



United States
Department of
Agriculture

Office of
Finance and
Management

National
Finance
Center

P.O. Box 61500
New Orleans
Louisiana 70161-1500

Title: 5, United States Code
Chapter: 84, Federal Employees' Retirement System, Subchapter III, Thrift Savings Plan
Bulletin: 87-35, Relationship Between the Thrift Savings Plan and Wages
Reported on Certain Employment Reports and Forms
Date: August 28, 1987
To: TSP Agency Payroll Office Representatives
TSP Agency Personnel Office Representatives
TSP Automated Data Processing Representatives

The Department of Labor has advised the Federal Retirement Thrift Investment Board (the Board) that a number of Federal agencies are not reporting the correct amount of Federal wages on Form ES-931, Request for Wage and Separation Information - UCFE. Agencies are reminded that the employee's Thrift Savings Plan (TSP) deduction does not affect the amount of Federal wages to be reported on this form. As in the past, agencies should continue to report the total gross wages **before** TSP deductions. (Severance pay and lump sum terminal leave payments are reported separately.)

The Board would like to remind agencies that some employment reports and forms require information on taxable wages (e.g., Form 941, Employer's Quarterly Federal Tax Return) and others require information on total wages paid (e.g., Form ES-931, forms for workers' compensation, etc.). Agencies should follow established procedures in preparing all employment reports and forms, paying particular attention to the definition of wages required for each. TSP deductions should be included when reporting total wages paid and excluded when reporting taxable wages paid. Therefore, it is recommended that agencies review their systems to ensure the correct wages are being reported for the various reports and forms.


CLYDE G. McSHAN, II
Director

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Expiration
Date: When superseded.