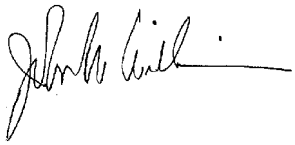
UNITED STATES DEPARTMENT OF AGRICULTURE
Farm Service Agency
Washington, DC 20250

Notice PM-2142

For: State Offices

Close Out of County Office Individual Retirement Records (IRR's)

Approved by: Acting Deputy Administrator, Management



1 Overview

A Background

Effective October 10, 1999, all County Office employees will be payrolled through NFC. NFC will begin maintenance of County Office IRR's. All County Office IRR's must be closed out effective October 9, 1999, and forwarded to KCMO.

An IRR (SF-2806/SF-3100) is maintained for each employee subject to CSRS or FERS. IRR's are used by OPM as the basic record for determining the retirement benefits payable to a separated employee or his or her survivors. Therefore, it is important that each SF-2806 and SF-3100 be correct, complete, clear in every detail, and properly certified.

B Purpose

This notice provides instructions on closing out County Office IRR's for all creditable service through October 9, 1999.

Note: County Office records were transferred to NFC effective June 6, 1999, for employees in Alabama, Georgia, and Tennessee. These offices shall close out IRR's effective June 5, 1999.

C State Office Action

State Offices shall:

- close out, balance, and certify all County Office IRR's by January 31, 2000
- submit IRR's and FSA-142 to the following address or call 816-926-1980:

  USDA-FSA-KCMO-FAD-AEARB
  ATTN: Linda Inselman
  9200 Ward Parkway
  Kansas City, MO 64114.

Continued on the next page

Disposal Date	Distribution
February 1, 2000	State Offices

1 Overview (Continued)

C
State Office Action (Continued)

Note: FSA-142 must be submitted with all cards. See 22-PM, paragraph 590 for instructions on completing FSA-142.

D
Pending Retirements

State Offices shall notify County Offices that:

- all retirements effective **before** October 10, 1999, should be completed in the County Office and IRR's closed out in the County Office and certified by CED

- all pending retirements effective **after** October 10, 1999, shall be completed by the State Office. Retirements effective after October 10, 1999, will have two IRR's.

Note: State and County Offices shall flag all retirements and separations as such to expedite processing by KCMO.

E
Contacts

If there are any questions about this notice, contact 1 of the following:

- Susan Brown at 202-418-9039
- Darla Hensley at 202-418-9021
- TDD at 202-418-9116.

2 General Guidelines for IRR

A
General Rules

Several general rules must be observed when completing IRR. These rules are explained in this paragraph. See Exhibit 1 for examples of CSRS and FERS IRR's.

B
Margins

Keep all entries within the ruled lines of IRR. If necessary, use a second line rather than the margin to complete an entry.

Continued on the next page

2 General Guidelines for IRR (Continued)

C Changes and Erasures

Any change on IRR must be made by lining through the old data. Do **not** erase or whiteout.

Changes must be noted and initialed by the Administrative Officer (AO). Notations, preferably by rubber stamp, are made as near as possible to the corrected item.

Examples: "Date changed to 5-4-92 (initials)."
"Amt. changed to $26,036 (initials)."
"Sep. changed to RIF (initials)."

D Certification

AO shall certify all County Office IRR's as follows:

- enter "Deductions and Service Certified Correct" on the line following the **last entry** on the Fiscal Record
- sign (include position title) and date IRR below the entry.

3 IRR's

A Who Should Have IRR?

The following employees should have IRR:

- CSRS, CSRS-offset, and FERS
- FERS reemployed annuitants
- CSRS reemployed annuitants who choose to have CSRS deductions withheld.

Note: For reemployed CSRS annuitants who did **not** have deductions withheld but who qualify for a supplemental or redetermined annuity, SF-2806 (showing service history only) is prepared at the time of separation.

B Creditable Service

See 27-PM, paragraph 577 for rules governing creditable service.

Prior service in the same agency that is **not** subject to retirement coverage also is recorded on IRR.

Continued on the next page

3 IRR (Continued)

C
Part-Time Postings

If the employee is a CSRS employee whose service includes part-time service on or after April 7, 1986, or a FERS employee with part-time service, then the Agency must indicate either of the following on IRR's.

- On SF-2806 under column 4, "Remarks", show:
  - the employee's part-time tour of duty

    Example: 20 hours per week, 32 hours per week.

  - the hours equal to a full-time tour of duty for the employee, normally 40 hours per week
- On SF-3100, under column 8, "Remarks", show the hours actually worked, not to exceed full-time credit, for each calendar year.

  Note: A change in work schedule action is **not** required if the change in work schedule is for no more than 1 pay period. A change in hours action is **not** required if the change will be effective for no more than 2 pay periods.

D
Documenting the Conversion

State Offices shall record the following on all IRR's under Column 2, "Action":

"Change in payroll office as of October 10, 1999."

E
Information To Be Included on All Records

Enter the following applicable information in the corresponding column on each IRR:

Entry	Column
Service history	1 and 2
Retirement deductions	6 and 7
Hours of leave, including furlough and suspension, without pay	8

Continued on the next page

3 IRR (Continued)

E
Information To Be Included on All Records (Continued)

Entry	Column
Periods of LWOP in excess of 3 calendar days for a reemployed annuitant eligible for a supplemental annuity or who dies after completing 1 year or more of continuous full-time service, or the part-time equivalent of at least 1 year of continuous full-time service.	8
Basic pay, including any premium pay that is basic pay for retirement purposes.	3
For employees serving on a part-time basis with a regular tour of duty determined in advance, the tour of duty, such as 4 hours a day, 5 days a week. If the number of part-time hours that an employee worked exceeds his or her official tour of duty, provide the total number of nonovertime hours.	8
For employees serving on an intermittent basis include either of the following: • the number of days in a pay status (any day an employee reported for duty and received pay counts as 1 day even if only for 1 hour of duty) during each calendar year • if paid at an hourly rate and the number of days on which work was performed cannot be determined, the number of hours in a pay status during each calendar year in which the employee received some pay; and, the established work year, if other than 260 days.	8
For piecework or unit rate employees, the aggregate earnings and number of days or hours of LWOP, if any, during each calendar year.	8

Continued on the next page

3 IRR (Continued)

E
Information To Be Included on All Records (Continued)

Entry	Column

For employees who have 1 of the following:
 	
• a regular schedule at multiple rates
 	
• an irregular schedule at multiple rates
 	
• a dual assignment (more than 1 assignment with an agency) and multiple rates.
	• In column 3 (Base Pay), under Service History, enter only the basic pay for the position occupied. For dual assignment, enter only the basic pay of the lowest paid position the employee may occupy.
	
	• In column 4 (Remarks), enter the title of the lowest paid position the employee may occupy when dual assignments are involved.
	
	• Place an asterisk (*) after:
	
	  • Base Pay in column 3
	  • title of position in column 4.
	
	• Place an asterisk (*) in column 6 (Calendar Year Salary Deductions) under Fiscal Record, and enter combined withholdings for all different rates of pay that are involved in the calendar year.
	
	  Footnote the asterisk and clarify in the footnote the reason for the amount of deductions withheld, such as APS (additional pay status) or NSP (night shift pay) at multiple pay rates.
	
	• In column 8, report all periods of LWOP for each year and rates of pay involved for each period of LWOP.

Continued on the next page

3 IRR (Continued)

E Information To Be Included on All Records (Continued)

Entry	Column
Enter the retirement service computation date as follows: **Example:** "SCD (mmddyy)." **Note:** Compute SCD, excluding any service that is **not** creditable for retirement purposes. **Examples:** Unpaid post-56 military service, post-1988 nondeduction service for FERS, refunded FERS service, etc.	8

Note: The record and account of voluntary contributions are maintained by OPM and **not** by the employing agency. State Offices must **not**, under any circumstances, enter a reference to voluntary contributions on the employee's IRR.

F Former Spouses

County Office employees with a former spouse who have health benefits coverage must include on IRR, column 4, the following information on the former spouse:

- name
- date of birth
- SSN
- the name and address of the office maintaining the health benefits file.

4 Correction of IRR After Transmittal

A General

The correction of errors made on IRR's transmitted to KCMO for County Office employees is generally made on IRR notice of correction, SF-2806-1 for CSRS and SF-3101 for FERS. Typical errors include:

- error in service history data, such as salary rates and sick leave
- understatement of retirement fund deductions
- overstatement of retirement fund deductions.

Continued on the next page

4 Correction of IRR After Transmittal (Continued)

B
Errors in Service History Data

Correct errors in Service History Data by:

- completing SF-2806-1 for CSRS and SF-3101 for FERS
- forwarding to KCMO, FAD, AEARB.

C
Understatement of Deductions

Correct Understatement of Deductions by:

- completing a "Supplemental" SF-2806 or SF-3100
- forwarding to KCMO, FAD, AEARB.

Note: See Exhibit 2 for an example of a corrected IRR for understatement of retirement deductions.

D
Overstatement of Deductions

Correct Overstatement of Deductions by:

- completing SF-2806-1 or SF-3101
- forwarding to KCMO, FAD, AEARB.

5 Closing Out IRR for Military Service Credit Deposit

A
Preparing IRR

State Offices must prepare a separate IRR according to Exhibit 3 for an employee who makes a military deposit for post-1956 military service.

Notes: Each CO employee who makes a military deposit to the Agency will have the following IRR's:

- civilian service retirement deductions
- military deposit service.

Under no circumstances may a deposit made for military service be posted on the employee's regular (civilian service retirement deductions) IRR.

Continued on the next page

5 Closing Out IRR for Military Service Credit Deposit (Continued)

B
Completing the Military Service IRR

Record the following on each IRR for military service.

- Note "Military Service History and Deposit Record" in the service history section of IRR to distinguish it from the regular IRR.
- Post the military service history for each period of service for which the CO employee makes a deposit.
.
- Indicate time lost following each entry, if possible.
- Post deposits for military service annually as with retirement contributions.

C
Completed Payments

State Offices shall:

- close out IRR when the deposit is complete
- note in the "Remarks" column of SF-2806, **"Deposit Paid in Full"**
- retain SF-2806, SF-2803, RI-20-97, documentation of basic pay, and OPM-1514 until the employee transfers, separates, or dies in service
- retain RI-20-97, showing the estimated earnings, along with a copy of OPM-1514

  Note: File on the right side of the employee's OPF.

- provide a copy of OPM-1514, showing the completed military deposit, to the employee for his or her records.

D
Incomplete Payments

If the CO employee has **not** completed his or her military deposit as of October 9, 1999, NFC will begin to accept payments.

State Offices shall:

- notify the employee that he or she is to begin making payments to NFC
- provide the mailing address to the employee.

Examples of CSRS and FERS IRR's

LAST NAME	FIRST NAME	MIDDLE NAME	DATE OF BIRTH MO.	DAY	YR.	SOC. SEC. NO.	AGENCY	PAYROLL OFFICE	LOCATION	PAYROLL OFFICE NO.
1. Smith	John		01	18	93		USDA/FSA	Lincoln County	Hugo, Colorado	12-36-4992
2.										
3.										
4.										

(RECORD EACH NAME CHANGE - STRIKE OUT PREVIOUS NAME)

DO NOT USE

SERVICE HISTORY

EFFECTIVE DATE (1)	ACTION (2)	BASE PAY (3)	DO NOT USE	REMARKS (4)
08-24-80	REG APPT	10047		CO-5 Prog. Asst.
10-05-80	Adm Pay Adj	10963		
08-28-81	Within Grd Inc	11328		
10-04-81	Adm Pay Adj	11873		
05-16-82	Prom	12354		CO-5
10-03-82	Adm Pay Adj	13364		
05-15-83	Within Grd Inc	13815		
01-08-84	Adm Pay Adj	14292		
05-18-84	Within Grd Inc	14759		
07-08-84	Prom	15497		CO-6
01-06-85	Adm Pay Adj	16040		
07-07-85	Within Grd Inc	16575		
01-04-86	Adm Pay Adj	17184		
11-04-87	Adm Pay Adj	18574		
11-11-87	Adm Pay Adj	19100		
01-01-89	Adm Pay Adj	19882		
01-03-90	Adm Pay Adj	20342		
01-01-91	Adm Pay Adj	21020		
01-04-92	Adm Pay Adj	21720		
01-01-93	Adm Pay Adj	22045		
01-03-94	Adm Pay Adj	23021		
01-04-95	Adm Pay Adj	24100		
01-04-96	Adm Pay Adj	25015		
01-07-97	Adm Pay Adj	28019		
01-09-98	Adm Pay Adj	29697		
10-09-99	ChangE in Payroll Office	31024		Pay ceased 09-3-99

FISCAL RECORD

YEAR (5)	CALENDAR YEAR SALARY DEDUCTIONS (6)	ACCUMULATIVE TOTAL SALARY DEDUCTIONS (7)	REMARKS (8)
1980	258.21	258.21	Ded. Began
1981	785.11	1042.32	8-24-82
1982	881.96	1925.28	
1983	954.88	2880.26	Enroll code
1984	1042.55	3422.81	Chg in Health
1985	1152.22	5074.63	Chg in Health
1986	1342.32	6816.95	Enroll Code 105
1987	1315.60	7732.55	
1988	1318.61	9045.16	
1989	1387.62	10432.78	
1990	1456.31	11889.09	SCD 8-24-80
1991	1589.94	13429.02	
1992	1729.95	15808.89	
1993	1816.36	17025.25	
1994	1903.62	18928.87	
1995	1978.23	20907.10	
1996	2057.39	22968.48	
1997	89.16	23054.65	
1997	2178.67	25133.32	
1997	221.10	25454.46	
1998	2266.58	27721.00	
1999	83.59	27808.59	
DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
William James	9-3-99		
Administrative Officer			

Standard Form 2806 Previous edition usable
Rev. 2-80 2806-107 NSN 7540-00-634-4255

INDIVIDUAL RETIREMENT RECORD
(CIVIL SERVICE RETIREMENT SYSTEM)

U.S. OFFICE OF PERSONNEL MANAGEMENT
F.P.M. SUPPLEMENT 831-1

Continued on the next page

Examples of CSRS and FERS IRR's (Continued)

Last Name	First Name	Middle Name	Date of Birth (Month Day Year)	Social Security Number	Agency	Payroll Office	Location	Payroll Office No.
1. Smith,	Jane	Doe	65 01 10	123 45 6789	USDA-FSA	Clark	Arkadelphia	12-35-4992
2.								
3.								
4.								

(RECORD EACH NAME CHANGE-STRIKE OUT PREVIOUS NAME)

FERS

SERVICE HISTORY

Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)
7-15-90	Reg Appt.	$12,832	C0-3 Prog. Asst.
12-30-90	Prom.	14,573	C0-4 Prog. Asst.
1-31-91	ADM. PAY ADJ	15,171	C0-4 Prog. Asst.
7-14-91	Prom.	16,973	C0-5 Prog. Asst.
1-12-92	ADM. PAY ADJ	17,666	C0-5 Prog. Asst.
7-15-92	Within Grade In	18,276	C0-5 Prog. Asst.
9-05-92	Prom.	19,713	C0-6 Prog. Asst.
1-10-93	ADM. PAY ADJ	20,443	C0-6 Prog. Asst.
9-04-93	Within Grade In	21,124	C0-06 Prog. Asst.
1-09-94	LOCALITY PAY ADJ	21,777	C0-06 Prog. Asst.
9-04-94	Within Grade In	22,479	C0-06 Prog. Asst.
1-08-95	LOCALITY PAY ADJ	23,074	C0-06 Prog. Asst.
9-03-95	Within Grade In	23,795	C0-06 Prog. Asst.
1-07-96	LOCALITY PAY ADJ	24,362	C0-06 Prog. Asst.
2-05-97	ADM/LOC PAY ADJ	25,094	
8-31-97	Within Grade In	25,844	C0-06/5 Prog. Asst.
1-04-98	ADM. PAY ADJ	26,593	C0-06/5 Prog. Asst.
3-15-98	Promotion	28,681	C0-7/4 Prog. Asst.
1-03-99	ADM. PAY ADJ	29,698	C0-7/4 Prog. Asst.
10-09-99	Change in Payroll Office	29,698	Pay Ceased 7-30-99
			Unused sick leave 0 hrs.
			FSA county leave system
			22-PM

FISCAL RECORD

Year (5)	Calendar Year Salary Deductions (6)	Accumulated Salary Deductions (7)	Remarks (8)
1990	47.76	47.76	
1991	127.32	175.08	
1992	146.50	321.58	
1993	164.48	486.06	
1994	175.16	661.22	
1995	185.65	846.87	
1996	194.05	1046.92	
1997	201.56	1242.48	
1998	224.47	1466.95	
1999	187.55	1654.54	
DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
David Jones			
Administrative Officer SCD 7-25-90			
			Enrollnt. Cd. 105

Register of Separations Number (SF 3103)

U.S. Office of Personnel Management
5 CFR 841

NSN 7540-01-246-9251

INDIVIDUAL RETIREMENT RECORD
(Federal Employees Retirement System)

3100-202

Standard Form 3100A January 1987
U.S. Office of Personnel Management
5 CFR 841
FormFlow V2.1

Correction as Result of Understatement of Retirement Deductions

SUPPLEMENTAL

LAST NAME	FIRST NAME	MIDDLE NAME	DATE OF BIRTH MO.	DAY	YR.	SOC. SEC. NO.			AGENCY	PAYROLL OFFICE	LOCATION	PAYROLL OFFICE NO.
1. Finover	Roberta	C.	01	03	30	123	45	6789	XYZ	Central	Washington, DC	24000001
2.												
3.												
4.												

(RECORD EACH NAME CHANGE - STRIKE OUT PREVIOUS NAME)

DO NOT USE

SERVICE HISTORY

EFFECTIVE DATE (1)	ACTION (2)	BASE PAY (3)	DO NOT USE	REMARKS (4)

FISCAL RECORD

YEAR (5)	CALENDAR YEAR SALARY DEDUCTIONS (6)	ACCUMULATIVE TOTAL SALARY DEDUCTIONS (7)	REMARKS (8)
1994	5.80	5.80	
DEDUCTIONS AND SERVICE CERTIFIED CORRECT			
(Signature and Title) (Date)			
John Doe 10-12-99			
John Doe, Authorized Certifying Officer			
			Deductions for 1994
			understated for pay
			period 20.

Standard Form 2806 Previous edition usable
Rev. 2-80 2806-107 NSN 7540-00-634-4255

INDIVIDUAL RETIREMENT RECORD
(CIVIL SERVICE RETIREMENT SYSTEM)

U.S. OFFICE OF PERSONNEL MANAGEMENT
F.P.M. SUPPLEMENT 831-1

Example of Completed Military Deposit

Last Name	First Name	Middle Name	Date of Birth (Month / Day / Year)	Social Security Number
1. Jones	Jane	N.	7 / 18 / 56	999 99 9999
2.				
3.				
4.				

(RECORD EACH NAME CHANGE-STRIKE OUT PREVIOUS NAME)

FERS

Agency	Payroll Office	Location	Payroll Office No.
USDA-FSA	Leflore	Greenwood, MS	12-36-4992
	County		
	FSA		
	Office		

SERVICE HISTORY

Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)
Military Service History and Deposit Record			
10-12-69 to 05-14-71 U.S. Marine Corps - No time lost			
(Paid in full $1118.30)			

FISCAL RECORD

Year (5)	Calendar Year Salary Deductions (6)	Accumulated Salary Deductions (7)	Remarks (8)
1996	1118.30	1118.30	
Deposit for Military Service			
Certified Correct			
	John Doe 9-26-96		
Administrative Officer			
			Deposit Paid in Full

Register of Separations Number (SF 3103)

U.S. Office of Personnel Management
5 CFR 841

NSN 7540-01-246-9251

INDIVIDUAL RETIREMENT RECORD
(Federal Employees Retirement System)

3100-202

Standard Form 3100A January 1987
U.S. Office of Personnel Management
5 CFR 841
FormFlow V2.1