

## Reemployed Annuitants

A reemployed annuitant is a person who is receiving a Civil Service Retirement System (CSRS) or Federal Employee Retirement System (FERS) retirement annuity and, at the same time, is earning a paycheck as a Federal employee. In most circumstances, a reemployed annuitant will continue to receive his/her retirement annuity during his/her period of reemployment. The law, however, requires that the reemployed annuitant's pay be "offset" by the amount of his/her retirement annuity unless a waiver is approved by OPM. In other words, the amount of paycheck that the reemployed annuitant receives is reduced (offset) by the amount of his/her retirement annuity. The amount that is offset from a reemployed annuitant's pay must be remitted to OPM for credit to the Civil Service Retirement and Disability Fund.

### Salary

If the employee is a cooperative employee or reemployed annuitant, enter the total scheduled salary amount on the accession action (do not subtract the cooperative or annuity share from the total base (scheduled salary) amount).

Complete the Salary Share Amount when the employee is a reemployed annuitant without a waiver from OPM. Enter the annual amount of annuity the employee is receiving under the Civil Service Retirement or Federal Employee Retirement System. When the employee's pay is computed, the Salary Share Amount is deducted from the base (scheduled) salary amount, and the employee receives the difference.

When the employee is a reemployed annuitant, the Salary Share Code must be **3**, **4**, or **5**.

### Pay Adjustments

Although the PPS will automatically generate the Federal pay increase pay adjustment action for the existing scheduled salaries of these annuitants, the personnel office must prepare a personnel action for the annuity cost-of-living adjustment. The increased amount of the annuity must be recorded in the Salary Share Amount field.

Use NOA 917 Annuitant Adjustment with Authority ZLM to update records of reemployed annuitants when the annual cost of living (COLA) increase becomes effective.

### FEGLI

Enter Code **A0** only if the employee (including reemployed annuitants) is excluded from coverage by law or regulation (no deductions for life insurance are made).

Enter Code **B0** only if the employee (including reemployed annuitants) elects to waive all insurance coverage or has previously waived all insurance coverage during prior employment and the waiver is still in effect. If the reemployed annuitant waives Basic, all life insurance coverage stops, both as an employee and as an annuitant. If the reemployed annuitant waives any

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life insurance as an employee, he or she has also waived that coverage as an annuitant. (Option B is an exception.

Enter Code **C0** when the employee (including reemployed annuitants) is not excluded from coverage by law or regulation, has not waived coverage, and has elected not to be covered by any of the optional insurance coverage plans.

If the reemployed annuitant continues any life insurance as an employee, the Office of Personnel Management (OPM) will suspend the annuity withholdings for that coverage.

### FEHB

Reemployed annuitants enrolled in the FEHB automatically participate in premium conversion, provided they are employed:

- in a position that conveys FEHB eligibility; and
- by an agency covered by premium conversion

### CSRS Employees

Annuitant Indicator	Salary Offset	Special Employee Code	Work Schedule	Retirement Coverage	TSP Allowed	TSP Eligibility Code
1=Reemployed CSRS whose CSRS annuity continues after appointment	Yes	NA	INT	4=None	Yes	3=Eligible
4 =Retired uniform service officer and reemployed CSRS annuitant	Yes	NA	INT	4=None	Yes	3=Eligible
5=Reemployed uniformed service enlisted member and reemployed CSRS annuitant	Yes	NA	INT	4=None	Yes	3=Eligible
1=Reemployed CSRS whose CSRS annuity continues after appointment	Yes	NA	FT, PT	1=CSRS 4=None 6=CSRS Special 7=CSRS Congressional R=FICA & CSRS T=FICA & CSRS Special	Yes	3=Eligible
4 =Retired uniform service officer and reemployed CSRS	Yes	NA	FT, PT	1=CSRS 4=None 6=CSRS Special	Yes	3=Eligible

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annuitant				7=CSRS Congressional R=FICA & CSRS T=FICA & CSRS Special		
5=Reemployed uniformed service enlisted member and reemployed CSRS annuitant	Yes	NA	FT, PT	1=CSRS 4=None 6=CSRS Special 7=CSRS Congressional R=FICA & CSRS T=FICA & CSRS Special	Yes	3=Eligible
6=Reemployed CSRS with continued annuity and salary not offset	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible
7=Retired uniformed service officer and salary not offset	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible
8=Retired uniformed enlisted member and salary not offset	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible

### CSRS-Offset Employees

<b>Annuitant Indicator</b>	<b>Salary Offset</b>	<b>Special Employee Code</b>	<b>Work Schedule</b>	<b>Retirement Coverage</b>	<b>TSP Allowed</b>	<b>TSP Eligibility Code</b>
1=Reemployed CSRS whose CSRS annuity continues after appointment	Yes	06	INT	2=FICA	Yes	3=Eligible
4 =Retired uniform service officer and reemployed CSRS annuitant	Yes	06	INT	2=FICA	Yes	3=Eligible
5=Reemployed uniformed service enlisted member and reemployed CSRS annuitant	Yes	06	INT	2=FICA	Yes	3=Eligible
1=Reemployed CSRS whose CSRS annuity continues after appointment	Yes	06	FT, PT	2=FICA C=FICA & CSRS D=CSRS Offset Congressional	Yes	3=Eligible

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				FICA E=FICA & CSRS Special		
4 =Retired uniform service officer and reemployed CSRS annuitant	Yes	06	FT, PT	2=FICA C=FICA & CSRS D=CSRS Offset Congressional FICA E=FICA & CSRS Special	Yes	3=Eligible
5=Reemployed uniformed service enlisted member and reemployed CSRS annuitant	Yes	06	FT, PT	2=FICA C=FICA & CSRS D=CSRS Offset Congressional FICA E=FICA & CSRS Special	Yes	3=Eligible
6=Reemployed CSRS with continued annuity and salary not offset	Waived	06	FT, PT, INT	2=FICA	No	6=Not Eligible
7=Retired uniformed service officer and salary not offset	Waived	06	FT, PT, INT	2=FICA	No	6=Not Eligible
8=Retired uniformed enlisted member and salary not offset	Waived	06	FT, PT, INT	2=FICA	No	6=Not Eligible

### FERS Employees

<b>Annuitant Indicator</b>	<b>Salary Offset</b>	<b>Special Employee Code</b>	<b>Work Schedule</b>	<b>Retirement Coverage</b>	<b>TSP Allowed</b>	<b>TSP Eligibility Code</b>
G=Reemployed FERS and salary not offset	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible
H=Retired uniform service officer and salary not offset	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible
J=Retired uniformed service enlisted member and reemployed annuitant	Waived	NA	FT, PT, INT	2=FICA	No	6=Not Eligible
A=Reemployed FERS	Yes	NA	INT	2=FICA	No	6=Not Eligible
C=Retired uniform service officer and	Yes	NA	INT	2=FICA	No	6=Not Eligible

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reemployed FERS annuitant						
E=Retired uniformed service enlisted member and reemployed FERS annuitant	Yes	NA	INT	2=FICA	No	6=Not Eligible
A=Reemployed FERS	Yes	NA	FT, PT	K=FERS & FICA M=FERS & FICA Special N=FERS & I FICA Reserve Technicians	Yes	3=Eligible
C=Retired uniform service officer and reemployed FERS annuitant	Yes	NA	FT, PT	K=FERS & FICA M=FERS & FICA Special N=FERS & I FICA Reserve Technicians	Yes	3=Eligible
E=Retired uniformed service enlisted member and reemployed FERS annuitant	Yes	NA	FT, PT	K=FERS & FICA M=FERS & FICA Special N=FERS & I FICA Reserve Technicians	Yes	3=Eligible