INSTRUCTIONS FOR ATTACHMENT 3-A AND 3-B

Depending on the type of retirement coverage error, agencies will either, (1) back-out money from the Retirement Fund and resubmit the correct amount of retirement contributions to OPM; (2) submit additional money to the Retirement Fund; or (3) submit money to OPM for transfer to Treasury's General Fund to cover OASDI taxes. It is important to note that if an employee is electing FERS or CSRS-Offset coverage from CSRS, you must also submit money to OPM for transfer to the General Fund in addition to making the adjustments to their account in the Retirement Fund. In addition, if the employee is electing either CSRS or CSRS Offset coverage from FERS, the agency is prohibited from withdrawing any excess employer contributions from the Trust Fund using the RITS or any other system.

Please note that the amounts shown in the samples on the following pages are just for discussion purposes. You will be responsible for accurately computing the amount of money that should be credited to each affected employee to either the Retirement Fund or for transfer to the General Fund.

| | MONIES PAID TO THE CIVIL SERVICE RETIREMENT & DISABILITY FUND | | | | | | |
|--------------|---|-------------------|---------------------------------|---------------------|--|--|--|
| | <u>'O THE FEDERAI</u> | <u>. ERRONEOU</u> | <u>'S RETIREME</u> | ENT COVERAGE CO | ORRECTIONS ACT | | |
| Agency: | OPM | | Payroll office number: 24000002 | | | | |
| Month of | February | , 2004 | Report N | lumber: | umber:1 | | |
| | | | | | | | |
| Err | nployee Name | | | FERCCA | T | | |
| | ast, First, M.I.) | | SSN | Error Type | Amount Remitted | | |
| Smith, Mich | | 11 | 1-11-1111 | CSRS->FERS | \$100.05 | | |
| Jackson, San | | | 2-22-2222 | FERS->CSRS | \$8,000.00 | | |
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| | | Da 2/1 | nte: 17/04 | Transaction #: 1 | <i>Total Amount Remitted:</i> \$8,100.05 | | |

ATTACHMENT 3-A (SAMPLE)

| REPORT ON MONIES TO BE TRANSFERRED TO THE GENERAL FUND | | | | | |
|---|---------------------------------|--|------------------------------------|--|--|
| Agency: | EOUS | EOUS RETIREMENT COVERAGE CORRECTIONS ACT Payroll office number: 24000002 | | | |
| OPM Month of _February, 2004 | | Report Number: 1 | | | |
| Nonial of _1 containty, 2001 | | Report | | | |
| Employee Name (Last, First, M.I.) Smith, Michael K. | 111- | SSN •11-1111 | FERCCA Error Type CSRS->FERS | Amount to be Transferred \$17,000.00 | |
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| | Total Amount to be Transferred: | | | \$17,000.00 | |

ATTACHMENT 3-B (SAMPLE)

ATTACHMENT 3-A

| MONIES PAID TO THE CIVIL SERVICE RETIREMENT & DISABILITY FUND | | | | | | |
|---|------------------------|----------------|-----------------------|------------------------|--|--|
| PURSUANT TO THE FEDERAL ERRONEOUS RETIREMENT COVERAGE CORRECTIONS ACT | | | | | | |
| Agency: | Payroll office number: | | | | | |
| | | Report Number: | | | | |
| | | | | | | |
| Employee Nar (Last, First, M | | SSN | FERCCA Error Type | Amount Remitted | | |
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| | I | Date: | <i>Transaction #:</i> | Total Amount Remitted: | | |

| REPORT ON MONIES TO BE TRANSFERRED TO THE GENERAL FUND | | | | | |
|--|---------------------------------|---|-----------------------------|--|--|
| Agency: | | US RETIREMENT COVERAGE CORRECTIONS ACT Payroll office number: | | | |
| Month of, 200 | Report N | Report Number: | | | |
| | | | | | |
| Employee Name (Last, First, M.I.) | SSN | FERCCA Error Type | Amount to be Transferred | | |
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| | Total Amount to be Transferred: | | | | |

ATTACHMENT 3-B