

CHAPTER 9

RECORDS, FILES AND REPORTS0901 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 CSRS and FERS, life insurance, and health benefit programs with employer contributions are routinely 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 the OPM by RITS.

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

3. Deductions and employer contributions for the TSP and TSP loan repayments shall be paid to the 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, a related control account and an SF 2806/3100 for each civilian employee for whom retirement deductions are made shall be kept in accordance with the 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 the OPM.

★ 5. A record of the employee deductions and the employer's contributions for health benefits shall be kept by each enrollment code number. The enrollees included in this record shall be reconciled within the payroll office, quarterly or more often if necessary, with the enrollees reported to each carrier. The civilian payroll office shall reconcile the 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 carriers 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.

★ 090102. Payroll Records Required for 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, the consolidated civilian payroll office shall be responsible for contacting each former payroll office to obtain the necessary information.

★ B. Provided below are procedures to be followed if the consolidated civilian payroll office is unable to obtain documentation necessary to perform the retroactive calculation.

★ 1. Request documents from the National Personnel Records Center (NPRC) for records that should have been archived. When copies of the SF 135 are unavailable at either the former or consolidated offices, the consolidated civilian payroll office shall complete a NARA Optional Form 11 (Reference Request - Federal Records Centers) with all available information. Include in the description and remarks section, the employee's name, 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 63118-4199.

★ 2. Contact the Appropriate Human Resources Organization. If the NPRC cannot locate the records, the civilian payroll office shall prepare a memorandum to the appropriate HRO requesting copies of the SFs 50 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 DCPS

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 is unable to locate documentation from the NPRC or the appropriate HRO, the employee may be contacted for documentation. If the employee has copies of the SFs 50 and/or the LESs, the civilian payroll office can accept this information for use in the reconstruction of 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, the civilian payroll office shall submit a written request to the OPM to obtain copies of these 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 Title 6 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies (reference (bd)), 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 entering 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 shall be submitted to cities/localities that have reached an agreement with the 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 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 Department to another civilian payroll office or to another federal agency, the losing civilian payroll office prepares an SF 1150 at the time of separation. All blocks on the SF 1150 pertinent to the employee must be completed accurately (see Table 9-1). This form shall be 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 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.

★ a. After the losing civilian payroll office completes the SF 1150, shall be is forwarded to the losing HRO. The losing HRO includes it in the employee's Official Personnel Folder (OPF) and forwards 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 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. 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 appropriate gaining HRO, 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 shall 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 shall report wage data to the appropriate HRO in accordance with 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 (reference (g)) and then destroyed.

E. SF 2806/3100. In accordance with section 0403, the civilian payroll office will prepare and maintain the SF 2806/3100.

★ F. Form W-2c and Form W-3.

1. Prepare a Form W-2c (Corrected Wage and Tax Statement) in accordance with IRS Circular E (reference (h)) to correct prior year wages and tax withholdings as applicable. Send copies to the employee and copy A to the SSA. A separate Form W-3 (Transmittal of Wage and Tax Statements) must be sent with the corrected 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 a Form 941c (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 and the Social Security and/or Medicare taxes.

4. Attach the Form 941c to the current quarterly Form 941 and enter the amount of the adjustment on the Form 941. Retain copies of the two forms in the civilian payroll office.

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

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 the OPM. Under procedures prescribed by the OPM, the civilian payroll office uses a no-check-issue procedure as the means of payment to the OPM. Funds are transferred to the OPM using the SF 2812. 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 On-Line Payment and Collection (OPAC) System developed by the 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 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 Form 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 Form 592 and cash disbursement voucher should equal the total of the SF 2812. Cash collections for health benefit indebtedness received from pay accounts not carried forward from former payroll offices must be reported to the 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 the 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, the OPM shall warehouse the data until the settlement date.

c. The OPAC transaction is a direct payment to the 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 generally can 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 via 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 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 2812 citing the Payroll Office Number that originally reported the deductions and contributions. Corrected retirement records and registers citing the former payroll office also shall be prepared and forwarded to the OPM. Copies of the SF 2812, 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 2812 citing the Payroll Office Number that originally reported the deductions. Corrected retirement records and registers citing the former payroll office must be prepared and forwarded to the 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 the RITS as a supplemental SF 2812/2812A 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 2812 and reporting via RITS. Adjustments that are effective prior to the transfer to the consolidated office shall be reported to the 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 the OPM. A copy of the SF 2812, 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 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 (be)), 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 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 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 Center 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 above information shall be provided for each debt.

★ H. Reporting Union Dues to Labor Organizations or Associations of Management Officials or Supervisors. For 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 Report. The payroll office shall provide a remittance report to each CFC organization to include:

1. The employing agency, e.g., Army, Navy, Air Force,
2. The number of employees with a deduction by employing agency,
3. The total pay period amount deducted, and
4. The pay period date of the CFC data.

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 (reference (l)).

★ J. Voluntary Separation Incentive (VSI) Agency Contributions Report

1. Section 1106 of the National Defense Authorization Act for Fiscal Year 1998, P.L. 105-85 (reference (e)), mandates that agencies make certain contributions to the Civil Service Retirement and Disability Fund (CSRDF) due to VSI payments. The Department is required to remit to the OPM for deposit into the CSRDF an amount equal to 15 percent of the final basic pay for all employee who separate on or after October 1, 1997, and receive a VSI payment authorized by 5 U.S.C. 5597 (reference (b)).

2. The reports for the accounting activities and departmental reporters provide information to record obligations and make payment to the OPM.

090204. Monthly Reports

A. Monthly Report of Federal Civilian Employment, Interagency Report Control Number (IRCEN) 1032-OPM-MO. This report is required by the OPM and shall be 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 (bf)), and assigned IRCEN 1032-OPM-MO.

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

★ C. Full-Time Equivalent or Work Year Reporting. The civilian payroll office shall provide feeder data to DMDC for reporting to the OMB.

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 (x)) 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 (bf)), 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 appropriate HRO on total wages paid to civilian employees for specific calendar quarters. The appropriate HRO shall prepare and submit the final report. This report has been cleared in accordance with FIRMR 201-9.202-2 (reference (bf)), 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 a Department of the 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.

★ D. Health Benefits Reconciliation Report. Each payroll office shall send the quarterly report of enrollees to all health plans, listing enrollees' names and total amount (withholdings and 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, the civilian payroll office shall report only enrollment data for the last payroll paid. The data in this report first shall 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 (reference (e)) requires employers to report the value of fringe benefits as taxable income for amounts that exceed the established IRS threshold. See paragraph 031502. 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 on the Form W-2 of income and collection of taxable wages. The monthly value of the fringe benefit and the reportable taxable benefit shall be included in the report.

★ F. Civilian Direct Deposit Participation Report. When directed, the civilian payroll office shall furnish 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 Department of the Treasury Financial Management Service payment volumes and the percentage of payments made by EFT. The DoD report is due to the Department of the Treasury within 25 days following the end of each quarter.

090206. Semiannual Reports

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 (bf)), 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 (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 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 civilian payroll offices shall submit the report to the following:

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a. For Department of Army activities:

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

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b. For Department of Navy activities:

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

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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, IRCN 1064 OPM-AN. The OPM has requirements for a semiannual head count 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 090205.D.). The OPM Payroll Office Letter contains line-by-line instructions for completing the head count together with illustrative examples of data the OPM requires. The 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 (bf)) and assigned IRCN 1064 OPM-AN.

090207. Annual Reports

A. Report of Work-Years and Personnel Cost, IRCN 0197-OPM-AN. This report provides information required by the 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 (bf)), 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 (bg)). 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 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 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, 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 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 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 and/or Medicare, federal, state, or local tax withheld, if any.

(4) Name of state, city or county.

(5) City or county assigned EIN.

★ c. The civilian payroll office shall mail corrections to the annual wage and tax information returns to an employee's nonwork address as soon as an error is discovered. Refer to subparagraph 090202.F. for information on the Form W-2c and Form W-3.

D. SF 2811 (Transmittal and Summary Report to Carrier - Federal Employees Health Benefits Program)

★ 1. The SF 2811 transmits SFs 2809/2810 to the FEHB carriers. In cases where the appropriate HRO forwards the FEHB enrollment changes directly to the carriers, the SF 2811 is not required. Instead, the OPM has approved the use of a special transmittal sheet that provides the following data elements: the employing agency name and address; the number of SFs 2809/2810 transmitted; and a contact person and telephone number for questions concerning the transmittal.

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, 98-1 would be the number of the first SF 2811 sent on or after January 1, 1998. The second SF 2811 in that year would be 98-2. 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 carrier.

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) Sorting. To facilitate preparation of the report and assist the carrier, sort SFs 2809/2810 and attach to the 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.

(2) 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 carrier). 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.

(3) 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 Remarks.

g. Part C, Certification. Show the civilian payroll office name and address as registered with the 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 copies 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 copy of the SF 2809/2810, is kept in the civilian payroll office 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)				Yes		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						Months		Days							
		Less Than 15 Years (show)		Years													
SUMMARY OF ANNUAL AND SICK LEAVE						SUMMARY OF HOME LEAVE											
7. Carryover Balance From Prior Leave		MO.		DAY		YEAR		18. Basic Service Period of Months of Continuous Service Abroad:		MO.		DAY		YEAR			
Year Ending								Date Started									
								Date Completed									
8. Current Leave								19. Current 12 Months Accrual Period Began on		MO.		DAY		YEAR			
Year Accrual Through Pay Period Ending (if 90 day restriction applicable, explain in remarks)																	
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:								Number of Days									
15. Lump Sum Leave Dates (if part-time tour, explain in Remarks)		MO.		DAY		YEAR		22. Dates Leave Used Prior 24 Months		MO.		DAY		YEAR			
a. Restored		From						FROM		MO.		DAY		YEAR			
		Thru															
b. Annual Leave Above Ceiling		From															
		Thru															
c. Annual Leave Within Ceiling		From															
		Thru															
ABSENCE WITHOUT PAY																	
16. During Leave Year in Which Separated				Hours				23. During Current Calendar Year		MO.		DAY		YEAR			
17. A. Date of Last Equivalent Increase				MO.		DAY		YEAR									
B. Total AWOP Hours Since Last Equivalent Increase (except during military service and while in receipt of OWCP payments)				Hours				A. Regular-Active Duty of Training									
								B. Special-Civil Disturbance									
24. Remarks (include shore leave information, if applicable);																	
Last deduction for: FEHB _____ Amt						FICA WGS YTD:											
Code _____						FICA TX YTD:											
Standard FEGLI _____ Amt						BASE PAY YTD:											
Option A FEGLI _____ Amt																	
Option B FEGLI _____ Amt																	
Option C FEGLI _____ Amt																	
Deducted Through																	
25. Certified Correct By: (Signature)						26. Title, Agency, Address, Telephone Number						27. Date					

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

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, 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, 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.
 - 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 Employee," hours worked, and separation date.
- Table 9-1 (Instructions for Completing the SF 1150 (continued))
- d. If employee retired and sick leave was reported to the 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. Enter the beginning and ending dates of an employee's 12-month period under 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, 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, 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: 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:

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	

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

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