



Treasury Financial Manual

Transmittal Letter No. 633

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases revised I TFM 3-1000: Introduction. This part prescribes the requirements and procedures that Federal agencies and departments follow for payroll, withholding, and deductions.

2. Page Changes

Remove

I TFM 3-1000 (T/L 496)

Table of Contents for Part 3 (T/L 622)

Insert

I TFM 3-1000

Table of Contents for Part 3

3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions concerning this transmittal letter to:

Regional Operations
Financial Management Service
Department of the Treasury
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Kenneth R. Papaj
Commissioner

Date: December 20, 2006

Part 3 — Chapter 1000

INTRODUCTION

This part prescribes the requirements and procedures that Federal agencies and departments follow for payroll, withholding, and deductions.

Section 1010—Scope and Applicability

This part prescribes the requirements and procedures pertaining to the following:

- Payrolls and allowances for civilian employees of the executive agencies and military employees;
- Withholding and payment to the Office of Personnel Management (OPM) for health benefits, life insurance, and retirement;
- Withholding and payment of Federal income, Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI), and Medicare taxes relative to wages paid to civilian and military employees;
- Withholding and payment of State, city, or county income taxes where an agreement has been reached between a State, city, or county and the Secretary of the Treasury;
- Withholding and payment of voluntary child support requested by the employee, and involuntary child support where ordered by a child support enforcement agency or court;
- Voluntary purchases of U.S. savings bonds and other available U.S. Treasury securities through payroll deductions, including purchases

of available securities in electronic form in employee TreasuryDirectSM accounts;

- Voluntary allotments and other classes of deductions including Long Term Care Insurance, Flexible Spending Account, Combined Federal Campaign, and Thrift Savings Account;

AND

- Other matters pertinent to payrolls.

Section 1015—Authority

The authority for the policies set forth in this part is cited in the appropriate chapter. In summary, the payroll regulations issued by OPM in conjunction with the following authorities and regulations govern most of the policies set forth in this part:

- Federal taxing authorities, the Office of Management and Budget, and the Department of Labor;
- Parts of the Internal Revenue Code (26 U.S.C.) applicable to civilian employees of the Federal Government;
- Parts of Title 5 U.S.C. including Sections 5516 and 5517 on State withholding, Section 5520 on city or county tax withholding, and Section 5525 on allotments.

The procedures in this part do not supersede or circumvent the

requirements of particular statutes, Executive orders, or other executive branch regulations.

Per TFM Volume I, Part 3, Chapter 7000, Allotments and Assignments of Pay, employees cannot use savings allotments to pay dues to labor organizations.

Section 1020—Compliance With Executive Order 13224 (Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism) and Foreign Assets Control Regulations

Compliance with Executive Order 13224 and the Foreign Assets Control regulations at 31 CFR Chapter V is the responsibility of agency Personnel departments.

Executive Order 13224 prohibits transactions with persons who commit, threaten to commit, or support terrorism. The Department of the Treasury's Office of Foreign Assets Control (OFAC) maintains the Specially Designated Nationals (SDN) and Blocked Persons list, which provides a list of individuals and entities covered by Executive Order 13224. The SDN and Blocked Persons list also includes the additional restrictions found in the Foreign Assets Control regulations at 31 CFR Chapter V.

Agencies must not make or certify payments, or draw checks or warrants, payable to an individual or organization

listed on the SDN and Blocked Persons list. Agencies must consult the SDN and Blocked Persons list at <http://www.ustreas.gov/offices/enforcement/ofac/sdn/index.html> before making payments and should screen when hiring.

Direct questions concerning Executive Order 13224 or the SDN and Blocked Persons list to OFAC. See the contact information on the Web site at <http://www.ustreas.gov/offices/enforcement/ofac/contacts.html> or call 202-622-2490.

Section 1025—Definitions

Agency—Any department, agency, or instrumentality of the U.S. Government, or a corporation owned or controlled by the U.S. Government. The term “agency” does not include a Federal Reserve Bank (FRB).

Allotment of Pay for a Savings Account—A recurring payroll deduction from salary or wages, authorized by an employee for a specified dollar amount and credited to an account at a financial institution designated by the employee.

Automated Clearinghouse (ACH) Payment—A method of electronic payment where transactions are originated in batch and the payment information is transmitted to the receiving financial institution. The ACH Operator, FRB, transmits the detail payment instruction to the receiving financial institution for availability at opening of business on the payment date.

Deductions From Pay for a TreasuryDirectSM Account—A recurring payroll deduction from salary or wages, authorized by the employee for a specified dollar amount and credited to the employee’s TreasuryDirectSM account for the purchase of U.S. Treasury securities in electronic form.

Electronic Funds Transfer (EFT)—A payment method where payments are originated to the payee electronically. ACH, Fedwire, and direct deposit are

examples of electronic payment methods.

Employee—(1) When used in reference to allotments of pay for savings accounts, a civilian employee of an agency, and (2) when used otherwise, a civilian employee of an agency or a member of a uniformed service.

Fedwire (same-day pay)—A method of electronic payment where transactions are originated, transmitted to the FRB New York, and credited at the receiving financial institution on the same day. The funds travel with the payment information, unlike ACH where they travel separately.

Financial Institution—Any insured bank, credit union, or savings and loans, or any bank, credit union, or savings and loans that is eligible to apply to become insured. [Refer to Section 3 of the Federal Deposit Insurance Act (12 U.S.C. 1813), and Section 5 of the Federal Deposit Insurance Act (12 U.S.C. 1815)].

Flexible Spending Accounts—Pre-tax dollars authorized by an employee for payment of out-of-pocket health and/or dependant care. For additional information, see the Web site at <http://www.fsafeds.com>.

Long Term Care Insurance—Medical, social, personal care, and supportive services provided for people who have lost capacity for self-care due to a chronic illness or condition. Refer to OPM’s Retirement and Insurance Service Benefits Administration Letter Number 02-306, “Federal Long Term Care Insurance Program: Payroll Deductions,” dated April 23, 2002, at <http://www.opm.gov/asd/htm/2002/02-306.htm>.

National Automated Clearing House Association (NACHA)—Develops operating rules and business practices for the ACH Network and for electronic payments in the areas of Internet commerce, electronic bill and invoice presentment and payment, e-checks, financial electronic data interchange, international payments, and electronic benefits transfer.

Net Pay—The amount of salaries or wages of civilian employees and pay and allowances of members of the uniformed services remaining due after all voluntary and involuntary allotments, and required payroll deductions.

Recurring Payment—A benefit, annuity, or other payment made repeatedly at regular intervals.

Savings Account—An account (single or joint), the title of which must include the name of the authorizing employee, established for the purchase of shares (other than shares of stock) or for the deposit of savings in any financial institution.

State Child Support Enforcement Agency—An organization within a State that handles child support cases.

State Disbursement Unit—An organization within a State that receives and disburses child support payments. See TFM Volume I, Part 3, Chapter 7000.

Thrift Savings Plan (TSP)—A savings plan comparable to a private-sector tax-deferred 401(k) plan. Employees covered by Federal Employment Retirement System (FERS), Civil Service Retirement System (CSRS), or CSRS Offset may participate in the TSP. For additional information, see the Web site at <http://www.tsp.gov>.

TreasuryDirectSM—An Internet-based system maintained by the Bureau of the Public Debt (BPD). Customers can use the system to establish an account, buy electronic U.S. Treasury securities, and manage both their accounts and holdings online via the Internet.

Section 1030—Allotments of Pay for Savings Accounts

The head of an agency makes allotments of pay for savings accounts if:

- The employee provides the agency with a written request (on a form provided by or authorized by Treasury) that designates the financial institution, and the financial institution states its

willingness to act as agent of the employee. Also, the employee may e-mail a request for savings account allotment. The e-mail must include the financial institution's routing transit number (RTN) and the employee's account number and account type.

Treasury allows employees to use self-service programs to establish direct deposit information without a written request or without endorsement by the financial institution.

- The allotment is a fixed amount, in round dollars (no cents), to be deducted in each successive payroll (until canceled by the employee, according to the agency's prescribed procedures, or otherwise terminated).

All payroll deductions otherwise required have priority over those authorized by this section. Each agency determines the number of savings and discretionary allotments allowed.

Section 1035—Payments of Net Pay for Employees

Direct Deposit/EFT is Treasury's preferred method for net pay. On an exception basis, an employee may request payments of net pay by check.

The Certifying Officer authorizes the appropriate disbursing officer to pay an employee by EFT in accordance with the following guidelines:

- The employee must provide the agency with information that designates the financial institution's RTN and the employee's account number and account type. The agency prescribes how the employee establishes direct deposit, according to Federal policy and procedures. Self-service programs allow an employee to establish and change direct deposit information electronically, via the Internet.

- The employee-designated account (single or joint) must include the name of the employee according to the agency's established procedures stated in the EFT authorization document.
- The direct deposit/EFT must be for the full amount of net pay due on successive payrolls.
- An employee must request cancellation of a direct deposit/EFT in writing.

Section 1040—Financial Institution as Agent

A financial institution that receives EFTs, in accordance with Sections 1030 and 1035, serves as the agent of the employee who has designated the financial institution to receive the EFT and credit the employee's account. This financial institution may revoke its role as the employee's agent by providing notice to the employee.

The death of that employee revokes authorization of the agency to send the direct deposit/EFT payment. The financial institution promptly returns an EFT to the issuing disbursing officer, using the proper reason code, when an EFT covering a payment to one employee cannot be credited to the account because of death or any other reason.

A financial institution to which an EFT is made, in accordance with Sections 1030 and 1035, does not thereby become a Government depository and will not advertise itself as one.

Section 1045—Acquittance to the United States

An EFT payment issued payable to and deposited by a financial institution that is accompanied by a record specifying the employee/customer name and account number must be fully credited to the employee/customer's account. That is, the financial institution

cannot deposit the funds to its own account. It must credit the account identified on the accompanying record. This constitutes release for payment in full to the United States for the amount of such payment.

Section 1050—Deductions From Pay for TreasuryDirectSM Accounts

Any employee may authorize deductions from pay for a TreasuryDirectSM account that was previously established online through <http://www.treasurydirect.gov>.

The employee must provide the employing agency with a written request that includes the TreasuryDirectSM system's RTN (0517-3615-8), the employee's 10-character TreasuryDirectSM account number, and the account type 22 or 32 (BPD will accept either account type). The TreasuryDirectSM account number is a 10-character alphanumeric beginning with a single alpha character followed by 9 numerals (for example, Q-123-456-789).

The employee should make the request on the agency-prescribed form used for requests for pay allotments to savings accounts, in accordance with Section 1030.

For TreasuryDirectSM accounts, each agency determines the number of discretionary deductions allowed, whether there is a minimum amount for a deduction, and whether or not the amount of the deduction is in round dollars (no cents).

When the deduction is deposited into the employee's TreasuryDirectSM account, these funds automatically purchase a Certificate of Indebtedness (C of I). The C of I currently available through TreasuryDirectSM is not an interest-bearing security. The C of I is provided solely as a payment mechanism to facilitate the future purchase of other U.S. Treasury securities that are interest bearing. The employee is responsible for effecting the purchase of these interest-bearing U.S. Treasury securities by using

the C of I as the source of funds. The employee must use the functionality provided in the TreasuryDirectSM account to effect these purchases. The purchases can be made in penny increments. Employees should read the terms and conditions that govern the TreasuryDirectSM system, available U.S. Treasury securities for sale, and C of I's. Employees may access this information on the TreasuryDirectSM Web site at <http://www.treasurydirect.gov>.

1050.10—Returned TreasuryDirectSM Deductions

BPD processes all external financial transactions involving the TreasuryDirectSM system electronically through the NACHA Network. BPD may return a deduction for a TreasuryDirectSM account to the agency's payroll service. BPD also will reject all withdrawal transactions from a TreasuryDirectSM account. BPD returns or rejects ACH transactions initiated by the agency that are shown in Table 1. Table 1 also indicates probable causes and recommended actions to resolve the problems.

Agencies may contact TreasuryDirectSM Customer Service at 304-480-6112 from 8 a.m. to 4:30 p.m. (eastern time) or may e-mail Customer Service at the following address, www.treasury.direct@bpd.treas.gov. The e-mail option should **not** be used to transmit personal financial or other sensitive information, since it is not a secured connection. The Customer Service staff is not available on weekends or Federal holidays. TreasuryDirectSM account owners should use the "Contact Us" functionality to report problems with their accounts. This function provides account owners with a means to electronically send messages to the Customer Service staff over a Secure Sockets Layer (SSL) connection with 128-byte encryption.

1050.20 TreasuryDirectSM Overpayments

If an agency makes an overpayment, it must do the following:

- Contact the TreasuryDirectSM Customer Service staff.
- Submit a written request for return of the overpayment (the customer service staff will provide the address and other information).

When the request has been processed, TreasuryDirectSM returns the overpaid funds through an ACH transmission with an RO6 return code. This process follows the standard practices cited in NACHA.

Section 1055—Child Support Withholding and Remittance

Child support deductions are court-ordered or administratively ordered obligations that must be made by the Federal agency according to the terms set forth in the child support income withholding order/notice ("income withholding order") sent to the Federal agency.

The statutory authority for Federal agency compliance with withholding and other legal process pursuant to State law to enforce the legal obligation of the individual to provide child support or alimony is found at 42 U.S.C. 659. In addition, applicable regulatory provisions issued by the Secretary of the Department of Health and Human Services, Office of Child Support Enforcement, and the Office of Personnel Management, respectively, may be found at 45 CFR 303.100, "Procedures for income withholding," and 5 CFR 581, "Processing Garnishment Orders for Child Support and/or Alimony."

All Federal agencies are strongly encouraged to remit child support payments electronically, following the EFT/Electronic Data Interchange standards for child support remittance. Before initiating any electronic child

support payments, the Federal agency must contact the appropriate State child support enforcement agency for specific instructions.

Federal agencies may review detailed information on withholding and remitting child support, including how to contact State child support agencies, at <http://www.acf.hhs.gov/programs/cse/newhire/employer/federal/index.htm>.

Section 1060—Emergency Payroll Procedures

Emergency situations such as natural disasters, terrorism, civil disturbances, strikes, etc., could have an adverse impact on the timely delivery of salary payments.

Treasury will notify agencies through Treasury Regional Financial Centers (RFCs) that an emergency situation exists. Agencies that become aware of an emergency situation first should notify their payroll providers, and the payroll providers will notify their Treasury RFCs.

In emergency payroll situations, agencies should apply the following guidelines:

- Continue to operate according to established procedures unless advised otherwise by Treasury.
- Do not alter the normal manner in which employees are paid, such as changing direct deposit/EFT transactions to individual check payments, unless requested to do so in writing by Treasury or individual employees.
- Notify employees that an emergency situation exists and that salary payments may be delayed. Encourage employees to wait 24 to 48 hours beyond the normal receipt time for paychecks or EFT transactions before requesting a substitute check or an electronically rerouted EFT transaction to a different bank. The U.S. Postal Service has assured Treasury that Government checks will receive

top priority in the event of an emergency situation.

Agencies for which Treasury performs payroll-disbursing functions should continue to submit payroll data in accordance with established schedules. When an agency anticipates that a disbursing file and certification may be delayed, it should consider other options for processing payrolls, for example, issuing partial payments or issuing payments based on a standard 80-hour pay period with supplemental payrolls prepared to cover differentials, overtime, etc.

Agencies that do their own disbursing should develop comparable emergency procedures and contingency plans.

Section 1065—Federal Offset Program

1065.10—Debt Collection Improvement Act of 1996 (DCIA)

The DCIA requires the Federal Government to withhold or reduce certain Federal payments to satisfy the delinquent non-tax debts owed to the United States by the payee. This process is known as “administrative offset.” In addition, the DCIA requires Federal agencies to identify Federal employees who owe delinquent debt to the United States, using a process known as “centralized salary offset.” FMS’s Treasury Offset Program (TOP) compares delinquent debt information with Federal salary payment information for offsetting the salary payments of those employees who owe debt to the United States.

1065.20—Taxpayer Relief Act of 1997

The Taxpayer Relief Act of 1997 authorized the Internal Revenue Service to continuously levy up to 15 percent of certain Federal payments, including Federal salary payments to collect delinquent taxes. TOP also is used to match delinquent tax debts with Federal salary and other payments for levying the salary payments of those employees who owe delinquent taxes to the United States.

Payroll processing agencies send extract files to FMS containing payment information for all employees. FMS compares the extract file to the National Interactive Delinquent Debt Data Base, identifies matches, and transmits an electronic file containing the identified matches and the debt balances back to the payroll processing agencies. The payroll processing agency offsets or levies up to 15 percent of disposable pay and sends the funds to FMS. FMS then sends the funds to the creditor agencies minus applicable fees.

Table 1: Returned or Rejected ACH Transactions for TreasuryDirectSM—Probable Causes and Recommended Actions

Description of the Returned or Rejected ACH Transaction	Probable Cause for the Return or Rejection by the TreasuryDirectSM System	Recommended Action by the Agency To Resolve the Problem
Credit transaction returned with a Reason Code R02 (Account Closed)	The employee closed his/her TreasuryDirect SM account.	The payroll office should contact the employee and inform him/her to either designate a different TreasuryDirect SM account for the pay deductions or discontinue the pay deductions.
Credit transaction returned with a Reason Code R03 (No Account/Unable to Locate Account)	The employee did not establish a TreasuryDirect SM account before initiating the pay deductions, or the employee provided the agency with an incorrect TreasuryDirect SM account number.	The payroll office should contact the employee and inform him/her to either establish a TreasuryDirect SM account or discontinue the pay deductions.
Credit transaction returned with a Reason Code R04 (Invalid Account Number)	The employee provided the agency with an incorrect TreasuryDirect SM account number.	The payroll office should contact the employee and inform him/her to either provide the correct TreasuryDirect SM account or discontinue the pay deductions.
Credit transaction returned with a Reason Code R15 (Beneficiary or Account Holder Deceased)	The Bureau of the Public Debt (BPD) has been notified that the employee is deceased.	The payroll office should follow its internal procedures addressing this situation. If the report of death is erroneous, then the payroll office should instruct the employee to use the "Contact Us" link within their account to contact the TreasuryDirect SM Customer Service staff to rectify the situation.
Credit transaction returned with a Reason Code R16 (Account Frozen)	BPD has been instructed to freeze the employee's TreasuryDirect SM account.	The payroll office should instruct the employee to use the "Contact Us" link within their account to contact the TreasuryDirect SM Customer Service staff to rectify the situation.
Debit transaction rejected with a Reason Code R20 (Non-Transaction Account)	The agency initiated a debit transaction to withdraw funds from the employee's TreasuryDirect SM account.	BPD will not accept debit transactions transmitted through ACH. The payroll office should contact the TreasuryDirect SM Customer Service staff at 304-480-6112 for further instructions.
Credit transaction returned with a Reason Code R23 (Credit Entry Refused by Receiver)	The agency initiated the transactions with a NACHA Transaction Code that is invalid for the TreasuryDirect SM system.	The payroll office should only use Transaction Codes 22, 23, 32, or 33 for all TreasuryDirect SM ACH transactions.
Credit transaction returned with a Reason Code R24 (Duplicate Entry)	The agency initiated a duplicate credit entry.	The payroll office should follow its internal procedures addressing this situation.

CONTACTS

Direct inquiries concerning this chapter and emergency payroll procedures to:

Regional Operations
Financial Management Service
Department of the Treasury
401 14th Street, SW.
Washington, DC 20227
Telephone: 202-874-6790

PART 3 - PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS

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