

**COMMON RETIREMENT PLANS AND CORRESPONDING CODES**

Code	NAME/EXPLANATION	COMMENTS
1	Civil Service Retirement System (CSRS)	
2	Social Security System (FICA)	
4	None	
6	Civil Service Retirement System— Special (CSRS—Special)	For law enforcement officers and firefighters.
C	FICA and CSRS (Partial)	CSRS Offset. Full deductions are withheld for FICA, and partial deductions are withheld for CSRS.
E	FICA and CSRS—Special (Partial)	CSRS Offset for law enforcement officers and firefighters. Full deductions are withheld for FICA, and partial deductions are withheld for CSRS—Special.
K	Federal Employees’ Retirement System (FERS) and FICA	
L	FERS and FICA—Air Traffic Controllers	
M	FERS and FICA—Special	For law enforcement officers and firefighters.
N	FERS and FICA—Reserve Technicians	
R	FICA and CSRS (Full)	Full deductions are withheld for FICA, and full deductions are withheld for CSRS.

Reference: The Guide to Personnel Data Standards, Update 11, 3/00