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Agriculture

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Title: 5, United States Code

Chapter: 84, Federal Employees' Retirement System, Subchapter III, Thrift Savings Plan

Bulletin: 87-35, Relationship Between the Thrift Savings Plan and Wages  
Reported on Certain Employment Reports and Forms

Date: August 28, 1987

To: TSP Agency Payroll Office Representatives  
TSP Agency Personnel Office Representatives  
TSP Automated Data Processing Representatives

The Department of Labor has advised the Federal Retirement Thrift Investment Board (the Board) that a number of Federal agencies are not reporting the correct amount of Federal wages on Form ES-931, Request for Wage and Separation Information - UCFE. Agencies are reminded that the employee's Thrift Savings Plan (TSP) deduction does not affect the amount of Federal wages to be reported on this form. As in the past, agencies should continue to report the total gross wages **before** TSP deductions. (Severance pay and lump sum terminal leave payments are reported separately.)

The Board would like to remind agencies that some employment reports and forms require information on taxable wages (e.g., Form 941, Employer's Quarterly Federal Tax Return) and others require information on total wages paid (e.g., Form ES-931, forms for workers' compensation, etc.). Agencies should follow established procedures in preparing all employment reports and forms, paying particular attention to the definition of wages required for each. TSP deductions should be included when reporting total wages paid and excluded when reporting taxable wages paid. Therefore, it is recommended that agencies review their systems to ensure the correct wages are being reported for the various reports and forms.

  
CLYDE G. McSHAN, II  
Director

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