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Subchapter 81A CSRS and FERS

Part 81A1 General Information

Section 81A1.1-1 Overview

A. Introduction   This subchapter describes the preparation, maintenance, and disposition of
the Individual Retirement Record (SF 2806 and SF 3100) and the Register
of Separations and Transfers (SF 2807 and SF 3103) under the Civil
Service Retirement System (CSRS) and the Federal Employees Retirement
System (FERS).

NOTE: OPM is in the process of developing the FERS Automated
Processing System (commonly known as FAPS). Under FAPS,
agencies will electronically transmit data to OPM each pay
period. This will allow the creation of an automated data base,
built over the course of employees' careers. This data base will
then allow OPM to adjudicate claims and maintain annuitants'
accounts more efficiently. While FAPS is being designed to
handle benefits for FERS employees, agencies also will be asked
to report data on CSRS employees via FAPS.

While FAPS will make much of the information in this chapter
obsolete, we are issuing it in this form at this time to facilitate the
conversion process. There is a substantial degree of disparity
among agencies in how items of information are recorded on hard
copy records. Publication of the instructions in this chapter
should facilitate more uniform reporting, which in turn will
facilitate the conversion process.

The Retirement and Insurance Service will provide instructions at
a later date about the records conversion process and transmitting
FAPS data.

Section 81A1.1-1 Overview (Cont.)

B. Topics Covered   This subchapter covers:

- Preparing and maintaining the Individual Retirement Record (SF 2806 and SF 3100);

- The disposition of SF 2806 and SF 3100 for retirements, separations, and transfers;

- Preparing and submitting the Register of Separations and Transfers (SF 2807 and SF 3103); and

- Correction of errors on reports to OPM (SF 2806-1 and SF 3101).

C. Organization of Subchapter   The CSRS/FERS subchapter has three parts.

Part	Name of Part	Page
81A1	General Information	1
81A2	Individual Retirement Record	4
81A3	Register of Separations and Transfers	26

Section 81A1.1-1 Overview (Cont.)

D. **Forms**	The following CSRS and FERS forms will be referenced in this subchapter.	

- SF 2806 for CSRS and
  SF 3100 for FERS: Individual Retirement Record

- SF 2806-1 and SF 3101:   Notice of Correction of Individual
                                 Retirement Record

- SF 2807 and SF 3103:   Register of Separations and Transfers

E. Statement of This subchapter and its contents are based on the laws and regulations cited
Authority below.

- United States Code: 5 U.S.C. chapter 83; 5 U.S.C. 8410 and 8412

- Code of Federal Regulations: 5 CFR part 831, 841, 842, and 846

Part 81A2 Individual Retirement Records

Section 81A2.1-1 Purpose and Background of the Individual Retirement Record (IRR) (SF 2806/SF 3100)

A. General	The Individual Retirement Record (SF 2806/SF 3100) is maintained by the agency for each employee subject to CSRS or FERS. The Individual Retirement Record (IRR) is used by OPM as the basic record for determining the retirement benefits payable to a separated employee or his or her survivors. It is, therefore, important that each SF 2806 and SF 3100 be correct, complete, clear in every detail, and properly certified so that when the record is received in OPM, claims may be processed expeditiously.
	The IRR also serves as a subsidiary reporting record for an agency's retirement control accounts. Therefore, the SF 2806/SF 3100 should be maintained on a current basis, using methods and procedures that insure timely and accurate recording of entries that must be made on the form. Current maintenance expedites closing out the SF 2806/SF 3100 when an employee is separated and also under FERS when another payroll office assumes responsibility for the records.
B. Manual/ Automated SF 2806	Agencies may use either a manual (hard copy) or automated version of SF 2806 for CSRS or the SF 3100 for FERS retirement record cards.
	The Individual Retirement Record card for use on automated equipment is a continuous strip form and is in the same format as the SF 2806 and the SF 3100 in the examples. The data that is required on the Individual Retirement Record is maintained in the automated system and is printed out on the SF 2806/SF 3100 at the time the employee leaves the agency reporting unit.

Section 81A2.1-2 General Guidelines

A. General	Several general rules must be observed when completing either the manual or automated SF 2806/SF 3100. These rules are explained below.
B. Guidelines	**1. No Entries in Margins**

Keep all entries within the ruled lines of the SF 2806 or the SF 3100. If necessary, use a second line rather than the margin to complete an entry.

2. Changes and Erasures

Any change on the SF 2806 or the SF 3100 must be made by lining through the old data. Do not make changes by erasure or whiteout, line through instead. Changes must be noted and initialed by the certifying officer (or other responsible person) who has the authority to certify the form. Notations, preferably by rubber stamp, are made as near as possible to the corrected item and worked along the following line:

"Date changed to 5-4-92 (initials),"
"Amt. changed to $26,036 (initials),"
"Sep. changed to RIF (initials)."

3. Standard Abbreviations and Remarks

Record changes in service history using the standard abbreviations and remarks shown in The Guide to Personnel Data Standards (formerly FPM Supplement 292-1) which can be downloaded from Mainstreet, (202) 606-4800.

4. Certification

Upon separation, the employee's SF 2806/SF 3100 is certified by the officer designated for that purpose by the agency.

To certify the record, enter "DEDUCTIONS AND SERVICE CERTIFIED CORRECT" on the line following the **last entry** on the Fiscal Record. Below this entry, the designated officer must sign (include position title) and date the form.

NOTE: A certification by facsimile signature also may be used; however, initialing the facsimile signature is no longer required.

Section 81A2.2-1 Preparation of the SF 2806 or the SF 3100

A. Level at Which Maintained	The SF 2806 or the SF 3100 should be prepared and maintained by the servicing payroll office. Arrange the forms in the same sequence as the corresponding individual earnings records.

B. Preparation

At the time of appointment, an SF 2806 or an SF 3100 is prepared for each new employee covered by CSRS or FERS, including FERS reemployed annuitants (FERS annuitants have no choice, deductions are automatically withheld, if applicable) and for CSRS reemployed annuitants who choose to have CSRS deductions withheld. Prior service in the same agency that is not subject to retirement coverage also is recorded on the SF 2806/SF 3100. (See **Example 1** for an illustration of how the **initial** SF 2806/SF 3100 should be prepared.)

NOTE 1: For reemployed CSRS annuitants who did not have deductions withheld but who qualify for a supplemental or redetermined annuity, an SF 2806 (showing service history only) is prepared at the time of separation.

NOTE 2: When a CSRS employee elects to become subject to FERS coverage, the agency must "freeze" or "redesignate" the SF 2806 to the SF 3100. (See section 81A2.2-3.)

C. Agency Responsibility for Part-Time Postings of SF 2806/SF 3100

For each CSRS employee whose service includes part-time service on or after April 7, 1986, or FERS employees with part-time service, the agency must indicate the following information on Standard Form 2806/3100:

1. Column 4, "Remarks":

    • The employee's part-time tour of duty (for example, 20 hours per week, 32 hours per week); and

    • The hours equal to a full-time tour of duty for the employee. (Normally, 40 hours per week.); or

2. Under Column 8, "Remarks," show the hours actually worked, not to exceed full-time credit, for each calendar year.

    NOTE: A change in work schedule action is not required if the change in work schedule is for no more than one pay period. A change in hours action is not required if the change will be effective for no more than two pay periods. See The Guide to Processing Personnel Actions (formerly FPM Supplement 296-33) for information on processing SF 50's (also, see **Example 6)**.

Section 81A2.2-2 Maintaining the SF 2806/SF 3100

A. General	Certain information is to be recorded on all Individual Retirement Record (IRR). Additional information is required for law enforcement officers, firefighters, foreign nationals, and customs officers. Information for any employee with active duty military service must also be included.
B. Information To Be Included in All Records	In general, the SF 2806/SF 3100 is maintained by regularly posting the employee's service history and retirement deductions. **Example 2** shows in detail how to **maintain** the retirement record card by showing how the service history and retirement deductions are posted.

In addition to the service history and the retirement deduction, enter the following on the SF 2806 under REMARKS in column 4 or 8 whenever applicable.

1.   Hours of leave (including furlough and suspension) without pay.

2.   Periods of LWOP in excess of 3 calendar days for a reemployed annuitant eligible for a supplemental annuity or who dies after completing 1 year or more of continuous full-time service (or the part-time equivalent of at least 1 year of continuous full-time service).

3.   Basic pay, including any premium pay that is basic pay for retirement purposes (see **Example 5**).

4.   For employees serving on a part-time basis with a regular tour of duty determined in advance, the tour of duty (such as 4 hours a day, 5 days a week). In addition, if the number of part-time hours that an employee worked exceeds his or her official tour of duty, provide the total number of non-overtime hours (see **Example 6**).

5.   For employees serving on an intermittent basis:

 •   The number of days in a pay status (any day an employee reported for duty and received pay even if only for 1 hour of duty) during each calendar year; or

 •   If paid at an hourly rate and the number of days on which work was performed cannot be determined, the number of hours in a pay status during each calendar year in which the employee received some pay; and

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

B. Information To Be Included in All Records (Cont.)

- The established work year, if other than 260 days.

6. For piecework employees, the aggregate earnings and number of days or hours of LWOP, if any, during each calendar year.

7. For employees who have a regular schedule at multiple rates, an irregular schedule at multiple rates, or a dual assignment (more than one assignment with an agency) and multiple rates:

   - Enter in column 3 (BASE PAY), under SERVICE HISTORY, only the basic pay for the position occupied (in dual assignment, enter only the basic pay of the lowest paid position the employee may occupy).

   - In column 4 (REMARKS), enter the title of the lowest paid position the employee may occupy when dual assignments are involved.

   - Place an asterisk (*) after BASE PAY in column 3 and also after title of position in column 4.

   - Asterisk (*) column 6 (CALENDAR YEAR SALARY DEDUCTIONS) under FISCAL RECORD and enter combined withholdings for all different rates of pay that are involved in the calendar year. Footnote the asterisk and clarify in footnote the reason for the amount of deductions withheld such as APS (additional pay status) or NSP (night shift pay) at multiple pay rates. **(See Example 20.)**

   - In column 8, report all periods of LWOP for each year and rates of pay involved for each period of LWOP.

8. If separation is for retirement, the last date on which employee was in a pay status and, for CSRS employees and FERS employees whose annuity will have a CSRS component, the amount of unused sick leave, as applicable.

9. If the FISCAL RECORD space on one side of a manually maintained SF 2806/SF 3100 becomes filled and postings are made on the other

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

B. Information To Be Included in All Records (Cont.)	side, the amount carried forward is noted on the new side. When this occurs on the automated record, the amount carried forward is noted on a new SF 2806/SF 3100.

10. For employees who transfer to an international organization, certain employees who are detailed to State governments, or other qualifying organizations, and employees who enter on approved LWOP to serve in an employee organization, the employee deductions are reported by years if such employees elect to retain retirement coverage. (See Chapter 12, Special Coverage Rules, for additional information about these employees.)

11. The record and account of voluntary contributions are maintained by OPM and not by the employing agency. Agencies must not, under any circumstances, enter a reference to voluntary contributions on the employee's SF 2806, Individual Retirement Record.

> 12. Enter the retirement service computation date in the "Remarks" **column 8** on the SF 2806 and SF 3100 as follows: SCD (mm/dd/yy).

    NOTE: Compute the SCD excluding any service that is not creditable for retirement purposes, (e.g., unpaid Post-56 military service, Post-1988 non-deduction service for FERS, refunded FERS service, etc…) <

C. Information for Law Enforcement Officers, Firefighters, and FERS Air Traffic Controllers

For employees serving as law enforcement officers, firefighters, and FERS air traffic controllers, include the following notations on SF 2806/3100.

1. Beginning with the first pay period after December 31, 1974, show whenever retirement withholdings are made at the 7.5% rate for CSRS employees. For CSRS Offset employees, show whenever deductions are made at 1.80%, 1.44%, and 1.30%. For FERS employees, show whenever retirement withholdings are made at the FERS rates of 1.80%, 1.44%, and 1.30%. Enter the effective date and percentage changes in retirement deduction rates in column 2 (ACTION) under SERVICE HISTORY.

2. For FERS air traffic controllers, beginning with the first pay period in 1987, show deductions at the FERS rates of 1.80%, 1.44%, and 1.30%.

3. Show the percentage of employee retirement deductions in column 8 (REMARKS) under FISCAL RECORD.

4. For the premium pay of a law enforcement officer or firefighter:

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

C. Information for • Include the premium pay in column 3 (BASE PAY) under
    Law Enforcement   SERVICE HISTORY.
    Officers,
    Firefighters, and • Include the grade and step in the DO NOT USE column when the
    FERS Air Traffic   employee is in receipt of premium pay.
    Controllers
    (Cont.)   • Note in column 4 (REMARKS) the percentage of premium pay
                             included.

                         NOTE: The amount of premium pay must not exceed the appropriate
                                  percentage of basic pay for GS-10, Step 1. Effective in October
                                  of 1990, the cap for premium pay was lifted for certain
                                  positions.

                         5. When an employee who meets the requirements for the special law
                             enforcement officer/firefighter computation formula retires or dies,
                             note in column 2 (ACTION) that the retirement is under 5 U.S.C.
                             8335(g) or 8336(c), as appropriate for CSRS employees (see
                             Example 8) and 5 U.S.C. 8412(d) or 8425(b), as appropriate for FERS
                             employees (see **Example 9**).

D. Information for   When an individual resigns from his/her Federal employment to accept
    Those Leaving a   employment with a Tribe/Tribal Organization under Public Law 96-135, the
    Federal Agency   individual will be eligible to elect to retain Federal benefits by completing
    for Employment   RI 38-130, Retirement, Life Insurance, and Health Benefits Under the
    With a Non-   Indian Self-Determination and Educational Assistance Act--Public Law 93-
    Federal   638. On the IRR closing out employment with the losing agency, the
    Government   nature of action code is 390/Separation-Appt In (name of entity). The
    Entity That   statement under remarks on the SF 2806/SF 3100 is "Reason: to accept
    Assumes That   employment without a break in service under P.L. 93-638 with (name of
    Agency's   tribe/tribal organization)" and "Retirement Retained: Sick Leave Balance
    Functions (for   (hours)" if applicable. (See **Example 10**.)
    example, an
    Indian Tribal   When the employee leaves Federal employment for employment in a tribal
    Organization   organization, and the employee and the tribal organization elect to retain the
    Under Public Law employee's coverage under the civil service retirement system, either CSRS
    93-638)   or FERS, the tribal organization must send the losing agency the employee
                          deductions and tribal payment for the agency contributions. The losing
                          agency establishes a new IRR card on which all actions taken

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

D. Information for Those Leaving a Federal Agency for Employment With a Non-Federal Government Entity That Assumes That Agency's Functions (for example, an Indian Tribal Organization Under Public Law 93-638) (Cont.)

during the employee's tenure with the non-Federal agency are posted. The words "Indian Self-Determination Act Contribution" or similar wording to identify the employing entity are used on the IRR to identify the special purpose individual retirement record card maintained by the losing Federal agency. (See **Example 11**.)

See Chapter 12 for a full explanation of contracts between organizations formerly run by the Federal government that are taken over by organizations that are eligible to offer the Federal employee a contract that allows the employee to retain Federal benefits.

NOTE: A 390 action can be used for any move to a non-Federal activity when the employee keeps benefits. Use is not restricted to the Bureau of Indian Affairs (BIA) and the Public Health Service (PHS).

E. Information Needed on IRR for Customs Officers

Information needed on the SF 2806/SF 3100 for Customs Officers:

1. To distinguish deductions that include allowable overtime, mark each line that includes deductions on allowable overtime with an exclamation point (!), in the left-most space in the fiscal record (Column 8) remarks column (don't let the exclamation point fall on a vertical line). In addition to the symbol, annotate the individual retirement record with the remark, "Deductions include allowable overtime under Public Law 103-66." On any SF 2806 that includes any deductions based on allowable overtime, certify the final salary in the service history (column 4) remarks column of the individual retirement record. (See **Example 5**.)

2. The agency is responsible for calculating the final salary amount of overtime pay that the employee would have received during the 52-week workyear, if that overtime were paid at two or three times the employee's hourly rate (regular general schedule pay rate plus locality pay) at the time of separation.

NOTE: OPM computes Customs Service cases using deductions to determine the average salary. The final salary is used for life insurance purposes.

Information in this chapter has not been updated since August 1996

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

F. Information for Foreign Nationals

The following instructions apply only to CSRS. Since foreign nationals employed by the U.S. Government overseas cannot be covered under Social Security, they are excluded from FERS coverage. Foreign nationals appointed after December 31, 1986, are also excluded from CSRS coverage.

For foreign nationals who are paid in local currency, include the following notations on SF 2806:

1. State retirement deductions in United States dollars. (Where there are local currency fluctuations, retirement deductions need to be converted to United States dollars on the pay records at the close of each pay period for transfer in total to the SF 2806 at the end of the calendar year and at time of separation.)

2. Provide the number of days (or hours) of LWOP for each calendar year (indicate "No LWOP" for each year where there is no LWOP).

3. Indicate in the unruled space at the bottom of the SF 2806 that the employee was paid in local currency.

4. The basic rate of pay need not be shown on the SF 2806 for periods during which retirement deductions are withheld, but date and type of appointment and date and nature of separation should continue to be recorded.

5. In some cases, due to fluctuations in the value of foreign currencies, using the calendar year deductions to derive the highest 3 consecutive years of service will not produce an employee's true high-3. To the extent possible, the payroll office should determine if a period other than the calendar years would provide a larger benefit to the employee, and if so, annotate for OPM on the SF 2806 the amount of deductions for each year of 3 years during the period that represents the employee's highest 3 years of pay in United States dollars. In addition to the information previously described, the payroll office should report in the unruled space at the bottom of the SF 2806 that there is a special high-3 period. The payroll office should then record the exact dates and corresponding annual deductions that they believe represent a retiring or separating employee's highest 3 consecutive years of service. For example, if the highest 3 consecutive years began with

Section 81A2.2-2 Maintaining the SF 2806/SF 3100 (Cont.)

F. Information for Foreign Nationals (Cont.)	service in pay period 16 of 1991 and ended with service in pay period 15 of 1994, the payroll office would report the sum total of deductions (in U.S. dollars) that correspond to pay period 16 of 1991 through pay period 15 of 1992, pay period 16 of 1992 through pay period 15 of 1993, and so forth. OPM will only accept information certified by the payroll office of the employing agency on the SF 2806 as evidence for determining an employee's high-3 average salary period. NOTE: Annotate payment in local currency in the blank space at bottom of the IRR.
G. Military Deposit Information	The procedures for preparing an SF 2806/SF 3100 for employees making post-1956 military deposits are covered in Chapter 23, Service Credit Payments for Post-1956 Military Service. Retain IRR's for military deposits until the employee transfers, separates, or dies in service -- even when the deposit is paid in full.

Section 81A2.2-3 Frozen SF 2806's and Redesignating the SF 2806

A. General Rule

When a CSRS employee elects to become covered by FERS, the SF 2806 must be "frozen" **or** "redesignated." Whether the SF 2806 is "frozen" or "redesignated" depends on whether the employee had enough prior service to have a CSRS component in a future annuity.

Use the following table to determine the appropriate action.

IF AT TIME OF TRANSFER TO FERS:

The employee has a total of at least 5 years of potentially creditable non-offset civilian service under CSRS rules.

THEN THE AGENCY:

Freezes the SF 2806 for just the CSRS non-offset covered years (see paragraph B below) and initiates an SF 3100.

IF AT TIME OF TRANSFER TO FERS:	**THEN THE AGENCY:**
The employee has less than 5 years of potentially creditable non-offset civilian service under CSRS rules.	Transfers all information from the previous SF 2806 to a redesignated SF 3100. In some cases, this may result in employees' eligibility for a refund of excess retirement contributions. (See paragraph C below and Chapter 33, Return of Excess Contributions.)
NOTE:	If the employee entered service for the first time on or after 1-1-84, but before 1-1-87, he or she was automatically transferred to FERS without any voluntary action. The SF 2806 was redesignated as an SF 3100 effective January 1, 1987.

Section 81A2.2-3 Frozen SF 2806's and Redesignating the SF 2806 (Cont.)

B. Procedures for "Frozen" SF 2806	General Rule --

The "frozen" SF 2806 is used for employees who transfer to FERS with 5 or more years of creditable civilian service other than CSRS Interim or CSRS Offset Plans as of the effective date of the election to transfer to FERS. A frozen record does not impart FERS credit.

The table below outlines the procedures an agency must follow to "freeze" the SF 2806.

STEP ACTION

1   Stop posting the SF 2806 at the end of the pay period in which the election to transfer to FERS is made. Post the effective date of the transfer, the final balance of the employee's retirement withholdings, and the employee's sick leave balance to the frozen SF 2806.

2   Start a new SF 3100 that begins with the first pay period after receipt of the election to transfer to FERS. The 3100 should be notated with the effective date of conversion.

3   Enter "FROZEN RETIREMENT RECORD" on the "Do Not Use" portion of the SF 2806.

4   Transfer the applicable SF 2806's from the CSRS withholding control account to the FERS withholding control account.

NOTE: **Examples 16 and 17** illustrate the SF 2806 and SF 3100 in the case of frozen service.

C. Procedures for Redesignating SF 2806	Agencies must redesignate the SF 2806 as an SF 3100 when an employee transfers to FERS with less than 5 years of creditable non-offset CSRS service. (This usually applies to certain CSRS Offset employees who elect to transfer to FERS.) In such cases, all prior CSRS service covered by the record becomes subject to FERS rules and the employee may request a refund of excess contributions, if there are excess contributions.

Section 81A2.2-3 Frozen SF 2806's and Redesignating the SF 2806 (Cont.)

C.	**Procedures for Redesignating SF 2806 (Cont.)**	The table below outlines the procedures an agency must follow to redesignate the SF 2806 as an SF 3100.

STEP	ACTION
1	Stop posting the SF 2806 at the end of the pay period in which the election to FERS is received by the agency. Agencies maintaining hard copy SF 2806's should strike a total on the actual record as of the end of the pay period in which the election was received.
2	Initiate a new FERS Individual Retirement Record on an SF 3100 for the transferring employee. Total the accumulated salary deductions through the election period and redesignate the SF 2806 as an SF 3100.
3	Annotate the redesignated CSRS record in the REMARKS column (4) as follows: "Elected FERS Effective, (date)." Enter in the "Do Not Use" portion of the SF 2806 the following: "FERS RETIREMENT RECORD."
4	Indicate the effective date of transfer to FERS on both the redesignated SF 2806 and the new SF 3100.
5	Transfer the redesignated CSRS Individual Retirement Record account balance to the agency's FERS control account.

NOTE: **Examples 18 and 19** illustrate an SF 2806 redesignated as an SF 3100.

Section 81A2.2-3 Frozen SF 2806's and Redesignating the SF 2806 (Cont.)

D.	**Automatic Redesignations**	Automatic redesignations were required for employees --

- Who first entered Federal service on or after January 1, 1984, but before January 1, 1987; or

- Who were covered by CSRS Interim rules and who had less than 5 years of creditable civilian service by January 1, 1987.

- For the history on the FERS open season see the appendix of Chapter 11, Elections of FERS Coverage. For special rules and election opportunities that applied to certain high level officials, see Chapter 101, Special Retirement Provisions for Senior Officials.

Section 81A2.2-4 Disposition of Individual Retirement Records (SF 2806 and SF 3100)

A.   General

Except as noted in paragraph D below, the SF 2806/SF 3100 must be closed out and sent to OPM no later than 30 calendar days after separation. For retiring employees, the application package and the SF 2806/SF 3100 should always be sent to OPM at the same time.

Delays in forwarding the SF 2806/SF 3100 may delay claim settlement, and often result in hardship or inconvenience to the separated employee.

NOTE: A number of agencies currently simultaneously furnish OPM with both the SF 2806's\SF 3100's of separating employees and a magnetic tape with retirement application-related information. OPM is equipped to process interim pay for retiring non-disability employees via this magnetic tape data transfer. While interim pay is generally authorized within 8 to 10 days after OPM receives the paper retirement package from the retiring employee's payroll office, interim pay is authorized from the magnetic tape within 1 day of OPM's receipt of the tape.

If your agency does not currently provide tape submissions and would like to provide this enhanced level of service to your retiring employees, please call the Retirement and Insurance Service's Office of Retirement Programs, Operations Support Division on 202-606-3764 for information on how to participate.

B.   Separation for Death

When separation is on account of death, do not delay closing out the SF 2806/SF 3100 pending settlement of the employee's final salary and accrued leave payment. Retirement deductions and matching agency contributions involved in the final pay are treated as explained in Chapter 80, Payroll Office Reporting of Withholdings and Contributions.

C.   Separation for Transfer

When separation is by transfer to another agency, the SF 2806/SF 3100 is always closed out and submitted to OPM. (Important, see note below regarding reassignments.) If an SF 2806 or an SF 3100 was forwarded in error to the gaining agency, it is returned to the losing agency for transmittal to OPM. Under no circumstances is the SF 2806/SF 3100 to be taken up in the accounts of the gaining agency.

NOTE: The reassignment of a FERS employee to a different servicing payroll office within the same agency requires the employee's

Section 81A2.2-4 Disposition of Individual Retirement Records (SF 2806 and SF 3100) (Cont.)

C.	**Separation for Transfer (Cont.)**	SF 3100 to be closed out and forwarded to OPM. However, when CSRS employees are reassigned within the same agency, the SF 2806 is forwarded to the gaining payroll office.

D.	**Employee's Indebtedness**	When a separating or transferring employee is indebted to the agency or U.S. Government, the losing agency should not retain the debtor's SF 2806/SF 3100 pending resolution of the overpayment. Instead, the losing agency should forward the SF 2806/SF 3100 to OPM within 60 days of the debtor's separation or transfer to a position not covered by the retirement system.

The agency may notify OPM of the debt by making a notation in column 8 (REMARKS) under the FISCAL RECORD, or if the SF 2806/SF 3100 is not in its possession, by submitting a separate document identifying the debtor by name, giving his or her date of birth, Social Security number, and date of separation, if known. If the agency wants OPM to offset the debt from any retirement payments due the employee, the agency must submit a properly completed SF 2805, Request for Recovery of Debt Due the United States, to OPM. (See Chapter 4, Debt Collection, for further information about debt collection procedures.) |

Section 81A2.3-1 Closing Out Procedures--Nondisability Separations

A.	**General**	When separation is for a reason other than disability retirement, close out and certify the SF 2806/SF 3100 as shown in **Example 3**. The SF 2806 or SF 3100 is sent, together with SF 2807/SF 3103, Register of Separations and Transfers, to:

>   **Office of Personnel Management**
>   **Retirement Operations Center**
>   **Post Office Box 45**
>   **Boyers, PA 16017-0045**

If an application for benefits (refund, annuity, or death) has been filed, send the application with the SF 2806 and SF 2807 or the SF 3100 and SF 3103 for FERS.

NOTE: The closing out of the Individual Retirement Record in nondisability and disability separations are the same under CSRS and FERS, with one exception. Unused sick leave balances are only reflected on SF 3100's when the employee transferred to FERS by election and has a CSRS annuity component.

B.	**Special Annotations for Early Optional Retirements**	For voluntary early retirement applications with Voluntary Separation Incentive (VSI), provided by Public Law 103-226 or any other authority, OPM requires that in addition to providing the nature of action (825), agencies annotate the Individual Retirement Record cards in the remarks column under the SERVICE HISTORY section with "Separation Incentive" and cite the legal authority for the incentive separation. Most non-Defense agencies will annotate the SF 2806's and SF 3100's with "Separation Incentive, Auth. 5 U.S.C. 5597." In addition to annotating the SF 2806, the remarks section of the CSRS Register of Separations and Transfers (SF 2807) should be annotated with "VSI PAID." **Please note that no such annotation should be shown on the SF 3103, FERS Register of Separations and Transfers**.

C.	**Service Computation Date**	When separation is for death or retirement, enter the retirement service computation date (shown of SF 50 effecting separation) in the "Remarks" column on SF 2806 and SF 3100 as follows:

>   "SCD (month, day, year)."

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Chapter 81

Section 81A2.3-1 Closing Out Procedures--Nondisability Separations (Cont.)

D.	**Health Benefits**	See instructions, and documentation required on the SF 2806/SF 3100, in The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices, (formerly FPM Supplement 890-1) governing health benefits notations to be made on SF 2806/3100 when an employee is separated. If the requirements for continued health benefits enrollment appear to be met, attach all SF 2809's and 2810's with the application for retirement or death benefits.

E.   **Notification To OPM of Health Benefits for an Eligible Former Spouse**

When a Federal employee with a former spouse who has health benefits coverage through the employee's former agency, and who transfers to another agency, retires, leaves Federal service, or dies, the employing office must include on the SF 2806/SF 3100 the former spouse's name, date of birth, social security number, and the name and address of the office maintaining the health benefits file.

If the SF 2806/SF 3100 has already been forwarded to OPM, the agency should use the SF 2806-1 or SF 3101 to notify OPM of a former spouse's enrollment, cancellation, or termination of enrollment.

If an SF 2806/SF 3100 indicates that a former spouse is eligible for health benefits coverage, the retirement system will notify the employing office at the address shown on the form when a lump-sum benefit or annuity becomes payable.

When OPM advises the employing office that a refund is being made to a former employee, or the employee or former employee has died and no survivor annuity is payable to the former spouse, the employing office will terminate the former spouse's enrollment and forward the health benefits file to OPM. The file should reference the name and date of birth of the former employee. If any annuity benefit is payable to the former spouse, the employing office will transfer the health benefits enrollment and the former spouse's records to OPM.

F.   **Life Insurance**

See instructions in The Federal Employees Group Life Insurance Handbook for Personnel and Payroll Offices (formerly FPM Supplement 870-1) governing attachment of SF 2821, Agency Certification of Insurance Status, when an insured employee separates for retirement on immediate annuity and appears to meet the requirements for continued life insurance coverage.

Information in this chapter has not been updated since August 1996

Section 81A2.3-2 Closing Out Procedures--Disability Separations

A.	**General**	Disability cases require different close out procedures due to the approval or denial of the applications submitted by the employee for disability retirement. Thus, agencies must execute a **preliminary** and **final** SF 2806/SF 3100.
B.	**Preliminary SF 2806/SF 3100**	An application for disability retirement is accompanied by a PRELIMINARY SF 2806/SF 3100, closed out and certified as shown in **Example 12** and a completed SF 2807/SF 3103, Register of Separations and Transfers.

The **preliminary** SF 2806/SF 3100 is the record being maintained currently by the agency with the words "PRELIMINARY Disability Retirement" added at the top center of the form. Submission of the preliminary SF 2806/SF 3100 permits OPM to adjudicate the retirement claim before the employee's separation has been effected by the agency. This record enables OPM to place a disabled employee in interim pay status as promptly as possible following approval of disability retirement.

C. Entries To Be Made on the Preliminary SF 2806/SF 3100

Include the following entries on the preliminary SF 2806/SF 3100:

1. Since annuity payments cannot begin until pay as an employee stops, show the employee's pay status on the preliminary SF 2806/SF 3100 immediately after the action entry "Appl for Dis Ret Exec (date)," in one of the following ways, as applicable:

   ENTRY: "Pay ceased (date)"
   PURPOSE: Used when the employee is already in an LWOP status at the time the preliminary SF 2806/SF 3100 is certified. When this notation appears on the preliminary record, OPM can authorize interim annuity payments to an applicant immediately upon approval of disability retirement.

   ENTRY: "Pay will cease on (date)"
   PURPOSE: Used when the employee's pay status (paid leave and/or duty status) will cease on a known future date. When this notation appears on the preliminary record, OPM can authorize annuity payments to an applicant immediately upon attainment of the "Pay Cease" date or upon approval of disability retirement, whichever is later.

Section 81A2.3-2 Closing Out Procedures--Disability Separations (Cont.)

C.	**Entries To Be Made on the Preliminary SF 2806/SF 3100 (Cont.)**	**ENTRY**: "Remains in duty status"

PURPOSE: Used only when the employee will continue in a paid duty status until approval of disability retirement. When this notation appears on the preliminary record, OPM proceeds with the determination of disability and other aspects of adjudication such as development of unverified service, but does not authorize annuity payments until the last day of pay is furnished by the agency after it receives OPM's Notice of Approval of Disability Retirement Application.

2. • Show sick leave on the preliminary SF 2806/SF 3100 in one of the following ways, as applicable: "No unused sick leave;" "Will use all sick leave;" or "Unused sick leave--(number) hours as of (date pay ceased or will cease)."

• Show sick leave on the preliminary SF 3100 only if there is a CSRS component.

It is extremely important that final pay and sick leave information be clear and accurate. Incomplete or unclear information is one of the most common reasons why OPM is unable to authorize interim pay in approved disability cases.

3. To ensure proper health and life insurance coverage to retiring employees and to adjust interim annuity payments for necessary insurance withholdings, include information regarding health and life insurance on the preliminary SF 2806/SF 3100. See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices and The Federal Employees Group Life Insurance Handbook for Personnel and Payroll Offices (formerly FPM Supplements 890-1 and 870-1, respectively) for additional information.

4. Provide the service computation date on the preliminary SF 2806/SF 3100. OPM uses this date as a check to insure that it has a complete record of the applicant's Federal service. OPM may initiate the development of service if the SCD given does not match the SCD in other official records.

Section 81A2.3-2 Closing Out Procedures--Disability Separations (Cont.)

D.	**Final SF 2806/SF 3100**	Before forwarding the preliminary SF 2806/SF 3100 to OPM, the agency prepares a new SF 2806/SF 3100 for the employee with the word "Final" added at the top (see **Example 14** for final SF 3100 and **Example 13** for final SF 2806). The final SF 2806/SF 3100 is kept by the agency and maintained in the same manner as the original.

E. Closing Out the Final SF 2806/SF 3100

1. If the employee's claim for disability retirement is approved, OPM notifies the agency, which then separates the employee and closes out and forwards the final SF 2806/SF 3100 as in other separation cases, accompanied by SF 2807/SF 3103, Register of Separations and Transfers.

   NOTE: The service history must be updated to show any pay changes and deductions since the preliminary SF 2806/SF 3100, the last day of pay, and, if applicable, unused sick leave balance.

2. If the employee is on LWOP when the approval notice is received, separate the employee, close out the final SF 2806/SF 3100, and send it to OPM. The Last Day of Pay (LDOP) must be recorded on the final disability retirement record card. See **Examples 13 and 14**.

3. If the employee is in a pay status, send the final SF 2806/SF 3100 within 30 days of separation. Forward any required health benefits or group life insurance documents with the final SF 2806/SF 3100.

4. If the employee's claim is denied, the final SF 2806/SF 3100 continues to be used for recording the employee's subsequent service history and fiscal data. OPM does not return the preliminary SF 2806/SF 3100 to the agency.

**Section 81A2.3-3 Procedures for Correction of Individual Retirement Record After Transmittal
to OPM**

A.	**General**	The correction of errors made on Individual Retirement Records transmitted to OPM for separated employees is generally made on SF 2806-1, Notice of Correction of Individual Retirement Record for CSRS, and on SF 3101, Notice of Correction of Individual Retirement Record for FERS, and forwarded to OPM as soon as possible. Typical errors include:

•   Error in service history data (such as salary rates, sick leave);

•   Understatement of retirement fund deductions;

•   Overstatement of retirement fund deductions.

The following paragraphs describe the procedures to correct the common errors listed above. Chapter 84, Correction of Retirement Records, provides additional procedures for the correction of other types of errors.

B.	**Errors in Service History Data**	Make a correction by completing SF 2806-1 for CSRS and SF 3101 for FERS. Forward it to:

> **Office of Personnel Management**
> **Retirement Operations Center**
> **Post Office Box 45**
> **Boyers, PA 16017-0045**

C.	**Understatement of Deductions**	Make a correction by completing a "SUPPLEMENTAL" SF 2806 or SF 3100 and forward it to OPM with SF 2807/SF 3103, Register of Separations and Transfers. See **Example 15.**
D.	**Overstatement of Deductions**	Make a correction by completing SF 2806-1/SF 3101 as shown in **Example 25** and forward it to OPM with SF 2807/SF 3103, Register of Separations and Transfers.

Part 81A3 Registers of Separations and Transfers

Section 81A3.1-1 Purpose of the Register of Separations and Transfers (SF 2807/SF 3103)

A.	**Purpose**	The SF 2807/SF 3103, Register of Separations and Transfers, serves to authenticate the SF 2806/SF 3100 (Individual Retirement Record) for transmittal to OPM. Together with other fiscal and accounting data available to OPM, the SF 2807/SF 3103 is an essential document controlling retirement monies.
B.	**Use by Agency**	A copy of the SF 2807/SF 3103 is used by an agency to retain summarized fiscal data when an SF 2806/SF 3100 is sent to:

- Central Agency payroll office (Cross-servicing agencies act as centralized record keeping);

- OPM, upon the separation of an employee (separation could mean resignation, retirement, or death); or

- Another reporting office in the same agency, upon an intra-agency transfer.

The current year and cumulative total retirement deductions are on the SF 2807/SF 3103.

It is preferable that as many individual records as possible be summarized on one SF 2807/SF 3103. However, while an agency should not delay release of one (or a few) SF 2806's/SF 3100's awaiting other separations or transfers, or delay a group of individual records because of the inability to complete and transmit one or more records, agencies should not forward the SF 2806's/SF 3100's of retiring employees in advance of the retirement application.

Section 81A3.1-2 Preparation and Maintenance of the SF 2807 and the SF 3103

A.	**Preparation and Number of Copies**	Prepare SF 2807 as shown in **Example 23**. Prepare SF 3103 as shown in **Example 24**.

1.   If maintenance is **decentralized**, prepare SF 2807/SF 3103 in triplicate.

2.   If maintenance of SF 2806/SF 3100 is **centralized**, prepare a duplicate SF 2807/SF 3103.

B.	**Series Designations**	1. Agencies that keep SF 2806/SF 3100 on a **decentralized** basis must maintain two series of SF 2807/SF 3103:

• One series, denoted "OPM," to cover SF 2806's/SF 3100's released to OPM when an employee is separated; and

• The other series, denoted "IA," to cover SF 2806's released when employees move to another office in the same agency.

   NOTE: Under FERS, there is no "IA" series.

2.   Agencies that maintain records on a **centralized** basis and have only one reporting office need only the "OPM" series.

C.	**Sequence Numbers**	Each SF 2807/SF 3103, at the time it is released, is assigned the next consecutive number in its sequence numbered series. The assigned number is preceded by the number of the current calendar year, for example, OPM 95-1, OPM 95-2. On the first business day of each calendar year, a new sequence of numbers, beginning with 1, is started for both the OPM and IA series. The current calendar year series is discontinued at the close of business December 31. Date the register as of the date it is sent to OPM.

The calendar year in which the SF 2807/SF 3103 is released determines the calendar year number used on the SF 2807/SF 3103, regardless of the date of separation.

Section 81A3.1-3 Disposition of the SF 2806 or SF 2806-1

A.	**Accompanies SF 2806 or 2806-1**	Every SF 2806 or SF 2806-1 (Notice of Correction of Individual Retirement Record), see **Example 15**, which corrects FISCAL (not SERVICE HISTORY) data released by an agency or reporting office, is listed on and accompanied by an SF 2807. Neither document is accepted by OPM without the other nor should the gaining office, in the case of an intra-agency transfer, accept one document without the other.
B.	**Use of Copies**	1. In agencies that have **decentralized** retirement record-keeping, the reporting offices forward the duplicate to the agency retirement officer (or other central reporting point designated) and retain the triplicate. 2. Agencies that keep **centralized** retirement records retain the duplicate SF 2807. The retained copies are used as a medium for posting to the retirement for control accounts.

Section 81A3.1-4 Disposition of the SF 3100 or SF 3103

A.	**SF 3103 Accompanies SF 3100 or SF 3101**	All types of FERS employee transfers--including transfers to different servicing payroll offices within the same agency--require the employee's SF 3100 to be closed out and forwarded to OPM. The SF 3100 is listed on and accompanies the SF 3101.
B.	**Examples**	**Example 21** illustrates the notations to be made on the SF 3100 to reference former spouse enrollment in FEHB. **Example 25** shows how to notify OPM of former spouse FEHB enrollment when the SF 3100 has already been sent to OPM.

Subchapter 81B

Examples of Individual Retirement Records and Registers of
Separations and Transfers

NOTE: Some records have been collapsed to illustrate a certain type of action and the example may not contain the complete service history or fiscal recordings.

Example 1   Initial Preparation of SF 2806/SF 3100

Last Name First Name Middle Name			Date of Birth			Soc. Sec. No.			Agency	Payroll Office	Location	Payroll Office No.
① 1. Finover Roberta C			② Mo	Day	Yr							
2.												
3.			2	7	42	③ 123	45	6789				
(Record Each Name Change - Strike Out Previous Name)									④ XYZ	⑤ Central	⑥ Washington, DC	⑦ 24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
⑧ 6-11-79	⑨ Temp Appt NTE 7-7-79	⑩ 8,366		⑪ GS-3	⑫ (Base pay 6-11-79 to 6-30-79 $482.40)			
				Typist				
7-1-79	Conv to Career	8,366					⑬ Ded began 7-1-79	
	Cond Appt							

SF 2806	Individual Retirement Record	U.S. Office of Personnel Management

①   Enter employee's name as it appears on the payroll.
②   Month, day, and year of birth.
③   Enter employee's social security number.
④   Enter name of department or agency.
⑤   Enter name of payroll office where SF 2806/SF 3100 is maintained.
⑥   Enter location of payroll office where SF 2806/SF 3100 is maintained.
⑦   Enter payroll office number.
⑧   Effective date of original action even though not subject to retirement at the time of appointment.
⑨   Type of action.

⑩   Base pay including allowances which, by law or regulation, are part of basic salary.
⑪   Title of position and remarks if desired.
⑫   Enter total basic salary earned and period covered for recorded service prior to the time when employee became subject to Retirement Act.
⑬   Enter date when retirement deductions began in Remarks column.

Example 2   Maintenance of SF 2806/SF 3100, Regular Postings of Employees Service History and Retirement Deductions

Last Name First Name Middle Name ① 1. ~~Finover Roberta C.~~ 2. Johnson Roberta Finover 3. ___ (Record Each Name Change - Strike Out Previous Name)	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
	Mo	Day	Yr							
	2	7	42	123	45	6789				
							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
6-11-79	Temp Appt NTE 7-7-79	8,336		GS-3 Typist	(Base pay 6-11-79 to 6-30-79--$482.40)			
7-1-79	Conv to Career	8,336			③ 1979	④ 301.36	⑤ 301.36	Ded Began 7-1-79
	Cond Appt				1980	649.31	950.67	
② 10-14-79	Pay Adj (EO 12165)	8,952			1981	181.43	1,132.10	
6-29-80	WGI	9,250			⑥ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
10-12-80	Pay Adj (EO 12248)	10,092			(Signature and Title) (Date)			
4-5-81	Prom	10,963		GS-4 Clerk				

SF 2806/SF 3100   Individual Retirement Record   U.S. Office of Personnel Management

① Indicate name changes.
② Effective date and new salary rate whenever changed (columns 1, 2, 3).
③ Enter in column 5 calendar year in which retirement deductions are made.
④ Enter in column 6 total retirement deductions made during calendar year.
⑤ Enter in column 7 accumulative totals of all retirement deductions.
⑥ Do not leave space between last posting of salary deductions and certification.

NOTE: If the FISCAL RECORD space on one side of a manually maintained SF 2806 becomes filled and postings are made on the other side, the amount carried forward is noted on the new side.

Note A: Service history data is available from payroll office copy of SF 50, Notification of Personnel Action and SF 1126, Payroll change slip. This posting will be made at least annually and at time of separation in manually operated systems, and at time of separation only in automated systems.

Note B: Fiscal data is available from the individual earnings record which will be used as the posting medium. This posting will be made at the close of each calendar year and at the time of separation in manually operated systems, and at the time of separation only in automated systems.

Note C: Post total time in a nonduty/nonpay status (LWOP, furlough, suspension), number of days in pay status for WAE employees, aggregate earnings and LWOP for piece workers, service computation date, health benefits data, etc. in column 4 or 8.

Information in this chapter has not been updated since August 1996

Example 3   Retirement--Voluntary on SF 2806 (Separations for Reasons Other Than Disability Retirement)

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. ~~Finover Roberta C.~~	Mo	Day	Yr							
2. Johnson Roberta Finover										
3. _____	2	7	32	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
1-1-84	Pay Adj	17,064		GS-5 Typist			4,231.45	Bal Forward
5-20-84	Prom	18,082		GS-6	1983	1,154.66	5,386.11	7.00% Ded
	NTE 9-17-84				1984	1,215.56	6,601.67	⇓
9-18-84	*CLG	17,144		GS-5	1985	1,236.35	7,838.02	⇓
1-13-85	Pay Adj (EO 12496)	17,750		GS-5	1986	1,294.19	9,132.21	
2-23-86	Prom	18,715		GS-6 Clerk	1987	1,368.09	10,500.30	
1-11-87	Pay Adj (EO 12578)	19,276			--------	----------	----------	

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

*(Note: CLG is Change to Lower Grade.)

(Example 3 continued on next page.)

Example 3 (Cont.)   Retirement--Voluntary on SF 2806 (Separations for Reasons Other Than Disability Retirement)

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. ~~Finover Roberta C.~~	Mo	Day	Yr							
2. Johnson Roberta Finover										
3. _____	2	7	32	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD				
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
							10,500.30	Bal Forward
1-3-88	Pay Adj (EO 12622)	19,661		GS-6 Typist	1988	1,402.20	11,902.50	7.00% Ded
2-28-88	WGI	20,223		GS-6	1989	③ 54.26	④ 11,956.76	7.00% Ded
① 12-31-88	② Ret-Vol	20,223		GS-6	⑤ Deductions and Service Certified Correct			
				(Signature and Title) (Date)				
				Bal Remaining Unused Sick				
				Leave 1530 Hours				
				H.B. Enrollment Code 105				
	No Post-1956 Military Service Credit			FEGLI Opt B with 5 multiples				
	Deposit Made With This Agency.			SCD 6-11-79				

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter date of separation.
② Enter nature of separation action.
③ Post current calendar year retirement deductions to date of separation.

④ Post accumulative totals of all retirement deductions.
⑤ Certify the record by certification on the next line following last entry on fiscal record.

Example 4   Closing Out SF 2806/SF 3100, Separations for Reasons Other Than Disability Retirement

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. ~~Likely Anna C.~~	Mo	Day	Yr							
2. Ardmore Anna L.										
3. _____	2	7	42	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD				
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)	
6-11-79	Temp Appt NTE 7-7-79	8,336		GS-3 Typist	(Base pay 6-11-79 to 6-30-79 --$482.40)				
7-1-79	Conv to Career	8,336			1979	301.36	301.36	Ded Began 7-1-79	
	Cond Appt				1980	649.31	950.67		
10-14-79	Pay Adj (EO 12165)	8,952			1981	④ 240.56	⑤ 1132.10		
6-29-80	WGI	9,250			⑥ DEDUCTIONS AND SERVICE CERTIFIED CORRECT				
10-12-80	Pay Adj (EO 12248)	10,092			(Signature and Title) (Date)				
4-5-81	Prom	10,963		GS-4 Clerk					
① 5-3-81	② Sep - Appt in								
	③ ABC Agency, NY								

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter date of separation.
② Enter nature of separation action.
③ Enter agency, bureau or reporting unit to which transferred.
④ Post current calendar year retirement deductions to date of separation.

⑤ Post accumulative totals of all retirement deductions.
⑥ Certify the record by certification on the next line following last entry on fiscal record.

Example 5   Closing Out SF 2806, Retirement--Voluntary Under Public Law 103-66 (Special Provision for Customs Officers)

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Beanbag, Jack M. 2. 3. (Record Each Name Change - Strike Out Previous Name)	Mo 8	Day 11	Yr 35	000	99	0000	 USDA	 NFC AF-2885	 No. LA	12-40-0001 12-40-0020

SERVICE HISTORY					FISCAL RECORD				
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)	
4-19-92	Conv USDA Sys	49,221.00		GS-12	1992	2,244.85	2,244.85	⑦ Ded. began	
1-10-93	Pay Adj (EO 12816)	51,042.00		GS-12	1993	3,551.62	5,796.47	4-19-92	
1-9-94	Locality Adj	53,574.00		GS-12	1994	4,800.00	10,596.47	! Deductions	
4-3-94	WGI	54,983.00		GS-12	1995	⑤ 3,200.00	⑥ 13,796.47	! include	
① 5-31-95	② Ret-Vol under	56,362.00		GS-12	⑧ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			allowable overtime	
	P.L. 103-66			(Signature and Title) (Date)				under P.L. 103-66	
				③ Final Salary $59,983.53					
				Int GEO Pay Adj PL 101-509					
				FEHB Carrier # 000-99-0000					
				Basic Life elected 75% RED					
	④ No Military Post-56 Deposit			Optional Ins. (B&C) 4-5-81 (A) Declined		5 U.S.C. Ch 63			
				SCD 7-9-57 Pay ceased 5-31-95 Sick Lv Bal 774.00					

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter date of separation.
② Enter nature of separation action.
③ Enter final salary, Health and Life Insurance information, SCD, Sick Leave balance in column 4.
④ Post status of military deposit.

⑤ Post current calendar year retirement deductions to date of separation.
⑥ Post accumulative totals of all retirement deductions.
⑦ Use ! to flag allowable overtime under P.L. 103-66 included with basic pay.
⑧ Certify the record on the next line following last entry on fiscal record.

Example 6   Closing Out SF 2806 for Removal, Part-Time and Full-Time Work Schedules

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Hunter C. Tab	Mo	Day	Yr							
2. _____										
3. _____	7	22	60	123	45	6789	USDA	NFC	N.O. LAN DC	24 00 0001
(Record Each Name Change - Strike Out Previous Name)									97-3236	

SERVICE HISTORY					FISCAL RECORD			
Effective Date	Action	Base Pay	Do Not Use	Remarks	Year	Calendar Year Salary Deductions	Accumulative Total Salary Deductions	Remarks
11-18-91	Career-Cond Apt	16973.00		GS-5 Typist	1991	④ 10.40	10.40	③ Ded Began 11/18/91
① 12-29-91	Chg Work-Schedule				1992	30.60	41.00	② LWOP 156 Hrs
	Pay Adj to P/T				1993	45.80	86.80	Lv Yr 93
	39 Hr BIWK Tour				1994	49.95	⑤ 136.75	P/T Act Wkd Yr 93
1-12-92	Chg in Hrs 20 Hr BIWK Tour	17,686.00			------------	----------------------	-------------	Hrs 816.00
2-26-92	Chg in Hrs 52 Hr BIWK Tour	17,686.00		GS-5	------------	----------------------	-------------	F/T Projection
3-8-92	Chg in Hrs 40 Hr BIWK Tour	17,686.00		GS-5	------------	----------------------	-------------	Hrs 1520.00
4-17-92	Placement in Non-pay Status	17,686.00		GS-5	------------	----------------------	-------------	Yr 94 Includes:
1-9-93	Chg in SCD	17,868.00		GS-5	------------	----------------------	-------------	Int GEO Pay
1-10-93	Pay Adj EO 12826	18,340.00		GS-5	------------	----------------------	-------------	Adj PL 101-509

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

(Example 6 continued on next page.)

Example 6 (Cont.)   Closing Out SF 2806, Removal, Part-Time and Full-Time Work Schedules

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Hunter C. Tab	Mo	Day	Yr							
2. _____										
3. _____	7	22	60	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							USDA	NFC	N.O.LAN DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
							⑦ 136.75 Bal Forward	P/T Act Wkd Yr 94
2-22-93	Placement in pay status	18,340.00		GS-5	⑧ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			F/T Projection
1-9-94	CLG	17,206.00		GS-4	(Signature and Title) (Date)			Hrs 1200.
11-18-94	Removal	17,206.00		GS-4				Indebted in Amt of
								$310.59 for FEHB
								OPM 1522 Will
								Be Fwd
⑥ 1991 Part-Time Paid Hours xxxx								When All Req Met
1992 Part-Time Paid Hours xxxx								SCD 2/2/92

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter dates of changes in tour of duty. (See 81A2.2-1C.)
② Enter statements clarifying actions under Remarks. Include documentation of LWOP including year taken.
③ Enter date when retirement deductions began.
④ Post current calendar year retirement deductions to date of separation.
⑤ Post accumulative totals of all retirement deductions.
⑥ In lower right-hand space show total part-time hours paid in each year.

⑦ If the FISCAL RECORD space on one side of a manually maintained SF 2806 becomes filled and postings are made on the other side of he card, the amount carried forward is noted on the new side in column 7.
⑧ Certify the record by certification on the line next following last entry on fiscal record.

NOTE: Prepare an SF 50 for each change of work schedule.

Information in this chapter has not been updated since August 1996

Example 7   Death in Service, Correction of Administrative Error When Retirement Deductions Were Not Withheld

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. English, Morris C.	Mo	Day	Yr							
2.										
3.	6	7	43	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
10-19-62 to 10-22-65 Career Cond Appt					1967	342.24	342.24	6.5% Ded
10-23-65	① Temp Appt	2.58 ph			1968	375.63	717.87	6.5% Ded
1-13-67	(PL 89-504)	2.64 ph			1984	1,215.56	6,601.67	7.00% Ded
2-10-68	Conv to Career Appt	2.99 ph		Clk	1985	1,236.35	7,838.02	⇓
⇓	⇓	⇓			1986	1,294.19	9,132.21	
1-13-85	Pay Adj	17,750		GS-5	1986	1,368.09	10,500.30	
2-23-86	Prom	18,715		GS-6 Clerk	1987	1,413.59	11,913.89	
1-11-87	Pay Adj	19,276			1988	1,458.49	13,372.38	
1-10-88	Pay Adj	20,000			1989	1,512.44	14,884.82	

① *This appt falls under the purview of the C.S. Retirement Act. Through administrative error retirement deductions were not withheld for the period 10-23-65 through 1-13-67 - 100% base pay earned $5,483.65.
Service Credit Application filed 2-8-67 for the purchase of service 10-25-65 through 1-13-67.

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

(Example 7 continued on next page.)

Example 7 (Cont.)   Death in Service; Administrative Error When Retirement Deductions Were Not Withheld

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. English Morris C. 2. ___ 3. ___ (Record Each Name Change - Strike Out Previous Name)	Mo	Day	Yr	123	45	6789				
	6	7	43				XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
							14,884.82	Bal Forward
1-3-90	Pay Adj	25,000			1990	1,750.00	16,634.82	7% Ded
11-16-91	Pay Adj	31,034			1991	1,921.51	18,556.33	⇓
② 2-2-92	③ Death	31,034			1992	④ 181.03	⑤ 18,737.36	
				⑥ Deductions and Service Certified Correct				
				(Signature and Title) (Date)				
				Bal Remaining Unused Sick				
				Leave 2273 Hours				
				H.B. Enrollment Code 105				
	No Post-1956 Military Service Credit Deposit Made With This Agency.			FEGLI Opt B with 5 multiples				
				SCD 10-19-62				

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter explanation of administrative error to be corrected and date corrective application was filed.
② Enter date of separation.
③ Enter nature of separation action.
④ Post current calendar year retirement deductions to date of separation.

⑤ Post accumulative totals of all retirement deductions.
⑥ Certify the record by certification on the next line following last entry on fiscal record.

Information in this chapter has not been updated since August 1996

Example 8 Preparation and Maintenance of SF 2806 for a Law Enforcement Officer or Firefighter

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Cable Charles C. 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)	Mo	Day	Yr							
	2	7	31	123	45	6789				
							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD				
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
7-1-79	A. Transfer ① 7.5% Ded began 7-1-79	23,087		GS-12 Law Enf. Off.				Ded began 7-1-79
10-14-79	Pay Adj (EO 12165)	24,703			1979	891.01	891.01	⑤ 7.5% Ded
1-6-80	Pay Adj	② 28,232		GS-12/1 Incl. 25% Prem. Pay	1980	2,209.37	3,100.38	⇓
6-30-80	WGI	29,055		③ GS-12/2 Incl. 25% Prem. Pay	1981	1,197.83	4,298.21	⇓
10-12-80	Pay Adj (EO 12248)	32,966		GS-12/2 Incl. ④ 25% Prem. Pay	1981	186.95	4,485.16	7% Ded
1-4-81	Pay Adj (Prem)	31,942		GS-12/2 Incl. 20% Prem. Pay	DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
7-1-81	Promotion	32,048		GS-13 Technical Asst	(Signature and Title) (Date)			
7-1-81	Ret Ded Rate Chg (7%)	32,048						
7-30-81	⑥ or ⑦ Ret 5 USC 8336(c)							

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Beginning with the first pay period after December 31, 1974, show whenever retirement withholdings are made at the 7.5 percent rate. Enter the effective date and percentage changes in retirement deduction rates in column 2 (ACTION) under SERVICE HISTORY.
② Include the premium pay in column 3 (BASE PAY) under SERVICE HISTORY.
③ Post grade and step in DO NOT USE column only when employee is in receipt of premium pay.
④ Note in column 4 (REMARKS) the percentage of premium pay included.

⑤ Show the percentage of retirement deductions in column 8 (REMARKS) under FISCAL RECORD.
⑥ When an employee who meets the requirements for the special law enforcement officer/firefighter computation formula retires or dies, note in column 2 (ACTION) that the retirement is under 5 U.S.C. 8336 (c), as appropriate.
⑦ When an employee who meets the requirements for the special law enforcement officer/firefighter computation is being separated mandatorily, note in column 2 (ACTION) that the retirement is MANDATORY under 5 U.S.C. 8335(g) or 8336(c), as appropriate.

Example 9 Preparation of SF 3100 Where Law Enforcement Officers and Firefighters Are Involved

Last Name First Name Middle Name			Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Finn Leo NMN			Mo	Day	Yr							
2.						999	99	9999				
3.			1	5	35							
(Record Each Name Change - Strike Out Previous Name)									XYZ	Central	Washington, DC	24000001

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
① 1-10-93	Pay Adj	② 66,843.70	③ GS-12/10 Inc ④ 15.0%	1991	739.84	2,618.34	⑤ 1.30% Ded
4-18-93	Ret Under 5 USC	72,920.40	GS-12/10 Inc 20.0%	1992	861.87	3,480.21	⇓
	8412(d)		Prem	1993	948.50	4,428.71	⇓

SF 3100   Individual Retirement Record   U.S. Office of Personnel Management

① Enter effective date and percentage changes in retirement deduction rates.
② Include premium pay.
③ Post grade and step in this column only when premium pay is in effect.
④ Enter percent of premium pay.
⑤ Post percent of retirement deductions.

Example 10   Closing Out SF 2806/SF 3100, for Federal Employees Leaving Federal Service to Serve With an Indian Tribal Organization Under the Indian Self-Determination Act

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Harris R. George	Mo	Day	Yr							
2. _____										
3. _____	2	7	42	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
2-22-93	Prom	18,340.00		GS-5			136.75 Bal Forward	③ Reason: to accept
12-12-93	---------	18,340.00		GS-5		④ xxx	⑤ xxx	employment without
1-9-94	---------	17,206.00		GS-4	⑥ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			break in service
① 11-18-94	② S - Appt in	17,206.00		GS-4	(Signature and Title) (Date)			under P.L. 93-638 with
	(name of entity)							(name of tribe/
								tribal organization) Code 390.
								Retirement retained:
								SL bal (hours) if applicable.
								SCD 2-2-85

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter date of separation.
② Enter nature of separation action.
③ Enter Tribal Organization and Contract agreed upon.
④ Post current calendar year retirement deductions to date of separation.

⑤ Post accumulative totals of all retirement deductions.
⑥ Certify the record by certification on the next line following last entry on fiscal record.

Example 11   Opening SF 2806/SF 3100 For Individual Retaining Federal Retirement Benefits While Serving in Indian Tribal Organization Under the Indian Self-Determination Act

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Harris R. George	Mo	Day	Yr							
2.										
3.	2	7	42	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
① 11-19-94	② Appt in Tribal	18,340.00			1994	④ 120.25	⑤ 120.25	③ Name of Tribal
	Organization							Organization
	(name of entity)							

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

①   Enter date of Appointment in Tribal Organization.
②   Enter nature of action.
③   Enter name of tribal organization; the tribal organization is responsible for withholding the employee's share and contributing the employer's share of contributions.

④   Begin posting calendar year retirement contributions.
⑤   Post accumulative totals of all retirement deductions.

Example 12   Preparation and Closing Out of Preliminary SF 2806 to accompany application for Disability Retirement

① PRELIMINARY DISABILITY RETIREMENT

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Trudo Warren Andrew	Mo	Day	Yr							
2.										
3.	2	9	46	999	99	9999				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24000001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
Prior Service: 3-1-66 to 2-28-68 U.S. Army					1971	448.74	448.74	
12-23-68	Temp Appt NTE (date)	2.95 ph		Carrier	1972	611.33	1060.07	
2-6-71	Conv to Career Appt	3.74 ph			1973	650.06	1710.13	
4-16-71	ADP Conversion	3.74 ph			1974	726.71	2436.84	
8-31-77	WGI	14,567			1975	784.76	3221.60	
⇓	⇓	⇓			1976	618.63	3840.23	
7-19-85	Pay Adj	30,016			⇓	⇓	⇓	
② 10-25-85	Appl for Dis Ret	30,016			⇓	⇓	⇓	
	Exec 10-25-85	④ H.B. Code YV2			1982	982.56	8,283.24	
③ Remains in Duty Status		FEGLI Basic Elected 75% Red;			1983	1,613.81	9,897.05	
		Standard Opt.Ins. Declined; Add'l Opt.Ins. with 5 multiples elected 4-1-81;			1984	1,683.94	11,580.99	
		Family Opt. Ins. Declined			1985	⑦ 1,932.69	⑧ 13,513.68	
		⑤ SCD 1-27-67			⑨ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
		⑥ Sick Leave Hrs 998			(Signature and Title) (Date)			

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter word "PRELIMINARY" above date of birth.
② Enter date application for disability retirement (SF 2801) was executed.
③ Enter pay status of employee at time SF 2806 is certified.
④ Enter health benefits status of employee. (See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices for appropriate notation.) Note: Show status of all FEGLI Options.
⑤ Enter service computation date.

⑥ Enter unused sick leave.
⑦ Post retirement deductions to close of previous calendar year or to later date if this can be done without delay.
⑧ Post accumulative totals of all retirement deductions.
⑨ Certify the record by entering "DEDUCTIONS AND SERVICECERTIFIED CORRECT" on the line immediately following the last entry on the Fiscal

Record. There should not be any lines left vacant between the last entry on the Fiscal Record and the entry "DEDUCTIONS AND SERVICE CERTIFIED CORRECT." Below this entry, the designated officer must sign (include position title) and date the form.

Example 13 Preparation and Closing Out of Final SF 2806 for Disability Retirement

① FINAL DISABILITY RETIREMENT

Last Name First Name Middle Name 1. Trudo Warren Andrew 2. 3. (Record Each Name Change - Strike Out Previous Name)			Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
			Mo	Day	Yr							
			2	9	46	999	99	9999				
									6 XYZ	Central	Washington, DC	24000001
						⑥ Report of Ded Thru CY 1985 submitted with SF 2807 OPM 059-007 Dated 11-2-86						

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
10-25-86	② Ret Disab Appl	30,016		E 14 08	1986	2067.29	2067.29	
11-22-86	WGI	30,902		E 14 08	1987	832.00	⑦ 2899.29	
5-1-87	③ Ret Disab	30,902			⑧ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
					(Signature and Title) (Date)			
FEHB Code YV2	Basic Life elected 75% RED			④ Pay Ceased: 5-1-87				
	Opt B with 5 multiples			⑤ Unused Sick Leave: None				

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Enter word "FINAL" above date of birth.
② Enter date application for disability retirement, SF 2801, was executed.
③ Complete service history to show date of separation for disability retirement.
④ Enter date pay ceased.

⑤ Enter unused sick leave.
⑥ Enter reference to preliminary SF 2806 on which prior deductions reported.
⑦ Enter all deductions made subsequent to total previously reported on preliminary SF 2806. If none were made, so certify.

⑧ Certify the record by certification on the next line following entry on fiscal record.

Example 14   Preparation and Closing Out of Final SF 3100 for Disability Retirement

① FINAL DISABILITY RETIREMENT

Last Name First Name Middle Name		Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Fink Richard Q		Mo	Day	Yr							
2.											
3.		9	29	58	099	99	9999				
(Record Each Name Change - Strike Out Previous Name)								ABC	Central	Washington, DC	24000001
								Report of Ded Thru CY 1985 submitted with SF 2807 OPM 059-007 Dated 11-2-86			

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
② 5-23-94	Ret Disab Appl	30,902	GS 11 - 3	⑥ Retirement Deductions through Calendar Year 1994			
				Submitted with SF 3103 FERS 94-040 dated 5-23-94 $1,051.23			
③ 07-08-94	Ret Disab	37,217	GS 11-3	⑦ 1994	69.18	69.18	
				⑧ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
				(Signature and Title) (Date)			
				④ Pay Ceased: 2-27-94			
				⑤ Unused Sick Leave from CSRS Component: None			

SF 3100   Individual Retirement Record   U.S. Office of Personnel Management

① Enter word "FINAL' above date of birth.
② Enter date application for disability retirement, SF 3105, was executed.
③ Complete service history to show date of separation for disability retirement.
④ Enter date pay ceased.
⑤ Enter unused sick leave.
⑥ Enter reference to preliminary SF 3100 on which prior deductions reported.

⑦ Enter all deductions made subsequent to total previously reported on preliminary SF 3100. If none were made, so certify.
⑧ Certify the record by certification on the line next following entry on fiscal record.

Example 15   Correction as Result of Understatement of Retirement Deductions

①   "SUPPLEMENTAL"

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Finover, Roberta C. ②	Mo	Day	Yr							
2. _____										
3. _____	01	03	30	123	45	6789				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington, DC	24000001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
					③ 1994	④ 5.80	5.80	
					⑤ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
					(Signature and Title) (Date)			
							⑥ Deductions for 1994 understated	
							for pay period 20.	
							SF 2806 Forwarded 4-24-81 with	
							Reg. No. OPM 94-20 under-	
							stated deductions	
							in amount indicated.	

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management

① Clearly identify as "SUPPLEMENTAL."
② Fill in heading completely.
③ Year in which error occurred.
④ Amount by which deductions were understated.

⑤ Certify record on line next following entry of underpayment.
⑥ Complete explanation of reason for correction.

Information in this chapter has not been updated since August 1996

Example 16   Frozen SF 2806

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Jones John M 2. 3. (Record Each Name Change - Strike Out Previous Name)	Mo	Day	Yr							
	2	9	53	222	20	2222				
	① FROZEN RETIREMENT RECORD						ABC	Central	Washington, DC	66 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
1-1-82	Career Cond Appt	14,000		GS 5	1982	980.00	980.00	⑦ 7% Ded
1-1-83	Conv to Career Appt	14,560		Technician	1983	1,020.00	2,000.00	⇓
		15,142			1984	1,060.00	3,060.00	⇓
		15,747			1985	1,102.00	4,162.00	⇓
		16,377		④ Elected FERS	1986	1,146.00	5,308.00	⇓
③ 7-18-87	Elected FERS	17,031		Eff 7-19-87	1987	596.00	⑥ 5,904.00	⇓
					⑧ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
					(Signature and Title) (Date)			
		⑤ Sick Leave Balance as of						
		7-18-87 416 hours						

SF 2806   Individual Retirement Record   U.S. Office of Personnel Management
② Frozen service; employee has more than 5 years of CSRS creditable civilian service as of the effective date of transfer.

①   Designate as "FROZEN SF 2806"
②   Annotate record to indicate Frozen service. Employee has more than 5   employee.
     years of CSRS creditable civilian service as of the effective date of
     transfer.
③   Date election is made.
④   Effective date of FERS coverage.
⑤   Post sick leave balance as of the final day of CSRS coverage.
     NOTE: Agencies will retain the frozen record until the separation of the

⑥ Deductions through pay period ending 7-18-87; last day under CSRS coverage.
⑦ In the remarks column (8) show the deduction percentage under CSRS.
⑧ Enter "Deductions and Service Certified Correct and the signature, title and date of certification on the line next following entry on fiscal record. Do not leave a line between the certification and the last deductions entered. NOTE:Card on manual SF 2806 systems should be certified when frozen. Card on automated SF 2806 systems should be certified when the card is produced.

Example 17   FERS Card After Freezing SF 2806

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Jones John M 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)	Mo 2	Day 9	Yr 53	222	20	2222				
							ABC	Central	Washington, DC	66 00 0001

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
① 7-19-87	FERS effective date	17,032	① Elected FERS	1987	110.00	② 110.00	③ See service on
			Effective 7-19-87				Frozen SF 2806
			④ Sick leave balance				
			as of last day under				
			CSRS -- 416 hrs.				
Submit with Register of Separations and Transfers, SF 3103							

SF 3100   Individual Retirement Record   U.S. Office of Personnel Management

① Effective date of FERS coverage. Annotate to reflect election to FERS.
② Begin posting FERS deductions through employee separation.
③ Reference Frozen SF 2806.
④ Sick leave balance as of last day in CSRS.

Example 18   ① **Redesignated SF 2806 to FERS**

Last Name First Name Middle Name			Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. _Smith Mary J_ 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)			Mo	Day	Yr							
			1	1	59	333	33	3330				
			② FERS RETIREMENT RECORD						XYZ	Central	Washington, DC	88 00 0001

SERVICE HISTORY					FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Do Not Use	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
12-5-83	Career Cond Appt	14,000		GS-5 Technician	1983	82.00	82.00	
12-7-83	Con to Career Appt	14,000			1984	980.00	1,062.00	
---------	---------	14,560			1985	1,019.00	2,081.00	
---------	---------	15,142		③ Elected FERS	1986	1,060.00	3,141.00	
9-12-87	Elected FERS	15,747		Effective 9-13-87	1987	735.00	④ 3,876.00	7% Coverage
					⑤ DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
					(Signature and Title) (Date)			

SF 2806	Individual Retirement Record	U.S. Office of Personnel Management

② Employee has less than 5 years CSRS creditable civilian service as of the effective date of the transfer.

① Redesignated SF 2806 to FERS Title of Card.

② Annotation to reflect redesignation of retirement record to FERS. Employee with less than 5 years CSRS non-offset creditable civilian service as of the effective date of the transfer.

③ Annotation to reflect date FERS election became effective.

④ Total redesignated and transferred to FERS control account.

⑤ Certify the record by certification on the next line following entry on fiscal record.

CSRS and FERS Handbook   April 1998

Information in this chapter has not been updated since August 1996

Example 19 ① **FERS Card After Redesignating SF 2806**

Last Name First Name Middle Name 1. Smith Mary J 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
	Mo	Day	Yr							
	1	1	59	333	33	3330				
	② FERS RETIREMENT RECORD						XYZ	Central	Washington, DC	88 00 0001

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
① 9-13-87	Career Appt	15,747	② Elected FERS	1987	60.00	③ 60.00	
			Effective 9-13-87				

SF 3100	Individual Retirement Record	U.S. Office of Personnel Management

① FERS card after redesignating SF 2806, FERS effective date.
② Annotation to reflect election to FERS.
③ Begin posting FERS deductions through employee separation.

NOTE: Annotation on FERS Retirement Record to indicate employee has less than 5 years of CSRS non-offset creditable civilian service as of the effective date of the transfer.

Example 20   Additional Pay Status (APS), Night Shift Pay (NSP), or Hazard Premium Pay (HPP) at Multiple Pay Rates*

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Farr Jamie NMN	Mo	Day	Yr							
2. _____										
3. _____	2	17	34	999	99	9999				
(Record Each Name Change - Strike Out Previous Name)							XYZ	Central	Washington DC	24 00 0001

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
6-21-90	Pay Adj	① 8.06 PH*③	② Clerk*③	1991	④ 157.00*	1100.00	⑤ 80 Hrs LWOP
							at 8.06 PH
							in 1991

SF 3100   Individual Retirement Record   U.S. Office of Personnel Management
*APS or NSP at multiple rates - irregular schedule

*APS or NSP at Multiple Pay Rates for employees who sometimes are paid at two or more pay rates (irregular schedules) while serving in the same position. This is shown on the SF 2806/SF 3100 by the different rates being posted with abbreviations such as NSP, APS, or HPP.

① In column 3 (BASE PAY), only the basic pay of the lowest position occupied.

② Enter only title of lowest position he may occupy.

③ Enter combined withholdings for all different rates of pay. Place an asterisk (*) after BASE PAY in column 3 and also after title of position in column 4.

④ Asterisk (*) column 6 (CALENDAR YEAR SALARY DEDUCTIONS) under FISCAL RECORD and enter combined withholdings for all different rates of pay that are involved in the calendar year. Footnote the asterisk and clarify in footnote the reason for the amount of deductions withheld such as APS (additional pay status) or NSP (night shift pay).

⑤ In column 8, report all periods of LWOP for each year and rates of pay involved for each period of LWOP.

Example 21 Notification of Former Spouse Health Benefits Enrollment

Last Name First Name Middle Name	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. Fellow, Justin R.	Mo	Day	Yr							
2. _____										
3. _____ (Record Each Name Change - Strike Out Previous Name)	8	11	49	999	99	9999				
							USDA	NFC	No.LA	12-40-0001

SERVICE HISTORY				FISCAL RECORD			
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
			1.a. Alice C. Fellow				
			1.b. 11-2-50				
			1.c. 000-99-9999				

SF 3100   Individual Retirement Record   U.S. Office of Personnel Management

Instructions -

1.   In addition to all the information otherwise required when a former spouse is entitled to FEHB coverage, include the following information in column 4 (REMARKS):
    a.   The former spouse's name
    b.   The former spouse's date of birth
    c.   The former spouses Social Security number
    d.   The name and address of the office maintaining the health benefits folder (if the health benefits folder is maintained by an office other than the preparer of the SF 2806 or SF 3100).

Example 22   Standard Form 2807 Illustrating Preparation and Disposition of Form

STANDARD FORM NO. 2807 July 1980	Register of Separations and Transfers Civil Service Retirement system		
Agency ① XYZ	Date ③ April 10, 1991		Page No. ⑤ OPM 91-16
Bureau or Reporting Unit ② Central Office	Location ④ Washington, DC		Payroll Office No.* ⑥ 24 00 0001
NAME AND DATE OF BIRTH (1)	CURRENT YEAR RETIREMENT DEDUCTIONS (for agency use only) (2)	TOTAL RETIREMENT DEDUCTIONS TO CREDIT OF EMPLOYEES (3)	DATE OF SEPARATION AND REMARKS, IF ANY (4)
⑦ Fortney, Elsie J. 2-14-52 SS#: 000-00-0000	⑧ 220.63	⑨ 408.52	⑩ Resign 3-27-91
Gruman, John F. 8-19-69 SS#: 000-00-0000	330.72	2,780.56	Death 3-11-91
Hagan, Thomas P. 1-2-58 SS#: 000-00-0000	230.01	230.01	Final SF 2806 Ret Disab 3-27-91
Johnson, Wanda J. 4-9-61 SS#: 000-00-0000	189.30	524.59	S Trans 3-27-91 to ABC Agency, NY, NY
Jones, Mary A. 5-4-39 SS#: 000-00-0000	---	10.00	Supplemental SF 2806 See Reg # OPM 91-8
O'Brien, John J. 1-19-58 SS#: 000-00-0000	306.54	1,207.53	Resign 3-20-91
⑪ Page Totals	1,277.20	5,161.21	
Totals Brought Forward from Page_15 _ ⑫	17,504.52	80,676.52	
Accumulated Totals to Date	18,781.72	85,837.73	

INSTRUCTIONS: One copy of this register must accompany 2806's transmitted to the Office of Personnel Management and one copy sent to agency retirement officer by bureau or reporting unit.
*Give payroll office number os SUBMITTING office.

① Enter name of agency.
② Enter bureau or reporting unit of agency.
③ Enter date of preparation of SF 2807.
④ Enter location of bureau or reporting unit.
⑤ Indicate register series (OPM or IA) calendar year and page number (see text for instructions).
⑥ Enter payroll office number.
⑦ Enter name and DOB of separated employee from SF 2806.
⑧ Enter current calendar year deductions to date of separation from column 6 of SF 2806.
⑨ Enter total deductions to credit of employee as shown in last entry in column 7 of SF 2806.

⑩ Enter date of and reason for separation from SF 2806 and any remarks of a pertinent nature.

⑪ Enter totals for each page.

⑫ Add the accumulated totals brought forward from the preceding page. The sum equals the amounts involved in separations to date in the current calendar year.

NOTE: (A) Standard Forms 2806's not accompanied by register of separations and transfers will not be accepted by the Office of Personnel Management.

Example 23 Standard Form 3103 Illustrating Preparation and Disposition of
Standard Form 3103, Register of Separations and Transfers

1. Agency ① XYZ		2. Telephone Number 444-555-1515		3. Date ② 8-8-94	4. Page No. ③ OPM-94-5
④ 5. Bureau or Reporting Unit Central Office		⑤ 6. Location Washington, DC		⑥ 7. Payroll Office No.* 24 00 0001	
8. Name, Date of Birth and Social Security No. (1)	9. Current Year Retirement Deductions (for agency use only) (2)	10. Total Retirement Deductions to Credit of Employees (3)		11. Date of Separation and Remarks, if any (4)	
⑦ Fink, Richard Q. 9-29-58 SS#: 999-99-9999	⑧ 69.18	⑨ 1,051.23		⑩ Ret Disab 7-8-94 (Pay Ceased: 2-27-94)	
⑪ Page Totals	69.18	1,051.23			
⑫ Totals Brought Forward from Page__xx__	250.00	5,000.00			
Accumulated Totals to Date	319.18	6,051.23			

INSTRUCTIONS: One copy of this register MUST accompany FERS Retirement Records, SF 3100's transmitted to the Office of Personnel Management at FERS, P.O. Box 200, Boyers, PA 16017. DO NOT USE this form to cover CSRS SF 2806's; instead use form SF 2807. Use the payroll office number of SUBMITTING office.

Office of Personnel Management NSN 7540-   Standard Form 3103
                                                                              January 1987

① Enter name of agency.
② Enter date of preparation of SF 3100.
③ Indicate register series (OPM or IA) calendar year and page number (see text for instructions).
④ Enter bureau or reporting unit of agency.
⑤ Enter location of bureau or reporting unit.
⑥ Enter payroll office number.
⑦ In COLUMN 1, enter the name (Last name, First name, Middle initial) and DOB (month, day, year) of separated employee from SF 3100.
⑧ In COLUMN 2, enter current calendar year deductions to date of separation from column 6 (YEAR) of SF 3100.
⑨ In COLUMN 3, enter total deductions to credit of employee as shown in last entry in column 7 (ACCUMULATIVE TOTAL SALARY DEDUCTIONS) of SF 3100.

⑩ In COLUMN 4, enter date of and reason for separation from SF 3100 and any pertinent remarks.

⑪ Total all entries in COLUMN 2 and COLUMN 3 and enter amounts in line designated PAGE TOTALS.

⑫ In the line TOTALS BROUGHT FORWARD FROM PAGE _____, enter the following information from the previous SF 3103:
a. In COLUMN 1, the series number;
b. In COLUMN 2, the accumulated CURRENT YEAR RETIREMENT DEDUCTIONS; and
c. In COLUMN 3, the accumulated TOTAL RETIREMENT DEDUCTIONS TO CREDIT OF EMPLOYEES.

NOTE: (A) Standard Forms 3100's not accompanied by register of separations and transfers will not be accepted by the Office of Personnel Management.

Example 24 Standard Form 2806-1, Illustrating Notice of Correction of Individual Retirement Record

Standard Form 2806-1 Rev February 1980 Office of Personnel Management	NOTICE OF CORRECTION OF INDIVIDUAL RETIREMENT RECORD CIVIL SERVICE RETIREMENT SYSTEM

Office of Personnel Management
Retirement and Insurance Service
Washington, DC 20415

Please correct the Standard Form 2806 for the former employee named below as indicated:

① NAME OF EMPLOYEE Edward M. Brown	DATE OF BIRTH 11/26/48	SOCIAL SECURITY NUMBER 198 76 5432
AGENCY XYZ	PAYROLL OFFICE NO. 24 00 0001	LOCATION (Incl. ZIP code) Washington, DC 20415

REASON FOR CORRECTION
  To correct service history data.

FISCAL DATA

	CURRENT YEAR	TOTAL CUMULATIVE DEDUCTIONS
DATA SHOWN ON STANDARD FORM 2806		
CORRECTED DATA		
AMOUNT OF OVERSTATEMENT OF TOTAL DEDUCTIONS		

SERVICE HISTORY DATA

(Name, date of birth, appointment, separation, promotion, etc.--specify which)

DATA SHOWN ON STANDARD FORM 2806	CORRECTED DATA
② RET 12/30/85	③ S Trans 12/31/85

④ STANDARD FORM 2806 FORWARDED TO OPM ON REGISTER __CSC 85-54__
   DATED __January 12, 1986__

CERTIFICATION

I certify that the corrections shown above are correct.	
	⑤ SIGNATURE
DATE *February 3, 1986*	TITLE *For Chief, Budget and Finance Division*

① Name of employee, date of birth, social security number, name of agency, payroll office number and location.
② Service history data reported on SF 2806.
③ Corrected service history data.

④ Register number and date SF 2806 was forwarded to Office of Personnel Management.
⑤ Certify as to correctness of data reported.

Example 25 Notice of Correction of Individual Retirement Record, SF 3101
(Notification of Former Spouse Health Benefits Enrollment When SF 3100
Has Been Forwarded to OPM)

FERS	Notice of Correction of Individual Retirement Record Federal Employees Retirement System

U.S. Office of Personnel Management
Retirement Operations Center
P.O. Box 200
Boyers, PA 16017

Please correct the FERS Retirement Record, Standard Form 3100, for the former employee named below:

Name of Employee	Date of Birth (Mo,Day,Yr)	Social Security No.
① Justin R. Fellow	8-11-49	999-99-9999

Agency	Payroll Office No.	Location (Include ZIP Code)
USDA	12 40 0001	Washington, DC 20400

Reason for Correction: Identifying former spouse eligible for Health Benefits.

FISCAL DATA

	Current Year	Total Cumulative Deductions
Data Shown on Standard Form 3100		
Corrected data		

Correction reported on SF 2812 Number _____   Dated ___

SERVICE HISTORY DATA (Name, date of birth, appointment, separation, promotion, etc.--Specify which)

Data Shown on Standard Form 3100	Corrected Data
n/a	② Alice C. Fellow
	HB Enrollment Code 105
	SS#: 990-90-9990

Standard Form 3100 forwarded to OPM on Register: USDA 94-16   Dated: 11-30-94

CERTIFICATION

I certify that the corrections shown above are correct.

④ Signature SIGNATURE	Title	Telephone Number	Date

Standard Form 3101
February 1987

Instructions -

1. In header, enter information to identify employee/agency.
    a.   Employee's name
    b.   Employee's date of birth (month, day, year)
    c.   Employee's Social Security number
    d.   Name of agency
    e.   Payroll office number
    f.   Location of agency (City, State, and Zip Code).

2. In the second column under SERVICE HISTORY DATA, include the following information:
    a.   The former spouse's name
    b.   The former spouse is enrolled in FEHB in accordance with the Spouse Equity Act (Public Law 98-615)
    c.   The former spouse's Social Security number.
3. Enter the Register number and date the SF 2806 or SF 3100 was forwarded to OPM.
4. Certify the correctness of changes reported.

Example 26   Notice of Correction of Individual Retirement Record, SF 3101

	Notice of Correction of Individual Retirement Record Federal Employees Retirement System
FERS	

U.S. Office of Personnel Management
Retirement Operations Center
P.O. Box 200
Boyers, PA 16017

Please correct the FERS Retirement Record, Standard Form 3100, for the former employee named below:

Name of Employee Robert E. Johnson	Date of Birth (Mo,Day,Yr) 2-8-33	Social Security No. 123-45-6699
Agency XYZ	Payroll Office No. 24 00 0001	Location (Include ZIP Code) Washington, DC 20400

Reason for Correction: ① Error in posting deductions to original SF 3100.

FISCAL DATA

	Current Year	Total Cumulative Deductions
Data Shown on Standard Form 3100	② 1988	③ 747.77
Corrected data	1988	④ 361.10
Amount of overstatement of total deductions		⑤ 386.67
⑥ Correction reported on SF 2812 Number __88-54__		Dated __12/12/88__

SERVICE HISTORY DATA (Name, date of birth, appointment, separation, promotion, etc.--Specify which)

Data Shown on Standard Form 3100	Corrected Data

Standard Form 3100 forwarded to OPM on Register: Dated:

CERTIFICATION

I certify that the corrections shown above are correct.

⑦ Signature SIGNATURE	Title	Telephone Number	Date

Standard Form 3101
February 1987

① Reason deductions were overstated.
② Year in which error occurred.
③ Total deductions shown on SF 3100.
④ Corrected total deductions.
⑤ Difference between fiscal data on SF 3100 and corrected fiscal data.

⑥ Register number and date SF 3100 was forwarded to OPM.
⑦ Certify as to correctness of changes reported.