

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

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

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







