#### **INSTRUCTIONS FOR ATTACHMENT 3-A AND 3-B**

Depending on the type of retirement coverage error, agencies will either, (1) back-out money from the Retirement Fund and resubmit the correct amount of retirement contributions to OPM; (2) submit additional money to the Retirement Fund; or (3) submit money to OPM for transfer to Treasury's General Fund to cover OASDI taxes. It is important to note that if an employee is electing FERS or CSRS-Offset coverage from CSRS, you must also submit money to OPM for transfer to the General Fund in addition to making the adjustments to their account in the Retirement Fund. In addition, if the employee is electing either CSRS or CSRS Offset coverage from FERS, the agency is prohibited from withdrawing any excess employer contributions from the Trust Fund using the RITS or any other system.

Please note that the amounts shown in the samples on the following pages are just for discussion purposes. You will be responsible for accurately computing the amount of money that should be credited to each affected employee to either the Retirement Fund or for transfer to the General Fund.

# ATTACHMENT 3-A (SAMPLE)

MONIES PAID TO THE CIVIL SERVICE RETIREMENT & DISABILITY FUND							
PURSUANT TO THE FEDERAL ERRONEOUS RETIREMENT COVERAGE CORRECTIONS ACT							
Agency: OPM				Payroll office number: 24000002			
Month of	_February	_, 2004	Report N	umber:1			
	ployee Name st, First, M.I.)		SSN	FERCCA Error Type	Amount Remitted		
Smith, Micha	ael K.	11	1-11-1111	CSRS->FERS	\$100.05		
Jackson, San		22	22-22-2222	FERS->CSRS	\$8,000.00		
,							
	_						
			ate: 17/04	Transaction #:	Total Amount Remitted:		

# ATTACHMENT 3-B (SAMPLE)

REPORT ON MONIES TO BE TRANSFERRED TO THE GENERAL FUND						
PURSUANT TO THE FEDERAL ERRONEOUS RETIREMENT COVERAGE CORRECTIONS ACT						
Agency:		Payroll office number: 24000002				
Month of _February, 2004			Report Number:1			
Employee Name (Last, First, M.I.) Smith, Michael K.	111-	SSN 11-1111	FERCCA Error Type CSRS->FERS	Amount to be Transferred \$17,000.00		
		l Amount to	be Transferred:	\$17,000.00		

## **ATTACHMENT 3-A**

MONIES PAID TO THE CIVIL SERVICE RETIREMENT & DISABILITY FUND					
PURSUANT TO THE FE	DERAL ERRONEOU	US RETIREME	ENT COVERAGE CO	PRRECTIONS ACT	
Agency:		Payroll office number:			
Month of	, 200	Report Number:			
Employee N (Last, First,		SSN	FERCCA Error Type	Amount Remitted	
	I	Date:	Transaction #:	Total Amount Remitted:	

## **ATTACHMENT 3-B**

REPORT ON MONIES TO BE TRANSFERRED TO THE GENERAL FUND						
PURSUANT TO THE FEDERAL ERRONEOUS RETIREMENT COVERAGE CORRECTIONS ACT						
Agency:		Payroll office number:				
Month of		Report Number:				
Employee Nar (Last, First, M		SSN	FERCCA Error Type	Amount to be Transferred		
	To	otal Amount to	be Transferred:			