



# Thrift Savings Plan BULLETIN for Service TSP Representatives

Subject: Implementation of Thrift Savings Plan Roth Contributions

Date: February 25, 2011

The Thrift Savings Plan Enhancement Act of 2009, Public Law 111-31, signed into law on June 22, 2009, authorized the Thrift Savings Plan (TSP) to add a Roth 401(k) feature to the plan. This benefit allows participants to contribute on an after-tax basis to their TSP accounts and receive tax-free earnings when they withdraw the funds (assuming certain criteria are met). The TSP Roth feature is similar to the private sector Roth 401(k) plans; please note that the rules governing Roth 401(k) plans differ from those governing Roth IRAs.

This bulletin provides the uniformed services (services) with the information and requirements they need to modify their human resource and payroll systems to accommodate TSP Roth contributions; it is targeted for the payroll offices and the service personnel responsible for the development of the TSP election and contributions submission processes within the services. A separate bulletin will be issued shortly about the changes to the payroll office processing reports provided by the TSP (these are minimal). Bulletins regarding the communications strategy for introducing participants to the new Roth feature will be issued next year.

The Federal Retirement Thrift Investment Board (Agency) will publish regulations consistent with these requirements in the fourth quarter of 2011. The target date for the implementation of the TSP Roth feature is January 2012. The services should begin offering members of the uniformed services the opportunity to elect TSP Roth contributions, in addition to or in lieu of regular TSP contributions, from tax-deferred or tax-exempt pay, on or after the first full pay period in January 2012 or as soon as administratively feasible thereafter. This benefit also applies to catch-up contributions for members ages 50 and older. Participants may not make TSP Roth contributions prior to the first full pay period in January 2012.

## I. Definitions

- A. Catch-up contributions refer to those contributions made by a participant age 50 or older who expects his or her member contributions<sup>1</sup> (to the TSP and/or to another eligible employer plan) to reach the elective deferral limit. Catch-up

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<sup>1</sup> Member contributions include regular (tax-deferred) contributions and Roth contributions. Tax-exempt contributions are not subject to the elective deferral limit.

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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 3, Eligibility.

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contributions may be either regular (tax-deferred) or Roth; they must be made from basic pay.

- (1) Regular catch-up contributions *cannot* be made from basic pay subject to the combat zone tax exclusion (CZTE).
  - (2) Roth catch-up contributions can be made either from taxable basic pay or basic pay subject to the combat zone tax exclusion. This is an important difference between regular and Roth catch-up contributions.
- B. CZTE refers to the combat zone tax exclusion. For simplicity, the CZTE designation is used for Roth contributions made from pay subject to the combat zone tax exclusion. This parallels the use of “tax-exempt” when referring to regular contributions made from pay subject to the combat zone tax exclusion.
  - C. Member contributions refer to both regular (tax-deferred and tax-exempt) and Roth (after-tax and CZTE) member contributions.
  - D. Matching contributions refer to those contributions made by the services based on members’ contributions and the service matching contributions formula. Matching contributions are always tax-deferred.
  - E. Recharacterization refers to the process used to move contributions that were erroneously submitted as tax-deferred to tax-exempt and vice versa. The same process will be used to move contributions that were erroneously submitted as after-tax Roth to Roth CZTE and vice versa.
  - F. Redesignation refers to the process of moving contributions which were erroneously submitted (due to service error) as regular (tax-deferred) contributions to the Roth balance or vice versa. The process includes the movement of the associated earnings.
  - G. Regular contributions refer to the tax-deferred and tax-exempt member contributions contained in the participant’s TSP account. If only tax-exempt contributions are being discussed, the reference will be to tax-exempt contributions.
  - H. Roth contributions refer to those member contributions designated as Roth and which are made either on an after-tax basis or from pay subject to the CZTE. If it is necessary to distinguish the source of the contributions (taxable pay versus CZTE pay), we will always specifically state Roth CZTE contributions for those contributions from pay subject to the CZTE. Roth contributions are maintained as a separate balance within the participant’s TSP account; the Roth CZTE contributions are tracked separately for error correction purposes.
  - I. Tax-exempt contributions are regular contributions from pay subject to the CZTE.

- J. The 5-year non-exclusion period, for purposes of this bulletin, refers to the two requirements for a qualified Roth distribution (withdrawal). That is, in order for the earnings component of a Roth distribution to be tax-free, the withdrawal must be made (1) after the end of the 5-year non-exclusion period (which generally starts with the first Roth contribution) and (2) after attainment of age 59½, death, or disability. Internal Revenue Code (IRC) § 402(A)(d)(2)(A). The TSP maintains the start date for the period and determines whether a withdrawal is a qualified distribution.

## II. TSP Roth Basic Rules

### A. Roth Contribution Rules

#### (1) Roth contributions:

- (a) Are made on an after-tax or CZTE basis from basic pay, incentive pay, special pay, and bonus pay.<sup>2</sup> The current rule that the member must elect to contribute from basic pay to also elect and contribute from the other forms of pay has not changed.
- (b) May be made in addition to or in lieu of regular contributions; and
- (c) Are subject to the elective deferral limit *even if they are contributed from pay subject to the CZTE*. Thus, all Roth contributions must be combined with any regular contributions made from taxable pay in determining whether the limit has been met. (Tax-exempt contributions are not included in the elective deferral calculation.) Roth contributions must also be combined with regular contributions from either taxable or tax-exempt pay for purposes of the annual addition (415(c)) limit. See Section B below.

- (2) Members ages 50 and older may elect to make Roth catch-up contributions. Unlike regular catch-up contributions, Roth catch-up contributions may be made from taxable basic pay as well as basic pay subject to the CZTE. All regular catch-up contributions and Roth catch-up contributions are contributed from basic pay and count against the catch-up contribution deferral limit.

#### (3) Matching Contributions:

- (a) Are always tax-deferred (as are their earnings). There is no differentiation between matching contributions associated with regular contributions and those associated with Roth contributions.
- (b) Roth contributions are added to regular contributions from basic pay when determining the percentage of pay being contributed for purposes of the Service Matching Contribution formula. Thus, the total amount of member contributions (whether regular or Roth) is used for the formula.

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<sup>2</sup> Treas. Reg. § 1.40(k)-1(f)(2).

- (4) The TSP processing rules for Roth contributions ***are the same as for regular contributions***. The same is true for catch-up contributions.<sup>3</sup> The only new function is the one to enable payroll offices to redesignate (1) Roth contributions which were erroneously submitted (due to service error) as regular contributions (or vice versa) and (2) regular catch-up contributions as Roth catch-up contributions (or vice versa). (See Section IV, Error Correction and Retroactive Pay Actions, below.)

## B. Deferral Limit Rules

- (1) Elective deferral limit
  - (a) All Roth contributions are considered elective deferrals and are subject to the IRC § 402(g) elective deferral limit. This *includes* Roth CZTE contributions.<sup>4</sup> This is a significant difference between Roth CZTE and regular tax-exempt contributions because the latter are not included in the elective deferral calculation.
  - (b) Thus, all regular tax-deferred and Roth member contributions are added together to determine if the elective deferral limit has been reached. (Regular tax-exempt contributions are not subject to the elective deferral limit.)
- (2) Annual addition limit (IRC § 415(c)). All Roth contributions are subject to the IRC 415(c) limit. Thus, all member contributions, whether regular or Roth, are added together to determine if the 415(c) limit has been reached. If a participant is receiving matching contributions, those amounts also count against the 415(c) limit. Catch-up contributions, however, are not included in the 415(c) limit.
- (3) Catch-up contribution limit (IRC § 414(v)). All catch-up contributions, whether regular or Roth, are added together to determine if the IRC's catch-up contribution limit has been reached. This includes any Roth CZTE catch-up contributions.
- (4) The maximum that a member (who is age 50 or older) can contribute is the sum of the annual addition (415(c) limit) and catch-up contributions limits, assuming the member has served in a combat zone. Otherwise, the maximum is the sum of the elective deferral and catch-up contributions. Thus, if the IRC elective deferral limit is \$16,500, the annual addition limit is \$49,000, and the catch-up limit is \$5,500, a TSP participant may contribute:
  - (a) Up to \$16,500 in combined regular (tax-deferred) and Roth contributions;

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<sup>3</sup> Because the catch-up contributions process is basically the same as the regular contributions process, we have incorporated catch-up contributions by inference. Therefore, catch-up contributions are discussed only as they are distinguished from regular contributions (e.g., the contribution limit) or for specific emphasis (e.g., when all member contributions must stop as a result of a financial hardship). The Roth catch-up contribution records are listed in Section V.C.

<sup>4</sup> See 26 Code of Federal Regulations (CFR) § 1.402(g)-1(b)(5).

- (b) Up to \$49,000 in combined regular (tax-deferred and tax-exempt), Roth contributions, and matching contributions;
  - (c) If age 50 or older, up to \$5,500 in combined regular and Roth catch-up contributions;
  - (d) For a combined total of up to \$54,500 if the member served in a combat zone and up to \$22,000 if all contributions were from taxable pay.
- (5) The existing edits for the elective deferral and catch-up contribution limits must be expanded to include Roth contributions.

### C. Election Rules

- (1) The same rules apply to Roth contribution elections as to regular contribution elections. Thus,
- (a) A participant may designate any whole percentage of basic, incentive, special, and bonus pay as Roth contributions. This election may be in addition to or in lieu of an election to make regular contributions.  
  
For example, a participant could elect to contribute 5% of basic pay and 20% of bonus pay as a Roth contribution **and** 15% of special pay as a regular TSP contribution.
  - (b) Participants who are age 50 or older and who wish to make catch-up contributions must make the election in whole dollar amounts from basic pay, and may elect Roth catch-up contributions in addition to or in lieu of regular catch-up contributions. A participant who has elected Roth catch-up contributions and who is receiving basic pay subject to the CZTE, *may continue* catch-up contributions from the CZTE pay. The participant will continue to be required to self-certify that he or she expects to reach the elective deferral limit for the year. Payroll offices should *not* edit for this condition.
  - (c) Payroll offices should continue to use existing processes for determining the actual maximum amounts which may be contributed in light of mandatory deductions (e.g., taxes, retirement deductions, health benefit premiums). See Section D, Submission Rules, below for the order of precedence with respect to TSP contributions.
- (2) Attachment 1 contains advance copies of the TSP election forms.
- (3) At present, the law does not allow conversions of existing TSP regular balances to Roth balances.<sup>5</sup> If a participant elects to contribute a regular (tax-deferred or tax-exempt) contribution to the TSP, he or she may *not* request that the contribution be changed to a Roth contribution (or vice versa) once the election is properly processed by the service and the contribution is

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<sup>5</sup> The law does allow separated participants and participants who are over age 59½ to withdraw regular TSP balances and transfer them to a Roth account (e.g., a Roth IRA). These participants must pay tax on the amount transferred for the year of the transfer. This feature has been available to TSP participants since February 2008.

deposited into his or her TSP account. (The participant can always change his or her election for future contributions.)

If a service determines, under the TSP error correction regulations, that it incorrectly submitted contributions as Roth and they should have been regular (or vice versa), then it may request the “redesignation” of those contributions without removing the contributions from the participant’s TSP account. See Sections G and IV.C below.

#### D. Submission Rules

The same submission rules apply to Roth contributions and to regular contributions and we expect that payroll systems will be able to leverage their existing programming to incorporate Roth contributions in their processing.

- (1) In the order of precedence, payroll offices should deduct regular contributions before Roth contributions. The same rule applies to catch-up contributions.
- (2) Matching contributions associated with Roth contributions will always be submitted on the regular (tax-deferred) payment records. This approach avoids trying to prorate the matching contributions between the regular and Roth payment records and simplifies error correction.

#### E. Makeup and Late Contribution Rules

- (1) The rules for processing Roth makeup and late contributions are the same as for regular makeup and late contributions. The “as of” date for either of these types of contributions is used for the 402(g), 415(c), or catch-up contributions limit tests as appropriate.
- (2) The TSP is responsible for maintaining the start date for the 5-year non-exclusion period. However, payroll offices should be aware that the date will be reset by the receipt of a Roth contribution submitted either as a makeup or late contribution if the “as of” date on the record is earlier than the existing start date. For practical purposes, this will only impact the participant if the “as of” date of the contribution is in a year preceding the year of the first Roth contribution.
- (3) Additional information is provided in Section IV.A below.

#### F. Breakage and Negative Adjustment Rules

- (1) The breakage rules for makeup and late Roth contributions are the same as for regular contributions and catch-up contributions. Breakage amounts will be reported on the existing breakage reports. Payroll offices will be able to identify these amounts as associated with Roth contributions by the record number.
- (2) The current negative adjustment rules apply to erroneous Roth contribu-

tions, except for the treatment of positive earnings as described below. Consequently, as happens now for regular contributions, if the value of the Roth contribution being adjusted has declined, only the current value will be returned to the payroll office through the negative adjustment process. Roth negative adjustments will be reported on the existing negative adjustment reports. Payroll offices will be able to identify these amounts as associated with Roth negative adjustments by the record number.

- (3) The TSP must remove any positive earnings associated with erroneous Roth contributions from the Roth balance because Internal Revenue Service (IRS) regulations prohibit any transaction that has the effect of directly or indirectly transferring value from a regular balance to a Roth balance. (26 Code of Federal Regulations (CFR) § 1.402A-1, Q&A-13) Therefore, at the time the negative adjustment is processed, any positive earnings will be moved to the regular balance and treated as taxable regardless of whether they had originally satisfied the 5-year non-exclusion period. The movement of the earnings will be reflected as an earnings adjustment on the quarterly participant statement; it will *not* be reflected on the negative adjustment reports for the payroll offices.

#### G. Redesignation Rules

- (1) Inevitably, we anticipate that, because of service error, contributions will be deposited into the wrong balance. This may be a Roth contribution that should have been designated as a regular contribution or vice versa. Redesignation is the new process to be used to correct these errors. (Roth CZTE catch-up contributions cannot be redesignated.) Although we have developed record formats that payroll offices can use to submit these corrections with their regular payroll submissions, payroll offices can also use the TSP Web-based data submission application to correct these errors.
- (2) Once the contribution has been redesignated, the payroll office must also ensure that the W-2 tax reporting reflects the change.
- (3) There is no breakage associated with the redesignation process.
- (4) As with a makeup or late contribution, the redesignation of a contribution may reset the start date of the 5-year non-exclusion period. However, the payroll offices should not track these changes.
- (5) Additional information is provided in Section IV.C below.

#### H. Financial Hardship Non-Contribution Period

This rule has been expanded to include Roth contributions. Therefore, if the participant takes a financial hardship withdrawal, all member contributions — both regular and Roth (including all catch-up contributions) — must terminate for the 6-month non-contribution period. Once the non-contribution period has ended, the participant will have to elect to contribute again.

## I. Tax Reporting Rule

- (1) Payroll offices are responsible for the correct tax reporting of regular and Roth contributions on the IRS Form W-2, consistent with the Internal Revenue Service's (IRS) instructions.
- (2) For example, the 2010 IRS instructions provide that Roth contributions and Roth catch-up contributions are to be reported in boxes 1, 3, and 5, and as a single sum in box 12 using code AA.
- (3) Service payroll offices must determine the applicable block and code for Roth CZTE contributions.

## III. Specific Implementation Guidance

### A. Current Participants

Members with a current TSP election on file who do not submit an election to designate all or a portion of their member contributions to the TSP as a Roth contribution will keep their current regular election to the TSP. The rules for submitting member and matching contributions for these participants have not changed.

### B. Members Who Elect Roth Contributions

When a member elects to designate any portion of his or her member contribution as a Roth contribution, the payroll office must follow the same steps as when submitting regular contributions. (See Section V for more information about the Roth records.) For example, if the member has elected regular and Roth contributions, the payroll office must:

- (1) Submit the amount of the regular contribution on the TSP Current Payment (17-Tax-deferred) Record or (18-Tax-exempt) Record.
- (2) Submit the amount of the Roth contribution on the TSP Roth Current Payment (13) Record or Roth CZTE (14) Record.
- (3) Calculate any associated Matching Contributions using the total amount of regular and Roth contributions. Submit the Matching Contribution on the TSP Current Payment (17) Record.
- (4) Change the TSP Status Code and Date as appropriate. (See Section III.C, TSP Status Codes and Status Dates, below.)

### C. TSP Status Codes and Status Dates

- (1) The rules governing TSP Status Codes and Status Dates have not changed. However, services must check for both regular and Roth elections when determining the appropriate code.



- (2) For example:
  - (a) If the member was already making regular contributions, the Status Code (Y) and Date would not change because the member was already contributing.
  - (b) If the member was making both regular and Roth contributions and terminated his regular (or Roth) contributions, the Status Code (Y) would not change because he was still contributing. On the other hand, if the member terminated both his regular and Roth contributions, the Status Code would change to “T” with the appropriate Status Date.

#### **IV. Error Correction and Retroactive Pay Actions**

A. The introduction of the TSP Roth feature will *not* change the process services use to correct existing erroneous contribution situations because Roth contributions are treated the same as regular contributions. Refer to the TSP error correction regulations at 5 CFR § 1605 for additional information about the error correction process. In addition, the format of the breakage and negative adjustment reports associated with TSP error correction will not change because the record type field will identify whether the associated contribution was regular or Roth, just as it currently distinguishes between regular and catch-up contributions. However, for illustration, the following provides an overview of the actions to be taken in common error situations; refer to Section V for a list of the record types.

(1) Makeup contributions

When a properly completed TSP election is not processed timely, the member may choose to make up Roth contributions just as he or she can choose to make up regular contributions. Follow the normal procedures for establishing a repayment schedule. As with regular contributions, because makeup member contributions are not subject to breakage, the contributions must be reported on the Roth Current Payment (13) or (14) Record. Although breakage will not be calculated on the member contribution, the contribution will be attributable to the year identified in the “as of” date of the payment record for elective deferral limit purposes.

Any associated matching contributions must be submitted on a regular TSP Late Payment (47) Record, again with the appropriate “as of” date so breakage can be calculated.

(2) Late Contributions

When the payroll office must submit a late Roth contribution, resubmit one that had been previously submitted and rejected by the TSP, or submit retroactive Roth TSP contributions deducted from a retroactive pay action, the contribution must be submitted on the Roth Late Payment (43) Record or Roth CZTE Late Payment (44) Record with the appropriate “as of” date so

breakage can be calculated. Any associated matching contributions must be submitted on a regular Late Payment (47) Record, again with the appropriate “as of” date so breakage can be calculated.

Late Roth catch-up contributions would be submitted on the appropriate 81 or 85 Record.

(3) Removal of Erroneous Contributions (Negative Adjustments)

(a) Roth contributions that were erroneously deposited into a participant’s TSP account (e.g., the wrong amount was submitted, the participant received an overpayment, or the member was ineligible for the TSP) must be removed using the Roth Negative Adjustment (23) Record or Roth CZTE Negative Adjustment (24) Record. The same process for returning erroneously deducted member contributions to the member should be followed. Because these contributions were initially deducted on an after-tax or tax-exempt basis, there is no change in their tax reporting status when they are returned to the member.

(b) Currently, when a negative adjustment record is processed to remove member contributions, the participant is entitled to keep the positive earnings attributable to the amount removed. Participants will still keep any positive earnings attributable to contributions removed by a Roth negative adjustment record. However, the TSP will move those earnings to the participant’s tax-deferred balance at the time the Roth negative adjustment record is processed. This action will be transparent to the payroll offices.

(c) Services should not use the Roth negative adjustment/late contribution process to correct situations where contributions that should have been deposited by the service as regular contributions were submitted as Roth (and vice versa). The TSP has established redesignation records, discussed in section IV.C below, to correct the tax designation of a Roth contribution that should have been deposited as a regular contribution and vice versa.

The exception to this rule is when a service determines that a regular catch-up contribution was submitted incorrectly as a Roth CZTE catch-up contribution. This contribution cannot be redesignated as a regular tax-exempt catch-up contribution. Consequently, the service must use the negative adjustment process to remove the erroneous contribution and resubmit the funds as a regular (tax-deferred) catch-up contribution or return the funds to the member if they were deducted from tax-exempt pay.

(4) Retroactive Pay Actions

No change has been made in the way these situations are handled.

(a) Situations where breakage is not paid. Services may experience an instance where statutory pay raises are approved after the initial effective date. When the retroactive pay is paid to the affected members, the service will deduct the appropriate amount from the pay for the period covered by the retroactive salary payment.

The regular and matching contributions are reported on the TSP Current Payment (17 or 18) Record with the appropriate “as of” dates so the member contributions can be associated with the relevant elective deferral limit year and breakage can be calculated on the service contributions. Any Roth contributions are reported on the Roth Current Payment (13 or 14) Record with the appropriate “as of” date for elective deferral limit purposes. Breakage is not paid on these Roth contributions.

- (b) Situations where breakage is paid. In a back pay award scenario, the member is generally entitled to breakage on both member and matching contributions. In these situations, the regular and Roth contributions should be submitted on their respective late payment records so breakage will be calculated on the member contributions.

#### B. Recharacterizations

- (1) The recharacterization process has been expanded to include Roth contributions; however, the process itself has not been changed. Consequently, records have been established to allow for: Roth CZTE to Roth Contributions (64 Record), Roth to Roth CZTE Contributions (65 Record), Roth CZTE Catch-up to Roth Catch-up Contributions (62 Record), and Roth Catch-up to Roth CZTE Catch-up Contributions (63 Record). Note that Roth Catch-up Contributions can be recharacterized because Roth CZTE Catch-up Contributions are permitted.
- (2) The recharacterization record layouts, with header and trailer records, for payroll offices to complete and transmit to the TSP are attached. Alternatively, the payroll offices may submit the recharacterization request via the TSP Web-based data submission application. Payroll offices must also submit the associated Journal Voucher, Form TSP-U-2-R, Certification of Recharacterization of Records and Journal Voucher, with the recharacterization record(s).
- (3) As with the current recharacterization process, the service must provide the original contribution amount and the pay date of the original contribution. However, because these contributions are ultimately all tax-free to the participant, there should be no deferral limits or Form W-2 tax reporting consequences<sup>6</sup> as a result of a Roth recharacterization.

#### C. TSP Redesignation Records

- (1) The TSP has established redesignation records to correct service errors involving contributions that a participant had properly designated on his or her TSP election form as Roth or regular, but that were submitted incorrectly to the TSP as regular or Roth, respectively.

The redesignation record layouts, with header and trailer records, for payroll offices to complete and transmit to the TSP are attached. Alternatively, the payroll offices may submit the redesignation request via the TSP Web-based

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<sup>6</sup> Depending upon the determination regarding the reporting of Roth CZTE contributions on the Form W-2.

data submission application. Payroll offices must also submit the associated Journal Voucher, Form TSP-U-2-D, Certification of Redesignation of Records and Journal Voucher, with the redesignation record(s).

- (2) When a service submits the redesignation record, it must provide the original contribution amount and the pay date of the original contribution. When the redesignation record is processed, the TSP will identify the erroneous contribution in the account and will not only redesignate the tax treatment of the contribution, but also ensure that the associated earnings are treated properly. (If a regular contribution is being redesignated as a Roth contribution, then the earnings on that contribution are subject to the 5-year non-exclusion period and may ultimately be tax-free upon distribution. Alternatively, if a Roth contribution is being redesignated as a regular contribution, then the earnings must also be treated as tax-deferred.)

The redesignation records allow seamless correction of these errors. They eliminate the need to submit a negative adjustment record to remove a contribution that was incorrectly deposited as regular or Roth and its resubmission as a late contribution (except for the special situation of an erroneous Roth catch-up contribution). They also reduce the costs to the services both in terms of making up investment losses that impact the amount of the negative adjustment that can be returned to the service as well as the breakage associated with the late contribution. Finally, they ensure that the participant does not receive earnings twice on the erroneous contribution — first, as a result of the negative adjustment (because positive earnings will remain in the participant's account) and again, when the late contribution is processed.

- (3) Services are strongly encouraged to reduce the potential incidents of redesignations by using member self-service TSP enrollment methods (e.g., myPay); this should eliminate the potential for data-entry errors. In addition, payroll offices may consider using the TSP Web-based application as the means of correcting these errors until they determine whether their error volume justifies an automated submission solution using the redesignation records.

## **V. Journal Vouchers, Records, and TSP Error Codes**

- A. As indicated above, we have leveraged the existing journal vouchers, record layouts, and error codes to incorporate Roth contributions into our current submission process. The Roth recharacterization and redesignation records are the only records that are brand new.
- B. Journal Vouchers and Header and Trailer Records
  - (1) The TSP Forms TSP-U-2 and TSP-U-2-G have been updated with a field for the amounts of Roth and Roth CZTE contributions and Roth and Roth CZTE negative adjustments being submitted as applicable. In addition, the associated trailer record has been revised to include Roth contributions and Roth negative adjustments.

- (2) The TSP Form TSP-U-2-R has been updated with fields for the Roth and Roth CZTE records as has the recharacterization trailer record.
- (3) A new journal voucher, TSP-U-2-D, Certification of Redesignation of Records and Journal Voucher, along with the associated header and trailer records, has been developed for the redesignation process. These should be used if the payroll office decides to automate the process instead of using the TSP Web-based data submission application.
- (4) Copies of the new journal vouchers and header and trailer records are at Attachment 2.

#### C. Roth Records

The following is a list of the Roth records. You will note that they parallel the existing regular (tax-deferred and tax-exempt) records. Copies of the record layouts are attached to this bulletin.

Roth Current Payment (13) Record

Roth CZTE Current Payment (14) Record

Roth Late Payment (43) Record

Roth CZTE Late Payment (44) Record

Roth Negative Adjustment (23) Record

Roth CZTE Negative Adjustment (24) Record

Roth Catch-up Contribution Current Payment (83) Record

Roth CZTE Catch-up Contribution Current Payment (80) Record

Roth Catch-up Contribution Late Payment (85) Record

Roth CZTE Catch-up Contribution Late Payment (81) Record

Roth Catch-up Contribution Negative Adjustment (33) Record

Roth CZTE Catch-up Contribution Negative Adjustment (34) Record

Recharacterization (64) Record (Roth CZTE to Roth)

Recharacterization (65) Record (Roth to Roth CZTE)

Recharacterization (62) Record (Roth CZTE Catch-up to Roth Catch-up)

Recharacterization (63) Record (Roth Catch-up to Roth CZTE Catch-up)

Redesignation (94) Record – Roth to Tax-deferred

Redesignation (95) Record – Tax-deferred to Roth

Redesignation (96) Record – Roth CZTE to Tax-exempt

Redesignation (97) Record – Tax-exempt to Roth CZTE

Redesignation (98) Record – Roth Catch-up to Tax-deferred Catch-up

Redesignation (99) Record – Tax-deferred Catch-up to Roth Catch-up

#### D. TSP Error Codes and Messages

- (1) Because the processing of Roth records is the same as for regular contributions, the Roth records have been incorporated into the existing error codes and messages. This includes the new Roth CZTE catch-up recharacterization records.

- (2) New codes have been added for the redesignation processes and for the updated trailer record. We have also added new codes specific to the Roth records (e.g., if the “as of” date of the Roth record is prior to January 1, 2012).
  - (3) The Roth records have been added to the error code listing at Attachment 4; they are included under Record Type in italics. The new Roth-related codes are highlighted in yellow. A copy of the revised error codes listing (without highlights) is also available under the Payroll Office Tools in the Information for Service Representatives section on the TSP website.
- E. Miscellaneous Roth Earnings Adjustments (via the TSP Web-based data submission application)

The TSP Web-based data submission application is being updated to allow the payroll offices to submit miscellaneous Roth earnings. (Note that this function is very rarely used and is most often associated with a court-ordered settlement.) Because Roth earnings must have an attributable Roth contribution, the application will not process a miscellaneous Roth earnings adjustment unless there are Roth TSP contributions in the participant’s TSP account.

## **VI. Services’ Responsibilities to Implement Roth TSP Contributions**

Beginning the first full pay period in January 2012, or as soon as possible thereafter, services should offer their uniformed services members the opportunity to make Roth contributions. Thus, services must:

- A. Modify their electronic TSP enrollment programs or other front-end applications to add Roth contribution elections from basic, incentive, special, and bonus pay. (Like regular catch-up contributions, Roth catch-up contributions may only be made from basic pay.) Members must be able to elect one, the other, or both types of contributions. To allow the services to appropriately program their TSP election processes, advance copies of Forms TSP-U-1, Election Form and TSP-U-1-C, Catch-Up Contribution Election are at Attachment 1. We anticipate that these forms will be updated at the end of 2011 with the 2012 deferral limit information.
- B. Modify their payroll systems to allow for regular (tax-deferred and tax-exempt) and Roth (after-tax and CZTE) contributions (including Roth catch-up contributions from basic pay subject to the CZTE). The TSP will accept properly formatted Roth records identified with an “as of” or process date on or after January 1, 2012. Roth records submitted with an “as of” or process date prior to the implementation date of the Roth feature will be rejected by the TSP record keeping system.
- C. Provide information to their members regarding the availability of the Roth feature and how it can be incorporated into their retirement planning. We will provide the services with additional information and materials about the Roth feature later in 2011 as the implementation date approaches.

## **VII. Federal Retirement Thrift Investment Board (Agency) Responsibilities in Implementing Roth TSP Contributions**

The Agency will continue to provide additional guidance on the Roth feature to the services throughout the coming year. Services who wish to test their transmission of Roth records should contact their designated ATS Analyst who will coordinate with the Agency to receive and confirm the transmission of data.



PAMELA-JEANNE MORAN  
Director  
Office of Participant Services

Attachments:

### Attachment 1

Election Form (TSP-U-1)  
Catch-Up Contribution Election Form (TSP-U-1-C)

### Attachment 2

TSP Journal Voucher, Form TSP-U-2 Certification of Transfer of Funds and Journal Voucher  
TSP Journal Voucher, Form TSP-U-2-G Certification of Transfer of Funds and Journal Voucher for Contributions Requiring G Fund Breakage  
TSP Journal Voucher, Form TSP-U-2-R, Certification of Recharacterization of Records and Journal Voucher  
TSP Journal Voucher, Form TSP-U-2-D, Certification of Redesignation of Records and Journal Voucher

### Attachment 3

Roth Current Payment (13) Record  
Roth CZTE Current Payment (14) Record  
Roth Late Payment (43) Record  
Roth CZTE Late Payment (44) Record  
Roth Negative Adjustment (23) Record  
Roth CZTE Negative Adjustment (24) Record  
Roth Catch-up Contribution Current Payment (83) Record  
Roth CZTE Catch-up Contribution Current Payment (80) Record  
Roth Catch-up Contribution Late Payment (85) Record  
Roth CZTE Catch-up Contribution Late Payment (81) Record  
Roth Catch-up Contribution Negative Adjustment (33) Record  
Roth CZTE Catch-up Contribution Negative Adjustment (34) Record

Recharacterization (64) Record (Roth CZTE to Roth)  
Recharacterization (65) Record (Roth to Roth CZTE)  
Recharacterization (62) Record (Roth CZTE Catch-up to Roth Catch-up)  
Recharacterization (63) Record (Roth Catch-up to Roth CZTE Catch-up)  
Redesignation (94) Record – Roth to Tax-deferred  
Redesignation (95) Record – Tax-deferred to Roth  
Redesignation (96) Record – Roth CZTE to Tax-exempt  
Redesignation (97) Record – Tax-exempt to Roth CZTE  
Redesignation (98) Record – Roth Catch-up to Tax-deferred Catch-up  
Redesignation (99) Record – Tax-deferred Catch-up to Roth Catch-up

#### Attachment 4

TSP Error Code Listing (revised)



Attachment 1

Election Form TSP-U-1  
Catch-Up Contributions Election Form TSP-U-1-C



# THRIFT SAVINGS PLAN ELECTION FORM

# TSP-U-1

Use this form to start, stop, or change the amount of your contributions to the Thrift Savings Plan (TSP).

Before completing this form, please read the *Summary of the Thrift Savings Plan* and the instructions on the back of this form. Type or print all information. **Return the completed form to the office of your service that is responsible for enrolling members in the TSP.** That office should return a copy to you after completing Section V.

**Note:** To choose your investment funds, see the instructions in the General Information section on the back of this form.

## I. INFORMATION ABOUT YOU

1. \_\_\_\_\_  
Name (Last) (First) (Middle)

2. \_\_\_\_\_  
Mailing Address (may be APO or FPO) City State Zip Code

3. \_\_\_\_\_  
Social Security Number

4. (\_\_\_\_) \_\_\_\_\_  
Daytime Phone (Area Code and Number)

5. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date of Birth (mm/dd/yyyy)

6. \_\_\_\_\_  
Office Identification (Service and Organization)

## II. START OR CHANGE YOUR CONTRIBUTIONS

Use whole percent-ages only.

This election cancels your previous election.

To start or change the amount of your contributions, enter in Items 7–10 the percentage of your pay each pay period that you want as tax-deferred contributions. Enter in Items 11–14 the percentage of your pay each pay period that you want as Roth contributions. **Note:** You *must* elect to contribute at least 1% of basic pay to be eligible to contribute from your other types of pay (see instructions).

Tax-Deferred Contributions		Roth Contributions	
7.	____.0% Basic Pay	11.	____.0% Basic Pay
8.	____.0% Incentive Pay	12.	____.0% Incentive Pay
9.	____.0% Special Pay	13.	____.0% Special Pay
10.	____.0% Bonus Pay	14.	____.0% Bonus Pay

## III. STOP YOUR CONTRIBUTIONS

When you stop your contributions from basic pay, contributions from incentive, special, and bonus pay will also stop.

To stop all contributions to the TSP, check Item 15 or 19 (or both, as applicable). If you want to stop only your contributions from incentive pay, special pay, or bonus pay, check the appropriate box(es), and complete Section IV. Your contributions will stop no later than the first full pay period after your service receives this form. Do not complete this section if you have completed Section II.

Stop My Tax-Deferred Contributions		Stop My Roth Contributions	
15.	<input type="checkbox"/> From basic pay	19.	<input type="checkbox"/> From basic pay
16.	<input type="checkbox"/> From incentive pay	20.	<input type="checkbox"/> From incentive pay
17.	<input type="checkbox"/> From special pay	21.	<input type="checkbox"/> From special pay
18.	<input type="checkbox"/> From bonus pay	22.	<input type="checkbox"/> From bonus pay

## IV. SIGNATURE

23. \_\_\_\_\_  
Participant's Signature

24. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date Signed (mm/dd/yyyy)

## V. FOR SERVICE USE ONLY

25. \_\_\_\_\_  
Payroll Office Number

26. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Receipt Date (mm/dd/yyyy)

27. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Effective Date (mm/dd/yyyy)

28. \_\_\_\_\_  
Signature of Service Official

**PRIVACY ACT NOTICE.** We are authorized to request the information you provide on this form under 5 U.S.C. chapter 84, Federal Employees' Retirement System. Your agency or service will use this information to identify your TSP account and to start, change, or stop your TSP contributions. In addition, this information may be shared with other Federal agencies for statistical, auditing, or archiving purposes. The information may also be shared with law enforcement agencies investigating a violation of civil or criminal law, or agencies implementing a statute, rule, or order.

It may be shared with congressional offices, private sector audit firms, spouses, former spouses, and beneficiaries, and their attorneys. Relevant portions of the information may also be disclosed to appropriate parties engaged in litigation and for other routine uses as specified in the Federal Register. You are not required by law to provide this information, but if you do not provide it, your agency or service will not be able to process your request.



**ORIGINAL TO PERSONNEL FOLDER**  
Provide a copy to the member and to the Payroll/Finance Office.

Form TSP-U-1 (1/2012)  
PREVIOUS EDITIONS OBSOLETE

## INFORMATION AND INSTRUCTIONS

### GENERAL INFORMATION

**You may start, stop, or change your contributions at any time.** Your TSP election will stay in effect until you submit another election or until you separate from the uniformed services. This form only applies to regular contributions. If you are age 50 or older and want to make catch-up contributions, use Form TSP-U-1-C, Catch-Up Contribution Election.

**Basic pay** for active duty is defined in 37 U.S.C. section 204; pay for the Ready Reserve (e.g., inactive duty for training (IDT) pay) is defined in 37 U.S.C. section 206. **Incentive pay** (e.g., flight pay, submarine pay, hazardous duty pay), **special pay** (e.g., medical and dental officer pay, hardship duty pay, career sea pay), and **bonus pay** (e.g., enlistment and reenlistment bonuses), are defined in 37 U.S.C. chapter 5. (Although bonus pay is a form of special pay, it is treated separately from special pay for TSP purposes.)

**Important note for new TSP participants:** All contributions to your account will be invested in the Government Securities Investment (G) Fund until you direct the TSP to allocate your contributions differently. The TSP publication *Summary of the Thrift Savings Plan* describes all of your investment choices and discusses their risks and advantages. For more information, you can also obtain a copy of the TSP Fund Information sheets. (The most current versions of TSP forms and publications are available on the TSP website at [www.tsp.gov](http://www.tsp.gov).)

**To choose your investment fund(s),** use the TSP website ([www.tsp.gov](http://www.tsp.gov)) or the ThriftLine at 1-TSP-YOU-FRST (1-877-968-3778; outside the U.S. and Canada, call 404-233-4400). On the TSP website, you will need your TSP account number and 8-character Web password. Using the ThriftLine, you will need your TSP account number and your 4-digit ThriftLine Personal Identification Number (PIN). If you are a new participant, your TSP account number, ThriftLine PIN, and Web password will be mailed to you (separately) after your account has been established.

**If you change your address,** notify your service's personnel or benefits office that is responsible for your TSP enrollment so that your service can correct your records for your TSP account.

### SECTION I

Complete all items in this section. In Item 4, provide your daytime telephone number.

### SECTION II

*Your election will cancel and replace your previous election.*

*Do **not** complete Section III if you complete this section.*

Complete this section to start or change the amount of your contributions. You can elect to make tax-deferred and Roth contributions simultaneously. **Tax-deferred contributions** come out of your pay *before* taxes are calculated; you pay taxes on these contributions and their earnings when you withdraw them. (If the contributions were from tax-exempt pay, you will owe taxes *only* on the earnings at withdrawal.) Your election will **cancel and** replace your previous election. Do **not** complete Section III if you complete Section II. **Roth contributions** are made with after-tax or tax-exempt money, and the earnings grow in your account tax-free. You pay no taxes on your Roth balance when you withdraw it, as long as it has been 5 years since your first Roth contribution and you have reached age 59½ (or death or disability).

**Your contribution election.** You must elect a percentage of your basic pay in Items 7 and/or 11 in order to be eligible to elect to contribute from incentive, special, and bonus pay (Items 8-10 and Items 12-14). You can then contribute from 1% to 100% of these other types of pay, even if you are not currently receiving them; your election will cover future payments to which you become entitled.

**Tax-exempt contributions.** Your pay earned while serving in a combat zone is tax-exempt. If you elect to make Roth contributions from this type of basic pay (Item 11), the earnings on your contributions will be tax-free when you withdraw them. If you elect to make tax-deferred contributions from your basic pay (Item 7), your combat zone tax-exempt contributions will **not** grow tax-free, and you will have to pay taxes on the earnings when you withdraw them.

**Contribution limits.** The **total** of your tax-deferred and Roth contributions cannot exceed the Internal Revenue Code (IRC) 402(g) annual elective deferral limit (\$xx,xxx in 2012). Your tax-exempt contributions (from pay earned in a combat zone) are subject to the IRC 415(c) limit (xx,xxx in 2012). **Note:** If you elected to make Roth contributions from your tax-exempt pay, your contributions will stop when you hit the IRC annual elective deferral limit of \$xx,xxx. In this situation, if you would like your tax-exempt contributions to continue up to the 415(c) limit, you would have to submit a new Form TSP-U-1 electing tax-deferred contributions. IRC limits may be adjusted annually for inflation. Check the TSP website to make sure you have the most current limits.

### SECTION III

*Do **not** complete this section if you completed Section II.*

Complete this section to stop your contributions. If you do not make contributions from basic pay (see Items 15 and 19), your service will automatically stop your contributions from incentive pay and special pay, including bonus pay. However, you may stop contributing from incentive pay, special pay (except bonus pay), or bonus pay and still continue your contributions from basic pay. You may restart your contributions at any time.

### SECTION IV

You must complete this section.

### SECTION V

*(To be completed by service official)*

The Receipt Date (Item 26) is the date that a **properly completed** form is received by the office responsible for TSP enrollment.

The Effective Date (Item 27) should be no later than the first full pay period after receipt of a properly completed form.

You should provide the participant with a copy of this election for his or her records.



# THRIFT SAVINGS PLAN CATCH-UP CONTRIBUTION ELECTION

## TSP-U-1-C

Before completing this form, read the information on the back. Use this form to start, stop, or change your "catch-up" contribution election to your TSP account. You are eligible to make catch-up contributions **if you are age 50 or older** (or if you will become age 50 during the calendar year for which you are making this election), **and** you are already contributing a percentage which will result in reaching the Internal Revenue Code (IRC) elective deferral limit by the end of the year. Catch-up contributions will be taken from your basic pay each pay period and invested according to your most recent contribution allocation; they are in addition to your regular TSP contributions. You cannot make catch-up contributions from incentive pay, special pay, or bonus pay. **Note:** Special rules apply to tax-exempt basic pay. If you are making Roth catch-up contributions, they will continue if you begin to receive tax-exempt basic pay in a combat zone. However, if you choose to make tax-deferred catch-up contributions from taxable basic pay, your contributions will stop if you begin receiving tax-exempt basic pay.

Type or print all information. **Return the completed form to the office of your service that is responsible for enrolling members in the TSP.** Your service will return a copy to you after completing Section IV.

### I. INFORMATION ABOUT YOU

1. \_\_\_\_\_  
Name (Last) (First) (Middle)

2. \_\_\_\_\_  
Mailing Address (may be APO or FPO) City State Zip Code

3. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security Number

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

5. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date of Birth (mm/dd/yyyy)

6. \_\_\_\_\_  
Office Identification (Service and Organization)

### II. START OR CHANGE YOUR CATCH-UP CONTRIBUTIONS

7. I elect to contribute the following catch-up contributions per pay period:

\$ \_\_\_\_\_ .00 Tax-deferred } Use whole dollar amounts.  
 \$ \_\_\_\_\_ .00 Roth } Total cannot exceed \$x,xxx  
for the calendar year.

My election will continue until:

- the end of the calendar year; or
- I reach the annual limit for catch-up contributions; or
- I submit a new election to stop or change these contributions.

You must be in pay status. (See back of form.)

This election cancels your previous election.

I certify that I will make regular contributions to the TSP or an equivalent employer plan up to the maximum amount allowed by the IRS and TSP plan rules. I understand that my catch-up contributions are in addition to my regular TSP contributions.

8. \_\_\_\_\_  
Participant's Signature

9. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date Signed (mm/dd/yyyy)

### III. STOP SOME OR ALL OF YOUR CATCH-UP CONTRIBUTIONS

10. I want to stop the catch-up contributions indicated below. I understand that I must make a new election to resume these contributions.

All catch-up contributions  
 Tax-deferred catch-up contributions only  
 Roth catch-up contributions only

Do **not** complete this section if you have completed Section II.

11. \_\_\_\_\_  
Participant's Signature

12. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Date Signed (mm/dd/yyyy)

### IV. FOR SERVICE USE ONLY

13. \_\_\_\_\_  
Payroll Office Number

14. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Receipt Date (mm/dd/yyyy)

15. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Effective Date (mm/dd/yyyy)

16. \_\_\_\_\_  
Signature of Service Official

**PRIVACY ACT NOTICE.** We are authorized to request the information you provide on this form under 5 U.S.C. chapter 84, Federal Employees' Retirement System. Your agency or service will use this information to identify your TSP account and to start, change, or stop your TSP contributions. In addition, this information may be shared with other Federal agencies for statistical, auditing, or archiving purposes. The information may also be shared with law enforcement agencies investigating a violation of civil or criminal law, or agencies implementing a statute, rule, or order.

It may be shared with congressional offices, private sector audit firms, spouses, former spouses, and beneficiaries, and their attorneys. Relevant portions of the information may also be disclosed to appropriate parties engaged in litigation and for other routine uses as specified in the Federal Register. You are not required by law to provide this information, but if you do not provide it, your agency or service will not be able to process your request.

**ORIGINAL TO PERSONNEL FOLDER  
Provide a copy to the member and to the Payroll/Finance Office.**

Form TSP-U-1-C (1/2012)  
PREVIOUS EDITIONS OBSOLETE

## INFORMATION AND INSTRUCTIONS

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### GENERAL INFORMATION

Catch-up contributions are in addition to your regular TSP contributions. Therefore, if you are not already contributing the maximum amount allowed by the Internal Revenue Code (\$xx,xxx in 2012) through your regular TSP contributions or by contributing to an equivalent employer plan (e.g., a 401(k) plan), you must elect to contribute the maximum amount before you are eligible to make catch-up contributions. This catch-up election **will not** affect your regular TSP contributions.

You may start, stop, or change your catch-up contributions at any time. Your election will stay in effect subject to the conditions in Section II below. You must make a new election for each calendar year.

Your catch-up contribution election will be effective no later than the first pay period after your service receives it. Contributions will be invested according to your most recent contribution allocation. If you wish to change your contribution allocation, you may do so on the TSP website at [www.tsp.gov](http://www.tsp.gov), or the ThriftLine at 1-TSP-YOU-FRST (1-877-968-3778; outside the U.S. and Canada, call 404-233-4400).

---

### SECTION I

Complete all items in this section.

---

### SECTION II

*Your election will **cancel and replace** your previous election.*

*Do **not** complete Section III if you complete Section II.*

Your contribution election. You can elect to make tax-deferred and Roth catch-up contributions simultaneously. **Tax-deferred contributions** come out of your pay *before* taxes are calculated; you pay taxes on these contributions and their earnings when you withdraw them. (If the contributions were from tax-exempt pay, you will owe taxes only on the earnings at withdrawal.) **Roth contributions** are made with after-tax or tax-exempt basic pay, and the earnings grow in your account tax-free. You pay no taxes on your Roth balance when you withdraw it as long as 5 years have passed since your first Roth contribution and you have reached age 59½ (or death or disability).

Contribution limits. The IRC limit for catch-up contributions is \$x,xxx in 2012. The **total** of your tax-deferred and Roth catch-up contributions cannot exceed this limit. IRC limits may be adjusted annually for inflation. Check the TSP website, [www.tsp.gov](http://www.tsp.gov), to be sure that you have the most up-to-date limit amount (and the most recent version of this form).

Deductions will be made from your basic pay in the dollar amount you indicate. However:

- (1) Catch-up contributions will stop when you have reached the maximum allowable dollar amount for the calendar year.
- (2) The catch-up contribution amount you specified cannot exceed the amount of your pay after all other required deductions have been made. (Required deductions include regular TSP contributions and TSP loan payments.)
- (3) Your tax-deferred catch-up contributions will stop if you begin to receive tax-exempt basic pay in a combat zone. (Your Roth catch-up contributions will continue, however.)
- (4) Your catch-up contributions will **not** continue into the next calendar year.

You are not eligible to make catch-up contributions if you are in nonpay status or if you are ineligible to make TSP contributions because you have made a financial hardship in-service withdrawal within the last 6 months. If you have elected to make catch-up contributions and you subsequently enter a noncontribution period, deductions will stop. Contributions will **not** restart automatically. You must make a new election when your noncontribution period ends.

You may stop your catch-up contributions at any time by submitting a new Form TSP-U-1-C to your service indicating that you want your election to stop. (See Section III.)

You must sign this section or your request to start or change your catch-up contributions will be rejected.

---

### SECTION III

If you choose to stop all or just one type of your catch-up contributions, you must complete and sign this section. Your election should be effective the first pay period after your service receives it. You can restart your catch-up contributions at any time, subject to the conditions above.

---

### SECTION IV

The Receipt Date (Item 14) is the date that a **properly completed** form is received by the office processing the request. If the form has not been properly completed, it should be returned to the service member.

The Effective Date (Item 15) should be no later than the first full pay period after receipt of a properly completed form.

You should provide the participant with a copy of this completed election for his or her records.

## Attachment 2

TSP Journal Voucher, Form TSP-U-2, Certification of Transfer of Funds and Journal Voucher

TSP Journal Voucher, Form TSP-U-2-G, Certification of Transfer of Funds and Journal Voucher for Contributions Requiring G Fund Breakage

TSP Journal Voucher, Form TSP-U-2-R, Certification of Recharacterization of Records and Journal Voucher

TSP Journal Voucher, Form TSP-U-2-D, Certification of Redesignation of Records and Journal Voucher



# THRIFT SAVINGS PLAN

## CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER

# TSP-U-2

### I. IDENTIFICATION

To: TSP Agency Technical Services Fairfax Post Office ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936		1. From:		
2. Payroll Office Number	3. Journal Voucher Report Number	4. Current Pay Date (mm/dd/yyyy)	5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application	

### II. RECORDS SUBMITTED

	Regular	Roth	Total
6. Number of Employee Data Records			
7. Number of Current Payment Records			
8. Number of Current Payment Records – CZTE			
9. Number of Late Payment Records			
10. Number of Late Payment Records – CZTE			
11. Number of Negative Adjustment Records			
12. Number of Negative Adjustment Records – CZTE			
13. Total Number of Records			

### III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payments (in dollars)	Total Negative Adjustments (in dollars)
Employee Contributions – Tax-deferred	14. \$	20. \$
Employee Contributions – Tax-exempt	15. \$	21. \$
Employee Contributions – Roth	16. \$	22. \$
Employee Contributions – Roth CZTE	17. \$	23. \$
Service Matching Contributions	18. \$	24. \$
<b>Totals</b>	<b>19. \$</b>	<b>25. \$</b>
<b>Control Total</b>		<b>26. \$</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 19 is available to be credited to the TSP receipt account and, if transactions submitted exceed this amount, the excess is also available to be credited to the TSP receipt account; and (3) the amount in Block 25 may be credited to this service'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 service and by any amounts that, under applicable law or TSP procedures, may not be returned to this service; (2) if this payroll submission reports makeup or late contributions, the TSP System will calculate the associated breakage and charge this service's Treasury account the attributable expense; and (3) if this payroll submission is processed more than 30 days after the "Current Pay Date," the TSP System will calculate breakage on employee makeup contributions as of the "Current Pay Date" and charge this service's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

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

29. ( \_\_\_\_\_ ) \_\_\_\_\_ – \_\_\_\_\_  
Telephone (Area Code and Number)

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

30. ( \_\_\_\_\_ ) \_\_\_\_\_ – \_\_\_\_\_  
Telefax (Area Code and Number)

31. \_\_\_\_\_  
Date Certified



Data may be submitted electronically or via the TSP web-based data submission and reports retrieval application. Journal vouchers should be completed via the web-based application. If this is not possible, notify the ATS and fax the completed form to the number on the front of this form.

**Current payment records** (Blocks 14–18) are 13-, 14-, 17-, or 18-Records used to submit current contributions and makeup contributions and 80-, 83-, and 87-Records used to submit current and makeup catch-up contributions, except those that are attributable to a back pay award or other retroactive pay adjustment. **Late payment records** (Blocks 14–18) are 43-, 44-, 47-, and 48-Records used to submit late contributions and makeup contributions, and 81-, 85-, and 89-Records used to submit late catch-up contributions, attributable to a back pay award or other retroactive pay adjustment. **Negative adjustment records** (Blocks 20–24) are 23-, 24-, 27-, and 28-Records used to remove erroneous regular contributions previously reported and 30-, 33-, and 34-Records used to remove erroneous catch-up contributions.

## 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 001. This number will serve as a control over receipt of the reports. For example, 030001 would be the first JV report number submitted in the year 2003.

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

**Block 5, Type of Media.** Indicate whether you are submitting electronically or using the TSP web-based application.

## II. RECORDS SUBMITTED

**Block 6, Number of Employee Data Records.** Enter total number of 06-Records submitted.

**Block 7, Number of Current Payment Records (Non-CZTE).** Enter total number of 13-, 17-, 83-, and 87-Records submitted.

**Block 8, Number of Current Payment Records—CZTE Tax-exempt.** Enter total number of 14-, 18-, and 86- Records submitted.

**Block 9, Number of Late Payment Records (Non-CZTE).** Enter total number of 43-, 47-, 85-, and 89-Records submitted.

**Block 10, Number of Late Payment Records—CZTE.** Enter total number of 44-, 48-, and 81-Records submitted.

**Block 11, Number of Negative Adjustment Records (Non-CZTE).** Enter total number of 23-, 27-, 30-, and 33-Records submitted.

**Block 12, Number of Negative Adjustment Records—CZTE.** Enter total number of 24-, 28-, and 34-Records submitted.

**Block 13, Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Blocks 6, 7, 8, 9, 10, 11, and 12.

## III. RECORDS BY CONTRIBUTION SOURCE

**Block 14, Employee Contributions—Tax-deferred.** Enter total employee contributions (regular and catch-up) from 17-, 47-, 87-, and 88-Records.

**Block 15, Employee Contributions—Tax-exempt.** Enter total employee contributions from 18- and 48-Records.

**Block 16, Employee Contributions—Roth.** Enter total employee contributions from 13-, 43-, 83-, and 85-Records.

**Block 17, Employee Contributions—Roth CZTE.** Enter total employee contributions from 14-, 44-, 80-, and 81-Records.

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

**Block 19, Total Current and Late Payments Amount.** This is equal to the sum of Blocks 14, 15, 16, 17, and 18.

**Block 20, Employee Contributions—Tax-deferred.** Enter total adjustments to employee (regular and catch-up) contributions from 27- and 30-Records.

**Block 21, Employee Contributions—Tax-exempt.** Enter total adjustments to employee contributions from 28-Records.

**Block 22, Employee Contributions—Roth.** Enter total adjustments to employee contributions from 23- and 33-Records.

**Block 23, Employee Contributions—Roth CZTE.** Enter total adjustments to employee contributions from 24- and 34-Records.

**Block 24, Service Matching Contributions.** Enter total adjustments to matching contributions from 27- and 28-Records.

**Block 25, Total Negative Adjustment Amounts.** Enter total adjustments to employee (regular and catch-up) and service contributions. This is equal to the sum of Blocks 20, 21, 22, 23, and 24.

**Block 26, Control Total.** Subtract Block 25 from Block 19 and enter amount here. (This figure is used only for verification of data entry.)

## IV. CERTIFICATION

**Block 27, Typed or Printed 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 28, Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 27.

**Block 29, Telephone Number.** Enter commercial telephone number of certifying officer, including area code.

**Block 30, Telefax Number.** Enter commercial telefax number of certifying officer, including area code.

**Block 31, Date Certified.** Enter date the document is signed.





# THRIFT SAVINGS PLAN

## CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER FOR CONTRIBUTIONS REQUIRING G FUND BREAKAGE

# TSP-U-2-G

### I. IDENTIFICATION

To: TSP Agency Technical Services Fairfax Post Office ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936	<b>1. From:</b>
<b>2. Payroll Office Number</b>	<b>3. Journal Voucher Report Number</b>  <b>G</b>
	<b>4. Current Pay Date</b> (mm/dd/yyyy)
	<b>5. Type of Media</b> <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application

### II. RECORDS SUBMITTED

	Regular	Roth	Total
<b>6.</b> Number of Employee Data Records			
<b>7.</b> Number of Current Payment Records			
<b>8.</b> Number of Current Payment Records – CZTE			
<b>9.</b> Number of Late Payment Records			
<b>10.</b> Number of Late Payment Records – CZTE			
<b>11.</b> Number of Negative Adjustment Records			
<b>12.</b> Number of Negative Adjustment Records – CZTE			
<b>13.</b> Total Number of Records			

### III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payments (in dollars)	Total Negative Adjustments (in dollars)
Employee Contributions – Tax-deferred	<b>14.</b> \$	<b>20.</b> \$
Employee Contributions – Tax-exempt	<b>15.</b> \$	<b>21.</b> \$
Employee Contributions – Roth	<b>16.</b> \$	<b>22.</b> \$
Employee Contributions – Roth CZTE	<b>17.</b> \$	<b>23.</b> \$
Service Matching Contributions	<b>18.</b> \$	<b>24.</b> \$
<b>Totals</b>	<b>19.</b> \$	<b>25.</b> \$
<b>Control Total</b>		<b>26.</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 19 is available to be credited to the TSP receipt account and, if transactions submitted exceed this amount, the excess is also available to be credited to the TSP receipt account; and (3) the amount in Block 25 may be credited to this service'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 service and by any amounts that, under applicable law or TSP procedures, may not be returned to this service; (2) if this payroll submission reports makeup or late contributions, the TSP System will calculate the associated breakage and charge this service's Treasury account the attributable expense; and (3) if this payroll submission is processed more than 30 days after the "Current Pay Date," the TSP System will calculate breakage on employee makeup contributions as of the "Current Pay Date" and charge this service's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

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

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

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

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

**31.** \_\_\_\_\_  
 Date Certified



Use this form **only** to submit late payment records (regular or catch-up) that report makeup contributions resulting from a back pay award or other retroactive pay adjustment for which breakage must be calculated using **the Government Securities Investment (G) Fund share prices**.

**Current payment records** are used to submit current contributions and certain make-up contributions: 17-Record, tax-deferred; 18-Record, tax-exempt; 13-Record, Roth; 14-Record, Roth CZTE; 87-Record, Catch-up, tax-deferred; 80-Record, Roth CZTE Catch-up; and 83-Record, Roth Catch-up. **Late payment records** are used to submit late contributions: 47-Record, tax-deferred; 48-Record, tax-exempt; 43-Record, Roth; 44-Record, Roth CZTE; 89-Record, Catch-up, tax-deferred; 81-Record, Roth Catch-up; and 85-Record, Roth Catch-up CZTE. **Negative adjustment records** are used to remove erroneous contributions previously reported: 27-Record, tax-deferred; 28-Record, tax-exempt; 23-Record, Roth; 24-Record, Roth CZTE; 30-Record, Catch-up; 33-Record, Roth Catch-up; and 34-Record, Roth CZTE Catch-up.

## 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 position is "G". The next two positions represent the calendar year of the reporting pay period. The last three positions

represent a sequential number beginning with 001. This number will serve as a control over receipt of the reports. For example, G03001 would be the first JV report number submitted in the year 2003.

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

**Block 5, Type of Media.** Indicate whether you are submitting electronically or using the TSP web-based application.

## II. RECORDS SUBMITTED

**Block 6, Number of Employee Data Records.** Enter total number of 06-Records submitted.

**Block 7, Number of Current Payment Records (Non-CZTE).** Enter total number of 13- and 83-Records submitted.

**Block 8, Number of Current Payment Records—CZTE Tax-exempt.** Enter total number of 14-, 18-, and 80-Records submitted.

**Block 9, Number of Late Payment Records (Non-CZTE).** Enter total number of 43-, 47-, 85-, and 89-Records submitted

**Block 10, Number of Late Payment Records—CZTE.** Enter total number of 44-, 48-, and 81-Records submitted.

**Block 11, Number of Negative Adjustment Records (Non-CZTE).** Enter total number of 27-, 30-, and 33-Records submitted.

**Block 12, Number of Negative Adjustment Records—CZTE.** Enter total number of 24-, 28-, and 34-Records submitted.

**Block 13, Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Blocks 6, 7, 8, 9, 10, 11, and 12.

## III. RECORDS BY CONTRIBUTION SOURCE

**Block 14, Employee Contributions—Tax-deferred.** Enter total employee contributions (regular and catch-up) from 17-, 47-, 87-, and 88-Records.

**Block 15, Employee Contributions—Tax-exempt.** Enter total employee contributions from 18- and 48-Records.

**Block 16, Employee Contributions—Roth.** Enter total employee contributions from 13-, 43-, 83-, and 85-Records.

**Block 17, Employee Contributions—Roth CZTE.** Enter total employee contributions from 14-, 44-, 80-, and 81-Records.

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

**Block 19, Total Current and Late Payments Amount.** This is equal to the sum of Blocks 14, 15, 16, 17, and 18.

**Block 20, Employee Contributions—Tax-deferred.** Enter total adjustments to employee (regular and catch-up) contributions from 27- and 30-Records. **Block 21, Employee Contributions—Tax-exempt.** Enter total adjustments to employee contributions from 28-Records.

**Block 22, Employee Contributions—Roth.** Enter total adjustments to employee contributions from 23- and 33-Records.

**Block 23, Employee Contributions—Roth CZTE.** Enter total adjustments to employee contributions from 24- and 34-Records.

**Block 24, Service Matching Contributions.** Enter total adjustments to matching contributions from 27- and 28-Records.

**Block 25, Total Negative Adjustment Amounts.** Enter total adjustments to employee (regular and catch-up) and service contributions. This is equal to the sum of Blocks 20, 21, 22, 23, and 24.

**Block 26, Control Total.** Subtract Block 25 from Block 19 and enter amount here. (This figure is used only for verification of data entry.)

## IV. CERTIFICATION

**Block 27, Typed or Printed 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 28, Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 27.

**Block 29, Telephone Number.** Enter commercial telephone number of certifying officer, including area code.

**Block 30, Telefax Number.** Enter commercial telefax number of certifying officer, including area code.

**Block 31, Date Certified.** Enter date the document is signed.



# THRIFT SAVINGS PLAN

## CERTIFICATION OF RECHARACTERIZATION OF RECORDS AND JOURNAL VOUCHER

**TSP-U-2-R**

### I. IDENTIFICATION

To: TSP Agency Technical Services ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936		<b>1. From:</b>	
<b>2. Payroll Office Number</b>	<b>3. Journal Voucher Report Number</b>  ___ R ___ yy       xxx	<b>4. Submission Date</b> (mm/dd/yyyy)	<b>5. Type of Media</b> <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application

### II. RECORDS SUBMITTED

<b>6.</b> Number of Tax-exempt to Tax-deferred 67-Records	
<b>7.</b> Number of Tax-deferred to Tax-exempt 68-Records	
<b>8.</b> Number of Roth CZTE to Roth 64-Records	
<b>9.</b> Number of Roth to Roth CZTE 65-Records	
<b>10.</b> Number of Roth CZTE Catch-up to Roth Catch-up 62-Records	
<b>11.</b> Number of Roth Catch-up to Roth CZTE Catch-up 63-Records	
<b>12. Total Number of Records</b>	

### III. RECHARACTERIZATION AMOUNTS BY RECORD TYPE

<b>13.</b> Total Amount to Be Recharacterized to Tax-deferred (67-Records)	\$
<b>14.</b> Total Amount to Be Recharacterized to Tax-exempt (68-Records)	\$
<b>15.</b> Total Amount to Be Recharacterized to Roth (64-Records)	\$
<b>16.</b> Total Amount to Be Recharacterized to Roth CZTE (65-Records)	\$
<b>17.</b> Total Amount to Be Recharacterized to Roth Catch-up (62-Records)	\$
<b>18.</b> Total Amount to Be Recharacterized to Roth CZTE Catch-up (63-Records)	\$
<b>19. Control Total</b>	\$

### 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.

<b>20.</b> _____ Typed or Printed Name of Authorized Administrative or Certifying Officer	<b>22.</b> ( _____ ) _____ - _____ Telephone (Area Code and Number)
<b>21.</b> _____ Signature of Authorized Administrative or Certifying Officer	<b>23.</b> ( _____ ) _____ - _____ Telefax (Area Code and Number)
	<b>24.</b> _____ Date Certified



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## INSTRUCTIONS

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Use this form to request the tax recharacterization of employee contributions previously submitted. Do NOT use this form to redesignate regular employee contributions (tax-deferred or tax-exempt) to Roth contributions or vice versa. Use Form TSP-U-2-D for that purpose.

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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. **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 using the TSP Web-based application.
- 

### RECORDS SUBMITTED

6. **Number of Tax-exempt to Tax-deferred 67-Records.** Enter the total number of 67-Records submitted.
  7. **Number of Tax-deferred to Tax-exempt 68-Records.** Enter the total number of 68-Records submitted.
  8. **Number of Roth CZTE to Roth 64-Records.** Enter the total number of 64-Records submitted.
  9. **Number of Roth to Roth CZTE 65-Records.** Enter the total number of 65-Records submitted.
  10. **Number of Roth CZTE Catch-up to Roth Catch-up 62-Records.** Enter the total number of 62-Records submitted.
  11. **Number of Roth Catch-up to Roth CZTE Catch-up 63-Records.** Enter the total number of 63-Records submitted.
  12. **Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Items 6 through 11 and equals the total number of records reported on the trailer record if electronic transmission of data is used.
- 

### RECHARACTERIZATION AMOUNTS BY RECORD TYPE

13. **Total Amount to Be Recharacterized to Tax-deferred (67-Records).** Enter the total employee contributions submitted by 67-Records.
  14. **Total Amount to Be Recharacterized to Tax-exempt (68-Records).** Enter the total employee contributions submitted by 68-Records.
  15. **Total Amount to Be Recharacterized to Roth (64-Records).** Enter the total employee contributions submitted by 64-Records.
  16. **Total Amount to Be Recharacterized to Roth CZTE (65-Records).** Enter the total employee contributions submitted by 65-Records.
  17. **Total Amount to Be Recharacterized to Roth Catch-up (62-Records).** Enter the total employee contributions submitted by 62-Records.
  18. **Total Amount to Be Recharacterized to Roth CZTE Catch-up (63-Records).** Enter the total employee contributions submitted by 63-Records.
  19. **Control Total.** Enter the total contributions. This is equal to the sum of lines 13 through 18.
- 

### CERTIFICATION

20. **Typed or Printed 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.
21. **Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Item 20.
22. **Telephone Number.** Enter the telephone number of the certifying officer, including area code.
23. **Telefax Number.** Enter telefax number of the certifying officer, including area code.
24. **Date Certified.** Enter date the document is signed.



# THRIFT SAVINGS PLAN

## CERTIFICATION OF REDESIGNATION OF RECORDS AND JOURNAL VOUCHER

**TSP-U-2-D**

### I. IDENTIFICATION

To: TSP Agency Technical Services ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936		<b>1. From:</b>	
<b>2. Payroll Office Number</b>	<b>3. Journal Voucher Report Number</b> — yy — <b>D</b> — xxx —	<b>4. Submission Date</b> (mm/dd/yyyy)	<b>5. Type of Media</b> <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application

### II. RECORDS SUBMITTED

<b>6. Number of Roth to Tax-deferred 94-Records</b>	
<b>7. Number of Tax-deferred to Roth 95-Records</b>	
<b>8. Number of Roth CZTE to Tax-exempt 96-Records</b>	
<b>9. Number of Tax-exempt to Roth CZTE 97-Records</b>	
<b>10. Number of Roth Catch-up to Tax-deferred Catch-up 98-Records</b>	
<b>11. Number of Tax-deferred Catch-up to Roth Catch-up 99-Records</b>	
<b>12. Total Number of Records</b>	

### III. REDESIGNATION AMOUNTS BY RECORD TYPE

<b>13. Total Amount to be redesignated as Tax-deferred (94-Records)</b>	\$
<b>14. Total Amount to be redesignated as Roth (95-Records)</b>	\$
<b>15. Total Amount to be redesignated as Tax-exempt (96-Records)</b>	\$
<b>16. Total Amount to be redesignated as Roth CZTE (97-Records)</b>	\$
<b>17. Total Amount to be redesignated as Tax-deferred Catch-up (98-Records)</b>	\$
<b>18. Total Amount to be redesignated as Roth Catch-up (99-Records)</b>	\$
<b>19. Control Total</b>	\$

### 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.

<b>20.</b> _____ Typed or Printed Name of Authorized Administrative or Certifying Officer	<b>22.</b> ( _____ ) _____ — Telephone (Area Code and Number)
<b>21.</b> _____ Signature of Authorized Administrative or Certifying Officer	<b>23.</b> ( _____ ) _____ — Telefax (Area Code and Number)
	<b>24.</b> _____ Date Certified



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## INSTRUCTIONS

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Use this form to request the redesignation of employee contributions from Roth contributions to regular contributions or vice versa. The record used will depend upon the tax category of the original contribution (tax-deferred, tax-exempt, Roth, or Roth CZTE). Tax-exempt and Roth CZTE contributions are deductions made from pay subject to the combat zone tax exclusion (CZTE). Note that Roth CZTE catch-up contributions cannot be redesignated as tax-exempt catch-up contributions because tax-exempt catch-up contributions are not permitted by law.

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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. **Journal Voucher Report Number.** Enter 6-position report number in YYDXXX format. The first two positions represent the last 2-digits of the calendar year. The third position is "D." 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, 02D001 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 submitting electronically or using the TSP Web-based application.
- 

### RECORDS SUBMITTED

6. **Number of Roth to Tax-deferred 94-Records.** Enter the total number of 94-Records submitted.
  7. **Number of Tax-deferred to Roth 95-Records.** Enter the total number of 95-Records submitted.
  8. **Number of Roth CZTE to Tax-exempt 96-Records.** Enter the total number of 96-Records submitted.
  9. **Number of Tax-exempt to Roth CZTE 97-Records.** Enter the total number of 97-Records submitted.
  10. **Number of Roth Catch-up to Tax-deferred Catch-up 98-Records.** Enter the total number of 98-Records submitted.
  11. **Number of Tax-deferred Catch-up to Roth Catch-up 99-Records.** Enter the total number of 99-Records submitted.
  12. **Total Number of Records.** Enter the total number of records being submitted. This is equal to the sum of Blocks 6-11 and equal to the number of records reported on the trailer record if submitting electronically.
- 

### REDESIGNATION AMOUNTS BY RECORD TYPE

13. **Total Amount to be redesignated as Tax-deferred (94-Records).** Enter the dollar amounts of the contributions being redesignated by 94-Records.
  14. **Total Amount to be redesignated as Roth (95-Records).** Enter the dollar amounts of the contributions being redesignated by 95-Records.
  15. **Total Amount to be redesignated as Tax-exempt (96-Records).** Enter the dollar amounts of the contributions being redesignated by 96-Records.
  16. **Total Amount to be redesignated as Roth CZTE (97-Records).** Enter the dollar amounts of the contributions being redesignated by 97-Records.
  17. **Total Amount to be redesignated as Tax-deferred Catch-up (98-Records).** Enter the dollar amounts of the contributions being redesignated by 98-Records.
  18. **Total Amount to be redesignated as Roth Catch-up (99-Records).** Enter the dollar amounts of the contributions being redesignated by 99-Records.
  19. **Control Total.** Enter the total dollar amount of the contributions being redesignated. This is equal to the sum of Blocks 13-18.
- 

### CERTIFICATION

20. **Typed or Printed 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.
21. **Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 20.
22. **Telephone Number.** Enter the telephone number of the certifying officer, including area code.
23. **Telefax Number.** Enter telefax number of the certifying officer, including area code.
24. **Date Certified.** Enter date the document is signed.

### Attachment 3

Roth Current Payment (13) Record  
Roth CZTE Current Payment (14) Record  
Roth Late Payment (43) Record  
Roth CZTE Late Payment (44) Record  
Roth Negative Adjustment (23) Record  
Roth CZTE Negative Adjustment (24) Record  
Roth Catch-up Contribution Current Payment (83) Record  
Roth CZTE Catch-up Contribution Current Payment (80) Record  
Roth Catch-up Contribution Late Payment (85) Record  
Roth CZTE Catch-up Contribution Late Payment (81) Record  
Roth Catch-up Contribution Negative Adjustment (33) Record  
Roth CZTE Catch-up Contribution Negative Adjustment (34) Record

Recharacterization (64) Record (Roth CZTE to Roth)  
Recharacterization (65) Record (Roth to Roth CZTE)  
Recharacterization (62) Record (Roth CZTE Catch-up to Roth Catch-up)  
Recharacterization (63) Record (Roth Catch-up to Roth CZTE Catch-up)  
Redesignation (94) Record – Roth to Tax-deferred  
Redesignation (95) Record – Tax-deferred to Roth  
Redesignation (96) Record – Roth CZTE to Tax-exempt  
Redesignation (97) Record – Tax-exempt to Roth CZTE  
Redesignation (98) Record – Roth Catch-up to Tax-deferred Catch-up  
Redesignation (99) Record – Tax-deferred Catch-up to Roth Catch-up

**Roth Current Payment Record - 13**

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 Roth Current Payment Record	D A T A	SSN	Date Of Birth			As Of Date *			Record Type "13"
			Year	Month	Day	Year	Month	Day	
RECORD NUMBER "13"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	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.



**Roth CZTE Current Contributions Payment Record - 14**

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)
			Date Of Birth			As Of Date *			
TSP Roth (CZTE) Current Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "14"
RECORD NUMBER "14"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	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.

### Roth Late Payment Record - 43

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 Roth Late Payment Record	D A T A	SSN	Date Of Birth			As Of Date *			Record Type "43"	
			Year	Month	Day	Year	Month	Day		
RECORD NUMBER "43"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

### Roth CZTE Late Payment Record - 44

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)
			Date Of Birth			As Of Date *			
TSP Roth Late Payment Record (CZTE)	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "44"
RECORD NUMBER "44"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

### Roth Negative Adjustment Record - 23

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)
		Date Of Birth				Attributable Pay Date			
TSP Roth Negative Adjustment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "23"
RECORD NUMBER "23"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution Adjustment*	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

**Roth CZTE Negative Adjustment Record - 24**

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)
			Date Of Birth			Attributable Pay Date			
TSP Roth (CZTE) Negative Adjustment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "24"
RECORD NUMBER "24"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution Adjustment	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

### Roth Catch-up Contribution Current Payment Record - 83

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)
			Date Of Birth			As Of Date *			
TSP Roth Catch-up Current Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "83"
RECORD NUMBER "83"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Roth CZTE Catch-up Contribution Current Payment Record - 80**

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)
			Date Of Birth				As Of Date *		
TSP Roth CZTE Catch-up Current Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "80"
RECORD NUMBER "80"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

### Roth Catch-up Contribution Late Payment Record - 85

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)
			Date Of Birth			As Of Date *			
TSP Roth Catch-up Late Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "85"
RECORD NUMBER "85"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	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)
				Current Pay Date				
FORM TSP-U-2 Header Record	D A T A	DHD6	Journal Voucher Number	Year	Month	Day	Payroll Office Number	Payroll Office Contact Name
	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	14					
57-59	60-62	63-66	67-80					

## 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)	S9(12)V(02)	X(14)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)
FORM TSP-U-2 Trailer Record	D A T A	TRLR	Employee Contributions Total	Employee Roth Contributions Total	FILLER	Agency Matching Contributions Total	Employee Contributions Adjustment Total	Employee Roth Contributions Adjustments Total
	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	S9(08)	S9(08)	X(33)
FILLER	Agency Matching Contributions Adjustment Total	Total Number of Employee Data Records	Total Number of Payment Records	Total Number of Adjustment Records	Fiduciary Insurance	Total Number of Roth Payment Records	Total Number of Roth Adjustment Records	FILLER
14	14	8	8	8	11	8	8	33
89-102	103-116	117-124	125-132	133-140	141-151	152-159	160-167	168-200

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, 48, 87, and 89 records.

The "Total Number of Roth Payment Records" is the total of the 13, 14, 43, 44, 80, 81, 83 and 85 records

The "Total Number of Adjustment Records" is the total of the 27, 28, and 30 records.

The "Total Number of Roth Adjustment Record" is the total of the 23, 24, 33 and 34 records.

**Roth CZTE Catch-up Contribution Late Payment Record - 81**

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)
			Date Of Birth			As Of Date *			
TSP Roth CZTE Catch-up Late Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "81"
RECORD NUMBER "81"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Roth Catch-up Contribution Negative Adjustment Record - 33**

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 Roth Catch-up Negative Adjustment Record  RECORD NUMBER "33"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type  "33"
			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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution Adjustment *	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

**Roth CZTE Catch-up Contribution Negative Adjustment Record- 34**

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 Roth CZTE Catch-up Negative Adjustment Record  RECORD NUMBER "34"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "34"	
			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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution Adjustment *	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Service Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

**Recharacterization Record (Roth CZTE Employee to Roth) - 64**

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 - (Roth CZTE Employee to Roth)		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "64"
RECORD NUMBER "64"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Recharacterization Record (Roth to Roth CZTE) - 65**

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 - (Roth to Roth CZTE)		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "65"
RECORD NUMBER "65"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	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	14
57-59	60-62	63-66	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)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)
FORM TSP-U-2-R Trailer Record	D A T A	TRLR	67-Record Amount Total	64-Record Amount Total	65-Record Amount Total	68-Record Amount Total	62-Record Amount Total	63-Record Amount Total
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(08)	S9(08)	S9(08)	S9(08)	S9(08)	S9(08)	X(64)
Total Number of 67 Records	Total Number of 68 Records	Total Number of 64 Records	Total Number of 65 Records	Total Number of 62 Records	Total Number of 63 Records	FILLER
8	8	8	8	8	8	64
89-96	97-104	105-112	113-120	121-128	129-136	137-200

**Recharacterization Record (Roth CZTE Catch-up to Roth Catch-Up) - 62**

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 - (Roth CZTE Catch-up to Roth Catch-up)		Date Of Birth				Attributable Pay Date			Record Type
	D A T A	SSN	Year	Month	Day	Year	Month	Day	"62"
RECORD NUMBER "62"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Recharacterization Record (Roth Catch-up to Roth CZTE Catch-up) - 63**

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 - Roth Catch-up to Roth CZTE Catch- up		Date Of Birth				Attributable Pay Date			Record Type
	D A T A	SSN	Year	Month	Day	Year	Month	Day	"63"
RECORD NUMBER "63"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Roth to Tax-deferred) - 94**

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 Redesignation - Roth to Tax- deferred			Date Of Birth			Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "94"
RECORD NUMBER "94"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

### Redesignation Record (Tax-deferred to Roth) - 95

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 Redesignation - Tax-deferred to Roth		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "95"
RECORD NUMBER "95"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)	
FILLER	Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER	
17	7	41	7	17	7	2	2	23	
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150	

**Redesignation Record (Roth CZTE to Tax-exempt) - 96**

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 Redesignation - Roth CZTE to Tax-exempt		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "96"
RECORD NUMBER "96"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Tax-exempt to Roth CZTE) - 97**

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 Redesignation - Tax-exempt to Roth CZTE		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "97"
RECORD NUMBER "97"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Roth Catch-up to Tax-deferred Catch-up) - 98**

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 Redesignation - Roth Catch-up to Tax-deferred Catch-up		Date Of Birth				Attributable Pay Date			Record Type
	D A T A	SSN	Year	Month	Day	Year	Month	Day	"98"
RECORD NUMBER "98"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150



**Redesignation Record (Tax-deferred Catch-up to Roth Catch-up) - 99**

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 Redesignation - Tax-deferred Catch-up to Roth Catch-up		Date Of Birth				Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "99"
RECORD NUMBER "99"	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)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Catch-up Contribution			FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7			41	7	17	7	2	2	23
28-44	45-51			52-92	93-99	100-116	117-123	124-125	126-127	128-150

### Header Record (Redesignation)

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)
				Current Pay Date				
FORM TSP-U-2-D Header Record	D A T A	RHDR	Journal Voucher Number	Year	Month	Day	Payroll Office Number	Payroll Office Contact Name
	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	67-80

**Trailer Record (Redesignation)**

APPLICATION		FILE ORGANIZATION			RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			200			
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)
FORM TSP-U-2-D Trailer Record	D A T A	TRLR	94-Record Amount Total	95-Record Amount Total	96-Record Amount Total	97-Record Amount Total	98-Record Amount Total	99-Record Amount Total
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(08)	S9(08)	S9(08)	S9(08)	S9(08)	S9(08)	X(64)
Total Number of 94 Records	Total Number of 95 Records	Total Number of 96 Records	Total Number of 97 Records	Total Number of 98 Records	Total Number of 99 Records	FILLER
8	8	8	8	8	8	64
89-96	97-104	105-112	113-120	121-128	129-136	137-200

Attachment 4

TSP Error Code Listing (revised)

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

The following list includes the error codes and messages associated with the Thrift Savings Plan processing reports provided to civilian and uniformed services payroll offices. Please refer to the legend at the end of this document for additional information and a complete list of the various types of TSP records and journal vouchers. Details about the TSP records, journal vouchers, and reports are available under the Information for TSP Agency/Service Representatives at the TSP website, [www.tsp.gov](http://www.tsp.gov).

Error Code	Record Type	Message	Notes
P9J ***	16, 46	<p>Employee contribution will cause IRS elective deferral limit to be exceeded. Agency Automatic (1%) Contributions on record have been processed, however Agency Matching Contributions have been rejected.</p> <p>The following variable message will be displayed on the error report for the payroll office to use to resubmit the record:</p> <p>Additional employee contributions allowed for year: \$99,999.99.</p> <p>[Condition: record contains Agency Automatic (1%) Contributions.]</p>	<p>Civilian Only FERS Employees Only</p> <p>Stop Contributions</p>
PC3	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	<p>Amount submitted will cause the participant to exceed the annual limit for catch-up contributions. Contributions in excess of the limit have been rejected.</p>	<p>Catch-Up Only</p> <p>Stop Contributions</p>
PN1	16, 17, 18, 46, 47, 48	<p>Employee and/or Agency Matching Contributions submitted for pay date falling within participant's non-contribution period (which resulted from a financial hardship in-service withdrawal). Agency Automatic (1%) Contributions on record have been processed.</p> <p>[Condition: record contains Agency Automatic (1%) Contributions.]</p>	<p>Stop Contributions</p>
PN2 ***	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	<p>Present value of the negative adjustment for at least one of the sources of contributions exceeds the amount currently in that source of contributions attributable to the process date. Requested adjustment for other source(s) has been processed.</p> <p>A variable message will show the source and amount of the rejected adjustment: EC = ; AA =; AM = . Reports 31504 and 31503 show the source and amount of the processed adjustment.</p>	<p>Not Enough \$ to Process Negative Adjustments</p>

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
PXS	06	Participant is separated and has submitted change(s) to personal information. Payroll office cannot make changes to the participant's name, Social Security number, date of birth, or address.  [Other changes have been made as requested.]	Employee Must Update Information Directly with the TSP
PXZ	All Detail Records	Part of the transaction has been rejected. Contact Agency Technical Services for assistance.	System Issues
R09	All Detail Records	SSN is missing or invalid.	
R11	06	Date of birth (DOB) is not equal to DOB on data base and previous/erroneous DOB is blank.	
R13	06	Previous/erroneous SSN does not match a value on data base. SSN change not made.	Need Previous SSN for Employee
R14	06	Previous/erroneous SSN exists but DOB does not match DOB on data base. SSN change not made.	
R16	06	DOB is missing or invalid.  [Invalid calendar date.]	
R17	All Detail Records	"As of" date or current pay date is invalid.  [A date that is not a calendar date, or if the date is post-conversion, it is a date that is not a business day, or is a date later than the current pay date on the Header record.]	
R18	06	Last name of participant is missing.	
R26	06	Department and/or agency code is missing or invalid.  [Department and/or agency codes must be data reported to TSP by agency notification. Check data or contact Agency Technical Services to establish new code(s).]	Coordinate with ATS as Necessary
R30	06	TSP-SCD for FERS participant is missing or invalid and there is no TSP-SCD on data base.  [A date that is not valid calendar date or a date that is later than the current (process) date. If calendar date is valid but it is earlier than 1/1/84, error code is W9Z.]	Civilian Only
R34	06	Employment code is invalid.  [Employment code must equal T, S, D or B.]	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
R36	06	Employment code date is missing or invalid. Failure to submit a new 06-Record with valid date may delay processing of a withdrawal.  [Condition: EC on record equals T, S, D or B.  "Invalid" is a date that is not a calendar date or a date that is later than the posting date or, for a FERS participant, a date that is earlier than the TSP-SCD. In addition, for 06-civ, "invalid" is a date that is earlier than 1/1/87, and for 06-us, a date that is earlier than 1/1/02.]	
R37	06	Previous/erroneous date of birth (DOB) does not match DOB in data base for SSN.	Need Previous DOB for Employee, Verify DOB
R38	06	Previous/erroneous date of birth (DOB) matches DOB in data base, but DOB on record is invalid.  [Date that is not a calendar date or date that is later than the posting date.]	
R39	All Detail Records	Duplicate record in this payroll submission.	
R40	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Attributable pay date later than current processing date.	
R41	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	No matching payment record found for negative adjustment record.	
R42	26, 27, 28, 29, 30	Attributable pay date prior to January 1, 2000. For uniformed services, date is January 1, 2002.	
R43	All Detail Records	Data in numeric field is not numeric.	
R44	All Payment Records	Attributable pay date is blank or invalid.	
R46	06	SSN merge/change pending. Employee data record must be resubmitted.	Timing Issue, Resubmit
R47	06	EDR change pending. SSN merge/change must be resubmitted.	Timing Issue, Resubmit

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
R48	All Detail Records, except 06-Record	Employee data record has not been submitted to establish account for SSN on record.	Personnel Office has to put the Employee in the System
R49	06	First Conversion EDR (FERS only) cannot be used to establish new account. Submit a separate EDR to establish account first, then submit first conversion data.	Civilian Only FERCCA
R88	All Detail Records	Record contains negative contribution or loan payment amount.	No Negative (-) Signs Allowed
R97 ***	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Net contribution remaining for attributable pay date (APD) is less than amount of requested adjustment.  The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the negative adjustment record:  Remaining contribution for APD: EC = \$99,999.99; AA = \$99,999.99; AM = \$99,999.99	Payment has Already been Adjusted and There is not Enough \$ to do Another Adjustment
R9H	06, 16, 26, 46	"As of" date or attributable pay date reported is 12/31/86. Record must be resubmitted on separate JV reporting a current pay date of 12/31/86.  [Condition: record is submitted with a JV containing current pay date other than 12/31/86]	Has to Be on a Separate JV Submitted via TSP Web Submission Process  FERCCA - Dealing with 1 <sup>st</sup> Conversion
R9J ***	16, 17, 46, 47,  12, 13, 14, 42, 43, 44	Employee contribution will cause IRS elective deferral limit to be exceeded.  The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record:  Additional employee contributions allowed for year: \$99,999.99.  [Condition for 16 and 46 record - record contains no Agency Automatic (1%) Contributions.]	
R9L	46, 47, 48, 88, 89,  42, 43, 44, 81, 84, 85	"As of" date is missing.	



**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RA1	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Negative adjustments with positive values are invalid.	No Positive (+) Signs Allowed
RA2	16, 46, 86, 88,  12, 42, 82, 84	Retirement code is FICA only. Participant cannot make or receive contributions.	Not Eligible for TSP; Check to Ensure Employee is FICA
RC1	86, 87, 88, 89	"As of" date is earlier than 08/01/2003. Catch-up contributions started August 2003.	For Catch-Up Contributions
RC2	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	DOB in system indicates participant is not eligible to make catch-up contributions.	For Catch-Up Contributions Cannot be Younger than 50 Years Old
RC3	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	The participant has already contributed up to the annual limit for catch-up contributions. The entire amount has been rejected.	
RC4	All Roth Detail Records	"As of" date or APD is earlier than xx/xx/2012. Roth contributions started xx/xx/2012.	
RD1	90, 91, 92, 93, 94, 95, 96, 97, 98, 99	No matching payment record found for redesignation record.	
RD2	90, 94	Roth contribution for APD is less than amount to be redesignated as tax-deferred contribution.	
RD3	91, 95	Tax-deferred contribution for APD is less than amount to be redesignated as Roth contribution.	
RD4	92, 98	Roth catch-up contribution for APD is less than amount to be redesignated as tax-deferred catch-up contribution.	
RD5	93, 99	Catch-up contribution for APD is less than amount to be redesignated as Roth catch-up contribution.	
RD6	96	Roth CZTE contribution for APD is less than amount to be redesignated as tax-exempt contribution.	
RD7	97	Tax-exempt contributions remaining are less than the tax-exempt amount to be redesignated.	
RL1	L6	There is no outstanding loan for Social Security number provided.	
RL2	L6	Loan number provided does not match loan number for Social Security number.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
RL4	L6	Loan number missing or invalid but Social Security number has outstanding loan.	
RM1	06	Status code and/or status code date is missing or invalid.	
RM2	06	Personnel office identifier (POI) is missing	Uniformed Services only
RM3	06	Retirement code is missing or invalid.	
RM5	17, 18, 27, 28, 47, 48,  13, 14, 23, 24, 43, 44	Agency contributions are invalid	Uniformed Services No Agency Automatic (1%)
RM9	17, 18, 47, 48	As of date is earlier than 1/1/02.	Uniformed Services Only
RMC	06	Personnel office identifier (POI) is missing or invalid.  [Department and/or agency POI must be data reported to TSP by agency notification. Check POI or contact Agency Technical Services (ATS) to establish new POI.]	Civilian Only
RN0	06, 16, 26, 46	Current pay date on Header record is 12/31/86, but "As of" date or attributable pay date on Detail Records does not equal 12/31/86.	Civilian Only If First Conversion Deposit (FERCCA only), Use TSP Web Submission Process
RN2	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Present value of the adjustment exceeds the amount currently in that source of contributions.  [Market declines could impact participant account and contributions.]	Hold Until Value of Contribution Increases; Then Process the Negative Adjustment
RN3 ***	16, 17, 18, 46, 47, 48,  12, 13, 14, 42, 43, 44	Contributions on record will cause the Internal Revenue Code limit at section 415(c) to be exceeded and therefore cannot be processed.  The following variable message will be displayed on the error report to allow the payroll office to resubmit the record:  Additional contributions allowed for the year: \$99,999.99	Primarily Uniformed Services
RN4	All Detail Records, except 06-Record	Record contains zero dollars.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RN5	16, 17, 18, 46, 47, 48, 86, 87, 88, 89,  12, 13, 14, 42, 43, 44, 80, 81, 82, 83, 84, 85	Employee and/or Agency Matching Contributions submitted for pay date falling within participant's non-contribution period (which resulted from a financial hardship in-service withdrawal).  [Condition for 16 and 46 record – no Agency Automatic (1%) Contributions on record.]	Generally a Late or Make-Up Payment; Probably USERRA
RN6	All Detail Records, except 06-Record	Participant is separated and account balance is zero. Requested transaction cannot be processed.	If A Back Pay Award or Settlement, Change the Separation Code, Deposit the \$, and Change the Code Back
RN7	All Detail Records	Invalid record number or record type.	
RN8	16, 46, L6	"As of" date is earlier than 3/31/87.  [Condition: this earlier date is not 12/31/86]	Civilian Only Possible FERCCA 2 <sup>nd</sup> Conversion
RN9	06	TSP vesting code for FERS participant is missing or invalid.  [Condition: Vesting code must be a "2" or "3"]	Civilian Only
RND	06	Record not accompanied by payment record and SSN not on data base.	Data and Payment Record Must Be Submitted to Establish TSP Account
RNE	06	Address is missing or invalid.	
RNL	46, 47, 48, 88, 89,  42, 43, 44, 81, 84, 85,	"As of" date on record is equal to current pay date on Header record.  [Note: If 16, 17, 18, 86, 87, 12, 13, 14, 80, 82, or 83 – Records contain such "As of" dates, all sources of contributions are posted as current contributions but no error is identified and no message goes back to the payroll office.]	Record Is Not Late
RNR	06	Employee data record with previous erroneous Social Security number and previous erroneous date of birth is not allowed.	Can't Change Both on the Same Record

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RS9	67, 68, 62, 63, 64, 65	No matching payment record found for recharacterization record.	Uniformed Services Only
RT1 ***	68	Tax-deferred contribution for attributable pay date (APD) is less than amount to be recharacterized. Net tax-deferred contribution remaining for APD is less than tax-deferred amount to be recharacterized.  [The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record: Net remaining tax-deferred contribution: \$99,999.99.]	Uniformed Services Only
RT2 ***	67	Tax-exempt contribution for attributable pay date (APD) is less than amount to be recharacterized. Net tax-exempt contribution remaining for APD is less than tax-exempt amount to be recharacterized.  [The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record: Net remaining tax-exempt contribution: \$99,999.99.]	Uniformed Services Only
RT4	67	Tax-exempt contributions remaining in account are less than the tax-exempt amount to be recharacterized.	Uniformed Services Only
RT5	65	Roth contribution for APD is less than amount to be recharacterized to Roth CZTE.	
RT6	64	Roth CZTE contribution for APD is less than amount to be recharacterized.	
RT8	64	Roth CZTE contributions in account are less than Roth CZTE amount to be recharacterized.	
RT9	62	Roth CZTE catch-up contribution for ADP is less than amount to be recharacterized.	
RU1	62	Roth CZTE catch-up contributions in account are less than Roth CZTE amount to be recharacterized.	
RU2	63	Roth catch-up contribution for APD is less than amount to be recharacterized.	
RU3	63	Roth catch-up contributions in account are less than Roth amount to be recharacterized.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RXS	06	Participant is separated and has submitted change(s) to personal information. Payroll office cannot make changes to the participant's name, Social Security number, date of birth, or address.  [No other changes were requested.]	Employee Must Submit Changes Directly to TSP.
RXY	All Detail Records	Record contains non-printable characters.	
RXZ	All Detail Records	Transaction has been rejected. Contact Agency Technical Services for assistance.	
RY1	16, 46	Employee and/or matching contributions not valid for "As of" date 12/31/1986.	Civilian Only FERCCA 1 <sup>st</sup> Conversion
RY2	16, 46	Payment record with "As of" date 12/31/1986 must be accompanied by 06 – record.	Civilian Only FERCCA 1 <sup>st</sup> Conversion  Submit via TSP Web Submission Process
RY3	06	TSP-SCD on 06-record accompanying first conversion deposit must be earlier than 1/1/87.	Civilian Only
RZ2	90, 94	Roth contributions in account are less than Roth amount to be redesignated.	
RZ3	91, 95	Tax-deferred contributions in account are less than tax-deferred amount to be redesignated.	
RZ4	92, 98	Roth catch-up contributions in account are less than Roth catch-up contributions to be redesignated.	
RZ5	93, 99	Tax-deferred catch-up contributions in account are less than tax-deferred catch-up contributions to be redesignated.	
RZ6	96	Roth CZTE contributions in account are less than Roth CZTE contributions to be redesignated.	
RZ7	97	Tax-exempt contributions in account are less than tax-exempt contributions to be redesignated.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RZ9	72, 73	No Roth contributions have been received; therefore, no miscellaneous earnings adjustments can be made.	
W10	06	Submission contained two Records for same Social Security number and both have been processed; the last processed is the resulting account data. <u>Check to see that this account data is correct.</u>	
W11	All Detail Records, except 06-Record	Date of birth (DOB) for SSN is not equal to DOB on data base.	
W18	06	Last name of participant begins with a non-alpha character.	
W29	06	Payroll office number on record is not equal to payroll office number on Header record. Payroll office number on record has been changed to payroll office number on Header record.	
W35	06	Employment code date not required for participant with employment code of blank or "N". The employment code date has been changed to 00/00/0000. If employment code is not "N" or blank, submit a new 06 - Record with correct employment code and employment code date.	
W49	All Payment Records	Department and/or agency code is missing or invalid or not equal to such code on Detail record.	
W53	16, 46	Agency contributions submitted for CSRS participant.	Civilian Only Retirement Code Mismatch; Agency \$ Coming In
W67	TRLR, TSP-2, U-2, 2-G, U-2-G	Employee total from contribution details do not equal total on trailer.	Update Submission Information
W69	TRLR, TSP-2, 2-G	Agency Automatic (1%) total from contribution details do not equal total on trailer.	Update Submission Information
W70	TRLR, TSP-2, U-2, 2-G, U-2-G	Agency Matching total from contribution details do not equal total on trailer.	Update Submission Information
W71	TRLR, TSP-2, U-2, 2-G, U-2-G	Employee total from adjustment details do not equal total on trailer.	Update Submission Information

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
W73	TRLR, TSP-2, 2-G	Agency Automatic (1%) total from adjustment details does not equal total on trailer.	Update Submission Information
W74	TRLR, TSP-2, U-2, 2-G, U-2-G	Agency Matching total from adjustment details does not equal total on trailer.	Update Submission Information
W75	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of employee data records submitted does not equal count on trailer.	Update Submission Information
W76	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on current/late payment records submitted does not equal count on trailer.	Update Submission Information
W77	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on negative adjustment records submitted does not equal count on trailer.	Update Submission Information
W78	TRLR, TSP-2, U-2, 2-G, U-2-G	Current/late payment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W79	TRLR, TSP-2, U-2, 2-G, U-2-G	Negative adjustment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W80	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of employee data records on trailer does not equal count on JV.	Update Submission Information
W81	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of current/late payment records on trailer not equal to count on JV.	Update Submission Information
W82	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on negative adjustment records on trailer not equal to count on JV.	Update Submission Information
W83	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth total from contribution details does not equal total on trailer.	Update Submission Information
W84	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth total from adjustment details does not equal total on trailer.	Update Submission Information
W85	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth current/late payment records submitted does not equal count on trailer.	Update Submission Information

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
W86	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth negative adjustment records submitted does not equal count on trailer.	Update Submission Information
W88	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth current/late payment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W89	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth negative adjustment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W90	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth current/late payment records on trailer does not equal count on JV.	Update Submission Information
W91	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth negative adjustment records on trailer does not equal count on JV.	Update Submission Information
W87	16, 17, 18	Agency Matching Contributions should not exceed employee contributions.  [Condition: "As of" date on the record must be blank or equal to or later than current pay date on Header record]	Possibly During Error Corrections
W9J	16, 46,  12, 42	Contribution posted caused participant to exceed the IRS elective deferral limit	
W9K	16, 46,  12, 42	Contribution posted caused participant to exceed limit imposed by section 415(c) of the Internal Revenue Code	
W9N	06	Retirement code changed from CSRS to FERS.	Civilian Only Switching Retirement Codes
W9P	06	Retirement code changed from FERS to CSRS.	Civilian Only Switching Retirement Codes
W9V	06	Employment code has been overlaid with a blank. If the participant is separated, submit a new 06 - Record with correct employment code.	
W9W	06	Date of birth is not at least 16 years before posting date.  [This edit should catch DOB greater than posting date also.]	



**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
W9Y	06	TSP vesting code is invalid. The invalid TSP vesting code has been changed to 0.  [Condition: retirement code is not equal to FERS]	Civilian Only CSRS Employees Do Not Have Vesting Codes; No Agency 1%
W9Z	06	TSP-SCD submitted for FERS participant is earlier than 1/1/84. A value of 1/1/84 has been posted to the account.  [Condition: TSP-SCD submitted is valid, but earlier than 1/1/84 and there is no TSP-SCD on the data base.]	Civilian Only
WA4	06	Retirement code changed to FICA only. Remove agency contributions or they will be forfeited.	Civilian Only Changed Retirement Code from FERS to FICA
WA5	06	Retirement code changed to FICA only. Submit another 06 - Record containing employment code and employment code date to reflect separation of employee who is not eligible to participate in the TSP.	Civilian Only Need "I" Status Code and Separation Date Submit via TSP Web Submission Process
WA7	16, 17, 18, 86, 87,  12, 13, 14, 80, 82, 83	Employee and/or Agency Matching Contributions submitted for a participant whose status code indicates termination of contributions.  [Conditions: "As of" date on payment record must be blank, or equal to, or greater than current pay date on Header record; the pay date ("as of") date on the payment record or the current pay date on the Header record does not fall in the participant's non-contribution period, and the participant's status code equals T. If the pay date for the contribution falls within the non-contribution period, the contributions will be rejected and error code RN5 or PN1 will be generated.]	Employee Has Stopped Contributions or Received Financial Hardship in Service Withdrawal
WA8	06	Employee has an existing account; does not appear to be rehired; "A" status code may not be correct.	Confirm with Personnel that Participant does not have an existing TSP election on file.
WC3	86, 88,  82, 84	Contribution posted caused participant to exceed catch-up limit. Submit 29 - Record to remove excess catch-up contributions.  (Senate payroll processing prior year error code.)	For Senate Only
WL1	TRLR, TSP-2-L	Loan payment total from Detail Records does not equal total on Trailer.	Loans
WL2	TRLR, TSP-2-L	Count of loan payment Records submitted does not equal count on Trailer.	Loans

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
WL3	TRLR, TSP-2-L	Count of loan payment Records on Trailer does not equal count on Journal Voucher.	Loans
WL8	L6	Loan payment submitted for participant with employment code reflecting the participant's separation from service. Submit an Employee Data Record to correct the employment code if the participant is not separated.  [Condition: Loan payment is submitted 1 to 45 days after receipt of EDR with employment code of S, B or D]	Loans
WN3	06	Previous/erroneous date of birth (DOB) should be blank because DOB has already been corrected.	
WN4	16	FERS participant must receive Agency Automatic (1%) Contributions.  [Conditions: "As of" date on record must be blank or equal to or later than current pay date on Header record; record contains contributions from employee or agency matching source (but not Agency Automatic (1%) Contributions); the participant's status code is A, E, Y, T (or N).]	Civilian Only Error Correction; Agency 1% Missing
WN5	06	TSP-SCD submitted for FERS participant is earlier than 1/1/84. Consequently, the TSP-SCD submitted was not used to change the TSP-SCD on the data base. If the TSP-SCD on the data base is not correct, submit a new 06 - Record with a date no earlier than 1/1/84 to correct the value on the data base.	Civilian Only
WN6	16, 17, 18, 86, 87,  12, 13, 14, 80, 82, 83	Department/agency that submitted current contribution is not the current department/agency in the TSP system.  [Condition: "As of" date on record must be blank or equal to or later than current pay date on Header record.]	
WP1	16	FERS participant must receive Agency Matching Contributions.  [Conditions: "As of" date on record must be blank or equal to or later than current pay date on Header record; record contains employee contributions (but not Agency Matching Contributions); pay date is not within participant's non-contribution period; participant's status code is A or Y.]	Civilian Only Matching Contributions Missing
WR2	Trailer Record	Total dollar amount from recharacterization 67-record details does not equal total on trailer.	Uniformed Services Only
WR3	Trailer Record	Count of recharacterization 67-records submitted does not equal count on trailer.	Uniformed Services Only

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
WR4	Trailer Record	Total dollar amount from recharacterization 68-record details does not equal total on trailer.	Uniformed Services Only
WR5	Trailer Record	Count of recharacterization 68-records submitted does not equal count on trailer.	Uniformed Services Only
WR6	Trailer Record	Recharacterization 67-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WR7	Trailer Record	Recharacterization 68-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WR8	Trailer Record	Count of recharacterization 67-records on trailer does not equal count on JV.	Uniformed Services Only
WR9	Trailer Record	Count of recharacterization 68-records on trailer does not equal count on JV.	Uniformed Services Only
WT1	Trailer Record	Total dollar amount from recharacterization 64-record details does not equal total on trailer.	Uniformed Services Only
WT2	Trailer Record	Count of recharacterization 64-records submitted does not equal count on trailer.	Uniformed Services Only
WT3	Trailer Record	Total dollar amount from recharacterization 65-record details does not equal total on trailer.	Uniformed Services Only
WT4	Trailer Record	Count of recharacterization 65-records submitted does not equal count on trailer.	Uniformed Services Only
WT5	Trailer Record	Recharacterization 64-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WT6	Trailer Record	Recharacterization 65-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WT7	Trailer Record	Count of recharacterization 64-records on trailer does not equal count on JV.	Uniformed Services Only
WT8	Trailer Record	Count of recharacterization 65-records on trailer does not equal count on JV.	Uniformed Services Only
WU1	Trailer Record	Total dollar amount from recharacterization 62-record details does not equal total on trailer.	Uniformed Services Only
WU2	Trailer Record	Count of recharacterization 62-records submitted does not equal count on trailer.	Uniformed Services Only
WU3	Trailer Record	Total dollar amount from recharacterization 63-record details does not equal total on trailer.	Uniformed Services Only
WU4	Trailer Record	Count of recharacterization 63-records submitted does not equal count on trailer.	Uniformed Services Only

### Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)

Error Code	Record Type	Message	Notes
WU5	Trailer Record	Recharacterization 62-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WU6	Trailer Record	Recharacterization 63-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WU7	Trailer Record	Count of recharacterization 62-records on trailer does not equal count on JV.	Uniformed Services Only
WU8	Trailer Record	Count of recharacterization 63-records on trailer does not equal count on JV.	Uniformed Services Only
WV1	Trailer Record	Total dollar amount from redesignation XX-record details does not equal total on trailer.	
WV2	Trailer Record	Count of redesignation XX-records submitted does not equal count on trailer.	
WV3	Trailer Record	Redesignation XX-record dollars on trailer not equal to dollars on JV.	
WV4	Trailer Record	Count of redesignation XX-records on trailer does not equal count on JV.	

### LEGEND

\*\*\* indicates variable message for error report.

- W = Warning. The record was processed, but there appears to be an inconsistency or possible error.
- P = Partial. Only part of the record was processed. Action must be taken to resolve the possible error or inconsistency for the remaining portion.
- R = Rejected. The entire record was rejected. Action must be taken to resolve the error.

## RECORDS

06 = Employee Data Record (Civilian and Uniformed Services)

### **CIVILIAN**

#### Detail Records

##### Regular Records

- 16 = Current Payment Record
- 26 = Negative Adjustment Record
- 29 = Catch-Up Contribution Negative Adjustment Record
- 46 = Late Payment Record
- 71 = FERCCA Payment Record
- 72 = Miscellaneous Earnings Record (DSUB Only)
- 86 = Catch-Up Contribution Record
- 88 = Catch-Up Contribution Late Payment Record
- L6 = Loan Payment Record

##### Roth Records

- 12 = Roth Current Payment Record
- 22 = Roth Negative Adjustment Record
- 25 = Roth Catch-Up Contribution Negative Adjustment Record
- 42 = Roth Late Payment Record
- 73 = Roth Miscellaneous Earnings Record (DSUB Only)
- 82 = Roth Catch-Up Contribution Current Payment Record
- 84 = Roth Catch-Up Contribution Late Payment Record
- 90 = Redesignation Record Roth to Tax-deferred
- 91 = Redesignation Record Tax-deferred to Roth
- 92 = Redesignation Record Roth Catch-Up to Tax-deferred Catch-Up
- 93 = Redesignation Record Tax-Deferred Catch-Up to Roth Catch-Up

#### Header and Trailer Record Types

- Employee Data, Payment, and Negative Adjustment
- Loan
- Redesignation

#### Journal Vouchers

- TSP-2 = Certification of Transfer of Funds and Journal Voucher
- TSP-2-G = Certification of Transfer of Funds and Journal Voucher for Contribution Requiring G Fund Breakage
- TSP-2-L = Certification of Transfer of Funds and Journal Voucher for Loan Payments
- TSP-2-F = Certification of Transfer of Funds and Journal Voucher for Earnings Adjustments (DSUB Only)
- TSP-2-D = Certification of Redesignation of Records and Journal Voucher

## UNIFORMED SERVICES

### Detail Records

#### Regular Records

- 17 = Current Payment Record (Tax-Deferred)
- 18 = Current Payment Record (Tax-Exempt)
- 27 = Negative Adjustment Record (Tax-Deferred)
- 28 = Negative Adjustment Record (Tax-Exempt)
- 30 = Catch-Up Contribution Negative Adjustment Record (Tax-Deferred)
- 47 = Late Payment Record (Tax-Deferred)
- 48 = Late Payment Record (Tax-Exempt)
- 67 = Recharacterization Record (Tax-Exempt to Tax-Deferred)
- 68 = Recharacterization Record (Tax-Deferred to Tax-Exempt)
- 87 = Catch-Up Contribution Current Payment Record (Tax-Deferred)
- 89 = Catch-Up Contribution Late Payment Record (Tax-Deferred)

#### Roth and Roth CZTE Records

- 13 = Roth Current Payment Record
- 14 = Roth CZTE Current Payment Record
- 23 = Roth Negative Adjustment Record
- 24 = Roth CZTE Negative Adjustment Record
- 33 = Roth Catch-Up Contribution Negative Adjustment Record
- 34 = Roth CZTE Catch-Up Contribution Negative Adjustment Record
- 43 = Roth Late Payment Record
- 44 = Roth CZTE Late Payment Record
- 64 = Recharacterization Record (Roth CZTE to Roth)
- 65 = Recharacterization Record (Roth to Roth CZTE)
- 62 = Recharacterization Record (Roth CZTE Catch-Up to Roth Catch-Up)
- 63 = Recharacterization Record (Roth Catch-Up to Roth CZTE Catch-Up)
- 73 = Roth Miscellaneous Earnings Record (DSUB Only)
- 83 = Roth Catch-Up Contribution Current Payment Record
- 85 = Roth Catch-Up Contribution Late Payment Record
- 80 = Roth CZTE Catch-Up Contribution Current Payment Record
- 81 = Roth CZTE Catch-Up Contribution Late Payment Record
- 94 = Redesignation Record (Roth to Tax-Deferred)
- 95 = Redesignation Record (Tax-Deferred to Roth)
- 96 = Redesignation Record (Roth CZTE to Tax-Exempt)
- 97 = Redesignation Record (Tax-exempt to Roth CZTE)
- 98 = Redesignation Record (Roth Catch-Up to Tax-deferred Catch-Up)
- 99 = Redesignation Record (Tax-deferred Catch-Up to Roth Catch-Up)

### Header and Trailer Record Types

- Employee Data, Payment, and Negative Adjustment
- Loan
- Recharacterization
- Redesignation

## **Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

### Journal Vouchers

- TSP-U-2 = Certification of Transfer of Funds and Journal Voucher
- TSP-U-2-G = Certification of Transfer of Funds and Journal Voucher for Contribution Requiring G Fund Breakage
- TSP-U-2-L = Certification of Transfer of Funds and Journal Voucher for Loan Payments
- TSP-U-2-F = Certification of Transfer of Funds and Journal Voucher for Earnings Adjustments (DSUB Only)
- TSP-U-2-D = Certification of Redesignation of Records and Journal Voucher
- TSP-U-2-R = Certification of Recharacterization of Records and Journal Voucher