11-U-8

Thrift Savings Plan

BULLETIN for Service TSP Representatives

Subject: Revision to Implementation of Thrift Savings Plan Roth Contributions

Date: September 19, 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.

On February 25, 2011, the Federal Retirement Thrift Investment Board (Agency) issued TSP Bulletin 11-U-4, Implementation of Thrift Savings Plan Roth Contributions, which provided initial instructions to the uniformed services (services) on the process for submission of Roth TSP contributions. TSP Bulletin 11-U-8 provides the services with updated information about the 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 contribution submission process within the services.

The original bulletin provided for contribution records that distinguished between Roth contributions made on an after-tax basis and those made from pay subject to the combat zone tax exclusion (CZTE). However, after consultation with the uniformed services payroll offices, it was determined that this distinction was not necessary and, consequently, the decision was made to significantly simplify the process by eliminating the Roth CZTE contribution and associated records. This decision has no impact on the tax treatment of the contributions since all Roth contributions (regardless of the source of pay) are non-taxable upon withdrawal while the earnings on these contributions are subject to the same Internal Revenue Code (IRC) requirements to be qualified for tax-free distributions.

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.

Supersedes: This bulletin superseded TSP Bulletin 11-U-4, Implementation of Thrift Savings Plan Roth Contributions and TSP Bulletin 10-U-5, Thrift Savings Plan Error Codes and Messages for Payroll Offices.

Therefore, this bulletin contains revised instructions for the services' payroll offices. Specifically, it:

- Eliminates the Roth CZTE records initially provided in TSP Bulletin 11-U-4. All Roth contributions, whether deducted from pay on an after-tax basis or from pay subject to the CZTE, will be submitted on the same type of Roth record (e.g., current payment, late payment, negative adjustment). The Roth recharacterization records have been eliminated entirely.

- Updates the terminology used to distinguish between contributions made on a tax-deferred or tax-exempt basis (generically referred to as traditional contributions) versus those contributions designated as Roth (Roth contributions). (Note: The term "traditional" has replaced "regular" in order to be consistent with our Roth communication materials for participants.

- Updates the Error Code Listing to eliminate references to the Roth CZTE records.

A separate bulletin will be issued shortly about the changes to the payroll 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 Agency will publish proposed regulations consistent with these requirements in the first quarter of 2012. The target date for the implementation of the TSP Roth feature is second quarter of 2012. Participants may not make TSP Roth contributions prior to the second quarter of 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[1] (to the TSP and/or to another eligible employer plan) to reach the elective deferral limit. Catch-up contributions may be either traditional or Roth; they must be made from basic pay.

   (1) Traditional catch-up contributions *cannot* be made from basic pay subject to the CZTE. Thus, all traditional catch-up contributions are tax-deferred.

   (2) Roth catch-up contributions can be made either from taxable basic pay or basic pay subject to the CZTE. This is an important difference between traditional and Roth catch-up contributions.

B. CZTE refers to the combat zone tax exclusion.

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[1] Member contributions include traditional (tax-deferred) contributions and Roth contributions. Traditional tax-exempt contributions are not subject to the elective deferral limit.

C.   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.

D.   Member contributions refer to both traditional (tax-deferred and tax-exempt) and Roth member contributions.

E.   Recharacterization refers to the process used to change the tax characterization of contributions that were erroneously submitted as traditional (tax-deferred) to tax-exempt and vice versa. The process does not apply to Roth contributions and will remain unchanged upon implementation of Roth TSP.

F.   Redesignation refers to the process of moving contributions which were erroneously submitted (due to service error) as traditional contributions to the Roth balance or vice versa. The process includes the movement of the associated earnings.

G.   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. Roth contributions are maintained as a separate balance within the participant's TSP account; Roth contributions deducted from pay subject to the CZTE are submitted on the same Roth TSP records and, therefore, are combined with Roth contributions deducted on an after-tax basis in the participant's Roth balance.

H.   Tax-exempt contributions are traditional contributions from pay subject to the CZTE.

I.   Traditional contributions refer to the tax-deferred and tax-exempt member contributions contained in the participant's TSP account. Specific references to tax-deferred and tax-exempt contributions are made as necessary (i.e., if only tax-exempt contributions are being discussed, the reference will be to tax-exempt contributions). Traditional catch-up contributions are always tax-deferred.

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 on the earlier of January 1 of the year the first Roth contribution is received or the date of the member's first Roth contribution to a plan from which the member directly transferred Roth money into the TSP) 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 a CZTE basis from basic pay, incentive pay, special pay, and bonus pay.[2] The current rule that the member must elect to contribute from basic pay (whether the election is made as a traditional or Roth contribution), in order 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 traditional 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 traditional tax-deferred contributions 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 traditional tax-deferred and tax-exempt contributions 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 from basic pay. Unlike traditional catch-up contributions, Roth catch-up contributions may be made from taxable basic pay as well as basic pay subject to the CZTE. All traditional catch-up contributions and Roth catch-up contributions 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 traditional contributions and those associated with Roth contributions.

            (b) Roth contributions are added to traditional 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 traditional or Roth) is used for the formula.

        (4)   The TSP processing rules for Roth contributions **are the same as for traditional contributions.** The same is true for catch-up contributions.[3] 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

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[2] Treas. Reg. § 1.40(k)-1(f)(2).

[3] Because the catch-up contributions process is basically the same as the traditional contributions process, we have incorporated catch-up contributions by inference. Therefore, catch-up contributions are discussed only as they are distinguished from traditional 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.

traditional contributions (or vice versa) and (2) traditional 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 contributions deducted from pay subject to the CZTE.[4] This is a significant difference between Roth and traditional tax-exempt contributions because the latter are not included in the elective deferral calculation.

(b) Thus, all traditional tax-deferred and Roth member contributions are added together to determine if the elective deferral limit has been reached. (Traditional 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 traditional (tax-deferred and tax-exempt) 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 traditional or Roth, are added together to determine if the IRC's catch-up contribution limit has been reached. This includes any Roth catch-up contributions deducted from pay subject to the CZTE.

(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 traditional (tax-deferred) and Roth contributions;

(b) Up to $49,000 in combined traditional (tax-deferred and tax-exempt) contributions, Roth contributions, and matching contributions;

(c) If age 50 or older, up to $5,500 in combined traditional 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.

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[4] See 26 Code of Federal Regulations (CFR) § 1.402(g)-1(b)(5).

(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 traditional 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 traditional 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 traditional 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 traditional 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 traditional balances to Roth balances.[5] If a participant elects to contribute a traditional (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 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 traditional (or vice versa), then it may request the "redesignation" of those

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[5] The law does allow separated participants and participants who are over age 59½ to withdraw traditional 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.

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 both Roth and traditional 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 traditional 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 traditional tax-deferred payment records. This approach avoids trying to prorate the matching contributions between the traditional 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 traditional 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 traditional 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 contributions, except for the treatment of positive earnings as described below. Consequently, as happens now for traditional 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 traditional 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 traditional 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 traditional tax-deferred or tax-exempt contribution or vice versa. Redesignation is the new process to be used to correct these errors. (Roth catch-up contributions deducted from pay subject to the CZTE 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 traditional 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 traditional 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.

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 traditional 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 traditional contributions. (See Section V for more information about the Roth records.) For example, if the member has elected traditional and Roth contributions, the payroll office must:

(1) Submit the amount of the traditional contribution on the Current Payment (17-Tax-deferred) Record or (18-Tax-exempt) Record.

(2) Submit the amount of the Roth contribution on the Roth Current Payment (13) Record.

(3) Calculate any associated Matching Contributions using the total amount of traditional and Roth contributions. Submit the Matching Contribution on the Current Payment (17-Tax-deferred) 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 traditional and Roth elections when determining the appropriate code.

(2) For example:

    (a) If the member was already making traditional contributions, the Status Code (Y) and Date would not change because the member was already contributing.

    (b) If the member was making both traditional and Roth contributions and terminated his traditional (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 traditional 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 traditional contributions. Corrections involving Roth contributions may not be submitted with an "as of" or submission date prior to the implementation of TSP Roth contributions in the second quarter of 2012. Refer to the TSP error correction regulations at 5 CFR § 1605 for additional information about the error correction process. In addition, changes to the format of the breakage and negative adjustment reports associated with TSP error correction are minimal because the record type field will identify whether the associated contribution was traditional or Roth, just as it currently distinguishes between traditional 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 traditional contributions. Follow the normal procedures for establishing a repayment schedule. As with traditional contributions, because makeup member contributions are not subject to breakage, the contributions must be reported on the Roth Current Payment (13) 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 traditional Late Payment (47-Tax-deferred) 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 contributions deducted from a retroactive pay action, the contribution must be submitted on the Roth Late Payment (43) Record with the appropriate "as of" date so breakage can be calculated. Any associated matching contributions must be submitted on a traditional Late Payment (47-Tax-deferred) Record, again with the appropriate "as of" date so breakage can be calculated.

Late Roth catch-up contributions would be submitted on a Roth Catch-up Contribution Late Payment (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. 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 basis or from pay subject to the CZTE, 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 traditional balance at the time the Roth negative adjustment record is processed. This action will be transparent to the payroll offices. The earnings that are moved are tax-deferred.

(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 traditional 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 traditional contribution and vice versa.

The exception to this rule is when a service determines that a contribution deducted from basic pay subject to the CZTE was submitted incorrectly as a Roth catch-up contribution. This contribution cannot be redesignated because a traditional tax-exempt catch-up contribution is not permitted. Consequently, the service must use the negative adjustment process to remove the erroneous contribution and return the funds to the member if they were deducted from tax-exempt basic 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 traditional and matching contributions are reported on the Current Payment (17-Tax-deferred or 18-Tax-exempt) 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) 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 traditional 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 remains unchanged; services can only recharacterize traditional tax-deferred contributions to tax-exempt contributions or vice versa. The recharacterization process does not apply to Roth contributions.

(2) The TSP has made minor changes to the associated journal voucher; an updated TSP-U-2-R, Certification of Recharacterization of Records and Journal Voucher, is attached to this bulletin.

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 traditional, but that were submitted incorrectly to the TSP as traditional 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 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 traditional 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 traditional 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 traditional 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 records have been eliminated; therefore, the redesignation records are the only records that are brand new. All of the Journal Vouchers, header and trailer records, Roth records, and TSP Error Codes have been revised to eliminate reference to Roth CZTE records.

B. Journal Vouchers and Header and Trailer Records

(1)   The TSP Forms TSP-U-2 and TSP-U-2-G have been updated with fields for the number of Roth records and the dollar amounts of Roth contributions and Roth 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 minor changes to the record titles and to allow consistent formatting of service identifying information contained in section I of the form. Because this process does not apply to Roth contributions, only traditional records are reflected.

(3) The 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 revised journal vouchers, header and trailer records are at Attachment 2.

C. Roth Records

The following is a list of the Roth records that the services will use for implementation of the TSP Roth program. Copies of the record layouts are attached to this bulletin. A copy of all current traditional and Roth records can be retrieved from the Payroll Office Tools in the Information for Service Representatives section on the TSP website.

Roth Current Payment (13) Record
Roth Late Payment (43) Record
Roth Negative Adjustment (23) Record

Roth Catch-up Contribution Current Payment (83) Record
Roth Catch-up Contribution Late Payment (85) Record
Roth Catch-up Contribution Negative Adjustment (33) Record

Redesignation (94) Record – Roth to Traditional (Tax-deferred)
Redesignation (95) Record – Traditional (Tax-deferred) to Roth
Redesignation (96) Record – Roth to Tax-exempt
Redesignation (97) Record – Tax-exempt to Roth
Redesignation (98) Record – Roth Catch-up to Traditional Catch-up
Redesignation (99) Record – Traditional Catch-up to Roth Catch-up

D. TSP Error Codes and Messages

(1) Because the processing of Roth records is the same as for traditional contributions, the Roth records have been incorporated into the existing error codes and messages.

(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 second quarter 2012).

(3) The Roth records have been revised on the error code listing at Attachment 4; those that the service will use are included under Record Type in italics. The new Roth-related codes are highlighted in gray. 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 in the second quarter of 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 traditional 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 traditional (tax-deferred and tax-exempt) and Roth (after-tax and from pay subject to the 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 the second quarter of 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 in early 2012 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 remainder of 2011 and into 2012. 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.

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Director
Office of Participant Services

Attachments:

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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. _____ – _____ – _____   4. (_____) _____ – _____
   Social Security Number   Daytime Phone *(Area Code and Number)*

5. _____ / _____ / _____   6. _____
   Date of Birth *(mm/dd/yyyy)*   Office Identification *(Service and Organization)*

II. START OR CHANGE YOUR CONTRIBUTIONS

Use whole percentages only.

This election cancels any 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 traditional (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).

Traditional 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 Traditional Contributions	Stop My Roth Contributions
15. ☐ From **basic pay**	19. ☐ From **basic pay**
16. ☐ From **incentive pay**	20. ☐ From **incentive pay**
17. ☐ From **special pay**	21. ☐ From **special pay**
18. ☐ From **bonus pay**	22. ☐ From **bonus pay**

IV. SIGNATURE

23. _____   24. _____ / _____ / _____
    Participant's Signature   Date Signed *(mm/dd/yyyy)*

V. FOR SERVICE USE ONLY

25. _____   26. _____ / _____ / _____   27. _____ / _____ / _____
    Payroll Office Number   Receipt Date *(mm/dd/yyyy)*   Effective Date *(mm/dd/yyyy)*

28. _____
    Signature of Service Official

TSP-U-1, 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.)

To choose your investment fund(s), use the TSP website (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 any 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 traditional (tax-deferred) and Roth contributions simultaneously. **Traditional 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 money, and the earnings grow in your account tax-free. Withdrawals of Roth contributions are tax-free. The earnings associated with Roth contributions are also tax-free, but only if 5 years have passed since January 1 of the calendar year in which you made your first Roth contribution, **and** you have reached age 59½ or have a permanent 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 also be tax-free when you withdraw them. If you elect to make traditional 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 traditional 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 traditional 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 traditional (tax-deferred) catch-up contributions from taxable basic pay, your catch-up 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

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

This election cancels any previous election.

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

☐ $_____.00 Traditional (tax-deferred)

☐ $_____.00 Roth

} Use whole dollar amounts. Total cannot exceed $x,xxx for the calendar year.

I understand that 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.

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

I understand that I must make a new election to resume these contributions.

10. I want to stop the catch-up contributions indicated below. Do **not** complete this section if you have completed Section II.

☐ All catch-up contributions

☐ Traditional (tax-deferred) catch-up contributions only

☐ Roth catch-up contributions only

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

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

Form TSP-U-1-C (5/2012)
PREVIOUS EDITIONS OBSOLETE

TSP-U-1-C, INFORMATION AND INSTRUCTIONS

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, 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** *any previous election.*

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

Your contribution election. You can elect to make traditional (tax-deferred) and Roth catch-up contributions simultaneously. **Traditional 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. Withdrawals of Roth contributions are tax-free. The earnings associated with Roth contributions are also tax-free, but only if 5 years have passed since January 1 of the calendar year in which you made your first Roth contribution, **and** you have reached age 59½ or have a permanent 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, 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. If you do not, 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-D, Certification of Redesignation of Records and Journal Voucher

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

TSP Header and Trailer Records (TSP-U-2 and TSP-U-2-G)

TSP Redesignation Header and Trailer Records (TSP-U-2-D)

TSP Recharacterization Header and Trailer Records (TSP-U-2-R)

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 ☐ Electronic Submission ☐ Web-based application

II. RECORDS SUBMITTED

	Traditional	Roth	Total
6. Number of Employee Data Records			
7. Number of Current Payment Records – Traditional (Tax-deferred) and/or Roth			
8. Number of Current Payment Records – Tax-exempt			
9. Number of Late Payment Records – Traditional (Tax-deferred) and/or Roth			
10. Number of Late Payment Records – Tax-exempt			
11. Number of Negative Adjustment Records – Traditional (Tax-deferred) and/or Roth			
12. Number of Negative Adjustment Records – Tax-exempt			
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.** $	**19.** $
Employee Contributions – Tax-exempt	**15.** $	**20.** $
Employee Contributions – Roth	**16.** $	**21.** $
Service Matching Contributions	**17.** $	**22.** $
Totals	**18.** $	**23.** $
Control Total		**24.** $

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 18 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 23 may be credited to this service's account if transactions are 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.

25. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

26. _____
Signature of Authorized Administrative or Certifying Officer

27. (_____) _____ – _____
Telephone (Area Code and Number)

28. (_____) _____ – _____
Telefax (Area Code and Number)

29. _____
Date Certified

Reproduce Locally

Form TSP-U-2 (8/2011)

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 14–17) are 13-,17-, or 18-Records used to submit current contributions and makeup contributions and 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 14–17) are 43-, 47-, and 48-Records used to submit late contributions and makeup contributions, and 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 19–23) are 23-, 27-, and 28-Records used to remove erroneous regular contributions previously reported and 30- and 33-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 – Traditional (Tax-deferred) and/or Roth. Enter total number of 13-,17-, 83-, and 87-Records submitted.

Block 8, Number of Current Payment Records – Tax-exempt. Enter total number of 18-Records submitted.

Block 9, Number of Late Payment Records – Traditional (Tax-deferred) and/or Roth. Enter total number of 43-, 47-, 85-, and 89-Records submitted.

Block 10, Number of Late Payment Records – Tax-exempt. Enter total number of 48-Records submitted.

Block 11, Number of Negative Adjustment Records – Traditional (Tax-deferred) and/or Roth. Enter total number of 23-, 27-, 30-, and 33-Records submitted.

Block 12, Number of Negative Adjustment Records – Tax-exempt. Enter total number of 28-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 from 17-, 47-, 87-, and 89-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, Service Matching Contributions. Enter **total** matching contributions from 17-, 18-, 47-, and 48-Records.

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

Block 19, Employee Contributions – Traditional. Enter **total** adjustments to employee contributions from 27- and 30-Records.

Block 20, Employee Contributions – Tax-exempt. Enter total adjustments to employee contributions from 28-Records.

Block 21, Employee Contributions – Roth. Enter total adjustments to employee contributions from 23- and 33-Records.

Block 22, Service Matching Contributions. Enter total adjustments to matching contributions from 27- and 28-Records.

Block 23, Total Negative Adjustment Amounts. Enter total adjustments to employee and service contributions. This is equal to the sum of Blocks 19, 20, 21, and 22.

Block 24, Control Total. Subtract Block 23 from Block 18 and enter amount here. (This figure is used only for verification of data entry.)

IV. CERTIFICATION

Block 25, 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 26, Signature of Authorized Administrative or Certifying Officer. Signature of person named in Block 25.

Block 27, Telephone Number. Enter commercial telephone number of certifying officer, including area code.

Block 28, Telefax Number. Enter commercial telefax number of certifying officer, including area code.

Block 29, Date Certified. Enter date the document is signed.

THRIFT SAVINGS PLAN

TSP-U-2-G

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

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 **G**	**4.** Current Pay Date (mm/dd/yyyy)	**5.** Type of Media ☐ Electronic Submission ☐ Web-based application

II. RECORDS SUBMITTED

	Traditional	Roth	Total
6. Number of Employee Data Records			
7. Number of Current Payment Records – Traditional (Tax-deferred) and/or Roth			
8. Number of Current Payment Records – Tax-exempt			
9. Number of Late Payment Records – Traditional (Tax-deferred) and/or Roth			
10. Number of Late Payment Records – Tax-exempt			
11. Number of Negative Adjustment Records – Traditional (Tax-deferred) and/or Roth			
12. Number of Negative Adjustment Records – Tax-exempt			
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.** $	**19.** $
Employee Contributions – Tax-exempt	**15.** $	**20.** $
Employee Contributions – Roth	**16.** $	**21.** $
Service Matching Contributions	**17.** $	**22.** $
Totals	**18.** $	**23.** $
Control Total		**24.** $

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 18 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 23 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.

25. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

26. _____
Signature of Authorized Administrative or Certifying Officer

27. (_____) _____ – _____
Telephone (Area Code and Number)

28. (_____) _____ – _____
Telefax (Area Code and Number)

29. _____
Date Certified

Reproduce Locally

Use this form **only** to submit late payment records (Traditional and Roth) 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 (Blocks 14–17) are 13-,17-, or 18-Records used to submit current contributions and makeup contributions and 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 14–17) are 43-, 47-, and 48-Records used to submit late contributions and makeup contributions, and 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 19–23) are 23-, 27-, and 28-Records used to remove erroneous regular contributions previously reported and 30- and 33-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 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 – Traditional (Tax-deferred) and/or Roth. Enter total number of 13-,17-, 83-, and 87-Records submitted.

Block 8, Number of Current Payment Records – Tax-exempt. Enter total number of 18-Records submitted.

Block 9, Number of Late Payment Records – Traditional (Tax-deferred) and/or Roth. Enter total number of 43-, 47-, 85-, and 89-Records submitted.

Block 10, Number of Late Payment Records – Tax-exempt. Enter total number of 48-Records submitted.

Block 11, Number of Negative Adjustment Records – Traditional (Tax-deferred) and/or Roth. Enter total number of 23-, 27-, 30-, and 33-Records submitted.

Block 12, Number of Negative Adjustment Records – Tax-exempt. Enter total number of 28-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 from 17-, 47-, 87-, and 89-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, Service Matching Contributions. Enter **total** matching contributions from 17-, 18-, 47-, and 48-Records.

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

Block 19, Employee Contributions – Traditional. Enter **total** adjustments to employee contributions from 27- and 30-Records.

Block 20, Employee Contributions – Tax-exempt. Enter total adjustments to employee contributions from 28-Records.

Block 21, Employee Contributions – Roth. Enter total adjustments to employee contributions from 23- and 33-Records.

Block 22, Service Matching Contributions. Enter total adjustments to matching contributions from 27- and 28-Records.

Block 23, Total Negative Adjustment Amounts. Enter total adjustments to employee and service contributions. This is equal to the sum of Blocks 19, 20, 21, and 22.

Block 24, Control Total. Subtract Block 23 from Block 18 and enter amount here. (This figure is used only for verification of data entry.)

IV. CERTIFICATION

Block 25, 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 26, Signature of Authorized Administrative or Certifying Officer. Signature of person named in Block 25.

Block 27, Telephone Number. Enter commercial telephone number of certifying officer, including area code.

Block 28, Telefax Number. Enter commercial telefax number of certifying officer, including area code.

Block 29, Date Certified. Enter date the document is signed.

THRIFT SAVINGS PLAN

TSP-U-2-D

CERTIFICATION OF REDESIGNATION
OF RECORDS AND JOURNAL VOUCHER

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

1. From:

2. Payroll Office Number

3. Journal Voucher
Report Number

___ **D** ___
  yy   xxx

4. Submission Date
(mm/dd/yyyy)

5. Type of Media
☐ Electronic Submission
☐ Web-based application

II. RECORDS SUBMITTED

6. Number of Roth to Traditional (Tax-deferred) 94-Records	
7. Number of Traditional (Tax-deferred) to Roth 95-Records	
8. Number of Roth to Tax-exempt 96-Records	
9. Number of Tax-exempt to Roth 97-Records	
10. Number of Roth Catch-up to Traditional (Tax-deferred) Catch-up 98-Records	
11. Number of Traditional (Tax-deferred) Catch-up to Roth Catch-up 99-Records	
12. Total Number of Records	

III. REDESIGNATION AMOUNTS BY RECORD TYPE

13. Total Amount to be Redesignated as Traditional (Tax-deferred) (94-Records)	$
14. Total Amount to be Redesignated as Roth (95-Records)	$
15. Total Amount to be Redesignated as Tax-exempt (96-Records)	$
16. Total Amount to be Redesignated as Roth (97-Records)	$
17. Total Amount to be Redesignated as Traditional (Tax-deferred) Catch-up (98-Records)	$
18. Total Amount to be Redesignated as Roth Catch-up (99-Records)	$
19. Control Total	**$**

IV. CERTIFICATION

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

20. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

21. _____
Signature of Authorized Administrative or Certifying Officer

22. (_____) _____ – _____
Telephone (Area Code and Number)

23. (_____) _____ – _____
Telefax (Area Code and Number)

24. _____
Date Certified

Reproduce Locally

Use this form to request the redesignation of employee contributions from Roth contributions to Traditional (tax-deferred or tax-exempt) contributions or vice versa due to agency processing error. The record used will depend upon the tax category of the original contribution (tax-deferred, tax-exempt, or Roth). Note that Roth catch-up contributions cannot be redesignated as tax-exempt catch-up contributions because tax-exempt catch-up contributions are not permitted by law.

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 Traditional (Tax-deferred) 94-Records.** Enter the total number of 94-Records submitted.

7. **Number of Traditional (Tax-deferred) to Roth 95-Records.** Enter the total number of 95-Records submitted.

8. **Number of Roth to Tax-exempt 96-Records.** Enter the total number of 96-Records submitted.

9. **Number of Tax-exempt to Roth 97-Records.** Enter the total number of 97-Records submitted.

10. **Number of Roth Catch-up to Traditional (Tax-deferred) Catch-up 98-Records.** Enter the total number of 98-Records submitted.

11. **Number of Traditional (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 Traditional (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 (97-Records).** Enter the dollar amounts of the contributions being redesignated by 97-Records.

17. **Total Amount to be Redesignated as Traditional (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.

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

1. From:

2. Payroll Office Number

3. Journal Voucher Report Number

_____ **R** _____
yy   xxx

4. Submission Date
(mm/dd/yyyy)

5. Type of Media
☐ Electronic Submission
☐ Web-based application

II. RECORDS SUBMITTED

6. Number of Tax-exempt to Traditional (tax-deferred) (67) Records

7. Number of Traditional (tax-deferred) to Tax-exempt (68) Records

8. Total Number of Records

III. RECHARACTERIZATION AMOUNTS BY RECORD TYPE

9. Total Amount to be Recharacterized to Traditional (tax-deferred) $

10. Total Amount to be Recharacterized to Tax-exempt $

11. Control Total $

IV. CERTIFICATION

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

12. _____
Typed or Printed Name of Authorized Administrative or Certifying Officer

13. (_____) _____ – _____
Telephone (Area Code and Number)

14. _____
Signature of Authorized Administrative or Certifying Officer

15. (_____) _____ – _____
Telefax (Area Code and Number)

16. _____
Date Certified

Reproduce Locally

Form TSP-U-2-R (8/2011)

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

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 Traditional (tax-deferred) (67) Records.** Enter total number of records submitted.

7. **Number of Traditional (tax-deferred) to Tax-exempt (68) Records.** Enter total number of records submitted.

8. **Total Number of Records.** Enter the total number of records submitted. This is equal to the sum of Items 6 and 7 and excludes magnetic media header and trailer records.

RECHARACTERIZATION AMOUNTS BY RECORD TYPE

9. **Total Amount to Be Recharacterized to Traditional (tax-deferred).** Enter total employee contributions from 67-Records.

10. **Total Amount to Be Recharacterized to Tax-exempt.** Enter total employee contributions from 68-Records.

11. **Control Total.** Enter total contributions. This is equal to the sum of Items 9 and 10.

CERTIFICATION

12. **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.

13. **Telephone Number.** Enter telephone number of certifying officer, including area code.

14. **Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Item 12.

15. **Telefax Number.** Enter telefax number of certifying officer, including area code.

16. **Date Certified.** Enter date the document is signed.

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

APPLICATION	FILE ORGANIZATION		RCD SIZE			BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM	VARIABLE BLOCK		80				

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

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	14
57-59	60-62	63-66	67-80

Trailer Record (Employee Data, Payment, and Negative Adjustment) 2012

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	DATA	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, 43, 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, 33, and records.

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	D A T A	RHDR	Journal Voucher Number	Year	Month	Day	Payroll Office Number	Payroll Office Contact Name
Header Record								
	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			
Area Code	Exchange	Number	FILLER
3	3	4	14
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

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
57-58	59-61	62-66	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)	X(28)	S9(12)V(02)	X(28)	S9(08)	S9(08)	X(96)
FORM TSP-U-2-R Trailer Record	D A T A	TRLR	67-Record Amount Total	FILLER	68-Record Amount Total	FILLER	Total Number of 67 Records	Total Number of 68 Records	FILLER
	LENGTH	4	14	28	14	28	8	8	96
	POS	01-04	05-18	19-46	47-60	61-88	89-96	97-104	105-200

Attachment 3

Roth Current Payment (13) Record
Roth Late Payment (43) Record
Roth Negative Adjustment (23) Record
Roth Catch-up Contribution Current Payment (83) Record
Roth Catch-up Contribution Late Payment (85) Record
Roth Catch-up Contribution Negative Adjustment (33) Record
Redesignation (94) Record – Roth to Traditional (Tax-deferred)
Redesignation (95) Record – Traditional (Tax-deferred) to Roth
Redesignation (96) Record – Roth to Tax-exempt
Redesignation (97) Record – Tax-exempt to Roth
Redesignation (98) Record – Roth Catch-up to Traditional Catch-up
Redesignation (99) Record – Traditional 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)
			Date Of Birth			As Of Date *			
TSP Roth Current Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "13"
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 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	DATA	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 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 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 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

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	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "33"
			Year	Month	Day	Year	Month	Day	
RECORD NUMBER "33"	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

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 Traditional	D A T A			Date Of Birth			Attributable Pay Date			
		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 – Traditional to Roth	DATA	SSN	Date Of Birth			Attributable Pay Date			Record Type "95"
			Year	Month	Day	Year	Month	Day	
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 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 to Tax-exempt	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "96"
			Year	Month	Day	Year	Month	Day	
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) - 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	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "97"
			Year	Month	Day	Year	Month	Day	
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 Traditional 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 Traditional Catch-up	DATA	SSN	Date Of Birth			Attributable Pay Date			Record Type "98"
			Year	Month	Day	Year	Month	Day	
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 (Traditional 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 – Traditional Catch-up to Roth Catch-up	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type "99"
			Year	Month	Day	Year	Month	Day	
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

Attachment 4

TSP Error Code Listing (revised 2011)

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.

Error Code	Record Type	Message	Notes
P9J ***	16, 46	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. The following variable message will be displayed on the error report for the payroll office to use to resubmit the record: Additional employee contributions allowed for year: $99,999.99. [Condition: record contains Agency Automatic (1%) Contributions.]	Civilian Only FERS Employees Only Stop Contributions
PC3	86, 87, 88, 89, *82, 83, 84, 85*	Amount submitted will cause the participant to exceed the annual limit for catch-up contributions. Contributions in excess of the limit have been rejected.	Catch-Up Only Stop Contributions
PN1	16, 17, 18, 46, 47, 48	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. [Condition: record contains Agency Automatic (1%) Contributions.]	Stop Contributions
PN2 ***	26, 27, 28, 29, 30, *22, 23, 25, 33*	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. 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.	Not Enough $ to Process Negative Adjustments

Error Code	Record Type	Message	Notes
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

Error Code	Record Type	Message	Notes
R34	06	Employment code is invalid. [Employment code must equal T, S, D or 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, 25, 33*	Attributable pay date later than current processing date.	
R41	26, 27, 28, 29, 30, *22, 23, 25, 33*	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.	

Error Code	Record Type	Message	Notes
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
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, 25, 33_	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 1st Conversion

Error Code	Record Type	Message	Notes
R9J ***	16, 17, 46, 47, *12, 13, 42, 43*	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, 84, 85*	"As of" date is missing.	
RA1	26, 27, 28, 29, 30, *22, 23, 25, 33*	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, *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, *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.	

Error Code	Record Type	Message	Notes
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 traditional contribution.	
RD3	*91, 95*	Traditional contribution for APD is less than amount to be redesignated as Roth contribution.	Note for uniformed services – applies to both tax-deferred and tax-exempt contribuitons
RD4	*92,98*	Roth catch-up contribution for APD is less than amount to be redesignated as traditional 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 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.	
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, 23, 43*	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

Error Code	Record Type	Message	Notes
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, 25, 33*	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, 42, 43*	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.	
RN5	16, 17, 18, 46, 47, 48, 86, 87, 88, 89, *12, 13, 42, 43, 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

Error Code	Record Type	Message	Notes
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 2nd 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, 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, 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
RS9	67, 68	No matching payment record found for recharacterization record.	Uniformed Services Only

Error Code	Record Type	Message	Notes
RT1 ***	68	Traditional contribution for attributable pay date (APD) is less than amount to be recharacterized. Net traditional contribution remaining for APD is less than traditional 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 traditional 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
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 1st Conversion
RY2	16, 46	Payment record with "As of" date 12/31/1986 must be accompanied by 06 – record.	Civilian Only FERCCA 1st 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

Error Code	Record Type	Message	Notes
RZ2	*90, 94, 96*	Roth contributions in account are less than Roth amount to be redesignated.	
RZ3	*91, 95*	Traditional contributions in account are less than traditional amount to be redesignated.	Note for uniformed services – traditional refers to both tax-deferred and tax-exempt contributions
RZ4	*92, 98*	Roth catch-up contributions in account are less than Roth catch-up contributions to be redesignated.	
RZ5	*93, 99*	Traditional catch-up contributions in account are less than traditional catch-up contributions to be redesignated.	
RZ7	*97*	Tax-exempt contributions in account are less than tax-exempt contributions to be redesignated.	
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.	

Error Code	Record Type	Message	Notes
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
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

Error Code	Record Type	Message	Notes
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

Error Code	Record Type	Message	Notes
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
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	

Error Code	Record Type	Message	Notes
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.]	
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

Error Code	Record Type	Message	Notes
WA7	16, 17, 18, 86, 87, *12, 13, 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
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.	

Error Code	Record Type	Message	Notes
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, 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
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

Error Code	Record Type	Message	Notes
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
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.

UNIFORMED SERVICES

Detail Records

    Traditional 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 (Traditional)
- 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 (Traditional)
- 89 = Catch-Up Contribution Late Payment Record (Traditional)

    Roth Records
- 13 = Roth Current Payment Record
- 23 = Roth Negative Adjustment Record
- 33 = Roth Catch-Up Contribution Negative Adjustment Record
- 43 = Roth Late Payment Record
- 73 = Roth Miscellaneous Earnings Record (DSUB Only)
- 83 = Roth Catch-Up Contribution Current Payment Record
- 85 = Roth Catch-Up Contribution Late Payment Record
- 94 = Redesignation Record (Roth to Tax-deferred)
- 95 = Redesignation Record (Tax-deferred to Roth)
- 96 = Redesignation Record (Roth to Tax-exempt)
- 97 = Redesignation Record (Tax-exempt to Roth)
- 98 = Redesignation Record (Roth Catch-Up to Traditional Catch-Up)
- 99 = Redesignation Record (Traditional Catch-Up to Roth Catch-Up)

Header and Trailer Record Types
- Employee Data, Payment, and Negative Adjustment
- Loan
- Recharacterization
- Redesignation

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

RECORDS

06 = Employee Data Record (Civilian and Uniformed Services)

CIVILIAN

Detail Records

    Traditional 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 Traditional
- 91 = Redesignation Record Traditional to Roth
- 92 = Redesignation Record Roth Catch-Up to Traditional Catch-Up
- 93 = Redesignation Record Traditional 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