

ATTACHMENT 1

COMMON RETIREMENT PLANS AND CORRESPONDING CODES

<i>Code</i>	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.
<i>C</i>	FICA and CSRS (Partial)	CSRS Offset. Full deductions are withheld for FICA, and partial deductions are withheld for CSRS. 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.
<i>E</i>	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. 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—Special.
<i>K</i>	Federal Employees’ Retirement System (FERS) and FICA	
<i>L</i>	FERS and FICA—Air Traffic Controllers	
<i>M</i>	FERS and FICA—Special	For law enforcement officers and firefighters.
<i>N</i>	FERS and FICA—Reserve Technicians	
<i>R</i>	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