

Documenting Overtime Pay on the SF 2806, and SF 3100

The Individual Retirement Records for employees still on agencies' rolls must be documented as shown in Attachment F. You will note that there are basically four major changes required for the information posted on the SF 2806 and SF 3100. You must now:

1. Annotate column 2 to reflect the effective date of Public Law 105-277
2. Annotate "Remarks" column 4 to show that the base pay figure posted represents "Annualized salary"
3. Only post the annual pay creditable for retirement purposes in column 3. The rate posted should never include the extra half-rate for overtime.
4. Enter the firefighter's tour of duty in Remarks column 4 (You will usually enter the weekly tour). If the employee works on a rotating shift, you will enter the average weekly tour.

CERTIFIED SUMMARY OF FIREFIGHTER PAY and TOUR

You must use the attached worksheet (Attachment E) if your agency payroll is not able to post the following items on the Individual Retirement Record:

- "Annualized Salary" notation under remarks column 4 of the SF 2806, and 3107
- Firefighter's tour of duty in effect during the entire high-3 average salary period in remarks column 8
- The expiration date for any unused sick leave

You must also use this worksheet to reflect any changes in tour during the employee's high-3 average salary period, or a change in the locality pay area.

The worksheet is also a useful tool for retirement counseling purposes, and can be used when preparing annuity estimates.