

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 8, CHAPTER 9  
“RECORDS, FILES, AND REPORTS”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
090101.A.3	Updates TSP Record Keeper.	Update
090101.B.5	Incorporates the Federal Employees Health Benefits (FEHB) Centralized Enrollment Reconciliation Clearinghouse (CLER) System requirements.	Update
090201	Updates GAO Policy and Procedures Guidance for Maintaining Effective Control Over Employee Time and Attendance Reporting.	Update
090202.C.3	Updates the appropriate form for the Voluntary Leave Transfer Program.	Update
090203.A	Expands the required information to be displayed on the Leave and Earnings Statement.	Update
090203.C.1	Replaces the On-Line Payment and Collection (OPAC) with the Intragovernmental Payments and Collections (IPAC) System.	Update
090203.F	Eliminates reporting requirement for nonexistent non-consolidated civilian payroll offices.	Update
090203.J	Deletes the Voluntary Separation Incentive (VSI) Agency Contributions Report, which is obsolete.	Delete
090204.A	Deletes the Monthly Report of Federal Civilian Employment, which is the responsibility of the Defense Manpower Data Center.	Delete
090205.A 090205.B 090206.A.1 090206.B 090207.A	Deletes reference (bf) to the Federal Information Resources Management Regulation (FIRMR) Bulletin B-2, which was abolished by the General Services Administration (GSA) effective August 7, 1996.	Delete
090205.D	Updates the FEHB Enrollment Reconciliation Clearinghouse System (CLER) data reporting requirements.	Update
090207.D	Deletes entire section with reference to SF 2811 (Transmittal and Summary Report to Carrier-Federal Employees Health Benefits Program).	Delete

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## CHAPTER 9

RECORDS, FILES, AND REPORTS★0901 RECORDS AND FILES090101. Payroll Documentation

A. A voucher shall be prepared for each disbursement or group of disbursements. A duly authorized certifying officer shall certify each voucher before payment. No employee shall certify his or her own disbursements.

1. Deductions for [the Civil Service Retirement System \(CSRS\)](#) and [the Federal Employees Retirement System \(FERS\)](#), life insurance, and health benefit programs with employer contributions are routinely paid to the [Office of Personnel Management \(OPM\)](#) each pay period. The [Standard Form \(SF\) 2812A](#) (Report of Withholdings and Contributions for Health Benefits By Enrollment Code) shall be used to report these deductions. A consolidated SF 2812A shall be submitted biweekly to OPM by the Retirement Insurance Transfer System (RITS).

2. Federal income, Social Security, and Medicare taxes withheld shall be paid to the [Internal Revenue Service \(IRS\)](#) as provided by the [Treasury Financial Manual \(TFM\)](#) and the [IRS Publication 15 \(Circular E\), Employer's Tax Guide](#). State or city/local income taxes withheld shall be paid to the appropriate taxing authority in accordance with the TFM.

3. Payroll deductions and employer contributions for the [Thrift Savings Plan \(TSP\)](#) and TSP loan repayments shall be paid to the [TSP Record Keeping Service Provider](#).

4. All other amounts withheld shall be paid in accordance with regulations or instructions furnished by the employee.

B. Payments to those for whom deductions are authorized to be paid shall be reconciled on a cyclical basis, at least annually, with the amounts withheld plus the related employer contributions, if any, as shown by the pay or other records. This procedure is necessary to determine whether the correct amounts are being reported to those authorized to receive deductions and contributions that are deducted from the employee's pay.

1. The amounts reported on the annual [IRS Form W-2](#) (Wage and Tax Statement) and furnished to each individual shall agree with the total amounts withheld during the year as shown by the civilian payroll office records.

2. As an integral part of the Department of Defense (DoD) financial accounting systems, a related control account and a [SF 2806](#) (Individual Retirement Record CSRS) and a [SF 3100A](#) (Individual Retirement Record FERS) shall be maintained in accordance with OPM requirements for each civilian employee for whom retirement deductions are made.

3. A master employee record shall be kept for each employee for whom savings bond deductions are made, showing the deductions, purchases, or refunds as well as unapplied balances.

4. Each DoD civilian payroll office shall keep a record of the total amounts withheld from employees' salaries and the total amount of the employer's contributions for group life insurance for each calendar year. These records shall be kept in a ledger or other appropriate form or shall be represented by file copies of vouchers from which such information has been reported to OPM.

5. A record of employee deductions and the employer's contributions for health benefits shall be kept by each enrollment code number. The enrollee data included in this record shall be submitted by the payroll office and by the health benefit carrier to the National Finance Center's (NFC) Federal Employees Health Benefits (FEHB) Centralized Enrollment Reconciliation Clearinghouse (CLER) System on a quarterly basis. The civilian personnel and payroll offices shall review the error codes identified in the CLER system and resolve the discrepancies. The discrepancies are resolved by comparing the health benefits coverage reported by the payroll office, the health benefits coverage reported by the carriers, the [SF 2809](#) (Health Benefits Election Form), and the [SF 2810](#) (Notice of Change in Health Benefits Enrollment) sent in support of the coverage.

6. Payroll records will provide a clear audit trail from the gross pay calculation to the net pay received by the employee by pay period and by year-to-date totals.

7. A record shall be kept for each employee for whom TSP deductions and agency contributions to TSP are made.

090102. Payroll Records Required or Retroactive Computations Involving Former Civilian Payroll Offices

A. When retroactive payroll computations are required that involves one or more former civilian payroll offices, the consolidated civilian payroll office has overall responsibility for the adjustment process. If it is determined that a former payroll office is involved, then the consolidated civilian payroll office shall be responsible for contacting each former payroll office to obtain the necessary information.

B. If the consolidated civilian payroll office is unable to obtain documentation necessary to perform the retroactive calculation, then the following steps can be taken:

1. Request Archived Documents From the National Personnel Records Center (NPRC). When copies of the [SF 135 \(Records Transmittal and Receipt\)](#) are unavailable at either the former or consolidated offices, the consolidated civilian payroll office shall complete a [National Archives and Records Administration \(NARA\) Optional Form 11, \(Reference Request – Federal Records Centers\)](#) with all available information. Include in the description and remarks section the employee's name, [Social Security number \(SSN\)](#), known places of employment, names and payroll office numbers of applicable civilian payroll offices, and year(s) for which the records

are requested. Forward the form to [NPRC](#), Civilian Personnel Records, 111 Winnebago Street, St. Louis, Missouri 63118-4126.

2. Contact the Appropriate Human Resources Organization (HRO). If the NPRC cannot locate the records, then the civilian payroll office shall prepare a memorandum to the appropriate HRO requesting copies of the [SF 50 \(Notification of Personnel Actions\)](#) or other related pay and/or leave information. Since there may have been consolidations of both civilian payroll and the appropriate HRO prior to the [Defense Civilian Pay System](#) consolidations, it is imperative that both offices work together to obtain information that will assist in the determination of pay and leave adjustments for the employee.

3. Contact the Employee. If the civilian payroll office cannot locate documentation from the NPRC or the appropriate HRO, then contact the employee for the necessary documentation. If the employee has copies of the SF 50 and/or the [Leave and Earnings Statements \(LES\)](#), then the civilian payroll office can accept this information and use it to reconstruct the pay and or leave records.

4. Contact OPM. If the transmittal letters to the OPM and/or copies of the retirement records cannot be located, then the civilian payroll office can submit a request to OPM in writing to procure the necessary copies of the records. The information on the retirement records can also be used for reconstruction of pay information for adjustments.

#### ★0902 REPORTS

090201. General. DoD civilian payroll systems must support the various legal and regulatory requirements by generating reports at regular intervals on an as-needed basis or by producing reports to meet special requirements. They also shall support management by generating reports that provide the necessary information to ensure the system's integrity. Under the provisions of the Government Accountability Office (GAO) publication [Maintaining Effective Control Over Employee Time and Attendance Reporting, GAO-03-352G](#), reports shall be:

A. Prepared accurately and promptly, and distributed to the appropriate recipients to ensure receipt when the information will be of maximum benefit.

B. Based on, supported by, and periodically validated against appropriate detailed information in the payroll system.

C. Sent in a timely manner to officials who authorized, or were responsible for, processed payroll transactions, and reviewed by those officials for completeness and accuracy. Producers of these reports are responsible for correcting errors due to inaccurate reading or entering of data. Discrepancies in reporting, transmitting, or depositing funds will be resolved promptly.

D. Discussed periodically with users and modified or eliminated as appropriate to meet user needs.

E. Retained and disposed of in accordance with [General Records Schedule 2](#), with sensitive data as defined by [Title 5, Code of Federal Regulations \(C.F.R.\), part 2504](#), and handled in accordance with the provisions of the Privacy Act.

090202. As-Required Reports

A. Income and Employment Tax Reports. Submit these reports to cities/localities that have an agreement with the Secretary of the Treasury and to cities/localities where voluntary deductions have been taken from employees. Send the reports to the city/local taxing authorities based on the frequency prescribed by each municipality.

B. State Income Tax Reports. These reports are required by states that have reached an agreement with the Secretary of the Treasury. Submit these reports to the state taxing authorities based on the frequency prescribed by each state.

C. Report on Transfer of Employee

1. When an employee transfers within the Department to another civilian payroll office or to another Federal Agency, the losing civilian payroll office prepares an [SF 1150](#) (Record of Leave Data) at the time of separation. All blocks on the [SF 1150](#) pertinent to the employee must be completed accurately (see Figure 9-1). This form is used to report transferred leave balances and other pertinent information for the employee. This information is included under the Remarks section of the form. This includes, but is not limited to, information on the employee's year-to-date wages for Social Security and/or Medicare tax purposes, year-to-date TSP deductions, last deduction for FEHB and [Federal Employees Government Life Insurance \(FEGLI\)](#), date through which the insurance deductions were made, and overseas or territorial differential data. A mechanized [SF 1150](#) shall include the information contained in the printed standard form.

a. After the losing civilian payroll office completes the SF 1150, it is forwarded to the losing HRO. The losing HRO includes it in the employee's Official Personnel Folder (OPF) and forwards it to the gaining HRO. After the [SF 1150](#) is received by the gaining HRO, it is forwarded to the gaining civilian payroll office.

b. To expedite the forwarding of the [SF 1150](#) within the Department, the losing civilian payroll office shall forward a copy of the SF 1150 to the gaining civilian payroll office, if known, at the time the original SF 1150 is forwarded to the losing HRO. Upon receipt of the original SF 1150, the gaining civilian payroll office must verify that the [SF 1150](#) data has not previously been recorded in the payroll system. The losing civilian payroll office retains a duplicate copy of the SF 1150 for audit purposes.

c. The current civilian payroll office is responsible for leave adjustments over 3 years old, and not the losing civilian payroll office.

2. Delayed Receipt of SF 1150. If the OPF containing the [SF 1150](#) is delayed in reaching the appropriate gaining HRO, and the employee is taking leave, then the

gaining civilian payroll office is responsible for determining the employee's leave balance. If necessary, the leave balance can be requested electronically or by fax. This information is subject to the Privacy Act and handled accordingly. The gaining civilian payroll office can use the leave balance shown on the employee's last LES, subject to verification upon receipt of the SF 1150.

3. [Office of Personnel Management Form 630 \(OPM 630 - Application to Become a Leave Recipient Under the Voluntary Leave Transfer Program\)](#). Use version A, B, or C as appropriate for the Voluntary Leave Transfer Program action requested. This form records the transfer of leave for leave recipients covered by the Voluntary Leave Transfer Program. The [OPM 630](#) is used when a current leave recipient transfers to another civilian payroll office or Federal agency without a break in service. It will be attached to the [SF 1150](#).

D. [Request for Wage and Separation Information](#). The civilian payroll office shall report wage data to the appropriate HRO (Human Resources Office) in accordance with Volume 8, Chapter 6, section [0601](#). A file copy of all data furnished to the appropriate HRO is maintained for 2 years in accordance with the [General Records Schedule 2](#), and then destroyed.

E. [SF 2806 and SF 3100A](#). In accordance with Volume 8, Chapter 4, section [0403](#), the civilian payroll office will prepare and maintain the [SF 2806](#) and the [SF 3100A](#).

F. [IRS Form W-2c \(Corrected Wage and Tax Statement\)](#) and [IRS Form W-3 \(Transmittal of Wage and Tax Statements\)](#).

1. Prepare an [IRS Form W-2c](#) in accordance with [Circular E](#) to correct prior year wages and tax withholdings as applicable. Send copies to the employee and copy A to the [Social Security Administration](#) (SSA). Send a separate [IRS Form W-3](#) with the corrected IRS Form W-2c to the SSA upon completion of the correction procedures.

2. Retain the employer's copy of the Form W-2c in the payroll office.

3. Prepare an [IRS Form 941c](#) (Supporting Statement to Correct Information Previously Reported on the Employer's Federal Tax Return) to adjust the gross wages subject to Social Security and/or Medicare taxes.

4. Attach an [IRS Form 941c](#) to the current quarterly [IRS Form 941](#) (Employer's Quarterly Federal Tax Return) and enter the amount of the adjustment on the IRS Form 941. Retain copies of the two forms in the civilian payroll office.

5. Keep a copy of [IRS Form W-2c](#) and [IRS Form 941c](#) in the current year quarterly tax folder. (This is used to balance annual Federal tax deposits.)

#### 090203. [Biweekly Reports](#)

A. [Leave and Earning Statement \(LES\)](#). The LES shall show gross pay, deductions, net pay, and employer contributions for the current pay period and cumulative totals for the current year. The LES will reflect the accrued and used leave balances for the pay period and

year-to-date values. The LES shall be made available to employees through accessing myPay, or mailed to the employee's non-work address every pay period.

B. SF 2812A (Report of Withholdings and Contributions for Health Benefits by Enrollment Code). The amount collected for employee retirement (CSRS and FERS), FEHB, and FEGLI deductions, military service deposits, reemployment offsets, and the agency's contributions for retirement (CSRS and FERS), FEHB, and FEGLI are transferred to OPM. Under procedures prescribed by OPM, the civilian payroll office uses a "no-check-issue" procedure as the means of payment to OPM. Funds are transferred to OPM using the SF 2812A. The SF 2812A reports the total employee deductions and agency contributions for health benefits by health benefits plan enrollment code for the pay period.

C. Retirement Insurance Transfer System (RITS)

1. RITS is a subsystem for the Intragovernmental Payments and Collections (IPAC) System developed by OPM and the Department of the Treasury to report civilian retirement and insurance contributions. The automated RITS interface with the payroll system replaces the manual submission to OPM of the SF 2812.

2. To process the RITS transactions, the civilian payroll office shall provide the disbursing office with the payroll system-generated hard copy of the DD Form 592 (Payroll for Personal Services-Certification and Summary), the SF 2812A, and, if applicable, any disbursement vouchers for cash payments.

a. Cash payments received from employees, such as military deposits and health benefits payments, are considered current transactions. The funds are collected and disbursed from the deposit fund account 97X6875 (Suspense). The total of the DD Form 592 and cash disbursement voucher should equal the total of the SF 2812A. Cash collections for health benefit indebtedness received from pay accounts not carried forward from former payroll offices must be reported to OPM separately on a supplemental SF 2812A using the Off-Line Bulk Data Transfer RITS software.

b. The disbursing office shall ensure the voucher amounts agree and the vouchers contain proper certifying signatures before authorizing the transmission of the file to OPM. The delay between the payroll system file creation and transmission is a necessary step in the process to establish adequate internal controls for the disbursement of Government funds. If the file is transmitted before the payment date, then OPM shall warehouse the data until the settlement date.

c. The IPAC transaction is a direct payment to OPM. Report the transaction on the SF 1219 (Statement of Accountability). The civilian payroll office no longer charges account 24X8135 to offset the SF 2812A payment.

d. The disbursing office generally can confirm the transactions in 1 to 2 workdays following the IPAC payment date by accessing the IPAC system and selecting number 6, Print Bills, charged to the payroll office Agency Locator Code. The system provides

prompts to enter data that identifies the report to print. Cite the confirmed IPAC document reference number on the original vouchers to show payment via IPAC.

3. RITS provides the capability to report on a regular biweekly basis, as well as to report adjustments in a supplemental off-cycle mode. Reporting during the regular biweekly cycle is the preferred method, and automated capabilities of the payroll system must be fully utilized in order to do so. Use of a supplemental reporting cycle should be limited to the greatest extent possible.

4. Consolidated civilian payroll offices using RITS may have the occasion to report adjustments applicable to former payroll offices as well as adjustments applicable to the consolidated office. The following procedures for these situations have been developed:

a. Adjustments for Accounts That Have Not Been Transferred to the Consolidated Civilian Payroll Office. These accounts were inactive on former payroll office records and did not convert to the consolidated office. Responsibility for these adjustments has been affixed with the consolidated payroll operation as a part of the DFAS civilian payroll concept of operations. These adjustments could involve correction of a retirement plan or cash collection for military deposits or health benefit indebtedness.

(1) Retirement Plan Correction. These adjustments shall be reported to the OPM via a hard-copy [SF 2812A](#) citing the Payroll Office Number that originally reported the deductions and contributions. Corrected retirement records and registers citing the former payroll office shall be prepared and forwarded to the OPM. Copies of the SF 2812A, registers, and records shall be forwarded to the departmental reporter for the former payroll office so that cumulative balances may be adjusted.

(2) Cash Collections for Military Deposits. Cash collections for military deposits must be reported via a hard-copy [SF 2812A](#) citing the Payroll Office Number that originally reported the deductions and contributions. Corrected retirement records and registers citing the former payroll office shall be prepared and forwarded to the OPM. Copies of the SF 2812A, registers, and records shall be forwarded to the departmental reporter for the former payroll office so that cumulative balances may be adjusted.

(3) Cash Collections for Health Benefit Indebtedness. Cash collections for health benefit indebtedness should be reported via the RITS as a supplemental [SF 2812A](#) from the consolidated payroll office using the consolidated Payroll Office Number.

b. Adjustments for Accounts Which Have Been Transferred to the Consolidated Civilian Payroll Office. These accounts were active on former civilian payroll office records and converted to the consolidated office. Adjustments may be for accounts that have become inactive since consolidation or for those still in an active status. Responsibility for these adjustments has been affixed with the consolidated payroll operation as a part of the DFAS payroll concept of operations. Records for both the former and consolidated payroll offices may have to be corrected, depending on the effective date of the correction involved.

(1) Retirement Plan Correction. The adjustment may involve both hard-copy reporting via the [SF 2812A](#) and reporting via RITS. Adjustments that are effective prior to the transfer to the consolidated office shall be reported to OPM via the SF 2812A citing the former civilian Payroll Office Number. Corrected retirement records and registers for that portion applicable to the former payroll office must be prepared and forwarded to OPM. A copy of the SF 2812A, registers, and records also shall be forwarded to the departmental reporter for the former civilian payroll office so that cumulative balances may be adjusted. That portion of the adjustment applicable to the consolidated payroll office shall be corrected through the payroll system and reported via the RITS regular biweekly cycle. Adjustments for accounts that have become inactive since consolidation shall be corrected through the payroll system by reactivating the account.

(2) Cash Collections for Military Deposits. Cash collections for military deposits shall be reported via RITS during the regular reporting cycle. Collections for accounts that have become inactive since consolidation must be corrected through the payroll system by reactivating the account. Correction through the payroll system is necessary in order to maintain the proper sequencing of system-assigned register numbers.

(3) Cash Collections for Health Benefit Indebtedness. Cash collections for health benefit indebtedness shall be reported via RITS during the regular biweekly reporting cycle.

D. Form TSP-2 (Certification of Transfer of Funds and Journal Voucher). A “no-check-issue” procedure is used to transfer the amount collected for employees TSP deductions as well as the agency contributions to the NFC. Funds are transferred to NFC using the Form TSP-2.

E. DD Form 592 (Payroll for Personal Services – Certification and Summary). This is a payroll voucher used for certification of the accuracy of the payment. It also provides accounting data in connection with civilian payroll. Clear text appropriation data is in Part II of the DD Form 592 to permit departmental reporting to the Components. This data is in addition to the unique job order data.

F. Civilian Employment Expense Reports. In support of [DoD Instruction 7720.22](#) (Report of Work-Years and Personnel Costs for DoD Civilian Employment), the civilian payroll office shall gather information on the costs of civilian employment. This financial and statistical information serves as the basis for budget and apportionment estimates and is used for reporting such estimates to the Office of Management and Budget (OMB) and the Office of the Secretary of Defense. The civilian payroll office provides this cost information biweekly as feeder data.

G. Reports of Salary Offsets for Non-DoD Federal Agencies

1. Report of Collections. The civilian payroll office shall forward a biweekly report to each creditor agency of the collections made for the pay period. This report shall include, at a minimum, the non-DoD agency to which the collections apply, the civilian

payroll office name and address, the employee's name, the amount collected for each employee, the time frame for which the collection applies, and the total amount of collections remitted to the non-DoD agency.

2. Report of Employees with Salary Offset. The civilian payroll office forwards a biweekly report of employees with salary offsets for non-DoD Federal agencies to the DFAS site that originally forwarded the salary offset request to the civilian payroll office. This report shall include, at a minimum, the employee's name, SSN, creditor agency, amount of the last biweekly collection amount, pay date of the last collection, and the debt balance amount. In the case of employees with more than one debt to a non-DoD Federal agency, the information required in this paragraph shall be provided for each debt.

H. Reporting Union Dues to Labor Organizations or Associations of Management Officials or Supervisors. Each pay period, the civilian payroll office shall prepare a listing for each recipient of withheld dues. At a minimum, the listing shall include the name and address of the civilian payroll office, the labor organization or association for which the listing pertains, employees' names and amount of dues deducted for each, total amount collected, and system-generated remarks that explain the lack of deductions.

I. Combined Federal Campaign (CFC) Report

1. The payroll office shall provide a remittance report to each CFC organization to include:

- a. The employing agency, e.g., Army, Navy, Air Force.
- b. The number of employees with a deduction by employing agency.
- c. The total pay period amount deducted.
- d. The pay period date of the CFC data.

2. A summary report by CFC organization indicating the total number of employees with deductions, the amount deducted for all employing agencies, and the payroll office will retain the pay period date. See [5 C.F.R. 950.901](#).

090204. Monthly Reports

A. Manpower and Funding Report. See subparagraph [090203.F](#) for additional information.

B. Full-Time Equivalent or Work-Year Reporting. The civilian payroll office shall provide feeder data to the Defense Manpower Data Center for reporting to OMB.

090205. Quarterly Reports

A. Continuation of Pay (COP) for Disabling, Job-Related Traumatic Injuries Sustained by Federal Employees. The Department of Labor requires a quarterly report on COP. The requirement was established by 20 C.F.R. 10.200 and applies to all civilian payroll offices, including National Guard units.

B. Employment Statistics Program. Upon request, the civilian payroll office furnishes feeder data to the appropriate HRO on total wages paid to civilian employees for specific calendar quarters. The appropriate HRO shall prepare and submit the final report.

C. IRS Form 941 (Employer's Quarterly Federal Tax Return). Each civilian payroll office shall report tax payment information to the IRS on IRS Form 941. The report shall be completed and filed by the due date established by the IRS. This is normally the end of the month following the close of the quarter. If all the taxes for the quarter are deposited when due, then file the IRS Form 941 by the 10th day of the second month following the close of the quarter. The tax payment information required under Schedule B (Record of Federal Tax Deposits) shall come from the payment records. The total amount of tax payments during a quarter shall agree with the total taxes due, with no further payment required to be made with IRS Form 941. IRS Form 941 can be obtained from the nearest IRS office.

1. Civilian payroll offices with the capability shall utilize FEDTAX to report IRS Form 941 data to the IRS. FEDTAX is a Department of the Treasury developed software application that utilizes the Government On-Line Accounting Link System to eliminate hard-copy reporting of IRS Form 941 quarterly while issuing U.S. Treasury checks to the IRS.

2. The civilian payroll office forwards the IRS disbursement vouchers (i.e., the SF 1049 (Public Voucher for Refunds)) to the disbursing office at an agreed-upon time preceding the payment date for transmitting the voucher data through FEDTAX to the IRS.

3. The disbursing office returns the IRS Form 941 printout to the civilian payroll office the day following each IRS disbursement. This printout reflects the cumulative totals for the quarter.

4. The civilian payroll office corrects any discrepancies as needed.

D. Health Benefits Reconciliation Data File. Each quarter, Federal Employees Health Benefit Enrollment Reconciliation Clearinghouse (FEHB CLER) data shall be reported to the National Finance Center (NFC), the contractor chosen by OPM for implementing a system to reconcile health benefits data for government agencies. The quarterly report of enrollees shall include the enrollees' names, the total amount for employee deductions, and the total amount for employer contributions. The quarterly report shall include enrollment data for all health plans for the payroll paid during the 1st through the 15th of March, June, September, and December. If there are two payrolls paid during that period, then the civilian payroll office shall report only enrollment data for the last payroll paid. The data in this report shall first be sorted by FEHB enrollment code and then SSN. The report shall provide a subtotal for each enrollment code and a grand total for each plan.

E. Transportation Fringe Benefits. Public Law 102-486 requires employers to report the value of fringe benefits as taxable income for amounts that exceed the established IRS threshold. See paragraph [031502](#) of this volume for additional information. The parking fringe benefit valuation shall be reported by the employing activity directly to the servicing civilian payroll office on a quarterly basis to ensure proper reporting of income and collection of taxable wages on the IRS Form W-2. The monthly value of the fringe benefit and the reportable taxable benefit shall be included in the report.

F. Civilian Direct Deposit (DD) Participation Report. When directed, the civilian payroll office shall furnish data to the appropriate functional organization on civilian employees participating in DD/Electronic Funds Transfer (EFT). This feeder-type information is used by DoD managers to report payment volumes and the percentage of payments made by EFT to the Department of the Treasury Financial Management Service within 25 days after the end of each quarter.

090206. Semiannual Reports

A. U.S. Savings Bonds Payroll Savings Report

1. In accordance with [Volume 5, Chapter 2](#) of this Regulation, the consolidated civilian payroll offices shall provide feeder-type data on bond participation statistics to the recipients in subparagraph [090206.A.2](#). This data shall be submitted twice yearly on or before the 25th day following the end of each semiannual calendar period (March 31 or September 30). The report shall include the following:

- a. Pay period ending date
- b. The reporting payroll office
- c. Summarized data by Component by Geographic Location
- d. A column with the total number of employees
- e. A column with the number of employees enrolled in the payroll savings plan
- f. A column with the percentage participation
- g. A column with the total dollar amount withheld from employees for the pay period.

2. The civilian payroll offices shall submit the report to the following:

- a. For Department of Army activities:

U.S. Army Finance Command  
Attn: SFFM-FC-OD  
8899 East 56th Street  
Indianapolis, IN 46249-3060

- b. For Department of Navy activities:

Administrator  
Navy Savings Bond Program  
Bureau of Naval Personnel  
(PERS 662J)  
2 Navy Annex  
Washington, DC 20370-6620

- c. For Department of Air Force activities:

HQ AFPC/DPSTS5  
550 C Street West, Suite 35  
Randolph AFB, TX 78150-4737

B. Report of Withholdings and Contributions for Retirement, Group Life Insurance, and Employees Health Benefits. The OPM has requirements for a semiannual headcount required for the last pay period paid during the 1st through the 15th of March and September, in conjunction with the quarterly reporting of enrollment in all health benefits plans (see subparagraph 090205.D). The OPM Benefits Administration Letter (BAL) contains instructions for completing the semiannual head count. The OPM Form 1523 must be attached to and submitted with the SF 2812A covering the same period.

090207. Annual Reports

A. Report of Work Years and Personnel Cost. This report provides information required by the OMB to estimate the cost of proposed Federal pay increases, evaluate the financial effects of proposed legislation on civilian personnel compensation and benefits, and prepare analysis of pay and personnel benefits of Federal employees. The consolidated civilian payroll office provides feeder-type data on the leave data for part C of this report.

B. Report of Personnel and Payroll Outlays by Operating Locations, Report Control Symbol (RCS): DD-DA&M(A) 1600. The civilian payroll office provides system-generated, feeder-type information in accordance with DoD Instruction 7710.3. (Reporting of Personnel and Payroll Outlays by Operating Location). This report contains statistical information on civilian employment and DoD payroll outlays by location.

C. Wage and Tax Statements

1. Wage and Tax Statements to SSA. IRS Form W-2 is used to report taxable income to the SSA and the IRS. The civilian payroll office shall issue a Form W-2 to employees no later than January 31 of the year following the applicable tax (calendar) year. This also applies to employees who died or separated during the year. Individuals may request the form at an earlier date by making their request in writing to the civilian payroll office. In such instances, the form is to be issued within 30 calendar days of receipt of the request or of the final payment, whichever is later. The DoD civilian payroll offices are required to use the DFAS-approved standardized IRS Form W-2 each year.

2. Wage and Tax Statements to States

a. The civilian payroll office provides this information to states that have Treasury-state withholding agreements.

b. The civilian payroll office provides annual information returns on IRS Form W-2. (Other forms prescribed by states shall not be used.)

c. Reports to states for wages earned and taxes withheld shall be submitted as required by the reporting requirements for each state. Reports shall include:

(1) Employees employed in the state and subject to tax (whether or not tax is withheld).

(2) Employees who have established voluntary allotments for that state's income tax.

d. The civilian payroll office includes in the returns only the information on IRS Form W-2: employee name, address, SSN, wages, and taxes withheld, if any.

e. The civilian payroll office shall submit IRS Forms W-2 or magnetic tape report to states. If the state taxing authorities have agreed to accept magnetic tape, then the civilian payroll office shall submit the information on a separate tape file. The civilian payroll office shall file all returns in accordance with instructions issued by the state taxing authorities. The civilian payroll office must request approval from state agencies before reporting by magnetic tape. Civilian payroll offices can get a list of state agency contacts from the regional SSA office or from SSA, P.O. Box 2137, Baltimore, Maryland 21203.

f. The civilian payroll office may have to report information to more than one taxing authority for the same employee. If so, it shall supply a copy of IRS Form W-2 to the proper taxing authorities on request. Those authorities will decide if the employee is liable for any tax.

g. A state requirement to file information returns monthly does not affect existing arrangements to submit IRS Form W-2 only once a year.

3. Wage and Tax Statements to Cities or Other Localities

a. The civilian payroll office provides this information to cities or localities that have Treasury-city or locality withholding agreements and to cities or localities where voluntary deductions have been made.

b. The civilian payroll office provides annual returns on IRS Form W-2. (Other forms prescribed by cities or localities shall not be used.) Reports shall include:

(1) Employees employed in the city or locality and subject to tax (whether or not tax is withheld).

(2) Employees who have established voluntary allotments for that city or locality's income tax.

c. The civilian payroll office includes in the returns only the information on IRS Form W-2: employee name, address, SSN, wages and taxes withheld, if any.

d. The civilian payroll office shall submit IRS Form W-2 or magnetic tape to report to cities or localities. If the city or locality taxing authorities have agreed to accept magnetic tape, then the civilian payroll office shall submit the information on a separate tape file. The civilian payroll office shall file all returns in accordance with instructions issued by the city or locality taxing authorities. The civilian payroll office must request approval from city or local agencies before reporting by magnetic tape.

e. A city or locality requirement to file information returns monthly does not affect existing arrangements to submit IRS Form W-2 only once a year.

4. Wage and Tax Statements to Employees

a. The civilian payroll office must give annual [IRS Form W-2](#) to:

(1) Employees subject to mandatory withholding.

(2) Employees subject to the tax, but not the withholding, because they do not reside in the state in which the city or locality is located – this includes those who did not elect voluntary withholding.

(3) Employees subject to the tax, but not the withholding, because their regular place of duty is outside the city or locality, if they have elected voluntary withholding.

b. The civilian payroll office shall mail annual wage and tax information returns to each employee's non-work address by January 31 of the next year. The IRS Form W-2 shall include the:

- (1) Employee's name, SSN, and address.
- (2) Wages subject to Social Security/Medicare, Federal, state, city, or local withholding.
- (3) Social Security and/or Medicare, Federal, state, or local tax withheld, if any.
- (4) Name of state, city, or county.
- (5) City-or-county assigned Employer Identification Number.

c. The civilian payroll office shall mail corrections to the annual wage and tax information returns to an employee's non-work address as soon as an error is discovered. Refer to subparagraph 090202.F of this chapter for information on the [\*\*IRS Form W-2c\*\*](#) and [\*\*IRS Form W-3\*\*](#).

RECORD OF LEAVE DATA

1. Name (Last, First, Middle)				2. Social Security Number				3. (For agency use)							
4. Date and Nature of Separation				5. A. Subject to 5 U.S.C. 6304 (B) (45 day leave ceiling)				Yes <input type="checkbox"/> No <input type="checkbox"/>							
				B. Last Date Subject to 5 U.S.C. 6304 (B)				C. Annual Leave Balance as of That Date (Hours)							
6. Total Service for Leave (as of Date of Separation)		More than 15 Years		Less Than 15 Years (show)				Years		Months		Days			
SUMMARY OF ANNUAL AND SICK LEAVE						SUMMARY OF HOME LEAVE									
7. Carryover Balance From Prior Leave		MO.	DAY	YEAR	HOURS		18. Basic Service Period of Months of Continuous Service Abroad:		Date Started	MO.	DAY	YEAR			
Year Ending					Annual	Sick	Restored	Date Completed							
8. Current Leave Year Accrual Through Pay Period Ending (if 90 day restriction applicable, explain in remarks)								19. Current 12 Months Accrual Period Began on		MO.	DAY	YEAR			
9. Total								Hours Absent Without Pay Since That Date							
10. Reduction in Credits, If Any (current year)								20. Current Balance (or accrual) as of		MO.	DAY	YEAR			
11. Total Leave Taken, Current Year Through Date of Separation								Number of Days							
12. Balance								21. Twelve Months Accrual Date as of Date of Separation							
13. Total Hours Paid in Lump Sum (includes hours for holidays)								Number of Days							
14. Salary Rate(s) Per Hour:								22. Dates Leave Used Prior 24 Months		FROM			TO		
15. Lump Sum Leave Dates (if part-time tour, explain in Remarks)			MO.	DAY	YEAR	HOURS		MO.	DAY	YEAR	MO.	DAY	YEAR		
a. Restored		From													
b. Annual Leave Above Ceiling		Thru													
c. Annual Leave Within Ceiling		From													
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ITEM ENTRY

1. Enter name and middle initial of the employee exactly as used on the pay records.
2. Enter employee's SSN.
3. Either leave this blank or enter the data required by the respective payroll system being used, such as the payroll control number.
4. Enter date and nature of separation as shown on the SF 50 effecting separation or transfer.
5. Enter employee's status for leave purposes. Show in the proper block whether the employee is subject to overseas maximum annual leave accumulation. Show ending date of pay period when this stopped and annual leave balance.
6. Check the appropriate block to show employee's total creditable service for leave purposes as of the date of separation or transfer. Show years, months, and days if less than 15 years.
7. Enter ending date of prior leave year and balances of annual, sick, and restored leave brought forward to current leave year.
8. Enter date through which leave was credited and amount of annual and sick leave earned and credited since the beginning of the current year.
9. Enter sum of the prior balances and current accruals.
10. Enter reduction in annual and sick leave credits caused by absences in a nonpay status. If none, then enter "0".
11. Enter number of hours of annual and sick leave taken during the current year through date of separation or transfer as shown in item 4.
12. Enter figures derived by subtracting the total reduction in credits and leave taken from the total figures in item 9. Add "\*" in sick leave balance column and explain in item 24 when sick leave balance is reported to the OPM on SF 2806 for use as a credit in computing annuity.
13. Enter total hours representing lump-sum payment. This includes annual leave, excess annual leave (any amount over employee's ceiling – normally 240 hours), and restored annual leave.

Table 9-1. Instructions for Completing the SF 1150

14. Enter salary rate at which lump-sum payment was computed. If more than one salary rate was involved, then state the number of hours computed at each rate. Also see item 13.
15. Enter inclusive dates and the number of hours included in the lump-sum annual leave period.
16. Enter number of hours of absence in a nonpay status during the leave year in which separated.
17. Enter beginning date of waiting period for next step increase and total number of hours of leave without pay (LWOP), furlough, suspension, and absence without leave (AWOL) since the waiting period began.
18. Enter date of arrival abroad for home leave purposes and date of completion of basic service period.
19. Enter date the current 12-month home leave accrual period began and number of hours in a nonpay status during the current period.
20. Enter date through which home leave was credited and current balance of days of leave earned.
21. Enter rate of accrual for each 12 months of service abroad.
22. Enter dates on which home leave was used during prior 24 months.
23. Enter inclusive dates of regular or special military leave taken during the current calendar year.
24. Enter amount of employee deductions for FEHB and FEGLI. Show date through which last deduction was made. Include FEHB carrier code and enter last day in a pay status.  
Miscellaneous data:
  - a. If nonforeign differential, nonforeign allowance, or foreign differential were paid as a part of the lump-sum payment for leave, then identify the rate(s) and kind of payment by number of hours and calendar dates.
  - b. Show total number of days worked by an intermittent employee as-of date of separation.

Table 9-1. Instructions for Completing the SF 1150 (Continued)

- c. For 700-hour employee, enter “700-Hour Employee,” hours worked, and separation date.
- d. If employee retired and sick leave was reported to OPM for use as a credit in computing annuity, then enter “Sick leave used in computation of annuity and is not available for recredit.”
- e. Enter unused military leave.
- f. Enter the beginning and ending dates of an employee’s 12-month period under Family Medical Leave (FML). Also, enter the total number of hours of LWOP and paid time off under FML for the 12-month period.
- g. If an employee transfers restored annual leave, then indicate the balance of restored leave and the year it will be forfeited. For example:

<u>Restored leave</u>	<u>Forfeit at end of leave year</u>
24	1998
16	1999

- h. If an employee receives a lump-sum payment that includes restored leave, then project the lump-sum leave period in the following sequence; (1) Restored annual leave projected to expire at the end of the current leave year; (2) Excess annual leave;

LUMP-SUM LEAVE DATA

TYPE OF ANNUAL LEAVE	TOTAL HOURS PAID	FROM YR MO DA	TO YR MO DA	FORFEIT AT END OF LEAVE YEAR
Restored	24	91 05 18	91 05 20	1991
Excess	64	91 05 21	91 06 01	1991
Restored	16	91 06 02	91 06 03	1992
Regular	304	91 06 04	91 07 27	

- i. Show the amount of the employee’s year-to-date wages for Social Security and/or Medicare tax and the as-of date.

Table 9-1. Instructions for Completing the SF 1150 (Continued)

- j. Show the amount of the employee’s year-to-date TSP deductions and the as-of date.

- k. Show any other pertinent information on the employee (see subparagraph 090202.C.1).
- 25. Enter the signature of the certifying official.
- 26. Enter the title, address, and telephone number of the certifying official to whom inquiries regarding the form should be directed.
- 27. Enter the date the SF 1150 was prepared.

Table 9-1. Instructions for Completing the SF 1150 (Continued)