

CHAPTER 09

RECORDS, FILES AND REPORTS0901 RECORDS AND FILES090101. Payroll Documentation

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

1. Deductions for CSRS and FERS, life insurance, and health benefit programs together with employer contributions shall be paid to the OPM each pay period. The SF 2812 shall be used to report these deductions. A consolidated SF 2812 shall be submitted biweekly to OPM by facsimile equipment, if available.

2. Federal income, social Security, and Medicare taxes withheld shall be paid to the IRS as provided by the TFM (reference (ag)) and Circular E (reference (i)). State or city/local income taxes withheld shall be paid to the appropriate taxing authority in accordance with the TFM (reference (ag)).

3. Deductions and employer contributions for the TSP and TSP loan repayments shall be paid to the U.S. Department of Agriculture NFC.

4. 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 Form W-2 furnished 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 DoD financial accounting systems, an SF 2806/3100 and a related control account for each civilian employee for whom retirement deductions are made shall be kept in accordance with OPM requirements.

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

4. Each DoD civilian payroll office shall keep, for each calendar year, a record of the total amounts withheld from employees' salaries and the total amount of the employer's contributions for group life insurance. 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 shall be kept by each enrollment code number of the employee deductions and the employees contributions for health benefits. The number of enrollees included in this record shall be reconciled within the payroll office, monthly or more often if necessary, with the number of enrollees in the permanent listing reported to each carrier. The civilian payroll office shall reconcile the names and numbers of employees enrolled, by code, to the carriers' records based on the SFs 2809 and SFs 2810 sent in support of the SFs 2811. This joint reconciliation between the civilian payroll office and the earners shall be accomplished quarterly or, if necessary, more often.

6. The payroll records shall 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.

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 shall also support management by generating reports that provide the necessary information to ensure the system's integrity. Under the provisions of title 6 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies (reference (bg)), 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 shall be reviewed by those officials for completeness and accuracy. However, producers of these reports shall be responsible for correcting errors due to inaccurate reading or inputting of data. Discrepancies in reporting, transmitting, or depositing funds shall 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 the General Records Schedule 2, (reference (g)), with sensitive data as defined by 5 U.S.C. 552a (reference (b)) handled in accordance with the provisions of the Privacy Act (reference (e)).

090202. As-Required Reports

A. City/Local Income and Employment Tax Reports. These reports are submitted to cities/localities that have reached an agreement with the U.S. Secretary of the Treasury and to cities/localities where voluntary deductions have been made from employees. The reports are sent 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 U.S. Secretary of the Treasury. The reports are sent 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 DoD to another civilian payroll office or to another Federal agency, an SF 1150 is prepared by the losing civilian payroll office at the time of separation. All blocks on the SF 1150 pertinent to the employee must be completed accurately (see Table 9-1). In addition to reporting transferred leave balances, this form is used to report other pertinent information for the employee. This pertinent 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 FEGLI, date through which the insurance deductions were made, and overseas or territorial differential data. Mechanized SFs 1150 shall include the information contained in the printed standard form. After the SF 1150 is completed by the losing civilian payroll office, it is forwarded to the losing civilian personnel office. The losing civilian personnel office includes it in the employee's OPF and forwards it to the gaining civilian personnel office. After the SF 1150 is received by the gaining civilian personnel office, it is forwarded to the gaining civilian payroll office.

a. To expedite the forwarding of the SF 1150 within DoD, the losing civilian payroll office shall forward a copy to the gaining civilian payroll office, if known, at the time the

original SF 1150 is forwarded to the losing civilian personnel office. 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.

b. A duplicate copy of the SF 1150 is retained by the losing civilian payroll office for audit purposes.

c. For leave adjustments over 3 years old, the current civilian payroll office is responsible instead of the losing civilian payroll office.

2. Delayed Receipt of SF 1150.

If the OPF containing the SF 1150 is delayed in reaching the gaining civilian personnel office, and the employee is taking leave, the gaining civilian payroll office is responsible for determining the employee's leave balance. If necessary, the leave balance shall be requested by message or facsimile. This information is subject to the Privacy Act (reference (e)) and must be handled in accordance with the provisions of that Act. Also, the gaining civilian payroll office is authorized to use the leave balance shown on the employee's last LES, subject to verification upon receipt of the SF 1150.

3. SF 1150A (addendum to SF 1150). This form records the transfer of leave for leave recipients covered by the voluntary leave transfer program. It must be 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 provides wage data to the civilian personnel office in accordance with section 0601. A file copy of all data furnished to the civilian personnel office is maintained for 2 years in accordance with the General Records Schedule 2 (reference (g)) and then destroyed.

E. SF 2806/3100. The civilian payroll office prepares and maintains the SF 2806/3100 in accordance with section 0403,

090203. Biweekly reports

A. LES. An LES showing gross pay, deductions, and net pay for the current pay period and cumulative totals for the current year, along with leave balances at the end of the pay period and year-to-date, should be mailed to the employee's nonwork address every pay period.

B. SF 2812 and SF 2812A. The amount collected for employee retirement (CSRS and FERS), FEHB, and FEGLI deductions, military service deposits, reemployment offset, 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 2812. The SF 2812A provides 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 On-Line Payment and Collection (OPAC) System developed by the OPM and Treasury to report civilian retirement and insurance contributions. The automated RITS interface with the payroll system replaces the manual submission to the OPM of the SF 2812/2812A.

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 592, Payroll for Personal Services (Certification and Summary), the SF 2812/2812A, and if applicable, any disbursement vouchers for cash payments,

a. Cash payments received from employees for military deposits, health benefits payments, etc., are considered current transactions. The funds are collected and disbursed from the deposit fund account 97X6875, Suspense. The total of the DD 592 and cash disbursement voucher should equal the total of the SF 2812. Cash collections for health benefit indebtedness received from pay accounts not carded forward from former payroll offices must

be reported to OPM separately on a supplemental SF 2812 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, OPM will warehouse the data until the settlement date.

c. The OPAC transaction is a direct payment to OPM. Report the transaction on the SF 1219, Statement of Accountability, by increasing line 2.8 and line 4.1. The civilian payroll office no longer charges account 24X8135 to offset the SF 2812 payment.

d. The disbursing office can generally confirm the transactions on 1 to 2 workdays following the OPAC payment date by accessing the OPAC 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 OPAC document reference number on the original vouchers to show payment by OPAC.

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 adjustment 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 which 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 collections for military deposits or health benefit indebtedness.

(1) Retirement Plan Correction. These adjustment must be reported to OPM via a hard copy SF 2812 citing the Payroll Office Number which originally reported the deductions and contributions. Corrected retirement records and registers citing the former payroll office must also be prepared and forwarded to OPM. Copies of the SF 2812, registers, and records must also be forwarded to the departmental reporter for the former payroll office so that cumulative balances maybe adjusted.

(2) Cash Collections for Military Deposits. Cash collections for military deposits must be reported via a hard copy SF 2812 citing the Payroll Office Number which originally reported the deductions. Corrected retirement records and registers citing the former payroll office must be prepared and forwarded to OPM. Copies of the SF 2812, registers, and records must also 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 RITS as a supplemental SF 2812/2812A from the consolidated payroll office using the consolidated Payroll Office Number.

b. Adjustment 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 which 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 current payroll office may have to be corrected, depending on the effective date of the correction involved.

(1) **Retirement Plan Correction.** These adjustments may involve both hard copy reporting via the SF 2812 and reporting via RITS. Adjustments which are effective prior to the transfer to the consolidated office must be reported to OPM via the SF 2812 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 2812, registers, and records must also 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 must be corrected through the payroll system and reported via the RITS regular biweekly cycle. Adjustments for accounts which have become inactive since consolidation must be corrected through the payroll system by reactivating the account.

(2) **Cash Collections for Military Deposits.** Cash collections for military deposits must be reported via RITS during the regular reporting cycle. Collections for accounts which 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 must 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 employee's 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. 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 (reference (bh)), the civilian payroll office gathers 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 OMB and the Office of the Secretary of Defense. This information also is used for monitoring budget activities at departmental levels. The civilian payroll office either provides this cost information biweekly as feeder data (if a consolidated civilian payroll office) or prepares an expense report on the costs of civilian employment to the Components monthly (if a non-consolidated civilian payroll office).

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

1. **Report of Collections.** The civilian payroll office forwards 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 offset for non-DoD Federal agencies to the DFAS Center which 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 above information 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 as specified in the withholding agreement. 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 discontinued deductions.

090204. Monthly Reports

A. Monthly Report of Federal Civilian Employment. Interagency Report Control Number (IRCN) 1032-OPM-MO. This report is required by OPM and is prepared by each office maintaining operating budget/allotment ledgers. It reports obligations for wages and salaries earned by, and lump-sum leave payments made to, civilian employees and wages and salaries of foreign national, direct-hire personnel. This report has been cleared in accordance with the Federal Information Resources Management Regulation (FIRMR) 201-9.202-2 (reference (bi)), and assigned IRCN 1032-OPM-MO.

B. Manpower and Funding Report. See subparagraph 090203.F.

090205. Quarterly Reports

A. Continuation of Pay for Disabling. Job Related Traumatic Injuries Sustained by Federal Employees. IRCN 0063 DOL-QU. The Department of Labor requires a quarterly report on COP. The requirement was established by 20 C.F.R. 10.206 (reference (w)) and applies to all civilian payroll offices including National Guard units. This report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bi)), and assigned IRCN 0063 DOL-QU.

B. Employment Statistics Program. IRCN 0184 DOL-XX. Upon request, the civilian payroll office furnishes feeder data to the civilian personnel office on total wages paid to civilian employees for specific calendar quarters. The civilian personnel office prepares and submits the final report. This report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bi)), and assigned IRCN 0184 DOL-XX.

C. Employer's Quarterly Federal Tax Return, Form 941. Each civilian payroll office shall report tax payment information to the IRS on 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, file the 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 the Form 941. The Form 941 can be obtained from the nearest IRS office.

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

2. The civilian payroll office forwards the IRS disbursement vouchers (i.e., the SF 1049) 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 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.

090206. Semiannual Reports

U.S. Army Finance Command
 Attn: SFFM-FC-DD
 Indianapolis, IN 46249-3060

A. U.S. Savings Bonds Payroll Savings Report, IRCN 0215-TD-SA-T

1. In accordance with Volume 5 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 report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bi)), and assigned IRCN 0215-TD-SA-T. This data shall be submitted twice yearly on or before the 25th day following the end of each semiannual calendar period (31 March or 30 September). The report shall include the following:

- a. Pay period ending date;
- b. The reporting payroll office;
- c. Summarized data by Component with break out by Geographic Location Code;
- 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; and
- g. A column with the total dollar amount withheld from employees for the pay period.

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

- a. For Air Force activities:

HQ AFMPC/DPMASC
 550 C St. West, Suite 12
 Randolph AFB, TX 78150-4714

- b. For Army activities:

- c. For Department of Navy

activities:

Administrator
 Navy Savings Bond Program
 Navy Military Personnel Command
 (NMPC-64CC)
 Washington, DC 20370-5640

B. Report of Withholding and Contributions for Retirement, Group Life Insurance, and Employees Health Benefits, IRCN 1064 OPM-AN. OPM has requirements for a semiannual headcount required for the last pay period paid during the 1st through the 15th of March and September. OPM's Payroll Office Letters contain line-by-line instructions for completing the headcount together with illustrative examples of data OPM requires. OPM Form 1523 must be attached to and submitted with the SF 2812 and SF 2812A covering the same period. This report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bi)), and assigned IRCN 1064 OPM-AN.

C. Civilian Direct Deposit Participation Report. When directed, the civilian payroll office furnishes data to the appropriate functional organization on civilian employees participating in DD/EFT. This feeder-type information is used by DoD managers to report to the Treasury Department's Financial Management Service payment volumes stratified by payment mechanism (such as cash, Treasury Department check and direct deposit/EFT salary payments). The DoD report is due to the Treasury Department within 30 days following the end of March and September of each year.

D. Semiannual Report of Enrollees in Prepaid Health Benefit Plans. A semiannual report of enrollees in prepaid plans is attached to the SF 2812, listing enrollees' names and total money (withholdings and contribution). The semiannual report shall include enrollment data for prepaid plans for the payroll paid during the 1st through the 15th of March and September. If there are two payrolls paid during that period,

the civilian payroll office shall only report 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. The number reported should reconcile to the SFs 2811.

090207. Annual Reports

A. Report of Work-Years and Personnel Cost, IRCN 0197-OPM-AN. This report provides information OMB requires 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. This report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bi)), and assigned IRCN 1097 OPM-AN.

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 (reference (bj)). 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. Form W-2 is used to report taxable income to the SSA and 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. Civilian payroll offices in the DoD are required to use the DFAS approved standardized 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 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); and

(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 Forms W-2: employee's name, address, SSN, wages and taxes withheld, if any.

e. The civilian payroll office shall submit Forms W-2 or magnetic tape to report to States. If the State taxing authorities have agreed to accept magnetic tape, 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, MD 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 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 Forms 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/localities that have Treasury-city/locality withholding agreements and to cities/localities where voluntary deductions have been made.

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

(1) Employees employed in the City/locality and subject to tax (whether or not tax is withheld); and

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

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

d. The civilian payroll office shall submit Forms W-2 or magnetic tape to report to cities/localities. If the city or locality taxing authorities have agreed to accept magnetic tape, 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 and 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 Forms W-2 only once a year.

4. Wage and Tax Statements To Employees

a. The civilian payroll office must give annual Forms 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-and

(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 nonwork address by January 31 of the next year. The Form W-2 shall include:

(1) Employee's name, SSN, and address.

(2) Wages subject to Social Security/Medicare, Federal, State, city or local withholding.

(3) Social Security/Medicare, Federal, State, city or local tax withheld, if any.

(4) Name of State, city or county.

(5) City or county assigned EIN.

D. SF 2811

1. The SF 2811 transmits SFs 2809/2810 to the FEHB carriers. It is also used to reconcile carrier and civilian payroll office enrollment records.

2. The civilian payroll office prepares an original and two copies of the SF 2811 to cover the transmittal of SFs 2809/2810 that are accumulated for no more than 1 week.

Transmittal of these forms should not be delayed to coincide with applicable payroll deductions. The SF 2811 is prepared as follows:

a. Carrier's Name, Address, and Code. Indicate the carrier's name, address and code from the OPM Payroll Office Letters issued annually that transmit FEHB information. The carrier code is the first two digits of the enrollment code.

b. Payroll Office Number.

c. Report Number. The SF 2811 "report number" begins with a two-digit number designating the calendar year and runs in numerical sequence starting with number 1. Thus, 93-1 would be the number of the first SF 2811 sent on or after January 1, 1993. The second SF 2811 in that year would be 93-2. Begin a new series of numbered transmittals starting with the number 1 with the first transmittal in the calendar year. Use a separate numbering series for each earner.

d. Date of Report. Indicate the transmission date of the SF 2811.

e. Part A, Transmittal. Record in the spaces provided the number of SFs 2809/2810 being transmitted.

f. Part B, Summary Report of Number of Enrollees:

(1) Enrollees From Last Report. Enter the numbers shown on line "Total Enrollees" from the prior report.

(2) Sorting. To facilitate preparation of the report and assist the carrier, sort SFs 2809/2810 and attach to SF 2811 in the order in which the count is recorded. For example, for new enrollees, sort the SFs 2809 according to the last digit of the enrollment code number. These SFs 2809 would be the first group of attachments. For changes of enrollment code, sort SFs 2809 the same way and make these the second group of attachments. SFs 2810, showing a change in the name of the enrollee (part F) only, are the last attachment, and are not

included in the count under "add" or "deduct" entries explained below.

(3) Add:

(a) New Enrollees (SF 2809). Include employees enrolling for the first time and employees changing from one carrier's plan to another.

(b) Changes in Code (SF 2809). Include employees changing enrollment code number within the same plan (when parts B and C of the SF 2809 show the same earner). The entry on this line should correspond with the code number in part B of the SF 2809.

(c) Transfers in (SF 2810). Include transfers into the payroll office from other payroll offices (part D of the SF 2810).

(d) Other (See Remarks). Report other additions to enrollments not shown on the preceding lines. Examples: reinstatements (part G of the SF 2810); void actions; and corrections in count requested by carrier. Support line entries with a brief explanation under Remarks.

(4) Deduct:

(a) Cancellations (SF 2809). Include voluntary cancellations only (part D, item 2 of the SF 2809).

(b) Changes in Code (SF 2809). Include employees changing enrollment code number with the same plan (when parts B and C of the SF 2809 show the same carrier). The entry on this line should correspond with the code number in part C of the SF 2809. NOTE: The adds and deducts for changes in code must agree in the total column.

(c) Changes in Plan (SF 2809). Include when parts B and C of the SF 2809 are completed to change enrollment from one plan to another.

(d) Terminations (SF 2810). Include when part B of the SF 2810 is completed.

(e) Transfers Out (SF 2810). Used for transfers to another civilian payroll office (part C of the SF 2810).

(f) Other (See Remarks). Report other deductions in enrollments not shown on the five preceding lines. Example: Suspensions (Part F of the SF 2810); void actions; and deduct corrections in count requested by carriers. Support line entries with brief explanation under Remark.

(5) Total Column. For each line, enter total count.

(6) Total Enrollees. Obtain the count on this line for each enrollment code number by deducting the total deducts from the total enrollees from the last report plus adds.

g. Part C, Certification. Show the civilian payroll office name and address as registered with OPM. The civilian payroll office supervisor, or other designated individual, signs the form in the appropriate space.

3. Before sending the SF 2811, the civilian payroll office places the report number in the lower right-hand corner of the carrier's and civilian payroll office's copies of each attached SF 2809/2810.

4. The SF 2811 is distributed as follows:

a. The original and first copy are sent by first class mail to the carrier, supported by the Carrier's copies of the SFs 2809/2810.

b. The second copy, supported by the civilian payroll office's copies of the SFs 2809/2810, is kept for the civilian payroll office's files pending the return of the first copy by the carrier.

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) <input type="checkbox"/> Yes <input type="checkbox"/> No				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 Year Ending		MO	DAY	YEAR	HOURS			18. Basic Service Period of 24 Months of Continuous Service Abroad:		MO	DAY	YEAR	Date Started		Date Completed	
					Annual	Sick	Restored									
8. Current Leave Year Accrued 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)																
11. Total Leave Taken, Current Year Through Date of Separation								20. Current Balance (or accrual) as of		MO	DAY	YEAR				
12. Balance								Number of Days								
13. Total Hours Paid in Lump Sum (includes _____ hours for holidays)								21. Twelve Months Accrual Date as of Date of Separation								
14. Salary Rate(s) Per Hour:								21. Twelve Months Accrual Date as of Date of Separation								
15. Lump Sum Leave Dates (if part-time tour, explain in Remarks)		MO	DAY	YEAR	HOURS			22. Dates Leave Used Prior 24 Months		FROM		TO				
a. Restored		From								MO	DAY	YEAR	MO	DAY	YEAR	
b. Annual Leave Above Ceiling		From														
c. Annual Leave Within Ceiling		From														
		Thru														
		From														
		Thru														
		From														
		Thru														
		From														
		Thru														
ABSENCE WITHOUT PAY								23. During Current Calendar Year		FROM		TO				
16. During Leave Year in Which Separated				Hours				A. Regular—Active Duty or Training		MO	DAY	YEAR	MO	DAY	YEAR	
17. A. Date of Last Equivalent Increase				MO	DAY	YEAR		B. Special—Civil Disturbance								
B. Total AWOP Hours Since Last Equivalent Increase (except during military service and while in receipt of OWOP payments)				Hours												
24. Remarks (include shore leave information, if applicable):																
25. Certified Correct By (Signature)								26. Title, Agency, Address, Telephone Number				27. Date				

1188-113

STANDARD FORM 1188 (REV. 12-77)
 CIVIL SERVICE COMMISSION
 FPMR SUPP. 305-31 AND 305-2

Table 9-1, Instructions for Completing the SF 1150

<u>ITEM</u>	<u>ENTRY</u>
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, 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 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.
14	Enter salary rate at which lump-sum payment was computed. If more than one salary rate was involved, 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 LWOP, furlough, suspension and AWOL since the waiting period began.

Table 9-1, Instructions for Completing the SF 1150 (continued)

- 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, 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.

c. For 700-hour employee, enter "700-Hour Employees," hours worked, and separation date.

d. If employee retired and sick leave was reported to OPM for use as a credit in computing annuity, enter "Sick leave used in computation of annuity and is not available for recredit ."

e. Enter unused military leave.

f. If an employee transfers restored annual leave, 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	1990
16	1992

g. If an employee receives a lump-sum payment that includes restored leave, 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 (3) Restored annual leave projected to expire in other than the current leave year (4) Regular annual leave. Example: An employee separates May 16, 1992, with an annual (regular) leave balance of 368 hours, has a ceiling of 304 hours, and has a restored annual leave balance of 40 hours; 24 hours must be used by January 10, 1991, and 16 hours by January 9, 1992. The information is recorded in block 24 as follows:

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

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	

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

i. Show the amount of the employee's year-to-date TSP deductions and the as of date.

j. 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 of the certifying official, address and telephone number to which 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)