

NFC

Procedures



National Finance Center
Office of the Chief Financial Officer
U.S. Department of Agriculture

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Nonautomated Processing

TITLE I
Central Accounting System Manual
CHAPTER 11
Nonautomated Processing

Latest Update Information

Title I, Chapter 28, Section 2, Tax Bulletins (TAXES), Bulletin TAXES 01-3, Federal Income Tax Withholding, dated December 2, 2001, was issued to provide information concerning a change in the flat withholding rate for Federal income taxes withheld on supplemental wages.

The information in this bulletin has been incorporated into the Nonautomated Processing procedure and is summarized below.

Description of Change	Page
Decreases the flat withholding rate for Federal income taxes withheld on supplemental wages from 27.5 percent to 27 percent for student loan repayments and cash awards paid through the manual process.	6 and 22

Changes in the text are identified by “▶◀”.

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About This Procedure

This procedure provides processing instructions for special payments and deductions which cannot be processed automatically through the Payroll/Personnel System. The following information will help you to use the procedure more effectively and to locate further assistance if needed.

How The Procedure Is Organized

The primary sections of this procedure are described below:

Overview identifies the types of manual payments and provides related background information. Processing instructions for each type of **Manual Payment** are provided under a separate heading.

Exhibits includes illustrations of forms.

Pages are numbered consecutively at the bottom of each page. If the procedure is amended, point pages (e.g., 11.1, 11.2, etc.) are used as needed to accommodate additional pages. All amended pages are marked at the bottom with the amendment number and date.

If you begin receiving this procedure after it has been amended, you will receive the original copy with all amendments and bulletins. Remove and insert amended pages according to the accompanying page control chart so that your procedure is current.

All bulletins issued for this procedure after January 1, 1998, will be available on the Internet at the NFC home page (www.nfc.usda.gov).

What Conventions Are Used

This procedure uses the following visual aids:

- References to sections within the procedure are printed in bold. Example: See **Repayment Methods** under **Employee Indebtedness**.
- Figure, exhibit, and appendix references link figures, exhibits and appendixes with the text. These references are printed in a bold font as shown here. Example: An employee must receive a Form NFC-1100, Notice Of Intent To Offset Salary (**Exhibit 3**), or other Departmental form at least 30 days before the offset deductions begin.
- Important extra information is identified as a note. Example: **Note:** Do not submit an AD-343 until the employee's master record is changed.

Who To Contact For Help

For questions about specific agency policy, contact your Committee For Agriculture Payroll/Personnel System (CAPPS) representative.

For questions about processing, contact the Payroll/Personnel Operations Section at **504-255-4630**.

For questions about this procedure, contact the Directives and Analysis Branch at **504-255-5322**.

Overview

Employees receiving active salaries who cannot be paid in the automated Payroll/Personnel System are paid through a manual pay process. Manually paid employees include the following categories:

- Dual Appointments
- Child Care and Alimony
- Commercial Garnishment
- Executive Appointments
- Overseas Employees
- Employees Paid Semimonthly
- Employees Assigned to One Agency and Paid by Another
- Employees Paid Partially or Entirely in Foreign Currency
- Employees Whose Pay Exceeds \$99.99 Per Hour

Certain employees who do not work a regular tour of duty are paid through a manual pay process. The employee's regular tour of duty is defined by using the past five pay periods as a basis. These manually paid employees include the following categories:

- Bankruptcy
- Delinquent Educational Loans
- IRS Tax Levies

Certain salary adjustments and other payments are also processed manually. These adjustments/payments include but are not limited to:

- Employee Indebtedness (except for separated employees which are processed in the Special Payroll Processing System(SPPS))
- Student Loan Repayment Program
- Advances in Pay
- Cash Awards
- Hardship Cases
- Recertifications
- Special Lump Sum Payments
- Compensatory Time Payments for Fair Labor Standards Act (FLSA) Nonexempt Employees
- Restoration Cases
- Bureau of Employment Compensation Cases
- Miscellaneous Adjustments (e.g., health benefits, life insurance premiums, membership dues, etc.)
- Deposits for Military Service Credit

- Civilian Service Credit Deposits for Periods of Reemployment
- Salary Adjustments after 26 Pay Periods
- Thrift Savings Plan (TSP) Financial Hardship In-Service Withdrawals
- Death Gratuity Payments

A personnel action must be processed through the Personnel Action Processing System (PACT), Entry, Processing, Inquiry, and Correction System (EPIC), or an agency Front-end System Interface (FESI) and payroll documents must be processed through the Payroll/Personnel Remote Entry System (PRES), EPIC, or FESI before the adjustments/payments are made manually. Each adjustment/payment, except payments to manually paid employees, should be submitted through the Document Tracking System (DOTSE).

DOTSE is used to update an employee's database records. It

- Identifies special payments, deductions, adjustments, or other corrective payroll/personnel actions
- States the specific payroll/personnel action required

If an AD-343 is used to submit adjustments/payment, the adjustments/payments are processed through the Payroll/Personnel Operations Section. Applicable support documents must be attached to the AD-343 when it is submitted. Support documents include items such as Time and Attendance Reports (T&A's), repayment plans, or a copy of the last personnel action. The AD-343 is returned to the personnel office without processing if the required attachments are not submitted or if there is no authorizing official's signature.

Note: The authorizing official's name and address must appear in Table 063, Department/Agency/ Bureau Contact. For more information, see the Table Management System (TMGT) procedure.

If the adjustment, other than for a miscellaneous deduction (i.e., retirement, Thrift Savings Plan (TSP), health benefits, and life insurance premiums), is within 26 pay periods, a corrected T&A or retroactive payroll/personnel document must be processed through one of the automated systems (e.g., PC-TARE, PRES, PACT, EPIC, FESI). For information on processing miscellaneous deductions, see [Miscellaneous Adjustments](#).

NFC completes Form NFC-29, Pay Adjustment Document, when an AD-343 is submitted by agency personnel. Copies of the NFC-29 are mailed to the personnel office for filing and distribution to the employee. The Remarks section, located on the last page of the NFC-29, provides a summary of the action for all corrections. The employee receives the NFC-29 in lieu of the AD-334,

Statement Of Earnings And Leave. All information from the NFC-29 is updated immediately in the Payroll/Personnel Inquiry System (PINQ) or Information/Research Inquiry System (IRIS).

Allow approximately 2 pay periods from the submission of the information in DOTSE for the adjustment to be effective. After that time, inquiries can be made using PINQ, IRIS, Retirement Processing System (RETM), and the Manual Log System (MANLOG) option of DOTSE. The adjustment can take longer to become effective for terminated employees who are indebted. Inquiries regarding this can be made in SPPS.

If an employee transfers while salary deductions are being made, the gaining agency is notified by the losing agency of the debt and is requested to continue recovery of the debt. If an employee transfers to another depart-

ment or agency that is payrolled by NFC, deductions continue automatically. (See [Repayment Methods](#) under **Employee Indebtedness**.)

Payments (checks, money orders, cashier's checks) attached to the AD-343 to liquidate indebtedness should be made payable to the employee's department or agency. The payment must show the employee's social security number and indicate why the payment is being made.

Information can be submitted through DOTSE, SPPS or the AD-343. After the AD-343 is submitted but before it is processed, the agency can correct or cancel the document by calling NFC's Payroll/Personnel Operations Section. DOTSE can also be used to check the status of an AD-343.

If the AD-343 has been processed, another AD-343 must be submitted to correct or cancel the adjustment.

Manually Paid Employees

To designate a manually paid employee, the agency must submit an SF-50-B, Notification Of Personnel Action, with Special Employee Code 35 in Block 75 and enter all other payroll documents in PRES and personnel actions in PACT. After NFC computes the payment, it is verified and approved by the agency. The agency also provides mailing instructions. To make any adjustments or changes (FEHB, FEGLI, TSP, etc.), or to terminate a manual pay status, the agency must submit an AD-343 along with any other documentation.

All adjustments to a manually paid employee's leave records must be processed through the Time Inquiry-Leave Update System (TINQ). For more information, see the TINQ procedure.

Dual Appointments

Employees with dual appointments (pay from more than one position), within the same agency, must be paid manually for one of the appointments. To process a manual payment for these employees, the agency must manually prepare a personnel action and attach it to an AD-343 and all applicable payroll documents. The AD-343 should indicate that the employee is to be paid manually and the deductions to be withheld. T&A's must be submitted in a timely manner for processing. Submit the documents in an envelope marked **Attention: Dual Appointments** to the following address:

Head, Payroll/Personnel Operations Section
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160

The following are basic provisions for employees with dual appointments:

- There is no restriction on the number of appointments an individual may hold at any one time, only upon the number of hours for which he/she may be paid.
- An individual is not entitled to receive basic pay for more than 40 hours a week (unless under an authorized alternative work schedule (AWS) - for which the limitation would be 80 hours in a pay period).
- An individual may not be paid from two sources for the same hours.
- An employee on leave without pay (LWOP) may also accept and be paid for another Federal position.
- An individual holding dual appointments is entitled to receive premium pay for work in excess of 40 hours in a week (80 hours in a pay period if under an authorized AWS).

Exceptions to the above provisions are:

- It does not apply to pay from a position for services rendered under emergency conditions, relating to health, safety, protection of life or property, or national emergency.
- It does not apply to pay received from more than one expert or consultant position on a when actually-employed basis if the pay is not for the same hours of the same day.
- It does not apply to pay consisting of fees paid on a non-time basis.
- 39 USC 1001 permits an individual to be paid concurrently as an employee of the Postal Service (other than as a member of the Board of Governors or the Postal Rate commission) and as an employee of any other Federal agency without regard to 5 USC 5533.
- It does not apply to part-time or intermittent employment in positions for which special salary rates have been established under 5 USC 5305.
- It does not apply to part-time or intermittent employment as a foreign language instructor, translator, or interpreter, or any other position which requires the knowledge and use of one or more foreign languages.
- It does not apply to part-time or intermittent employment as a counselor in connection with the summer youth opportunity program in the Washington, D.C., area.

Agencies may grant additional exceptions when necessary employment needs could not otherwise be readily met.

Processing Of Benefits For Dual Appointments

Leave

Leave is accrued separately in each agency/department and may be used only in the agency/department where it was earned. Modifications to the employee's leave records are accomplished in TINQ.

Retirement

If an employee holds more than one position and any one of those positions is covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS), the combined base salary from all positions would be subject to withholdings for retirement. Retirement deductions are withheld for each appointment. The employee receives service credit for all calendar time spent under one or more covered appointments but will not receive additional credit for simultaneous appointments.

Life Insurance

An employee who holds more than one position and is eligible for life insurance coverage under any one appoint-

ment must elect coverage under all or none of the appointments. If the employee elects coverage, his/her annual salary for insurance purposes will be the combined base salary from all appointments. The agency that pays the higher of the salaries should contact the other personnel office, confirm the salaries paid, and assume responsibility for withholding all of the required premiums from the salary which they pay. The agency that pays the highest salary must also provide the Government contribution for basic insurance based on the total amount of basic coverage the employee has from all covered positions.

Health Benefits

Health benefits coverage is processed in the same manner as life insurance coverage. The employee must elect coverage under all or none of the covered appointments. If an employee, whose enrollment is being continued because he/she is on LWOP, temporarily accepts another position, the first personnel office should use DOTSE to transfer the enrollment to the second personnel office. If the employee is still carried in LWOP status when the second position is terminated, the enrollment should be transferred back to the first personnel office through DOTSE.

Decennial Census Employees With Dual Appointments

Certain Federal employees who accept a second appointment to perform intermittent decennial census duties receive an exemption from continuity of coverage requirements for Federal retirement, health insurance, and life insurance benefits. Employees retain retirement and insurance benefits under their primary Federal jobs. Deductions are not withheld from Bureau of the Census, U.S. Department of Commerce, earnings.

Child Care And Alimony

An employee's T&A must be processed manually if the employee requests to deduct a percentage of the gross wages or if the employee has more than three child care records. (All other child care and alimony deductions can be processed in PRES.) To begin the deductions, submit an AD-747, Court-Ordered Child Care Or Alimony Deductions, and the court order authorizing the deductions.

If the child care and alimony deductions are voluntary, submit an AD-343 with a statement from the employee authorizing the deductions. The deductions will continue until another AD-343 is submitted with a statement to discontinue the deductions. Indicate in Block 13 the pay period the employee requests the deductions to begin and the amount requested to be deducted each pay period. This request must include an address where the check is to be sent, or the bank routing number and the applicable account number for payments being made through electronic funds transfer. The case number, if one has been assigned, should also be included.

The employee is paid manually, whether the deduction is voluntary or involuntary. If the deduction is involuntary, the agency can stop the deductions in DOTSE, or to stop either voluntary or involuntary deductions, the agency can submit an AD-343 with authorization from the employee to the following address:

ABCO Billings Unit
National Finance Center, USDA
P.O. Box 61765
New Orleans, LA 70161

Commercial Garnishments

NFC is authorized to process commercial garnishments in accordance with Public Law 103-94. Before collection of the commercial garnishment begins, agencies must first have the garnishment orders reviewed by their legal staff or other authorized official to verify that the orders conform to current regulations.

After the review is completed, the agency personnel office must send the employee a letter of notification with the garnishment order attached. The notification letter must be mailed within 15 days after receipt of the order. It must state:

- the total amount owed
- the pay period in which the garnishment begins
- the amount garnished each pay period

After the orders are reviewed, the agency must submit the AD-343 marked **COMMERCIAL GARNISHMENT** with the garnishment order attached to NFC for processing. The AD-343 must state the pay period the garnishment is to begin and the dollar amount or percentage of garnishment. Use FAX number **504-255-5689** or mail to:

ABCO Billings Unit
National Finance Center, USDA
P.O. Box 61765
New Orleans, LA 70161
ATTN: COMMERCIAL GARNISHMENT

The pay period the garnishment begins is the pay period selected by the agency as long as the garnishment is received by NFC one week prior to the end of the effective pay period. Garnishments received after that time will be effective the following pay period.

Commercial garnishments may be no more than 25 percent of the employee's total disposable earnings for any pay period, unless it is for a state or local tax levy. There is no limit on these garnishment orders. If the employee is also being garnished for child care and/or alimony payments, the total disposable earnings are calculated prior to the child care and alimony garnishment. If a garnishment for child care and alimony is equal to or greater than

25 percent of the employee's total disposable earnings, no commercial garnishment is deducted. The garnishment order is returned to the agency if this occurs.

In the cases of multiple commercial garnishments, if the first-received commercial garnishment is greater than or equal to 25 percent of disposable earnings, only that commercial garnishment is processed until the full amount of the debt is recovered. The second-received commercial garnishment is returned to the agency. After the first-received commercial garnishment is recovered, the second-received commercial garnishment should be processed. Personnel offices are responsible for monitoring the balance of the garnishment in IRIS Program IR114, Receipt Accounts.

If the first-received commercial garnishment is less than 25 percent of disposable earnings, the first-received commercial garnishment should be recovered in one pay period. The second-received commercial garnishment begins the same pay period (not to exceed 25 percent less the first-received commercial garnishment).

Processing Commercial Garnishments For Separating Employees

An employee separating from Federal service must be paid manually if the employee is due pay as defined in

5 CFR 582.102 (e.g., back pay award, lump sum payment, severance payment, buyout payment) and has a commercial garnishment in effect.

To ensure that the commercial garnishment is withheld from the employee's final payment(s), follow the instructions below:

- Submit a printout of the final T&A. Do not electronically transmit the T&A. If the T&A has been transmitted, immediately notify the Payroll/Personnel Operations Section to delete the T&A from the system.
- Submit an AD-343 as soon as it is known that the employee is separating.
- Indicate in Block 13 of the AD-343 that a commercial garnishment exists and that payment must be withheld at the maximum amount allowed by law.
- Forward the AD-343 and T&A printout to the following address:

Head, Payroll/Personnel Operations Section
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160

Student Loan Repayment Program

The Student Loan Repayment Program provides agencies the authority to repay student loans of Federal employees as an incentive to recruit and retain highly qualified personnel. Departments/Agencies are responsible for developing and implementing their policy/plan for determining eligibility and monitoring the Student Loan Repayment Program (questions regarding eligibility should be referred to the Office of Personnel Management (OPM)). This includes monitoring the \$6,000 calendar year maximum benefit and the \$40,000 maximum career benefit.

The student loan repayment will be issued to the lending institution through electronic funds transfer (EFT); therefore, the employee is responsible for obtaining the lending institution's EFT routing number and an appropriate loan account number so the student loan repayment is applied correctly. It is suggested that agencies confirm the following information with the lending institution and/or the employee before submitting the data to NFC for payment.

- outstanding student loan balance
- lending institution account number (i.e., specifically linked to the employee's student loan account number)
- lending institution's EFT routing number.

To process a student loan repayment, the agency should submit an AD-343 or use DOTSE to submit the necessary data for the lump sum payment. Agencies are reminded to include the following information:

- lump sum amount for the student loan repayment
- accounting data to be charged
- lending institution account number (i.e., specifically linked to the employee's student loan account number)
- name of the lending institution for the student loan
- lending institution's EFT routing number.

Each lump sum transaction will be edited in NFC's *internal* Special Payroll Processing System (SPPS29) to limit the amount of that individual transaction to the \$6,000 calendar year maximum benefit imposed by the OPM regulation. NFC's *internal* SPPS29 tracks multiple transactions, for the same person, to limit the total amount of all payments to the \$6,000 maximum calendar year benefit and the \$40,000 maximum career benefit imposed by OPM regulations.

Even though NFC's *internal* SPPS29 will edit the \$6,000 calendar year maximum benefit and the \$40,000 maximum career benefit, the agency authorizing the benefit is still responsible for ensuring that the student loan repayment regulations are adhered to. This includes monitoring and tracking the \$6,000 and \$40,000 maximum bene-

fits, as well as, ensuring that the student loan repayments do not exceed the outstanding student loan balance.

Agencies must also monitor the calendar year and career maximum benefits for employees who transfer into the Payroll/Personnel System and have already had student loan repayments. The Payroll/Personnel System does not capture student loan repayments that were made by the prior agency not serviced by NFC.

To assist agencies with monitoring and tracking the student loan repayments, NFC will provide agencies, upon request, with all the payment data pertaining to student loan repayments processed through NFC's *internal* SPPS29. Inquiries on student loan repayments can be submitted through DOTSE.

The student loan repayment will be disbursed as a lump sum payment. The lump sum payment is considered supplemental wages; therefore, the appropriate taxes are withheld from the lump sum payment. The flat rate method will be used to calculate the amount of tax withholding. Federal tax is computed at $\blacktriangleright 27 \blacktriangleleft$ percent of the gross amount, state and local taxes are computed at 2 percent, and medicare and social security at their current rate.

The following budget object classification codes (BOCC's) will be used for the student loan repayment:

- BOCC 1298, Student Loan Repayment, Gross Amount
- BOCC 8191, Student Loan Repayment, Net Amount

The following transaction codes (TC's) will display in the Statement of Earnings and Leave System (EARN) and on the employee's Form AD-334, Statement of Earnings and Leave, the pay period the student loan repayment is processed:

- TC 56, Prefix 00, Student Loan Pmt Benefit
- TC 99, Prefix 56, Student Loan Pmt-Lender

The lump sum amount of the student loan repayment (supplemental wages) is included in the following boxes on the employee's IRS Form W-2, Wage and Tax Statement:

- Box 1, Wages, Tips, Other Compensation
- Box 3, Social Security Wages
- Box 5, Medicare Wages and Tips

The supplemental wages will also be included in the state, city, and county wage boxes, as applicable, and the taxes withheld will be reported in the applicable boxes on the W-2.

The Payroll/Personnel Inquiry System (PINQ), Program, PQ032, Payroll Listing, may be used to verify the student loan repayment.

Advances In Pay

Agencies may authorize advances in pay to assist employees in paying expenses that are normally incurred as a result of relocating to a new geographic area and/or starting a new job. Those situations are described below.

Employees Assigned To Foreign Posts

An agency head may provide for an advance payment when an evacuation is ordered and the employee is prevented from performing the duties of the position. The employee must have held the position immediately before issuance of the evacuation order. The advance payment of pay, allowances, and/or differentials must cover a period of not more than 30 days. The advance payment of pay, allowances, and/or differentials is at rates currently authorized with respect to the employee on the date the advance payment is made. The authorized rates may not exceed the rates to which the employee was entitled immediately before issuance of the departure order.

The Foreign Service Act of 1980 provides that up to 3 months pay may be paid in advance to an employee upon assignment of the employee to a post in a foreign area. The request for the advancement may be initiated upon receipt of the travel orders, but not more than 45 days prior to departure to, or not more than 60 days after arrival at the overseas assignment.

Repayment of this advance is to be made by payroll deductions. The full advance will be repaid in not more than 18 pay periods; however, employees may elect a repayment schedule of less than 18 pay periods.

Maximum advance of pay for which an employee is eligible is calculated on the basis of the employee's biweekly base salary minus mandatory deductions, provided the repayment schedule can be met.

To process the advance payment, the agency must submit the following to NFC:

- AD-343
- Form JF-55, Request And Voucher For Advance Of Pay, or Form AD-202, Travel Authorization

After all applicable forms are received and the employee has received the advance payment, NFC prepares Form NFC-675, Request For Billing, to collect the money due over the number of pay periods indicated on the AD-343.

Newly Appointed Employees

The head of an agency may provide for the advance payment of basic pay, in one or more installments covering not more than 2 pay periods, to an employee who is newly appointed to a position in the agency.

Note: Agencies may use imprest funds for the advance payments.

The maximum amount of pay that may be advanced to an employee is based on the rate of biweekly basic pay to which the employee is entitled on the date of his/her appointment with the agency, reduced by the amount of any allotments or deductions that would normally be deducted from the employee's first regular salary payment.

An advance payment may be made to an employee no earlier than the date of appointment with the agency and not later than 60 days after the date of appointment.

The agency establishes a recovery period for each employee to repay an advance payment. The recovery period cannot be longer than 14 pay periods beginning on the date the advance payment is made to the employee. If a longer period for recovery is necessary to avoid exceeding the limitation on deductions, recovery may be accomplished under salary offset procedures. Upon written request, an employee may elect a recovery period of less than 14 pay periods.

Before making an advance payment, the agency must provide the employee with a statement indicating that he/she may prepay all or part of the balance of the advance payment at any time before the money is due, including instructions as to where and how such prepayments may be made.

To process an advance payment, the agency must submit the following to NFC:

- AD-343
- Statement of Understanding (signed by the employee)
- Any other applicable departmental forms

After all applicable forms are received, NFC prepares the NFC-675 to collect the money due over the number of pay periods indicated on the AD-343. The NFC-675 shows the amount advanced, beginning on the date of the employee's appointment, unless the authority to waive all or part of the advance payment is designated by the agency head or their designees.

Hardship Cases

A hardship case is defined as a new employee who would face a financial hardship if he/she had to wait the usual 2-week interval before receiving the first salary payment. The first salary payment for any new employee may be expedited when the agency believes that the employee's financial situation justifies the special handling. The agency may request payment for any number of days the employee works in the initial pay period, provided an approved T&A is submitted for the time worked. However, a payment cannot be made in advance of the time the pay was earned. (See [Advances In Pay](#).)

Hardship cases are processed manually because the payment is for a pay period ahead of the one being processed in the Payroll/Personnel System. A split T&A is required when the payment is for a partial pay period.

To process a hardship case, the agency must prepare and submit a memorandum requesting early payment because of the employee's need, Form AD-343, and/or

Form SF-1199A, Direct Deposit Sign-Up Form, and the T&A.

If the employee does not receive the check within 5 work-days after NFC receives the required documentation, the agency must contact the Inquiry Unit of the Payroll/Personnel Operations Section at **504-255-4630** .

The second part of the split T&A with accounting data should be submitted at the end of the pay period. Attach a cover memorandum to the T&A indicating that payment for the first part of the pay period was made under the hardship payment procedures. The first half of the split T&A is processed prior to the close of the pay period. The second half is processed at the normal processing time.

After the payment is processed, the agency receives the NFC-29, Pay Adjustment Document, for distribution to the employee and filing. To make corrections for an incorrect payment, the agency must submit a corrected T&A or corrected personnel action, whichever is applicable.

Miscellaneous Adjustments

There are some cases when adjustments to an employee's salary must be manual. These adjustments are for the following cases:

- Retirement
- Thrift Savings Plan (TSP)
- Health Benefits
- Life Insurance Premiums
- Membership Dues
- Within-Grade Increases (WGI's)

Retirement

DOTSE is used to correct an employee's retirement coverage code. A correction is necessary if:

- The employee was automatically converted to FERS but should have been coded CSRS-Offset and a retroactive transfer to FERS may or may not have been applied for and approved.
- The reverse of the above and the employee was not given an opportunity to transfer to FERS.
- An employee is rehired and is incorrectly coded CSRS or CSRS-Offset instead of FERS.
- The reverse of the above occurred when the employee was rehired or transferred-in and a retroactive transfer to FERS may or may not have been requested and approved.
- An employee with CSRS or CSRS-Offset retirement coverage rehired after a break in service of more than 3 days, was not afforded the opportunity to transfer to FERS, and a retroactive transfer to FERS is approved.

Note: Retirement coverage code and TSP contributions corrections are nearly always linked together. Before processing corrections to retirement coverage codes, carefully review the **Thrift Savings Plan**. In most instances involving retirement coverage code corrections, adjustments to the employee's TSP account will be required, including possible payment of TSP lost earnings.

To correct a retirement coverage code, cancel all personnel actions in PACT for the past 26 pay periods, plus 1 additional action, or back to when the agency converted to the USDA Payroll/Personnel System if less than 26 pay periods ago.

Process a personnel action to correct the retirement coverage code. If the canceled personnel action is an accession or conversion action, use NOAC 002 (correction). If the canceled personnel action is any type of pay action, use NOAC 803 (change in retirement plan) and Authority

Code ZLM with Remark Code 100. Reenter all intervening personnel actions for the past 26 pay periods or since conversion to the Payroll/Personnel System. Make a screen print of IRIS Program IR525, PERHIS Personnel Actions Summary, to document that required personnel actions have been processed. The entire cancellation and correction process must be completed before submission to NFC. **Note:** No system corrections are allowed prior to conversion to the Payroll/Personnel System.

If the error occurred prior to the employee's accession to the current agency, or before the agency converted to the Payroll/Personnel System, process the correction in the same manner as described above, back to 26 pay periods or the date the agency converted to the Payroll/Personnel System, whichever is shorter.

Prepare a manual SF-50-B, Notification Of Personnel Action, documenting correction of the original retirement coverage code by the former agency/system.

To comply with the Office of Personnel Management's (OPM) requirements, agencies that have converted to the Payroll/Personnel System must:

1. Obtain a copy of the SF-2806/SF-3100, Individual Retirement Record, from the prior payroll office along with the register number and date the form was submitted to OPM;
2. Complete the Adjustment Worksheet or a reasonable facsimile thereof for each pay period affected by the error in retirement coverage from the date of the error until conversion to the Payroll/Personnel System; and
3. Attach a copy of both forms to the AD-343.

Note: All corrections beyond 26 pay periods require submission of an AD-343.

Caution: If the correction impacts on the employee's TSP account in any manner, an AD-343 must be submitted even though the correction involves only 1 pay period.

If the screen print and SF-50-B, along with any documents related to a retroactive transfer to FERS or retirement coverage code correction, are not attached to the AD-343, the form will be returned to the personnel office without action.

To verify that the employee's SF-2806/SF-3100 has been properly corrected, refer to the RETM procedure.

In all instances except those involving makeup TSP contributions, the retirement coverage code correction and adjustments to the employee's TSP account must be documented on the same AD-343.

In cases involving restoration to duty with back pay, and when the employee wishes to have makeup TSP contributions withheld from back pay, information must be reflected on the AD-343 documenting the other actions.

Employees Transferred To International Organizations

In cases involving employees who transferred to international organizations, payments and contributions to the retirement and group life insurance funds are based on the rate of pay the employee would have received if he/she had not transferred to an international organization. Therefore, the agency must establish when a transferred employee would have received a WGI or general pay increase. The agency must also take into account any promotions made during the period of the transfer. When there are any adjustments to be made to an employee's salary, notify NFC by telephone at **504-255-4438**, FAX at **504-255-5426**, or mail to:

JoAnn Deffes
Payroll Accounting Section
National Finance Center, USDA
P.O. Box 29310
New Orleans, LA 70189

Any FERS employee who is presently employed under a transfer to an international organization abroad and who has not been given the right to elect continuation of FERS coverage must be given the opportunity to elect FERS. As of January 1995, in cases where a CSRS Offset employee continued CSRS coverage, the employee must revert to CSRS Offset coverage. FERS employees who elect coverage will be responsible for retirement contributions retroactive to the transfer to the international organization. CSRS employees reverting to CSRS Offset must have their payroll records adjusted to reflect CSRS Offset contributions.

Due to the above conditions, FICA tax is mandatory for all CSRS Offset and FERS employees on a section 3582 transfer to an international organization. Whether or not the employee elects retirement coverage, the employee is no longer exempt from FICA tax during international organization service. Since FICA is mandatory, employees who were eligible to retroactively continue FERS or CSRS Offset coverage (regardless of the election decision) are subject to FICA tax retroactive to January 1, 1995.

Mandatory FICA Coverage. FERS and CSRS Offset employees involved in a transfer to an international organization are required to continue their FICA coverage (including Old-Age Survivors and Disability Insurance (OASDI)) tax and Medicare tax if:

- The employee was employed at a Federal agency and subject to FICA immediately prior to the transfer, and
- The employee has reemployment rights.

FICA coverage applies regardless of where the service with the international organization is actually performed.

While employed by an international organization, an employee's FICA tax, retirement, and life insurance contributions are based on the amount of pay the employee would have received had he/she not transferred to an international organization.

Collection of Taxes. Individuals covered by Social Security taxes (FERS or CSRS Offset) prior to the transfer to an international organization must pay Social Security taxes to their former employing agency as if they had remained employed at the Federal agency.

NFC serves as the office for computing, accounting for, and depositing in the respective trust funds all employee payments required to protect the benefits of a transferred employee, and for accounting for and depositing in the respective trust funds all agency contributions. NFC will bill the employee for the continuation of the benefits.

Thrift Savings Plan (TSP)

Submission through DOTSE with a TSP-1, Thrift Savings Plan Election Form, and copies of the personnel actions attached is required to correct any aspect of an employee's TSP account even if only 1 pay period is involved. The adjustment must be for a pay period other than the current pay period. Refer to the following examples for assistance.

- Employee was erroneously automatically converted to FERS on January 1, 1987 (should have been CSRS-Offset), and was not given the opportunity to transfer to FERS. Show on the AD-343 that the 1-percent basic TSP contribution in the employee's TSP account for the period of continuous civilian service between January 1, 1984, and the beginning of the first pay period after July 1, 1987, and related earnings, must be removed from the employee's TSP account. If the employee began to make TSP contributions on April 1, 1987, any agency matching funds must be removed from the employee's TSP account.

Note: If the employee requested a retroactive transfer to FERS and it was approved, the 1-percent basic and agency matching contributions after the effective date of the retroactive transfer remain in the employee's TSP account.

TSP contributions collected for back pay cannot exceed the maximum for the year(s) for which back pay is collected.

- Employee erroneously coded Offset CSRS (or CSRS) instead of FERS on January 1, 1987.

The AD-343 must state that the employee is entitled to the 1-percent basic TSP contribution and the date of the correction (or effective date of the employee's transfer to FERS, if that occurred), plus any matching funds (if the

employee was making personal TSP contributions) from April 1, 1987, forward.

On the AD-343 (or attachment, if necessary), list the employee's service record, including basic pay for the entire period of the discrepancy. In Block 13 of the AD-343, enter *TSP Lost Earnings-51-Record Requested*.

- Employee making TSP contributions when separated is rehired by either the same or another agency after a break in service of 30 days or less and TSP contributions were not started immediately (along with related basic and matching funds for a FERS employee).

Use the Update Action Screen in PACT to correct the TSP eligibility code in the Payroll/Personnel System and submit an AD-343 documenting the correction.

If the employee has FERS coverage, indicate that the 1-percent basic contribution must be calculated and immediately submitted to the TSP Recordkeeper by NFC. Include on the AD-343 the employee's service record, including the rate of basic pay for the applicable period.

If the employee wishes to have makeup TSP contributions deducted from pay, prepare a separate AD-343 indicating the repayment schedule and instructions that matching funds must be calculated and submitted each pay period as makeup contributions are deducted from pay. Attach a copy of the AD-343 regarding the 1-percent basic agency contribution to this AD-343.

Makeup employee contributions to TSP may be attributed to the year in which the contribution should have been made, as long as these contributions do not exceed the IRS deferral limits for the applicable year(s). These makeup contributions may be required due to (1) an agency's failure to deduct the proper amount of Employee Contributions, (2) a back pay award or other retroactive pay adjustment, (3) a retirement coverage error or Uniform Services Employment and Reemployment Rights Act (USERRA).

The effective date on each Late Payment Record (41-Record) is the pay date to which the contributions are attributable, rather than the pay date on which the contributions are actually made.

Note: If the employee decides to have retroactive makeup TSP contributions deducted from his/her salary, a separate AD-343 must be prepared and submitted. The employee's service record must be included on this AD-343, enter *TSP Lost Earnings-51-Record Required*.

In Block 13 of both AD-343's enter *TSP Lost Earnings-51-Record Required*.

TSP Financial Hardship In-Service Withdrawals

Employed participants who demonstrate financial hardship may withdraw their own contributions and attributable earnings from their TSP accounts. Employees in nonpay status are also eligible for this. Participants specify the requested dollar amount, which must be \$1,000 or more. Participants must demonstrate their financial need by providing financial information and, if applicable, the documentation requested on the application form.

To apply for a financial hardship in-service withdrawal, participants must complete Form TSP-76, Financial Hardship In-Service Withdrawal Request, and other documents. This form must be submitted to the TSP Recordkeeper. Employees must request this from the TSP Recordkeeper. Employees in pay status must submit a recent copy of their Statement of Earnings and Leave. Employees in nonpay status must request a current copy of PINQ Program PQ032, Payroll Listing, from their personnel office.

The TSP Recordkeeper notifies the participant of the payment when a financial hardship in-service withdrawal is disbursed. Participants who receive financial hardship in-service withdrawals may not make employee contributions, and FERS participants will not receive attributable Agency Matching Contributions for 6 months. They will, however, continue to receive agency automatic (1%) contributions while in pay status. To resume contributions, a participant must submit the appropriate documentation to his/her personnel office. The participant is not required to wait until a TSP open season to submit this information.

NFC terminates the employee's TSP contribution and sends the *noncontribution notice* (Form TSP-976-AO), along with a letter of instruction, to

the agency personnel office after receiving notice of the disbursement from the TSP Recordkeeper. This notice contains the period of time during which the participant may not make employee contributions, and if FERS, receive attributable agency matching contributions. The agency personnel office completes the agency portion and files it in the participant's Official Personnel Folder (OPF).

The TSP Recordkeeper mails the participant an "eligibility notice" about 3 to 4 weeks before the expiration of the noncontribution period. This informs the participant that his/her noncontribution period is ending and explains what to do to resume making TSP contributions. The employee must submit a TSP Election Form (TSP-1) along with the "eligibility notice" to the agency personnel office. Agencies will not automatically resume a participant's TSP contributions.

TSP Loan Payments

TSP loans must be established into the NFC Payroll/Personnel System if an employee has a TSP loan and (1) transfers into an NFC serviced agency from a non-NFC serviced agency or (2) transfers between NFC serviced/independent departments.

To establish the TSP loan in the NFC Payroll/Personnel System, the agency must submit the following to NFC:

- Copy of TSP-22, Loan Payment Allotment Form.
- AD-343

Note: If the employee cannot provide a copy of his/her TSP-22, the agency can obtain a copy from the TSP Operations Office at **504-255-51 10**.

Health Benefits

If an adjustment is needed for health benefits premiums (e.g., the health benefits premium rates must be adjusted), make the necessary corrections in PRES Document Type 180, Health Benefits Registration Form. Any adjustments that must be made should be submitted through DOTSE. For more information, see the PRES and DOTSE procedures.

Life Insurance Premiums

If an adjustment is needed for life insurance premiums (e.g., the employee changes from one plan to another, a part-time employee erroneously paid full-time employee rates), process a personnel action in PACT. Any adjustments that must be made should be submitted through DOTSE. For more information, see the PACT and DOTSE procedures.

Membership Dues

If membership dues are collected from an employee who had previously canceled his/her membership, make the necessary corrections in PRES Document Type 085, Cancellation/Revocation Of Emp Union Dues. Any adjustments that must be made should be submitted through DOTSE. For more information, see the PRES and DOTSE procedures.

Within-Grade Increases (WGI's)

If an employee is entitled to a retroactive WGI, process a personnel action in PACT. If the database is not updated 2 pay periods after the personnel action was processed, the adjustment should be submitted through DOTSE. For more information, see the PACT and DOTSE procedures.

Note: Do not enter information in DOTSE until the employee's master record is changed.

Employee Indebtedness

Employee indebtedness is collected by offsetting the employee's salary. The Debt Collection Act of 1982 (Act), Public Law 97-365, permits the collection of a Federal debt by salary offset from an employee who is indebted to the United States. The Act permits collection of salary-related debts, program debts, and general employee indebtedness by offset against an employee's current or final salary. The Act does not affect current procedures for the collection of indebtedness of child care, alimony, IRS tax levies, etc., covered by another statute. **If a separated employee is indebted, the indebtedness is processed in SPPS.**

To initiate salary offset or biweekly deductions because of a travel overpayment, educational loan, etc., the indebted employee's agency must submit an AD-343 or written notification to NFC. NFC begins deductions from the employee's salary each pay period. The amount of the indebtedness and the amount deducted per pay period depends on whether the indebtedness is major (15 percent of disposable earnings) or minor (less than 15 percent of disposable earnings collected in a one-time pay deduction through salary offset).

If the agency requests NFC to issue the salary offset notice, NFC reviews and calculates the debt. An employee must receive a Form NFC-1100, Notice Of Intent To Offset Salary, or other Departmental form at least 30 days before the offset deductions begin. The notice must include:

- A statement that either NFC, the agency head, or the designee has reviewed the records relating to the debt and determined that a debt is owed, the amount of the debt, and related facts.
- A statement that the agency intends to deduct not more than 15 percent for U.S. indebtedness, or 25 percent for third party commercial garnishments, from the employee's current disposable pay until the debt, accrued interest, and other costs are paid.
- The amount, frequency, proposed beginning date of deduction, and duration of the deductions.
- An explanation of the requirements concerning the current interest rate. Interest is charged at the current rate established by the Department of the Treasury (Treasury). USDA employees' interest rate is updated once a year. All other employees' interest rate is update twice a year. Interest is charged on the unpaid balance every month, beginning with the second month after the Notice Of Intent To Offset Salary was sent to the employee. Interest is not accrued on those debts paid in a lump sum in the pay period stated on the notice. The interest rate charged when the debt is computed remains at that fixed rate for the duration of the time used in repaying the debt.

The Notice Of Intent To Offset Salary also explains the following employee rights:

- The records relating to the debt are available for inspection, and the employee may request a copy of these records.
- The employee has the right to enter into a written repayment agreement different from the one proposed, if the terms are agreeable with the head of the agency or designee.
- The employee may request a hearing.
- The method and time period for petitioning a hearing.
- The hearing official will consider the existence of the debt, amount, and percentage of disposable earnings to be deducted, and that collections proceedings stop when a request for a hearing has been filed within 30 calendar days from the date of the salary offset or within the time frame established by the employee's Department.
- A final decision on the hearing is issued at the earliest practical date, but not later than 60 calendar days from the date the petition was filed unless the hearing officer grants a delay in the proceedings.
- An employee knowingly submitting false or frivolous statements, representation, or evidence may be subjected to disciplinary procedures under 5 USC Chapter 75 and 5 CFR Part 752, penalties under the False Claims Act, 31 USC 3729-3731, or criminal penalties under 18 USC 286, 287, 1001, and 1002.
- The employee may request a waiver of salary overpayment under 5 USC 5584, 10 USC 2774, or 32 USC 716, and that the employee may also question the amount or validity of a salary overpayment or general debt by submitting a claim according to agency instructions.
- An employee is promptly refunded any amount paid or deducted for a debt later waived or found not valid unless there are applicable contractual or statutory provisions to the contrary.
- The name, address, and phone number of an official who can be contacted concerning the indebtedness.

Treasury Offset Program

In accordance with the provisions of the Debt Collection Improvement Act of 1996, Department of the Treasury, Financial Management Service, through the Treasury Offset Program (TOP), is responsible for the collection of delinquent debts. All debts owed to Federal agencies along with past-due child support are eligible for salary offset.

Employee Notification. At least 30 days prior to offset, NFC will send each applicable employee a notification letter stating that his/her debt is delinquent and will be

collected by salary offset. The notification letter will provide the following information:

- The creditor agency
- The amount of the past-due debt and the percentage to be deducted from the employee's salary
- A creditor agency contact along with a toll-free telephone number

Verification of Information. After the offset occurs, the deduction will appear on the Employee's Form AD-334, with one of the following transaction codes:

- Transaction Code 99, Suffix 51, TOP Child Support Delinquent Debt
- Transaction Code 99, Suffix 52, TOP Federal Delinquent Debt

Information concerning an employee's salary offset may be viewed in PINQ Program PQ051, PACS Receipt Accounts, and IRIS Program IR114, Receipt Accounts.

Salary Overpayments

If an overpayment is made, the employee must be notified of the debt in writing before deductions can begin. If an indebted employee is separating from the agency, the personnel office must immediately notify the Payroll/Personnel Operations Section via electronic mail, telephone, or telefax, followed by an AD-343. Collection is made from the final salary, lump sum payment, and/or retirement contributions. The personnel office must submit proper documentation at the earliest possible date for timely processing.

Salary overpayment offset letters are notices generated through the Administrative Billings and Collection (ABCO) System. They are generated with the submission of a corrected T&A, a corrected or late personnel action, an NFC internal adjustment, or an AD-343 processed directly through the ABCO System.

The salary overpayment offset letter given to the employee is one of the following:

- Form NFC-1100 or other Departmental form
- Form NFC-1101, Repayment Agreement
- Form NFC-631, Bill For Collection

The NFC-1101 must be attached to an indebtedness of more than 15 percent giving the amount owed, the amount to be deducted each pay period, the pay period the deductions will begin, and the annual current rate of interest.

If the repayment agreement or a lump sum payment is not received within 30 days from the date of the notice, deductions will begin in the second pay period following

the 30-day waiting period at 15 percent of the disposable earnings plus interest at the current rate.

If the salary overpayment debt is not repaid in the same year it is incurred, the outstanding amount is added to the employee's Form W-2, Wage And Tax Statement, for the current year.

Health Benefits/LWOP Indebtedness

Agencies are required to provide employees entering LWOP status, or whose pay is insufficient to cover their FEHB premium payments, written notice of their opportunity to continue their FEHB coverage. The written notice provides the options of continuing or terminating FEHB coverage. The enrollments of employees who do not return a signed form to their employing office within 31 days after the day they receive the notice will be terminated. The agency must then process an SF-2810, Notice Of Change In Health Benefits Enrollment, to cancel the employee's Federal Employees Health Benefits (FEHB) enrollment. The termination is retroactive to the end of the last pay period in which the premium was withheld from pay.

If an employee chooses to continue FEHB coverage while on LWOP, he/she will be responsible for repayment of FEHB premium payments upon return to pay status. ABCO will generate Form NFC-937, Notice Of Intent To Recover Past Due Health Benefits From Salary, and send it to the employee upon return to pay status.

Employees who are prevented by circumstances beyond their control from timely returning a signed form to the employing office are protected by a temporary extension of coverage and may request reinstatement of their coverage. Employees who elected to terminate their enrollment may enroll upon their return to pay status.

When an employee is in LWOP status pending disability retirement approval, Remarks Code 211, LWOP Pending Approval Of Disability Retirement Application, must be used on the personnel action to prevent issuance of a bill to the employee for FEHB premiums. When an employee is in LWOP status due to an on-the-job injury, Remarks Code N10, (To) or (Expected To) Be Paid Under 5 USC 81, must be used to prevent the issuance of a bill.

Repayment Methods

The repayment methods for a debt can be accomplished by either payroll deductions or a cash payment for the full amount. If NFC issues the notice of a debt that is less than 15 percent of the employee's disposable earnings, the full amount is deducted in the second pay period after the 30-day waiting period has expired.

If the employee chooses to repay the debt in a lump sum, the check or money order should be attached to the Repayment Agreement, and returned to the agency. The

agency reviews it and forwards it to the following address:

National Finance Center
P.O. Box 70792
Chicago, IL 60673

The employee can have the total amount deducted in a single pay period; however, the specific pay period requested cannot be later than the pay period specified on the NFC-1100 or NFC-1101, Repayment Agreement.

If the employee does not want to repay the debt in a lump sum, a request can be submitted so that 15 percent or more can be deducted from disposable earnings each pay period until the debt is paid.

If an employee does not sign the Repayment Agreement and is not pursuing any other alternative, 15 percent will be deducted from the disposable earnings until the debt is repaid. The deductions will begin on the second pay period after the 30-day waiting period has expired.

The amount of the offset deduction is automatically adjusted if an indebted employee receives a reduction in basic pay that would cause the current deductions to exceed 15 percent of disposable earnings or if he/she receives an increase in pay that would cause the current deductions to be less than 15 percent of disposable earnings.

Indebtedness To Other Agencies

When an employee payrolled by NFC is indebted to another Federal department payrolled by NFC, the employee's salary will be offset if an AD-343, or written notification containing the following information is received by NFC, or the employing agency, whichever is applicable:

- That the employee owes the debt and that the former agency has complied with regulations in 5 USC 5514, and 5 CFR Part 550, agency regulation, and other applicable regulations
- The Department's certification as to the indebtedness, including the amount of the debt

- That the employee was given the due process entitlements required by law

When NFC receives written notification to offset, the employee is provided with written notification unless the AD-343 states that the employing agency has already notified the employee with the amount of the deduction and the effective pay period.

Repayment Of Advanced Leave

Under certain specified conditions, an employee may be required to refund the value of advanced leave. In these instances, the repayment must be calculated on the basis of the exact amount of gross pay that the employee received for this leave. The repayment may be made by personal check, cashier's check, money order, or by salary deductions. Appropriate adjustments to the employee's leave record are made by NFC after the refund is accomplished.

If the employee is separating from the agency, NFC must be notified immediately upon determining that the employee is required to repay advanced annual or sick leave. A confirmation AD-343 must follow immediately to:

Head, Payroll/Personnel Operations Section
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160

All essential information for NFC to process the repayment must be furnished by the agency. In those instances where the employee is separated from the agency and a cash repayment is required, NFC prepares and bills the employee from the data contained on the AD-343.

If the employee has executed an installment agreement and regular recurring salary deductions will be made to liquidate the advanced leave, a copy of the approved agreement must be attached to the AD-343.

An employee can also repay advanced sick leave through an offset of an equal number of hours from his/her annual leave balance.

Bureau Of Employment Compensation (BEC) Cases

According to the Federal Employees' Compensation Act (FECA), civilian employees of the United States are entitled to compensation benefits and medical treatment for disability arising from traumatic injury or occupational disease sustained while in the performance of duty and recurrence of disability.

FECA provides that an employee's regular pay may be continued for up to 45 calendar days following a job-related injury due to disability and/or medical treatment through continuation of pay (COP). COP is documented by processing a time and attendance report (T&A) or a personnel action.

- **T&A Report**

A T&A must be prepared each pay period when an employee sustains traumatic injury and is expected to return to work within 30 days of the date of injury. Record the injury leave under Transaction Code 67, OWCP Injury Leave. See the T&A procedure for more information.

- **Personnel Action**

A personnel action must be prepared for leave without pay (Nature of Action Code (NOAC) 460/Q3K) if an employee sustains a traumatic injury and is **not** expected to return to work within 30 days of the injury date.

Transferring Health Benefits Enrollment

When an employee is in a nonpay status as a result of an on-the-job injury, his/her health insurance premiums are paid by OWCP.

Follow the instructions below to transfer the health benefits enrollment to OWCP:

When OWCP contacts the agency to approve the claim:

4. Process a personnel action with Nature of Action Code 460 and Authority Code Q3K. After the personnel action is processed, do not submit T&A's while the employee is on LWOP.

5. Access PRES Document Type 181, Change In Health Benefits Enrollment, to enter information from the SF-2810, Notice Of Change In Health Benefits Enrollment, and transfer FEHB coverage to OWCP. Key in **9** (Transfer of FEHB enrollment to OWCP for employment compensation) in the Transaction Code field and **6** (Other) in the Event Code field.

When OWCP does not contact the agency to approve the claim:

1. Contact OWCP before the employee reaches 10 months of LWOP or LWOP pending OWCP to obtain claim status and information.

2. Follow the steps listed above once the claim is approved.

Note: FEHB coverage cannot be continued if an employee reaches 26 consecutive pay periods of LWOP or LWOP pending OWCP. If either condition occurs, the agency will receive an NFC-1125, Notice To Cancel FEHB Enrollment. Upon receipt of the NFC-1125, the agency should process an SF-2810 to terminate the health insurance.

When the employee returns to duty on a full-time basis, FEHB coverage must be transferred back to the employing agency. On PRES Document Type 181, key in **8** (Transferring from one department to another department and continuing FEHB coverage) at the Transaction Code field and **6** at the Event Code field.

Leave Buy Back (LBB)

Employees who are entitled to injury compensation may elect to use sick leave and/or annual leave, pending approval of the injury claim by OWCP, to avoid possible interruption of income. If the employee uses leave and the compensation claim is approved, he/she may arrange with the personnel office to buy back the leave used and have it recredited to his/her account by changing the leave status to LWOP. The agency should review and become familiar with the current Department of Labor, OWCP, LBB procedures.

The LBB Process

Below is a synopsis of the LBB process.

1. The employee requests to repurchase leave used for medical care or disability resulting from a job-related injury or condition.

2. The agency gives the employee Form CA-7, Claim for Compensation on Account of Traumatic Injury, (and CA-7a, Time Analysis Form, if applicable) to complete.

3. After the CA-7 is completed and certified by the agency and the employee, (1) the agency calculates the amount and forwards the package directly to OWCP or (2) the agency requests that NFC calculate the amount before sending the package to OWCP. **Note:** Go to step 4 if forwarding the package directly to OWCP.

- If NFC is to calculate the amount, the agency submits via fax, the completed Form CA-7. The fax number is **504-255-4682**.

- Upon receipt of Form CA-7, NFC completes Form CA-7b as follows:

- All of Section I, Agency Estimate of FECA Entitlement. **Note:** Compensation is paid at 2/3 of the employee's base pay if there are no eligible dependents or at 3/4 with 1 or more dependents, as indicated on the CA-7.
 - Lines H (11), I (12), and J (13) of Section II, Agency Certification
 - The CA-7b is transmitted to the agency via fax within 5 working days. **To expedite the process, please include your fax number on your CA-7 transmission so that NFC can transmit the CA-7b via fax.**
 - The agency reviews NFC's calculation and, if in agreement, signs on the line designated for the Signature of Agency Official. The agency also completes the Employing Agency Address for Check block. If the agency disagrees with the calculation, the agency notifies NFC via fax of the discrepancy.
 - The employee completes and signs Section III, Employee Claim.
 - The agency forwards the package to OWCP.
4. OWCP approves the claim, then forwards the applicable approval form letter CA1208 or CA1208a to the employee; OWCP forwards the compensation check and

applicable documentation to the address specified on the CA-7b.

5. The employee elects the repayment method. The employee may elect to repay in installments through payroll deductions; the requested amount is deducted each pay period until the bill is paid in full. The employee may also elect to pay the full amount by check or a one-time payroll deduction.

6. The agency submits the OWCP compensation check and the OWCP package to NFC, Payroll/Personnel Operations Section. Listed below are the documents that must be included in the package.

- Form CA-7 and CA-7a or CA-7b
- Form Letter CA-1208 or CA-1208a
- Form AD-343, Payroll Action Request

Do not submit Time and Attendance Reports, leave audits, or copies of personnel actions.

7. NFC verifies the information and issues a bill.

8. After the debt has been paid in full, NFC notifies the agency in writing. The agency must restore the leave in the database using TINQ; it is not necessary to submit corrected T&A's to NFC to change the annual or sick leave to leave without pay.

Deposits For Military Service Credit

An employee who is a member or former member of a uniformed service after December 31, 1956, and is under a Federal retirement system (CSRS, CSRS-Offset, FERS, or equivalent) after October 1, 1982, receives credit for post-1956 military service at the time of retirement only if a deposit for the military service is made before the retirement date. The deposits are submitted on an AD-343.

If the employee elects to pay in a lump sum, the check or money order must be payable to the **U.S. Department of Agriculture**. Note the employee's social security number on the check. In Block 11 of the AD-343, enter *Establish and close out SF-2806, Individual Retirement Record (or SF-3100 if the employee has FERS coverage), for military service deposit*. In Block 13, enter *P.L. 97-253*. Attach the SF-2803/3108, Application To Make Deposit Or Redeposit, OPM-1514, Military Deposit Worksheet, and the check or money order to the AD-343. If more than one OPM-1514 is attached, specify the number in parenthesis. The SF-2803/3108 must have the employee's original signature. Calculate the correct percentage: 3 percent on the amount of earnings for FERS, and 7 percent on the amount of earnings for CSRS or equivalent, plus interest, if applicable. List the attachments in Block 16.

If the employee elects to pay by payroll deductions, do not send a check or money order with the AD-343. In Block 11, enter *Establish SF-2806 (or SF-3100) for*

military service deposit by payroll deduction. In Block 13, enter *Deduct deposit for CSRS (or FERS) retirement credit for (number) period(s) of military service from (beginning date) to (ending date). \$(amount) is to be deducted from pay each pay period until deductions total \$(amount owed) plus any required interest. Interest charges to begin (date)*. The minimum payroll deduction amount allowed is \$25. List the attachments in Block 16. If more than one OPM-1514 is attached, specify the number in parenthesis. The employee must sign in Block 18 if he/she elects to pay by payroll deductions.

If the employee elects to pay in installment payments by check, attach the SF-2803/3108, OPM-1514, and the first check to the AD-343. The minimum amount allowed for each installment payment is \$50. In Block 2 of the AD-343, enter the pay period number in which the check is being submitted. In Block 11 enter *Establish SF-2806 (or SF-3100) for (number) period(s) of military service from (beginning date) to (ending date). (Amount) dollars to be submitted each (time period) in individual checks of (amount) until payments total (amount owed) plus any required interest. Interest charges to begin (date)*. In Block 16, enter the attachments. If more than one OPM-1514 is attached, specify the number in parenthesis.

A copy of the originally submitted AD-343 must be submitted with each installment payment. In Block 11 of the AD-343, enter *Payment No. ____ for military service deposit*. In Block 13, enter *Credit (amount) toward employee's CSRS (or FERS) military service deposit*.

Civilian Service Credit Deposits For Periods Of Reemployment

Reemployed CSRS or CSRS-Offset annuitants who wish to receive a supplemental annuity for any service on or after October 1, 1982, must pay an amount equal to the regular retirement deductions. An AD-343 must be submitted with the following documents attached to cover the retroactive period:

- Screen print of HINQ Program 02, List Of Personnel/ Payroll Actions, showing that the corrective action and all intervening actions for the past 26 pay periods have been processed
- A copy of the SF-50-B, Notification Of Personnel Action, changing the retirement coverage code

For payment by check, enter *Deposit for Civilian Service Credit - CSRS (or CSRS-Offset) Retirement for reem-*

ployed annuitant in Block 11 of the AD-343. In Block 13, show the complete service history during the current period of service as a reemployed annuitant. Make the check payable to the **U.S. Department of Agriculture** and include the employee's social security number and the notation Civilian Service Deposit. List the check as an attachment in Block 16.

For payment through payroll deductions, enter *Deposit by deductions for civilian service credit under CSRS (CSRS-Offset) retirement* in Block 11 of the AD-343. In Block 13, show the complete service history of the current period of service as a reemployed annuitant. Show the amount to be deducted each pay period (minimum of \$25).

Note: Civilian Service Deposits or Redeposits by employees for other than Military Deposits or Reemployed Annuitants are billed directly by OPM.

Lump Sum Payments

Lump sum payment cases are normally processed through PRES; however, there are instances when these payments must be processed manually.

- The amount to be paid is over \$99,999.99.
- The employee is deceased.
- The employee is indebted.
- A full-time employee changed to an intermittent status.
- A terminated employee is rehired with a break in service.
- The employee has dual rates.

To process the lump sum payment, the agency must submit an AD-581, Lump Sum Leave Or Compensatory Time Payments, an AD-717, Audit For Leave Year 19__, if there is a leave discrepancy, and an AD-343, if necessary.

When completing the AD-581:

- Verify the lump sum annual leave hours and prepare an AD-717, if there is a leave discrepancy.
- Verify that the personnel action has applied to terminate the employee to generate the SF-1150, Record Of Leave Data.
- Insure that the employee has no outstanding indebtedness and prepare an AD-343 if indebtedness exists.
- Enter the accounting data to be charged.
- Check the projection date of annual leave to determine dual rates and locality pay.
- Check the employee's final pay rate to determine dual rates and locality pay.

Note: If the lump sum days carry over into new pay rates, the prorated days must be paid at the new rate. Example: An employee separated on December 21 with an annual leave balance of 128 hours. The annual leave would be extended through January 12. Pay Period 1 begins on January 8. All workdays prior to January 8 would be paid at the current rate. All workdays on and after January 8 would be paid at the new rate.

NFC is obligated to satisfy any and all indebtedness (e.g., travel, advanced leave, unfulfilled service agreement, destruction of government property, etc.) before the lump sum payment can be paid. Any and all outstanding debts are deducted from the "net" amount due the employee. If the outstanding debts exceed the "net" amount of the lump sum leave payment, NFC will attempt to satisfy the outstanding debts from the final salary, and as a last resort, the employee's retirement account.

Repayment Of Lump Sum Leave

Agencies must submit through DOTSE when a repayment of unexpired lump sum leave is required. An employee who previously received a lump sum payment for annual leave and is reemployed in a position that is not excepted by 5 USC 6301(2) prior to the expiration of the period covered by the lump sum payment, must repay an amount equal to the unused portion of the annual leave. The repayment may be made by personal check, cashier's check, money order, or salary deduction.

The amount of the repayment is the gross compensation for the period before deductions for Federal and State tax withholdings or Federal Insurance Contribution Act (FICA) taxes. The repayment must be based on the rate of pay received by the employee when the lump sum payment was made.

If repayment is to be made by salary deductions, the agreement executed by the employee authorizing the deductions must be attached to the AD-343.

Compensatory Time Payment for Fair Labor Standards Act (FLSA) Nonexempt Employees

Compensatory time payments are normally processed through the Payroll/Personnel System; however, compensatory time payments for FLSA nonexempt employees must be processed manually. **Note:** The Payroll/Personnel System currently records the hourly rate of overtime for compensatory time earned at the Title 5 rate; therefore, if an FLSA nonexempt employee earns compensatory time at a higher FLSA overtime rate, and that compensatory time is later liquidated, the compensatory time payment must be processed manually.

To process a compensatory time payment for an FLSA nonexempt employee, the agency should use Forms AD-581 and AD-343 to submit the necessary information data for the compensatory time payment. **Note:** Compensatory time payment information can also be submitted through DOTSE.

Agencies are reminded to include the following information:

- compensatory time hours to be paid
- accounting data to be charged
- reason for manual payment (higher FLSA overtime rate)

Note: NFC will determine the higher FLSA overtime rate for the compensatory time payment. The Rate fields in the Inquiry, Research, and Information System (IRIS) Program 139, Compensatory Leave and Rates, and in the Time Inquiry - Leave Update System (TINQ) Program 05, Comp Leave & Comp-Oth-Rt, contain the Title V overtime rate and not the higher FLSA overtime rate. Therefore, agencies should not use the rates displayed on IRIS Program 139 and TINQ Program 05 in determining the higher FLSA overtime rate for compensatory time payments for FLSA nonexempt employees.

The Payroll/Personnel Inquiry System (PINQ), Program, PQ032, Payroll Listing, may be used to verify the compensatory time payment.

Cash Awards

Most cash awards are processed through PACT, EPIC, or FESI; however, cash awards for separated employees who have been off the database for more than three pay periods or employees in one agency receiving an award from another agency must be processed manually.

To process a manual cash award, the agency must submit

the request in DOTSE.

Cash award payments are subject to tax deductions. Federal tax is computed at **27** percent of the gross amount. State and local taxes are computed at 2 percent if the gross amount is \$300.01 or greater. Cash award payments with a gross amount of \$300.00 or less are not subject to state or local tax withholdings. Medicare and Social Security are also deducted when applicable.

Death Gratuity Payment

Effective September 30, 1996, department and agency heads have the authority to pay up to \$10,000 as a death gratuity payment to the personal representative of an employee who dies from an injury sustained in the line of duty.

At the agency's discretion, the gratuity is payable to the personal representative of any Federal employee who has died from an injury sustained in the line of duty on or after separation from service, if the death is a result of an injury sustained in the line of duty; however, if the department or agency determines that the employee's death was the result of willful misconduct, the gratuity would not be paid. The department or agency making the claim must submit an AD-343 containing the name and social security number of both the deceased employee and the person(s) receiving the payment along with the payment amount.

In addition to the death gratuity payment, there are three other payments that must be considered by the department or agency in determining the amount of the payment: They are:

- \$200 payable by the OWCP for reimbursement of the costs of termination of the decedent's status as an employee of the United States.
- Up to \$800 payable by OWCP for funeral and burial expenses in cases of employees who die as a result of performance in the line of duty.
- Up to \$10,000 paid to provide reimbursement of burial costs and related out of pocket expenses for employees killed in the line of duty while working for an agency that receives appropriations under a Department of the Interior and Related Agencies Appropriations Act for Fiscal Year 1995 and thereafter.

The total amount paid, including the death gratuity payment, may not exceed \$10,000. If a personal representative(s) has already received funds from one or more of the above listed authorities and the total amount is less than \$10,000, departments or agencies may make additional payments up to \$10,000. It is the responsibility of the department or agency to contact the OWCP to determine the amount of any payments that may have been previously made.

The Internal Revenue Service (IRS) has ruled that a death gratuity payment, while not subject to Federal income tax

withholding, is fully subject to Federal income tax if the death occurred on or after August 20, 1996. If the death occurred earlier, a \$5,000 exclusion will generally apply. The applicable IRS Form 1099 will be issued to the recipient(s).

Restoration Cases

An employee is entitled to statutory restoration rights when he/she is erroneously separated from the agency by termination, retirement, or discharge and later is restored or reinstated to the job due to cancellation of the termination, retirement, or discharge. Retroactive payments are due the employee for the period of removal and are paid when the proper documentation is received from the agency.

To process the restoration, the agency must submit the following documentation:

- AD-343 with the employee's name and social security number, an explanation of the payment in Block 13, the employee's address, and accounting data to be charged in Block 14 or as an attachment.

Supporting documentation

- Copies of T&A's or worksheets showing hours in lieu of the T&A's.
- Copies of all personnel actions showing any changes in pay status due to WGI's, promotions, etc., during the period covered by the restoration.
- Any outside earnings - gross wages earned during the period covered by the restoration from outside sources.
- A statement from the employee if no outside wages were earned.
- A statement from the agency as to whether health benefit insurance premiums should be deducted from the payment.

If the employee received a lump sum payment for annual leave at the time of separation, this leave can be restored by submission of Form AD-582, Authorization Of Restored Annual Leave Under P.L. 93-181 Or P.L. 94-172. The employee must pay for the number of hours being restored. The AD-582 must also include any hours of annual leave the employee would have earned during the period covered by the restoration. NFC computes the sick leave record.

Interest On Back Pay

The interest due on back pay must be computed manually. The agency must submit an AD-343 after making a determination that interest is due. The AD-343 is only to

request payment of the interest due. A personnel action must be processed first to process back pay for 26 pay periods. Enter the reason for the adjustment in Block 13. NFC computes the back pay (including the interest) based on the biweekly amounts and pay dates.

Pre-Death Life Insurance Benefits

Employees and annuitants enrolled in the Federal Employees Group Life Insurance (FEGLI) Program have a choice in receiving pre-death life insurance benefits.

They can assign their Basic and all optional insurance (except Option C) to a viatical settlement firm in exchange for approximately 60-85 percent of the face value of that coverage.

OR

They can elect full (full Basic benefit, discounted by an approximately 6-percent factor) or partial (a percentage of their Basic benefit, in a multiple of \$1,000 discounted) Living Benefits.

Assignment To A Viatical Settlement Firm (VSF)

Terminally ill Federal employees and annuitants enrolled in the FEGLI Program with life expectancies of 24 months or less can assign their insurance to a viatical settlement firm (VSF). This assignment applies to Basic and Option A and Option B. No death benefit will be payable to their survivors.

Either all of the FEGLI coverage or none of it must be assigned. Although all of the FEGLI coverage must be assigned, it does not have to be assigned to the same person or firm. The assignments must be made in percentages of the total insurance.

Assigning benefits transfers ownership of the employee/annuitant's FEGLI coverage to the viatical settlement firm. The assignment is irrevocable. Upon a valid assignment of FEGLI insurance coverage, all Forms SF-2823, Designations Of Beneficiary, completed by the insured, both before and after the effective date of the assignment, become void.

The FEGLI Program requires that employees and annuitants continue to pay FEGLI premiums through withholdings from their paycheck or annuity, even after the employee or annuitant has assigned his/her insurance to a VSF or anyone else. The VSF may agree to reimburse the employee or annuitant directly for any premiums paid.

Processing Instructions

The employee must contact a VSF and sign a release form. Once the release form has been signed, the VSF forwards the release form to the personnel office with a request for additional information about the employee's life insurance coverage.

After all information has been provided to the VSF, the employee is contacted with a settlement offer. If the employee accepts the offer, he/she completes Form RI

76-10, Assignment Of Federal Employees' Group Life Insurance, signs the form and has the signature witnessed in writing by two people.

The RI 76-10 is returned to the personnel office and placed in the employee's Official Personnel File (OPF). File it on the **right side** of the OPF.

Death In Service

If the employee dies prior to retirement, send the original RI 76-10 to the Office of Federal Employees Group Life Insurance (OFEGLI) and a copy to OPM. The original SF-2823's must be sent to OFEGLI along with the FE-6, Claim For Death Benefits, and death certificate. The address for submitting documents to OFEGLI is:

Office of Federal Employees' Group Insurance
200 Park Avenue
New York, NY 10166-0188

Retirement

If the employee retires, send the original RI 76-10 to OPM, along with all other documents relating to the assignment of the life insurance. In addition, agencies must send all copies of the SF-2823 contained in the employee's OPF.

If the employee is ineligible to continue life insurance in retirement, the SF-2819, Notice Of Conversion Privilege, must be sent to the assignee(s). A list of the assignees' names and addresses must be attached to the SF-2819 sent to OPM.

For more information, see the Processing Retirement Documents procedure.

Living Benefits

Living Benefits are life insurance benefits paid to an individual while he/she is still living, rather than paid to a beneficiary or survivor upon the insured individual's death. Basic benefits paid before death are available if the employee or annuitant has been diagnosed as terminally ill with a life expectancy of 9-months or less. Living Benefits applies only to Basic life insurance.

An employee may elect either full Living Benefits (i.e., all of his/her Basic benefits), or partial Living Benefits (expressed as a multiple of \$1,000). **Note:** Annuitants can elect only a full Living Benefit. Living Benefits can be elected only once. A subsequent increase in salary **does not** give the employee entitlement to additional Basic insurance. If an employee elects full Living Benefits, he/she has no more Basic insurance. If an employee elects partial Living Benefits, he/she cannot later elect additional.

Living Benefits from the remaining Basic insurance. Living Benefits cannot be retracted. If the certifying doctor's prognosis is wrong, and the employee lives longer than the expected nine months, the employee **does not** have to repay the Living Benefits. If the employee or annuitant elects full or partial Living Benefits, their optional insurance, if any, is unaffected and is available for payment to their beneficiary(ies) upon their death.

If full Living Benefits are elected, then premiums for Basic insurance stop. If partial Living Benefits are elected, then premiums for Basic insurance are prorated depending on the dollar value of the remaining Basic benefit.

Living Benefits election has no effect on an individual's designation of beneficiary. Option A benefits, Option B benefits, and any remaining Basic benefit for employees who have elected partial Living Benefits will be paid to an individual's designated beneficiary or, in the absence of a designation, according to the statutory order of precedence.

Changes in withholdings and contributions are effective at the end of the pay period in which the payment is cashed or deposited.

Processing Instructions

The employee must contact the OFEGLI at **1-800-633-4542** for Form FE-8, Claim For Living Benefits. With the FE-8, OFEGLI sends a calculation sheet so the employee can determine the amount of Basic insurance available to him/her. The employee completes Part A of the FE-8 and his/her doctor completes Part B. The employee then sends the form back to OFEGLI.

When OFEGLI receives an employee's application for Living Benefits, it will send or fax the agency a Form FE-8A, Agency Certification For FEGLI Living Benefits. The agency must certify whether the employee is enrolled in Basic insurance, whether the employee has assigned his/her insurance, and the amount of the employee's current annual basic pay.

The FE-8A must have dual certification, i.e., it must be certified by both a personnel and a payroll official. **It is critical that this certification be completed and returned promptly.** Mail the original FE-8A to the following address:

Head, Payroll/Personnel Operations Section
National Finance Center, USDA
P.O. Box 60000
New Orleans, LA 70160

NFC completes the payroll certification, faxes the completed FE-8A to OFEGLI, and mails the original document to OFEGLI.

If OFEGLI approves the Living Benefits, OFEGLI sends the employee a check, along with Form FE-8C, Explanation of Benefits. When the employee cashes or deposits the check, the Living Benefits election is complete. OFEGLI then sends the FE-8C to both the agency personnel office and NFC. If an employee elects partial Living Benefits, OFEGLI notifies the agency of the amount of the employee's Basic Insurance Amount (BIA) on the FE-8C. If OFEGLI does not approve the Living Benefits, OFEGLI notifies both the employee and the employing office.

When the agency receives the FE-8C, a personnel action must be processed with one of the following:

NOAC 805/Elected Full Living Benefits
Legal Authority DPM
Remark B67/Elected full Living Benefits on (enter date from FE-8C). Post-election Basic Insurance Amount is (enter amount from FE-8C). Not eligible to assign insurance.

OR

NOAC 806/Elected Partial Living Benefits
Legal Authority DPM
Remark B68/Elected partial Living Benefits on (enter date from FE-8C). Post-election Basic Insurance Amount is (enter amount from FE-8C). Not eligible to assign insurance. Must elect "no reduction" at retirement.

Note: When an employee elects Living Benefits, there is no change to the employee's FEGLI coverage code or to the employee's Optional Insurance coverage and withholdings.

After the personnel action is processed, the agency must use DOTSE to stop Basic insurance withholdings when an employee elects full Living Benefits; or prorate the Basic insurance premiums when an employee elects partial Living Benefits.

Agencies must specify in DOTSE whether the employee elected partial Living Benefits or full Living Benefits.

Death In Service

If the employee dies prior to separation, in addition to the normal paperwork, attach the FE-8A and the FE-8C to the SF-2821, Agency Certification Of Insurance Status.

If the employee dies prior to retirement, NFC sends the original RI 76-10 to OFEGLI and a copy to OPM.

For more information, see **Death Claims**.

Retirement

If the employee has elected partial living benefits and retires, if he/she is not eligible to carry life insurance into retirement, the agency must provide the employee with the SF-2819. Regardless of the living benefits election,

the employee must also be provided with the SF-2818, Continuation Of Life Insurance Coverage, to complete.

If the employee retires, send the original RI 76-10 to OPM, along with all other documents relating to the assignment of the life insurance. In addition, agencies must send all copies of the SF-2823 contained in the employee's OPF.

If the employee is ineligible to continue life insurance in retirement, the SF-2819 must be sent to the assignee(s). A list of names and addresses must be attached to the SF-2819 that is sent to OPM.

For more information, see the Processing Retirement Documents procedure.

Note: For additional information on pre-death life insurance benefits, see FEGLI Booklet RI 76-21.

Inquiries

The Payroll/Personnel Operations Section is responsible for securing and answering inquiries relating to payroll and personnel activities. Agencies making their own corrections are responsible for handling inquiries regarding personnel actions.

There are three types of inquiries received by the Payroll/Personnel Operations Section:

1. Telephone inquiries are received for urgent problems involving nonreceipt of payment and/or large discrepancies in payments. These inquiries are responded to within 2 workdays.
2. Written inquiries are received on Form AD-354, Request For Information, in duplicate. The AD-354 must provide a clear, complete explanation of the problem(s) and must have all necessary documents attached to it. Written inquiries are responded to within 5 workdays.
3. Telemail/Telefax inquiries can be used for inquiries of an urgent nature and may be used to submit a quick service request, AD-343 and/or AD-354. These inquiries are responded to within 2 workdays.

Note: No information will be provided to unauthorized personnel.

All written inquiries should be directed through one of the following agency representatives:

T&A Contact Point
Personnel Office
Accounting Station

Inquiries concerning the salary payments or payroll/personnel records of a particular employee should always provide the following information:

- The employee's social security number
- The employee's name
- The agency, accounting station or personnel office identifier, signature, title, and telephone number of the person making the inquiry
- The date the information was submitted
- The information requested on the AD-354 for the particular blocks that have been checked by the requestor
- Copies of source documents

Forward the Original and Reply Copy of the AD-354 to NFC and retain the Agency Copy for your records.

DOTSE

DOTSE tracks all inquiries received by the Payroll/Personnel Operations Section at NFC. MANLOG is an

option in DOTSE. Agencies use this option to view manually processed transactions. For more information, see the DOTSE procedure.

TMGT Table 063, Department/Agency/Bureau Contact

TMGT Table 063, Department/Agency/Bureau Contact, lists the name and address of the individual authorized to submit an AD-343, AD-354, any written documentation used to process recertifications, quick service requests, limited payability, and actions involving special personnel.

Documents without authorized signatures are returned to the submitting agency without being processed.

Any individual making telephone inquiries must also be named in Table 063. Information is given to authorized individuals only.

Employees of departments with update authority can enter changes in TMGT. Departments without update authority must submit changes in writing to:

Payroll Accounting Section (TMGT)
Financial Services Division
National Finance Center, USDA
P.O. Box 29310
New Orleans, LA 70189

For more information, see the Table Management System (TMGT) procedure.

Submission Of Forms Through NFCmail, GroupWise, or DOTSE

Forms AD-343 and AD-354 that do not require supporting documentation can be submitted through NFCmail, GroupWise, or DOTSE. Payroll actions (e.g., settlement cases, court decrees, Merit Systems Protection Board (MSPB) decisions, etc.) and requests for information that require supporting or source documents must be submitted in paper copy or faxed to NFC's Payroll/Personnel Operations Section.

Use the following instructions to submit the forms through NFCmail or GroupWise. **Reminder:** The submitting official's name must be listed in TMGT Table 063.

Form AD-343

1. Send the AD-343 information directly to Mose Lindsay at NFCmail address *MOSEL* or at GroupWise address *Mose Lindsay*.
2. In the subject field, type *Payroll Action Request--AD-343*.
3. Enter the text of the NFCmail or GroupWise message as follows:

1st Line: Agency code, personnel office identifier, accounting station code

2nd Line: Employee's name, employee's social security number

3rd Line: Accounting code to be charged

Remainder: All other information required on the paper copy of the AD-343

Last Line: Person to be contacted for further information (submitting official), his/her telephone number

Form AD-354

1. Send the AD-354 information directly to Mose Lindsay at NFCmail address **MOSEL** or at GroupWise address **Mose Lindsay**.

2. In the subject field, type **Request for Information--AD-354**.

3. Enter the text of the NFCmail or GroupWise message as follows:

1st Line: Agency code, personnel office identifier, accounting station code

2nd Line: Employee's name, employee's social security number (if applicable)

Next Line: Agency name and address to which the requested information is to be sent

Remainder: All other information required on the paper copy of the AD-354

Last Line: Person to be contacted for further information (submitting official), his/her telephone number

To access NFCmail, complete the Enter User ID and Password fields on the NFC Banner Screen and key in **NFCmail** or **Mail**, whichever is applicable, at the Enter Application Name field.

Agencies requiring new or additional NFCmail user ID's should contact their security officers to gain access.

To access GroupWise, select the GroupWise Main window from the windows screen. The Main window is a collection of windows that you can use to access GroupWise applications and features.

To access DOTSE, complete the Enter User ID and Password fields on the NFC Banner Screen and key in **DOTSE** at the Enter Application Name field.

Use the following instructions to select an option from the DOTSE main menu:

4. Key in the 2 position alpha department code.

5. Key in the 2 position numeric agency code.

6. Key in the 4 position alphanumeric personnel office for the agency submitting the request.

7. Key in the option number that identifies the applicable option.

8. Press [Enter]. The screen for the selected option is displayed.

Exhibits

Exhibit 2

Form AD-747, Court-Ordered Child Care Or Alimony Deductions

CHILD CARE OR ALIMONY DEDUCTIONS					
1 AGENCY CODE	2 EMPLOYING OFFICE	3 CASE NUMBER	4 SOCIAL SECURITY NUMBER	5 TRANSACTION CODE 1 - ADD 2 - CHANGE 3 - CANCEL	6 EMPLOYEE NAME (Last, First, Middle Initial)
7 DUTY STATION			8 EMPLOYEE NOTIFICATION (Check One) <input type="checkbox"/> EMPLOYEE NOTIFIED IN PERSON OR BY CERTIFIED MAIL WITHIN 15 DAYS OF RECEIPT OF COURT ORDER. <input type="checkbox"/> EMPLOYEE NOTIFIED IN PERSON OR BY CERTIFIED MAIL OF ANY CHANGES.		
9 DEDUCTIONS				PAY PERIOD	YEAR
You are hereby directed to deduct the following in accordance with a court order on file in this office effective _____ →					
A Court ordered pay period deduction				9A(1)	
(1) Dollar amount				\$	
(2) Percentage of applicable earnings				9A(2)	%
(3) Not to exceed dollar amount per pay period				9A(3)	
B Court Cost				9B(1)	
(1) Total amount				\$	
(2) Amount collectable per pay period				9B(2)	
C Arrears				9C(1)	
(1) Total amount				\$	
(2) Amount collectable per pay period				9C(2)	
(3) Percentage of applicable earnings per pay period				9C(3)	%
(4) Not to exceed dollar amount per pay period				9C(40)	
10 NAME AND ADDRESS OF COURT OFFICIAL OR RECIPIENT OF DEDUCTION					
NAME					
1ST LINE ADDRESS					
2ND LINE ADDRESS					
CITY		STATE	ZIP CODE	11 EMPLOYEE CASE NUMBER ASSIGNED BY COURT (To appear on Check)	
12 REMARKS					
13 AUTHORIZATION					
SIGNATURE OF AUTHORIZED OFFICIAL			TITLE		DATE

NOTE: Request must be received at the National Finance Center no later than Monday of the week in which the pay period follows in order to be effective for a particular pay period. Later receipts will be processed the following pay period.

FORM AD-747 (USDA) (REV. 10/92)

Form AD-582, Authorization Of Restored Leave Under P.L. 93-181 Or P.L. 94-172

UNITED STATES DEPARTMENT OF AGRICULTURE

FORM AD-582
(5-78)

AUTHORIZATION FOR RESTORED ANNUAL LEAVE UNDER P.L. 93-181 OR P.L. 94-172

<p>1. NAME (Last - First - Middle)</p>	<p>2. AGENCY CODE</p>	<p>3. EMPLOYING OFFICE CODE</p>	
<p>4. TOTAL AMOUNT OF ANNUAL LEAVE RESTORED (Hours)</p>		<p>5. SOCIAL SECURITY NO.</p>	
<p>6. RESTORED ANNUAL LEAVE DUE TO: <i>(Circle Appropriate Code(s))</i></p>			
<p>PUBLIC EXIGENCY SICKNESS ADMINISTRATIVE ERROR UNWARRANTED-UNJUSTIFIED PERSONNEL ACTION BASED ON SF-1150</p>	<p>NO. OF HOURS</p> <p>1 _____ 2 _____ 3 _____ 4 _____ 5 _____</p>	<p>7. ACTION CODE <i>(Insert X)</i></p> <p>1 - NEW OR ADDITIONAL <input type="checkbox"/> 2 - REPLACEMENT <input type="checkbox"/> 3 - DELETE <input type="checkbox"/></p>	
<p>8. LEAVE TO BE USED</p>			
<p>BEGINNING DATE _____</p>	<p>ENDING DATE _____</p>		
<p>9. SIGNATURE (Authorizing Official)</p>	<p>TITLE</p>	<p>10. DATE APPROVED</p>	

ORIGINAL - NFC

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