

Appendix D – ERR Examples for Reemployed Annuitant Separation

Due to the unique nature and special handling required for reemployed annuitants, four (4) separation examples have been provided to demonstrate how to report different reemployed annuitant scenarios. For each separation example, there is a pay period breakdown in the associated PDF document to explain how the annuity offset, deductions, etc. were determined for each summary year.

In all four examples, the employee voluntarily retired in November 2008 and started receiving retirement annuity payments. Six months later, the employee was rehired at Department of Education to a term, intermittent position. Four (4) months after the appointment, the employee's work schedule changed from intermittent to full-time. After 14 months of employment, the employee resigned from Department of Education. Due to the intermittent service, the employee was not eligible for a supplemental annuity.

A short description about each example is listed below:

1. Example #1 (RA Separation #1 tab) – FERS Reemployed Annuitant, automatic retirement deductions
2. Example #2 (RA Separation #2 tab) – CSRS Offset Reemployed Annuitant, delayed election to make retirement deductions
3. Example #3 (RA Separation #3 tab) – CSRS Reemployed Annuitant, delayed election to make retirement deductions
4. Example #4 (RA Separation #4 tab) – CSRS Reemployed Annuitant, no election to make retirement deductions

For FERS reemployed annuitants, retirement deductions are automatically withheld. For CSRS and CSRS Offset reemployed annuitants, retirement deductions are not automatically withheld unless the annuity terminates upon reemployment and the appointment is under covered service. In the first example, retirement deductions are automatically withheld once the employee's work schedule changes from intermittent to full-time on September 13, 2009. In the second, third, and fourth examples, the employee can elect to make retirement deductions once her work schedule changes from intermittent to full-time on September 13, 2009. In the second and third examples, the employee elects to make retirement deductions on October 25, 2009. In the fourth example, the employee does not elect to make retirement deductions.

The examples are provided in Excel and XML.

The Excel version can be found using the following link:

http://www.opm.gov/feddata/grdr/Separation_Example_for_Reemployed_Annuitant_v5.0.xls

The XML version can be found using the following link:

http://www.opm.gov/feddata/grdr/Separation_Example_for_Reemployed_Annuitant_v5.0.xml

The pay period breakdown can be found using the following link:

http://www.opm.gov/feddata/grdr/Pay_Period_Breakdown_for_Reemployed_Annuitant_Separation_Examples.pdf