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Subchapter 85A CSRS and FERS**Part 85A1 General Information****Section 85A1.1-1 Overview**

A. General

This Chapter describes the procedures for headcount reporting. The Headcount provides a "snapshot" of agency-wide enrollment in the Federal retirement, life insurance, and health benefits programs.

Payroll offices should use these instructions to submit accurate and timely headcount reporting documents to OPM on OPM Form 1523, Supplemental Semiannual Headcount Report, or electronically via the Retirement and Insurance Transfer System (RITS). The information in this Handbook Chapter is designed to help agencies file headcount reports correctly whether transmitted electronically through RITS or by hard copy on OPM Form 1523.

B. Topics Covered

This Chapter covers:

- The definitions, purpose, and background material relevant to payroll office headcount reporting;
 - The instructions for completing general portions of OPM Form 1523, Supplemental Semiannual Headcount Report, for life insurance, health benefits, and retirement; and
 - The instructions for submitting headcount reports to OPM.
-

Information in this chapter has not been updated since August 1996

**C. Organization of
Subchapter**

This subchapter has six parts.

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**D. Statement of
Authority**

This Chapter is based on the laws and regulations cited below.

- United States Code: 5 U.S.C. chapters 83, 84, 87, and 89
- Code of Federal Regulations: 5 CFR Parts 831, 841, 870-873, and 890

Information in this chapter has not been updated since August 1996

Section 85A1.1-2 Purpose and Background

A. Purpose

Headcount reporting is done to properly account for enrollment in Federal employee benefit programs for purposes of financial management and actuarial determinations.

All agencies must complete a headcount report semiannually, for the last payroll periods paid during the 1st through the 15th of March and September.

B. Background

A headcount report of the number of employees participating or enrolled in each type of Federal employee benefit program is made in conjunction with normal payroll office reports of contributions and deductions of funds to support retirement, health benefits, and life insurance on SF 2812, Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement, and SF 2812-A, Report of Withholdings and Contributions for Health Benefits by Enrollment Code. The form used for headcount reporting is OPM Form 1523, Supplemental Semiannual Headcount Report. This Chapter provides instructions for completing the headcount report.

See Chapter 80, Payroll Office Reporting of Withholdings and Contributions, for instructions on completing SF 2812 and SF 2812-A.

Part 85A2 Requirements**Section 85A2.1-1 Rules Governing Submission of Headcount Reports**

A. Reporting Periods As part of the payroll report of deductions and contributions submitted for the last payroll period paid during the 1st through the 15th of March and September of each year, agencies must also submit a complete headcount report. The Headcount is submitted for the same payroll period as the report of deductions and contributions submitted to OPM on SF 2812 and SF 2812-A or through OPM's Retirement and Insurance Transfer System (RITS). (See Chapter 80, sections 80A1.1-2 and 80A2.1-1, for definitions and general reporting rules that apply to this Chapter.)

If there is more than one payroll period with the same "payroll paid" date, then payroll offices must prepare a headcount report for **each** one of the payroll periods with the same payroll paid date (providing that these are the last payroll periods during the 1st through the 15th of March or September). Do not mix employees from different payroll periods on the same headcount report.

A payroll office must report the Headcount whenever the last payroll period during the 1st through the 15th of March or September covers at least one employee or annuitant.

B. Special Changes in SF 2812-A **For the purposes of headcount reporting only**, complete a supplemental SF 2812-A, Report of Withholdings and Contributions for Health Benefits by Enrollment Code, for each of the following special groups:

- Former spouses
- Temporary employees
- Temporary Continuation of Coverage enrollees

Additional information on reporting headcounts for these groups is provided in part 85A3 below.

C. Completing the Header Blocks on OPM Form 1523 The blocks in the header sections of OPM Form 1523 are self-explanatory, and are similar to the header blocks on SF 2812. (See Chapter 80, section 80A2.1-2.) The blocks on the OPM Form 1523 that correspond directly to the SF 2812 must agree with the SF 2812 for the same reporting period.

Information in this chapter has not been updated since August 1996

Section 85A2.1-1 Rules Governing Submission of Headcount Reports (Cont.)**D. Second Page
Header Blocks for
OPM Form 1523**

The blocks for the header on the second page of the form are duplicates of the three blocks found on the first page. These blocks must be completed with exactly the same entries as in the corresponding blocks on the first page of the form.

**E. Instructions for
Completing
Header Blocks****1. Address**

Enter the address of the agency making the report to OPM, including department, bureau, location, and zip code.

2. Payroll Office Number

Enter the payroll office number of the reporting payroll office.

3. Report Number

Enter the report number in this block.

4. Telephone Number

Enter the telephone number of a Point of Contact for the reporting agency.

5. Date Payroll Paid

Enter the date that the payroll for the period is actually paid. The format for this block's entry is:

MM-DD-YY

MM is the number of the month

DD is the number of the day of the month

YY is the last two digits of the calendar year

6. Pay Period:

- (i) **From:** Enter the first day included in the pay period being reported through RITS or on the SF 2812. It is entered in the same format as the Date Payroll Paid.

Information in this chapter has not been updated since August 1996

Section 85A2.1-1 Rules Governing Submission of Headcount Reports (Cont.)**E. Instructions for
Completing
Header Blocks
(Cont.)**

- (ii) **To:** Enter the last day included in the pay period being reported through RITS or on the SF 2812. It is entered in the same format as the Date Payroll Paid.

7. Certification Signature of Authorized Officer

- (i) Sign the report. There must be an original signature by the authorized administrative or certifying officer from the payroll office submitting the headcount report.
- (ii) Enter the date the report is completed. This date must be on or before the date entered in the Date Payroll Paid block described in paragraph 5. above.

8. Send all hard-copy reports on OPM Form 1523 to:

**Office of Personnel Management
ATTN: Funds Control Branch
Post Office Box 582
Washington, DC 20044-0582**

FAX Number: (202) 606-1319

Or, file electronically through RITS.

**F. Reporting
Premiums and
Deductions**

Report all premiums and deductions in dollars and cents. Show zero cents when reporting whole dollar amounts (for example, \$2,127.00, not \$2,127).

Part 85A3 Headcount Reporting for Life Insurance**Section 85A3.1-1 Line A1: Basic Life Insurance**

- A. General** This section contains information and procedures for headcount reporting for life insurance. Examples of completed forms for life insurance headcounts are in subchapter 85B.
- Report the number of employees paid during the reporting period who are enrolled in the basic life insurance portion of the Federal Employees' Group Life Insurance (FEGLI) program.
- Those organizations that have annuitants who are covered by post-retirement life insurance for "post-1990" should use Line A1 to report the total amount of supplemental withholdings and contributions, the number of enrollees for whom deductions were made, and the number of enrollees for whom no deductions were made.
-
- B. Line A1: Dollar Amount** Enter the dollar amount of all withholdings and contributions for basic life insurance from the SF 2812 for the same reporting period.
-
- C. Line A1: Deductions Made** Enter the number of employees enrolled in basic life insurance for whom deductions were made during the reporting period.
-
- D. Line A1: No Deductions Made** Report the number of employees enrolled in the program during the reporting period from whom no deductions were made.
-

Information in this chapter has not been updated since August 1996

Section 85A3.1-2 Lines A2, A3, and A4: Optional Life Insurance**A. General**

This section contains information and procedures for completing headcount reports for optional life insurance.

Employees may elect to purchase optional Federal Employees' Group Life Insurance. Such insurance coverage takes three forms:

- Standard -- Option A
- Additional -- Option B
- Family -- Option C

Employees pay the entire cost of these optional coverages.

NOTE: Report Option B withholdings by the ages of enrolled employees.

B. Lines A2, A3a through g, and A4: Dollar Amount

Report, on the appropriate line, the total dollar amount of withholdings for each type of optional life insurance during the reporting period. The dollar amounts entered for each line correspond to the total withholdings from all employees covered by that specific insurance and paid during the reporting period.

C. Lines A2, A3a through g, and A4: Deductions Made

Report, on the appropriate line, the number of employees who had withholdings made for each type of optional life insurance coverage during the reporting period.

Since employees must be enrolled in basic life insurance in order to purchase the optional life insurance(s), no one category of optional life insurance can exceed the amount reported for basic life.

D. Lines A2, A3a through g, and A4: No Deductions Made

Also report, in the appropriate column, the number of employees enrolled for optional life insurance coverage for whom no withholdings were made during the payroll reporting period.

Section 85A3.1-3 Line A5: Post-Retirement Basic Life Insurance

- A. General** Employees who retire may elect to purchase coverage under the Federal Employees' Group Life Insurance program.
- Organizations, such as the Foreign Service or D.C. Government, that administer retirement plans for annuitants who are covered by the FEGLI program, must provide a headcount report on the normal semiannual reporting basis covering only post-retirement life insurance withholdings.
- Those organizations that have annuitants who are covered by post-retirement life insurance for "post-1990" should use Line A1 to report the total amount of supplemental withholdings and contributions, the number of enrollees for whom deductions were made, and the number of enrollees for whom no deductions were made.
-
- B. Line A5: Dollar Amount** Report the dollar amount of the respective withholdings for post-retirement basic FEGLI.
-
- C. Line A5: Deductions Made** Report the number of individuals enrolled for post-retirement basic FEGLI for whom withholdings were made during the reporting period.
-
- D. Line A5: No Deductions Made** Report the number of individuals enrolled for post-retirement FEGLI for whom no withholdings were made during the reporting period.
-

Information in this chapter has not been updated since August 1996

Section 85A3.1-4 Line A6: Total Life Insurance

A. Line A6: Total Life Insurance Report the sum of all the dollar amounts shown for the life insurance categories. This sum must agree with the Total column on the Total Life Insurance line from the corresponding SF 2812 for the same reporting period.

Part 85A4 Headcount Reporting for Health Benefits**Section 85A4.1-1 Completing OPM Form 1523 for Health Benefits**

A. General

This section contains information and procedures for headcount reports for health benefits. Headcount procedures for health benefits are slightly different than the normal SF 2812 procedures for reporting withholdings and contributions (described in Chapter 80).

A greater level of detail is needed in headcount reports regarding former spouses, temporary employees, and Temporary Continuation of Coverage (TCC) enrollees. A separate SF 2812-A--Report of Withholdings and Contributions for Health Benefits by Enrollment Code--summarizing each group's withholdings and contributions is required for all of the individuals in each of these special cases.

Chapter 80 describes the procedures and information for completing the SF 2812-A for health benefits.

B. Purpose

The purpose of the headcount reporting of health benefits on OPM Form 1523 is to show the total amount of enrollments and combined withholdings and contributions for health benefits. Combined with the SF 2812 and SF 2812-A, the headcount report shows the number of enrollments and the amount of withholdings and contributions for each plan, and provides greater detail on the health benefit amounts entered onto the SF 2812.

SF 2812-A is completed and submitted to OPM with SF 2812 or through RITS any time withholdings and contributions are made for health benefits. Reporting rules for the SF 2812-A follow those of the SF 2812 regarding payroll periods and are covered in Chapter 80.

C. Cross Reference

The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices (formerly FPM Supplement 890-1) provides detailed information regarding the coverage and entitlement opportunities mentioned in this section.

Section 85A4.1-2 Lines B1, B2, and B3: Health Benefits

- A. Line B1: Dollar Amount**
1. Report the total dollar amount of withholdings for regular current employees, both full time and part time, who are in covered positions (for example, those employees in career or career-conditional appointments) or annuitants who are enrolled in the Federal Employees Health Benefits (FEHB) program.
 2. The dollar amount shown in this column must equal the withholdings and contributions for all health benefit transactions during the payroll reporting period for regular employees and annuitants.
 3. **Do not include** any dollar amounts for (1) temporary employees; (2) former spouses or their dependents reenrolled in FEHB through the Spouse Equity Act; and (3) former employees enrolled under the Temporary Continuation of Coverage provision. (See paragraph C below.)
-
- B. Line B1: Number Enrolled**
1. Report, on the appropriate line of the OPM Form 1523, the number of regular employees or annuitants enrolled and covered by the payroll reporting period for the headcount.
 2. Exclude temporary employees, former spouses and former employees from the number of employees enrolled.
- NOTE: Since all employees (or entitled individuals) enrolled in health benefits are responsible for health benefit premiums whether they are in a pay status or not, there is no blank for health benefits on OPM Form 1523 under the "No Deductions Made" column heading.
-
- C. Line B2: Dollar Amount**
1. Report the total dollar amount of withholdings for individuals who pay full premiums or more, including former spouses who are enrolled in FEHB under the Spouse Equity Act; temporary employees serving under an appointment limited to 1 year or less who have completed 1 year of current continuous employment, excluding any break in service of 5 days or less; and former employees, children, and former spouses, enrolled in FEHB through the Temporary Continuation of Coverage provisions.
 2. See section 85A4.1-2 of this Handbook for additional reporting instructions for these groups.
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D. Line B2: Number Enrolled	Report the number of individuals -- temporary employees; former spouses; and individuals authorized under the Temporary Continuation of Coverage provision -- enrolled for health benefits who pay full premiums (or more) and who paid those premiums during the reporting period.
E. Line B3: Dollar Amount	Report the total amount of withholdings and contributions for all categories of covered individuals. The amount entered here must equal the sum of lines B1 and B2, and agree with the total withholdings and contributions shown on the accompanying SF 2812 or RITS for the same reporting period.
F. Line B3: Number Enrolled	Report the total number of individuals enrolled for health benefits, including any individuals for whom no deductions were made during the reporting period. The number must equal the total number enrolled shown in lines B1 and B2.

Information in this chapter has not been updated since August 1996

Section 85A4.1-3 Additional Reports Due for Certain Health Benefits Enrollees

A. General

Agencies must submit special attachments to headcount reports for certain individuals entitled to FEHB benefits. This section contains information and procedures on the additional reporting requirements for these individuals affected by these programs. Several references are made to completing supplemental SF 2812-A reports. The preparation instructions for completing the SF 2812-A are provided in Chapter 80.

The groups for which there are additional reporting requirements are:

- Former spouses covered under the Civil Service Retirement Spouse Equity Act of 1984;
- Separated employees, children, and former spouses covered by the Temporary Continuation of Coverage provisions of Public Law 100-654; and
- Temporary employees covered by Public Law 100-654.

B. Cross Reference

Individuals covered in this section are defined in Part 890 of Title 5 of the Code of Federal Regulations. Eligibility and specific rules regarding health benefits for these individuals is discussed in The Federal Employees Health Benefits Handbooks for Personnel and Payroll Offices (formerly FPM Supplement 890-1).

**C. Additional
Reports for
Former Spouses**

1. Certain former spouses of employees and annuitants are eligible to participate in the FEHB program under the Civil Service Retirement Spouse Equity Act of 1984. Former spouses pay the full cost of the selected health benefit plan. There are no government contributions for former spouse health benefits.
 2. Report the number of former spouses enrolled in FEHB under the spouse equity provisions for the payroll reporting period as well as the total amount of payments by former spouses for health benefits. These numbers are part of the totals entered onto line B2 of OPM Form 1523. (See section 85A4.1-2C and D.)
 3. Prepare a supplemental SF 2812-A that shows the enrollment codes and withholdings for only the former spouses.
-

Information in this chapter has not been updated since August 1996

D. Additional Reports for Individuals Enrolled in FEHB Under the TCC Provisions

1. Certain separated employees, children, and former spouses are allowed to participate in the Federal Employee Health Benefits (FEHB) program under the Temporary Continuation of Coverage (TCC) provision of Public Law 100-654. This law allows separated employees and certain children and former spouses to continue FEHB coverage if they pay the full cost (102% percent, 2 percent more than the "full cost" charged to former spouses eligible under the Spouse Equity Act) of the selected health benefits plan. There are no government contributions for individuals enrolled under the TCC provisions. Specific criteria for the applicability of TCC are found in The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices (formerly FPM Supplement 890-1).
2. Report the number of TCC enrollees for the payroll reporting period as well as the total amount of premium payments by TCC enrollees as part of the totals reflected on Line B2 of OPM Form 1523. (See section 85A4.1-2C and D.)
3. Prepare a supplemental SF 2812-A that shows the enrollment codes and withholdings for only the TCC enrollees. Reporting rules for the SF 2812-A follow those of the SF 2812 regarding payroll periods and are covered in section 80A4.1-2B of Chapter 80, Payroll Office Reporting of Deductions and Contributions.

E. Additional Reports for Temporary Employees

1. Certain temporary employees are allowed to participate in the FEHB program under the provisions of Public Law 100-654. Temporary employees who have completed 1 year of current continuous employment, excluding any break in service of 5 days or less are permitted to enroll for FEHB coverage provided they pay both the employee and Government share of the health benefits premium. Specific criteria for the enrollment of temporary employees are found in The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices (formerly FPM Supplement 890-1).
2. Report the number of temporary employees enrolled for the reporting period as well as the total amount of premium payments by temporary employees as part of the totals reflected on Line B2 of OPM Form 1523. (See section 85A4.1-2C and D.)
3. Prepare a supplemental SF 2812-A that shows the enrollment codes and withholdings for only the temporary employees enrolled in the FEHB program. (See section 85A4.1-3D3.)

Information in this chapter has not been updated since August 1996

Section 85A4.1-4 Reconciling Health Benefits Enrollment Information With Carriers

- A. General** Although all premiums are paid to participating carriers by OPM, the FEHB program is essentially decentralized. Enrollment data is maintained by the more than 700 payroll and personnel offices throughout the Federal Government. OPM does not maintain the official enrollment records for active (other than OPM) employees or for annuitants of retirement systems other than CSRS and FERS.
- B. Carriers Required to Reconcile FEHB Enrollment with Federal Agencies** A vital OPM financial control over the FEHB program is the existence of an active program of enrollment reconciliation between the carrier and the employing agency. OPM requires that all carriers participating in the FEHB program conduct periodic reconciliations of their enrollment records with those maintained by Federal agencies. Although OPM has placed the responsibility for initiating and performing these reconciliations on the carrier, agencies are expected to cooperate fully.
- C. Agency Responsibility** Effective March 1991, and quarterly thereafter, agencies must forward to each carrier of a "prepaid" plan participating in the FEHB program a listing of all enrollees in that plan by option. The listing must support the FEHB enrollment totals reported on the Headcount and must be sent to the prepaid plans at the same time the Headcount is submitted to OPM. In this way, the carriers can validate their enrollment records four times each year against verifiable totals.
- NOTE: A "prepaid" plan is a comprehensive medical plan or health maintenance organization that provides or arranges for health care by designated plan providers. Note that this definition does not include "fee-for-service" plans, such as Blue Cross and Blue Shield. A list of the "prepaid" plans participating in the FEHB Program and their addresses for enrollment information is provided to all agencies each year during open season in a Payroll Office Letter. During the course of a year, OPM contacts the appropriate OPM Regional Office when a plan terminates and requests address labels to use in transmitting a memo to notify local installations in the terminating plan's service area. Agency headquarters are notified of plan terminations by means of Insurance Officer Information Bulletins. This ensures that the list of prepaid plans is kept current at all times.
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Information in this chapter has not been updated since August 1996

Part 85A5 Headcount Reporting for Retirement**Section 85A5.1-1 General Information for Retirement Headcounts**

A. General

This section contains general information and procedures for completing the retirement portion of OPM Form 1523.

For both CSRS and FERS, the Headcount requires agencies to report the amount of withholdings and contributions for all varieties and categories of the retirement system's enrollees, the number of employees enrolled in each category, and the aggregate base salary subject to retirement system withholdings for all employees in each category.

Headcount reporting for retirement uses the second page (reverse side) of OPM Form 1523, under Section C. The retirement portion of OPM Form 1523 is divided between contributions and withholdings for CSRS and for FERS. Retirement withholdings and contributions are reported to OPM only for employees who are on the payroll during the payroll reporting period used for the semiannual Headcount (last payroll periods paid during the 1st and 15th of March and September).

B. Agencies Not Required to Complete the Retirement Portion of OPM Form 1523

Agencies that do not have employees covered by CSRS or FERS but are still required to perform semiannual headcount reports for other benefit programs do not complete the retirement portion of OPM Form 1523. Individuals responsible for completing the semiannual headcount for these agencies should consult part 85A6 below for information and procedures on completing and submitting the semiannual headcount report.

C. Retirement Portion of OPM Form 1523

Section C, the retirement portion of OPM Form 1523, displays columns for dollar amounts, aggregate base salary, and the number of employees enrolled in each category of retirement. The section is divided between CSRS and FERS. There are several categories of retirement for each of the two systems that are identified by Civilian Personnel Data File (CPDF) codes.

Column headings for the retirement portion are labeled:

- Dollar Amount
- Aggregate Base Salary
- Number Enrolled: Deductions Made
- Number Enrolled: No Deductions Made

An example of the retirement portion of the OPM Form 1523 is shown in subchapter 85B.

Information in this chapter has not been updated since August 1996

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- D. Relationship to SF 2812** The entries made for the Dollar Amount column headings on OPM Form 1523 must match the appropriate line entries on the SF 2812 or RITS for the same payroll reporting period used in the semiannual Headcount. Only retirement withholdings and contributions for employees on the payroll during the same payroll period being reported may be entered.
- E. Aggregate Base Salary** Aggregate base salary for the purpose of headcount reporting is defined as the total gross salary subject to retirement withholdings and paid for the reported payroll period for each category of retirement.
- F. Totaling the Retirement Portion of OPM Form 1523** Total the dollar amounts of contributions and withholdings for the retirement portion of OPM Form 1523 and enter this total on Line C3. This total dollar amount must match the total retirement line on the SF 2812 or RITS for the same reporting period.

Although the aggregate base salary column is not totaled on OPM Form 1523, agencies must report the total number of employees from whom deductions were made as well as the number from whom no deductions were made during the payroll period being reported.

Section 85A5.1-2 CSRS Portion of OPM Form 1523

- A. General** This section contains information and procedures for headcount reporting of retirement withholdings and contributions for employees under CSRS. Use OPM Form 1523 as well as SF 2812 or RITS to complete the report. Examples of completed forms for retirement withholdings and contributions are provided in subchapter 85B.
- Provide the amount of retirement withholdings and deductions for employees paid during the payroll reporting period used for the Headcount. The line entries on OPM Form 1523 must match those provided on SF 2812 or RITS. For instructions on completing the retirement portion of SF 2812, see Chapter 80, Payroll Office Reporting of Deductions and Contributions.
-
- B. Line C 1a:
Regular
Withholdings** Report CSRS withholdings at the rate of 7 percent (CPDF Codes 1 and R). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
-
- C. Line C 1b:
Regular
Contributions** Enter the total dollar amount of CSRS agency contributions at the rate of 7 percent (CPDF Codes 1 and R).
-
- D. Line C 1c:
Special
Withholdings** Report CSRS withholdings at the rate of 7.5 percent (CPDF Codes 6 and T). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
-
- E. Line C 1d:
Special
Contributions** Enter the total dollar amount of CSRS agency contributions at the rate of 7.5 percent (CPDF Codes 6 and T).
-
- F. Line C 1e:
Regular
Withholdings for
CSRS Offset
Employees** Report CSRS withholdings at the rate of .8 percent or 7 percent after the employee's basic pay exceeds the OASDI wage base for the year (CPDF Code C). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
-

Information in this chapter has not been updated since August 1996

G. Line C 1f: Regular Contributions for CSRS Offset Employees	Enter the total dollar amount of CSRS agency contributions at the rate of 7 percent (CPDF Code C).
H. Line C 1g: Special Withholdings for CSRS Offset Employees	Report CSRS withholdings at the rate of 1.3 percent or 7.5 percent after exceeding the OASDI wage base for the year (CPDF Code E). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom <u>deductions were made as well as those for whom no deductions were made.</u>
I. Line C 1h: Special Contributions for CSRS Offset Employees	Enter the total dollar amount of CSRS agency contributions at the rate of 7.5 percent (CPDF Code E).
J. Line C 1i: CSRS Salary Offset	Report amount of salary deducted and paid to OPM for reemployed CSRS annuitants as shown on the SF 2812 for the reporting period used for the headcount period. Complete the total dollar amount and number enrolled <u>columns only.</u>
K. Line C 1j: CSRS Military Deposits	Report military deposit payments for periods of CSRS creditable military service. Complete the total dollar amount and number enrolled <u>columns only.</u>
L. Line C 1k: CSRS Civilian Service Credit	Report CSRS withholdings from reemployed CSRS annuitants who have elected to have current retirement withholdings from basic pay. (See Chapter 100.) Complete total dollar amount and number enrolled <u>columns only.</u>

Information in this chapter has not been updated since August 1996

Section 85A5.1-3 FERS Portion of OPM Form 1523

- A. General** This section contains information and procedures for headcount reporting of retirement withholdings and contributions for employees under FERS. Use OPM Form 1523 as well as SF 2812 or RITS to complete the report. Examples of completed forms for retirement withholdings and contributions are provided in subchapter 85B.
- Provide the amount of retirement withholdings and deductions for employees paid during the payroll reporting period used for the Headcount. The line entries on OPM Form 1523 must match those provided on SF 2812 or RITS. For instructions on completing the retirement portion of SF 2812, see Chapter 80.
-
- B. Line C 2a: Regular Withholdings** Report FERS withholdings at the rate of .8 percent (CPDF Code K). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
- C. Line C 2b: Regular Contributions** Report FERS contributions at normal cost (CPDF Code K). Enter the total dollar amount.
-
- D. Line C 2c: Military Reserve Technician Withholdings** Report FERS withholdings at the rate of .8 percent (CPDF Code N). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
- E. Line C 2d: Military Reserve Technician Contributions** Report FERS contributions at normal cost (CPDF Code N). Enter the total dollar amount.
-
- F. Line C 2e: Air Traffic Controller Withholdings** Report FERS withholdings at the rate of 1.3 percent (CPDF Code L). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number enrolled columns. Provide the number of employees for whom deductions were made as well as those for whom no deductions were made.
-

Information in this chapter has not been updated since August 1996

G. Line C 2f: Air Traffic Controller Contributions	Report FERS contributions at normal cost (CPDF Code L). Enter the total dollar amount only.
H. Line C 2g: Law Enforcement Officer/Firefighter Withholdings	Report FERS withholdings at the rate of 1.3 percent (CPDF Code M). Enter the total dollar amount of the regular withholdings, the total gross salary subject to retirement withholdings and the number of employees for whom deductions were made as well as those for whom no deductions were made.
I. Line C 2h: Law Enforcement Officer/Firefighter Contributions	Report FERS contributions at normal cost (CPDF Code M). Enter the total dollar amount only.
J. Line C 2i: FERS Salary Offset	Report amount of salary deducted and paid to OPM for reemployed FERS annuitants as shown on the SF 2812 for the reporting period used for the headcount period. Complete the total dollar amount and number enrolled columns only.
K. Line C 2j: Reserved	Reserved for future use.
L. Line C 2k: FERS Military Deposits	Report military deposit payments for periods of FERS creditable military service. Complete the total dollar amount and number enrolled columns only.

Information in this chapter has not been updated since August 1996

Part 85A6 Totaling OPM Form 1523**Section 85A6.1-1 Procedure**

A. General

Add the total dollar amount of withholdings and contributions for life insurance, health benefits, and retirement shown on OPM Form 1523. Enter the combined amount in Section D (Grand Total line) under the dollar amount column heading. Include only withholdings and contributions for employees paid during the payroll period shown on the SF 2812 for the reporting period used for the headcount. Make sure that the dollar amounts shown on OPM Form 1523 agree with the amounts shown on the accompanying SF 2812 or RITS.

Also report the total number of employees on the payroll for the payroll reporting period for the Headcount in Section E of OPM Form 1523.

B. Submitting a Completed Headcount Report to OPM

A completed headcount report consists of the completed OPM Form 1523, a matching SF 2812 and SF 2812-A for the same payroll reporting period, and supplemental SF 2812-A's for special group reporting (that is, former spouses, temporary employees, and individuals covered by TCC provisions).

The headcount report must be submitted to OPM no later than the day that the last payroll period during the 1st through the 15th of March and September is paid.

Section 85A6.1-2 Correction of Errors in Headcount Reports

- A. General** This section contains information about adjusting errors that occur in headcount reports. In general, errors are corrected by submitting a corrected headcount report as soon as possible or as directed by OPM.
- B. Errors in Amounts Between SF 2812 and OPM Form 1523** The most common error made in headcount reporting is non-matching amounts between OPM Form 1523 and the corresponding SF 2812. All totals shown on OPM Form 1523 must agree with those shown on the SF 2812 that accompanies the headcount report. Prior to submission of the headcount report to OPM, agencies should check that these amounts agree
- C. Adjustments Requested by OPM** Agencies must promptly make any adjustments requested by OPM.
- D. Other Errors** Since it is not possible to anticipate every type of error that may require adjustment, consult your agency retirement officer for specific instructions for correction of errors other than those described above. It is imperative that agencies carefully review all headcount reports prior to submission to OPM.
-

Subchapter 85B Sample Forms

This subchapter contains the following sample forms:

Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement, SF 2812 26

Report of Withholdings and Contributions for Health Benefits By Enrollment Code, SF 2812-A 27

Supplemental Semiannual Headcount Report, OPM Form 1523 28

Report of Withholdings and Contributions for Health Benefits By Enrollment Code, SF 2812-A - for Former Spouses 30

Report of Withholdings and Contributions for Health Benefits By Enrollment Code, SF 2812-A - for Temporary Employees 31

Report of Withholdings and Contributions for Health Benefits By Enrollment Code, SF 2812-A - for Temporary Continuation of Coverage 32

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Headcounts

Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement			Interagency Report No.1064-OPM-AR	
FROM: (Address-Including Department, Bureau, Location, and Zip Code) ABC Agency Central Office Washington, DC 20415	Payroll Office Number 66-00-0001	Report Number 93-19		
	Month reported on Statement of Transactions 9/93	Date payroll paid 9-14-93		
	From 8-22-93	Pay	Period To 9-4-93	
Telephone number (including area code) (202)606-0679	- Check attached	x- Credit to OPM Receipt Acct.(24X8135.8)	Agency account charged 66770100	
OFFICE OF PERSONNEL MANAGEMENT ATTN: FUNDS CONTROL SECTION POST OFFICE BOX 582 WASHINGTON, DC 20044	I certify that the items listed herein are correct and the amount is available to be credited to the OPM receipt account.			
	Signature of authorized Administrative or Certifying Officer			Date 9-14-93
Benefit Category	Withholdings	Contributions	Total	
LIFE INSURANCE				
Basic Life	5,938.14	2,969.06		
Standard - Option A	1,029.20			
Additional - Option B	3,445.69			
Family - Option C	450.66			
Post-Retirement				
Total Life Insurance	10,863.69	2,969.06	13,832.75	
HEALTH BENEFITS				
Regular	61,742.74	72,906.90		
Temporary Continuation of Coverage (PL 100-654)	413.95	961.86		
Total Health Benefits	62,156.69	73,868.76		
RETIREMENT				
CSRS				
All Categories ¹	71,883.70	74,525.19		
Salary Offset - Reemployed Annuitants		564.00		
Military and Civilian Service Credit	2,567.21			
FERS				
Regular	1,900.00	30,637.50		
Military Reserve Technicians	15.00	234.38		
Special ²	27.70	557.22		
Salary Offset - Reemployed Annuitants		420.00		
Military Deposit	150.00			
Total Retirement	76,543.61	106,938.29		
Grand Total	149,563.99	183,776.11	= 333,340.10	

¹ Employees with CPDF Retirement Codes of 1, 6, C, E, R or T.

² Employees with CPDF Retirement Codes of L or M.

Report of Withholdings and Contributions for Health Benefits By Enrollment Code <small>Agency Report 1064-OPM-AR</small>								
Department or establishment ABC Agency				Payroll Office number 66-00-0001		Report number 93-19		
Bureau, division or office Central Office				Pay period from 8-22-93		Pay period to 9-4-93		
Address (including ZIP Code) Washington, DC 20001				Date payroll paid 9-14-93				
				Agency telephone number (including area code) (202)606-0679				
Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*
101	12,161.80	85						
102	46,731.60	156						
104	27,667.20	330						
105	8,107.34	49						
451	2,332.16	32						
452	1,624.60	10						
454	10,766.05	197						
471	1,458.88	16						
501	2,632.77	27						
505	4,143.69	2736						
E51	3,402.72	124						
E55	14,996.64							

*Number of Enrollees is Required on Report for Last Payroll Paid in March and September

Standard Form 2812-A
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Supplemental Semiannual Headcount Report

Information in this chapter has not been updated since August 1996

1. Address (including Department, Bureau, Location, and ZIP Code) ABC Agency Central Office Washington, DC 20415		2. Payroll Office Number 66-00-0001		3. Report Number 93-19			
		4. Telephone Number (202)606-0679		5. Date Payroll Paid 9-14-93			
		From 8-22-93		6. Pay Period To 9-4-93			
To: Office of Personnel Management ATTN: Funds Control Branch Post Office Box 582 Washington, DC 20044-0582		8. I certify that the items listed herein are correct.					
		Signature of Authorized Officer					
		Date					
		Number Enrolled					
Benefit Category		Dollar Amount		Deductions Made		No Deductions Made	
A. Life Insurance							
1. Basic		8,907.20		2,113		15	
2. Standard - Option A		1,029.20		515		4	
3. Additional - Option B							
a. To Age 35		1,025.75		922		1	
b. 35-39		627.91		605		2	
c. 40-44		611.51		421		1	
d. 45-49		311.05		75		0	
e. 50-54		506.25		26		3	
f. 55-59		327.95		5		1	
g. 60 & Up		35.27		3		0	
4. Family - Option C		450.66		527		5	
5. Post-Retirement - Basic							
6. Total Life Insurance*		13,832.75					
B. Health Benefits							
1. Regular		13,860.41		1079			
2. Payers of Full Premiums		,165.04		10			
3. Total Health Benefits*		13,025.45		1089			

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Sample OPM Form 1523 (Cont.) Supplemental Semiannual Headcount (Cont.)

Payroll Office Number 66-00-0001		Report Number 93-19		Payroll Paid Date 9-14-93	
Benefit Category		Dollar Amount	Aggregate Base Salary	Number Enrolled	
C. Retirement					
1. CSRS	CPDF Code			Deductions Made	No Deductions Made
a. Regular Withholdings	1,R	65,321.90	933,170.00	1805	15
b. Regular Contributions	1,R	65,321.90			
c. Special Withholdings	6,T	6,173.55	82,314.00	217	5
d. Special Contributions	6,T	6,173.55			
e. Regular Withholdings for Offset Employees	C	265.00	33,125.00	21	1
f. Regular Contributions for Offset Employees	C	2,318.74			
g. Special Withholdings for Offset Employees	E	123.25	9,480.00	10	1
h. Special Contributions for Offset Employees	E	711.00			
i. Salary Offset		564.00			2
j. Military Deposits		1,722.21		3	
k. Civilian Service Credit		845.00		5	
2. FERS					
a. Regular Withholdings	K	1,900.00	237,500.00	502	51
b. Regular Contributions	K	30,637.50			
c. Reserve Technicians Withholdings	N	15.00	1,875.00	15	2
d. Reserve Technicians Contributions	N	234.38			
e. A/T Controllers Withholdings	L	13.30	1,023.00	2	0
f. A/T Controllers Contributions	L	254.73			
g. Law Enforcement/Firefighters Withholdings	M	14.40	1,108.00	2	1
h. Law Enforcement/Firefighters Contributions	M	302.49			
i. Salary Offset		420.00			1
j.					
k. Military Deposit		150.00		2	
3. Total Retirement*		183,481.90		2,584	79
D. Grand Total (Dollars Only)		333,340.10			

E. Total employees (and/or Annuitants) on Payroll	2,690	
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* Dollar amount MUST agree with SF 2812 for same reporting period

CSRS and FERS Handbook

Revised OPM Form 1523
Revised September 1989
August, 1996

Information in this chapter has not been updated since August 1996

Report of Withholdings and Contributions for Health Benefits By Enrollment Code

Department or establishment ABC Agency			Payroll Office number 66-00-0001			Report number 93-19		
Bureau, division or office Central Office			Pay period from 8-22-93			Pay period to 9-4-93		
Address (including ZIP Code) Washington, DC 20001			Date payroll paid 9-14-93					
			Agency telephone number (including area code) (202)606-0679					
Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*
454	203.25	3						
E51	83.58	1						

*Number of Enrollees is Required on Report for Last Payroll Paid in March and September

Standard Form 2812-A
Rev. August 1988

Information in this chapter has not been updated since August 1996

Report of Withholdings and Contributions for Health Benefits By Enrollment Code

Department or establishment ABC Agency			Payroll Office number 66-00-0001			Report number 93-19		
Bureau, division or office Central Office			Pay period from 8-22-93			Pay period to 9-4-93		
Address (including ZIP Code) Washington, DC 20001			Date payroll paid 9-14-93					
			Agency telephone number (including area code) (202)606-0679					
Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*
102	325.73	1						

*Number of Enrollees is Required on Report for Last Payroll Paid in March and September

Standard Form 2812-A
Rev. August 1988

Information in this chapter has not been updated since August 1996

Report of Withholdings and Contributions for Health Benefits By Enrollment Code

Department or establishment ABC Agency			Payroll Office number 66-00-0001			Report number 93-19		
Bureau, division or office Central Office			Pay period from 8-22-93			Pay period to 9-4-93		
Address (including ZIP Code) Washington, DC 20001			Date payroll paid 9-14-93					
			Agency telephone number (including area code) (202)606-0679					
Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*	Enrollment Code No.	Total Withholdings & Contributions	Number Enrolled*
101	226.67	2						
105	325.81	3						

*Number of Enrollees is Required on Report for Last Payroll Paid in March and September

Standard Form 2812-A
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Information in this chapter has not been updated since August 1996