



# Thrift Savings Plan BULLETIN

for Service TSP Representatives

**Subject:** Processing Submissions from the Uniformed Services

**Date:** August 29, 2001

This bulletin outlines the procedures that the uniformed services must use to report employee data and Thrift Savings Plan (TSP) contributions to the TSP record keeper, the National Finance Center (NFC). Attached to this bulletin are copies of the applicable record layouts and the journal vouchers. A future bulletin will address procedures for submitting loan payments.

## I. Definitions

- A. **“As of” date** is used by payroll offices on payment records that report makeup and late contributions, as explained in Section III. It is the pay date for which TSP contributions should have been made.
- B. **Attributable pay date** is used on negative adjustment records that which remove erroneous contributions previously reported and on recharacterization records which change the tax characterization of contributions previously reported. It is the pay date of the original (erroneous or erroneously characterized) contribution or, if the original contribution was a makeup or late contribution, the “as of” date for the original contribution.
- C. **Current pay date** is the service’s established pay date for its payroll submission. It is reported on the header record which accompanies the submission.
- D. **Employee contributions** are TSP contributions that are deducted from compensation paid to uniformed service members. See TSP Bulletin 01-U-3, Uniformed Services Participation in the Thrift Savings Plan, dated July 19, 2001, for information about the types of pay from which employee contributions may be deducted.

*(Continued on next page)*

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**Inquiries:** Questions concerning this bulletin should be directed to the Federal Retirement Thrift Investment Board at **202-942-1460**.

**Chapter:** This bulletin may be filed in Chapter 5, Establishing and Maintaining Accounts.

- E. **Late contributions** are employee contributions that were timely deducted from a member's pay but were not timely reported to the TSP and, if applicable, attributable matching contributions; and resubmitted contributions that may have been reported on time but were not processed by the TSP when originally reported because the payment records contained errors.
- F. **Makeup contributions** are contributions that should have been deducted from a member's pay (or, in the case of attributable matching contributions, charged to a service's appropriation) on an earlier pay date but are being deducted (or charged) for the current pay date.
- G. **Matching contributions** are contributions made by the uniformed service to the TSP accounts of its members who are entitled to such contributions. See TSP Bulletin 01-U-3 for more information about matching contributions.
- H. **Ordinary tax-deferred contributions** are employee contributions that are made from compensation not subject to the Federal income tax exclusion at 26 U.S.C. §112 (applicable to compensation for active service in a month in which a member serves in a combat zone).
- I. **Payroll submission** is a payroll office's entire submission of one or more records and the journal voucher.
- J. **Recharacterization** is the correction of the tax characterization (i.e., tax-deferred or tax-exempt) of employee contributions previously submitted.
- K. **Tax-exempt contributions** are employee contributions that are made from compensation subject to the Federal income tax exclusion at 26 U.S.C. §112 applicable to compensation for active service in the month in which a member serves in a combat zone.

## II. Service Responsibilities

- A. The payroll office must report to NFC the personal information about its members which is needed to maintain TSP accounts, as explained in Section III.A. The services must transmit this information to the payroll offices, as required by internal service procedures.
- B. The payroll office must determine the amount of employee and, if applicable, matching contributions of its members (based upon a member's TSP contribution election and pay); deduct the employee contributions from pay; and report the contributions, by source, to NFC each pay period, as explained in Section III.B.

1. Employee contributions must be reported by tax characterization.<sup>1</sup>
  2. The payroll office must ensure that the TSP contributions of its participants do not exceed the Internal Revenue Code limitations.<sup>2</sup>
- C. The payroll office must correct erroneous submissions.
1. To correct employee data, the payroll office must submit a new employee data record, as explained in Section III.A.
  2. To report makeup or late contributions, the payroll office must submit current or late payment records, as explained in Sections III.B and C.
  3. To request the removal of erroneous contributions, the payroll office must submit negative adjustment records, as explained in Section III.D.
- D. If, as a result of the correction of contributions, a participant is entitled to lost earnings, the payroll office must submit lost earnings records, as explained in Section IV.
- E. If the tax characterization of contributions previously submitted must be changed, the payroll office must submit recharacterization records, as explained in Section V.

### **III. Submitting Employee Data and TSP Contributions**

A. Employee data record (Attachment 1)

1. Purpose

- a. The employee data record (06-Record) contains all the personal information about a participant that NFC needs to maintain his or her TSP account.
- b. Payroll offices must submit an employee data record to establish the TSP account of a member when they submit the first payment record for that member.

If a payroll office submission includes an employee data record but does not include a payment record for a member, the TSP will reject (i.e., not process) the employee data record if a uniformed services TSP account has not already been established for the member.

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<sup>1</sup> See Attachment 20 to this bulletin and TSP Bulletin 01-U-3 for more information about the tax characterization of employee contributions.

<sup>2</sup> See TSP Bulletin 01-U-3 for more information about the Internal Revenue Code limitations on annual contributions to the TSP.

- c. Payroll offices must also submit an employee data record to correct or change data they previously submitted. All data elements must be provided on the subsequent employee data record, except those that are routinely blank, as explained below.

## 2. Data elements

- a. The **TSP status code** reflects a member's participation in the TSP. There are two TSP status codes for uniformed services:
  - "Y", which means the member is contributing to the TSP, and
  - "T", which means the member has stopped contributing to the TSP.
- b. The **TSP status date** is the date the member attained his or her current TSP status.
- c. The **TSP-SCD** is not applicable to the uniformed services. Payroll offices should leave this field blank. However, "0" (the number zero) may be entered eight times (four in the year field, two in the month field, and two in the day field).
- d. The **TSP vesting code** reflects the number of years of service a member must have to be vested in (i.e., entitled to) the funds in his or her TSP account. Members are fully vested in all the funds in their TSP accounts. Consequently, payroll offices should leave this field blank or enter "0" in the field.
- e. The **retirement code**, for purposes of the uniformed services, identifies whether the member is on active duty or in the Ready Reserve. These codes are:
  - "Q" for active duty uniformed service members, and
  - "Z" for members of the Ready Reserve.
- f. The **employment code** reflects a member's "employment" in the uniformed services. When a payroll office establishes a member's TSP account, it must leave this field blank.
  - If a participant transfers to another uniformed services payroll office, the losing payroll office must submit an employee data record with an employment code of "T". Upon the participant's accession, the new payroll office will then submit an employee data record and leave the employment code field blank.
  - If a participant dies while serving in the uniformed services, the payroll office must submit an employment code of "D".
  - If a participant retires on disability as approved by an appropriate uniformed services official, the payroll office must submit an employment code of "B".
  - When a participant separates from the uniformed services, the payroll office must submit an employment code of "S".

- If the payroll office submits one of the above employment codes and the participant has not transferred, died, retired on disability, or separated (as the case may be), the payroll office should submit another Employee Data Record with an employment code of “N” or blank to correct the erroneous submission.<sup>3</sup>
- g. The **employment code date** is the date the member attained his or her current employment code. If the employment code is blank, the employment code date must be blank.
- h. The **state of legal residence** is the state that the member has designated to be used for income tax purposes. It may be blank if the member has not designated a state.
- i. The **previous/erroneous SSN** and **previous/erroneous date of birth** are used only when an earlier submission must be corrected. For example, if the payroll office submitted an incorrect Social Security number for a participant, a new employee data record must be submitted with the correct Social Security number in the SSN field. The incorrect Social Security number would then be entered in the previous/erroneous SSN field, and the TSP system would merge the two accounts. If the previous/erroneous SSN field were not completed, the member would have two accounts under each of the Social Security numbers that had been submitted.

B. Current payment records (Attachments 2 and 3)

1. Purpose

Payroll offices must use a current payment record (17- or 18-Record) to report current contributions and makeup contributions, except for makeup contributions attributable to a back pay award or a similar retroactive pay adjustment.

- a. If the employee contributions are tax-deferred, the payroll office must use the 17-Record to report these contributions and, if applicable, attributable matching contributions.
- b. If the employee contributions are tax-exempt, the payroll office must use the 18-Record to report these contributions and, if applicable, attributable matching contributions. (The matching contributions, however, are **not** tax-exempt, as explained in TSP Bulletin 01-U-3.)

2. Requirements

- a. Payroll offices must submit a separate current payment record for each applicable pay date. Therefore, if a payroll submission contains both

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<sup>3</sup> See TSP Bulletin 01-U-3 for more information about TSP employment codes and the services’ responsibility for informing payroll offices of these employment changes.

current and makeup contributions for a participant, the current contributions and the makeup contributions must be submitted on separate current payment records.

- b. The field **agency automatic (1%) contributions** must always be blank.
- c. If the record is reporting current contributions, the “**as of**” **date** field should be blank.
- d. If the record is reporting makeup contributions, the “**as of**” **date** field must contain the pay date that the contributions should have been made.

C. Late payment records (Attachments 4 and 5)

1. Purpose

Payroll offices must use a late payment record (47- or 48-Record) to report late contributions and makeup contributions that are attributable to a back pay award or a similar retroactive pay adjustment.

- a. If the employee contributions are tax-deferred, the payroll office must use the 47-Record to report these contributions and, if applicable, attributable matching contributions.
- b. If the employee contributions are tax-exempt, the payroll office must use the 48-Record to report these contributions and, if applicable, attributable matching contributions. (The matching contributions, however, are **not** tax-exempt.)

2. Requirements

- a. The field **agency automatic (1%) contributions** must always be blank.
- b. The “**as of**” **date** field must be completed on all late payment records.
  - (1) If the record is reporting late contributions that were deducted from pay earlier than the current pay date, the “as of” date is the pay date that the contributions were actually deducted.
  - (2) If the record is reporting late contributions resulting from a back pay award or a similar retroactive pay adjustment, the “as of” date is the pay date that the contributions would have been made had the member been paid timely.

D. Negative adjustment records (Attachments 6 and 7)

1. Purpose

Payroll offices must use a negative adjustment record (27- or 28-Record) to remove erroneous contributions previously reported.

- a. If the employee contributions to be removed are tax-deferred, the payroll office must use the 27-Record to report these contributions and, if applicable, attributable matching contributions.
- b. If the employee contributions to be removed are tax-exempt, the payroll office must use the 28-Record to report these contributions and, if applicable, attributable matching contributions.

2. Requirements

- a. The field **agency automatic (1%) contributions** must always be blank.
- b. The **attributable pay date** field must be completed on all negative adjustment records.
  - (1) If the contributions to be removed were current contributions, the attributable pay date is the current pay date that was in the header record for the earlier payroll submission (and in item 4 of the journal voucher that accompanied that submission).
  - (2) If the contributions to be removed were makeup or late contributions, the attributable pay date is the “as of” date that was reported on the earlier payment record.

E. Header and trailer records (Attachments 8 and 9)

Each payroll submission of the records described above must be accompanied by a header and a trailer record. The header record provides information about the submitting payroll office and contains the current pay date.

The trailer record provides the total amount of the contributions being submitted (and must match the total of all current, makeup, and late contributions on the payment records), the adjustments being submitted (and must match the total of all adjustments on the negative adjustment records), and the total number of records being submitted. The fields pertaining to agency automatic (1%) contributions and the fiduciary insurance field will be blank.

F. Journal voucher (Attachment 10)

Each payroll submission of the records described above must also be accompanied by Form TSP-U-2, Certification of Transfer of Funds and Journal Voucher. Form TSP-U-2 certifies the accuracy of the data on the records and authorizes the transfer of funds from the service to the TSP.

## IV. Requesting Lost Earnings

### A. Entitlement to lost earnings

1. Subject to the conditions in paragraph 2 below, participants are entitled to lost earnings on:
  - a. late employee contributions;
  - b. makeup employee contributions attributable to a back pay award or a similar retroactive pay adjustment;
  - c. makeup or late matching contributions; and
  - d. loan payments that were deducted from a member's pay but were not timely reported to NFC.
2. Participants are not entitled to lost earnings on:
  - a. contributions or loan payments that are less than \$1.00;
  - b. contributions or loan payments that are received by NFC within 30 days of the pay date that they should have been made; and
  - c. makeup employee contributions other than those attributable to a back pay award or a similar retroactive pay adjustment.<sup>4</sup>

### B. Lost earnings records (Attachment 11)

#### 1. Purpose

**After** payroll offices report late or makeup matching contributions or late loan payments, they must submit lost earnings records (57-Records) for each applicable pay date so that lost earnings may be calculated by the TSP system. The lost earnings records should be submitted within 30 days of the payment records.

#### 2. Requirements

- a. The **beginning date** is the pay date that the contribution or loan payment should have been made.
- b. The **ending date** is the pay date that the contribution or loan payment was reported.
- c. If it is a contribution due lost earnings, the amount of the contribution must be shown by source (i.e., employee or matching).

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<sup>4</sup> The reasoning is that, because the payroll office failed to deduct TSP contributions from a participant's pay, the participant had use of the money — whether for spending or saving. The participant's service therefore should not be required to pay the member earnings on such amounts, since this would be tantamount to double compensation.



- d. If it is a loan payment due lost earnings, the amount must be shown in the field **loan payment amount**. The contribution fields on the record must be blank.
- e. The **lost earnings flag** field must contain the letter “C” to indicate that the payroll office is requesting that lost earnings be calculated.
- f. If the payroll office determines that it submitted incorrect lost earnings records, it may request a reversal of the lost earnings that resulted from the incorrect submission. To do so, it must submit lost earnings records identical to the previously submitted records **except** that the **lost earnings flag** field must contain the letter “R” (to indicate that the payroll office is requesting a reversal).

Records to request the reversal of lost earnings must be submitted separately (i.e., one lost earnings submission cannot combine calculation and reversal requests).

C. Header and trailer records (Attachment 12)

Each payroll submission of lost earnings records must be accompanied by a header and a trailer record. The header record provides information about the submitting payroll office and the lost earnings flag (i.e., “C” if the submission requests calculation of lost earnings; “R” if the submission requests reversal of lost earnings).

The trailer record provides the total amount of the contributions or loan payments (and should match the total contributions or loan payments from all lost earnings records) and the total number of records being submitted.

D. Journal vouchers (Attachments 13 and 14)

Each payroll submission of lost earnings records must also be accompanied by a lost earnings journal voucher to certify the accuracy of the data on the records and authorize the transfer of funds from the service to the TSP. There are two lost earnings journal vouchers:

1. Form TSP-U-2-E, Request to Calculate Lost Earnings: Certification of Transfer of Funds and Journal Voucher; and
2. Form TSP-U-2-EG, Request to Calculate Lost Earnings at G Fund Rates of Return: Certification of Transfer of Funds and Journal Voucher.

**Generally, payroll offices must use Form TSP-U-2-E**, and the lost earnings will be determined using the rates of return for the funds in which participants would have invested on the beginning dates on the lost earnings records. However, if the lost earnings on the records must be determined by using the rates of return for the Government Securities Investment (G) Fund, the payroll office must use Form TSP-U-2-EG. For purposes of the uniformed services, the only instance in which lost earnings are required to be calculated at the

G Fund rates of return is if the contributions (due lost earnings) are attributable to a back pay award for an erroneous separation from the uniformed services and a court or service official has not specified that the rates of return for other investment funds be used.

## V. Changing the Tax Characterization of Employee Contributions

### A. Recharacterization records (Attachments 15 and 16)

#### 1. Purpose

Payroll offices must use recharacterization records to change the tax characterization of employee contributions previously reported. If employee contributions which had been previously reported as tax-exempt must be changed to tax-deferred, the payroll office must submit a 67-Record. If employee contributions which had been previously reported as tax-deferred must be changed to tax-exempt, the payroll office must submit a 68-Record.

#### 2. Requirements

- a. The **attributable pay date** field must be completed on all recharacterization adjustment records.
  - (1) If the contributions to be recharacterized were reported as current contributions, the attributable pay date is the current pay date that was in the header record for the earlier payroll submission (and in item 4 of the journal voucher that accompanied that submission).
  - (2) If the contributions to be recharacterized were reported as makeup or late contributions, the attributable pay date is the “as of” date that was reported on the earlier payment record.
- b. If the amount that the payroll office is requesting be recharacterized is greater than the amount of the employee contributions that had been submitted for the attributable pay date (after considering all payments and negative adjustments for that date), the record will be rejected.
- c. If the amount on a 67-Record (which requests that employee contributions be recharacterized as tax-deferred) would cause the participant to exceed the Internal Revenue Service elective deferral limit for the year of the attributable pay date, the record will be rejected. (See TSP Bulletin 01-U-3 for more about the elective deferral limit.)
- d. The fields **agency automatic (1%) contributions** and **agency matching contributions** must be blank. (Matching contributions are always tax-deferred and cannot be recharacterized.)

B. Header and trailer records (Attachments 17 and 18)

Each payroll submission of recharacterization records must be accompanied by a header and a trailer record. The header record provides information about the submitting payroll office and contains the current pay date.

The trailer record provides the total amount of the contributions on the records and the total number of records.

C. Journal voucher (Attachment 19)

Each payroll submission of recharacterization records must also be accompanied by Form TSP-U-2-R, Certification of Recharacterization of Records and Journal Voucher, to certify the accuracy of the data on the records.

## VI. Processing Payroll Office Submissions

A. Contributions

1. The TSP will invest all contributions reported on a current or late payment record according to the participant's contribution allocation in effect on the date the contributions are posted to the account.<sup>5</sup>
2. For purposes of applying the Internal Revenue Code limitations on employee contributions, the TSP will use the current year for current contributions and the year of the "as of" date for makeup and late contributions.

B. Lost earnings

1. Contributions

The TSP will calculate lost earnings based upon the information provided on the 57-Records and the lost earnings journal voucher that is used to submit the records.

- a. If 57-Records are accompanied by Form TSP-U-2-E, the lost earnings will be calculated based upon the participant's contribution allocation in effect on the beginning date.
- b. If 57-Records are accompanied by Form TSP-U-2-EG, the lost earnings will be calculated at the rates of return for the G Fund. Thus, it is imperative that payroll offices use Form TSP-U-2-EG **only** to submit 57-Records for late contributions attributable to a back pay award for an erroneous separation from the uniformed services and for which lost earnings must be calculated at the G Fund rates of return.

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<sup>5</sup> See TSP Bulletin 01-U-3 for more information about contribution allocations.

2. Loan payments

Lost earnings for late loan payments will be calculated using the rates of return for the G Fund. (As indicated above, a future bulletin will provide more information about submitting loan payments.)



PAMELA-JEANNE MORAN  
Deputy Director  
Office of External Affairs

- Attachments:
1. 06-Record
  2. 17-Record
  3. 18-Record
  4. 47-Record
  5. 48-Record
  6. 27-Record
  7. 28-Record
  8. Header Record – Employee Data, Payment, and Negative Adjustment
  9. Trailer Record – Employee Data, Payment, and Negative Adjustment
  10. Form TSP-U-2
  11. 57-Record
  12. Header and Trailer Record - Lost Earnings
  13. Form TSP-U-2-E
  14. Form TSP-U-2-EG
  15. 67-Record
  16. 68-Record
  17. Header Record - Recharacterization
  18. Trailer Record - Recharacterization
  19. Form TSP-U-2-R
  20. Combat Zone Tax Exclusion

Employee Data Record - 06

APPLICATION		FILE ORGANIZATION				RCD SIZE		BLOCK SIZE					
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				250							
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)	X(17)	X(12)	X(12)	
TSP Employee Data Record	D A T A	SSN	Date of Birth			Current Pay Date			Record Type  "06"	Participant Name			
			Year	Month	Day	Year	Month	Day		Last Name	First Name	Middle Name	
		LENGTH	9	4	2	2	4	2	2	2	17	12	12
RECORD NUMBER "06"	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	28-44	45-56	57-68	

9(09)	9(04)	9(02)	9(02)	X(25)	X(25)	X(25)	X(20)	X(03)	X(09)	X(01)	9(04)	9(02)	9(02)
Previous / Erroneous SSN	Previous/Erroneous Date Of Birth			Address							TSP Status Date		
	Year	Month	Day	First Line of Address	Second Line of Address	Third Line of Address	City	State/Country Code	ZIP Code	TSP Status Code	Year	Month	Day
9	4	2	2	25	25	25	20	3	9	1	4	2	2
69-77	78-81	82-83	84-85	86-110	111-135	136-160	161-180	181-183	184-192	193	194-197	198-199	200-201

X(02)	X(02)	X(04)	9(08)	9(04)	9(02)	9(02)	9(01)	X(01)	X(01)	9(04)	9(02)	9(02)	X(2)	X12)
Employment Location			TSP-SCD				TSP Vesting Code	Retirement Code	Employment Code	Employment Code Date			State of Legal Residence	Filler
Department Code	Agency Code	Personnel Office Indicator	Pay-roll Office Number	Year	Month	Day				Year	Month	Day		
2	2	4	8	4	2	2	1	1	1	4	2	2	2	12
202-203	204-205	206-209	210-217	218-221	222-223	224-225	226	227	228	229-232	233-234	235-236	237-238	239-250

Current Payment Record (Tax-deferred) - 17

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Current Payment Record  RECORD NUMBER "17"	D A T A	SSN	Date Of Birth			As Of Date *			Record Type "17"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	412	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

\* Leave As Of Date field blank unless date is different from the Current Pay Date on the header record.

Current Payment Record (Tax-exempt) - 18

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Current Payment Record  RECORD NUMBER "18"	D A T A	SSN	Date Of Birth			As Of Date *			Record Type "18"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

\* Leave As Of Date field blank unless date is different from the Current Pay Date on the header record.

Late Payment Record (Tax-deferred) - 47

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Late Payment Record  RECORD NUMBER "47"	D A T A	SSN	Date Of Birth			As Of Date			Record Type "47"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150



Late Payment Record (Tax-exempt) - 48

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Late Payment Record  RECORD NUMBER "48"	D A T A	SSN	Date Of Birth			As Of Date			Record Type "48"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

Negative Adjustment Record (Tax-deferred) - 27

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Negative Adjustment Record  RECORD NUMBER "27"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "27"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions Adjustment	FILLER	Agency Automatic (1%) Contributions Adjustment
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions Adjustment	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

Negative Adjustment Record (Tax-exempt) - 28

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Negative Adjustment Record  RECORD NUMBER "28"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "28"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions Adjustment	FILLER	Agency Automatic (1%) Contributions Adjustment
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions Adjustment	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

Header Record (Employee Data, Payment, and Negative Adjustment)

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80				
DESCRIPTION	FORMAT	X(04)	X(06)	9(04)	9(02)	9(02)	9(08)	X(30)	
FORM TSP-U-2 Header Record	D A T A	DHD6	Journal Voucher Number	Current Pay Date			Payroll Office Number	Payroll Office Contact Name	
				Year	Month	Day			
	LENGTH	4	6	4	2	2	8	30	
	POS	01-04	05-10	11-14	15-16	17-18	19-26	27-56	

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	
57-59	60-62	63-66	

**Trailer Record (Employee Data, Payment, and Negative Adjustment)**

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				200		
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	X(14)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	X(14)
FORM TSP- U- 2 Trailer Record	D A T A	TRLR	Employee Contributions Total	FILLER	Agency Automatic (1%) Contributions Total	Agency Matching Contributions Total	Employee Contributions Adjustment Total	FILLER
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(12)V(02)	S9(12)V(02)	S9(08)	S9(08)	S9(08)	S9(09)V99	X(49)
Agency Automatic (1%) Contributions Adjustment Total	Agency Matching Contributions Adjustment Total	Total Number of Employee Data Records	Total Number of Payment Records	Total Number of Adjustment Records	Fiduciary Insurance	FILLER
14	14	8	8	8	11	49
89-102	103-116	117-124	125-132	133-140	141-151	152-200

Note: The "Total Number of Employee Data Records" is the total of the 06 records.  
 The "Total Number of Payment Records" is the total of the 17, 18, 47, and 48 records.  
 The "Total Number of Adjustment Records" is the total of the 27 and 28 records.



# THRIFT SAVINGS PLAN

## CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER

**TSP-U-2**

### I. IDENTIFICATION

To: Thrift Savings Plan National Finance Center P.O. Box 61500 New Orleans, LA 70161-1500 Telephone: (504) 255-5110 FAX Number: (504) 255-4132		<b>1. From:</b>		
<b>2. Payroll Office Number</b>		<b>3. Journal Voucher Report Number</b>	<b>4. Current Pay Date</b> (mm/dd/yyyy)	<b>5. Type of Media</b> <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Tape <input type="checkbox"/> Disk
<b>6. Reel Number</b>	<b>7. Reel Date</b> (mm/dd/yyyy)	<b>8. Back-up Number</b> (if applicable)	<b>9. Back-up Date</b> (mm/dd/yyyy)	

### II. RECORDS SUBMITTED

<b>10.</b> Number of Employee Data Records		
<b>11.</b> Number of Current Payment Records – Tax-deferred		
<b>12.</b> Number of Current Payment Records – Tax-exempt		
<b>13.</b> Number of Late Payment Records – Tax-deferred		
<b>14.</b> Number of Late Payment Records – Tax-exempt		
<b>15.</b> Number of Negative Adjustment Records – Tax-deferred		
<b>16.</b> Number of Negative Adjustment Records – Tax-exempt		
<b>17.</b> Total Number of Records		

### III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payment Records	Total Negative Adjustment Records
Employee Contributions – Tax-deferred	<b>18.</b> \$	<b>23.</b> \$
Employee Contributions – Tax-exempt	<b>19.</b> \$	<b>24.</b> \$
Reserved	<b>20.</b> \$ 0.00	<b>25.</b> \$ 0.00
Agency Matching Contributions	<b>21.</b> \$	<b>26.</b> \$
<b>Totals</b>	<b>22.</b> \$	<b>27.</b> \$
<b>Control Total</b>		<b>28.</b> \$

### IV. CERTIFICATION

I certify that (1) prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law and TSP procedures; (2) the amount in Block 22 is available to be credited to the TSP receipt account; and (3) the amount in Block 27 may be credited to this agency's account if found to be correct. I understand that (1) the amount of the credit may be reduced by any investment losses computed by the TSP in connection with the money to be returned to the agency and by any amounts that, under applicable law or TSP procedures, may not be returned to this agency; and (2) if this payroll submission is processed more than 30 days after the "Current Pay Date," the TSP System will automatically calculate the appropriate amount of lost earnings that are due to the affected participants because of the late submission and charge this agency's Treasury account with the amount calculated.

**29.** \_\_\_\_\_  
 Typed or Printed Name of Authorized Administrative or Certifying Officer

**30.** \_\_\_\_\_  
 Signature of Authorized Administrative or Certifying Officer

**31.** (\_\_\_\_\_) \_\_\_\_\_ – \_\_\_\_\_  
 Commercial Telephone (Area Code and Number)

**32.** (\_\_\_\_\_) \_\_\_\_\_ – \_\_\_\_\_  
 Commercial Telefax (Area Code and Number)

**33.** \_\_\_\_\_  
 Date Certified

Data may be submitted electronically or on magnetic tape or diskette. Submit only one type of media with this form. Mail completed form and magnetic tape or diskette to the address on the front of the form.

## I. IDENTIFICATION

**Block 1, From.** Enter address of sender. Include payroll office name, address, and Zip Code.

**Block 2, Payroll Office Number.** Enter assigned 8-position payroll office number in XX-XX-XXXX format.

**Block 3, Journal Voucher Report Number.** Enter 6-position report number. The first two positions represent the calendar year of the reporting pay period. The last four positions represent a sequential number beginning with 0001 and increasing sequentially. This number will serve as a control over receipt of the reports. For example, 020001 would be the first JV report number submitted in the year 2002.

**Block 4, Current Pay Date.** Enter date payroll paid in mm/dd/yyyy format.

**Block 5, Type of Media.** Indicate whether you are making an electronic submission or submitting a magnetic tape or a diskette.

**Block 6, Reel Number.** Enter reel number of magnetic tape sent, if applicable.

**Block 7, Reel Date.** Enter date reel was created. Use mm/dd/yyyy format.

**Block 8, Back-up Reel Number (if applicable).** Complete this section if duplicate (back-up) magnetic tape is submitted with this form.

**Block 9, Back-up Reel Date.** If Block 8 is completed, enter date back-up reel was created. Use mm/dd/yyyy format.

## II. RECORDS SUBMITTED

**Block 10, Number of Employee Data Records.** Enter total number of 06-Records submitted.

**Block 11, Number of Current Payment Records – Tax-deferred.** Enter total number of 17-Records submitted.

**Block 12, Number of Current Payment Records – Tax-exempt.** Enter total number of 18-Records submitted.

**Block 13, Number of Late Payment Records – Tax-deferred.** Enter total number of 47-Records submitted.

**Block 14, Number of Late Payment Records – Tax-exempt.** Enter total number of 48-Records submitted.

**Block 15, Number of Negative Adjustment Records – Tax-deferred.** Enter total number of 27-Records submitted.

**Block 16, Number of Negative Adjustment Records – Tax-exempt.** Enter total number of 28-Records submitted.

**Block 17, Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Blocks 10, 11, 12, 13, 14, 15, and 16.

## III. RECORDS BY CONTRIBUTION SOURCE

**Current payment records** (Items 18 – 22) are 17- or 18-Records used to submit current contributions and makeup contributions except those that are attributable to a back pay award or other retroactive pay adjustment. **Late payment records** (Items 18-22) are 47- or 48-Records used to submit late contributions and makeup contributions attributable to a back pay award or other retroactive pay adjustment. **Negative adjustment records** (Items 23 – 27) are 27- or 28-Records used to remove erroneous contributions previously reported.

**Block 18, Employee Contributions – Tax-deferred.** Enter total employee contributions from 17- and 47-Records.

**Block 19, Employee Contributions – Tax-exempt.** Enter total employee contributions from 18- and 48-Records.

**Block 20, Reserved.** Not currently applicable to uniformed services.

**Block 21, Agency Matching Contributions.** Enter total agency matching contributions from 17-, 18-, 47-, and 48-Records.

**Block 22, Total Current and Late Payment Records Amount.** This is equal to the sum of Blocks 18, 19, 20, and 21.

**Block 23, Employee Contributions – Tax-deferred.** Enter total adjustments to employee contributions from 27-Records.

**Block 24, Employee Contributions – Tax-exempt.** Enter total adjustments to employee contributions from 28-Records.

**Block 25, Reserved.** Not currently applicable to uniformed services.

**Block 26, Agency Matching Contributions.** Enter total adjustments to matching contributions from 27- and 28-Records.

**Block 27, Total Negative Adjustment Record Amounts.** Enter total adjustments to employee and agency contributions. This is equal to the sum of Blocks 23, 24, 25, and 26.

**Block 28, Control Total.** Subtract Block 27 from Block 22 and enter amount here. (This figure is used only for verification of data entry.)

## IV. CERTIFICATION

**Block 29, Typed Name of Authorized Administrative or Certifying Officer.** Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.

**Block 30, Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 29.

**Block 31, Telephone Number.** Enter commercial telephone number of certifying officer, including area code.

**Block 32, Telefax Number.** Enter commercial telefax number of certifying officer, including area code.

**Block 33, Date Certified.** Enter date the document is signed.

Lost Earnings Record - 57

APPLICATION		FILE ORGANIZATION				RCD SIZE		BLOCK SIZE			
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				158					
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)	X(15)	S9(05)V99
TSP-U-2E Detail  RECORD NUMBER "57"	D A T A	SSN	Date of Birth			Beginning Date			Record Type  "57"	FILLER	Employee Total
			Year	Month	Day	Year	Month	Day			
	LENGTH	9	4	2	2	4	2	2	2	15	7
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27	28-42	43-49

X(24)	X(41)	S9(05)V99	X(02)	X(02)	9(04)	9(02)	9(02)	S9(04)V99	X(01)	X(10)
Agency Accounting	FILLER	Matching Total	Department	Agency	Ending Date			Loan Payment Amount	Lost Earnings Flag	FILLER
					Year	Month	Day			
24	41	1	2	2	4	2	2	6	1	100
50-73	74-114	115-121	122-123	124-125	126-129	130-131	132-133	134-139	140	141-150



**Header Record (Lost Earnings)**

APPLICATION		FILE ORGANIZATION				RCD SIZE		BLOCKSIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				80				
DESCRIPTION	FORMAT	X(04)	X(06)	9(08)	X(30)	X(03)	9(03)	9(04)	X(01)	X(21)
TSP-U-2E Header Record	D A T A	DHDR	Journal Voucher Number	Payroll Office Number	Payroll Office Contact Name	Payroll Office Phone Number			Lost Earnings Flag	FILLER
	LENGTH	4	6	8	30	Area Code	Exchange	Number		
	POS	01-04	05-10	11-18	19-48	49-51	52-54	55-58	59	60-80

**Trailer Record (Lost Earnings)**

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80			
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	X(14)	S9(12)V(02)	S9(12)V(02)	S9(08)	X(12)
TSP-U-2E Trailer Record	D A T A	TRLR	Employee Totals	FILLER	Agency Matching Totals	Loan Payment Totals	Total Number Lost Earnings Record	FILLER
	LENGTH	4	14	14	14	14	8	12
	POS	01-04	05-18	19-32	33-46	47-60	61-68	69-80



**THRIFT SAVINGS PLAN**  
**REQUEST TO CALCULATE LOST EARNINGS:**  
**CERTIFICATION OF TRANSFER OF FUNDS**  
**AND JOURNAL VOUCHER**

**TSP-U-2-E**

Send this form to:

Thrift Savings Plan  
 National Finance Center  
 P.O. Box 61500  
 New Orleans, LA 70161-1500

**I.**  
**IDENTIFICATION**

1. From: [ \_\_\_\_\_ ]

[ \_\_\_\_\_ ]

2. Payroll Office Number \_\_\_\_\_ 3. Certification Report Number   E    
 YY XXX

**II.**  
**INDIVIDUAL**  
**TRANSACTIONS**

*(Contributions and  
 Loan Allotments)*

4. Reel Number (if magnetic tape) \_\_\_\_\_ 5. No. of 57-Records Submitted \_\_\_\_\_

6. Type of 57-Records Submitted (check  only one)  Calculation (C)  Reversal (R)

**Amount of Contributions**

7. Employee Contributions \$ \_\_\_\_\_

8. Reserved \$ \_\_\_\_\_ 0.00

9. Agency Matching Contributions \$ \_\_\_\_\_

10. Total Contributions \$ \_\_\_\_\_

11. Amount of Loan Allotments \$ \_\_\_\_\_

12. Control Total \$ \_\_\_\_\_

**III.**  
**CERTIFICATION**

I certify that prudent measures have been taken to ensure that the TSP lost earnings transactions transmitted with this voucher are correct according to applicable law and TSP procedures. I hereby request that the TSP calculate the amount of lost earnings associated with these transactions and charge (or credit) my agency's Treasury account with the appropriate amount, as determined in accordance with applicable law and TSP procedures. I certify that adequate funds are available to be credited to the TSP receipt account. I understand that when these lost earnings transactions are processed, I will receive a detailed report listing each TSP service member for whom the TSP has calculated lost earnings and the amount calculated for each transaction.

13. \_\_\_\_\_  
 Typed name of authorized administrative or certifying officer

14. ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
 Commercial Telephone (Area Code and Number)

15. \_\_\_\_\_  
 Signature of authorized administrative or certifying officer

16. \_\_\_\_\_  
 Date Certified

---

**INSTRUCTIONS**

Mail completed form and magnetic tape, if applicable, to the address on the front of the form.  
Fax: (504) 255-5199

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**IDENTIFICATION**

- 1. From.** Enter the address of the sender. Include the payroll office name, address, and Zip Code.
- 2. Payroll Office Number.** Enter the 8-position assigned payroll office number in XX-XX-XXXX format.
- 3. Certification Report Number.** Enter the 6-position report number in YYEXXX format. The first two positions represent the last two digits of the calendar year. The third position is "E." The last three positions represent a sequential number beginning with 001. This number will serve as a control over receipt of the reports.

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**INDIVIDUAL  
TRANSACTIONS**

This section reports the total amount of individual transactions (contributions and loan allotments) submitted.

- 4. Reel Number.** Enter the reel number if magnetic tape is sent.
- 5. Number of 57-Records Submitted.** Enter the total number of lost earning records (57-Records) submitted with this voucher.
- 6. Type of 57-Records Submitted.** Indicate whether this report is transmitting Calculation (C) lost earnings records or Reversal (R) lost earnings records. You must indicate either "C" or "R"; you cannot indicate both.
- 7. Employee Contributions.** Enter the amount of Employee Contributions that are subject to lost earnings.
- 8. Reserved.** Not currently applicable to uniformed services.
- 9. Agency Matching Contributions.** Enter the amount of Agency Matching Contributions that are subject to lost earnings.
- 10. Total Contributions.** Enter the total contributions that are subject to lost earnings. This is equal to the sum of Items 7, 8, and 9.
- 11. Amount of Loan Allotments.** Enter the amount of the loan allotments (if any) that are subject to lost earnings. If none, enter \$0.
- 12. Control Total.** Enter the sum of Items 10 and 11. (This figure is used for verification of data entry.)

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**CERTIFICATION**

- 13. Typed Name of Authorized Administrative or Certifying Officer.** Type or print the name of the official who is responsible for the accuracy of this voucher and the data that it transmits.
- 14. Telephone Number.** Enter the commercial telephone number of the certifying officer, including area code.
- 15. Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Item 15.
- 16. Date Certified.** Enter the date the document is signed.



**THRIFT SAVINGS PLAN**  
**REQUEST TO CALCULATE LOST EARNINGS**  
**AT G FUND RATES OF RETURN: CERTIFICATION**  
**OF TRANSFER OF FUNDS AND JOURNAL VOUCHER**

**TSP-U-2-EG**

Use this form **only** to submit records for those lost earnings that **must** be calculated at the Government Securities Investment (G) Fund rates of return. Unless a court or agency official specifies otherwise, lost earnings for contributions attributable to a back pay award or erroneous separation **must** be calculated at the G Fund rates of return.

**DO NOT submit any OTHER lost earnings records with this form;** all other lost earnings records must be submitted with Form TSP-U-2-E. Send this form to:

Thrift Savings Plan  
 National Finance Center  
 P.O. Box 61500  
 New Orleans, LA 70161-1500

**I. IDENTIFICATION**

1. From: [ \_\_\_\_\_ ]

[ \_\_\_\_\_ ]

2. Payroll Office Number \_\_\_\_\_ 3. Certification Report Number     **G**      
 YY XXX

**II. INDIVIDUAL TRANSACTIONS**

4. Reel Number (if magnetic tape) \_\_\_\_\_ 5. No. of 57-Records Submitted \_\_\_\_\_

**Amount of Contributions**

6. Employee Contributions \$ \_\_\_\_\_  
 7. Reserved \$ \_\_\_\_\_ 0.00  
 8. Agency Matching Contributions \$ \_\_\_\_\_  
 9. Total \$ \_\_\_\_\_

**III. CERTIFICATION**

I certify that prudent measures have been taken to ensure that the TSP lost earnings transactions transmitted with this voucher are correct according to applicable law and TSP procedures. I hereby request that the TSP calculate the amount of lost earnings associated with these transactions and charge (or credit) my agency's Treasury account with the appropriate amount, as determined in accordance with applicable law and TSP procedures. I certify that adequate funds are available to be credited to the TSP receipt account. I understand that when these lost earnings transactions are processed, I will receive a detailed report listing each TSP service member for whom the TSP has calculated lost earnings and the amount calculated for each transaction.

10. \_\_\_\_\_  
 Typed name of authorized administrative or certifying officer

11. (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Commercial Telephone (Area Code and Number)

12. \_\_\_\_\_  
 Signature of authorized administrative or certifying officer

13. \_\_\_\_\_  
 Date Certified

---

**INSTRUCTIONS**

Mail completed form and magnetic tape, if applicable, to the address on the front of the form.  
Fax: (504) 255-5199

---

**IDENTIFICATION**

- 1. From.** Enter the address of the sender. Include the payroll office name, address, and Zip Code.
- 2. Payroll Office Number.** Enter the 8-position assigned payroll office number in XX-XX-XXXX format.
- 3. Certification Report Number.** Enter the 6-position report number in YYGXXX format. The first two positions represent the last two digits of the calendar year. The third position is "G." The last three positions represent a sequential number beginning with 001. This number will serve as a control over receipt of the reports.

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**INDIVIDUAL  
TRANSACTIONS**

This section reports the total amount of records and contributions submitted.

- 4. Reel Number.** Enter the reel number if magnetic tape is sent.
- 5. Number of 57-Records Submitted.** Enter the total number of lost earning records (57-Records) submitted with this voucher.
- 6. Employee Contributions.** Enter the amount of Employee Contributions that are subject to lost earnings.
- 7. Reserved.** Not currently applicable to uniformed services.
- 8. Agency Matching Contributions.** Enter the amount of Agency Matching Contributions that are subject to lost earnings.
- 9. Total Contributions.** Enter the total contributions that are subject to lost earnings. This is equal to the sum of Items 6, 7, and 8.

---

**CERTIFICATION**

- 10. Typed Name of Authorized Administrative or Certifying Officer.** Type or print the name of the official who is responsible for the accuracy of this voucher and the data that it transmits.
- 11. Telephone Number.** Enter the commercial telephone number of the certifying officer, including area code.
- 12. Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Item 10.
- 13. Date Certified.** Enter the date the document is signed.

Recharacterization Payment Record (Tax-exempt to Tax-deferred) - 67

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Recharacterization Record - Tax- exempt to Tax- deferred  RECORD NUMBER "67"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "67"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

Recharacterization Payment Record (Tax-deferred to Tax-exempt) - 68

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Recharacterization Record - Tax- deferred to Tax- exempt  RECORD NUMBER "68"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "68"
			Year	Month	Day	Year	Month	Day	
	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	S9(05)V99
FILLER	Employee Contributions	FILLER	Agency Automatic (1%) Contributions
17	7	41	7
28-44	45-51	52-92	93-99

X(17)	S9(05)V99	X(02)	X(02)	X(23)
FILLER	Agency Matching Contributions	Department Code	Agency Code	FILLER
17	7	2	2	23
100-116	117-123	124-125	126-127	128-150

### Header Record (Recharacterization)

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80				
DESCRIPTION	FORMAT	X(04)	X(06)	9(04)	9(02)	9(02)	9(08)	X(30)	
FORM TSP-U-2-R Header Record	D A T A	RHDR	Journal Voucher Number	Current Pay Date			Payroll Office Number	Payroll Office Contact Name	
				Year	Month	Day			
	LENGTH	4	6	4	2	2	8	30	
	POS	01-04	05-10	11-14	15-16	17-18	19-26	27-56	

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	
57-58	59-61	62-66	14 67-80



## Trailer Record (Recharacterization)

APPLICATION		FILE ORGANIZATION			RCD SIZE	BLOCK SIZE			
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			200				
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	X(28)	S9(12)V(02)	X(28)	S9(08)	S9(08)	X(96)
FORM TSP-U-2-R Trailer Record	D A T A	TRLR	67-Record Amount Total	FILLER	68-Record Amount Total	FILLER	Total Number of 67 Records	Total Number of 68 Records	FILLER
	LENGTH	4	14	28	14	28	8	8	96
	POS	01-04	05-18	19-46	47-60	61-88	89-96	97-104	105-200



**THRIFT SAVINGS PLAN**  
**CERTIFICATION OF RECHARACTERIZATION**  
**OF RECORDS AND JOURNAL VOUCHER**

**TSP-U-2-R**

**I. IDENTIFICATION**

To: Thrift Savings Plan National Finance Center P.O. Box 61500 New Orleans, LA 70161-1500 Telephone: (504) 255-5110 FAX Number: (504) 255-4132		1. From:	
2. Payroll Office Number		3. Journal Voucher Report Number	4. Submission Date (mm/dd/yyyy)
		5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Tape <input type="checkbox"/> Disk	
6. Reel Number	7. Reel Date (mm/dd/yyyy)	8. Back-up Number (If applicable)	9. Back-up Date (mm/dd/yyyy)

**II. RECORDS SUBMITTED**

10. Number of Tax-exempt to Tax-deferred (67) Records
11. Number of Tax-deferred to Tax-exempt (68) Records
12. Total Number of Records

**III. RECHARACTERIZATION AMOUNTS BY RECORD TYPE**

13. Total amount to be Recharacterized to Tax-deferred \$
14. Total amount to be Recharacterized to Tax-exempt \$
15. Control Total \$

**IV. CERTIFICATION**

I certify that prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law.

16. \_\_\_\_\_  
 Typed or Printed Name of Authorized Administrative or Certifying Officer

17. (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Telephone (Area Code and Number)

18. \_\_\_\_\_  
 Signature of Authorized Administrative or Certifying Officer

19. (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
 Telefax (Area Code and Number)

20. \_\_\_\_\_  
 Date Certified

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**INSTRUCTIONS**

Use this form to request the tax recharacterization of employee contributions previously submitted.

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**IDENTIFICATION**

- 1. From.** Enter address of sender. Include payroll office name, address, and Zip Code.
- 2. Payroll Office Number.** Enter assigned 8-position payroll office number in XX-XX-XXXX format.
- 3. Journal Voucher Report Number.** Enter 6-position report number in YYRXXX format. The first two positions represent the last 2-digits of the calendar year. The third position is "R." The last 3 positions represent a sequential number beginning with 001 and increasing sequentially. This number will serve as a control over receipt of the reports. For example, 02R001 would be the first JV report number submitted in the year 2002.
- 4. Submission Date.** Enter date in mm/dd/yyyy format.
- 5. Type of Media.** Indicate whether you are making an electronic submission or submitting a magnetic tape, or a diskette.
- 6. Reel Number.** Enter reel number of magnetic tape sent, if applicable.
- 7. Reel Date.** Enter date reel was created. Use mm/dd/yyyy format.
- 8. Back-up Number (if applicable).** Complete this section if duplicate (back-up) magnetic tape is submitted with this form.
- 9. Back-up Date.** If Item 8 is completed, enter date back-up reel was created. Use mm/dd/yyyy format.

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**RECORDS SUBMITTED**

- 10. Number of Tax-exempt to Tax-deferred (67) Records.** Enter total number of records submitted.
- 11. Number of Tax-deferred to Tax-exempt (68) Records.** Enter total number of records submitted.
- 12. Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Items 10 and 11 and excludes magnetic media header and trailer records.

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**RECHARACTERIZATION AMOUNTS BY RECORD TYPE**

- 13. Total amount to be Recharacterized to Tax-deferred.** Enter total employee contributions from 67-Records.
- 14. Total amount to be Recharacterized to Tax-exempt.** Enter total employee contributions from 68-Records.
- 15. Control Total.** Enter total contributions. This is equal to the sum of Items 13 and 14.

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**CERTIFICATION**

- 16. Name of Authorized Administrative or Certifying Officer.** Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.
- 17. Telephone Number.** Enter telephone number of certifying officer, including area code.
- 18. Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Item 16.
- 19. Telefax Number.** Enter telefax number of certifying officer, including area code.
- 20. Date Certified.** Enter date the document is signed.

### **Combat Zone Tax Exclusion (26 U.S.C. § 112)**

When a member serves in a combat zone (or qualified hazardous duty area)\* most compensation received for active service is excluded from the member's gross taxable income. All such compensation received by an enlisted member or a warrant officer is eligible for this exclusion.

However, an officer may exclude no more than the highest rate of basic pay paid to each Service's senior enlisted member (and any hazardous duty/imminent danger pay received by the officer). In a month during which an officer serves in a combat zone or other eligible area and has total compensation that exceeds the amount that may be excluded, employee contributions up to the amount of the exclusion should be reported as tax-exempt on an 18-Record. If the officer's employee contributions for the pay period exceed the amount of the exclusion, the amount over the exclusion should be reported as ordinary contributions on a 17-Record.

For example:

The highest rate of basic pay paid to each Service's senior enlisted member is \$4,500 and the hazardous duty/imminent danger pay is \$150 per month. If an officer earns \$5,000 in basic pay and \$10,000 in bonus pay for a month in which he or she is serving in a combat zone (which has also been designated imminent danger pay), no more than \$4,650 (\$4,500 plus \$150) of this amount may be excluded from gross taxable income.

- If the officer elected to contribute 7% of basic pay and 0% of bonus pay to the TSP, the total employee contribution for the pay period is \$350 (7% of \$5,000). The entire \$350 should be considered a tax-exempt employee contribution and reported on an 18-Record.

This tax-exempt contribution does not count against the annual elective deferral limit imposed by section 402(g) of the Internal Revenue Code (I.R.C.), but it does count against the annual contribution limit imposed by section 415(c) of the I.R.C.

- If the officer elected to contribute 7% of basic pay and 100% of bonus pay to the TSP, the total employee contribution for the pay period is \$10,350. Of this amount, \$4,650 (which is the maximum exclusion) should be considered a tax-exempt employee contribution and reported on an 18-Record. The remaining \$5,700 should be considered a tax-deferred contribution and reported on a 17-Record.

Only the tax-deferred contribution of \$5,700 counts against the annual elective deferral limit imposed by section 402(g) of the I.R.C. The total contribution for the pay period (\$10,350) counts against the annual contribution limit imposed by section 415(c) of the I.R.C.

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\*The President creates a combat zone by Executive Order; Congress creates a qualified hazardous duty area by law. In some cases, members who are directly supporting operations in a combat zone or qualified hazardous duty area by serving outside thereof can also qualify for the combat zone tax exclusion.