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THE GUIDE TO PERSONNEL DATA STANDARDS

RETIREMENT PLAN

Definition:	The civilian retirement system(s) to which deductions from an employee's pay are credited.
Responsible Organization:	Office of Personnel Management, Division for Strategic Human Resources Policy.
Applicability:	Mandatory (Central Personnel Data File, Personnel Actions).
Cross-Reference:	<u>FROZEN SERVICE</u>
Format:	X

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RETIREMENT PLAN

<u>Code</u>	<u>Name/Explanation</u>
	SINGLE SYSTEM DEDUCTIONS
0	Customs and Border Protection (Enhanced CSRS)
1	Civil Service Retirement System (CSRS)
2	Social Security System (FICA)
3	Foreign Service Retirement and Disability System (FSRDS)
4	None.
5	Other Retirement System. State government retirement systems for National Guard technicians, the Teachers Insurance Retirement Annuity Plan for professors at the Uniformed Services University of the Health Sciences, the District of Columbia Police and Firemen's Retirement Fund for law enforcement officers of the Park Police and Secret Service, the special withholding rate Civil Service Retirement System for Congressional Record indexers at the Government Printing Office, the special withholding rate Federal Employees' Retirement System for Congressional Record indexers at the Government Printing Office, the Financial Institutions Retirement Fund for employees who worked for the Federal Home Loan Bank Board, and Retained Coverage Under the Non-Appropriated Fund (NAF) Retirement System.
6	Civil Service Retirement System--Special (CSRS--Special). For law enforcement officers and firefighters.
7	For foreign national employees exempt from retirement and from Social Security and Medicare tax deductions. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
8	U.S. Court of Appeals for Veterans Claims without election of survivor annuity benefits. Code is for use by the judges of the U.S. Court of Appeals for Veterans Claims only. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
9	U.S. Court of Appeals for Veterans Claims with election of survivor annuity benefits. Code is for use by the judges of the U.S. Court of Appeals for Veterans

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<u>Code</u>	<u>Name/Explanation</u>
	Claims only. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
A	Article III Judges and Justices. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
B	Bankruptcy Judges and Justices under the Judicial Retirement System. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
D	Foreign Service Pension System--Law Enforcement (FSPS--Law Enforcement).
F	Foreign Service Retirement and Disability System--Law Enforcement (FSRDS--Law Enforcement).
H	Foreign Service Retirement and Disability System--Law Enforcement Offset (FSRDS--Law Enforcement Offset).
S	U.S. Claims Court Judges Retirement System. Code is for use by the judges of the U.S. Claims Court only. Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.
V	Clerks/Magistrates (CSRS). Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.

COMBINATIONS OF FICA AND PARTIAL DEDUCTIONS

Full deductions are withheld for FICA, and partial deductions are withheld for another system. When the employee's basic pay exceeds the maximum FICA wage base and is no longer subject to FICA withholding, full deductions are withheld for CSRS, CSRS--Special, FSRDS, or Other Retirement System.

C	FICA and CSRS (Partial)
E	FICA and CSRS--Special (Partial). For law enforcement officers and firefighters.
G	FICA and FSRDS (Partial)

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<u>Code</u>	<u>Name/Explanation</u>
J	FICA and Other Retirement System (Partial)
K	Federal Employees' Retirement System (FERS) and FICA
L	FERS and FICA--Air Traffic Controllers
M	FERS and FICA--Special
N	FERS and FICA--Reserve Technicians
O	FERS and FICA-- Customs and Border Protection Officers
P	Foreign Service Pension System (FSPS) and FICA
Q	Customs and Border Protection (Enhanced CSRS Offset)
U	Bankruptcy Judges (Full FICA/Partial CSRS). Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.

COMBINATIONS OF FICA AND FULL DEDUCTIONS

Full deductions are withheld for FICA, and full deductions are withheld for another system.

R	FICA and CSRS (Full)
T	FICA and CSRS--Special (Full). For law enforcement officers and firefighters.
W	FICA and FSRDS (Full)
X	FICA and Other Retirement System (Full)
Y	Bankruptcy Judges (Full FICA/Full CSRS). Code is not valid for submission to the Central Personnel Data File. Code may be used for other documentation purposes.