

Procedures to Correct Individual Retirement Records for Separated or Retired Individuals

This section contains general procedures and guidelines for correcting errors in individual retirement records. Corrections for errors made on Individual Retirement Records for separated employees that have already been transmitted to OPM are generally made on SF 2806-1, *Notice of Correction of Individual Retirement record for CSRS*, and SF 3101, *Notice of Correction of Individual Retirement record for FERS*. The SF 2806-1 and 3101 must be forwarded to OPM as soon as possible. Typically the errors will include:

- Errors in service history, such as salary rates,
- Understatement of retirement deductions, or
- Overstatement of retirement deductions

Errors in service history data

When an error on service history data occurs, you must make a correction by completing SF 2806-1 for CSRS and SF 3101 for FERS. Forward it to:

Office of Personnel Management
Retirement Operations Center
Post Office Box 45
Boyers, PA 16017-0045

Understatement of deductions

When an employing agency withheld some, but not enough employee deductions, the error must be corrected. Most corrections needed because of PL 105-277 changes will fall under this category. Therefore, you must compute and submit the balance of the employee deduction and agency contribution and correct the employee's personnel and payroll records to show the amount of retirement deductions that should have been withheld. When there is an understatement of deductions you must make the correction by completing a "SUPPLEMENTAL" SF 2806 or SF 3100 and forwarding it to OPM with SF 2807/SF 3103, *Register of Separations and Transfers*. (See Attachment F)

- Compute the amount of the additional employee deduction and agency contribution due OPM
- Submit both the employee deduction and agency contribution to OPM via SF 2812 (see additional instruction on making corrections to Individual Retirement records in Chapter 81 of the *CSRS and FERS Handbook for Personnel and Payroll Offices*.)

- Complete a Supplemental SF 2806 (for CSRS cases) or SF SF 3100 (for FERS cases), showing the beginning and ending dates of the period involved and the amount of the additional employee deduction

Overstatement of Deductions

Due to agency estimations of salary, some employees may have paid too much into the retirement fund. If there is an overstatement of deductions you must make a correction by completing SF 2806-1/SF 3101 as shown in Attachment F and forwarding it to OPM with SF 2807/ SF 3103, Register of Separations and Transfers.

- Prepare an SF 2806-1 for CSRS and SF 3101 for FERS and send it to OPM with an SF 2807 for the overpayment of deductions reported on the closed out SF 2806 or SF 3100 sent to OPM when the employee separated
- Prepare an SF 2812 to reflect the corresponding adjustments made to the SF 2806 and SF 3100. The SF 2812 will reflect a reduction in the “CSRS *All Categories*” contributions line by the amounts previously reported.