PART 3 - PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS

Table of Contents

Chapter	Section	Title
1000		INTRODUCTION
	1010	Scope and Applicability
	1015 1020	Authority Compliance With Executive Order 13224 (Blocking Property and Prohibiting
	1020	Transactions With Persons Who Commit, Threaten To Commit, or Support Terrorism) and Foreign Assets Control Regulations
	1025	Definitions
	1030	Allotments of Pay for Savings Accounts
	1035	Payments of Net Pay for Employees
	1040 1045	Financial Institution as Agent Acquittance to the United States
	1050	Deductions From Pay for TreasuryDirect SM Accounts
	1055	Child Support Withholding and Remittance
	1060	Emergency Payroll Procedures
	1065	Federal Offset and Levy Programs
		Contacts
2000		PAYROLL VOUCHERS
	2010	Scope and Applicability
	2015	Authority
	2020	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
	2025	Prescribed Standard Forms
	2030	Voucher Preparation and Scheduling
	2035	Voucher Verification and Certification
	2040	Method of Payment
	2045	Supplemental Payments
	2050	Claims for Deceased Employees
	2055	Federal Offset Program
		Contacts
3000		PAYMENTS TO THE OFFICE OF PERSONNEL MANAGEMENT FOR HEALTH BENEFITS, GROUP LIFE INSURANCE, AND CIVIL SERVICE RETIREMENT
	3010	Scope and Applicability
	3015	Authority
	3020	General Description of the System
	3030	Forms Prescribed for Procedures in This Chapter
	3040	Procedures To Be Used by Civilian Agencies
	3050	Procedures To Be Used by Military Agencies
	3060	Preparing and Reporting the Journal Voucher (SF 2812) on the Paying Agency's
	3070	Statement of Transactions Submission of Forms to the Office of Personnel Management

Volume I Part 3

Chapter	Section	Title
	3080 3095	Procurement of Forms Inquiries
		Appendix
		Forms Prescribed for Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
4000		FEDERAL INCOME, SOCIAL SECURITY, AND MEDICARE TAXES
	4010 4015 4020 4025 4030 4035 4040 4045 4050 4055 4060 4065 4070 4075 4080 4085 4090	Scope and Applicability Authority Federal Withholding Rules IRC Instructions Federal Insurance Contributions Act (FICA) Correcting Income and FICA Tax Withholding Errors Privacy Act Requirements Accounting for Taxes Payment of Taxes Filing Quarterly Tax Returns Filing Annual Information Returns Use of Magnetic Media for Filing Annual Information Returns Resident and Nonresident Aliens Deceased Employees Levy for Unpaid Tax Liability Payment or Reimbursement of Employees' Expenses Special Certifying Requirements of Federal Income Taxes Withheld From Salaries of U.S. Government Employees Employed in Guam, the Commonwealth of Northern Mariana Islands (CNMI), or American Somoa Contacts Appendices 1. Guide to Information Returns 2. Directory of Internal Revenue Service Representatives and IRS Attaches in Foreign Countries
5000		WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY, AND COUNTY INCOME OR EMPLOYMENT TAXES
	5010 5015 5020 5025 5030 5035 5040 5045 5050 5055 5060 5065 5070 5095	Scope and Applicability Authority Definitions of Terms Severance Pay Administration of Agreements Withholding Requirements Tax Withholding Certificates Military Withholding Accounting for Withheld Taxes Correction of Errors Payment of Withheld Taxes Voluntary Withholding Disclosure of Withholding Information Inquiries

Part 3 Volume I

Chapter Section Title

Appendices

- Regulations Withholding of District of Columbia, State, City, and County Income or Employment Taxes by Federal Agencies - 31 CFR 215
- 2. List of States With Which the Secretary of the Treasury Has Withholding Agreements, Effective Dates, and Addresses of Tax Offices
- 3. List of Cities and Counties With Which the Secretary of the Treasury Has Withholding Agreements, Effective Dates, Types of Tax, and Addresses of Tax Offices
- 4. List of States, Cities, and Counties With Other-Than-Standard Agreements
- FMS Form 7311: Employee's Withholding Certificate for Local Taxes City or County
- 6. DD Form 2058: State of Legal Residence Certificate

6000

PURCHASING PAPER U.S. SAVINGS BONDS, SERIES EE and I, THROUGH THE VOLUNTARY PAYROLL SAVINGS PLAN

6010	Scope and Applicability			
6015	Authority			
6020	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			
6025	Prescribed Forms			
6030	Payroll Allotment			
6035	Issuance of Savings Bonds			
6040	Accounting Procedures			
6045	Bond Issuance Procedures and Supporting Documentation			
6050	Undeliverable, Lost, Stolen, Destroyed, and Reissued Savings Bonds Issued by FRB,			
	Pittsburgh Branch			
	Contacts			

Appendices

- 1. SB-2362 Authorization for Purchase and Request for Change, United States Series EE and I Savings Bonds or United States Series I (Inflation-Indexed) Savings Bonds
- 2. Bond Allotment Table