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**Subchapter 80A CSRS and FERS****Part 80A1 General Information****Section 80A1.1-1 Overview**

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**A. Introduction**

This Chapter discusses the reporting requirements for employee payroll withholdings and agency contributions for retirement and health and life insurance premiums. These reports were formerly submitted solely via Standard Form (SF) 2812, Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement. In 1991, however, OPM completed its development of the Retirement and Insurance Transfer System (RITS) and many agency payroll offices are now submitting this information to OPM electronically.

Effective with the first pay period paid in August 1991, all agency payroll offices capable of accessing the U.S. Department of Treasury's Government On-line Accounting Link System (GOALS) were required to use RITS to transmit retirement, health benefits and life insurance monies and information to OPM. For these agencies, the hard-copy SF 2812/2812-A is no longer acceptable. Exceptions are granted only to those agency payroll offices that make their own disbursements or submit their Federal employee benefit monies to OPM by check.

Federal agencies making their own disbursements should still remit their withholdings and contributions information via the SF 2812. The non-Federal offices that have employees subject to the retirement, health or life insurance programs must remit a check payable to OPM and their withholdings and contributions information via the new Standard Form 2812 L to OPM's lockbox for crediting.

Agencies that need assistance with RITS should contact the Financial Management Division (FMD) staff on (202) 606-0666. The data provided in the reports, whether transmitted electronically or by hard-copy SF 2812/2812 L/2812-A, is still essentially the same; therefore, this Chapter will continue to serve as the source of any general information an agency may need concerning the data that must be provided in these reports.

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**Information in this chapter has not been updated since August 1996**

**Section 80A1.1-1 Overview (Cont.)****B. Topics Covered**

This subchapter covers:

- Reporting requirements and procedures for completing general information portions of the reports.
- Specific instructions on completing the following portions of the reports:
  - The life insurance portion.
  - The health benefits portion.
  - The retirement portion, including separate instructions for employees covered under the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS).
  - Instructions on submitting the reports and references to additional forms and information that may also be used.

**C. Organization of Subchapter**

This subchapter has six parts.

<b>PART</b>	<b>NAME OF PART</b>	<b>PAGE</b>
80A1	Overview	1
80A2	Report Requirements	5
80A3	Life Insurance Portion	11
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**D. Statement of Authority**

This Chapter and its contents are based on the laws and regulations cited below.

- United States Code: 5 U.S.C. chapters 83, 84, 87, and 89
- Code of Federal Regulations: 5 CFR Parts 831, 841, 870-873, and 890-891

**Information in this chapter has not been updated since August 1996**

**Section 80A1.1-2 Definitions**

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- A. Check and Non-Check Agencies** "Check" agencies are those agencies that do not maintain a Treasury account (for example, Agricultural Extension Service offices), and must submit a check to OPM in the net amount shown on SF 2812 L. "Non-check" agencies are those agencies that transfer funds to OPM via the Department of the Treasury. Most "non-check" agencies report via RITS.
- B. Government On-Line Accounting Link System (GOALS)** GOALS is the U.S. Department of Treasury's government-wide electronic accounting system. All Federal agencies capable of accessing GOALS must use RITS to transmit withholding and contribution monies and information to OPM.
- C. On-Line Payment and Collection System (OPAC)** For non-check agencies under RITS, OPAC automatically transfers funds equal to the total withholdings and contributions reported via RITS on the payroll paid date.
- D. Reporting Periods** Reporting period refers to the pay period being reported. There are five types of pay periods used in computing employee pay, deductions, and contributions. Agencies may only report the withholdings and contributions for a single type of pay period on each transmission or report. If any payroll office has employees under more than one of these types of pay periods, it must transmit or report each type of pay period separately.

The pay periods are as follows:

- Biweekly: Employees are paid once every two weeks.
- Weekly: Employees are paid once every week.
- Monthly: Employees are paid once every month.
- Semi-monthly: Employees are paid twice every month.
- Twenty-eight Days, Employees are paid once every 28 days.  
or  
"Four Weekly": This payroll type is used by the Department of Labor's Office of Workers' Compensation Programs (OWCP).

**Information in this chapter has not been updated since August 1996**

**Section 80A1.1-2 Definitions (Cont.)**

- |   |  |
|---|--|
| <b>D. Reporting Periods (Cont.)</b>                       | Note: Employees receiving benefits from OWCP are the only individuals paid on the special 28 day/4-weekly pay period. OWCP submits a separate report covering deductions for life insurance and health benefits from the individuals' OWCP benefits.   |
| <b>E. Retirement and Insurance Transfer System (RITS)</b> | RITS is an electronic method of remitting and reporting withholdings and contributions for the Federal Employees Group Life Insurance Program, the Federal Employees Health Benefits Program, the Civil Service Retirement System, and the Federal Employees Retirement System.  |
| <b>F. Salary Offset</b>                                   | In the case of a reemployed annuitant, a salary offset is the reduction in a reemployed annuitant's pay in an amount equal to the annuity allocable to the period of actual employment. The offset amount must be submitted to OPM and reported in the appropriate format. (See Chapter 100, Reemployed Annuitants, to determine whether the annuity continues during employment and for other detailed guidance on reemployed annuitants.)  |
| <b>G. Transaction Date</b>                                | Transaction date (month and year only) refers to the date that funds are actually transferred from the agency appropriation or fund symbol. OPM receives payments from agencies by two methods -- checks and non-check transfers. "Non-check" agencies using RITS do not need to provide this information since the transfer is done automatically. "Check" agencies must post a transaction date on the report. (See section 80A2.1-2, paragraph G, for additional information on posting transaction dates.) |

**Information in this chapter has not been updated since August 1996**

**Part 80A2 Reporting Requirements****Section 80A2.1-1 Rules Governing the Submission of Reports of Withholdings and Contributions.****A. Who Reports**

All agencies that employ civilian employees who participate in the Government-wide life insurance, health benefits, or retirement programs must report and remit to OPM the amount of withholdings and contributions for these programs either electronically or via SF 2812.

Non-Federal organizations with employees entitled to Federal benefits report via SF 2812 L with payment to OPM's lockbox for crediting.

Organizations or agencies whose payroll is cross-serviced (for example, by the National Finance Center) normally would not provide a withholdings and contributions report to OPM; instead, the report is generally prepared by the organization providing payroll services.

**B. When to Report**

The payroll office must report the withholdings and contributions for employee life and health insurance premiums, and retirement coverage to OPM no later than the date the payroll is paid. (See section 80A1.1-2, paragraph B, for information on reporting periods.)

**C. Numbering Schemes for Reports**

For "check" agencies, submitting payroll offices must number each report in consecutive order for each calendar year. The first payroll period of the calendar year is numbered in the following format:

YY-001

YY refers to the last two digits of the calendar year and 001 is the first report by the payroll office for that year. For example, 93-001 is the first report of the calendar year 1993 and will cover those employees paid on the first pay period paid in 1993.

For "non-check" agencies, RITS will automatically number the report for the agency. The RITS reports will be numbered in the following format:

YY-##A

YY refers to the last two digits for the calendar year and ##A represents two numerical and one alphabetical character assigned by RITS.

**Information in this chapter has not been updated since August 1996**

**Section 80A2.1-1 Rules Governing the Submission of Reports of Withholdings and Contributions (Cont.)**

- C. Numbering Schemes for Reports (Cont.)**      Number reports sequentially throughout the calendar year, ending with the last payroll period paid in the calendar year. It is important that there is no break in the numbering of reports. A new sequential series starts for the first pay period paid in the next calendar year.
- No two reports may use the same report number unless one of them is a supplemental report as described in paragraph D below. Separate report numbers are required even if two pay period types end on the same date (see section 80A1.1-2, paragraph B). The pay period that began first takes precedence and receives the first available report number. The next report number is assigned to the pay period that began later.
- D. Supplemental Payrolls**
1. Only agencies reporting via RITS may submit a report of additional retirement, health and life insurance withholdings and contributions for the most recent payroll reporting period by submitting a supplemental report. For non-check agencies an erroneous underreporting of withholdings and contributions should normally be corrected by including the additional amounts in the report for the next corresponding payroll reporting period as described in paragraph E2 below.
  2. If an agency needs to prepare a supplemental payroll, prepare a report to be submitted to OPM. The report should show the same payroll period, payroll paid date, report number, and transaction date as shown on the regular report.
- E. Correction of Errors in Reports**      Whenever an error occurs in a report, payroll offices must take one of the following actions to correct the error.
1. If the report does not balance (that is, the totals on the report are incorrect), establish the correct totals, prepare a corrected report using the same payroll period, payroll paid date, report number, and transaction date as shown on the regular report and give OPM's Funds Control Branch notice of the correction both by telephone and in writing.

**Office of Personnel Management  
Funds Management Branch  
Post Office Box 582  
Washington, DC 20044-0582**

Telephone:    FTS (202) 606-0670

**Information in this chapter has not been updated since August 1996**

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**Section 80A2.1-1 Rules Governing the Submission of Reports of Withholdings and Contributions (Cont.)**

- E. Correction of Errors in Reports (Cont.)**
2. If the report balances but the amounts shown on the report are incorrect, add unreported amounts (or deduct overstated amounts) in the next regular report for the same type of payroll reporting period (see section 80A1.1-2, paragraph B). No explanation or notification to OPM is necessary in this case.

EXAMPLE: If an agency erroneously omits \$1,500 of withholdings and \$1,500 of contributions for a category on the report for a monthly payroll period, then the agency will increase the same category by \$1,500 each for withholdings and contributions on the next regularly scheduled monthly payroll report.

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**Information in this chapter has not been updated since August 1996**

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**Section 80A2.1-2 Completing the Report Header**

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**A. General** This section describes the procedures used to complete the header section of the report. Refer to the sample report in Subchapter B.

The header section consists of the first 10 to 14 blocks at the top of the form. These blocks are labeled:

1. Address
2. Telephone Number
3. To
4. Payroll Office Number
5. Report Number
6. Month Reported on Statement of Transactions\*
7. Date Payroll Paid
8. Pay Period: From
9. Pay Period: To
10. Check Attached\*
11. Credit to OPM Receipt Account (24x8135.8)\*
12. Agency Account Charged\*
13. Signature of Authorized Officer
14. Date

\*NOTE: These blocks are not included on the SF 2812 L.

**B. Address** Provide the complete mailing address of the agency making the report in this block, including department, bureau, location, and zip code.

**C. Telephone Number** Provide the telephone number of a point of contact in the payroll office.

**D. To:** Send all reports electronically or to the address pre-printed on the applicable forms.

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**Information in this chapter has not been updated since August 1996**

**Section 80A2.1-2 Completing the Report Header (Cont.)**

- E. Payroll Office Number** Enter the payroll office number, which is an eight digit number. All reports must contain this eight digit payroll office number.
- A directory of payroll office numbers is maintained by OPM. Agencies may notify OPM regarding payroll office numbers by contacting:
- Office of Personnel Management  
Retirement and Insurance Service  
Funds Management Branch, Room 3H25  
1900 E Street, NW.  
Washington, DC 20415-0001**
- Telephone: FTS (202) 606-0670
- 
- F. Report Number** Enter the report number in this block as described in section 80A2.1-1, paragraph C.
- 
- G. Month Reported on Statement of Transactions** The transaction date (see section 80A1.1-2, paragraph D) is reported in the following format:
- MM/YY
- MM refers to the numeric calendar month (that is, 01 for January). YY refers to the last two digits of the calendar year.
- 
- H. Date Payroll Paid** Enter the date that the payroll for the period is actually paid. The report should be received no later than this date. The format for the entry in this block is:
- MM-DD-YY
- MM is the number of the month; DD is the number of the day of the month; YY is the last two digits of the calendar year.
- 
- I. Pay Period From** Enter the first day of the pay period being reported in the same format as in the Date Payroll Paid.
- 

**Information in this chapter has not been updated since August 1996**

**Section 80A2.1-2 Completing the Report Header (Cont.)**

<b>J. Pay Period To</b>	Enter the last day of the pay period being reported in the same format as the Date Payroll Paid.
<b>K. Check Attached</b>	Mark this block with an "X" only if the agency is sending a check payable to OPM for the total amount reflected on the SF 2812. Agencies submitting reports electronically or via SF 2812 L do not have this data element on their reports.
<b>L. Credit to OPM Receipt Account</b>	Non-check agencies show that funds are being transferred to OPM via the Department of the Treasury. The account number shown in this block is also the same account number that will be credited on the agency's Statement of Transactions. (See Part 80A6 below.) Check agencies do not use this data element.
<b>M. Agency Account Charged</b>	Non-check agencies enter the appropriation symbol of the account that is the source of the funds to be transferred to the OPM in the amount of the total reflected on the report. This account must be shown as an outlay for the same amount on the Statement of Transactions. (See Part 80A6 below.) Check agencies do not use this data element.
<b>N. Signature of Authorized Officer</b>	Enter the original signature of the authorized administrative or certifying officer from the payroll office/agency submitting the report.
<b>O. Date</b>	Insert the date the report is signed by the authorized administrative or certifying officer.

**Information in this chapter has not been updated since August 1996**

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**Part 80A3 Life Insurance Portion****Section 80A3.1-1 General**

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**A. General**

All payroll offices must report to OPM for each payroll reporting period when withholdings and contributions are made towards life insurance. (See The Federal Employees Group Life Insurance Handbook for Personnel and Payroll Offices for a discussion of costs, coverage, entitlement, etc.)

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**Section 80A3.1-2 Reporting Life Insurance Withholdings and Contributions**

- A. Basic Life Line**
1. The cost of basic life insurance is shared by the employee and the government. The report contains column entries for both withholdings and contributions for basic life insurance.
  2. Report the total amount of employee withholdings for basic life insurance in the space provided under the Withholdings column heading.
  3. Report the total amount of agency contributions for basic life insurance in the space provided under the Contributions column heading.
- 
- B. Standard-Option A, Additional-Option B, Family- Option C Lines**
1. Employees may elect to purchase three additional types of optional life insurance. Employees pay the entire cost of these optional types of coverage. (See The Federal Employees Group Life Insurance Handbook for Personnel and Payroll Offices for a discussion of this coverage.) The available options are called:
    - Standard-Option A
    - Additional-Option B
    - Family-Option C
  2. Report on the appropriate line for each optional life insurance category any withholdings made toward each of the optional types of FEGLI coverage.

NOTE: For agencies with their own retirement systems (such as the Foreign Service, the District of Columbia Government, or the Railroad Retirement System), report the total amount of premiums withheld from the annuities of retirees for optional life insurance by option/type (that is, Options A, B, or C) on a separate report using the payroll office number assigned specifically for annuitants. Never combine employee reporting data with annuitant reporting data.

**Information in this chapter has not been updated since August 1996**

**Section 80A3.1-2 Reporting Life Insurance Withholdings and Contributions (Cont.)**

- C. Post-Retirement Line**
1. Employees who retire may elect to continue 25 percent, 50 percent, or 100 percent of their basic life insurance coverage under the FEGLI Program during retirement. The cost is withheld from their annuities.
  2. Report the total amount of withholdings for post-retirement life insurance coverage on the Post-Retirement line if your agency administers a retirement system that has annuitants from whose annuities post-retirement life insurance premiums are being withheld.
 

Agencies and other organizations (such as the Foreign Service, the District of Columbia Government, or the Railroad Retirement System) with their own retirement systems, report post-retirement life insurance withholdings to OPM on a monthly basis.
  3. Retirees who separated on or after January 1, 1990, must pay the same premium (referred to as supplemental premium) as active employees for basic life insurance coverage between retirement and age 65. In addition, those who elect at retirement to retain higher levels of coverage after reaching age 65 must pay an additional premium (referred to as regular premium) throughout their retirement. Retirement systems --
    - Report the regular premiums on the Post-Retirement line.
    - Report the supplemental premiums in the Withholdings column on the Basic Life line.
    - Enter the amount that OPM should pay from its special appropriation account in the Contributions column of the Basic Life line.
- 

**Information in this chapter has not been updated since August 1996**

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**Section 80A3.1-2 Reporting Life Insurance Withholdings and Contributions (Cont.)**

- D. Total Life Insurance Line**
1. Total the dollar amount of the withholdings for each type of life insurance category reported. Enter this figure on the Total Life Insurance line under the Withholdings column.
  2. Total the amount of contributions reported for the basic life category and enter this figure on the Total Life Insurance line under the Contributions column.
  3. Calculate the total of all life insurance withholdings and contributions by adding the amount of the withholdings and contributions entered for the Total Life Insurance category. Enter the resulting amount on the Total Life Insurance line under the Total column heading.
-

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**Part 80A4 Health Benefits Portion****Section 80A4.1-1 General**

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**A. General**

This part contains information for completing the health benefits portion of the reports. This part also contains information and procedures for completing and submitting the SF 2812-A, Report of Withholdings and Contributions for Health Benefits by Enrollment Code and its RITS electronic counterpart. (See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices for detailed guidance on the Federal Employees Health Benefits Program (FEHB).)

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**Information in this chapter has not been updated since August 1996**

**Section 80A4.1-2 Completing the Health Benefits Portion**

**A. Regular Line**

1. Calculate the total health benefits withholdings for all regular enrollees during the reporting period covered.

NOTE: Agencies must pay the Government contribution for an employee as soon as it becomes due whether the employee is in a pay or nonpay status. (See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices, for a discussion of the treatment for employees in a leave-without-pay status.)

2. With the exception of those eligible under the Temporary Continuation of Coverage (TCC) provision addressed in paragraph B, calculate total payments from special groups of individuals eligible to enroll in the FEHB program at their own cost -- namely, temporary employees (5 U.S.C. 8906a) and former spouses (5 U.S.C. 8905(c)) - during the reporting period. (See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices or The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices and related letters.)
  - Report withholdings for temporary employees only for pay periods for which they are paid.
  - Report payments from former spouses for the appropriate payroll pay period type (for example, biweekly, semi-monthly, etc.).
3. Enter the total enrollee withholdings and payments (derived by combining the amounts in steps 1 and 2 above) on the Regular line under the Withholdings column heading.
4. Enter the total contributions made by the agency office for health benefits for the reporting period covered on the Regular line under the Contributions column heading. There are no agency contributions for temporary employees or former spouses. These individuals pay the total health benefits premium.

**B. Temporary  
Continuation of  
Coverage Line**

Individuals eligible under the Temporary Continuation of Coverage (TCC) provision (5 U.S.C. 8905a) pay the total health benefit premium (enrollee and Government share) plus an administrative add-on of two percent of premiums.

**Information in this chapter has not been updated since August 1996**

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**Section 80A4.1-2 Completing the Health Benefits Portion (Cont.)**

- B. Temporary Continuation of Coverage Line (Cont.)** Enter the full amount of TCC premiums (102 percent) collected during the reporting period covered on the TCC line under the Withholdings column. Show the 2-percent administrative add-on as a negative under the Contributions column on the same line (unless adjustments cause the amount to be reported as a positive figure).
- 
- C. Total Health Benefits Line**
1. Total the amount of enrollee withholdings and contributions under the Withholdings column and enter this amount on the Total Health Benefits line under the Withholdings column heading.
  2. Total the amount of agency contributions under the Contributions column and enter this amount on the Total Health Benefits line under the Contributions column heading.
  3. Calculate the total of all health benefits withholdings and contributions by adding the amounts derived in steps 1 and 2 above. Enter the resulting amount on the Total Health Benefits line under the Total column heading.
- 

**Information in this chapter has not been updated since August 1996**

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**Section 80A4.1-3 Completing the Report of Withholdings and Contributions for Health Benefits by Enrollment Code**

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- A. General** Complete the Report of Withholdings and Contributions for Health Benefits by Enrollment Code (SF 2812-A or RITS counterpart). Transmit this data to OPM electronically or submit a hard copy SF 2812-A to OPM with the SF 2812 or SF 2812 L, as appropriate, any time withholdings and contributions are made for health benefits. Reporting rules for the SF 2812-A report follow those for the hard copy SF 2812, SF 2812 L or the electronic facsimile regarding payroll reporting periods. (See section 80A1.1-2, paragraph B.)
- B. Completing SF 2812-A Header Information** The header of SF 2812-A requires completing nine blocks. In general, payroll offices complete the header blocks of the SF 2812-A consistently with the header blocks of the SF 2812/SF 2812 L or the electronic facsimile. A description of each block follows. A sample SF 2812-A report is provided in Subchapter B.
- 1. Department or Establishment**

Show the agency or establishment name as stated on the first line of the address block on SF 2812-A report.
  - 2. Bureau, Division, or Office**

State the bureau, division, or office in the agency that is responsible for completing and submitting SF 2812-A report to OPM.
  - 3. Address**

Show the mailing address of the office responsible for preparing SF 2812-A report.
  - 4. Payroll Office Number**

Show the same 8-digit payroll office number as was entered on the SF 2812, SF 2812 L, or the electronic facsimile.
  - 5. Report Number**

Show the same report number used on the Report of Withholdings and Contributions. This report number is the most important identifying link between the SF 2812/SF 2812 L or the electronic facsimile and the SF 2812-A report.

**Information in this chapter has not been updated since August 1996**

**Section 80A4.1-3 Completing the Report of Withholdings and Contributions for Health Benefits by Enrollment Code (Cont.)****B. Completing SF 2812-A Header Information (Cont.)****6. Pay Period From**

Show the same pay period beginning date as shown on the Report of Withholdings and Contributions the SF-2812-A report supplements. Never use a different payroll period on the SF 2812-A report.

**7. Pay Period To**

Show the same pay period ending date as shown on the Report of Withholdings and Contributions the SF-2812-A report supplements.

**8. Date Payroll Paid**

Show the identical payroll paid date shown in the header of the Report of Withholdings and Contributions supplemented by the SF 2812-A report.

**9. Telephone Number**

Show the same agency telephone number for the preparing office shown on the Report of Withholdings and Contributions.

---

**C. Completing the Withholdings and Contributions Portion**

1. Enrollment codes are used to identify the specific health benefit plans and options available through the Federal Employee Health Benefits (FEHB) Program. Each FEHB Open Season, new or different plans may be added and some existing plans may be deleted or changed. Each year, OPM publishes a new list of enrollment codes for participating plans.

2. Provide the total withholdings and contributions as a combined amount for each health benefit enrollment code. This combined amount and the enrollment code for each participating plan is entered as a separate line on the SF 2812-A report.

NOTE: Negative amounts are sometimes reported, when necessary, to show adjustments to a particular code due to a previous overreporting.

**Information in this chapter has not been updated since August 1996**

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**Section 80A4.1-3 Completing the Report of Withholdings and Contributions for Health Benefits by Enrollment Code (Cont.)**

- C. Completing the Withholdings and Contributions Portion (Cont.)**
3. The number enrolled columns are used for semi-annual headcount reporting in March and September. (See Chapter 85, Headcounts, for additional information about headcount procedures.) The number enrolled is not required on non-headcount SF 2812-A reports.
  4. The total of the withholdings and contributions for each enrollment code must equal the total of health benefits withholdings and contributions reported on the electronic facsimile, the SF 2812, or the SF 2812 L.
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**Information in this chapter has not been updated since August 1996**

**Part 80A5 Retirement Portion**

**Section 80A5.1-1 General (CSRS)**

**A. General**

This section contains information and procedures for reporting the withholdings and contributions for employees under the Civil Service Retirement System (CSRS) on the CSRS retirement portion.

The retirement portion is divided between withholdings and contributions for Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) employees. As with life insurance and health benefits reporting rules, retirement withholdings and contributions are reported to OPM only for employees in the same payroll reporting period. (See section 80A1.1-2, paragraph B.)

**B. CPDF Codes**

The CSRS portion refers to employees who are categorized on the Central Personnel Data File (CPDF) under the following codes:

<b>CODE</b>	<b>DESCRIPTION</b>	<b>RATE OF WITHHOLDING FROM PAY AS OF 1992</b>
1	Regular employee under CSRS	7 percent
6	Special employee under CSRS	7.5 or 8 percent
C	Regular employee under CSRS Offset	.8 percent (see note below)
E	Special employee under CSRS Offset	1.3 or 1.8 percent (see note below)
R	Senior officials (regular) under CSRS with Social Security coverage	7 percent
T	Senior officials (special) under CSRS with Social Security coverage.	8 percent

**Information in this chapter has not been updated since August 1996**

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**Section 80A5.1-1 General (CSRS) (Cont.)****B. CPDF Codes  
(Cont.)**

NOTE: The withholding rate for CSRS Offset employees is determined by subtracting the current Social Security (OASDI) deduction rate from the statutory rate of CSRS withholdings (7 percent or 7.5 or 8 percent for special groups).

Once annual basic pay reaches the Social Security maximum taxable wage base for the calendar year (adjusted annually), CSRS withholdings increase to the full rate. (See Chapter 30, Employee Deductions and Agency Contributions, for a complete discussion of "basic pay" used to establish employee withholdings and agency contributions.)

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**Section 80A5.1-2 Completing the CSRS Portion**

- A. All Categories Line** Report the retirement withholdings and contributions for all employees with the CPDF codes listed in section 80A5.1-1, paragraph B, in the All Categories Line under the CSRS portion.
1. **Withholdings**  
  
The amount of withholdings is equal to the mandatory amounts based on the rates shown in section 80A5.1-1, paragraph B (rate times amount of basic pay paid). (See Chapter 30.)
  2. **Contributions**  
  
Contributions by agencies for CSRS employees generally are equal to the employee withholding rate. However, agencies with CSRS Offset employees must contribute an amount equal to the full employee withholding rate that applies to non-Offset employees (7, 7.5, or 8 percent according to CPDF code), regardless of the amount of employee withholdings or OASDI taxes. (See Chapter 30.)
- 
- B. Salary Offset-Reemployed Annuitants Line** Salary offset amounts are paid to the retirement fund by the employing agency, and should be reported under the Contributions column for the payroll reporting period applicable to the salary being offset. (See Chapter 100 for more information on reemployed annuitants.)
- 
- C. Military and Civilian Service Credit Line** Report the combined total amount of CSRS military deposits and CSRS civilian service credit payments on the same line under the Withholdings column.
1. **Military Service Credit**  
  
Employees receive credit for periods of post-1956 military service by paying a deposit equal to 7 percent of the military basic pay received plus any applicable interest. (See Chapter 22, Creditable Military Service, and Chapter 23, Service Credit Payments for Post-1956 Military Service, for the procedures and rules governing military service deposits and the crediting of military service.)

**Information in this chapter has not been updated since August 1996**

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**Section 80A5.1-2 Completing the CSRS Portion (Cont.)****C. Military and  
Civilian Service  
Credit Line  
(Cont.)****2. Civilian Service Credit**

Report withholdings for reemployed annuitants under CSRS who elect to have withholdings deducted from their pay to receive additional retirement annuity credit. Compute the amount of withholdings by taking the applicable rate (7, 7.5, or 8 percent, or .8, 1.30, or 1.8 for CSRS Offset employees, according to CPDF code) times the total basic pay paid before deducting the offset for annuity. (See Chapter 100.)

Civilian service credit payments are normally made directly to OPM; however, there are certain types of civilian service credit payments that are made to the employing agency. Report the following types of them on this line.

- Pre-1969 National Guard technician service credit payments authorized by Public Law 99-661; and
- Service credit payments for Cadet nurse service credit authorized by Public Law 99-638.
- Retroactive employee retirement contributions required when an employee's unjustified or unwarranted personnel action is canceled and the employee's back pay entitlement does not cover the amount of the employee retirement deduction.

NOTE: The amount of the deposit (including interest) for National Guard technicians under Public Law 99-661 and Cadet nurses under Public Law 99-638 was computed by OPM for collection by the individual's employing agency. There is **no** accompanying agency contribution for either type of service credit.

The deposit (without an interest charge) for retroactive employee retirement contributions due to an unjustified or unwarranted personnel action is to be computed by the employing agency based on the amount of deductions the employee would have had taken from pay if there had been no unjustified or unwarranted personnel action and is to be accompanied by the matching agency contributions for such service.

No other type of deposit for civilian service credit may be reported. (See Chapter 20, Creditable Civilian Service, for a discussion of credit for National Guard technicians and Cadet nurses.)

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**FERS****Section 80A5.1-3 General (FERS)****A. General**

This section contains information and procedures for completing the withholdings and contributions entries for the Federal Employee Retirement System (FERS) retirement portion.

**NOTE:** See Chapter 30 for detailed guidance on employee deductions and agency contributions under FERS.

**B. CPDF Codes**

The FERS portion covers employees who are categorized under the following CPDF codes:

<b>CPDF CODE</b>	<b>DESCRIPTION</b>	<b>EMPLOYEE WITHHOLDING RATES AS OF 1992</b>
K	Regular FERS Employee	.8 percent
N	Military Reserve Technicians	.8 percent
L	Special FERS Employee (Air Traffic Controller)	1.3 percent
M	Special FERS Employee (Law Enforcement Officer/Firefighter)	1.3 percent
NO CODE	Special FERS Members of Congress	1.8 percent
NO CODE	Special FERS Congressional Employees	1.3 percent

**Information in this chapter has not been updated since August 1996**

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**Section 80A5.1-4 Completing the FERS Portion**

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**A. Regular FERS  
Employees Line**

Report the retirement withholdings and contributions for all regular FERS employees, including reemployed regular FERS annuitants, with the CPDF codes listed in section 80A5.1-3, paragraph B, in the Regular line under the FERS portion.

**1. Withholdings**

Base the withholdings for regular FERS employees on the rates shown in section 80A5.1-3, paragraph B (rate times amount of basic pay paid). Base the withholdings for reemployed regular FERS annuitants on total basic pay before any offset for annuity.

**2. Contributions**

Report total agency contributions for regular FERS employees (that is, total normal cost contributions less employee withholdings). Include contributions for reemployed regular FERS annuitants (with contributions based on total basic pay before any offset for annuity).

**NOTE:** Do not use this report for employee withholdings and agency contributions for Social Security.

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**B. Military Reserve  
Technicians Line**

Report the retirement withholdings and contributions for all Military Reserve Technicians (MRT's) on the Military Reserve Technicians line.

Under FERS, MRT's have special retirement provisions. (See Chapter 46, Special Retirement Provisions for Law Enforcement Officers, Firefighters, Air Traffic Controllers, and Military Reserve Technicians, for the provisions that apply to Military Reserve Technicians.) The normal cost for MRT's is different from the regular FERS normal cost, and is reported separately.

**1. Withholdings**

The withholdings rate for MRT's is the same as for regular FERS employees.

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**FERS****Section 80A5.1-4 Completing the FERS Portion (Cont.)**

- B. Military Reserve Technicians Line (Cont.)**      2.    **Contributions**
- Contributions for MRT's equal the amount of the normal cost contributions for MRT's less the amount of employee withholdings.
- 
- C. Special Line**      Report the retirement withholdings and contributions for special employee groups on the Special Line under the FERS portion.
- Special employee groups under FERS (that is, law enforcement officers and firefighters (CPDF Code M), air traffic controllers (CPDF Code L), congressional employees (no CPDF Code), and Members of Congress (no CPDF Code), by law, have an additional one-half percent of basic pay withheld. The normal cost for each special employee group is also different from that for regular FERS employees.
- If more than one type of special group employee received pay during the payroll reporting period, combine the total amount of withholdings and agency contributions for each different type of group, and report the combined amount on the Special line.
1.    **Withholdings**
- Withholdings for these special employee groups are based on the rates shown in section 80A5.1-3, paragraph B. (See Chapter 30.)
2.    **Contributions**
- Compute the contributions for special group employees by subtracting employee withholdings from total normal cost contributions. Use the normal cost/contribution rate in effect for the specific type of special employee group.
- 
- D. Salary Offset-Reemployed Annuitants Line**      Report the amount of the salary offset under the contributions column heading for the Salary Offset-Reemployed Annuitants line. (See Chapter 100 for additional information on reemployed annuitants.)
- FERS retirees rehired after January 7, 1988, must have their basic pay offset by the amount of their FERS annuity.
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**Information in this chapter has not been updated since August 1996**

**Section 80A5.1-4 Completing the FERS Portion (Cont.)**

**E. Military Deposit Line** Report the total amount of military deposits under the Withholdings column heading for the Military Deposit line.

FERS employees receive retirement annuity credit for post-1956 military service by making a deposit for such service. The deposit is equal to 3 percent of military basic pay plus applicable interest. (See Chapters 22 and 23 for a discussion of creditable military service and military deposit procedures.)

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**FERS**

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**Section 80A5.1-5 Completing the Totals on SF 2812**

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- A. Total Retirement Line** Total the retirement portion of the report by adding down all entries under the respective withholdings and contributions column headings. Enter the totals in the appropriate column on the Total Retirement line of the form. Add together the total withholdings and contributions for retirement, and enter the result on the Total Retirement line under the Total column heading.
- 
- B. Grand Total Line** Add the total withholdings for life insurance, health benefits, and retirement shown on the report, and enter this combined amount on the Grand Total line under the Withholdings column heading.

Add the total contributions for life insurance, health benefits, and retirement shown on the report and enter the amount on the Grand Total line under the Contributions column heading.

Add the grand total withholdings and the grand total contributions, and enter this sum on the Grand Total line under the Total column heading. The amount of withholdings and contributions for the period must equal the sum of the total amounts for life insurance, health benefits, and retirement.

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**Part 80A6 Submitting the Report****Section 80A6.1-1 Submitting the Report**

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**A. Reporting****1. "Check" Agencies**

For "check" agencies, the report should be received no later than the date the payroll is paid (for the period being reported). OPM should also receive --

- The SF 2812-A report, if any employees were enrolled in the FEHB program during the reporting period; and,
- A check made out to OPM in the amount shown in the Grand Total line under the Total column heading on the report.

Non-Federal agencies must submit the check, the withholdings and contributions information on SF 2812 L, and the supporting form SF 2812-A to:

**Office of Personnel Management  
P.O. Box 953359  
St. Louis, MO 63195-3359**

**2. "Non-check" Agencies**

Federal agencies that do not report via RITS must submit the original SF 2812 and the SF 2812-A to:

**Office of Personnel Management  
Funds Management Branch  
P.O. Box 582  
Washington, DC 20044**

Transmission of the withholdings and contributions should be via the non-check system. Payment and vouchering will be in accordance with instructions issued in the Treasury Fiscal Manual, Volume I, Part 3-3000.

For "non-check" agencies submitting data via RITS, the report should be transmitted no later than the payroll paid date. A transfer of funds equal to the total withholdings and contributions reported will occur automatically on the payroll paid date via the On-Line Payment and

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Collection System (OPAC).

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**Subchapter 80B Job Aids****Section 80B1.1-1 Blank Forms for Local Reproduction and Sample Completed Forms**

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**Blank Forms for Local Reproduction --**

- Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement (addressed to OPM, Washington, DC), SF 2812
- Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement (addressed to OPM in St. Louis, MO), SF 2812 L
- Report of Withholdings and Contributions for Health Benefits, SF 2812-A

**Sample Completed Forms --**

- Sample Completed SF 2812
- Sample Completed SF 2812-A

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**Payroll Office Reporting of  
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Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement		Interagency Report No. 1064-OPM-AR	
	Payroll Office Number	Report Number	
	Month reported on Statement of Transactions	Date payroll paid	
	Pay From:	Period To:	
Telephone number (including area code)	<input type="checkbox"/> Check attached	<input type="checkbox"/> Credit to OPM Receipt Acct. (24X8135.8)	Agency account charged
OFFICE OF PERSONNEL MANAGEMENT ATTN: FUNDS CONTROL SECTION POST OFFICE BOX 582 WASHINGTON, DC 20044	I certify that the items listed herein are correct and the amount is available to be credited to the OPM receipt account.		
	Signature of authorized Administrative or Certifying Officer		Date
Benefit Category	Withholdings	Contributions	Total
LIFE INSURANCE			
Basic Life			
Standard - Option A			
Additional - Option B			
Family - Option C			
Post-Retirement			
Total Life Insurance			
HEALTH BENEFITS			
Regular			
Temporary Continuation of Coverage (PL 100-654)			
Total Health Benefits			
RETIREMENT			
CSRS			
All Categories <sup>1</sup>			
Salary Offset - Reemployed Annuitants			
Military and Civilian Service Credit			
FERS			
Regular			
Military Reserve Technicians			
Special <sup>2</sup>			
Salary Offset - Reemployed Annuitants			
Military Deposit			
Total Retirement			
Grand Total			

Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement			Interagency Report No.1064-OPM-AR
	Payroll Office Number	Report Number	
	Month reported on Statement of Transactions	Date payroll paid	
	Pay From:	Period To:	
Telephone number (including area code)	<b>G</b> Check attached	<b>G</b> Credit to OPM Receipt Acct.(24X8135.8)	Agency account charged
OFFICE OF PERSONNEL MANAGEMENT POST OFFICE BOX 953359 ST. LOUIS, MISSOURI 63195-3359	I certify that the items listed herein are correct and the amount is available to be credited to the OPM receipt account.		
	Signature of authorized Administrative or Certifying Officer		Date
Benefit Category	Withholdings	Contributions	Total
<b>LIFE INSURANCE</b>			
Basic Life			
Standard - Option A			
Additional - Option B			
Family - Option C			
Post-Retirement			
Total Life Insurance			
<b>HEALTH BENEFITS</b>			
Regular			
Temporary Continuation of Coverage (PL 100-654)			
Total Health Benefits			
<b>RETIREMENT</b>			
<b>CSRS</b>			
All Categories <sup>1</sup>			
Salary Offset - Reemployed Annuitants			
Military and Civilian Service Credit			
<b>FERS</b>			
Regular			
Military Reserve Technicians			
Special <sup>2</sup>			
Salary Offset - Reemployed Annuitants			
Military Deposit			
Total Retirement			

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Grand Total			
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SF 2812 L

**Information in this chapter has not been updated since August 1996**

Blank

**Information in this chapter has not been updated since August 1996**

**Payroll Office Reporting of  
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**Report of Withholdings and Contributions for Health Benefits (By Enrollment Code)**

<b>Department or establishment</b>			<b>Payroll Office Number</b>			<b>Report Number</b>		
<b>Bureau, division or office</b>		<b>Phone Number (Ind. Area Code)</b>		<b>Pay Period From</b>		<b>Pay Period To</b>		
<b>Address (including ZIP Code)</b>					<b>Date Payroll Paid</b>			
<b>Enrollment Code No.</b>	<b>Total Withholdings &amp; Contributions</b>	<b>Number Enrolled*</b>	<b>Enrollment Code No.</b>	<b>Total Withholdings &amp; Contributions</b>	<b>Number Enrolled*</b>	<b>Enrollment Code No.</b>	<b>Total Withholdings &amp; Contributions</b>	<b>Number Enrolled*</b>

\*Number of Enrollees is Required on Report for Last Payroll Paid in March and September

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Benefit Category		Withholdings	Contributions	Total
<b>LIFE INSURANCE</b>				
Basic Life	5,938.14		2,969.06	
Standard - Option A	1,029.20			
Additional - Option B	3,445.69			
Family - Option C	450.66			
Post-Retirement				
<b>Total Life Insurance</b>	<b>10,863.69</b>		<b>2,969.06</b>	<b>13,832.75</b>
<b>HEALTH BENEFITS</b>				
Regular	24,290.87		36,878.48	
Temporary Continuation of Coverage (PL 100-654)	293.45		(2.00)	
<b>Total Health Benefits</b>	<b>24,584.32</b>		<b>36,876.48</b>	<b>61,460.80</b>
<b>RETIREMENT</b>				
<b>CSRS</b>				
All Categories <sup>1</sup>	72,812.91		73,335.22	
Salary Offset - Reemployed Annuitants			564.00	
Military and Civilian Service Credit	7,803.00			
<b>FERS</b>				
Regular	1,900.00		25,993.53	
Military Reserve Technicians	15.00		203.52	
Special <sup>2</sup>	27.70		486.00	
Salary Offset - Reemployed Annuitants			420.00	
Military Deposit	150.00			
<b>Total Retirement</b>	<b>82,708.61</b>		<b>101,002.27</b>	<b>183,710.88</b>
<b>Grand Total</b>	<b>118,156.62</b>		<b>140,847.81</b>	<b>259,004.43</b>

**Information in this chapter has not been updated since August 1996**

**Report of Withholdings and Contributions for Health Benefits (By Enrollment Code) -- Example**

Department or establishment <b>ABC Agency</b>			Payroll Office Number <b>66-00-0001</b>			Report Number <b>90-06</b>		
Bureau, division or office <b>Central Office</b>		Phone Number (Ind. Area Code) <b>(202) 606-1111</b>		Pay Period From <b>2-25-90</b>		Pay Period To <b>3-10-90</b>		
Address (including ZIP Code) <b>Washington, DC 20001</b>				Date Payroll Paid <b>3-20-90</b>				
Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*
101	5,185.00	85						
102	20,818.20	156						
104	11,266.20	330						
105	3,722.04	49						
201	2,057.28	32						
202	1,198.10	10						
204	6,798.47	197						
205	1,181.28	16						
455	55.79	1						
501	1,126.19	27						
505	2,319.84	27						
E51	1,499.05	35						
E54	4,233.36	124						

\*Number of Enrollees is Required on Report for Last Payroll Paid in March and September.

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