7,988	$14,042	$1,723.98 plus 33%	$7,988
$14,042	-	$3,721.80 plus 35%	$14,042

An employee's tax liability is computed using his/her 'adjusted gross income'. The sum of all applicable pretax benefit deductions is subtracted from the employee's gross pay to determine the adjusted gross income.   Pretax credit is allowed for 'thrift savings', 'pretax health benefits' , 'flexible spending accounts' , commuter program, FEDVIP (dental/vision).

Pretax benefits are elected and/or modified by the employee during open seasons (or life status changes) and apply to a specific calendar year. Consequently, pretax benefits cannot be credited after the close of the affected tax year.

Any refund of pre-taxed deductions must be taxed when the refund is affected. Based on applicable IRS regulations, a refund of pretax benefit deduction would be extremely rare. Caution must be taken to thoroughly analyze any requests for refunds.

Pretax benefit is allowed when computing local taxes for St. Louis and New York.

Pretax credit is not given for the states of Pennsylvania*, New Jersey, Puerto Rico and Utah.

(*eff. PP18-97 Pennsylvania allows credit for HB FSA (still not allowed for Child Care FSA, HB and TSP).

Pre tax credit is allowed for New York City, NY, St. Louis, MO and Kansas City, MO local taxes.

FEDERAL INCOME TAX CALCULATION

2007 FEDERAL INCOME TAX WITHHOLDING TABLES - BIWEEKLY (110-0914)

EXEMPTION VALUE: $130.77 (PP 01/2007)

Federal Income Tax Withholding Table (110-0996) (Implementation Date TBD)

Single Person			
Wages*	The withholding amount is:		
Over...	But not over...	Withholding Amount	Of excess over
$0	$102	$0	-
$102	$389	10%	$102
$389	$1,289	$28.70 plus 15%	$389
$1,289	$2,964	$163.70 plus 25%	$1,289
$2,964	$6,262	$582.45 plus 28%	$2,964
$6,262	$13,525	$1,505.89 plus 33%	$6,262
$13,525	-	$3,902.68 plus 35%	$13,525
Married Person			
Wages*	The withholding amount is:		
Over...	But not over...	Withholding amount	Of excess over
$0	$308	$0	-
$308	$898	10%	$308
$898	$2,719	$59.00 plus 15%	$898
$2,719	$5,146	$332.15 plus 25%	$2,719
$5,146	$7,813	$938.90 plus 28%	$5,146
$7,813	$13,731	$1,685.66 plus 33%	$7,813
$13,731	-	$3,638.60 plus 35%	$13,731

An employee's tax liability is computed using his/her 'adjusted gross income'. The sum of all applicable pretax benefit deductions is subtracted from the employee's gross pay to determine the adjusted gross income.   Pretax credit is allowed for 'thrift savings', 'pretax health benefits' , 'flexible spending accounts' , commuter program, FEDVIP (dental/vision).

Pretax benefits are elected and/or modified by the employee during open seasons (or life status changes) and apply to a specific calendar year. Consequently, pretax benefits cannot be credited after the close of the affected tax year.

Any refund of pre-taxed deductions must be taxed when the refund is affected. Based on applicable IRS regulations, a refund of pretax benefit deduction would be extremely rare. Caution must be taken to thoroughly analyze any requests for refunds.

Pretax benefit is allowed when computing local taxes for St. Louis and New York.

Pretax credit is not given for the states of Pennsylvania*, New Jersey, and Puerto Rico.

(*eff. PP18-97 Pennsylvania allows credit for HB FSA (still not allowed for Child Care FSA, HB and TSP).

Pre tax credit is allowed for New York City, NY, St. Louis, MO and Kansas City, MO local taxes.

PAYROLL EARNINGS STATEMENT MESSAGES (Jan 2007)

Abbreviation	*Explanation*
ADVPD	SALARY ADVANCE REPAYMENT
ALEX	ANNUAL LEAVE EXCHANGE HOURS AND AMOUNT
ALOT	ALLOTMENT
BKRPC	BANKRUPTCY
CXXXX	CHARITY (X = CHARITY ORGANIZATION)
CPP	COMMUTER PROGRAM (PRE-TAX AMOUNT)
CPT	COMMUTER PROGRAM (POST-TAX AMOUNT)
CDOA	CARRIER DRIVEOUT PAYMENT
CP	CURRENT PERIOD
CS/SS	CHILD SUPPORT/SPOUSAL SUPPORT (ALIMONY)
DAYS WORKED	DESIG 70-1 RETIRED CARRIERS (CAN HAVE UP TO 180)
DO-SW	CARRIER DRIVEOUT-SUBJECT TO WITHHOLDING
EBOND	SERIES 'EE' U. S. SAVINGS BOND
EIC1	EARNED INCOME CREDIT (SINGLE OR MARRIED WITHOUT SPOUSE FILING)
EIC2	EARNED INCOME CREDIT (MARRIED BOTH SPOUSES FILING)
EXX	EQUIP MAINT PAYMENT (RURAL CARRIERS) (X = EVALUATED HOURS)
EMA	HOW PAID CODE AND TYPE UNKNOWN OR NO HOURS SEG (YTD ONLY)
EM-E	HOW PAID CODE = E, TYPE = HRS, MILES OR TRIPS
EM-G	HOW PAID CODE = G, TYPE = GOVT VEHICLE USED
EM-P	HOW PAID CODE = P, TYPE = PERSONAL VEHICLE USED
EM-SW	EQUIP MAINT PAYMENT - SUBJECT TO WITHHOLDING
FED	FEDERAL TAX ADJUSTMENT
FED TAX XYY	FEDERAL TAX (X = MARITAL STATUS) (Y = NUMBER OF EXEMPTIONS)
FDV-D	FEDVIP DENTAL
FDV-V	FEDVIP VISION
FDV-B	FEDVIP COMBO
FSADC	FLEXIBLE SPENDING ACCOUNT (DEPENDENT CARE)
FSAHC	FLEXIBLE SPENDING ACCOUNT (HEALTH CARE)
GXX	EQUIP MAINT PAYMENT (GOVT OWNED VEHICLE) X = EVALUATED HOURS
GARN	GARNISHMENT
HIP	HOSPITAL INDEMNITY PLAN (NMHU SPONSORED)
HPXXX	HEALTH BENEFITS (PRE-TAX DOLLARS) XXX = HB CODE
HTXXX	HEALTH BENEFITS (POST TAX DOLLARS) XXX = HB CODE
IBOND	SERIES 'I' U.S. SAVINGS BOND
INXYZ	OPTIONAL LIFE INSURANCE X = AGE GROUP CODE Y = LIFE INSURANCE CODE Z = OPTION 'C' INSURANCE MULTIPLIER
LD/RT	LIQUIDATED DAMAGES/RENT
LEP	LAW ENFORCEMENT PREMIUM (INSPECTORS)
LEVY	TAX LEVY
LOXXX	LOCAL TAX (XXX = LOCAL TAX CODE)
LPA	LOCK POUCH ALLOWANCE
LTCP	LONG TERM CARE (PRETAX AMT)

LTCT	LONG TERM CARE (POST-TAX AMT)
MBA	MUTUAL BENEFIT ASSOC. (NALC SPONSORED)
MEDICARE	MEDICARE
MEDIC	MEDICARE ADJUSTMENT
MERIT	MERIT LUMP SUM PAYMENT
MISC	EXCEED LINE LIMIT – TOTAL DOLLAR AMT OF REMAINING DEDUCTIONS
MLTCR	MILITARY CREDIT
OFL	OLD FUND LIABILITY TAX (MONTANA)
OTHER	OTHER GOVT AGENCY DEDUCTION
PXX	EQUIP MAINT PAYMENT (CARRIER PROVIDES VEHICLE) XX = EVALUATED HOURS
PACX	POLITICAL ACTION COMMITTEE X = ORGANIZTION CONTRIBUTED TO
PODBP	PRE-TAX DOLLARS FOR POSTAL INDEBTEDNESS
PODBT	POST-TAX DOLLARS FOR POSTAL INDEBTEDNESS
RET	RETIREMENT ADJUSTMENT
RETIRE	RETIREMENT DEDUCTION
SD-SW	SPECIAL DELIVERY - SUBJECT TO WITHHOLDING
SOSEC	SOCIAL SECURITY
SPA	SPECIAL PAY ADJUSTMENT (INSPECTORS)
SPECD	SPECIAL DELIVERY PAYMENT
SRVU	SUPERVISOR REIMBURSEMENT FOR VEHICLE USAGE
STATE	STATE TAX ADJUSTMENT
ST TAX XXYZZ	STATE TAX XX = STATE TAX CODE Y = MARITAL STATUS ZZ = NUMBER OF EXEMPTIONS
SV-SW	SUPERVISOR REIMBURSEMENT FOR VEHICLE USAGE – SUBJECT TO WITHHOLDING
TCOLA	TERRITORIAL COLA
TRVLR	TRAVELERS INSURANCE
TSP	TOTAL TSP
TSP $	THRIFT SAVINGS PLAN (FIXED $ AMT DEDUCTION)
TSPCU	THIRFT SAVINGS PLAN 50+ CATCH-UP AMT
TSPLX	THRIFT SAVINGS PLAN LOAN REDUCTION (X = LAST POSITION OF ACCT NUMBER)
TSPXX	THRIFT SAVINGS PLAN (X = % OF BASIC PAY DEDUCTED)
UNX	UNION DUES (X = UNION CODE)
VBP	VOLUNTARY BENEFITS PLAN (APWU SPONSORED)
VEH H	VEHICLE HIRE PAYMENT
VH-SW	VEHICLE HIRE - SUBJECT TO WITHHOLDING
YTD	YEAR-TO-DATE

PAYROLL EARNINGS STATEMENT DESCRIPTION OF HOURS TYPE CODES

HOURS TYPE	HOURS CODE	HOURS DESCRIPTION
A	28	HOLIDAY/ANNUAL LEAVE CONVERSION
B	34	BEEPER TIME
C	74	CHRISTMAS WORK
D	45	DONATED LEAVE - FAMILY (FUTURE USE)
D	46	DONATED LEAVE - PERSONAL
F	38	PAYMENTS FOR DACA CODE - 3
G	33	GUARANTEE TELETIME
G	36	GUARANTEE TELE OVERTIME
G	62	GUARANTEE TIME
G	68	GUARANTEE OVERTIME
H	57	HOLIDAY WORK
L	*	LEAVE
N	54	NIGHT WORK
O	53	OVERTIME
P	48	HOLIDAY SCHEDULE PREMIUM
P	73	OUT OF SCHEDULE PREMIUM
P	88	NON BARGAIN RESCHEDULE PREMIUM
S	72	SUNDAY PREMIUM
T	35	EXTRA STRAIGHT TIME
V	43	PENALTY OVERTIME (POP)
W	52	WORK
X	87	ASC ON CALL (NO LONGER USED)

Leave

Annual leave is provided to employees for rest, recreation, and for personal and emergency purposes.

The leave year begins on the first day of the first complete pay period in a calendar year(**The first pay period in January where all of its days are in January).** The leave year ends on the day before the first day of the first complete pay period in the following calendar year.

Accumulated leave is the total unused leave which remains to the credit of the employee at the beginning of any leave year.

Current leave is leave which an employee earns each pay period in the current leave year.

Leave credit at beginning of a leave year: Full time employees are advanced (credited) at the beginning of the leave year with the total number of annual leave hours that they will earn for that leave year. Part time employees earn leave according to their pay hours and leave category as each pay period passes. They do not get advanced leave at the beginning of a leave year like full time employees do.

Leave credit at the beginning of the leave year reflects any change in an employee's accrual rate for that year.

An employee who changes from a part time to a full time employee after the start of a leave year, is credited with the annual leave to be earned for the remainder of the leave year.

Leave without pay: When an employee's absence in a non pay status totals the equivalent of one pay period of regular service during the leave year, (10 days or 80 hours), Credit for leave is reduced by the amount of leave earned by the employee in a pay period.

Accrual and Crediting Chart:

Part time employees earn annual leave based on the number of hours in which they are in a pay status (See Exhibit 512.312).

Accrual and Crediting Chart for Part-Time Career Employees

Leave Category	Years of Creditable Service	Maximum Leave per Year	Rate of Accrual	Hours in Pay Status	Hours of Leave Earned per Period
4	Less than 3 years.	104 hours, or 13 days per 26-period leave year or 4 hours for each biweekly pay period.	1 hour for each unit of 20 hours pay in status.	20 40 60 80	1 2 3 4 (max.)
6	3 years but less than 15 years.	160 hours, or 20 days per 26-period leave year or 6 hours for each full biweekly pay period.[1]	1 hour for each unit of 13 hours in pay status.	13 26 39 52 65 78	1 2 3 4 5 6 (max.)[1]
8	15 years or more.	208 hours, or 26 days per 26-period leave year or 8 hours for each full biweekly pay period.	1 hour for each unit of 10 hours in pay status.	10 20 30 40 50 60 70 80	1 2 3 4 5 6 7 8 (max.)

[1] *Except that the accrual for the last pay period of the calendar year may be 10 hours, provided the employee has the 130 creditable hours or more in a pay status in the leave year for leave purposes.*

Recording Hours for Annual and Sick Leave

a. *Units of hours in a pay status are converted into annual leave credits at the rate of 1 hour for each unit of 20, 13, or 10 hours in a pay status - up to a maximum of 4, 6, or 8 hours per biweekly pay period, depending on the employee's leave category.*
b. *Hours in a pay status in excess of these whole units are accumulated and carried forward as excess workhours. These excess (uncredited) workhours are added to hours in a pay status in the next period.*
c. *Whole units of creditable hours (20, 13, or 10) are then converted into leave hours at the unit rate - provided no more leave is credited to a part-time employee than could be earned in the same leave year by a full-time employee.*
d. *The maximum credit allowable for a particular leave category is calculated by multiplying the period number by the number of leave hours allowable per period.*

Bi-weekly crediting:

Leave accruals are credited in whole hours at the end of each bi-weekly pay period. All hours in a pay status which cannot be credited for leave purposes are dropped when:

a) The leave year ends.
b) The employee's status is changed from part-time to full-time.
c) The employee is removed from the rolls for any cause.

Exceptions:

Part-time Regular employees are credited with annual leave on a pro rata basis, according to their authorized daily schedules. Employees with 1 year or more of service may be credited at the beginning of the leave year with all the leave that they are projected to earn based on their part-time schedule. They are entitled to additional

leave hours, based on their leave category, for each 20, 13, or 10 hours of work in excess of their schedule.

Rules and Guidelines

Leave Year
The leave year begins with the first day of the first complete pay period in a calendar year. It ends on the day before the first day of the first complete pay period in the following year.

Partial Pay Period
Any employee whose appointment is effective after the first Monday or who separates prior to the last Friday of a pay period, does not receive leave credit for service performed during that pay period.

Transfers
An employee transferring from an agency having different pay periods, may be credited with earned leave for the partial period.

When annual or sick leave cannot be charged
Annual and sick leave cannot be charged on a day an employee is not scheduled to work or on holidays observed by the USPS.

90-day Qualifying Period
An employee is not eligible to use annual leave after the completion of the 90 days of continuous employment with the USPS or 90 days of combined Federal and USPS appointments without a break in service. This 90 day qualifying period for leave usage is not to be confused with the 90 days probationary period for new employees of the USPS.

1) **Break in Service** of one or more workdays breaks the continuity of employment. Any further employment requires beginning a new 90-day

2)   **Transfer In** – an employee who transfers in without a break in service from another agency to the USPS with less than 90 days can use annual leave when the 90-day period is reached. The AL-Periods-Worked-Count field must be adjusted to reflect any full pay periods worked at the prior agency.

Annual Leave Periods Worked Count

Although a numeric count of 7 is needed in the AL-Periods-Worked-Count field before the system will allow annual leave to be paid, an employee is eligible to use annual leave after completion of 90 days continuous service. If this situation occurs. The AL-Periods-Worked-Count field must be changed to 7 to allow the adjustment to process.

<u>Partial Pay Period</u>

- Appointments effective after the first Monday of a pay period the employee does not receive leave credit for service performed during that pay period.

- Part-time employees appointed in this manner do not have their service hours brought forward for calculating leave based on those partial pay period hours.

Before Qualifying Period

- An employee who separates before completing the 90-day qualifying period, forfeits the Terminal Leave Payment for any accumulated leave.

Before Last Friday of Pay Period

- An employee whose separation is effective before the last Friday of a pay period, does not receive any leave credit that would have accrued during that pay period.

Reduced Leave

- Sick leave requested, due to an insufficient sick leave balance, the employees' annual leave is mechanically reduced.

- Emphasis is needed on advanced annual leave and the affect it has on the balance if used and not earned.

Computation of Annual Leave Earned

Formula
Leave category (Times) Leave Category factor (Times) Credited AL-Periods = Annual Leave Pay Used YTD Hours

Annual Leave Pay Used YTD Hours (Divide by) Leave Category Factor = Maximum Annual Leave Earned Hours

Examples:

There are 12 credited annual leave periods

Category 4   (Less then 3 Years)

       4 (times) 20 (Times) 12 = 960
       960 (Divided by) 20 = 48 AL-Earned –Hrs (Maximum)

Category 6   (3 years, but less then 15 years)

       6 (Times) 13 (Times) 12 = 936
       936 (Divided by) 13 = 72 AL-Earned –Hrs (Maximum)

Category 8   (15 years or more)

       8 (Times) 10 (Times) 12 = 960
       960 (Divided by) 10 = 96 AL-Earned –Hrs (Maximum)

Annual Leave Accrual Type Codes

1 = Advanced
2 = Earn As You Go
3 = Non-Leave Earning

Leave year starts the first day of the first full pay period in a new year. The first day of the first full pay period of 2008 started on January 05, 2008.

Pay Period	Leave Period	4	6	8
02	01	104	160	208
03	02	100	154	200
04	03	96	148	192
05	04	92	142	184
06	05	88	136	176
07	06	84	130	168
08	07	80	124	160
09	08	76	118	152
10	09	72	112	144
11	10	68	106	136
12	11	64	100	128
13	12	60	94	120
14	13	56	88	112
15	14	52	82	104
16	15	48	76	96
17	16	44	70	88
18	17	40	64	80
19	18	36	58	72
20	19	32	52	64
21	20	28	46	56
22	21	24	40	48
23	22	20	34	40
24	23	16	28	32
25	24	12	22	24
26	25	8	16	16
01	26	4	10	8

GLOSSARY OF TERMS FOR LEAVE

ANNUAL LEAVE:
Leave provided to employee for rest, for recreation, and for personal and emergency purposes.

ADVANCED ANNUAL LEAVE:
Leave available for use that has not been earned. It is never considered in determining the net balance. This balance can be a plus or zero but it must never be a minus. If it is a minus, corrections must be made. Advance annual leave cannot exceed 208 hours.

ANNUAL LEAVE, ACTUAL CARRYOVER:
The amount of annual leave carried over from the prior leave year. This balance can be a plus, minus or zero. Since any change in the annual leave prior year balance may be reflected in the actual carryover. The carryover can change from leave period to leave period.

ANNUAL LEAVE, CREDIT HOURS:
The hours on which annual and sick leave can be earned.

ANNUAL LEAVE, EARNED:
The amount of annual leave accumulated at a specific time during the leave year. This balance can be a plus or zero but it must never be a minus. If a minus balance appears, corrections must be made.

ANNUAL LEAVE, LIMITED TOUR HOURS (LTH):
Number of paid hours that were limited tour hours. These hours will be the same as the pay period limited tour. They will be less if the total is less than the pay period limited tour.

ANNUAL LEAVE, MAXIMUM CARRYOVER:
The established ceiling that restricts the amount of annual leave that can be actually carried over from one leave year to the next. Although this ceiling can limit the amount of the prior year balance that is carried over. It does not affect the prior year balance itself.

ANNUAL LEAVE, NET BALANCE:
The balance determined by taking the actual annual leave carryover from a prior year and adding the annual leave earning and subtracting the annual leave used up to a specific time in the following leave year. This balance can be a plus, minus, or zero.

ANNUAL LEAVE, PAY USED YTD HOURS:
The leave credit hours for which annual leave has been earned at a specific point in the current leave year.

ANNUAL LEAVE, PAY PERIOD EXCESS HOURS:
Number of paid hours in excess of the limited tour that were creditable for earning leave.

ANNUAL LEAVE, PERIODS:
The number of leave periods in which annual and sick leave can be earned.

ANNUAL LEAVE, PERIOD LEAVE WITHOUT PAY HOURS:
The number of LWOP hours accumulated during the leave year until the equivalent of one pay period (80 hours) of regular service is reached.

ANNUAL LEAVE, PERIODS WORKED COUNT:
A control prohibiting usage of annual leave until 90 days of continuous service are completed.

ANNUAL LEAVE, POTENTIAL HOURS:
The remaining hours that can be earned in the leave year, for the leave category. If the employee works in excess of the scheduled limited tour hours.

ANNUAL LEAVE, PRIOR YEAR BALANCE:
The balance determined by taking the actual annual leave carryover from the leave previous to the prior year, adding to it the annual leave earned in the prior year and subtracting the annual leave used in the prior year. This balance can be a plus, minus, or zero. Adjustments made against the prior year can change the balance.

ANNUAL LEAVE, USED:
The amount of annual leave actually used at a specific time during the leave year. This balance can be a plus or zero but never minus. If a minus balance appears, correction must be made.

TOTAL AVAILABLE ANNUAL LEAVE BALANCE:
Balance arrived at by taking any advanced annual leave plus net annual leave balance. It can be a plus minus, or zero.

ADMINISTRATIVE LEAVE:
Absence from duty authorized by appropriate postal officials without charge to annual or sick leave and without loss of pay.

CURRENT LEAVE:
Leave which an employee earns by bi-weekly pay periods during the current leave year.

LEAVE WITHOUT PAY (LWOP):
An authorized absence from duty in a non-pay status. Lwop may be granted upon the employee's request and covers only those hours which the employee would normally work or for which the employee would normally be paid. This time does not include time spent in military service.

LEAVE YEAR:

Leave year begins with the first day of the first complete pay period in a calendar year. It ends on the day before the first day of the first complete pay period of the following calendar year.

SICK LEAVE:

Leave given employees to insure against loss of pay if they are incapacitated for the performance of duties. Because of illness, injury, pregnancy, confinement, and medical (including dental or optical) examination or treatment.

SICK LEAVE, ADVANCED:

Sick leave granted to employees not to exceed 30 days (240 hours) in cases of serious disability or ailments if there is reason to believe that the employee will return to duty. Advanced sick leave may be granted whether or not the employee has annual leave to his/her credit. It is never considered in determining the net balance. This balance can be a plus or zero but it must never be a minus. If a minus balance appears, corrections must be made.

SICK LEAVE EARNED:

The amount of sick leave actually earned at a specific time during the leave year. This balance can be a plus or zero but it can never be a minus. If a minus balance appears, corrections must be made.

SICK LEAVE, NET BALANCE:

Balance determined by taking the sick leave balance from a prior year and adding the sick leave earned and subtracting the sick leave used up to a specific time in the following leave year. This balance can be a plus, minus, or zero.

SICK LEAVE, PRIOR YEAR BALANCE:

Balance determined by taking the sick leave balance from the leave year previous to the prior year, and subtracting the sick leave used in the prior year. The balance can be a plus, minus, or zero. Adjustments made against the prior year can change the balance. Since there is no sick leave maximum carryover, the sick leave prior year balance will be the actual amount of leave carried over for use from one leave year to the next.

SICK LEAVE USED:

Leave actually used at a specific point during the leave year. This balance can be a plus or zero but can never be a minus. If a minus appears, corrections must be made

Pyramiding of Premiums

If an employee is eligible to receive:	Night Differential	Sunday Premium	Overtime	Penalty Overtime	Out Of Schedule	Guaranteed Time	Holiday Worked Pay	Christmas Worked Pay	Holiday Schedule Premium	Nonbargaining Rescheduling Premium	Continuation of Pay	DC Beeper Time
Night Differential	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Sunday Premium	Yes	N/A	No[2]	No	No	Yes	Yes	Yes	No	No	Yes	No
Overtime[1]	Yes	No[2]	N/A	No	No	Yes	No	No	No	No	No	No
Penalty Overtime	Yes	No	No	N/A	No	Yes	No	No	No	No	No	No
Out-of-Schedule Overtime	Yes	No	No	No	N/A	Yes	No	No	No	No	No	No
Guaranteed Time	No	No	No	Yes	Yes	N/A	No	No	No	No	No	No
Guaranteed Overtime	No	No	No	No	No	N/A	No	No	No	No	No	No
Holiday-Worked Pay	Yes	Yes	No	No	No	Yes	N/A	No	Yes	Yes	No	No
Christmas-Worked Pay	Yes	Yes	No	No	No	Yes	No	N/A	No	No	No	No
Holiday Schedule Premium	Yes	No	No	No	No	Yes	Yes	No	N/A	No	No	No
Nonbargaining Rescheduling Premium	Yes	No	No	No	No	No	Yes	No	No	N/A	No	No
Continuation of Pay	Yes	Yes	No	No	No	No	No	No	No	No	N/A	No
DC Beeper Time	No	No	No	No	No	No	No	No	No	No	No	N/A
DC Telephone Time	No	No	No	No	No	No	No	No	No	No	No	N/A

[1] To be paid at the applicable Postal or FLSA overtime rate or EAS additional pay.

[2] EAS-23 and below nonbargaining employees receive Sunday premium for hours actually worked on Sunday provided the time is part of their regular schedule or the time is eligible for additional pay or overtime pay.

Payroll Journal

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YR/PP                                    HOUR  GROSS              DEDUCTIONS        YTD/CUR        ANNUAL
===================================================================================================================
                                    STATUS: A PP:02/06              GROSS          5,307.86   LV CAT: 8 LCD: 0
                                                                    SOSEC            325.45   PRIOR      429.94
     EOD: 09/26/87                                                  FERS             28.96   ADVANCE    200.00
     RCD: 10/14/87   FERS RET:    5,037.50                          MEDICARE         76.35   EARNED       8.00
                                                            8.00 FED TAX            913.93   HOL/AL       8.00
                                                            454  HB PRETAX           21.50   USED         0.00
                                                            454  HB PRETAX           20.82   BALANCE    545.54
                                                        WI,S ,00 STATE TAX          304.79   CR HRS      80.00
                                                            W  UNION DUES            41.68
                                                        0964 CHARITY                 10.00
                                                             THRIFT                 362.06
                                                             THRIFT(USPS)           181.02
                                                               1PCT  AMT             36.20
                                                               MATCH AMT            144.82
                                                             NET               3,301.31
FIN# 56-5470 CAG A PAY LOC 075 DES-ACT 11-0 LVL-STP 06- O FLSA N LDC 1700 SSC:   PULL:    SBC:        CHECK/ES TOT
06/02 2500-000PB06  O 110   47068--0 28      8.00     0.00 00-00-0         GROSS   2,621.89  GROSS
                         0 52    40.00   905.15                   SOSEC            161.25  NET
                         0 54    22.48    36.64         8    1810.30 RETIREMENT     14.48
                         0 72     8.00    45.26                   MEDICARE          37.72
        1500-000PB06  O 110   47068--0 56     -2.80    63.36            8.00 FED TAX      451.54
                         0 72     8.00    45.26                    454 HB PRETAX    20.82
                         0 43     8.00   362.06            WI,S ,00 STATE TAX       150.44
                         0 52    37.20   841.79                     W UNION DUES     20.84
                         0 53     8.00   271.55         8Y10 1810.30 THRIFT         181.03
                         0 54    31.12    50.73         8Y   1810.30 THRIFT(USPS)    90.51
B1299.84 R*24.43 P*161.24 C*271.55        53.20     0.00               1PCT  AMT     18.10
                                                                      MATCH AMT      72.41
                                                         275071330 NET (BANK)     1,583.68
05/25 1535-360PB06  O 110   47068--0 54    35.51    57.88 36-36-0          GROSS     10.41
                         0 72     8.00    45.26                   SOSEC              0.65
                         0 39     0.46    10.41                   MEDICARE           0.15
                         0 43    12.02   544.00            8.00 FED TAX              1.94
                         0 52    40.00   905.15            WI,S ,00 STATE TAX        0.65
                         0 53     8.44   286.48         275071330 NET (BANK)         7.02
                         0 72*    8.00-   45.26-
                         0 52*   40.00-  905.15-
                         0 53*    8.44-  286.48-
                         0 43*   12.02-  544.00-
                         0 54*   35.51-   57.88-
05/23 1535-050PB06  O 110   47068--0 56     4.00    90.52 35-05-0          GROSS     68.35
                         0 72     8.00    45.26                   SOSEC              4.24
                         0 43     8.01   362.51                   MEDICARE           0.99
                         0 52    36.00   814.64            8.00 FED TAX             12.71
                         0 53    12.00   407.32            WI,S ,00 STATE TAX        4.24
                         0 54    34.54    56.30         275071330 NET (BANK)        46.17
                         0 56*    1.99-   45.03-
                         0 72*    8.00-   45.26-
                         0 52*   38.01-  860.12-
                         0 53*   10.00-  339.43-
                         0 43*    8.00-  362.06-
                         0 54*   34.54-   56.30-
                                      STATUS: A PP:02/06
B***0.00 R**0.00 P***0.00 C**22.86        0.00     0.00
```

| 075 | 56-5470 | | | | | | 02 06 | 00032653 | |
| PAYLOC | FINANCE NO. | | | EMPLOYEE NAME | | | EMPLOYEE ID | PAY PERIOD | SERIAL NUMBER |

		DETAIL EARNINGS					GROSS TO NET		LEAVE STATUS
WK	RSC/LEV	RATE	CODE	TYP	HOURS	PAY		THIS PERIOD	YEAR-TO-DATE	ANNUAL LEAVE
2	P 06	47068	110	A	800		GROSS PAY	270056	530786	FROM PREV YR 42954
2	P 06	47068	110	W	4000	90515	FED TAX S0	45154	91593	EARNED THIS YR 1600
2	P 06	47068	110	N	2248	3664	ST TAX WIS0	15044	30479	BAL 44554
2	P 06	47068	110	S	800	4526	RETIRE 8	1448	2896	USED YR
1	P 06	47068	110	S	800	4526	MEDICARE	3772	7635	THIS PP
1	P 06	47068	110	V	800	36206	UN N	2084	4168	BALANCE 64554
1	P 06	47068	110	W	3720	84179	HP454	2082	4232	SICK LEAVE
1	P 06	47068	110	O	800	27155	TSP10	18103	362206	FROM PREV YR 14350
1	P 06	47068	110	N	3112	5073	STATE	65	ADJUST	EARNED THIS YR 400
					280	6336	FED	194	ADJUST	USED YR 280
	ADJ				247	7876	MEDIC	15	ADJUST	THIS PP 481
							SOSEC	65	ADJUST	BALANCE 14470
							STATE	424	ADJUST	LEAVE WITHOUT PAY
							FED	1271	ADJUST	THIS PP
							MEDIC	99	ADJUST	CUMULATIVE
							SOSEC	424	ADJUST	BOND UNAPPL BAL REISSUED
							SOSEC	16125	32646	EE
	FLSA				5320		C0964	00	1000	I

MULTI PP ADJS PROCESSED

NET PAY   1636.87 NT BK   USPS RETIREMENT   5037.50

PS FORM 1223-B, JUNE 1985   EARNINGS STATEMENT

YR/PP		HOUR	GROSS		DEDUCTIONS	YTD/CUR	ANNU
111-11-1111 Last Name, First Mi		STATUS: A PP:19/04			GROSS	34,131.60	LV CAT: 6
DOB: 02/05/72					SOSEC	2,041.66	PRIOR
EOD: 08/15/98					FERS	217.51	ADVANCE
RCD: 08/15/98 FERS RET: 1,223.69					MEDICARE	477.48	EARNED 1
				M,00 FED TAX	3,298.91	HOL/AL
				GF2 HB PRETAX	154.26	USED
				105 HB PRETAX	1,068.45	BALANCE
				H UNION DUES	294.50	LWOP
				0839 CHARITY	34.00	CR HRS 1,3
				THRIFT	360.00	
				THRIFT(USPS)	514.53	
				1PCT AMT	271.95	
				MATCH AMT	242.58	
				0923002G TSP LOAN	1,474.78	
				311987773 ALLOTMENT	2,940.00	
				314074269 ALLOTMENT	5,200.00	
				311987773 ALLOTMENT	3,200.00	
				NET	13,370.05	

FIN# 48-2274 CAG A PAY LOC 316 DES-ACT 12-0 LVL-STP 05- C FLSA N LDC 1700 SSC: PULL: SBC:

		HOUR	GROSS		DEDUCTIONS	YTD/CUR	CHECK/
04/19 2500-000M 05 C 120 37273--0 72		8.00	35.84 00-00-0		GROSS	2,019.03	GROSS
0 52		32.00	573.43		INS INCOME	1.11	NET
0 53		8.23	221.22		SOSEC	0.07	
0 54		22.88	30.20		SOSEC	121.28	
0 55		8.00	143.36				
B*786.95 R*19.56 P***2.25 C**73.74		40.23	0.00	8	1433.58 RETIREMENT	11.47	
1500-000M 05 C 120 37273--0 52		40.00	716.79		MEDICARE	0.01	
					MEDICARE	28.37	
0 53		8.31	223.37		M,00 FED TAX	219.73	
0 54		25.06	33.08		105 HB PRETAX	62.85	
0 72		8.00	35.84		H UNION DUES	15.50	
B*934.62 R*19.34 P**80.36 C**74.46		48.31	5.90		0839 CHARITY	2.00	
				8T	1433.58 THRIFT(USPS)	14.34	
					1PCT AMT	14.34	
					0923002G TSP LOAN	77.62	
				311987773 ALLOTMENT	250.00	
				314074269 ALLOTMENT	400.00	
				314074269 NET (BANK)	830.13	

Week 2

Week 1

1. Dispose of journals in SECURED PAPER BINS.
2. Journals for pay periods prior to pp 1/1993 are not available in VPAY.
3. Microfiche are in Payroll Services (on 2nd Floor–as of 9/21/2004)
4. Verb B330 presents a pr journal index relevant to pp 1/1992–17/1996.
5. If researching six months or more use the word LOCAL instead of the UXXXX printer no.
6. Payroll Journals provide a "frozen record." They are a biweekly snapshot of actual pay & deductions.

7. PR Journals are the official substitute for an emp statement. Earnings statements are a one time p
8. Use net of current pay less check/earnings state determine adjustment net. This will not include d
9. Multiple pay period adjustments result in earning MISC deduction. For lack of space deductions no together and identified as MISC on the earnings

Calculation of Pay Hours

Each employee's master file (On-line Query) contains a job segment (B) which has detailed salary data based on the employee's current job classification and entitlement. When calculating gross pay based on the employee's current data, the rate shown on the job segment is used.

BASIC RATE
The basic rate is the amount of annual, daily, or hourly salary provided by the applicable salary schedule for an employee's assigned position, excluding, TCOLA, overtime, out-of-schedule overtime, Sunday premium, holiday-worked pay, night differential, and penalty overtime. The basic annual rate is divided by the appropriate factor to determine the basic hourly rate. **Hint for using the Calculator:** Set the decimal place on your calculator to express the number of decimal places that you want in your answer. Use the setting for 5/4 rounding.

Basic Hourly Rate. Current information is contained in the employee's job segment (B) on the Employee Master File (On line Query.) The basic rates are shown as ANNUAL HRLY RATE and SALARY HRLY RATE and the particular rate depends on the employee's classification. To determine the basic hourly rate, divide the basic annual rate (Salary Annual) for:

     1.   Full-time employees by 2,080 hours carried four decimal places (SALARY RATE CODE = A). The fourth   place is rounded up to the next higher figure if the fifth place is 5 or greater(5/4 rule) (26700/2080 = 12.83653 = 12.8365).

     2.   Part-time regular employees (SALARY RATE CODE = H) by 2,080 hours rounded to the nearest whole cent (26700/2080 = 12.836 = 12.84). For computing overtime, penalty overtime, or Sunday premium, the basic hourly rate must be carried four decimal places (5/4 rule) (26700/2080 = 12.83653 = 12.8365 - Please see 432.21 of the Employee and Labor Relations Manual).

     3.   Part-time flexible employees (SALARY RATE CODE = H) by 2,000 hours rounded to the nearest whole cent (26700/2000 = 13.350 = 13.35). For computing overtime, penalty overtime, or Sunday premium pay, the basic annual rate is divided by 2,080 and carried four decimal places(5/4 rule) (26700/2080 = 12.83653 = 12.8365 - Please see 432.21 of the Employee and Labor Relations Manual). The basic hourly rate (whole cents) is used to compute **Christmas premium pay** (26700/2000 = 13.350 = 13.35 x .50).

     4.   Transitional employees (SALARY RATE CODE = H) by 2,000 hours rounded to the nearest whole cent   (26700/2000 =13.350 = 13.35). For computing overtime and penalty overtime, the basic annual rate is divided by 2,080 and   carried four decimal places (5/4 rule) (26700/2080 = 12.83653 =12.8365). Criteria for paying overtime and premium time is varied, consult the Time and Attendance Handbook (F-21) for the requirements.

     5.   Casual employees (SALARY RATE CODE = H) by 2,080 hours rounded to the nearest whole cent (26700/2080 = 12.836 = 12.84). For computing overtime pay, the hourly rate must be carried four decimal places(5/4 rule) (26700/2080 = 12.83653 = 12.8365).

     6.   Temporary employees (SALARY RATE CODE = H), except Temporary postmasters, by 2,080 hours rounded to the nearest whole cent (26700/2080 = 12.836 =12.84). For computing overtime pay, the hourly rate must be carried four decimal places (5/4 rule) (26700/2080 = 12.83653 = 12.8365).

7. Temporary postmasters (58-9) by 624 hours if F51, by 936 if F52; by 1,248 hours if F53, by 1,560 if F54, 1872 if F55, rounded to the nearest whole cent (SALARY RATE= H).

8. Postal inspectors on a 6-day week by 2,496 hours carried four decimal places(5/4 rule) (SALARY RATE CODE = P). As of Pay Period 16 of 2002 Postal Inspectors crossfoot to 40 hours.

COLA RATE
Since the mid-'90s Cost of Living Adjustment (COLA) increases – increases to pay - have been immediately rolled into *Basic* pay. So any current annual and hourly COLA figures reflected on the B segment as COLA ANNUAL AMT and COLA HRLY AMT display as zero.

However, in the past COLA was often maintained as separately calculated compensation.

CALCULATION BY HOURS "TYPE"
Postal Service Calculation. The weeks, rates, and hour types cannot be combined when computing gross pay. Overtime, penalty overtime, holiday work pay, extra straight time(Hours Code "35" for RSC N and E/FLSA exempt code S), and Christmas work pay hours must be subtracted from the work hours total (Hours Code "52") to determine the number of hours to be calculated as base work hours; with the exception of Christmas work pay for part-time flexible employees. The equation used to calculate pay is 'RATE X HOURS X PERCENT'. Each rate to be paid is multiplied by the total number of hours for each separate hours type, multiplied by the applicable percent, and rounded to the nearest whole cent with the rounding determined by the 5/4 rule.

Notes on using the Calculator:
- When using a calculator to verify current pay calculation, set the decimal point selector to two places and the rounding selector to 5/4.
- Enter the hourly rate as a two-decimal or four-decimal number, as appropriate for the type of employee involved in your calculations.
- When performing the multiplication calculations, do not "clear" the calculator (or "=" or "total") between each step (See c. below.)
    - You will need to set the calculator to 4 places if you are dividing the Annual salary to determine the hourly rate, when the hourly rate needs to be expressed to 4 places.

Hint: Set the decimal place on your calculator to express the number of decimal places that you want in your final calculation.

TO CALCULATE WEEKLY GROSS:
To compute the gross dollars for each type of paid hours the general formula is:

# of hours   X   Hourly Rate   X   Pay Multiplier   =   Gross dollars for that Hrs Code

1. First, determine basic hourly rate carried to the proper decimal place. (Calculate as addressed above or refer to the employee's job segment (U01A, Segment B) - if calculating current earnings at *current* rate of pay.

The following example is relevant to a Full time, RSC P, Level 05, Step O employee.)

2. Multiply the total number of hours for each straight hours type by the basic hourly rate. The Pay Multiplier is 1 for straight time rate:
   Work Hours (52)   16.00 X $17.5726 X 1 = $ 281.16

Annual Leave Hours (55)   16.00 X $17.5726 X 1 = $ 281.16
Holiday Leave Hours (58)   8.00 X $17.5726 X 1 = $ 140.58

3. For types of hours that do not pay at *straight time rate*, multiply the total number of hours for each hours type by the basic hourly rate and multiply again by the appropriate Pay Multiplier:
    Overtime (53)   8.00 X $17.5726 X 1.50=$ 210.87

4. If the Night shift differential* is an hourly rate, multiply the total number of night differential hours by that night differential hourly rate:
        Night Work (54)   14.00 X $1.71   (no Multiplier) = $ 23.94

5. Total the amounts from all hours types to ascertain the USPS *weekly* gross.

    $281.16 + 281.16 + 140.58 + 210.87 + 23.94 =$ 937.71

The weekly grosses are totaled (week 1 and week 2) to compute USPS *pay period* gross.

In addition, FLSA computation is required for eligible employees with work hours in excess of 40.00. This may result in additional compensation.

*Night Differential rates are currently expressed and paid as hourly rates. However, in some years past, Night Differential was paid using a Pay Multiplier of .10 (10 percent). When Night Differential is paid as 10%, the general pay calculation formula applies:
# of hours X Hourly Rate X Pay Multiplier (.10) = Gross pay for that hours-type.

Grievances

ELM

436.1 Corrective Entitlement

An employee or former employee is entitled to receive back pay for the period during which an unjustified or unwarranted personnel action was in effect that terminated or reduced the basic compensation, allowances, differentials, and employment benefits that the employee normally would have earned during the period.

For purposes of entitlement to employment benefits, the employee is considered as having rendered service for the period during which the unjustified or unwarranted personnel action was in effect.

Instructions to Postal Management:

Below is a review of the proper procedures to follow upon notification that an employee has received a back pay award. Please refer Compensation Letter 050*, Methods of Filing Back Pay Claims to Avoid Error and Delay and Reduce Administrative Costs* for a discussion of what constitutes "back pay."

LUMP SUM AWARD (claimant due a predetermined monetary amount)

- PS Form 8041, *Prearbitration or Agency Settlement Worksheet*.
  Submit to Eagan ASC via address provided on form along with **Settlement** documentation to award a lump sum payment.

- PS Form 8039, *Back Pay Decision/Settlement Worksheet*
  Submit to Eagan ASC via address provided on form along with **Decision** documentation to award a lump sum payment.

NOTE: No HRSSC action should ever be required with a lump sum award because no benefits will be restored as a result of a lump sum payment being processed. This means that no annual or sick leave will be re-credited, no CSRS or FERS retirement credit will be restored, no TSP deposits will be made, etc.

HOURS CALCULATION AWARD (replace lost work hours, or make employee "whole")

- PS Form 8038, *Employee Statement to Recover Back Pay*
  Provide to employee to complete as soon as possible. A completed PS Form 8038 should be returned to the appropriate management representative no later than 30 days from the date of the award. In many cases, the interest clock is running, and additional expenses are accruing. Prompt and accurate completion of this form by the employee is critical to having the back pay processed in a timely manner.

- PS Form 8039, *Back Pay Decision/Settlement Worksheet*.
  The management representative will use the information supplied by the employee via PS Form 8038 to accurately complete this worksheet.

- If it is determined locally that no HRSSC action is required, the completed package including the award, PS Form 8038 and PS Form 8039, and any other pertinent documentation including OPM letters, should be sent directly to the Eagan ASC as soon as possible via the address provided on the PS Form 8039. Please make sure that the instructions on the forms are read and followed exactly, that all sections of the forms are completed, all dates match, and all necessary signatures are provided.

- If it is determined locally that action by the HRSSC *is* required to comply with the settlement or decision, follow the instructions under **HRSSC** below. Some examples of HRSSC required action include: cancellation of step deferments, salary history corrections, changes to health benefits, TSP, FSA, etc.

HRSSC

- If HRSSC action is deemed necessary, copies of completed forms 8038, 8039, and a copy of the award should be sent as soon as possible.

   1. Email to the HRSSC BENEFITS/COMPENSATION Outlook account,

      Subject line: **Field Back Pay.** Or,

   2. Fax #: 651-994-3543 – **Att: Field Back Pay.** Or,

   3. Mail to: HRSSC Benefits & Compensation
      ATTN: Field Back Pay
      P O Box 970400
      Greensboro NC 27497-0400

- HRSSC will complete required action(s) and notify submitting office that the action is complete. The office can then submit the original forms to Eagan Payroll Services.

- .After notification that all necessary actions have been made by the HRSSC and the ASC is in receipt of the original back pay package, review and processing of the award can begin. The back pay package must include PS Forms 8038 & 8039, and a copy of the settlement. If there is a letter from OPM concerning annuities received or withdrawal of retirement deposits, that document must be included in the package, too.

Next are links to back pay related intranet sites, references, etc. It should be noted that the current Back Pay Management Instruction (MI) dates back to 1990, and is close to being obsolete. The section on Erroneous Separation for Retirement is incorrect. Please see ELM 436.6 for the current erroneous retirement separation policy.

ELM 436 Back Pay

- Pay special attention to 436.4, *Documents in Support of Claim.* The Statement by Local Official is to be provided on PS Form 8039 (436.41). PS Form 8038 is for The Statement by Employee (436.42).

Management Instruction EL-430-90-8 – Back Pay

Compensation Letter 2004-050, Methods of Filing Back Pay Claims to Avoid Error and Delay and Reduce Administrative costs

Field Accounting Procedures (see Back Pay Claims, section 2702.3 on page 268)

Additional Compensation Letters, related to processing specific issues within Back Pay claims are available at the following site:

Back Pay Compensation

   Included at this site are the additional back pay related Compensation Letters (CLs) (Back Pay Claims – *scroll to the bottom of the web site*)

- Making Unemployment Insurance Adjustments to Back Pay Claims
- Making Workers' Compensation Adjustments to Back Pay Claims
- Economic Value Added (EVA) Variable Pay Program Adjustments to Back Pay Claims
- FMLA Eligibility Determination Following a Back Pay Claim
- Inclusions and Deduction in Back Pay Calculations
- Back Pay Processing for Erroneous Retirement Separation
- Processing of Back Pay Claims with Flexible Spending Accounts

NOTE: Review all of the above resources carefully to ensure that the required forms and documents are accurate and complete before submitting them to the Eagan Accounting Service Center for processing. Failure to do so will result in the delay of processing, or the return of the back pay package to your office.

BACK PAY DECISION TABLES

Authority by Which Award Was Granted	Lump Sums Awards and Documents Required															
	Less than $10,000.00						$10,000.00 to $99,999.00					$100,000.00 or more				
	PS Form				Copy of Award	Mailing Address	PS Form			Copy of Award	Mailing Address	PS Form			Copy of Award	Mailing Address
	2240	8038	8039	8041			8038	8039	8041			8038	8039	8041		
Grievance[1]	x					A		x		x	C		x		x	C
Pre-arbitration[1]				x	x	B			x	x	C		x		x	C
Arbitration[1,2]			x	x	x	B	x	x	x	x	C		x		x	C
MSPB[2]			x	x	x	B	x	x	x	x	C		x		x	C
EEOC[2]			x	x	x	B	x	x	x	x	C		x		x	C
OPM[2]			x	x	x	B	x	x	x	x	C		x		x	C
Retirement Program Approval in Erroneous Retirement Case	N/A		N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A		N/A		N/A	N/A
Rescission	x				x	A			x	x	C		x		x	C
Court[2]			x	x	x	B	x	x	x	x	C		x		x	C
Other[2]			x	x	x	B	x	x	x	x	C		x		x	C

[1] The Grievance and Arbitration Tracking System (GATS) is the recommended method to process this type of award.

[2] Third party or agency *decisions* (not settlements) require PS Form 8039 in lieu of PS Form 8041.

Authority by Which Award Was Granted	Hours Calculation Awards and Documents Required										
	Less Than One Full Pay Period[1]						One Full Pay Period or More[2]				
	PS Form				Copy of Award or Award	Mailing Address	PS Form			Copy of Award or Award	Mailing Address
	2240	8038	8039	8041			8038	8039	8041		
Grievance	x					A	x	x		x	C
Pre-arbitration			x		x	B	x	x		x	C
Arbitration[3]			x		x	B	x	x		x	C
MSPB[3]			x		x	B	x	x		x	C
EEOC[3]			x		x	B	x	x		x	C
OPM[3]			x		x	B	x	x		x	C
Court[3]			x		x	B	x	x		x	C
Retirement Program Approval in Erroneous Retirement Case[4]		x	x		x	B	x	x		x	C
Emergency Placement[5]	x				x	A	x	x		x	C
Rescission	x					A	x	x		x	C
USERRA[6]	x					A	x	x		x	C
Other[7]			x		x	B	x	x		x	C

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[1] The adjustment includes only Postal Service pay period(s) with prior paid hours (work or leave).

[2] The adjustment includes Postal Service pay period(s) with **no** prior paid hours (work or leave).

[3] Third party or agency *decisions* (not settlements) always require PS Form 8039.

[4] Erroneous retirement determinations require documentation from the Retirement Program manager concerning back pay approval and from OPM concerning the claimant's retirement status.

[5] In accordance with Article 16.7 of the applicable National Agreement or with ELM 651.4 for nonbargaining employees.

[6] Uniformed Services Employment and Reemployment Rights Act.

[7] Treat as a third party or agency decision.

Mailing Addresses

A. USPS SCANNING & IMAGING CENTER
    PO BOX 9000
    SIOUX FALLS SD 57117-9000

B. USPS EAGAN IT/ASC PAYROLL SERVICES
    PAY LOCATION 9631
    2825 LONE OAK PARKWAY
    EAGAN MN 55121-9631

C. USPS EAGAN IT/ASC FINANCIAL PROCESSING
    PAY LOCATION 9616
    2825 LONE OAK PARKWAY
    EAGAN MN 55121-9616

Postal Service (PS) Schedule
Full-Time Annual Basic Rates
Effective March 15, 2008 (PP 07-2008)

RSC P (APWU)

Old Grade	New Grade	BB	AA	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	3	31,966	32,971	33,976	34,981	35,986	36,991	37,996	39,001	40,006	41,011	42,016	43,021	44,026	45,031	46,036	47,041	48,171
3	4	33,144	34,139	35,134	36,129	37,124	38,119	39,114	40,109	41,104	42,099	43,094	44,089	45,084	46,079	47,074	48,069	49,064
4	5			36,900	37,837	38,774	39,711	40,648	41,585	42,522	43,459	44,396	45,333	46,270	47,207	48,144	49,081	50,018
5	6			38,645	39,531	40,417	41,303	42,189	43,075	43,961	44,847	45,733	46,619	47,505	48,391	49,277	50,163	51,049
6	7			40,487	41,323	42,159	42,995	43,831	44,667	45,503	46,339	47,175	48,011	48,847	49,683	50,519	51,355	52,191
7	8			41,325	42,187	43,049	43,911	44,773	45,635	46,497	47,359	48,221	49,083	49,945	50,807	51,669	52,531	53,393
8	9						47,643	48,288	48,933	49,578	50,223	50,868	51,513	52,158	52,803	53,448	54,093	54,738
11	10						50,821	51,588	52,355	53,122	53,889	54,656	55,423	56,190	56,957	57,724	58,491	59,258
12	11						51,996	52,810	53,624	54,438	55,252	56,066	56,880	57,694	58,508	59,322	60,136	60,950

Part-Time Flexible Employees - Hourly Basic Rates

Old Grade	New Grade	BB	AA	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	3	15.98	16.49	16.99	17.49	17.99	18.50	19.00	19.50	20.00	20.51	21.01	21.51	22.01	22.52	23.02	23.52	24.09
3	4	16.57	17.07	17.57	18.06	18.56	19.06	19.56	20.05	20.55	21.05	21.55	22.04	22.54	23.04	23.54	24.03	24.53
4	5			18.45	18.92	19.39	19.86	20.32	20.79	21.26	21.73	22.20	22.67	23.14	23.60	24.07	24.54	25.01
5	6			19.32	19.77	20.21	20.65	21.09	21.54	21.98	22.42	22.87	23.31	23.75	24.20	24.64	25.08	25.52
6	7			20.24	20.66	21.08	21.50	21.92	22.33	22.75	23.17	23.59	24.01	24.42	24.84	25.26	25.68	26.10
7	8			20.66	21.09	21.52	21.96	22.39	22.82	23.25	23.68	24.11	24.54	24.97	25.40	25.83	26.27	26.70
8	9						23.82	24.14	24.47	24.79	25.11	25.43	25.76	26.08	26.40	26.72	27.05	27.37
11	10						25.41	25.79	26.18	26.56	26.94	27.33	27.71	28.10	28.48	28.86	29.25	29.63
12	11						26.00	26.41	26.81	27.22	27.63	28.03	28.44	28.85	29.25	29.66	30.07	30.48

Part-Time Regular Employees - Hourly Basic Rates

Old Grade	New Grade	BB	AA	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
2	3	15.37	15.85	16.33	16.82	17.30	17.78	18.27	18.75	19.23	19.72	20.20	20.68	21.17	21.65	22.13	22.62	23.16
3	4	15.93	16.41	16.89	17.37	17.85	18.33	18.80	19.28	19.76	20.24	20.72	21.20	21.68	22.15	22.63	23.11	23.59
4	5			17.74	18.19	18.64	19.09	19.54	19.99	20.44	20.89	21.34	21.79	22.25	22.70	23.15	23.60	24.05
5	6			18.58	19.01	19.43	19.86	20.28	20.71	21.14	21.56	21.99	22.41	22.84	23.26	23.69	24.12	24.54
6	7			19.46	19.87	20.27	20.67	21.07	21.47	21.88	22.28	22.68	23.08	23.48	23.89	24.29	24.69	25.09
7	8			19.87	20.28	20.70	21.11	21.53	21.94	22.35	22.77	23.18	23.60	24.01	24.43	24.84	25.26	25.67
8	9						22.91	23.22	23.53	23.84	24.15	24.46	24.77	25.08	25.39	25.70	26.01	26.32
11	10						24.43	24.80	25.17	25.54	25.91	26.28	26.65	27.01	27.38	27.75	28.12	28.49
12	11						25.00	25.39	25.78	26.17	26.56	26.95	27.35	27.74	28.13	28.52	28.91	29.30

Step Increase Waiting Period (In Weeks)

Steps (From-To)	BB-AA	AA-A	A-B	B-C	C-D	D-E	E-F	F-G	G-H	H-I	I-J	J-K	K-L	L-M	M-N	N-O
Grade 3	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44
Grade 4	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
Grades 5 - 7			36	36	36	36	36	36	36	36	36	36	36	36	36	36
Grade 8			30	30	30	30	30	30	30	30	30	30	30	30	30	30
Grades 9 - 11					30	30	30	30	30	30	30	30	30	30	30	30

NOTE: This schedule reflects a $479 cost of living adjustment effective March 15, 2008 (PP 07-2008).

American Postal Workers' Union (APWU)
Transitional Employee (TE) Schedule
Effective February 16, 2008 (PP 05-2008)

PS Grade	3	4	5	6	7	8	9	10	11
Hourly Rates	11.63	11.82	13.12	13.94	14.82	15.14	17.86	18.34	18.84

NOTE: This TE schedule reflects a one-pay level upgrade for all APWU employees.

Prepare for Retirement Checklist

Gather Forms and Publications

Item	Location
Application for Retirement SF 2801 (CSRS), SF 3107 (FERS)	www.opm.gov/forms
Retirement and Insurance Publications	www.opm.gov/asd/htm/PUB.htm
Application to Make Service Credit Payment (if you owe a deposit) SF 2803 (CSRS), SF 3108 (FERS)	www.opm.gov/forms
SF 2804 Voluntary Contributions Election Form RI 38-124 Form to Elect Payment of Voluntary Contributions (CSRS only)	www.opm.gov/forms
Designation of Beneficiary (if you need to update) SF 2808 (CSRS) SF 3102 (FERS) SF 2823 (Federal Employees Group Life Insurance) TSP 3 (Thrift Savings Plan)	www.opm.gov/forms www.tsp.gov
CSRS and FERS Handbook/Chapter 40/Planning and Applying for Retirement	www.opm.gov/asd/htm/HOD.htm
Application to Make a TSP Withdrawal (when separated) TSP 77 (partial withdrawal) TSP 70 (full withdrawal)	www.tsp.gov/forms/index.html
Change of Address for TSP (after separation) TSP 9 Change of Name for TSP (after separation) TSP 15	www.tsp.gov/forms/index.html
Publication 721, Tax Guide to U.S. Civil Service Retirement Benefits	www.irs.gov/publications
W-4P Withholding Certificate for Pension or Annuity Payments	www.irs.gov/publications
SF 1199A Direct Deposit Sign Up Form	www.fms.treas.gov/eft/1199a.pdf

To Do: Before Retirement

Time Frame	Item	Contact/Comments
6 months - 1 year	Request a retirement estimate and/or consultation with retirement specialist.	Your agency human resource office can provide you with contact information.
4 - 6 months	Request retirement application package from your benefits office.	Most forms are available online (see above Web sites).
1 - 3 months	Turn in retirement application package to HR. (Keep copies of everything and be sure you've signed all forms.)	The larger and older the agency, the sooner you should do this to avoid delays.
3 months	Contact Social Security Administration.	www.ssa.gov or 1-800-772-1213
3 - 6 months	Contact TSP if you are in the process of paying back a loan and won't finish prior to your retirement date. In addition, consider accelerating your TSP contributions to take full advantage of the tax deferral of your final salary.	Go to www.tsp.gov to download the loan booklet. Use Form TSP 1 or your agency's electronic system to change your allotment to the TSP.
Final days on the job	Request final consultation for last questions. Get contact info in case you have questions for HR or Payroll after you leave. Find out when to expect lump sum annual leave payment. Be sure to notify time and attendance, security and others who may need to know of your separation. Request information regarding any post-retirement employment restrictions.	
1 - 3 months	Continue coverage under Federal Employees Dental and Vision Insurance Program.	www.benefeds.com
6 months - 1 year	Deal with balances in flexible spending accounts. Balances in your health care FSA, Limited Expense HCFSA and Dependent Care FSA are treated differently if you separate or retire before the end of the benefit period. Your HCFSA or LEX HCFSA will terminate as of the date of your separation. You can continue to use the remaining balance in your DCFSA to pay for eligible dependent care expenses until the end of the benefit period or until your account balance is used up, whichever comes first.	www.fsafeds.com
1 - 3 months	Continue long term care insurance. Coverage is fully portable --- you can keep it as long as you pay your premiums.	www.ltcfeds.com 800-582-3337
1 - 3 months	Make health and life insurance coverage choices. You must meet certain requirements. Your agency will transfer your health benefits coverage into retirement for you if you are eligible. Fill out form SF 2818 to continue life insurance.	FEHB and Retirement FEGLI and Retirement

To Do: After Retirement

Time Frame	Item	Contact/Comments
Within 8 months	Contact Social Security if you or your spouse is 65 or older. If Medicare has been your secondary insurance while you were working, it may now become your primary insurance. If you (and your spouse, if eligible) enroll in Part B within eight months of your retirement, you may avoid the late enrollment penalty for Part B.	1-800-772-1213 www.ssa.gov www.medicare.gov
30 days or more	You should not submit a withdrawal request to the TSP until you are taken off the payroll of your agency. This may take up to 30 days after you retire. Review the TSP withdrawal booklet and tax notices to help you to understand your choices. The TSP Web site has easy to use calculators to help you determine a pay out option. You may also choose to transfer your TSP account to another retirement savings plan such as an IRA.	www.tsp.gov
Ongoing	The Office of Personnel Management will be your primary contact for retirement and insurance information after you retire. You will receive a Civil Service Annuitant Number to use as your identification when contacting OPM.	www.opm.gov/retire/ 888-767-6738
Before or after retirement	Consider becoming a member of the National Active and Retired Federal Employees Association.	www.narfe.org

Online Annuity Calculators

http://www.fedcalc.com/servlet/com.quantos.fc2008.csrs

http://www.fedcalc.com/servlet/com.quantos.fc2008.fers

Helpful Web Sites

- **apwu.org**
- **irs.gov**
- **opm.gov**
- **usps.com**
- **tsp.gov**
- **ssa.gov**