

ACTION:

MEMORANDUM FOR: Assistant Secretaries for Administration and  
Assistant Administrators for Management

FROM: GARY A. LUKOWSKI, Ph.D., Manager  
for Workforce Information and Planning Group  
Center for Workforce Planning and Policy Analysis

SUBJECT: Fiscal Year 2007 Report on Work Years and Personnel Costs

The Office of Personnel Management (OPM) annually requests a Work Years and Personnel Costs (WYPC) Report from agencies to assist us and the Office of Management and Budget (OMB) in addressing policy issues having major budgetary impact. This memorandum provides instructions for the Fiscal Year 2007 report.

OMB requests that agencies reconcile their Fiscal Year WYPC data with corresponding "Object Class Data" in the actual year column of the President's Budget. For example, the data reported for the Fiscal Year 2007 WYPC Report reflecting gross obligations (both direct and reimbursables) via object class should be the same as the "2007 actual" column of the Fiscal Year 2008 President's Budget which reflects gross (direct and reimbursables) obligations by object classes. To achieve this reconciliation, we have scheduled the WYPC reporting date after agencies have transmitted final "Object Class Data" for the President's Budget. Since final "Object Class Data" for the President's Budget should normally be sent no later than January, the reporting date for agencies to submit the WYPC report is August 22, 2008. Agencies should establish appropriate internal coordination procedures to ensure that the data are reconciled. We have added references on Forms 1351-A and 1351-B to help with this process.

The work years and cost data requested in the attachments identify the various components of basic pay (object classes 11.1 and 11.3), premium pay (object class 11.5), benefits (object class 12.1), separation incentive pay and severance pay (object class 13.0) for Federal civilian employment. Information is also needed on the number of staff days and value of leave earned and used. (**Note:** We will continue to collect work years for overtime and holiday work hours; however, in our report, we will show the cost of overtime pay and holiday premium pay per basic work year, instead of per premium work year. Thus, we will show how much overtime pay and holiday premium pay is provided on average for a full-time employee.) The data are used to estimate the cost of proposed Federal pay increases, evaluate the financial effects of proposed legislation relating to personnel compensation and benefits, and analyze comparability of pay and personnel benefits with the non-Federal sector.

Agencies with 100 or more employees are required to report. Agencies must submit Fiscal Year 2007 work years and cost data, as well as Leave Year 2007 data, by August 22, 2008. Send reports to: U.S. Office of Personnel Management, Center for Workforce Planning and Policy Analysis, Workforce Information and Planning Group, (Room 7439), 1900 E Street NW., Washington, DC 20415-6000. Questions concerning this report may be referred to British Morrison at 202-606-1350, FAX: 202-606-1719, or Email: fedstats@opm.gov.

Data for this report are derived from agency payroll and accounting systems as well as from personnel systems. Assistant Secretaries and Administrators are requested to exercise overall responsibility to ensure that the required reports are accurate and are submitted on time. The data you provide will be used in high-level decision processes and will be treated as the official representation of your agency. This report has been cleared as an interagency report and has been assigned interagency control number 0197-OPM-AN.

### **Attachments**

## Instructions for Preparation of Forms for the Work Years and Personnel Costs Report

### General

The Office of Personnel Management (OPM) Work Years and Personnel Costs Report consists of three forms:

- (1) **OPM Form 1351-A (Attachment 3)**: Basic and Premium Work Years and Pay;
- (2) **OPM Form 1351-B (Attachment 4)**: Cost of Employees' Benefits;
- (3) **OPM Form 1351-C (Attachment 5)**: Leave Earned and Used.

Item 2 of each form is the Agency/Sub-element Code, which is a 4-character code assigned to each agency for reporting purposes. (See Operating Manual, The Guide to Personnel Data Standards, as used on the agency's Monthly Report of Federal Civilian Employment, (Standard Form 113-A).) Agency guidance and reporting instructions are available at <http://www.opm.gov/feddata/guidance.htm>.

If you have any questions regarding interpretations of these instructions, please contact British Morrison, Workforce Information and Planning Group, at 202-606-1350, Email: [fedstats@opm.gov](mailto:fedstats@opm.gov). Submit reports to the U.S. Office of Personnel Management, Workforce Information and Planning Group, Room 7439, 1900 E Street NW., Washington, DC 20415-6000.

### Instructions for **Form 1351-A: Basic and Premium Work Years and Pay**

For items 1, 2, 3, and 4, in the heading of the form, show the agency name, agency code, pay system category covered, and the pay system category code, respectively.

A separate Form 1351-A is to be prepared for (1) the total agency (summary of all pay systems--enter Code 800 in item 4), (2) each pay system category below preceded by an asterisk, and (3) each of the pay system categories listed below which comprise 10 or more percent of an agency's total work years and total pay. Note: The listing of pay system categories is not intended to be comprehensive. Data for pay systems not listed below should be included only in the total agency summary report (code 800).

<b>Code</b>	<b>Pay System Category</b>
610	* General Schedule (GS, GL, GM, GP, GR) [Please note new pay plan codes applicable to General Schedule employees. The GL pay plan code for law enforcement officers at grades 3-10 began to be used in 2006.]
620	Postal Service schedules--U.S. Postal Service only
630	* Veterans Administration physicians and dentists schedules--Department of Veterans Affairs only
631	* Veterans Administration nurses schedule--Department of Veterans Affairs only

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<b>Code</b>	<b>Pay System Category (Code)</b>
640	Senior Foreign Service (FE)
641	Foreign Service Officers and Staff (FO, FP); Foreign Defense (FD)
650	* Public Health Service Commissioned Corps--Department of Health and Human Services only
675	* Senior Executive Service (ES)
710	Grades related to General Schedule (GG, GH, GN, CZ, MG, PG); <b>also includes:</b> [DR for the Department of Air Force], [ZA, ZP, ZS, and ZT for Department of Commerce], [DB, DE, DJ, DK, NH, NJ, NK for Department of Defense], [CG for the Federal Deposit Insurance Corporation], [IR for Internal Revenue Service], [CU for National Credit Union Administration], [DA, DG, DP, DS, DT, NC, ND, NG, NO, NP, NR, and NT for Department of Navy], and [FG, FM for Federal Aviation Administration within the Department of Transportation]
715	* National Security Personnel System – Department of Defense only (use for pay plans YA-YZ)
720	Administratively Determined (AD)
732	Tennessee Valley Authority (salary policy employees)
733	Tennessee Valley Authority (trade and labor employees)
740	* Wage employees--trades and crafts (U.S. citizens)
743	FAA – Department of Transportation only (use for pay plans AT, EV, and FV)
744	TSA – Department of Transportation only (use for pay plan SV)
748	* Aliens employed in foreign areas (non-wage board)--Department of Defense, Broadcasting Board of Governors, Volunteers in Service to America, Peace Corps, Agency for International Development, State, American Battle Monuments Commission only
752	U.S. attorneys, assistants--Department of Justice only
768	* Experts and consultants (employees appointed under 5 U.S.C. 3109) (ED, EE, EF, EG, EH and EI)
770	Employees on fee, contract, or piecework basis
772	* Teachers in Dependent Schools Abroad
777	Census enumerators
800	<b>Agency Total - Sum of all Pay Systems</b>

Form 1351-A is designed to obtain work years and cost data for each component of object classes 11.1, 11.3, and 11.5. All work years and cost data will be equivalent to **gross (direct and reimbursables)** obligations incurred for that year.

## Definitions

Following are definitions of items shown on **Form 1351-A**.

### **Code 100. Total Basic Work Years and Payroll.**

The totals will represent the aggregate of basic work years and payrolls for codes 101, 102, and 103. Use an appropriate method to determine work years for employees who are not full-time for the fiscal year, taking into account the number of compensable work hours in the fiscal year for a typical full-time employee and the actual number of compensable work hours for employees who are employed for part of the fiscal year or who are seasonal, part-time, or intermittent. (For example, based on FY 2007 having 260 compensable work days (excluding weekends) for full-time employees who have an 8-hour workday, a full work year would consist of 260 x 8 or 2080 hours. However, for firefighters compensated under 5 U.S.C. 5545b, a full work year would consist of 2756 hours. Thus, the number of work years for part-year, seasonal, part-time, and intermittent employees would be determined by dividing compensable hours during FY 2007 by 2080 for most employees and by 2756 for firefighters compensated under 5 U.S.C. 5545b.) Report work years to two decimal places; continue to report compensation in thousands (\$000) of dollars.

Personnel compensation will equal the **gross (direct and reimbursables)** compensation for personal services rendered to the Government, including amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

Includes the gross amount (before any deductions) of regular salaries and wages paid while the employees are on paid leave or other time off, such as annual leave, sick leave, holiday time off, and compensatory time off. For employees who work on a holiday, it includes the regular basic pay for non-overtime holiday hours, excluding the additional holiday premium (which is captured under code 202). Includes other payments for basic (non-overtime) hours that become part of their basic pay for most purposes (such as locality pay and special rate supplements). Includes title 38 market pay for doctors and dentists under 38 U.S.C. 7431(c). Includes the lump-sum payments for unused annual leave upon separation. Please note that the personnel compensation (both direct and reimbursables) for code 101 should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under object classification 11.1, and the sum of personnel compensation (both direct and reimbursables) for codes 102 and 103 should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under object classification 11.3.

Excludes overtime pay and other premium pay and cash awards. (See codes 200-212.) Excludes compensation above the basic rate, for example, overtime or other premium pay, which will be classified in object class 11.5, Other Personnel Compensation.

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### **Code 101. Full-Time Permanent Appointments (object class 11.1).**

Report regular salaries and wages paid directly to civilian full-time permanent employees that are part of the employee's rate of basic pay. This code includes regular salary and wages paid while the employees are on paid leave or paid time off (e.g., annual leave, sick leave, or compensatory time off; as well as lump-sum payments for annual leave. It also includes other payments that become part of an employee's basic pay for most purposes (such as, locality pay and special rate supplements). This code includes regular pay of the commissioned officers of the Public Health Service and the National Oceanic and Atmospheric Administration. The full-time permanent employees covered by this code include, but are not limited to, the following:

- Full-time employees in the Competitive Service with career and career-conditional appointments.
- Full-time employees in an Excepted Service whose appointments carry no restriction or condition. (Include employees serving a trial period whose tenure is equivalent to career-conditional tenure in the competitive service.)
- Full-time employees in the Senior Executive Service with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7).
- Seasonal employees with permanent appointments who work a full-time schedule during the work season.

Code 101 excludes full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM, which will be classified in Object Class 11.3, Other than full-time permanent. (See code 102 below.)

### **Code 102. Full-Time Temporary Appointments (object class 11.3).**

Report salaries and wages paid to civilian employees for temporary employment. Entries will represent the work years and related costs for full-time temporary employment. Includes regular pay for full-time employment for a limited period of time that is generally less than a year (e.g., seasonal employment of persons without permanent appointments). This code includes regular pay for employees with term appointments. Includes pay for employees whose tenure is without a specific time limitation, but not actually or potentially permanent -- i.e., indefinite appointments.

**Temporary Employment (object class 11.3)** – Regular pay for full-time employees with appointments for a limited period of time (e.g., less than a year), such as full-time temporary employees, seasonal employees with temporary appointments and full-time work schedules during the work season and employees on term appointments and indefinite appointments.)

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### **Code 103. Part-Time and Intermittent Appointments (Full-Time Equivalent), (object class 11.3).**

Report salaries and wages paid to civilian employees for part-time or intermittent employment (including seasonal employees who have part-time or intermittent schedules). Entries will represent the work years and related costs for part-time or intermittent employees.

**Part-Time Employment (object class 11.3)** - Regular pay with appointments that require work on a pre-arranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.

### **Personnel appointments and advisory committees (object class 11.3)**

**Intermittent Employment (object class 11.3)** - Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis. Compensation is paid only for the time actually employed or services actually rendered.

### **Code 200. Total Premium Work Years and Pay.**

Report compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under object class 12.1). [Note: Post Differentials are posted under Code 206.] Code 200 also includes cash awards for all Federal employees. Please note that the personnel compensation for code 200 (Total Premium Pay -- both direct and reimbursables) should equal the figure (both direct and reimbursables) reported to the Office of Management and Budget under Object Classification 11.5.

Totals are requested for the aggregate work years for codes 201 and 202, and the aggregate costs for codes 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, and 212. These costs are classified under object class 11.5.

### **Code 201. Overtime Pay (object class 11.5). [Report Categories Separately]**

Report work years and payments above the basic rate for services in excess of the established work period for basic compensation purposes, usually a 40-hour week or an 8-hour day (see 5 U.S.C. 5542 and 5544)). Determine work years for part-year, seasonal, part-time, and intermittent employees by summing total overtime hours worked during the fiscal year and dividing by the number of compensable work hours for a typical full-time employee in the full fiscal year. (For example, based on 260 compensable work days in FY 2007, divide by 2080 (260 x 8) compensable work hours for most employees. For firefighters compensated under 5 U.S.C. 5545b, overtime hours should be divided by 2756 hours to derive work years.) Report these categories separately as follows:

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- Availability pay for criminal investigators (5 U.S.C. 5545a);
- Overtime pay for firefighters compensated under 5 U.S.C. 5545b who are subject to special pay computation and overtime rules. (For these firefighters, overtime pay is payable for hours in excess of 53 per week, or 106 hours biweekly);
- Annual premium pay for regularly scheduled standby duty (5 U.S.C. 5545(c)(1));
- Administratively uncontrollable overtime pay (5 U.S.C. 5545(c)(2));
- Other overtime pay.

### **Code 202. Holiday Pay (object class 11.5).**

Report work years and payments above the basic rate for **non-overtime work** on holidays (including days treated as holidays). (See 5 U.S.C. 5546(b) or similar applicable authority). Determine work years by summing total holiday non-overtime work hours for the fiscal year and dividing by number of compensable work hours for a full-time employee in the full fiscal year. (For example, based on 260 compensable work days in FY 2007, there would be 2080 (260 x 8) compensable work hours. Note that firefighters compensated under 5 U.S.C. 5545b are not entitled to extra premium pay for working on a holiday.) In computing work years, do not include non-work hours on a holiday for which an employee is receiving holiday time off pay. Those hours have already been accounted for under codes 100-103. In computing payments under this code, do not include basic pay for non-overtime hours on a holiday (whether or not the employee worked on the holiday). That basic pay was reported under codes 100-103. Code 202 captures only the extra premium pay received for working on a holiday.

### **Code 203. Sunday Pay (object class 11.5).**

Report payments above the basic rate for regularly scheduled non-overtime work on Sundays for which this premium pay is earned (see 5 U.S.C. 5544 and 5 U.S.C. 5546(a) or similar applicable authority).

### **Code 204. Night Differential (object class 11.5).**

Report payments above the basic rate for regularly scheduled night work (see 5 U.S.C. 5343 and 5 U.S.C. 5545(a) or similar applicable authority).

### **Code 205. Hazardous Duty Pay or Environmental Differential Pay (object class 11.5).**

Report payments above the basic rate because of assignments involving performance of duties that subject the employee to unusual hazards or physical hardship (see 5 U.S.C. 5343 and 5 U.S.C. 5545(d) or similar applicable authority).



**Code 206. Post Differential (object class 11.5).**

Report payments above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive as defined in 5 U.S.C. 5925. Also includes non-foreign post differentials under 5 U.S.C. 5941(a)(2). (Note: Non-foreign cost-of-living allowance payments under 5 U.S.C. 5941(a)(1) should be reported under code 312.)

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in object class 11 and not as benefits in object class 12. By contrast, compensation in the form of cost-of-living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

**Code 207. Staffing Differential (object class 11.5). [Not authorized for use; No data required.]**

**Code 208. Supervisory Differential (object class 11.5).**

Report payments above the basic rates to adjust the compensation of supervisors to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule (5 U.S.C. 5755).

**Code 209. Physicians Comparability Allowance (object class 11.5).**

Report the amount the agency paid to recruit and retain highly qualified Government physicians (see 5 U.S.C. 5948).

**Code 210. Remote Work Site Allowance (object class 11.5).**

Report amounts an agency paid for personnel assigned to duty, except temporary duty, at a site so remote from the nearest established communities or suitable places of residence as to require an appreciable degree of expense, hardship, and inconvenience, beyond that normally encountered in metropolitan commuting, on the part of the employee in commuting to and from his residence and such worksite (see 5 U.S.C. 5942).

**Code 211. Cash Awards (object class 11.5).**

Report costs of cash incentive and recognition awards and performance bonuses granted to employees.

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Include:

- All awards granted on the basis of a rating of record (performance awards) under 5 U.S.C. 4505a and 5384;
- All awards for special acts or service, suggestions/inventions, gain-shares, etc., granted under 5 U.S.C. 4503 including referral bonuses for referring an individual for Federal employment;
- All awards granted on the basis of meritorious special acts or services, suggestions/inventions, and superior accomplishments requiring Presidential approval under 5 U.S.C. 4504.
- All meritorious and distinguished rank awards granted under 5 U.S.C. 4507 and 4507a; and any other cash awards granted under the authority of 5 U.S.C. chapter 45, such as foreign language awards paid to qualifying law enforcement officers, or any other independent agency authority for paying lump-sum cash awards or bonuses to employees.

**NOTE:** Do not include "Voluntary Separation Incentive Payments" paid under the authority of P.L. 103-226; this data should be reported under **Code 400 - Total Separation Pay (Object Class 13.0)**.

Also, do not include time-off awards granted (5 U.S.C. 4502(e)); report time-off awards on OPM Form 1351-C (see Attachments).

### **Code 212. Other (object class 11.5).**

Report payments above the basic rates for any other premium pay, such as special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. It also includes royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee left Federal Service or to the employee's beneficiary.

Exclude other payments which are classified in object class 12.1, Civilian personnel benefits.

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### Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-A.

- (1) The cost for codes 100, 101, 102, and 103 divided by the respective work years should approximate the average basic salary of each pay system category of employee (e.g., Code 610 (General Schedule—GS, GM, GL, GP, and GR); Code 675 (Senior Executive Service--ES, etc.)).
- (2) The average basic salaries computed by edit (1) above divided by the number of compensable work days in the full fiscal year (260 days in 2007) should approximate the average daily rate. (This daily rate can be compared to the daily value of leave used as computed using data on OPM Form 1351-C.)
- (3) The Work Years and Personnel Report covers **total employment**. Work Years should be benchmarked against the monthly report of Full-Time Equivalency (SF 113-G) summary reports; large differences in report coverage should be explained, since the 113-G report now covers total employment, including those in special employment categories (formerly non-ceiling employees).

**Instructions for Office of Personnel Management (OPM) Form 1351-B: Cost of Employees' Benefits.**

An agency-wide report using OPM Form 1351-B is requested. In the column labeled Cost, show the aggregate cost during the fiscal year for the given benefit. In the next column show the percentage that the cost of the given benefit is of basic payroll (i.e., compensation amount reported in code 100). Carry the division to 5 places, multiply by 100, and round to 2 decimal places. The following code numbers and entries will be shown:

**Code 300. Total Cost of Benefits.**

The total cost will represent the agency's aggregate costs for benefits and should equal the sum of codes 301 through 303 plus 308 through 316. This amount (both direct and reimbursables) **will be identical** to the total amount (both direct and reimbursables) reported to the Office of Management and Budget (OMB) under object class 12.1, Personnel Benefits for Civilian Employees, as provided in OMB Circular A-11, 83.7, Object Classification Definitions. Portions of Circular A-11 that relate to overall object class 12 (Personnel Benefits) and to the 12.1 sub-category (Civilian Personnel) are reprinted below:

**12.1 Civilian Personnel Benefits**

Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees and benefits authorized by statute to be paid, including those to certain non-Federal civilian employees.

This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.1 through 11.8. Benefit payments for non-Federal civilian employees under this object class include payments to persons not reportable to the Office of Personnel Management as Federal employees (such as witnesses, casual workers, trainees, and volunteers) -- e.g., Peace Corps and Volunteers in Service to America (VISTA) volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.

Excludes cash awards classified under object class 11.5, perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees resulting from their employment.

Includes:

**Insurance and Annuities** -- includes employer's share of payments for employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), life insurance, health insurance, work injury disabilities or death (e.g., payments to the Office of Workers Compensation), and other such payments. Includes agency payments to the civil service retirement fund for currently employed Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) personnel,

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as required under the Federal Workforce Restructuring Act of 1994 (5 U.S.C. 2101).

**Reimbursement for professional liability insurance** -- payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104-208 and amended by P.L. 106-58.

**Recruitment, retention, and other incentives** -- payments above the basic rate for recruitment, relocation, and retention incentives authorized by 5 U.S.C. 5753 and 5754 or similar applicable authority.

**Extended assignment incentives** -- payments authorized by 5 U.S.C. 5757 for certain employees assigned to positions located in a territory or possession of the United States, the Commonwealth of Puerto Rico, or the Commonwealth of the Northern Mariana Islands.

**Relocation and other expenses related to permanent change of station (PCS)** - - includes authorized allowances for expenses incurred in connection with the sale of a residence or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724(a). Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving or storage expenses under 5 U.S.C. 5724(b) and contractual charges for relocation services under 5 U.S.C. 5724(c). Charges for other PCS expenses are classified under object class 12.2, 21.0, 22.0 or 25.7, as appropriate. Also includes relocation and other expenses related to a temporary change of station (TCS) under 5 U.S.C. 5737 and 41 CFR Part 302-1, subparts C and D. Does not include expenses for travel and transportation and the storage and care of vehicles and household goods.

Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, personal allowances based upon assignment or position, and overseas differentials.

**Cost-of-Living Allowances** -- includes quarters allowances (when paid in cash), special pay that is paid in a lump sum, reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia as authorized under 5 U.S.C. 5924 and 5941. (Note: COLAs are classified as benefits in object class 12 (and not as compensation in object class 11) because they are not related to the job or service performed.)

**Student Loan Repayments** - Payment to the loan holder to repay an employee's student loan as a recruitment or retention incentive authorized by 5 U.S.C. 5379.

**Other allowances and payments** – allowance for uniforms and quarters, special pay that is paid in lump sum (such as compensatory damages or employee settlements), reimbursements

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for notary public expenses, and subsidies for commuting costs -- includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

### **Code 301. Health Insurance (object class 12.1).**

Report (1) total costs charged to the agency for health insurance plans under the Federal Employees Health Benefits Act, and (2) costs charged to the agency under any other plans not administered by the Office of Personnel Management (e.g., the Tennessee Valley Authority Health Plan).

### **Code 302. Life Insurance (object class 12.1).**

Report total costs charged to the agency for Federal Employees' Group Life Insurance.

### **Code 303. Retirement (object class 12.1).**

Report total costs charged to the agency for (1) civil service retirement, (2) any other retirement plan established by the Federal Government (e.g., Foreign Service retirement or the Tennessee Valley Authority Retirement Plan).

**Please note that codes 304 through 307 are sub-categories of code 303.**

### **Code 304. Civil Service Retirement System (CSRS) (object class 12.1).**

Report total charges to the agency for costs related to the civil service retirement system.

### **Code 305. Federal Employees Retirement System (FERS) Basic Benefit (object class 12.1).**

Report total charges to the agency for costs related to the FERS basic benefit.

### **Code 306. Federal Employees Thrift Plan (FERS) (object class 12.1).**

Report total agency costs to the agency for the Federal employees thrift plan.

### **Code 307. Other Retirement Systems (Specify) (object class 12.1).**

Report total costs charged to the agency for any other retirement plan established by the Federal Government (e.g., Foreign Service retirement or the Tennessee Valley Authority Retirement plan).

### **Code 308. Federal Insurance Contributions Act (FICA) Taxes (object class 12.1).**

Report total costs charged to the agency for Social Security and Medicare (OASDHI).

**Code 309. Federal Employees Compensation Act (FECA) (object class 12.1).**

Report total costs charged to the agency by Labor Department's Office of Workers Compensation programs.

**Code 310. Uniform Allowances (object class 12.1).**

Report total agency costs for uniform allowances (cash) to civilian employees.

**Code 311. Overseas Allowances (including overseas cost of living allowances (COLA)) (object class 12.1).**

Report agency costs for quarters allowances (5 U.S.C. 5923) and cost-of-living allowances, including post allowances, transfer allowances, separate maintenance allowances, and educational allowances (5 U.S.C. 5924 (1), (2), (3), and (4)).

**Code 312. Non-Foreign COLA (object class 12.1).**

Report total agency costs for allowances based on living costs for employees stationed outside continental United States or in Alaska (see 5 U.S.C. 5941(a)(1)). These areas include Alaska, Hawaii, Guam, Puerto Rico, U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands. **Note:** Post differentials under 5 U.S.C. 5941(a)(2) paid to employees in Guam, American Samoa, Midway Island, and other small non-foreign areas should be reported under **Code 206. Post Differential** (object class 11.5).

**Code 313. Retention Incentive (object class 12.1).**

Report agency costs for amounts paid to employees with high qualifications or special skills in those cases where the agency determines that the employee would be likely to leave the Federal service if no incentive were paid (see 5 U.S.C. 5754 or similar applicable authority).

**Code 314. Recruitment Incentive (object class 12.1).**

Report agency costs to newly appointed employees as a recruiting inducement for hard-to-fill positions (see 5 U.S.C. 5753 or similar applicable authority).

**Code 315. Relocation Incentive (object class 12.1).**

Report agency costs to current employees who relocate to take hard-to-fill positions (see 5 U.S.C. 5753 or similar applicable authority).

**Code 315.5 Student Loan Repayment (object class 12.1).**

Report agency costs for payments to repay an employee's student loan as a recruitment or retention incentive (see 5 U.S.C. 5379 or similar applicable authority).

**Code 316. Other Benefits included in Object Class 12.1.**

Include costs charged to the agency for employee's retirement, health, life insurance, or other welfare benefits under special plans for non-U.S. citizens in foreign areas (e.g., social security system of host country government). Also includes relocation and other expenses related to permanent change of station (PCS). Includes payments to subsidize the costs incurred by Federal civilian employees in commuting by public transportation.

**Code 400. Total Separation Pay (object class 13.0).**

**Note that two categories of separation payments are to be reported separately and combined as components of object class 13.0.**

Report severance payments made to former employees involuntarily separated through no fault of their own.

Report payments made through the Voluntary Separation Incentive Program (VSIP) (i.e., Buyout Bonuses, etc.).

**Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-B.**

Do not include the costs for separation pay (code 400) in the line labeled Total Cost of Benefits (code 300).

Shown below are Government-wide figures for benefit costs as percentages of basic payroll.

<b>Benefit Code and Title</b>	<b>Cost as Percent of Basic Payroll, Fiscal Year 2006</b>
300 Total Cost of Benefits (excludes separation pay) .....	34.8
301 Health Insurance .....	9.4
302 Life Insurance - Federal Employees Group Life Insurance (FEGLI).....	.3
303 Retirement.....	15.4
304 Civil Service Retirement System (CSRS) .....	2.5
305 Federal Employees Basic Benefit - Federal Employees Retirement System (FERS) ..	9.3
306 Federal Employees Thrift Plan (FERS).....	3.1
307 Other Retirement Systems.....	.5
308 Federal Insurance Contributions Act Taxes (OASDHI)	6.6
309 Federal Employees Compensation Act (FECA) (Payments to Department of Labor)	1.4



**Attachment 1(14)**

310	Uniform Allowances.....	.1
311	Overseas Allowances (including overseas COLA) ...	.6
312	Non-Foreign Cost of Living Allowance (COLA).....	.3
313	Retention Incentive .....	.1
314	Recruitment Incentive .....	.0
315	Relocation Incentive.....	.0
315.5	Student Loan Repayment.....	.0
316	Other benefits included in Object Class 12.1.....	.5
400	Total Separation Pay.....	.2
	Total Benefits Plus Separation Pay .....	35.0

The percentage for an individual agency can be expected to vary from the Government-wide averages shown depending upon the composition of its labor force (e.g., proportion of temporaries), and the geographic location of its duty station (e.g., proportion of employees stationed outside United States). Please indicate in the transmittal letter the reasons for significant variations from the percentages shown.

**Instructions for Office of Personnel Management (OPM) Form 1351-C:  
Leave Earned and Used (Leave Year 2006).**

A significant part of the cost of Federal employee compensation is pay for time not worked. This report is designed to obtain information based on leave records maintained in agency payroll systems. For this purpose, the term "leave" is used to encompass all forms of paid time off. (Do not include leave without pay or other periods of time in nonpay status.) Leave is reported in terms of number of days. Leave hours may be converted to leave days by dividing total leave hours by 8, except for employees on an uncommon tour of duty under 5 CFR 630.210. For employees on such an uncommon tour of duty, the divisor is increased proportionally based on the degree to which the uncommon tour has more hours than the regular 40-hour tour (e.g., for an uncommon tour of duty of 72 hours in a week, multiply 8 hours times 72/40, which yields 14.4 hours).

A summary report in the format of Form 1351-C will be prepared for each agency. Please note:

- Items 1 through 5 under "Type of Leave" apply to employees covered by 5 U.S.C. 6301 (that is, employees covered under the regular title 5 leave provisions administered by OPM).
- Item 6 applies to employees **not** covered by 5 U.S.C. 6301.

Items are defined as follows:

1. **Annual Leave.** Include (1) the number of days paid for but not worked and charged to annual leave or home leave, and (2) the number of days for which lump-sum payments were made at time of separation; report lump-sum data separately as well as combined with total annual leave data.
2. **Sick Leave.** Include the number of days charged to sick leave. Accumulated sick leave converted to service credit for retirement annuities should be reported for all employees who retired during the leave year.
3. **Holidays.** Include the aggregate number of Federal holidays paid for but not worked, including the national day of mourning for President Gerald R. Ford on January 2, 2007, as applicable. See CPM 2006-22 at <http://www.opm.gov/oca/compmemo/2006/2006-22.asp>.
4. **Time-Off Awards.** Include the number of days granted for time off from duty without loss of pay or charge to leave as an award in recognition of superior accomplishment or other personal contributions to the quality of Government operations. (See 5 U.S.C. 4502(e)).
5. **Other Leave for Employees Covered by 5 U.S.C. 6301.** Include the aggregate number of days charged to shore leave (vessel employee); military leave (National Guard and reserve duty); court leave (jury and witness); bone-marrow or organ donation leave;

administrative dismissals (e.g., for hazardous weather conditions); and other excused absences, as determined by the head of the agency.

6. **Leave for Employees not Covered by 5 U.S.C. 6301.** Report all leave used regardless of type (annual, sick, holiday, other paid time off). Excluded from coverage of 5 U.S.C. 6301 are certain part-time and temporary employees (construction); Veterans Administration physicians, dentists, and nurses; non-U.S. citizen employees in foreign areas; certain teachers, and FAA employees. (Exclude lump-sum payments for annual leave upon separation.) Note: we are considering a proposal to revise the data collection for FY 2008 to collect additional information on leave for employees not covered by 5 U.S.C. 6301 using the same reporting categories that apply to employees covered by 5 U.S.C. 6301. If you have comments on that proposal, please send them by email to [bvmorris@opm.gov](mailto:bvmorris@opm.gov).

The number of days reported as leave used, earned, and forfeited should be based on the amounts accumulated in the leave records (and reports) during the 2007 leave year. The number of days of leave reported as carried over should relate to employees on board at the end of the leave year.

The value of leave used will be computed by relating and accumulating the daily pay rates of the using employees.

**Please perform the following edit checks for Office of Personnel Management (OPM) Form 1351-C.**

The value of leave used divided by number of days equals value per day. This amount should approximate the average daily rate computed for the edit check on OPM Form 1351-A.

**SAMPLE AGENCY CONTACT NOTIFICATION LETTER**

Agency Name:  
Agency Address:  
Date:

Office of Personnel Management  
Office of Merit Systems Oversight and Effectiveness  
Workforce Statistics Division  
Statistical Services Team  
1900 E Street NW.  
Washington, DC 20415-6000  
Attention: British Morrison, Room 7439  
**Email: [bvmorris@opm.gov](mailto:bvmorris@opm.gov)**

Dear Ms. Morrison:

As requested, the following persons are responsible for the Work Years and Personnel Costs Report due at the Office of Personnel Management:

<b>Supervisory Official Primarily Responsible for Agency-wide Report</b>	<b>Phone Number</b>	<b>Working-Level Contact</b>	<b>Phone Number</b>	<b>FAX Number</b>
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These staff members should be able to answer any questions you would have on the Work Years and Personnel Costs Report.

Sincerely,

Director of Human Resources

**Note: Each agency should regularly notify the Office of Personnel Management, using this format, of any changes in personnel responsible for the Work Years and Personnel Costs Report.**

**WORK YEARS AND PERSONNEL COSTS REPORT  
BASIC AND PREMIUM WORK YEARS AND PAY  
FISCAL YEAR 2007**

1. Agency Name			2. Agency Code	
3. Pay System Category			4. Pay System Code	
CODE	ITEM	OMB OBJECT CLASS	WORK YEARS Two decimal places	PERSONNEL COMPENSATION (Thousands)
<b>100</b>	<b>Total Basic Work Years and Payroll</b>	11.1/11.3		
<b>101</b>	Full-Time Permanent Appointments	11.1		
<b>102</b>	Full-Time Temporary Appointments	11.3		
<b>103</b>	Part-Time and Intermittent Appointments (Full-Time Equivalent (FTE))	11.3		
<b>200</b>	<b>Total Premium Work Years and Pay</b>	11.5		
<b>201</b>	Overtime Pay (Report separately for the 5 categories listed below.)	11.5	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX
	- Availability pay for criminal investigators	11.5		
	- Overtime pay for firefighters	11.5		
	- Annual premium pay for regularly scheduled standby duty	11.5		
	- Administratively uncontrollable overtime pay	11.5		
	- Other Overtime pay	11.5		
<b>202</b>	Holiday Pay	11.5		
<b>203</b>	Sunday Pay	11.5	XXX	
<b>204</b>	Night Differential	11.5	XXX	
<b>205</b>	Hazardous Duty Pay	11.5	XXX	
<b>206</b>	Post Differential	11.5	XXX	
<b>207</b>		11.5	XXX	
<b>208</b>	Staffing Differential Supervisory Differential	11.5	XXX	
<b>209</b>	Physicians Comparability Allowance	11.5	XXX	XXX
<b>210</b>	Remote Work Site Allowance	11.5	XXX	
<b>211</b>	Cash Awards	11.5	XXX	
	- Referral Bonuses	11.5	XXX	
	- Other Awards	11.5	XXX	
<b>212</b>	Other*	11.5	XXX	

\* Identify separately any forms of premium pay included in code 212 that are equal to 100 thousand dollars or more.

**WORK YEARS AND PERSONNEL COSTS REPORT  
COST OF EMPLOYEES BENEFITS  
FISCAL YEAR 2007**

1. Agency Name			2. Agency Code	
CODE	ITEM	OMB OBJECT CLASS	COST (Thousands)	For Agency Edit Check: COST AS PERCENT OF BASIC PAYROLL
<b>300</b>	<b>Total Cost of Benefits</b>	12.1		
<b>301</b>	Health Insurance	12.1		
	- Federal Employees Health Benefits Act			
	- Other			
<b>302</b>	Life Insurance – Federal Employees Group Life Insurance (FEGLI)	12.1		
<b>303</b>	Retirement	12.1		
<b>304</b>	- Civil Service Retirement System (CSRS)	12.1		
<b>305</b>	- Federal Employees Retirement System (FERS) Basic Benefit	12.1		
<b>306</b>	- Federal Employees Thrift Plan (FERS)	12.1		
<b>307</b>	- Other Retirement Systems (specify)	12.1		
<b>308</b>	Federal Insurance Contributions Act Taxes (OASDHI)	12.1		
<b>309</b>	Federal Employees Compensation Act (FECA) Payments to Department of Labor	12.1		
<b>310</b>	Uniform Allowances	12.1		
<b>311</b>	Overseas Allowances (including overseas cost of living allowance (COLA))	12.1		
<b>312</b>	Non-Foreign COLA	12.1		
<b>313</b>	Retention Incentive	12.1		
<b>314</b>	Recruitment Incentive	12.1		
<b>315</b>	Relocation Incentive	12.1		
<b>315.5</b>	Student Loan Repayment			
<b>316</b>	Other Benefits included in Object Class 12.1	12.1 12.1		
<b>400</b>	Total Separation Pay (includes severance pay and separation incentive)	13.0		
	- Severance Pay			
	- Separation Incentive (i.e., "Buyout Bonus")			
	<b>Total Benefits Plus Separation Pay (Sum of Codes 300 and 400)</b>	12.1 & 13.0		

**WORK YEARS AND PERSONNEL COSTS REPORT  
LEAVE EARNED AND USED  
LEAVE YEAR 2007**

1. Agency Name						2. Agency Code
Type of Leave	Leave Used		Number of Leave Days:			Credited For Retirement
	Number of Days	Value (Thousands)	Earned	Carried Over End of Year	Forfeited End of Year	
1. Total Annual		(1)				XX
1a. Annual Lump-Sum Payments (separately)		(2)	XX	XX	XX	XX
2. Sick					XX	
3. Holidays			XX	XX	XX	XX
4. Time-Off Awards	(1)		XX	XX	XX	XX
5. Other Leave for Employees Covered by 5 U.S.C. 6301	(2)		XX	XX	XX	XX
6. Other Leave <sup>3</sup> for Employees not Covered by 5 U.S.C. 6301						

Note: Items 1-5 apply to employees covered by 5 U.S.C. 6301. Item 6 applies to employees not covered by 5 U.S.C. 6301.

<sup>1</sup> Includes lump-sum payments for annual leave paid to separating employees.

<sup>2</sup> Lump-sum payments shown separately.

<sup>3</sup> Leave granted to employees not covered by chapter 63 of title 5, U.S. Code, regardless of type of leave. Specify categories of employees for whom this type of leave is reported.

